

General Notes

- Provides a balanced budget with no tax increases. Commercial growth and economic development have helped increase business license fees and local option sales taxes.
- Increased the Local Option Sales Tax Credit Factor which will reduce property tax bills in the City.
- Five (5) percent cost of living adjustment (COLA) for City employees so that the City can continue to recruit and retain talented employees.
- Inflation in many categories including but not limited to health insurance (18% increase in the employer portion), property insurance, fuel, etc.
- Continues to provide for excellent municipal services to our citizens.

Personnel Changes

- Six (6) new positions in the general fund.
 - Three (3) additional sworn Police Officers
 - One (1) additional non-sworn Police position - Records Clerk
 - One (1) Human Resources Generalist
 - One (1) Assistant Sanitation Supervisor

Notable Capital Additions

- Six (6) new police vehicles and associated small equipment
- One (1) new crane/dump truck for bulk yard debris
- Two (2) half ton pick-up trucks
- Repair and replace the roof and parking lot at the Municipal Complex
- Funds to improve the lower soccer fields at Foster Creek Park to make them more playable
- Funds to transform the Wedding Chapel into a Cultural Arts Hub

CITY OF GOOSE CREEK

BUDGET SUMMARY

FISCAL YEAR 2023 BUDGET

General Fund

General Fund Revenues	\$ 35,323,657
General Fund Expenditures	\$ 35,315,839

	FY 2022	FY 2023
Legislative	\$ 364,314	\$ 452,619
Economic Development	\$ 223,177	\$ 226,881
Human Resources	\$ 216,807	\$ 337,042
Administration	\$ 2,112,504	\$ 2,385,737
Planning	\$ 754,519	\$ 1,204,159
Information Technology	\$ 910,938	\$ 1,295,567
Police	\$ 9,594,584	\$ 12,237,224
Fire	\$ 7,260,764	\$ 7,599,379
Sanitation	\$ 2,009,669	\$ 2,732,570
Maintenance	\$ 1,152,316	\$ 1,402,573
Garage	\$ 466,438	\$ 576,325
Court	\$ 449,305	\$ 637,389
Parks & Recreation	\$ 2,031,027	\$ 2,251,628
Non-Departmental	\$ 1,555,775	\$ 1,976,746
General Fund Reserve		\$ 7,818
Total Expenditure and Reserve		\$ 35,323,657

Water Utility Enterprise Fund

Water Enterprise Fund Revenues	\$ 5,868,619
Water Enterprise Fund Expense	\$ 5,673,600
Water Enterprise Fund Reserve	\$ 195,019
Total Expenditures and Reserve	\$ 5,868,619

Golf Enterprise Fund

Golf Enterprise Fund Revenues	\$ 2,520,422
Golf Enterprise Fund Expense	\$ 2,517,863
Golf Enterprise Fund Reserve	\$ 2,559
Total Expenditures and Reserve	\$ 2,520,422

Recreation Enterprise Fund

Recreation Enterprise Fund Revenues	\$ 4,314,539
Recreation Enterprise Fund Expense	\$ 4,274,610
Recreation Enterprise Fund Reserve	\$ 39,929
Total Expenditures and Reserve	\$ 4,314,539

Capital Projects Fund

Capital Projects Fund Balance/Revenues	\$	862,243
Capital Projects Fund Expenditures	\$	811,941
Capital Projects Fund Reserve	\$	50,302
Total Expenditures and Reserve	\$	862,243

Impact Fee Fund

Impact Fee Fund Balance/Revenues	\$	3,736,275
Impact Fee Fund Expenditures	\$	1,700,000
Impact Fee Fund Reserve	\$	2,036,275
Total Expenditures and Reserve	\$	3,736,275

Hospitality Fund

Hospitality Fund Balance/Revenues	\$	6,671,137
Hospitality Fund Expenditures	\$	2,773,001
Hospitality Fund Reserve	\$	3,898,136
Total Expenditures and Reserve	\$	6,671,137

American Rescue Plan Act (ARPA) Fund

ARPA Fund Balance/Revenues	\$	16,843,617
ARPA Fund Expenditures	\$	9,533,000
ARPA Fund Reserve	\$	7,310,617
Total Expenditures and Reserve	\$	16,843,617

Goose Creek Municipal Finance Corporation Fund

Goose Creek Municipal Finance Corporation Fund Balance/Revenues	\$	628,946
Goose Creek Municipal Finance Corporation Fund Expenditures	\$	628,946
Goose Creek Municipal Finance Corporation Fund Reserve	\$	-
Total Expenditures and Reserve	\$	628,946

Fireman's 1% Fund

Fireman's 1% Fund Balance/Revenues	\$	265,317
Fireman's 1% Fund Expenditures	\$	20,660
Fireman's 1% Fund Reserve	\$	244,657
Total Expenditures and Reserve	\$	265,317

Confiscated/Forfeiture Drug Money Fund

Confiscated/Forfeiture Drug Fund Balance/Revenues	\$	173,115
Confiscated/Forfeiture Drug Fund Expenditures	\$	12,900
Confiscated/Forfeiture Drug Fund Reserve	\$	160,215
Total Expenditures and Reserve	\$	173,115

Tree Trust Fund

Tree Trust Fund Balance/Reserves	\$	18,764
Tree Trust Fund Expenditures	\$	18,000
Tree Trust Fund Reserve	\$	764
Total Expenditures and Reserve	\$	18,764

Emergency 911 Fund

Emergency 911 Fund Balance/Revenues	\$	410,016
Emergency 911 Fund Expenditures	\$	228,930
Emergency 911 Fund Reserve	\$	181,086
Total Expenditures and Reserve	\$	410,016

Victim's Assistance Fund

Victim's Assistance Fund Balance/Revenues	\$	30,268
Victim's Assistance Fund Expenditures	\$	82,295
Victim's Assistance Fund Reserve	\$	(52,027)
Total Expenditures and Reserve	\$	30,268

Tourism Fund

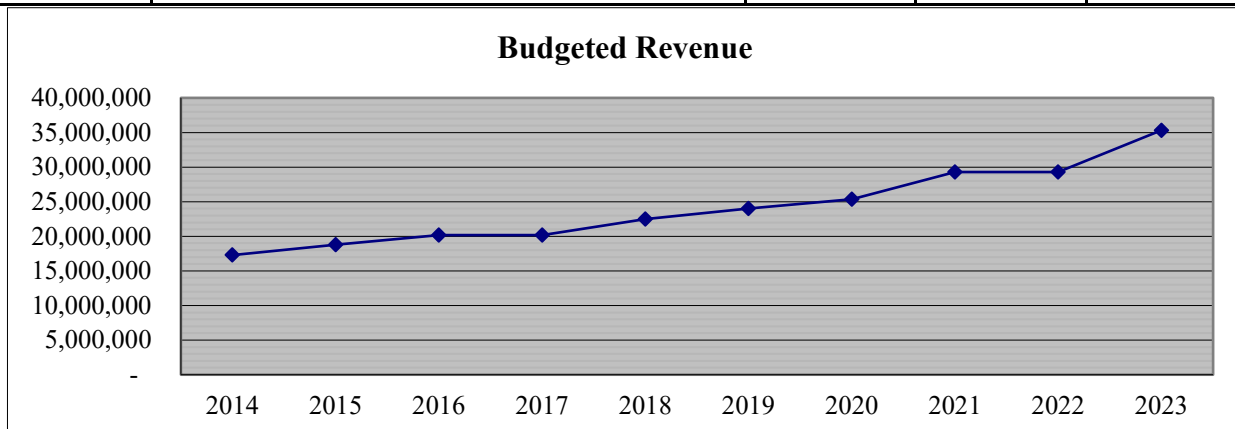
Tourism Revenue Fund Balance/Revenues	\$	169,473
Tourism Revenue Expenditures	\$	36,143
Tourism Revenue Reserves	\$	133,330
Total Expenditures and Reserve	\$	169,473

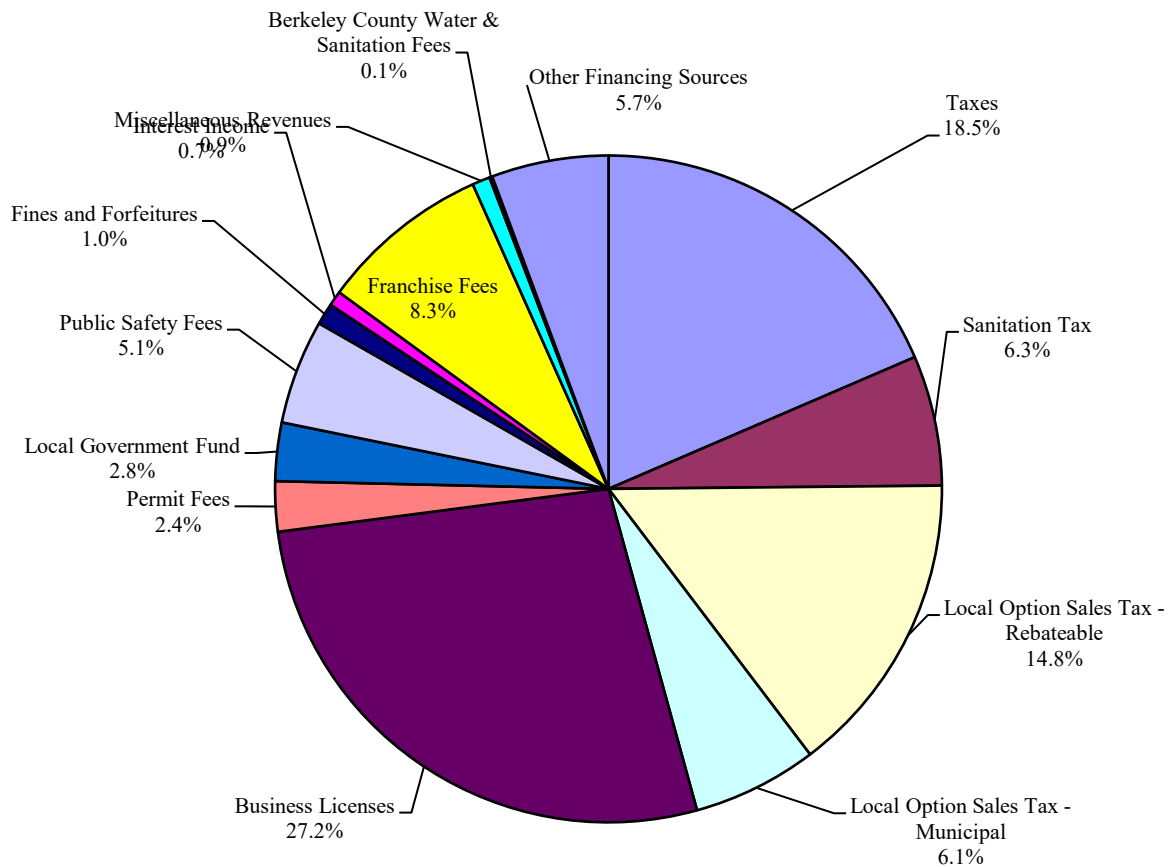
Total All Funds

Total Revenue (All Funds)	\$	77,836,408
Total Expenditures (All Funds)	\$	63,627,728
Reserve For Contingencies (All Funds)	\$	14,208,680
Total City of Goose Creek Budget	\$	77,836,408

General Fund Revenues

<u>Code</u>	<u>Classification</u>	FY 2022 Approved Budget	Projected Actual 12/31/2022	FY 2023 Approved Budget
300-3010	Real Property Tax	\$ 5,555,452	\$ 4,997,335	\$ 4,906,196
300-3010	Personal Property Tax (Other)	582,708	568,834	554,959
300-3020	Sanitation Tax	2,162,985	2,139,192	2,204,400
300-3030	Personal Property Tax (Vehicles)	758,788	738,983	685,653
300-3040	Real Property Taxes - Prior Year	43,025	129,317	61,382
300-3050	Sanitation Taxes - Prior Year	23,100	43,353	24,750
300-3060	Penalties on Property Taxes	4,156	4,955	6,138
300-3070	Vehicle Taxes - Prior Year	36,459	36,459	26,750
310-3150	Local Option Sales Tax - Rebateable	3,422,867	3,422,867	5,236,346
310-3151	Local Option Sales Tax - Municipal Revenue	1,398,072	1,873,416	2,138,789
320-3200	Business Licenses	8,180,328	9,049,263	9,615,625
322-3225	Permit Fees	844,772	912,479	857,853
330-3300	Franchise Fees	2,892,935	2,805,459	2,929,215
340-3400	Public Safety Fees	760,382	879,888	902,616
350-3520	Fines and Forfeitures	305,400	439,723	369,516
540-5410	Local Government Fund	873,714	873,714	998,484
540-5420	Accommodation Tax	25,620	26,497	25,628
540-5429	Merchants Inventory Tax	13,454	13,454	13,454
540-5435	Manufacturing Exemption	3,425	11,876	3,425
540-5440	Homestead Tax	214,687	248,218	262,897
550-5570	Miscellaneous Grant Proceeds	348,288	348,288	433,450
550-5580	School District SRO Grant	227,500	227,500	439,979
560-5610	Interest Income	9,264	31,745	192,037
560-5650	Interest Income - Local Option Sales Tax	3,918	25,473	63,505
570-5740	Police Accident Reports	7,632	10,933	10,416
570-5744	Fingerprints	3,204	4,668	4,392
570-5753	Roll Cart Purchases & Pro Rata Sanitation Fee	42,750	47,383	51,000
570-5755	Rental - Communications Tower	68,800	68,800	70,084
570-5757	Berkeley County Water & Sanitation Fees	52,069	51,028	50,668
570-5770	Miscellaneous Revenues	155,823	155,823	167,000
570-5771	Sale-Fixed Assets/Confiscated Property	18,900	6,525	14,750
580-5800	Transfer to General Fund	180,000	180,000	560,000
580-5805	Transfer from Fund Balance	75,000	-	1,442,300
Total		\$ 29,295,477	\$ 30,373,448	\$ 35,323,657





- Taxes
- Sanitation Tax
- Local Option Sales Tax - Rebateable
- Local Option Sales Tax - Municipal
- Business Licenses
- Permit Fees
- Local Government Fund
- Public Safety Fees
- Fines and Forfeitures
- Interest Income
- Franchise Fees
- Miscellaneous Revenues
- Berkeley County Water & Sanitation Fees
- Other Financing Sources

Revenues

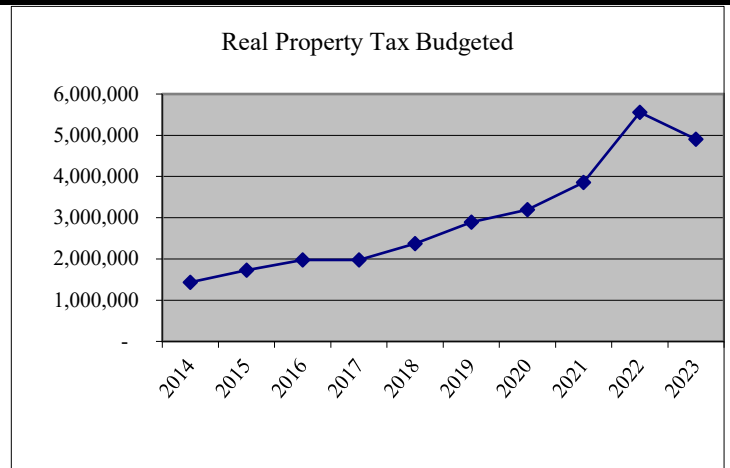
Fund: General (PROPERTY AND SANITATION TAXES)

The City of Goose Creek has the authority to levy and collect taxes on all property, real and personal, not exempt by general law from taxation, situated within the corporate limits of the City pursuant to Article X of the South Carolina Constitution and Sections 56-7-30 and 5-21-110 of the Code of Laws of South Carolina, 1976, as amended.

300-3010 Real Property Tax

4,906,196

The City presently imposes a 53.4 mill tax on all real and personal property within the City of Goose Creek assessed by the Berkeley County Auditors Office for general tax purposes (i.e., a tax of \$53.40 on every \$1,000 in assessed value of the real estate and personal property). Of that millage, 10.5 mills is allocated due to provide recreational services to the residents of the City of Goose Creek. Real property taxes are reduced by the Local Option Sales Tax credits. Tax credits are based on the sales tax credit times the total appraised property value. On the basis of the tax rate of 53.4 mills, the following calculations would apply:

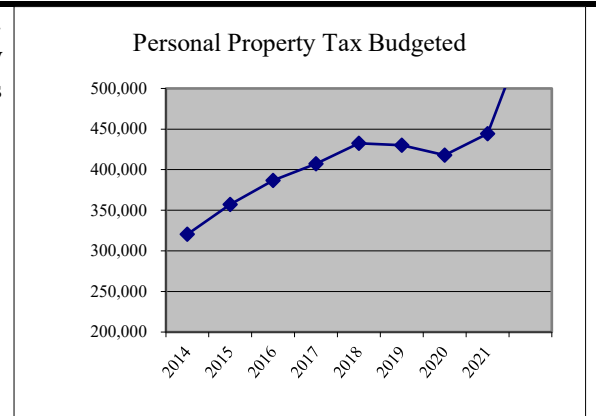


Real Property Tax - City	\$	181,559,260	X	0.0429	=	\$	7,788,892
Real Property Tax - GCRC		181,559,260	X	0.0105	=		1,906,372
Local Option Sales Tax Credits		3,741,459,200	X	0.001280	=		(4,789,068)
Total Property Tax Anticipated						\$	4,906,196

300-3010 Personal Property Tax (Other)

554,959

Personal property taxes are reduced by the Local Option Sales Tax credits. Tax credits are based on the sales tax credit times the total appraised property value. On the basis of the tax rate of 53.4 mills, the following calculations would apply:

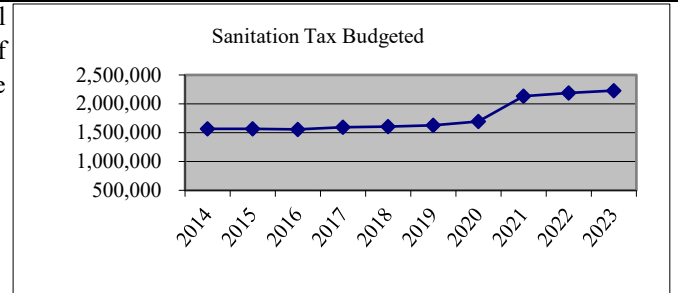


	Assessed Value
Personal Property Business	\$ 2,837,470
Manufacturing	48,990
Utilities	7,130,070
Watercraft	1,471,744
Aircraft	11,170
Total Real Property Assessment	\$ 11,499,444

Personal Property Tax - City	\$	11,499,444	X	0.0429	=	\$	493,326
Personal Property Tax - GCRC		11,499,444	X	0.0105	=		120,744
Local Option Sales Tax Credits		109,598,300	X	0.001280	=		(140,286)
Multi County Park							61,799
Fee in Lieu							19,376
Total Property Tax Anticipated						\$	554,959

300-3020 Sanitation Tax**2,204,400**

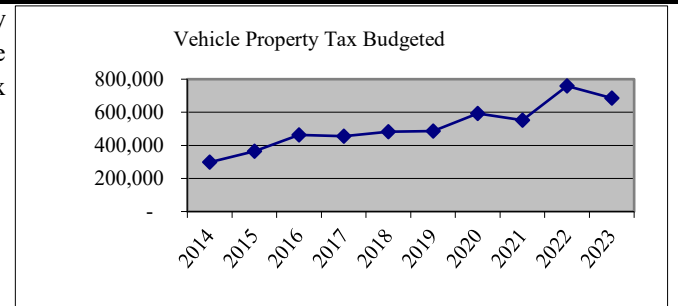
The City of Goose Creek sanitation fee is \$165 on all residential property within the City's corporate limits, with an assessed value of one dollar (\$1) or greater. The Berkeley County Assessor's office provides the number of assessable lots.



$$13,360 \text{ Assessable lots} \times \$165 = \$2,204,400$$

300-3030 Personal Property Tax (Vehicles)**685,653**

Assessed value of motor vehicles is provided by the Berkeley County Auditors office. Personal property taxes (vehicles) are reduced by the Local Option Sales Tax credits. Tax credits are based on sales tax credit times the total appraised property value.



Real Property Tax - City	21,382,120	X	0.0429	=	\$	917,293
Real Property Tax - GCRC	21,382,120	X	0.0105	=		224,512
Local Option Sales Tax Credits	356,368,670	X	0.001280	=		(456,152)
Total Property Tax Anticipated					\$	685,653

300-3040 Real Property Taxes - Prior Year**61,382**

Delinquent real estate and personal property taxes from the preceding years are collected by Berkeley County on behalf of the City. The estimate in delinquent taxes that will be collected is based on previous year's experience and the rate of collection.

300-3050 Sanitation Taxes - Prior Year**24,750**

Delinquent sanitation taxes from the preceding years are collected by Berkeley County on behalf of the City. The estimate in delinquent taxes that will be collected is based on previous year's experience.

300-3060 Penalties on Property Taxes**6,138**

Penalties and interest are assessed on delinquent property taxes. The projected revenues is based on previous year's experience.

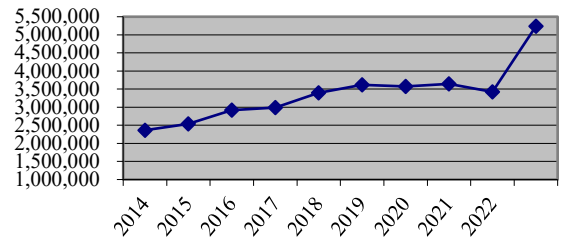
300-3070 Vehicle Taxes - Prior Year**26,750**

Penalties and interest are assessed on delinquent vehicle taxes. The projected revenues in based on previous year's experience.

310-3150 Local Option Sales Tax - Rebateable**5,236,346**

Seventy-one percent (71%) of the Local Option Sales Tax revenue collected by the City of Goose Creek is used for tax relief. Tax relief is realized on the tax bills sent out in October 2022 and payable in January 2023. Tax relief is based on the following calculations:

Local Option Sales Tax Rebateable Budgeted



Real Property Tax	\$ 4,789,068
Personal Property Tax (Other)	140,286
Personal Property Tax (Vehicles)	456,152
Less Homestead Tax	(149,160)
Total Local Option Sales Tax - Tax Relief	\$ 5,236,346

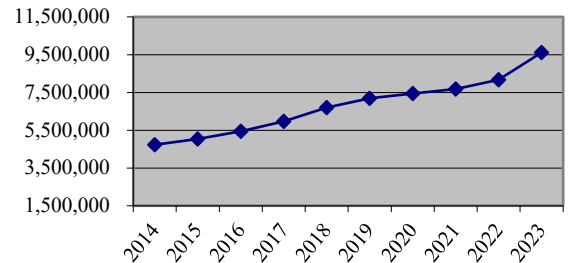
310-3151 Local Option Sales Tax - Municipal Revenue**2,138,789**

Twenty-nine percent (29%) of the Local Option Sales Tax revenue collected by the City of Goose Creek is used for general fund options as allowed by the state statute.

320-3200 Business Licenses**9,615,625**

All businesses and/or vendors, excluding those exempted by law, are required to obtain a business license in accordance with the Business License ordinance of the City of Goose Creek. Estimated 2022 revenue is listed below.

Business License Budgeted



	2022 Estimate
Business License - Inside	\$ 2,342,268
Business License - Outside	2,401,388
MASC - Insurance Companies	4,319,819
MASC - Telecommunications	51,250
\$	9,114,725

The 2023 budgeted revenue is based on the revenue received to date in 2022, and projected out (as listed above).

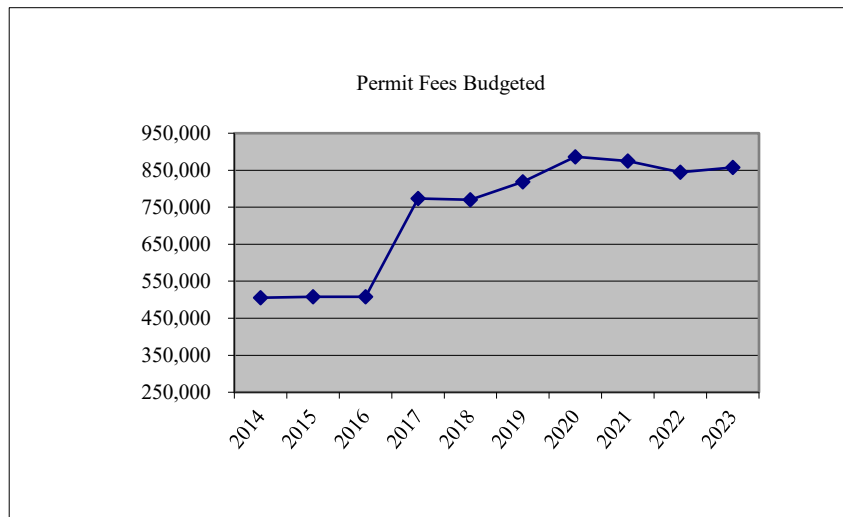
[3210] Business License - Inside	\$ 2,427,029
[3211] Business License - Outside	2,529,799
[3212] MASC - Insurance Companies	4,580,130
[3213] MASC - Telecommunications	45,770
[3215] Business License Inspections	32,897
\$	9,615,625

322-3225 Permit Fees

857,853

Permits are established by ordinance in accordance with the adopted classifications of the International Building Code (IBC). In 2007 the City adopted the state recommended fees for estimating the cost of construction. All fees will be based on the type of construction based on the Building Valuation Data supplied by the International Code Council and a plan review fee. Between 2016 and 2019 the City experienced a significant increases in building permit revenue. While there has been an upward trend in revenue, the trend is expected to level off. The City budgeted for a modest increase in the anticipated budgeted revenues in plan reviews and permits, and the 2023 budgeted revenue in this category will be as follows:

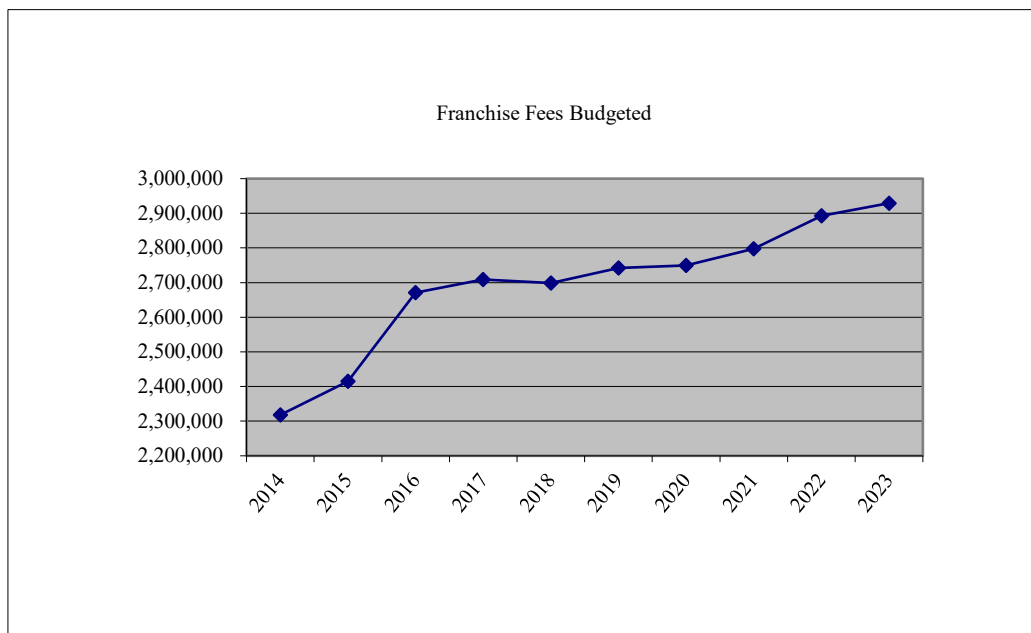
Permit Type			Average Fee		2023 Budget
Plan Review Fees	1,044	@	\$ 312	=	\$ 325,728
Express Permits	375	@	500	=	187,500
Building Permits	785	@	375	=	294,375
Miscellaneous Permits	670	@	75	=	50,250
					<u>\$ 857,853</u>



330-3300 Franchise Fees**2,929,215**

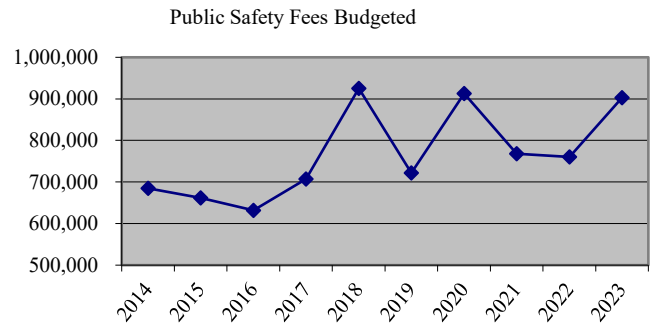
The City of Goose Creek presently has franchise agreements with Berkeley Electric Cooperative, South Carolina Electric & Gas Company, Home Telecom and Comcast of Carolina, Inc., whereby the City receives a percentage of the gross proceeds of sales from each company for business conducted during the preceding calendar year. The estimated franchise fees to the City are as follows:

2023 Estimated Revenue Projection						
[3315] CHS Water System	\$	2,439,810	X	10%	=	\$ 243,981
[3320] Berkeley Electric Cooperative		40,232,849	X	5%	=	2,011,642
[3330] Comcast Cable TV		6,167,087	X	5%	=	308,354
[3340] Dominion		5,219,262	X	5%	=	260,963
[3345] Home Telecom		478,852	X	5%	=	23,943
[3355] Time Warner		61,118	X	5%	=	3,056
[3357] AT & T		1,545,516	X	5%	=	77,276
	\$	56,144,494				\$ 2,929,215



902,616

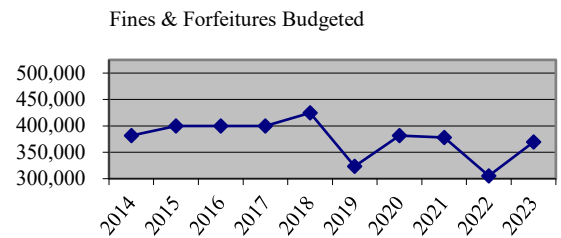
Berkeley County allocates funds, by contract, for the operation of the EMS unit housed at the main Fire Station. Allocated funds for this purpose are \$209,230 paid in quarterly installments. The contract requires the City of Goose Creek to bill patients for ambulance and medical transport services based on the Berkeley County billing schedule. The budgeted revenue is based on the previous collection trends as well as anticipated EMS run volume from the prior year.



EMS Unit	[3410]						\$	209,230	Annually
Ambulance Fees	[3420]	\$	53,313	X	12	=	\$	639,756	Annually
Special Police Services - Berkeley County Schools	[3430]						\$	53,630	Annually

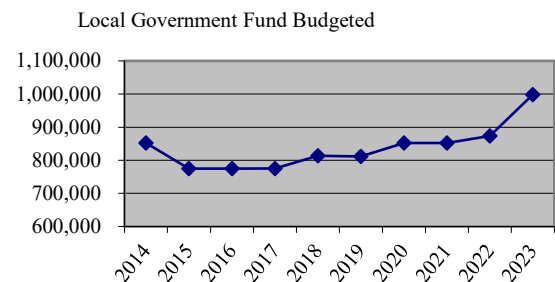
369,516

The City of Goose Creek Municipal Court may assess fines and penalties for violations of municipal ordinances and traffic violations not to exceed \$500. Based on statistical data of the past years, the City's monthly average of fines collected was \$26,739, and for the prior year totaled \$320,868. The budgeted revenue is based on the statistical data and Police Department staffing.



998,484

The South Carolina General Assembly made significant changes in the distribution of state shared revenues to political subdivisions pursuant to the adoption of Section 6-27-10 of the Code of Laws of South Carolina, 1976, as amended. This act established a Local Government Fund that replaced the formula funding that had previously come from the following seven (7) taxes: bank tax, beer tax, wine tax, gasoline tax, motor transport fees, alcohol tax and the income tax.



During the 2014 legislative session, the General Assembly passed the state budget that includes a \$50 million cut to the Local Government Fund. This is an \$8.4 million or 17.4 percent cut to state aid that is given directly to cities and towns. In order to include this cut in the state budget, legislators passed H3581, a bill that changes permanent law to allow the cut beyond the previous year's funding levels.

540-5420 Accommodation Tax**25,628**

Act 316 of 1984, as adopted by the South Carolina General Assembly, imposes a two percent (2%) sales tax on the gross proceeds from the rental of transient accommodations to be remitted quarterly to the municipality or county in which it is collected by the S.C. Department of Revenue. The first **\$25,000** plus 5% of all accommodation tax collections must be allocated to the general fund of the municipality and shall be exempt from all other requirements of the act. Any additional funds will be allocated to the Tourism Fund.

540-5429 Merchants Inventory Tax**13,454**

The South Carolina General Assembly has established legislation, which precludes municipalities from assessing taxes on the merchandise inventory of retailers within a municipality's jurisdiction. In order to alleviate the loss of revenues from this legislation, the S.C. General Assembly has established Merchants Inventory Tax Revenue Sharing. It is estimated that the City's share will be \$13,454.

540-5435 Manufacturing Exemption**3,425**

The South Carolina General Assembly has established legislation, which precludes municipalities from assessing taxes on the manufacturing equipment within a municipality's jurisdiction. In order to alleviate the loss of revenues from this legislation, the S.C. General Assembly has established Manufacturing Equipment Tax Revenue Sharing. It is estimated that the City's share will be \$3,425.

540-5440 Homestead Tax**262,897**

The South Carolina General Assembly established a homestead exemption for South Carolina residents. The first \$50,000 of the appraised value is exempt and the assessment is then based on 4% of the assessed value versus 6%. The City of Goose Creek received \$248,218 for the prior fiscal year. The estimate of \$262,897 is based on projections from the Berkeley County Auditor.

550-5570 Miscellaneous Grant Proceeds**433,450**

The City of Goose Creek applies for various grants during the year that are available from a variety of agencies. It is anticipated that the City will receive \$314,112 in grant proceeds for a traffic enforcement officer and impaired driving officers, and \$99,338 in grant proceeds for a DUI Prosecutor position. The Police Department is actively pursuing some additional grant opportunities from the SC Department of Public Safety. Additionally, the City anticipates receiving approximately \$20,000 in miscellaneous grants throughout the year.

550-5580 School District SRO Grant**439,979**

The City provides School Resource Officers (SRO) to assist at Stratford High School, Westview Middle School, Marrington Middle School, Goose Creek Elementary, and Mevers School of Excellence. The School Resource Officers are funded by the State, Berkeley County School District, and Mevers School of Excellence. The budget will cover the majority of the costs of the School Resource Officer's salary and related expenditures.

560-5610 Interest Income**192,037**

The City's cash management program consolidates all city funds in overnight funds with the bank to maximize the amount of investment income as well as investing idle cash in the Local Government Investment Pool with the South Carolina State Treasurer. Assuming that the interest rate remains at an average of 1.7255%, it is conservatively estimated that the City will earn \$192,037 in interest during the budget year.

560-5650 Interest Income - Local Option Sales Tax**63,505**

The City's cash management program consolidates all city funds in overnight funds with the bank to maximize the amount of investment income as well as investing idle cash in the Local Government Investment Pool with the South Carolina State Treasurer. Assuming that the interest rate remains at an average of 1.7255%, it is conservatively estimated that the City will earn \$63,505 in interest during the budget year.

570-5740 Police Accident Reports**10,416**

This category also includes the sale of accident and police reports to companies who request such, usually for insurance purposes. The average receipts are as follows:

$$\$ \quad 868 \quad \times \quad 12 \quad = \quad \$ \quad 10,416 \quad \text{Annually}$$

570-5744 Fingerprints**4,392**

This category also includes fingerprinting usually for employment purposes of companies and governments doing background checks. The average receipts are as follows:

$$\$ \quad 366 \quad \times \quad 12 \quad = \quad \$ \quad 4,392 \quad \text{Annually}$$

570-5753 Roll Cart Purchases & Pro Rata Sanitation Fee**51,000**

This category is used to record the sale of additional roll carts to residents that want more than one roll cart or that want a yard debris roll cart and they sell for \$80.00. Additionally, the City charges \$165 sanitation fee for new houses, which is prorated monthly.

570-5755 Rental - Communications Tower**70,084**

The City of Goose Creek rents antenna space on its communication tower located behind the Public Works building. The City is currently are receiving \$5,672 per month in rental fees, or \$68,065 annually, and anticipates a slight increase during the upcoming budget year.

$$\$ \quad 5,840 \quad \text{Per Month} \quad \quad \quad \$ \quad 70,084 \quad \text{Annually}$$

570-5757 Berkeley County Water & Sanitation Fees**50,668**

The City of Goose Creek contracts with Berkeley County Water and Sanitation (BCW&S) to receive and process water and sewer bills for their customers. The Authority pays the City 5% of the revenue collected. As more BCW&S customers are paying online or sign up for auto draft, the City anticipates a slight decrease in this budgeted line item. It is estimated that the City will collect payments totaling \$1,013,360 on behalf of BCW&S, for a total revenue of \$50,668 for the City.

570-5770 Miscellaneous Revenues**167,000**

The revenue for this account are a \$15 debt setoff fee charged by the City for the administrative costs of processing debt setoffs, yard debris roll cart purchases and other miscellaneous revenues consisting of charges for returned checks, prints, publications and charges for special computer reports. Additionally, the City has budgeted for the SCMIT return of surplus check that is estimated to be \$68,487.

570-5771 Sale-Fixed Assets/Confiscated Property**14,750**

The Police Department will sell approximately four (4) vehicles upon the acquisition of replacement vehicles; the City anticipates receiving \$3,000 per vehicle. The City will also sell various surplus, junk, and confiscated property throughout the year.

580-5800 Transfer to General Fund**560,000**

An operating transfer from the City's enterprise funds to cover a portion of the administrative and overhead costs associated with services provided by the General Fund.

Water Utility Fund	\$ 500,000
Crowfield Golf Fund	60,000
Recreation Fund	-
	<u>\$ 560,000</u>

580-5805 Transfer from Fund Balance**1,442,300**

The City will use Fund Balance to cover some one time expenditures, which are outlined below:

Zoning code update	\$ 75,000
Compensation and classification study update	60,000
Repair and replace roof at Municipal Complex	560,000
Repair and replace parking lot at Municipal Complex	580,000
New flooring and paint in City Hall and Court	120,000
New hot water heaters for City Hall and Court	26,300
Additional funding for police vehicles	21,000
	<u>\$ 1,442,300</u>

Legislative Function

Service Delivery

The Legislative function of the City encompasses the governing body of the municipality, which by State law, sets the conditions and determines how the City will operate. The Legislative function is comprised of the Mayor and six (6) Council members elected by the citizens of Goose Creek for four (4) year terms on a staggered basis. The Mayor and City Council determine all matters of City policy, consider and adopt all municipal ordinances (laws), and provide general oversight and review of all City operations. The Mayor and City Council employ, direct and guide the City Administrator to provide the general management of the City, consistent with the policy directives of the Mayor and City Council. The Legislative Department is staffed with the city clerk.

Vision Statement

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 Statement

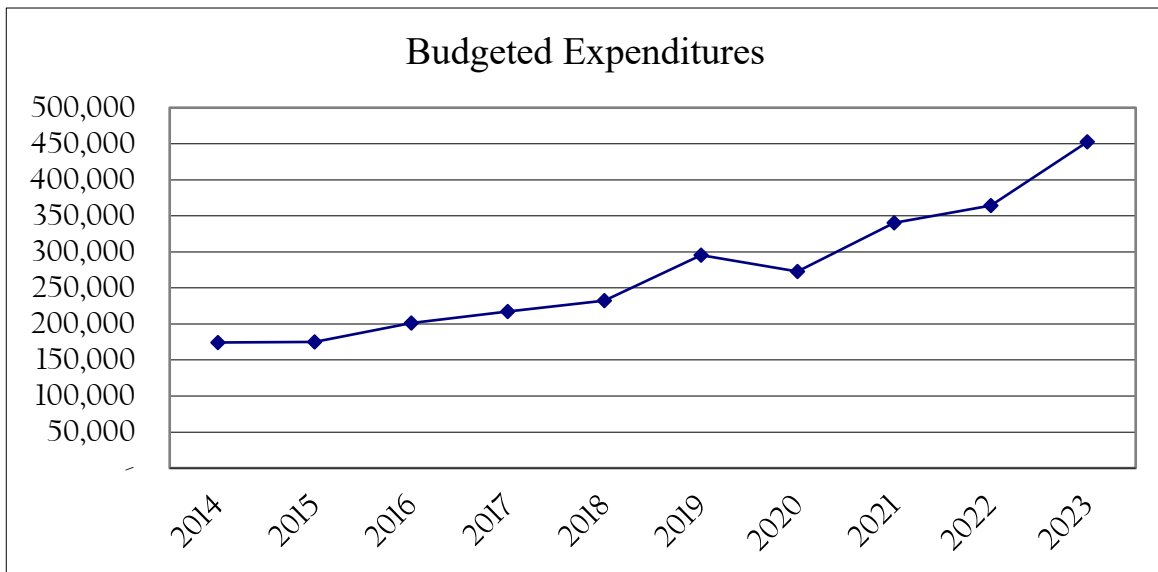
The City's mission is to provide core municipal services at the highest level of customer satisfaction at a reasonable cost to citizens businesses, and visitors.

Budget Summary

Legislative

Department No. 611

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 149,208	\$ 182,432
Operating Expenditures	215,107	270,187
Total Budget	\$ 364,315	\$ 452,619



Personnel Expenditure Request

Legislative

Department No. 611

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Mayor	\$ 36,000	\$ 36,000
	Councilmember	12,000	12,000
	Councilmember	12,000	12,000
	Councilmember	12,000	12,000
	Councilmember	12,000	12,000
	Councilmember	12,000	12,000
	Councilmember	12,000	12,000
	City Clerk	-	70,887
	Administrative Assistant	40,400	-
	Performance Increases	808	-
	COLA	-	3,545
Total		\$ 149,208	\$ 182,432

Operating Expenditure Request

Legislative

Department No. 611

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 50,458	\$ 63,224
620-6205	FICA	9,251	11,311
620-6210	Medicare	2,164	2,645
620-6235	SC Retirement System (SCRS)	25,455	32,947
620-6255	Workers' Compensation	4,290	4,422
640-6401	Training & Seminars	7,200	11,840
640-6425	Legal	4,500	9,000
660-6601	Telephone	3,738	4,266
680-6805	General Repairs and Maintenance	2,200	2,200
740-7415	Professional Tort Liability	2,537	3,101
750-7510	Printing & Publications	4,070	5,450
750-7515	Travel	16,502	20,600
760-7601	Office Supplies	1,200	1,700
760-7610	Postage	1,800	2,100
760-7615	Computer Supplies	1,200	1,300
760-7635	Dues & Subscriptions	29,357	30,222
760-7640	Morale & Welfare	29,159	34,159
780-7830	Uniforms	1,500	1,500
780-7898	Public Relations	18,525	28,200
	Total	\$ 215,107	\$ 270,187

600-6001 Salaries

182,432

Salaries of the Mayor and City Council members are set by ordinance and governed by Section 5-7-170 of the Code of Laws of South Carolina, 1976, as amended, which states that an ordinance establishing or increasing such salaries shall not become effective until the commencement date of the terms of two or more members elected at the next general election following the adoption of the ordinance, at which time it will become effective for all members whether or not they were elected in such election. The salaries established by ordinance are \$36,000 annually for the Mayor and \$12,000 annually for City Council members.

620-6201 Health Insurance

63,224

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. The City is also required to fund health care for elected officials if they elect for coverage. Monthly premiums for health insurance vary based on employee elections.

Annual Premium						Annual Cost	
\$	7,903	x	8	employees	=	\$	63,224

620-6205 FICA

11,311

The City of Goose Creek is required to pay Social Security tax on gross wages of all employees, including the Mayor and City Council. The FICA rate is currently 6.20% of gross salaries. Based on the requirements, the following is the computation of the amount to be expended.

\$	182,432	X	6.20%	=	\$	11,311
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620-6210 Medicare

2,645

The City of Goose Creek is required to pay Medicare tax on the gross wages of all employees, including the Mayor and City Council. The current Medicare rate is 1.45% of gross salaries. Based on the requirements, the following is compiled as the amount to be paid.

\$	182,432	X	1.45%	=	\$	2,645
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620-6235 SC Retirement System (SCRS)

32,947

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6260 Employee Assistance Program

10

In conjunction with the City's Drug Free Work Place Policy the City offers confidential substance abuse counseling for all employees at the Earnest E. Kennedy Center at a cost of \$10 a year per employee. Professional confidential counseling for substance abuse, employee emotional problems, and family matters is offered.

620-6255 Workers' Compensation

4,422

The South Carolina Municipal Association provides Workers' Compensation coverage. The premium is calculated as a percentage of total salary for City Council and the Administrative Assistant.

640-6401 Training & Seminars

11,840

This category provides for Legislative Department personnel attendance at workshops and seminars for increasing knowledge in their position. This expenditure item also provides an opportunity for department personnel to upgrade their education in areas related to the Legislative Department, as well as maintaining their professional certifications. Additionally, The South Carolina Municipal Association holds two meetings a year for elected municipal officials which is attended by Mayor and Council.

MASC Annual Meetings	\$	7,200
Miscellaneous training and seminars		3,500
City Clerk		1,140
	\$	<u>11,840</u>

640-6425 Legal

9,000

On occasion, City Council finds it necessary to confer with the City Attorney, concerning legal matters.

660-6601 Telephone

4,266

Communications with the Mayor and City Council is vital in accomplishing the City's goals and objectives. Telecommunications are maintained with the use of cellular phones and other wireless devices.

$$\$ \quad 356 \quad \times \quad 12 \quad \text{months} \quad = \quad \$ \quad 4,266$$

680-6805 General Repairs and Maintenance

2,200

The City maintains the municipal center to very high standards. We anticipate that City Hall will require minor repairs to maintain appearance and functionality.

740-7415 Professional Tort Liability

3,101

The City provides \$1,000,000 of tort liability insurance for the Mayor and each member of City Council and the Administrative Assistant.

$$\$ \quad 182,432 \quad \times \quad 0.01700 \quad = \quad \$ \quad 3,101$$

750-7510 Printing & Publications

5,450

The City, under the direction of the Mayor and City Council, engages in the publication of certain materials for the information and education of the citizens. The major publication is the City Newsletter. Other methods of communication include the printing of agendas and the preparation of materials and posting to citizen advisors on a monthly basis. A cost factor for each activity is as follows:

Code of Ordinance updates	\$	3,700
Welcome postcards		975
Annual report		500
City newsletter announcement postcard		275
	\$	<u>5,450</u>

750-7515	Travel	20,600
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This expense category covers the cost of travel for the Mayor and City Council to the annual and winter meetings of the Municipal Association of South Carolina, as well as, any other travel these officials may wish to undertake. The City Clerk will also incur travel expenditures related to training. The following is a summarization of the anticipated travel for the year:

Hometown Legislative Action Day	\$	8,250
MASC Annual Conference		6,950
City Clerk		3,200
City Council strategic planning workshop		2,200
	\$	<u>20,600</u>

760-7601	Office Supplies	1,700
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Office supplies for the Legislative function include letterhead stationery, envelopes, business cards, writing pads, pens, pencils, special binders for agendas, etc. This account includes cost for copy paper needed for special reports to employees. The amount budgeted is deemed sufficient for this category.

760-7610	Postage	2,100
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The Legislative Department mails numerous informational items to the residents of the City of Goose Creek. In addition to the informational mailings to citizens, the department mails letters of appreciation and other correspondence from the Mayor and Councilmember's.

760-7615	Computer Supplies	1,300
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The account is for the anticipated expenditures on computer supplies, cellular devices, and related equipment for the Legislative Department .

760-7635	Dues & Subscriptions	30,222
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Dues and subscriptions include the City's expense for various memberships for the City.

Municipal Association of South Carolina	\$	11,720
Charleston Regional Development Alliance		10,000
National League of Cities		3,487
Charleston Metro Chamber of Commerce		3,175
Berkeley Chamber		350
South Carolina Association of Mayors		400
Software for Citizen Newsletters		300
South Carolina Beach Advocates		500
International Institute of City Clerks		210
MASC - City Clerk		45
South Carolina Public Records Association		35
	\$	<u>30,222</u>

760-7640	Morale & Welfare	34,159
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This category provides the Legislative Department with funds that will allow for various expenditures (i.e., service awards, and flowers for special occasions) in an effort to promote harmony, communication and morale within the department.

Employee banquet(s) or event	\$	18,024
Quarterly Employee Events		7,200
Employee recognition pins - years of service		3,575
Miscellaneous		3,200
Monetary awards for employees of the year		1,200
Plaques for employees of the year		960
	\$	<u>34,159</u>

780-7830	Uniforms	1,500
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The City provides uniform items on the employees anniversary at a cost not to exceed \$100 per employee and \$200 per councilmember.

780-7898	Public Relations	28,200
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This account includes funds allocated for indoor and outdoor holiday decorations at City Hall and to support the implementation of the strategic plan.

Special Projects	\$	21,500
General promotional items		2,950
Fulfillment of strategic plan		2,475
Holiday decorations at City Hall		875
Art awards		400
	\$	<u>28,200</u>

Economic Development Department

Service Delivery

The Economic Development Department provides business development support for the City. The Department works to recruit new commercial and industrial business to the City, enhance relationships with existing businesses, and support a business-friendly environment. The Department also works with many stakeholders throughout the region to enhance its business development efforts. The Department works closely with other Departments in the City to identify marketing opportunities to promote the City.

Performance Goals

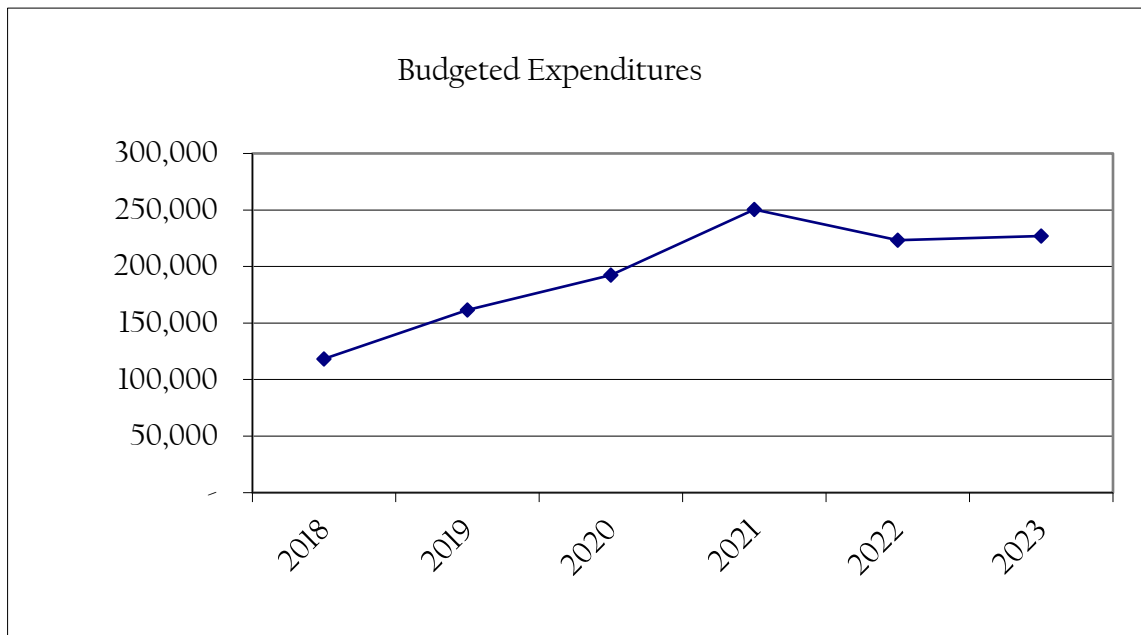
The Economic Development Department will continue to build on its performance goals. Its goals will be to successfully recruit new businesses, restaurants, and retain existing businesses in the area. In addition, it will seek opportunities to engage stakeholders such as local chambers of commerce, CRDA, Berkeley County, SC Department of Commerce, and other stakeholders where appropriate. The Department will market the City through various media in conjunction with the Public Information Officer.

Budget Summary

Economic Development Department

Department No. 613

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 90,120	\$ 95,320
Operating Expenditures	133,057	131,561
Capital Outlay	-	-
Total Budget	\$ 223,177	\$ 226,881



Personnel Expenditure Request
Economic Development Department
Department No. 613

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Economic Development Director	\$ 88,137	\$ 90,781
	COLA	-	4,539
	Performance Increases	1,983	-
	Total	\$ 90,120	\$ 95,320

Operating Expenditure Request
Economic Development Department
Department No. 613

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 12,419	\$ 15,815
620-6205	FICA	5,587	5,910
620-6210	Medicare Employer	1,307	1,382
620-6235	SC Retirement System (SCRS)	15,374	17,215
620-6255	Workers' Compensation	1,280	1,640
620-6260	Employee Assistance Program	10	10
640-6401	Training & Seminars	3,390	6,500
640-6425	Legal	4,300	4,300
640-6445	Other Professional Services	55,600	22,000
643-6450	Service Contracts - Miscellaneous	760	-
660-6601	Telephone	1,730	1,730
700-7001	Vehicle Allowance	6,600	6,600
740-7415	Professional Tort Liability	1,532	1,621
750-7515	Travel	9,470	9,675
760-7610	Postage	300	-
760-7615	Computer Supplies	200	200
760-7635	Dues & Subscriptions	2,098	25,063
780-7830	Uniforms	100	100
780-7898	Public Relations	11,000	11,800
	Total	\$ 133,057	\$ 131,561

600-6001 Salaries**95,320**

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for the staff of the Economic Development Department. Salaries for 2023 were projected by taking the 2022 actual salary and applying a cost of living adjustment.

<u>Position</u>	2022 Salary	5.0 % COLA	2023 Approved Budget
Salaries			
Economic Development Director	\$ 90,781	4,539	\$ 95,320
Total			95,320
Performance Increases			-
Total Budgeted Salary			\$ 95,320

620-6201 Health Insurance**15,815**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

<u>Annual Premium</u>		<u>Annual Cost</u>
\$ 15,815	X 1 employees	= \$ 15,815

620-6205 FICA**5,910**

The City of Goose Creek is required to pay Social Security tax on gross salaries for the Economic Development Director employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 95,320 \times 6.20\% = \$ 5,910$$

620-6210 Medicare Employer**1,382**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for the Economic Development Director. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 95,320 \times 1.45\% = \$ 1,382$$

620-6235 SC Retirement System (SCRS)**17,215**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6255 Workers' Compensation**1,640**

The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation.

620-6260 Employee Assistance Program**10**

In conjunction with the City's Drug Free Work Place Policy the City offers confidential substance abuse counseling for all employees at the Earnest E. Kennedy Center at a cost of \$10 a year per employee. Professional confidential counseling for substance abuse, employee emotional problems, and family matters is offered.

640-6401 Training & Seminars	6,500
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This category provides for the Economic Development Department Director's attendance at workshops and seminars for increasing knowledge in their position. This expenditure item also provides an opportunity for department personnel to enhance knowledge of economic development through specialized national training.

640-6425 Legal	4,300
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The law firm of Clawson and Staubes provides legal services for the City. The services provided for 2022 will pertain to advice on real estate transactions, economic development projects, and other general legal advice.

640-6445 Other Professional Services	22,000
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The City will require the assistance of professionals, below is a summary of the budgeted expenditures for professional services.

Professional Marketing Services - Continue with the digital outreach and marketing campaign, capitalizing on the current content marketing plan and seeking new ways to reach potential investors.	\$ 20,000
Ribbon cutting celebrations	2,000
	<hr/>
	<u>\$ 22,000</u>

660-6601 Telephone	1,730
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The City receives basic telephone and long distance service from AT&T. The City also maintains cellular phones, MiFi's and other wireless devices to aid the Economic Development Director in fulfilling his goals and objectives.

700-7001 Vehicle Allowance	6,600
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Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$6,600 annually. The allowance provides official business transportation for Economic Development Director.

740-7415 Professional Tort Liability	1,621
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The City provides \$1,000,000 of tort liability insurance for all employees.

750-7515 Travel	9,675
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To accommodate travel expenses for the Economic Development Director to attend meetings, workshops, seminars and conferences. This account includes any airfare, hotel fees, meals, and other related travel expenditures.

760-7615 Computer Supplies	200
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This line item is budgeted for the Economic Development Department for expenditures pertaining to computer supplies, cellular devices, and related equipment.

760-7635 Dues & Subscriptions**25,063**

Dues and subscriptions include the following:

<u>Economic Development Director</u>	
South Carolina Economic Developers Association	\$ 310
SC Community Development Association	30
Urban Land Institute	275
International Economic Development Council	423
Retail Lease Trac	1,125
Real Estate Softwae	9,600
PlacerLabs	9,600
Business Relationship Manager Service	3,600
International Council of Shopping Centers	100
	<u>\$ 25,063</u>

780-7830 Uniforms**100**

The City provides uniform items on the employees anniversary at a cost not to exceed \$100 per employee.

780-7898 Public Relations**11,800**

The goal of the public relations budget is to continue enhancement of relationships regionally. It will include outreach to business, targeted giveaways, and extensive use of the #CreekRising brand.

Existing Business Surveys, Outreach, and Start-Up Brochures	\$ 5,000
Host marquis event showcasing City (chamber, CRDA, etc.)	3,000
Enhanced giveaways (golf tournament, VIPs, displays)	3,800
	<u>\$ 11,800</u>

Human Resources Department

Service Delivery

The Human Resources Department is responsible for handling all personnel matters, recruitment, hiring, on-boarding, worker's compensation, injury management, benefits administration, OSHA reporting, EEOC reporting, Family Medical Leave administration, unemployment responses, employee relations, wellness programs, employee medical screening, occupational medical needs, compensation, exit processes, job fairs, training, ongoing background checks, ICMA and SCRS retirement program enrollment, performance evaluations and other matters. The Human Resources Department supports 268+ full-time employees, 100 part-time employees & 30 seasonal employees. The Human Resources Director oversees the contracts for vendors that provide benefit services, drug screening and other occupational medical services. Currently the City offers medical, dental, vision, life, long term disability, medical spending accounts and dependent care accounts through PEBA for active and eligible retirees. The City also offers critical illness and accident policies through Colonial Life. The Human Resources Director supervises the Assistant Human Resources Director, and the Human Resources Generalist. The anticipated expenditures are, but not limited to; online application system, walker tracker program, DOT/non-DOT drug testing, legal services, operating supplies, HR education, recruitment initiatives, City-wide training, wellness programs and a compensation survey/implementation.

Performance Goals

With a growing employee base, the Human Resources Department will continue to maintain the excellent level of service it has provided in the past. Continued training and access to professional memberships keep HR personnel updated on ever-changing HR laws. It is critical to ensure compliance with laws. It is the objective of the department to provide this highest level of service to employees in the cost effective manner. The Human Resources Department maintains an online employment application process and wellness initiatives that have engaged City employees which assists keeping the City's health insurance load factor lower due to better health. Human Resources is recommending a compensation survey in 2023 to analyze if current salaries are competitive with other municipalities.

Budget Summary

Human Resources Department

Department No. 614

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 136,592	\$ 200,200
Operating Expenditures	80,215	136,842
Total Budget	\$ 216,807	\$ 337,042

Personnel Expenditure Request
Human Resources Department
Department No. 614

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Human Resources Director	\$ 90,000	\$ 97,335
	Assistant Human Resources Director	43,260	52,500
	Human Resources Generalist	-	45,000
	Performance Increases	3,332	5,365
	Total	\$ 136,592	\$ 200,200

Operating Expenditure Request

Human Resources Department

Department No. 614

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 6,757	\$ 17,380
620-6205	FICA	8,469	12,412
620-6210	Medicare Employer	1,981	2,903
620-6235	SC Retirement System (SCRS)	23,303	36,562
620-6255	Workers' Compensation	574	1,468
620-6260	Employee Assistance Program	20	30
640-6401	Training & Seminars	2,649	5,500
640-6425	Legal	1,650	1,650
640-6445	Other Professional Services	6,000	-
643-6470	Service Contracts - Copier	-	3,500
660-6601	Telephone	1,015	1,015
680-6801	Building Repair	-	10,000
700-7001	Vehicle Allowance	-	9,600
740-7415	Professional Tort Liability	2,322	3,442
750-7515	Travel	1,625	3,200
760-7601	Office Supplies	-	2,000
760-7620	General Operating Supplies	4,380	5,000
760-7635	Dues & Subscriptions	5,560	8,330
760-7640	Morale & Welfare	3,440	4,700
760-7826	Small Equipment Purchase	500	500
780-7830	Uniforms	200	450
780-7832	Employee Assessments	5,020	1,200
780-7838	Employee Recruiting	4,750	6,000
	Total	\$ 80,215	\$ 136,842

600-6001 Salaries**200,200**

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for the staff of the Human Resources Department. Salaries for the budget year were projected by calculating the actual salaries multiplied by a cost of living adjustment.

<u>Position</u>	2022 Salary	5.0 % COLA	2023 Approved Budget
Salaries			
Human Resources Director	\$ 92,700	4,635	\$ 97,335
Assistant Human Resources Director	50,000	2,500	52,500
Assistant Human Resources Generalist	-	-	45,000
	Total		\$ 194,835
	Pay Adjustments		5,365
	Total Budgeted Salary		<u>\$ 200,200</u>

620-6201 Health Insurance**17,380**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. Annual dental insurance premiums are \$164 per employee.

$$\frac{\text{Annual Premium}}{\$ \quad 8,690} \quad \times \quad 2 \text{ employees} \quad = \quad \frac{\text{Annual Cost}}{\$ \quad 17,380}$$

620-6205 FICA**12,412**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ \quad 200,200 \quad \times \quad 6.20\% \quad = \quad \$ \quad 12,412$$

620-6210 Medicare Employer**2,903**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Human Resources Department employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ \quad 200,200 \quad \times \quad 1.45\% \quad = \quad \$ \quad 2,903$$

620-6235 SC Retirement System (SCRS)**36,562**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6255 Workers' Compensation**1,468**

The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on the type of position and varies from .00725 to .07040 of total salary for staff members.

620-6260 Employee Assistance Program**30**

In conjunction with the City's Drug Free Work Place Policy the City offers confidential substance abuse counseling for all employees at the Earnest E. Kennedy Center at a cost of \$10 a year per employee. Professional confidential counseling for substance abuse, employee emotional problems, and family matters is offered. Additionally, the City is

$$\$ 10 \times 3 \text{ employees} = \$ 30$$

640-6401 Training & Seminars**5,500**

This category provides for Human Resources Department personnel attendance at workshops and seminars for increasing knowledge in their position. This expenditure item also provides an opportunity for department personnel to upgrade their education in areas related to the Human Resources Department, as well as maintaining their professional certifications. Human Resources also budgets for City-wide training for employees and supervisors, including supervisory training, performance appraisals, coaching, etc. Budgeted expenditures include, but are not limited to classroom materials, books, videos, etc.

Human Resources Director	\$ 1,200
Assistant Human Resources Director	500
Human Resources Generalist	300
City-wide training initiatives	3,500
	<u>\$ 5,500</u>

640-6425 Legal**1,650**

As a member of the South Carolina Municipal Insurance Trust the City receives 10 hours of free legal advice. Hourly rates for any overages are billed at an hourly rate that varies based on the expertise of the attorney. The attorney may be consulted for employee legal matters, development of employee policies and other matters. The City anticipates some billable legal hours over the 10 free hours.

Anticipated Hours		Hourly Rate		Budgeted Legal
10	x	\$ 165	=	\$ 1,650

643-6470 Service Contracts - Copier**3,500**

This line item accounts for the Human Resource Department's portion of printer and copier charges.

660-6601 Telephone**1,015**

The City receives basic telephone and long distance service from AT&T. The City also maintains 1 cellular phone and other wireless devices for the staff through Verizon Wireless.

$$\$ 85 \times 12 \text{ months} = \$ 1,015$$

680-6801 Building Repair**10,000**

The City maintains the municipal center to very high standards. We anticipate that the Human Resources Department will require minor building repairs to maintain appearance and functionality. It is estimated that the amount budgeted in repairs will be adequate for this budget year.

700-7001 Vehicle Allowance**9,600**

Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$18,000 annually. The allowance provides official business transportation for the Human Resources Director and Assistant Human Resources Director.

740-7415 Professional Tort Liability**3,442**

The City provides \$1,000,000 of tort liability insurance for all employees, at a cost of \$.017 of payroll for each employee.

750-7515 Travel**3,200**

To accommodate travel expenses for Human Resources personnel to attend meetings, workshops, seminars and conferences.

760-7601 Office Supplies**2,000**

The Human Resources Department buys office supplies including but not limited to, i.e., pencils, pens, copy paper, calculator tape, paper clips, stationery, envelopes, and miscellaneous office supplies. The amount budgeted is deemed sufficient to cover the anticipated costs for the budget year.

760-7620 General Operating Supplies**5,000**

The City also participates in a wellness program to improve employee health and encourage a healthy lifestyle to reduce health insurance costs. This account budgets for supplies and incentives tied to wellness events.

Walker Tracker Incentives tied to challenges	\$	1,200
Wellness events		2,500
New hire materials		1,000
Labor law poster updates		300
	\$	<u>5,000</u>

760-7635 Dues & Subscriptions**8,330**

This account provides memberships in professional organizations for the Human Resources Department as well as subscriptions and publications. This account also budgets for the City's online applicant tracking program (ApplicantPro) in which to post jobs and recruit candidates. This service streamlines the application process, saves time and money over paper applications, and generates qualified candidates. Additionally, The City also subscribes in an mobile based wellness app to improve employee health and encourage a healthy lifestyle to reduce health insurance costs. The program includes yearly dues for walker tracker program and wellness events for all full-time employees.

Human Resources Director

Society for Human Resource Management	\$	250
South Carolina Municipal Human Resources Association		60
International Public Management Association - HR		175

Assistant Human Resources Director

Society for Human Resource Management		250
SC Municipal Human Resources Management Association		60

Human Resources Generalist

Society for Human Resource Management		250
SC Municipal Human Resources Management Association		60

General Dues & Subscriptions

ApplicantPro		1,875
Onboarding software		1,200
Employee text messaging software		900
Walker Tracker Annual Cost		3,250
	\$	<u>8,330</u>

760-7640 Morale & Welfare	4,700
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This category provides the Human Resources Department with funds that will allow for various expenditures (i.e., quarterly new hire and anniversary lunches) in an effort to promote harmony, communication and morale within the department.

760-7826 Small Equipment Purchase	500
--	------------

These expenditures are for individual items less than \$5,000.

780-7830 Uniforms	450
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The City provides uniform items on the employees anniversary at a cost not to exceed \$100 per employee. Initial issue costs are approximately \$250 per employee.

780-7832 Employee Assessments	1,200
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The City conducts mandatory DOT random drug testing for DOT drivers. Requesting quarterly testing of safety sensitive positions. HR coordinates all random testing efforts. The City also conducts background checks, credit checks and drug testing for new employees prior to the employee assuming a position with the City.

780-7838 Employee Recruiting	6,000
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The Human Resources Director actively tries to recruit new employees. This budgeted line item will be spent on the following items:

Materials and booth rental at job fairs.	\$	3,500
Employee referral bonus		2,500
	\$	<u>6,000</u>

Administration Department

Service Delivery

The Administration Department provides the administrative and clerical support for the general operations of the City. The City Administrator, Assistant City Administrator, Chief Financial Officer, Assistant Finance Director, Public Information Officer, Customer Service Manager, Business License Administrator, (3) Business License/Permits Specialists, Purchasing & Grant Writing Coordinator, Accounts Payable Specialist, Payroll Specialist, (2) Customer Service Representatives, and a Custodian staff the Department. The City Administrator has overall management control over the City, while the Chief Financial Officer serves as department manager. The Customer Service Manager has general supervision over the administration staff, as well as, two additional specialists from the Department of Public Works working at City Hall.

The Administration Department is responsible for all the financial reporting of the City, along with the proper billing and receiving of all revenues generated for the City, and all expenditures incurred by the City. The revenues being, but not limited to; taxes, business licenses, court receipts, permits, governmental grant proceeds, and water bill payments. In addition, the Administration Department is responsible for the disbursement of all funds required for operating the City. The anticipated expenditures are, but not limited to; vendor payments for operating supplies, employee payroll and related withholding payments, court and water deposit refunds and intergovernmental payments. The City is a collection agent for Berkeley County Water and Sanitation, collecting approximately 18,000 payments annually.

Performance Goals

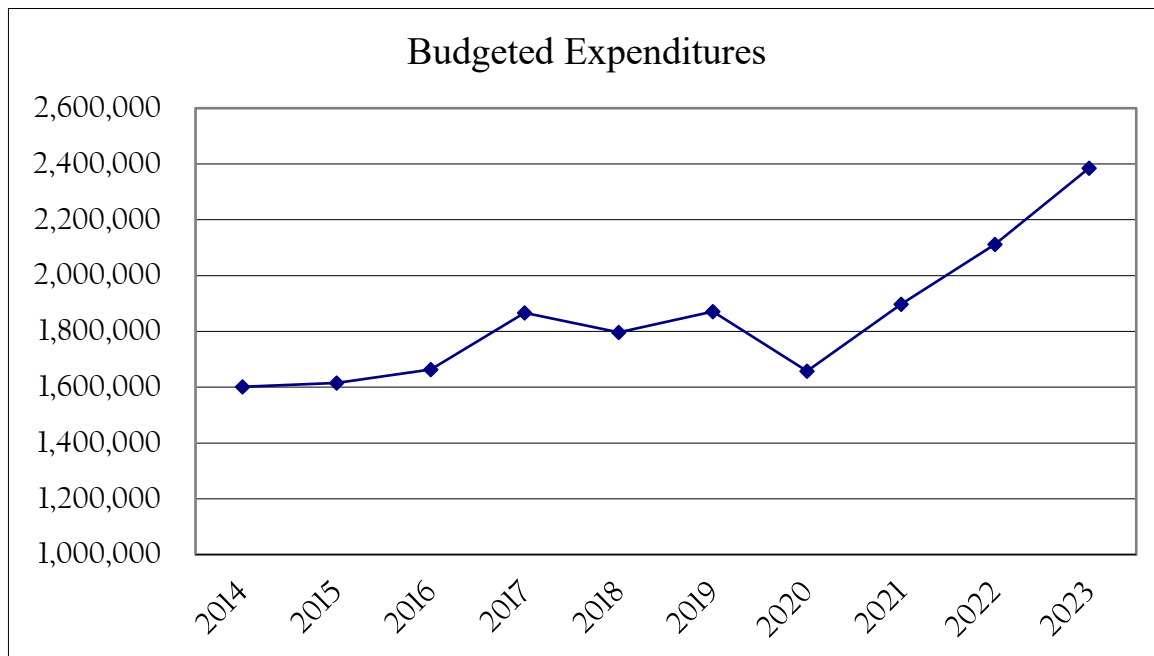
The Administration Department will continue to maintain an excellent level of customer service through continuous improvement of processes and training of personnel. It is the objective of the department to provide a level of service in the most customer friendly and cost effective manner. The Administration Department will strive to increase productivity by developing and implementing an enhanced on-line computer processing capability for water billing services, business licenses and building permits.

Budget Summary

Administration Department

Department No. 615

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 1,098,114	\$ 1,191,832
Operating Expenditures	919,390	1,048,905
Capital Outlay	95,000	145,000
Total Budget	\$ 2,112,504	\$ 2,385,737



Personnel Expenditure Request

Administration Department

Department No. 615

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	City Administrator	\$ 185,400	\$ 200,510
	Assistant City Administrator	120,000	129,780
	Chief Financial Officer	113,300	122,534
	Assistant Finance Director	-	84,000
	Public Information Officer	66,307	71,711
	City Clerk	65,978	-
	Customer Service Manager	60,000	64,890
	Accounting Coordinator	42,744	-
	Business License Inspector	66,658	72,090
	Business License /Permits Specialist	51,569	55,096
	Business License /Permits Specialist	40,040	47,284
	Business License /Permits Specialist	-	49,350
	Purchasing & Grant Writing Coordinator	53,000	57,182
	Accounts Payable Specialist	41,999	50,232
	Payroll Specialist	54,153	58,566
	Customer Service Representative	42,247	45,134
	Custodian	38,996	43,472
	Administrative Intern	10,400	10,400
	Pay Adjustments and Bonuses	-	29,601
	Performance Increases and Bonuses	45,323	-
	Total	\$ 1,098,114	\$ 1,191,832

Operating Expenditure Request

Administration Department

Department No. 615

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6035	Annual Leave Reimbursement	\$ 4,275	\$ 4,275
620-6201	Health Insurance	134,070	177,675
620-6205	FICA	68,348	74,159
620-6210	Medicare Employer	15,985	17,344
620-6226	Retirement 457	18,813	19,851
620-6235	SC Retirement System (SCRS)	187,338	215,245
620-6245	Tuition Reimbursement	-	-
620-6255	Workers' Compensation	12,776	17,454
620-6260	Employee Assistance Program	160	160
640-6401	Training & Seminars	9,890	10,875
640-6420	Audit	3,388	3,905
640-6425	Legal	4,500	9,200
643-6450	Service Contracts - Miscellaneous	5,295	6,125
643-6470	Service Contracts - Copier	5,225	3,950
643-6488	Service Contracts - Pest Control	180	180
644-6499	Internet Services	475	475
660-6601	Telephone	7,260	7,512
660-6605	Electricity	37,428	34,860
660-6615	Water & Sewer	864	984
680-6801	Building Repair	9,500	9,500
680-6805	General Repairs and Maintenance	10,000	10,000
700-7001	Vehicle Allowance	24,600	29,400
700-7005	Vehicle Gas - Unleaded	305	701
700-7025	Vehicle Repair - Out	-	250
700-7030	Vehicle Maintenance - In	175	175
740-7401	Insurance - Vehicle	1,020	1,020
740-7405	Comprehensive & Collision Insurance	407	423
740-7410	Insurance - Building	5,244	5,720
740-7415	Professional Tort Liability	19,382	21,406
740-7420	Insurance - Other	2,838	2,838
740-7425	Insurance - Inland Marine	572	578
750-7515	Travel	16,651	16,686
760-7601	Office Supplies	15,564	15,924
760-7610	Postage	8,652	12,972
760-7615	Computer Supplies	8,829	9,250

Operating Expenditure Request
Administration Department
Department No. 615

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
760-7620	General Operating Supplies	\$ 4,845	\$ 5,325
760-7625	Janitorial/Cleaning Supplies	3,192	4,560
760-7635	Dues & Subscriptions	6,116	6,344
760-7640	Morale & Welfare	4,800	5,200
780-7826	Small Equipment Purchase	6,400	6,600
780-7830	Uniforms	6,040	6,690
780-7835	Public Notices	3,278	3,312
780-7894	Miscellaneous Expenditures	15,670	25,670
850-8501	Bank Service Fees	110,630	106,322
850-8506	Debt Setoff Fees	1,375	2,300
850-8510	EMS Collection Fees	21,036	30,364
850-8515	MASC Collection Fees	95,999	105,146
	Total	\$ 919,390	\$ 1,048,905

Capital Outlay Request
Administration Department
Department No. 615

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8010	Improvements other than Building	\$ 95,000	\$ 145,000
800-8060	Equipment	-	-
800-8071	Software	-	-
	Total	\$ 95,000	\$ 145,000

600-6001 Salaries**1,191,832**

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for the staff of the Administration Department. Salaries for 2023 were projected by taking the current salaries and multiplying it by a cost of living adjustment.

<u>Position</u>	2023 Salary	5.0 % COLA	2023 Approved Budget
Salaries			
City Administrator	\$ 190,962	\$ 9,548	\$ 200,510
Assistant City Administrator	123,600	6,180	129,780
Chief Financial Officer	116,699	5,835	122,534
Assistant Finance Director	80,000	4,000	84,000
Public Information Officer	68,296	3,415	71,711
Customer Service Manager	61,800	3,090	64,890
Business License Administrator	68,657	3,433	72,090
Business License /Permits Specialist	52,472	2,624	55,096
Business License /Permits Specialist	45,032	2,252	47,284
Business License /Permits Specialist	47,000	2,350	49,350
Purchasing Agent	54,459	2,723	57,182
Accounts Payable Specialist	47,840	2,392	50,232
Payroll Specialist	55,777	2,789	58,566
Customer Service Representative	42,985	2,149	45,134
Facilities Technician	41,402	2,070	43,472
Administrative Intern	10,400	-	10,400
Total			\$ 1,162,231
Pay Adjustments and Bonuses			29,601
Total Budgeted Salaries			\$ 1,191,832

600-6035 Annual Leave Reimbursement**4,275**

In accordance with City policy, employees may elect to be reimbursed in lieu of taking annual leave. The amount budgeted in this account is the estimate that will be paid out for annual leave sell-back during the fiscal year.

620-6201 Health Insurance**177,675**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. This line item also includes dental insurance premiums which are \$164 annually per employee.

<u>Annual Premium</u>		<u>Annual Cost</u>
\$ 11,845	x \$ 15 employees	= \$ 177,675

620-6205 FICA**74,159**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 1,196,107 \times 6.20\% = \$ 74,159$$

620-6210 Medicare Employer**17,344**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Administration Department employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\text{\$ } 1,196,107 \quad \times \quad 1.45\% \quad = \quad \text{\$ } 17,344$$

620-6226 Retirement 457**19,851**

The City Administrator participates in the 457 plan in accordance with her employment contract.

620-6235 SC Retirement System (SCRS)**215,245**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6245 Tuition Reimbursement**-**

As is the policy of the City, employees may request educational reimbursement for various approved course at colleges and universities.

620-6255 Workers' Compensation**17,454**

The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium varies based on the type of position and is calculated off of the total salary for administrative staff members.

620-6260 Employee Assistance Program**160**

In conjunction with the City's Drug Free Work Place Policy the City offers confidential substance abuse counseling for all employees at the Earnest E. Kennedy Center at a cost of \$10 a year per employee. Professional confidential counseling for substance abuse, employee emotional problems, and family matters is offered.

$$\text{\$ } 10 \quad \times \quad 16 \quad \text{employees} \quad = \quad \text{\$ } 160$$

640-6401 Training & Seminars**10,875**

This category provides for Administration Department personnel attendance at workshops and seminars for increasing knowledge in their position. This expenditure item also provides an opportunity for department personnel to upgrade their education in areas related to the Administration Department, as well as maintaining their professional certifications.

City Administrator	\$ 2,200
Assistant City Administrator	1,400
Chief Financial Officer	2,600
Assistant Finance Director	1,800
Public Information Officer	300
Purchasing Agent	1,025
Other Staff	1,200
Totals	<u><u>\$ 10,875</u></u>

640-6420 Audit	3,905
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This category provides for the Administration Department's portion of the annual financial audit to be conducted by certified public accountants.

640-6425 Legal	9,200
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The law firm of Clawson and Staubes provides legal services for the City. The services to be provided for the fiscal year are as follows: Annexation, liens on property for failure to comply with City ordinances, review of zoning agreements, and legal opinions on general matters.

643-6450 Service Contracts - Miscellaneous	6,125
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The Administration Department has a maintenance contract on its small equipment as follows:

Fire Extinguishers & Alarms	\$	1,040
HVAC Maintenance Contract		4,015
Annual Shredding Services		375
Annual Termite Bond		365
Postage Machine Lease		330
	\$	<u>6,125</u>

643-6470 Service Contracts - Copier	3,950
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This line item accounts for the Administration Department's portion of printer and copier charges.

643-6488 Service Contracts - Pest Control	180
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The City maintains pest control services on a monthly basis and an annual termite inspection.

$$\begin{array}{rcllclcl} \$ & 15 & \times & 12 & \text{months} & = & \$ & 180 \end{array}$$

644-6499 Internet Services	475
-----------------------------------	------------

The City maintains internet service through Hometelecom, this is the portion that is allocated to the Administration Department.

660-6601 Telephone	7,512
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The City receives basic telephone and long distance service from AT&T. The City also maintains six cellular phones and other wireless devices for the staff through Verizon Wireless.

$$\begin{array}{rcllclcl} \$ & 626 & \times & 12 & \text{months} & = & \$ & 7,512 \end{array}$$

660-6605 Electricity	34,860
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Budgeted amount based on a monthly estimate.

	Monthly						
	Estimate						
\$	<u>2,905</u>	x	12	months	=	\$	34,860

660-6615 Water & Sewer	984
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Sewer service is provided by Berkeley County Water & Sanitation at a rate of \$44.00 to provide sewer services and \$6.77 per 1,000 gallons of water used. The budgeted amount is based on a monthly estimate.

$$\begin{array}{rcllclcl} \$ & 82 & \times & 12 & \text{months} & = & \$ & 984 \end{array}$$

680-6801 Building Repair**9,500**

The City maintains the municipal center to very high standards. We anticipate that City Hall will require minor building repairs to maintain appearance and functionality. It is estimated that the amount budgeted in repairs will be adequate for this budget year.

680-6805 General Repairs and Maintenance**10,000**

The City maintains the Municipal Complex to very high standards. We anticipate that City Hall will require minor repairs to maintain appearance and functionality. The amount budgeted will be adequate to cover these types of repairs.

700-7001 Vehicle Allowance**29,400**

Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$18,000 annually. The allowance provides official business transportation for the City Administrator, Assistant City Administrator, Chief Financial Officer and Public Information Officer.

$$\$ 2,450 \times 12 \text{ months} = \$ 29,400$$

700-7005 Vehicle Gas - Unleaded**701**

The budgeted amount for gasoline for the Administration Department is based on historical average monthly consumption which is multiplied by the anticipated price per gallon of unleaded fuel.

$$14 \times 12 \text{ months} = 168 \times \$ 4.17 = \$ 701$$

700-7025 Vehicle Repair - Out**250**

This account is for general maintenance of the Administrative Departments vehicle included but not limited to car washes and detailing.

700-7030 Vehicle Maintenance - In**175**

Minor repairs, oil changes, windshield wiper replacements, filters, etc. are estimated to be \$175.

740-7401 Insurance - Vehicle**1,020**

The City has liability insurance for vehicles provided by the S.C. Municipal Insurance and Risk Financing Fund. The policy coverage is \$1,000,000 single limit liability, \$50,000 basic economic loss (each person) and basic coverage for uninsured motorist.

740-7405 Comprehensive & Collision Insurance**423**

The Administration Department has this coverage on two vehicles, valued at approximately \$54,164, at a cost of \$.78 per \$100 of vehicle value per year through the S.C. Municipal Insurance and Risk Financing Fund.

$$\$ 54,164 / 100 \text{ value} = 542 \times 0.78 = \$ 423$$

740-7410 Insurance - Building**5,720**

Building insurance is provided by South Carolina Municipal Association Insurance Trust. It is budgeted based on the related cost of .21 per \$100 in value as follows:

Buildings	\$	2,397,637
Contents		325,976
Total Estimated Value	\$	2,723,613

$$\$ 2,723,613 / 100 \text{ value} = 27,236 \times 0.210 = \$ 5,720$$

740-7415 Professional Tort Liability	21,406
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The City provides \$1,000,000 of tort liability insurance for all employees, at a cost of \$.017 of payroll for each employee. The City also has a Public Officials Bond for the City Administrator and Chief Financial Officer.

740-7420 Insurance - Other	2,838
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The City maintains a life insurance policy and additional health insurance as part of the compensation package for the City Administrator. The City also budgets for unemployment insurance should the need arise.

740-7425 Insurance - Inland Marine	578
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The City maintains additional insurance on electronic equipment. The cost is \$.375 per \$100 for the budget year.

$$\begin{array}{rccccccccccccc} \$ & 154,112 & / & 100 & \text{value} & = & 1,541 & \times & 0.375 & = & \$ & 578 \end{array}$$

750-7515 Travel	16,686
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To accommodate travel expenses for Administration personnel to attend meetings, workshops, seminars and conferences.

760-7601 Office Supplies	15,924
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The Administration Department buys office supplies including but not limited to, i.e., pencils, pens, copy paper, calculator tape, paper clips, stationery, envelopes, and miscellaneous office supplies. Below is a summary of the anticipated budget based on the average monthly office supplies expenditures.

$$\begin{array}{rccccccccccccc} \$ & 1,327 & \times & 12 & \text{months} & = & \$ & 15,924 \end{array}$$

760-7610 Postage	12,972
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The Administration Department mails business license notices and renewals, payments to vendors, debt-set off letters and various other correspondence. Below is a summary of the anticipated budget based on the average monthly postage charges.

$$\begin{array}{rccccccccccccc} \$ & 1,081 & \times & 12 & \text{months} & = & \$ & 12,972 \end{array}$$

760-7615 Computer Supplies	9,250
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This line item is what the Administration Department estimates it will spend on computer supplies, cellular devices, and related equipment.

760-7620 General Operating Supplies	5,325
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The Administration Department estimates it will spend \$5,325 on general operating supplies such as cash drawers, headsets, microphones, etc.

760-7625 Janitorial/Cleaning Supplies	4,560
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The Administration Department estimates it will spend an estimated average of \$380 monthly for janitorial and cleaning supplies.

$$\begin{array}{rccccccccccccc} \$ & 380 & \times & 12 & \text{months} & = & \$ & 4,560 \end{array}$$

760-7635 Dues & Subscriptions**6,344**

<u>City Administrator - Dues</u>	
SC City & County Management Association	\$ 100
International City Management Association	1,157
South Carolina Economic Developers Association	239
<u>Assistant City Administrator - Dues</u>	
SC City & County Management Association	100
Municipal Court Administrators Association	65
International City Management Association	1,008
<u>Chief Financial Officer - Dues</u>	
American Institute of Certified Public Accountants	295
Governmental Finance Officers Association	305
South Carolina Association of Certified Public Accountants	239
SC Department Labor, Licensing and Regulation - CPA License Fee	80
SC Governmental Finance Officers Association	129
SC Business Licensing Officials Association	40
SC Municipal Finance Officer, Clerk & Treasurer Association	15
<u>Assistant Finance Director - Dues</u>	
Governmental Finance Officers Association	305
SC Governmental Finance Officers Association	129
SC Business Licensing Officials Association	40
SC Municipal Finance Officer, Clerk & Treasurer Association	15
<u>Public Information Officer - Dues</u>	
Municipal Association Professional Development Classes	100
Mobile Text Alerts	408
<u>Staff - Dues</u>	
SC Business Licensing Officials Association	40
SC Municipal Finance Officer, Clerk & Treasurer Association	15
SC Association of Governmental Purchasing Officials	40
Fred Pryor Seminars Membership	200
National Institute for Public Procurement	190
Notary License Renewals	50
Miscellaneous dues & subscriptions	315
<u>Subscriptions:</u>	
<i>Post and Courier</i>	250
South Carolina Code of Law Supplement (full set)	475
	<u>\$ 6,344</u>

760-7640 Morale & Welfare**5,200**

This category provides the Administration Department with funds that will allow for various expenditures (i.e., dinners, picnics, service awards, and flowers for special occasions) in an effort to promote harmony, communication and morale within the department.

780-7826 Small Equipment Purchase	6,600
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These expenditures are for individual items less than \$5,000. During the year it is anticipated that the City will need to replace various small equipment that has been aging. This account also provides for miscellaneous small tools and equipment for general in-house repairs.

780-7830 Uniforms	6,690
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The City provides uniform items for the Facilities Technician and additional uniform items on the employees anniversary at a cost not to exceed \$100 per employee. Initial issue costs are approximately \$235 per employee.

780-7835 Public Notices	3,312
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The City advertises holidays to inform the public that City Hall will be closed, budget notices, and other miscellaneous notices.

780-7894 Miscellaneous Expenditures	25,670
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The City has various miscellaneous expenditures during the year which are not generally associated with other general ledger accounts and will be coded too this account. This account includes \$10,400 for Stormwater fees.

800-8010 Improvements other than Building	145,000
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Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. The City plans to renovate the public and employee restrooms to update the aging and outdated finishes as well as new office furniture for the finance department to replace the 22 year old cubicles.

850-8501 Bank Service Fees	106,322
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The City of Goose Creek must pay bank fees associated with the transactions, deposits, daily repurchase agreements and credit card fees.

$$\$ \quad 8,860 \quad \times \quad 12 \quad \text{months} \quad = \quad \$ \quad 106,322$$

850-8506 Debt Setoff Fees	2,300
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The City of Goose Creek uses the debt setoff program to garnish state income tax refunds to collect delinquent EMS and water bills, court fines and fees and business licenses.

850-8510 EMS Collection Fees	30,364
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The City of Goose Creek uses a third party administrator to bill EMS fees, and the City pays a 4.5% fee based on net collections.

$$\$ \quad 674,760 \quad \times \quad 4.5\% \quad \text{collection fee} \quad = \quad \$ \quad 30,364$$

850-8515 MASC Collection Fees	105,146
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The City of Goose Creek uses the Municipal Association to collect business license fees from insurance companies, brokers, and telecommunication companies. The City pays up to 4% of the fees collected to MASC for this service, the average fee the previous year was 2.2730%

Insurance Companies & Brokers	\$	4,580,130	x	2.2730%	=	\$	104,106
Telecommunications Companies		45,770	x	2.2730%	=		1,040
							<u>\$ 105,146</u>

Planning, Zoning, and Building Department

Service Delivery

The Planning, Zoning, and Building Department provides planning, zoning, plan review, and inspection-code enforcement services to the City. The Department is currently staffed by the Planning and Zoning Director, Assistant to the City Administrator, Planner II, Chief Building Official, three (3) building inspectors, Senior Code Enforcement Officer, Code Enforcement Officer and an administrative assistant.

Planning and Zoning services include zoning ordinance administration and enforcement, plan review (subdivision, site plan, and architectural design review), zoning districts use controls, flood zone management, Enhanced 911 database management, and processing road naming and numbering requests. The Planning and Zoning Department serves as staff to four (4) boards and commissions: the Architectural Review Board, Planning Commission, the Zoning Board of Appeals, and the Building Board of Adjustments and Appeals. Planning functions of the department include drafting Zoning Ordinance amendments, procedural modifications regarding plan review and approval, ongoing inhouse training of board and commission members, and working with the business community regarding zoning compliance. The building section is responsible for both residential/commercial plan review and building code inspections. The code enforcement officers ensure compliance with City ordinances and provide education to citizens while also following through with enforcement through the Court when necessary.

Performance Goals

The Planning, Zoning, and Building Department will provide an excellent level of customer service and administrative support as it has in the past. The department's top performance goals leading into 2023 include providing a faster plan review period for commercial and multi-family projects, updating the zoning code to make it more user friendly, continuing our electronic records process so that all development plans are scanned and filed electronically, establishing an improved relationship with citizens and the business community, and providing training and professional development opportunities to staff and citizen boards and commissions.

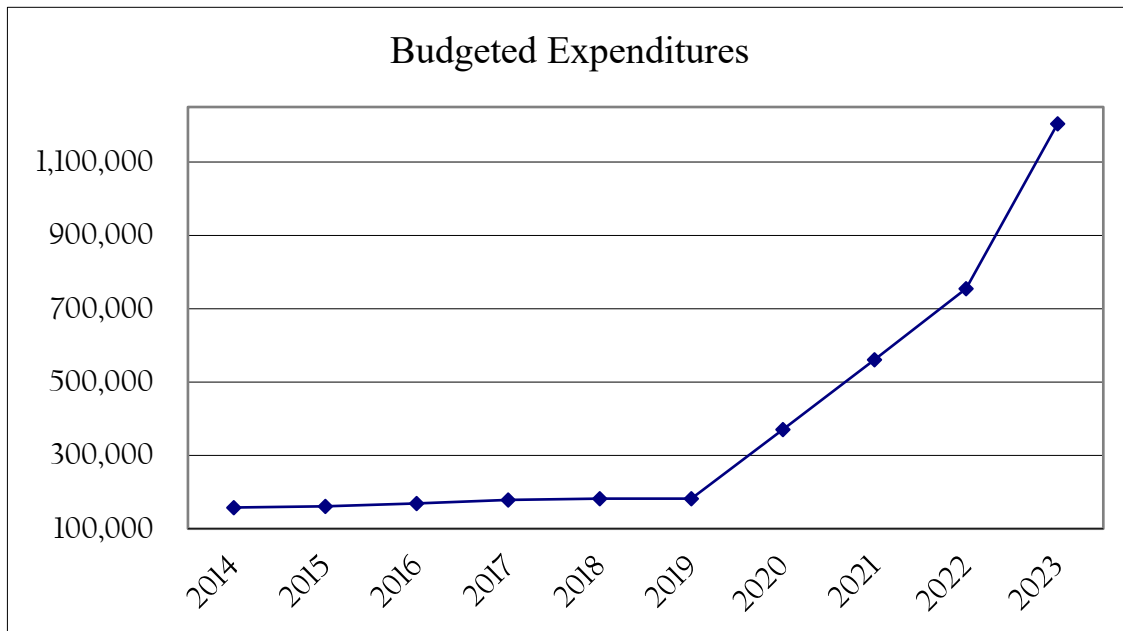
Budget Goals

The budget goal is to fund the necessary expenditures that allow us to maintain a high level of service, to enhance the appearance of the City through consistent zoning administration, to deliver additional inhouse training for board members, and to provide additional staff training.

Planning, Zoning, and Building Department

Department No. 617

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 455,313	\$ 625,725
Operating Expenditures	299,206	564,434
Capital Outlay	-	14,000
Total Budget	\$ 754,519	\$ 1,204,159



Personnel Expenditure Request
Planning, Zoning, and Building Department
Department No. 617

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Planning and Zoning Director	\$ 91,913	\$ 93,188
	Assistant to the City Administrator	65,000	68,250
	Planner II	49,607	62,475
	Building Official	65,617	70,964
	Building Inspector	58,775	68,250
	Building Inspector	58,236	65,625
	Building Inspector	55,981	52,500
	Senior Code Enforcement Officer	-	53,607
	Code Enforcement Officer	-	44,003
	Administrative Assistant	-	43,482
	Pay Adjustments	-	3,381
	Performance Increases	10,184	-
	Total	\$ 455,313	\$ 625,725

Operating Expenditure Request

Planning, Zoning, and Building Department

Department No. 617

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Health Insurance	\$ 58,065	\$ 116,620
620-6205	FICA	28,222	38,795
620-6210	Medicare Employer	6,600	9,073
620-6225	Retirement 401(k)	6,434	-
620-6235	SC Retirement System (SCRS)	67,513	113,006
620-6245	Tuition Reimbursement	-	-
620-6255	Worker's Compensation	6,465	15,955
620-6260	Employee Assistance Program	70	100
640-6401	Training and Seminars	6,450	9,000
640-6425	Legal	500	500
640-6445	Other Professional Services	75,000	158,000
640-6450	Service Contract - Scanner/Plotter	3,564	4,008
660-6601	Telephone	5,400	7,572
700-7001	Vehicle Allowance	6,600	6,000
740-7415	Professional Tort Liability	7,738	10,637
750-7510	Printing and Publications	175	400
750-7515	Travel	4,000	15,000
760-7601	Office Supplies	1,300	1,375
760-7610	Postage	700	2,225
760-7635	Dues and Subscriptions	3,410	4,550
780-7826	Small Equipment Purchases	8,100	11,400
780-7830	Uniforms	2,300	3,000
780-7835	Public Notices	600	1,200
860-8061	Operating Transfer	-	23,715
	Total	\$ 299,206	\$ 564,434

Capital Outlay Request
Planning Department
Department No. 617

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ -	\$ 14,000
	Total	\$ -	\$ 14,000

600-6001 Salaries**625,725**

In accordance with the City's Classification and Compensation Plan, this expenditure category provides salaries for the following positions. Department salaries for the budget year were projected by taking actual salaries and applying a cost of living adjustment.

<u>Position</u>	2022 Salary	5.0 % COLA	2023 Salary
Salaries			
Planning and Zoning Director	88,750	4,438	\$ 93,188
Assistant to the City Administrator	65,000	3,250	68,250
Planner II	59,500	2,975	62,475
Building Official	67,585	3,379	70,964
Building Inspector	65,000	3,250	68,250
Building Inspector	62,500	3,125	65,625
Building Inspector	50,000	2,500	52,500
Senior Code Enforcement Officer	51,054	2,553	53,607
Code Enforcement Officer	41,908	2,095	44,003
Administrative Assistant	41,411	2,071	43,482
TOTALS	592,708	-	\$ 622,344
Pay Adjustments			3,381
Total Budgeted Salaries			<u>\$ 625,725</u>

620-6201 Health Insurance**116,620**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

$$\begin{array}{rclclcl} \text{Annual Premium} & & & & \text{Annual Cost} \\ \$ & 11,662 & \times & 10 \text{ employees} & = & \$ 116,620 \end{array}$$

620-6205 FICA**38,795**

The City of Goose Creek is required to pay Social Security tax on gross wages for all City employees. The current FICA rate of 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 625,725 \times 6.20\% = \$ 38,795$$

620-6210 Medicare Employer**9,073**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all City employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 625,725 \times 1.45\% = \$ 9,073$$

620-6235 SC Retirement System (SCRS)**113,006**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6245 Tuition Reimbursement

The City of Goose Creek values employees who seek to gain further understanding of their jobs through educational awareness and therefore provides tuition reimbursement of up to \$5,000 per employee in a fiscal year.

620-6255 Worker's Compensation

15,955

The City of Goose Creek provides insurance coverage to employees injured as a result of their employment with the City. As such, the City is a member of the South Carolina Municipal Insurance Trust sponsored by the South Carolina Municipal Association which provides workers' compensation coverage. Rates are in accordance with the actual injuries or claims filed against the fund. To determine the premium due, occupational classifications are assigned based on the risk exposure associated with the job.

620-6260 Employee Assistance Program

100

In conjunction with the City's Drug Free Work Place Policy the City has arranged for confidential substance abuse counseling for all employees through the Earnest E. Kennedy Center at a cost of \$10.00 a year per each employee. This is professional counseling for substance abuse or employee emotional problems where they are work related or concerning family matters. It is entirely confidential and will provide for the well-being of all our employees.

$$\$ 10.00 \times 10 \text{ employees} = \$ 100$$

640-6401 Training and Seminars

9,000

This category provides training to Planning personnel in order to keep up with the latest trends, technology, training, education, and professional certifications i.e., GIS, CFM, CZI:

Planning and Zoning

State Conferences	\$ 800
APA National Planning Conference	900
Misc. Training	650

Building Official and Inspectors

Coastal Codes Conference	1,000
BOASC Conference	250
scPGMIA Conference	300
IEIA Conference	300
ICC Region 8 Conference	250
ICC Annual Meeting	500
ICC Exam Prep and Code Specific Classes	2,250
Misc. Training	800

Code Enforcement Officers

GACE Annual Code Conference	1,000
	<u>\$ 9,000</u>

640-6425 Legal

500

The law firm of Clawson and Staubes provides legal services for the City. The services to be provided for the fiscal year are as follows: Annexation, liens on property for failure to comply with City ordinances, review of zoning agreements, and legal opinions on general matters.

640-6445 Other Professional Services**158,000**

During 2023 the City will continue to update the entire Zoning Code, the overlay districts, design guidelines, and will also subcontract with a Floodplain Coordinator. These services will require the undertaking and the assistance of outside consultants to be utilized.

643-6450 Service Contracts -Plotter/Scanner**4,008**

The Planning and Zoning Department wishes to continue to lease a plotter/scanner to allow the scanning of all plans and plats for storage as well as providing GIS data.

660-6601 Telephone**7,572**

The projected Planning and Zoning Department's portion of the telephone cost based on the actual usage as well as any anticipated changes. This projected amount includes office telephone lines, as well as cell phone and wireless service for the department employees.

Service	Monthly	Annual
Phone Service (Inc. Long Distance)	\$ 12	\$ 144
Mobile Phone, MiFi, & iPad	619	7,428
		<u>\$ 7,572</u>

700-7001 Vehicle Allowance**6,000**

Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$18,000 annually. The allowance provides official business transportation for the Planning Director.

700-7005 Vehicle Gas**5,154**

Provides gasoline for the building official, building inspectors, and code enforcement officers. Below is a summary of the anticipated budget based on an average monthly use of fuel.

$$103 \quad X \quad 12 \quad \text{months} \quad = \quad 1,236 \quad X \quad \$ \quad 4.17 \quad = \quad \$ \quad 5,154$$

740-7401 Insurance - Vehicle**6,120**

The City of Goose Creek provides liability and physical damage coverage on all vehicles. The yearly rate is estimated per class.

$$6 \text{ Pick-up Trucks \& SUVs} \quad x \quad \$ \quad 1,020.00 \quad = \quad \$ \quad 6,120$$

740-7405 Comprehensive & Collision Insurance**1,029**

The Administration Department has this coverage on one vehicle, valued at approximately \$23,000, at a cost of \$.78 per \$100 of vehicle value per year through the S.C. Municipal Insurance and Risk Financing Fund.

$$\$ \quad 131,924 \quad / \quad 100 \text{ value} \quad = \quad 1,319 \quad X \quad 0.78 \quad = \quad \$ \quad 1,029$$

740-7415 Professional Tort Liability**10,637**

The City provides \$1,000,000 of tort liability insurance for the City and all employees through the South Carolina Municipal Insurance and Risk Financing Fund. The professional tort liability insurance for the Planning Department is as follows:

$$\$ \quad 625,725 \quad x \quad 0.01700 \quad = \quad \$ \quad 10,637$$

750-7510 Printing and Publications**400**

From time to time the Planning and Zoning Department may purchase printed materials and publications that are relevant to city planning and its related functions. Many of the materials we have are somewhat dated and need to be replaced with updated materials.

750-7515 Travel**15,000**

To accommodate travel expenses for Planning personnel to attend meetings, workshops, seminars, and conferences held by the American Planning Association, South Carolina Chapters of the American Planning Association, and the South Carolina Association for Hazard Mitigation .

760-7601 Office Supplies**1,375**

Provides office supplies for the Planning Department including for boards and commission members, G.I.S. plotter supplies (including plotting paper, four (4) print heads and four (4) print head cleaners), and ink cartridges for a desktop printer as well as any other office supplies that are required. In addition, it is planned to continue to update the filing system and plat retention process within the Department.

760-7610 Postage**2,225**

Postage costs for the Planning Department consists of: mailing meeting information to the three (3) boards and commissions, plan review correspondences, Zoning Ordinance, Comprehensive plan, G.I.S. maps and mass mailing or certified mailing of any enforcement letters.

760-7635 Dues and Subscriptions**4,550**Planning and Zoning

APA, SCAPA, AICP	\$	1,380
Misc. Subscriptions		750

Building Official and Inspectors

International Code Council Memberships		1,000
MASC Building Officials Association of South Carolina		100
SC LLR Building Official & Commercial Inspector Licenses		200
Misc. Dues & Subscriptions		570

Code Enforcement Officers

International Code Council Memberships		300
American Association of Code Enforcement		200
Palmetto Property Maintenance Officers Association		50
Total Dues and Subscriptions	\$	<u>4,550</u>

780-7826 Small Equipment Purchases**11,400**

These expenditures are for individual items less than \$5,000. This line item includes funds for tools for the building officials such as tape measures, multipurpose drill drivers, smart levels, electrical levels, etc.)

Planning and Zoning

Miscellaneous items related to zoning enforcement \$ 500

Building Official and Inspectors

Various small tools 600

Code books - public copies 1,200

Code books - inspectors collections 2,600

Code books - reference standards 3,500

Code Enforcement Officers

New Laptops for Code Enforcement Officers 3,000

\$ 11,400

780-7830 Uniforms**3,000**

The City provides uniform items for employees annually. Additionally, the inspectors require safety boots for their field inspections.

780-7835 Public Notices**1,200**

The Planning Department is legally required to publish public hearing notices for planning and zoning activities on variances, conditional uses, and zoning ordinance amendments. The frequency at which public notices are required to be published is expected to increase as are the costs associated with these notices.

800-8060 Equipment**14,000**

Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. The Planning and Building Department will be purchasing a plan review tabletop touchscreen to facilitate in the e-review process.

860-8061 Operating Transfer**23,715**

This account is to cover the annual debt service requirements of the department, which are paid out of the capital projects fund 301. An operating transfer will be made to cover those requirements.

Information Technology Department

Service Delivery

The Information Technology Department provides overall planning, organization and execution of all Information Technology (IT) functions for the City, including maintenance and support of existing applications and development of new technical solutions. The Department is staffed by the Information Technology Director, a Network Administrator, a System Analyst, and a Systems Analyst.

The Information Technology Department manages the City's computer network including LAN, WAN, internet, e-mail, routers, virus protection, backup and monitoring internet usage. The IT Department troubleshoots, diagnoses and repairs software, hardware and network problems.

Performance Goals

The Information Technology Department will continue to provide an excellent level of support to the employees of the City. The Department's performance goals for 2023 include: decreasing the response time for work orders, implementing new server infrastructure, expanding and optimizing the City's network, and providing more advanced technology to the employees of the City enabling them to perform their daily tasks with optimal efficiency.

Budget Goals

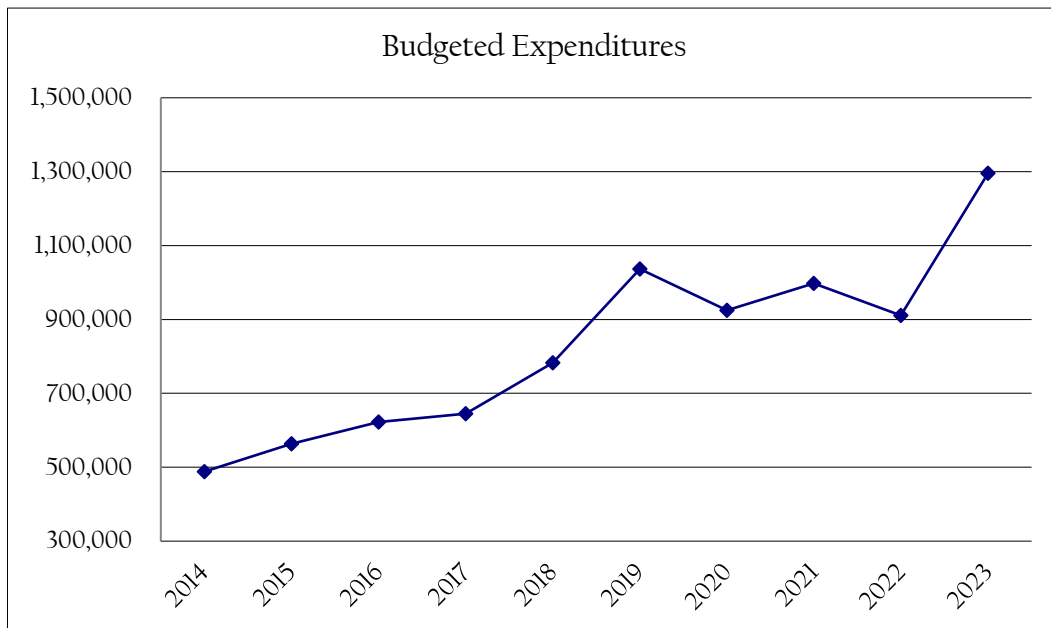
Budgeting goals include providing additional service capacity, anticipating the needs of City employees and providing state of the art tools to complete required tasks.

Budget Summary

Information Technology Department

Department No. 619

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 270,537	\$ 290,794
Operating Expenditures	640,401	999,773
Capital Outlay	-	5,000
Total Budget	\$ 910,938	\$ 1,295,567



Personnel Expenditure Request
Information Technology Department
Department No. 619

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Information Technology Director	\$ 104,645	\$ 113,174
	Security Administrator	58,500	63,268
	Network Administrator	58,135	62,720
	System Analyst	42,016	45,440
	Pay Adjustments	-	-
	Performance Increases	7,241	6,192
	Total	\$ 270,537	\$ 290,794

Operating Expenditure Request
Information Technology Department
Department No. 619

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 25,304	\$ 34,512
620-6205	FICA	16,773	18,029
620-6210	Medicare Employer	3,923	4,217
620-6235	SC Retirement System (SCRS)	45,995	52,405
620-6250	State Unemployment	150	150
620-6255	Workers' Compensation	3,842	5,002
620-6260	Employee Assistance Program	40	40
640-6401	Training and Seminars	8,000	8,000
640-6445	Other Professional Services	11,500	10,000
643-6450	Service Contracts - Misc.	750	750
643-6470	Service Contracts-Copiers	100	100
643-6494	Service Contracts - Software	292,500	367,376
644-6499	Internet Services	21,000	21,000
660-6601	Telephone	21,875	10,875
700-7001	Vehicle Allowance	6,600	6,600
720-7201	Machine - Diesel	100	100
740-7415	Professional Tort Liability	4,599	4,943
750-7515	Travel	1,000	1,000
760-7601	Office Supplies	750	750
760-7610	Postage	250	250
760-7615	Computer Supplies	21,000	21,000
760-7635	Dues and Subscriptions	400	400
760-7640	Morale and Welfare	150	150
780-7826	Small Equipment Purchases	133,000	349,000
780-7827	Lease Small Equipment	20,000	20,000
780-7830	Uniforms	800	600
860-8601	Operating Transfer	-	62,524
	Total	\$ 640,401	\$ 999,773

Capital Outlay Request
Information Technology Department
Department No. 619

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ -	\$ -
800-8071	Software	-	5,000
	Total	\$ -	\$ 5,000

600-6001 Salaries**290,794**

In accordance with the City's Classification and Compensation plan, this expenditure category provides salaries for the Information Technology Director, one (1) Network Administrator, Network Security Administrator, and one (1) System Analyst. Department salaries for the budget were projected by taking the prior year actual salary and adding a cost of living adjustment.

<u>Position</u>	2022 Salary	5 % COLA	2023 Approved Budget
Salaries			
Information Technology Director	\$ 107,785	\$ 5,389	\$ 113,174
Security Administrator	60,255	3,013	63,268
Network Administrator	59,733	2,987	62,720
System Analyst	43,276	2,164	45,440
TOTALS	271,049	13,553	284,602
		Pay Adjustments	6,192
		Total Budgeted Salaries	\$ 290,794

620-6201 Health Insurance**34,512**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Annual dental insurance premiums are \$164 per employee. Monthly premiums for health insurance vary based on employee elections.

620-6205 FICA**18,029**

The City of Goose Creek is required to pay Social Security tax on gross wages for all City employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 290,794 \times 6.20\% = \$ 18,029$$

620-6210 Medicare Employer**4,217**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all City employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 290,794 \times 1.45\% = \$ 4,217$$

620-6235 SC Retirement System (SCRS)**52,405**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6250 State Unemployment**150**

The Information Technology Department is a part of the City of Goose Creek's direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate; therefore, it is recommended that .50% of the first \$7,500 of each employee's salary be budgeted.

$$\$ 7,500 \times 0.5\% \times 4 = \$ 150$$

620-6255 Workers' Compensation**5,002**

The City of Goose Creek provides insurance coverage to employees injured as a result of their employment with the City. As such, the City is a member of the South Carolina Municipal Insurance Trust sponsored by the South Carolina Municipal Association which provides workers' compensation coverage. Rates are in accordance with the actual injuries or claims filed against the fund. To determine the premium due, occupational classifications are assigned based on the risk exposure associated with the job.

$$\$ 290,794 \times 0.0172 = \$ 5,002$$

620-6260 Employee Assistance Program**40**

In conjunction with the City's Drug Free Work place policy the City has arranged for confidential substance abuse counseling for all employees through the Earnest E. Kennedy Center at a cost of \$10.00 a year per each employee. This is professional counseling for substance abuse or employee emotional problems where they are work related or concerning family matters. It is entirely confidential and will provide for the well-being of all our employees.

$$\$ 10 \times 4 \text{ employees} = \$ 40$$

640-6401 Training and Seminars**8,000**

This category provides for the Information Technology Department personnel to attend workshops and seminars for increasing knowledge in their position.

640-6445 Other Professional Services**10,000**

Periodically throughout the year we need expert support from our vendors troubleshooting issues that arise and a budget of \$10,000 should be sufficient.

643-6450 Service Contracts - Misc.**750**

The projected Information Technology Department's portion of the Postage Machine lease and other various contracts we are responsible for.

643-6470 Service Contracts-Copiers**100**

The projected Information Technology Department's portion of the copiers expense. This also includes the costs of the managed print service for the City.

643-6494 Service Contracts - Software**367,376**

The IT director is responsible for maintaining the necessary software contracts for all applications of the City's software.

ESRI	\$ 25,000
Tyler Technologies	107,800
Tyler EnerGov	28,000
Tyler My Civic	12,500
Liberty Recording	2,000
Net Motion Clients	16,000
GIS Consortium	15,000
Barracuda Email Archiver	11,000
EMS Reporting Software	14,000
Drug Checkoff	1,000
Scheduling/Truck Check Off	8,000
Fire and EMS Training	4,000
Active 911	200
SpotLight for CIU	2,000
Pharaoh Pharozone	200
Cellbright	5,000
Rapid Pawn Shop	7,000
First Arriving Software Support	1,500
Quantum Technologies - NCIC	800
Veeam	10,000
Online Storage	32,000
ShoreTel System	16,000
Building Access Support	9,000
ALPR Support	6,000
Office 365 Software	100,000
VMware	7,500
SQL	12,500
Win Server	9,000
WinServerCal	4,500
SCCM	5,000
Adobe Licenses	18,000
Southern Software (PD/CAD/Fire)	50,000
911 Portion of Southern Software	(12,300)
Financial Reporting Software	4,500
Netwrix	4,000
Rise Vision (PD DigiBoard)	500
Knowbe4	6,000
Power DMS	12,000
Milestone	15,000
Granicus	23,000
SSL Certificates	2,500
Dell Server Support	11,000
Water Fund Portion of Software	(151,740)
Golf Fund Portion of Software	(30,464)
Recreation Fund Portion of Software	(57,120)
	<u>\$ 367,376</u>

644-6499 Internet Services**21,000**

The City maintains internet service through Home telecom and Comcast for City use.

660-6601 Telephone**10,875**

The projected Information Technology Department's portion of the cellular telephone cost based on annual usage is below. This projected amount includes office telephone lines, as well as Verizon cellular telephone service for the Information Technology Director, Network Administrator, the System Analyst and the Security Administrator.

IT Mobile Phones	\$	6,000
Office Phone		875
Emergency Phone Line to FD-HQ		4,000
	\$	<u>10,875</u>

700-7001 Vehicle Allowance**6,600**

The allowance provides official business transportation for the Information Technology Director. A vehicle amortized over a useful life of 48 months as well as normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$6,600 annually.

720-7201 Machine - Diesel**100**

This account is for the Diesel for the generator that powers the server room in case of a power outage.

740-7415 Professional Tort Liability**4,943**

The City provides \$1,000,000 of tort liability insurance for the City and all employees through the South Carolina Municipal Insurance and Risk Financing Fund. The professional tort liability insurance for the Information Technology Department is as follows:

$$\$ 290,794 \times 0.01700 = \$ 4,943$$

750-7515 Travel**1,000**

To accommodate travel expenses for the Information Technology Department personnel to attend meetings, workshops, seminars, and conferences.

760-7601 Office Supplies**750**

Provides office supplies for the Information Technology Department such as pens, copy paper, paper clips, binders, envelopes, letterhead stationery, file folders, labels, as well as any other office supplies that are required.

760-7610 Postage**250**

Postage costs for the Information Technology Department is estimated to be \$250.

760-7615 Computer Supplies**21,000**

This account funds the costs of replacement items necessary to sustain computer operations such as replacement cables, network cards, phones, printers and monitors under \$200.00, computer parts, software and power supplies. It is estimated that \$21,000 in supplies will be necessary for 2023.

760-7635 Dues and Subscriptions**400**

This amount provides memberships in professional organizations for the Information Technology Director and the System Analyst and subscriptions to publications that provide information technology.

760-7640 Morale and Welfare**150**

This category provides the Information Technology Department with funds that will allow for various expenditures (i.e., birthdays, employee appreciation, and flowers for special occasions) in an effort to promote harmony, communication, and morale within the department.

780-7826 Small Equipment Purchases**349,000**

These expenditures are for individual items less than \$5,000. During the year it is anticipated that the City will need to replace various small equipment that has been aging. Our camera/security system is in need of an upgrade. Some of the cameras are original to the building and we have many more locations to cover throughout the City. Police Department computer upgrade is scheduled for 2023. Various printers are no longer supported in 2023 so they need to be replaced.

Camera System Upgrade	\$	175,000
New Computers for Police		86,000
Printers		28,000
Servers for Video		60,000
	\$	<u>349,000</u>

780-7827 Lease Small Equipment**20,000**

This category provide for the leasing of laptops for the Fire Department. These leases will cost \$20,000 per year for 15 Laptops 10 Tablets.

780-7830 Uniforms**600**

The City provides six uniform items for the Information Technology Department staff initially and additional uniform items on the employees anniversary.

860-8071 Software**5,000**

Software Purchase for CAD. The anticipated cost of the software is \$25,000, which is 80% reimbursable. The reimbursable portion will be paid for out of the E911 Fund.

860-8601 Operating Transfer**62,524**

This account is to cover the annual debt service requirements of the department, which are paid out of the capital projects fund 301. An operating transfer will be made to cover those requirements.

Police Department

2023 Budget

Mission Statement

The mission of the Goose Creek Police Department is to create and maintain a safe city by reducing and deterring crime, ensuring the safety of our residents and visitors and building trust through partnerships with our community.

Vision Statement

Goose Creek Police Department will strive to represent itself as law enforcement's benchmark for excellence, while exemplifying leadership, professionalism, community policing and aggressive crime fighting. .

Staffing and Organization

Personnel positions as proposed in this fiscal year budget are represented as follows:

Chief Executive Officer	1	
one	1	chief of police
Upper Management and Command Personnel		3
one	1	support services captain
one	1	administrative services captain
one	1	field services captain
Middle Management and First Line Supervisors		26
four	4	patrol lieutenants
one	1	criminal investigations lieutenant
one	1	traffic lieutenant
one	1	training lieutenant
one	1	professional standards lieutenant
one	1	professional Standards sergeant (NEW)
one	1	strategically assigned officer (SAO) lieutenant
one	1	school resource officer (SRO) lieutenant
one	1	criminal investigations sergeant
four	4	patrol sergeants
one	1	traffic sergeant
one	1	strategically assigned officer (SAO) sergeant
four	4	patrol corporals
one	1	traffic corporal
one	1	CIU corporal
one	1	COPs corporal
one	1	training corporal
Strategically Assigned Officers (SAO)		7
seven	7	SAO officers
Community Policing Officer		1
one	1	
Patrol Officers		26
twenty-six	26	uniformed police officers are divided among four rotating patrol shifts
School Resource Officers		6
six	6	school resource officers (SRO)
Traffic Officers		6
six	6	uniformed traffic officers
Investigative Personnel		8
eight	8	investigators
		total sworn

one	1	crime scene / evidence technician supervisor
three	3	records clerks
one	1	accreditation specialist
three	3	communication supervisors
ten	10	communications specialists
two	2	animal control personnel
one	1	DUI Prosecutor
one	1	custodian
one	1	communications manager
two	2	crime scene/evidence technicians
one	1	administrative coordinator
two	2	community service specialists
one	1	crime prevention specialist
one	1	investigative specialist
one	1	victim advocate*

* the victim advocate is included in the Staffing and Organization, however all expenditures are budgeted in a separate special revenue fund 230. See Miscellaneous Funds

total civilian

31

Staffing Summary

Full-time:	84 commissioned/sworn
	31 civilian support
	<hr/> 115 total

Volunteer Chaplains:	2
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Personnel Increase / Reclassification Justification**Internal Affairs / Background Sergeant**

This position will assist the Internal Affairs Lieutenant with investigations as well as background checks on potential new hires. Currently, our COPS officers are having to assist in order to get things done in a timely manner.

Patrol Officers

This will simply add two additional officers to the team. Our staffing levels are lower than recommended based on our population. Adding two officers will help the shortage.

Communications Specialist

Due to the fact that we are now using EMD, a quality assurance position needs to be implemented. This will allow for us to add that position.

Service Delivery

Command Staff

The Chief of Police and three Division Commanders (Ranks of Captain), provide leadership, command, administrative, and management support to personnel assigned to the three service divisions. The Polygraph Examiner/Investigator and Command Staff Administrative Coordinator are assigned to the Chief.

Field Services Division

The Field Services Division consists of the patrol, traffic, and K-9 officers as well as the Strategically Assigned Officers (SAOs) that provide around-the-clock response to calls for service. These officers also work proactively within the framework of our community policing initiatives and our efforts to reduce crime. Supervision is provided by six lieutenants and six sergeants.

Support Services Division

The Support Services Division consists of sworn and civilian personnel that directly augment the Field Services Division. Investigators, school resource officers (SROs), animal control officers, crime scene-evidence technicians, and the victim advocate support the first response efforts of the Field Services Division. Law Enforcement Explorer Post #400 is managed by SROs. Supervision is provided by two lieutenants, and one sergeant.

Administrative Services Division

The Administrative Services Division provides support to both the Field Services and Support Services Divisions by way of personnel who perform the majority of their duties within the police department facility. The communications center, training function, crime prevention function, records unit, building custodian, crime analyst, community service specialists (CSSs), and community oriented policing services (COPs) carry out the operations of the Administrative Services Division. Supervision is provided by one lieutenant, one sergeant, and one civilian lieutenant pay-grade equivalent.

Organizational Goals

To successfully accomplish our mission, we, the Chief of Police, officers and staff of the Goose Creek Police Department agree to:

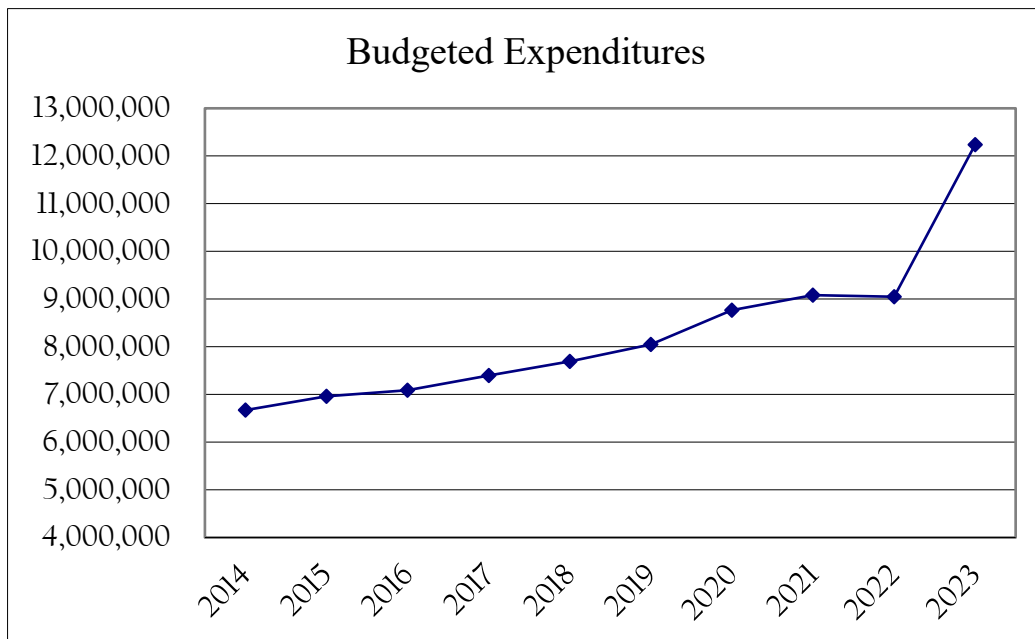
- * Perform our duties in a manner consistent with the law;
- * Operate under the principle of authority;
- * Aspire to live according to the highest ideals of our profession;
- * Foster trust in our relationships with the community, other staff members and our families;
- * Provide a safe and stable community thus promoting the desire and growth potential for economical development.
- * Discourage and prevent crime;
- * Educate the community at large as to its role in assisting the department in preventing and deterring
- * Generate voluntary compliance with the law; and,
- * Take violators into custody while allowing them to maintain their dignity.

Budget Request Summary

Police Department

Department No. 621

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 5,902,641	\$ 6,295,181
Operating Expenditures	3,684,443	5,663,541
Capital	7,500	278,502
Total	\$ 9,594,584	\$ 12,237,224



Personnel Expenditure Request
Police Department
Department No. 621 - Sworn

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6010	Salaries - Police Sworn		
	Chief of Police	\$ 121,707	\$ 129,120
	Support Services Captain	82,261	77,000
	Administrative Services Captain	73,000	76,000
	Field Services Captain	73,952	79,109
	Professional Standards Lieutenant	60,000	63,667
	Professional Standards Sergeant (New)	-	65,000
	Training Lieutenant	61,980	64,339
	Training Corporal	45,000	42,738
	Patrol Lieutenant	62,999	67,040
	Patrol Lieutenant	62,885	61,949
	Patrol Lieutenant	60,002	61,387
	Patrol Lieutenant	58,999	60,000
	Patrol Sergeant	51,752	58,000
	Patrol Sergeant	50,000	57,539
	Patrol Sergeant	50,000	55,848
	Patrol Sergeant	50,000	50,985
	Patrol Corporal	52,133	61,580
	Patrol Corporal	49,650	59,161
	Patrol Corporal	47,251	56,551
	Patrol Corporal	42,576	49,608
	Patrol Officer	51,913	49,558
	Patrol Officer	46,679	49,171
	Patrol Officer	43,880	47,039
	Patrol Officer	43,108	44,071
	Patrol Officer	42,804	44,071
	Patrol Officer	41,729	44,071
	Patrol Officer	41,552	43,576
	Patrol Officer	39,938	43,393
	Patrol Officer	39,928	43,296
	Patrol Officer	39,154	43,208
	Patrol Officer	38,106	43,208
	Patrol Officer	37,633	43,162
	Patrol Officer	37,633	42,840
	Patrol Officer	37,633	42,461
	Patrol Officer	36,897	42,461
	Patrol Officer	36,897	42,461
	Patrol Officer	36,897	42,368
	Patrol Officer	36,897	41,999
	Patrol Officer	36,897	41,999
	Patrol Officer	34,956	41,999
	Patrol Officer	35,000	41,999

Personnel Expenditure Request
Police Department
Department No. 621 - Sworn

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
	Patrol Officer	\$ 34,988	\$ 41,999
	Patrol Officer	34,998	40,999
	Patrol Officer	-	44,079
	Patrol Officer	-	42,000
	Patrol Officer (NEW)	-	42,000
	Traffic Officer	-	49,897
	Traffic Officer	-	42,000
	Community Policing Officer Corporal	53,000	54,588
	Community Policing Officer	45,000	47,457
	School Resource Lieutenant	65,549	64,798
	School Resource Officer	50,594	60,104
	School Resource Officer	42,690	54,600
	School Resource Officer	39,998	53,111
	School Resource Officer	52,171	50,398
	School Resource Officer	46,679	48,000
	School Resource Officer	43,000	47,000
	School Resource Officer	43,000	-
	Traffic Lieutenant	72,686	66,778
	Traffic Sergeant	57,333	56,409
	Traffic Corporal	51,378	61,601
	Traffic Safety Officer	45,000	54,895
	Traffic Safety Officer - SCDPS Grant	39,934	51,239
	Traffic Safety Officer - SCDPS Grant	51,894	49,978
	Traffic Safety Officer - SCDPS Grant	43,108	46,109
	Strategically Assigned Officers Lieutenant	66,088	68,569
	Strategically Assigned Officers Sergeant	55,000	55,053
	Strategically Assigned Officer / K-9	42,182	48,597
	Strategically Assigned Officer	39,645	47,765
	Strategically Assigned Officer	43,333	44,337
	Strategically Assigned Officer	43,002	43,002
	Strategically Assigned Officer	42,276	42,276
	Strategically Assigned Officer	39,356	42,000
	Criminal Investigations Unit - Lieutenant	60,911	65,245
	Criminal Investigations Unit - Sergeant	53,708	56,913
	Criminal Investigations Unit-Corporal	53,000	58,596
	Investigator - General	50,278	54,835
	Investigator - General	43,420	51,239
	Investigator - General	41,402	49,558
	Investigator - General	44,793	48,233

Personnel Expenditure Request
Police Department
Department No. 621 - Sworn

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
	Investigator - General	\$ 42,257	\$ 47,655
	Investigator - General	41,130	45,812
	Investigator - General	39,743	44,377
	Investigator - General (NEW)	-	44,000
	Performance Increases	103,015	-
	Tenure Reward System	9,481	8,328
	COLA	-	217,573
	Pay Incentives	400,000	63,000
	Total Base Salaries	\$ 4,259,298	\$ 4,632,034
600-6020	Salaries - Other	11,520	-
600-6035	Annual Leave Reimbursement (Sworn)	65,000	25,000
600-6045	Overtime Pay (Sworn)	80,000	100,000
600-6055	Holiday Pay (Sworn)	85,000	57,988
600-6070	Court Pay	7,000	7,000
	Total Salaries and Wages	\$ 4,507,818	\$ 4,822,022

Personnel Expenditure Request
Police Department
Department No. 621 - Police Non-Sworn

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6015	Salaries - Police Non-Sworn		
	Communications Manager	\$ 54,497	\$ 61,635
	Communications Supervisor	48,418	53,452
	Communications Supervisor	43,497	49,304
	Communications Supervisor	39,451	43,000
	Communications Specialist	40,518	39,645
	Communications Specialist	32,450	38,611
	Communications Specialist	32,236	37,841
	Communications Specialist	31,289	37,247
	Communications Specialist	30,678	36,209
	Communications Specialist	30,077	36,209
	Communications Specialist	29,488	34,501
	Communications Specialist	27,533	22,230
	Communications Specialist	27,533	19,800
	Communications Specialist (NEW)	-	35,500
	Accreditation Specialist	37,920	40,136
	Records Clerk	38,110	42,881
	Records Clerk	33,835	36,885
	Records Clerk	31,371	36,837
	DUI Prosecutor (Grant Position)	66,463	69,000
	Crime Analyst / Investigative Specialist	46,045	47,694
	Community Service Specialist	42,108	45,342
	Community Service Specialist	41,560	44,233
	Animal Control Officer	46,448	47,992
	Animal Control Officer	44,121	46,632
	Crime Scene/Evidence Tech. Supervisor	56,649	55,000
	Crime Scene/Evidence Technician	49,354	42,881
	Crime Scene/Evidence Technician	41,450	42,499
	Administrative Coordinator	43,000	45,290
	Custodian	36,787	38,114
	Crime Prevention Specialist	46,696	48,595
	COLA	-	63,760
	Performance Increase	29,240	-
	Pay Inventives	-	27,149
	Pay Adjustments	80,000	-
	Total Base Salaries	\$ 1,278,823	\$ 1,366,104
600-6035	Annual Leave Reimbursement (Non-Sworn)	20,000	9,000
600-6050	Overtime Pay (Non-Sworn)	60,000	80,000
600-6055	Holiday Pay (Non-Sworn)	36,000	18,055
	Total Salaries and Wages	\$ 1,394,823	\$ 1,473,159

Operating Expenditure Request

Police Department

Department No. 621

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 839,838	\$ 1,102,608
620-6205	FICA - Employer	86,479	91,336
620-6210	Medicare - Employer	85,588	91,280
620-6225	Retirement (401K)	4,240	4,706
620-6226	Retirement (457)	46,518	58,679
620-6235	S.C. State Retirement (SCRS)	237,957	266,053
620-6240	S.C. Police Retirement (PORS)	880,828	1,000,087
620-6245	Tuition Reimbursement	10,000	10,000
620-6250	State Unemployment	4,088	4,088
620-6255	Workers' Compensation	246,641	287,659
620-6260	Employee Assistance Program	1,060	1,140
640-6401	Training and Seminars	53,950	86,615
640-6410	Law Enforcement Accreditation	7,734	7,734
640-6420	Audit Costs	3,080	3,550
640-6425	Legal	3,580	3,580
640-6445	Other Professional Services	500	5,000
643-6450	Service Contracts - Misc.	216,103	260,411
643-6470	Service Contracts - Copier	5,700	5,700
643-6488	Service Contracts - Pest Control	550	750
643-6490	Service Contracts - Radio	-	-
644-6499	Service Contracts-Internet	750	750
660-6601	Telephone	39,804	40,000
660-6605	Electricity	43,776	45,600
660-6615	Water & Sewer	528	528
680-6801	Building Repair	8,500	8,500
680-6805	General Repairs & Maintenance	19,850	144,850
680-6820	Small Equipment Repair & Maintenance	7,000	7,000
700-7005	Vehicle Gas - Unleaded	205,740	550,440
700-7010	Vehicle Gas - Diesel	444	611
700-7025	Vehicle Repair Out	20,000	20,000
700-7065	Vehicle Towing	300	300
720-7201	Machine Diesel	128	1,771
740-7401	Insurance - Vehicle Liability	159,838	165,145
740-7405	Insurance - Vehicle Comp/Collision	16,758	19,665
740-7410	Insurance - Building	13,827	14,047
740-7415	Insurance - Prof & Tort Liability	127,923	146,116
740-7425	Insurance - Inland Marine	291	1,324
750-7510	Printing & Publications	1,100	3,000
750-7515	Travel	8,000	8,000

Operating Expenditure Request

Police Department

Department No. 621

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
760-7601	Office Supplies	\$ 15,000	\$ 15,000
760-7610	Postage	2,004	2,004
760-7615	Computer Supplies	788	1,000
760-7620	General Operating Supplies	4,000	4,000
760-7625	Janitorial/Cleaning Supplies	4,000	9,181
760-7635	Dues & Subscriptions	16,530	15,900
760-7640	Morale & Welfare	6,000	7,000
780-7801	Crime Prevention	6,000	6,000
780-7802	Criminal Investigations Unit	4,500	6,500
780-7803	Medical Supplies	18,000	1,000
780-7804	Photo Supplies	2,550	3,000
780-7826	Small Equipment Purchase	92,605	559,379
780-7830	Uniforms	60,675	80,000
780-7832	Employee Assessments	8,700	8,700
780-7835	Public Notices	500	500
780-7840	Safety Equipment	20,000	20,000
780-7875	Prisoner Lodging	3,000	6,000
780-7877	Animal Destruction	100	100
780-7878	Animal Control Expenditures	1,000	1,000
780-7880	Police Canine	9,500	10,000
860-8601	Operating Transfer	-	438,654
	Total	\$ 3,684,443	\$ 5,663,541

Capital Outlay Request
Police Department
Department No. 621

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ 7,500	\$ 12,000
800-8065	Vehicles	-	266,502
	Total	\$ 7,500	\$ 278,502

600-6010	Salaries - Police Sworn	4,632,034
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In accordance with the City Pay and Compensation Plan, this account provides salaries for 84 commissioned personnel.

600-6015	Salaries - Police Non-Sworn	1,366,104
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In accordance with the City Pay and Compensation Plan, this account provides salaries for 31 full-time civilian personnel.

600-6020	Salaries - Other	-
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Pay for Field Training Officers while actively engaged in the field training of new recruits.

600-6035	Annual Leave Reimbursement	34,000
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In accordance with City policy, employees may elect to be reimbursed in lieu of taking annual leave.

600-6045	Overtime Pay - Police Sworn	100,000
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The Fair Labor Standards Act requires payment of time-and-a-half for all hours worked over 86 hours per pay period.

600-6050	Overtime Pay - Police Non-Sworn	80,000
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The Fair Labor Standards Act requires payment of time-and-a-half for all hours worked over 40 hours per week.

600-6055	Holiday Pay	76,043
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The City will observe nine holidays and provide one floating holiday to each employee.

600-6070	Court Appearance Pay	7,000
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Officers receive \$25 court appearance pay in addition to their hourly rate when attending court off-duty.

620-6201	Health Insurance	1,102,608
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The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. Dental insurance premiums are \$164 annually per employee.

<u>Annual Premium</u>					<u>Annual Cost</u>
\$ 9,672	x	114	employees	=	\$ 1,102,608

620-6205	FICA - Employer	91,336
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The City of Goose Creek is required to pay Social Security tax on gross wages for all City employees (except sworn police officers). The current contribution rate is 6.20% of gross salaries.

\$ 1,473,159	x	6.20%	=	\$ 91,336
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620-6210	Medicare - Employer	91,280
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The City of Goose Creek is required to pay Medicare tax on gross salaries for all City employees. The current contribution level is 1.45% of gross salaries.

\$ 6,295,181	x	1.45%	=	\$ 91,280
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620-6225 Retirement (401K)	4,706
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The 401K Plan for sworn police officers consists of contributions by the City ranging from 1% to 3%.

620-6226 Retirement (457)	58,679
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The 457 Plan for sworn police officers consists of contributions by the City ranging from 1% to 3%.

620-6235 SC Retirement System (SCRS)	266,053
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The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6240 SC Police Retirement (PORS)	1,000,087
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As set forth by law, each commissioned police officer of the City is a member of the South Carolina Police Retirement System. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 20.24% of salaries from January 1, 2023 to June 30, 2023, and then 21.24% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 20.74% for the year.

620-6245 Tuition Reimbursement	10,000
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As is the policy of the City, employees may request educational reimbursement for various approved courses at area colleges/universities.

620-6250 State Unemployment	4,088
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The City of Goose Creek is currently under the direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate; therefore, it is recommended that .50% of the first \$7,500 of each employee's salary be budgeted.

620-6255 Workers' Compensation Insurance	287,659
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The City Of Goose Creek provides insurance coverage to employees injured as a result of their employment with the City. As such, the City is a member of the South Carolina Municipal Insurance Trust sponsored by the South Carolina Municipal Association which provides workers' compensation coverage. Rates are in accordance with the actual injuries or claims filed against the fund. To determine the premium due, occupational classifications are assigned based on the risk exposure associated with the job. Multiply the annual salaries per each category, times the effective rate for the appropriate classification of each employee.

84	police	\$0.0587	x	\$ 4,632,034	=	\$ 271,900
22	clerical personnel	\$0.0073	x	975,391	=	7,120
2	animal control personnel	\$0.0172	x	94,624	=	1,628
3	crime scene/evidence technicians	\$0.0172	x	140,380	=	2,415
1	DUI Prosecutor	\$0.0172	x	69,000	=	1,187
1	custodian	\$0.0675	x	38,114	=	2,573
1	crime prevention specialist	\$0.0172	x	48,595	=	836
				\$ 5,998,138		\$ 287,659

620-6260 Employee Assistance Program 1,140

In conjunction with the City's Drug Free Work Place Policy, the City has arranged for confidential substance abuse counseling. Counseling is available to employees through the Ernest E. Kennedy Center at a cost of \$10 a year per each employee. Professional counseling is made available for substance abuse, employee emotional problems, and a host of other problem areas wherein an employee may seek and engage professional counseling services ranging from work related issues to family/domestic related issues.

114 employees X \$10 = \$ 1,140

640-6401 Training and Seminars 86,615

This account provides funding for practical, applicable training to enhance personnel safety, and enrich employee and departmental professionalism to include: Character Bulletins, Roll Call Training, Firearms Training, various seminars, First Aid Training, Less Lethal Training, and Civilian Training.

Firearms Training	\$ 15,000
Seminars & Conferences	26,000
Training Aids & Supplies	10,605
Less-Lethal (Simulation training rounds & SC sales tax)	10,260
Straight Baton Training/Self Defense Training/Supplies	250
SCCJA Graduate Luncheons	1,000
Hospitality Expenses	1,500
Police Explorers	17,000
Civilian Training	5,000
Total Training and Seminars	<u>\$ 86,615</u>

640-6410 Accreditation (CALEA) 7,734

The following are anticipated expenses for international re-accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA), Inc.

CALEA Annual Continuation Fee	\$ 4,634
Conference registration, lodging and expenses for two	3,100
	<u>\$ 7,734</u>

640-6420 Audit Costs 3,550

This account provides for the Police Department's share of the annual audit performed by an independent certified public accounting firm.

640-6425 Legal 3,580

This account provides funding for legal services and representation by Clawson and Staubes Law Firm as well as the updating of law books and supplements.

640-6445 Other Professional Services 5,000

The Police Department obtains consumer credit reports from its contract provider, Experian Inc.

643-6450 Service Contracts - Miscellaneous

260,411

The Police Department maintains a variety of equipment that is leased or must be maintained under contract as follows:

Telephone System	\$	5,586
Lektriever Maintenance		530
Web-site fees		380
Everbridge Mass Notification		18,500
HVAC Maintenance Contract		11,000
Postage meter fees		480
Fire alarm and extinguisher maint.		800
NDI		2,880
NCIC		1,000
Dispatch Radio Maintenance		29,000
Radio Recorder Maintenance		17,000
MCA Radio Maintenance		25,000
SLED Line		1,344
Two Data Lines		18,000
Axon Interview		4,800
EMD Maintenance		3,600
Generator Maintenance		8,000
UPS System		7,000
Translation Services		1,000
Axon		133,791
Allocation to E911 Fund		(29,280)
	\$	<u>260,411</u>

643-6470 Service Contracts - Copier

5,700

This line item accounts for the Police Department's portion of printer and copier charges.

643-6488 Service Contract - Pest Control

750

The Police Department's portion of the City's pest control plan is \$750.

644-6499 Internet Services

750

The City maintains internet service through Hometelecom, this is the portion that is allocated to the Police Department.

660-6601 Telephone

40,000

This account provides for the maintenance of telephones within the police facility to include local and long distance calling as well as for specialized phone lines and individual phones issued to personnel. Increase due to additional features on the duty phone.

660-6605 Electricity

45,600

Electrical services are provided by Berkeley Electric Cooperative. It is estimated there will be a 5% increase in rates during the fiscal year. The Police Department occupies 53.1% of the total floor space of the Municipal Center.

$$\$ 3,800 \times 12 \text{ months} = \$ 45,600$$

660-6615 Water & Sewer

528

Sewer service is provided by Berkeley County Water and Sanitation at a rate of \$44 to provide sewer services. Budgeted amount based on a yearly estimate of \$1,753 for the Municipal Center. Allocated based on the Police Department at 53.1% of the Municipal Center square footage.

$$\$ 44 \times 12 \text{ months} = \$ 528$$

680-6801 Building Repair

8,500

The City maintains the municipal center to very high standards. We anticipate that the Police Department will require minor building repairs to maintain appearance and functionality.

680-6805 General Repairs and Maintenance

144,850

This category provides for a variety of miscellaneous expenditures such as light bulbs, system filters, lock repair, painting and carpet replacement. Amount includes money for fencing for the police parking lot.

680-6820 Small Equipment Repair/Maintenance

7,000

Funds from this account cover the repair of all police equipment that is not specifically covered by a service contract such as firearms, video/audio recording equipment, TASERS, and RADAR/LIDAR to include annual calibration and certification.

700-7005 Vehicle Gasoline

550,440

Provides gasoline for the Police Department at an average monthly consumption of unleaded gasoline at \$4.17 per gallon.

$$11,000 \text{ gallons} \times 12 \text{ months} \times \$4.17 = \$ 550,440$$

700-7010 Vehicle Gasoline-Diesel

611

The S.W.A.T. van uses approximately fourteen (10) gallons of diesel fuel per month. The estimated price per gallon is \$5.09. There is a projected increase in cost of diesel fuel.

$$10 \text{ gallons} \times 12 \text{ months} \times \$5.09 = \$ 611$$

700-7025 Vehicle Repair - Out

20,000

This account covers anticipated expenditures associated with vehicle repairs that are beyond the capacity of the municipal garage to include installation and deinstallation of equipment in vehicles.

700-7065 Vehicle Towing

300

This account is used when Police Department vehicles become stuck, debilitated or become inoperable due to accidents and when seized vehicles must be impounded due to criminal investigations, extensive evidence processing, or seizure/forfeiture proceedings.

720-7201 Machine Diesel

1,771

The generator uses approximately twenty-nine (29) gallons of diesel fuel per month. The estimated price per gallon is \$5.09.

$$29 \times 12 \text{ months} \times \$5.09 \text{ gallons} = \$ 1,771$$

740-7401 Insurance - Vehicle Liability

165,145

The City maintains vehicle liability insurance through South Carolina Municipal Insurance and Risk Financing Fund. The anticipated rate per vehicle for this fiscal year is \$1,631. Below is a summary of the vehicles that the Police Department will possess during the fiscal year.

$$\$ 1,631 \times 115 \text{ vehicles} = \$ 187,565$$

740-7405 Insurance - Vehicle Comprehensive/Collision

19,665

Comprehensive and collision insurance is requested for 98 fleet vehicles. Cost is estimated at \$.78 per \$100 in vehicle value. The City estimates the value of the police fleet to be \$2,234,505 and the average cost per vehicle is \$171.

$$115 \text{ vehicles} \times \$ 171 = \$ 19,665$$

740-7410 Insurance - Building

14,047

The City of Goose Creek maintains insurance on buildings and property as provided by the South Carolina Municipal Insurance and Risk Financing Fund. The coverage and related costs, estimated to be \$.21 per \$100.00 in value for fiscal year, are as follows:

	Value	Cost
Building	\$ 5,418,152	\$ 11,378
Contents	121,099	2,669
	<u>\$ 5,539,251</u>	<u>\$ 14,047</u>

740-7415 Insurance - Professional/Tort Liability

146,116

The City provides a million dollars of tort liability for each employee through the S.C. Municipal Insurance and Risk Financing Fund. The rates per employee in respective employment titles are designated and calculated as follows:

Number	Classification	Rate Each	Cost
84	Police Officers	\$ 1,463	\$ 122,892

The rate for all other employees (29):

Rate	Total of Salaries	Cost
\$ 0.01700	\$ 1,366,104	\$ 23,224

Account Summary:

Police	\$ 122,892
Other	23,224
Total	<u>\$ 146,116</u>

740-7425 Insurance - Inland Marine

1,324

The City of Goose Creek maintains insurance on heavy equipment under the property schedules. The coverage and related costs are estimated to be \$.375 per \$100.00 in value for the fiscal year.

750-7510 Printing and Publications

3,000

The purchase of forms, ticket books, and other professionally printed materials are funded from this account.

750-7515 Travel

8,000

This account is used to cover transportation expenses associated with prisoner extradition, out-of-town training schools, seminars, and various conferences and meetings.

760-7601	Office Supplies	15,000
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The purchase of basic office supplies are funded from this account.

760-7610	Postage	2,004
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U.S. Mail service is used only when necessary. Hand deliveries are used locally as much as practical. Average postage costs per month is \$167.

$$\begin{array}{rccccccccc} \$ & 167 & \times & 12 & \text{months} & = & \$ & 2,004 \end{array}$$

760-7615	Computer Supplies	1,000
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Supplies to maintain computer system.

760-7620	General Operating Supplies	4,000
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This accounts funds supplies for general operation of the police facility (fixtures, water cooler, fitness facility supplies, etc.).

760-7625	Janitorial/Cleaning Supplies	9,181
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This account will fund expenditures for janitorial and cleaning supplies for the maintenance and upkeep of the Police Department buildings and offices. Items include paper products, soap, floor wax and stripper, mops, brooms, sanitizer, buffing pads, and glass cleaner.

760-7635	Dues and Subscriptions	15,900
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This account is utilized to further the professionalism of police officers and staff personnel through select professional publications and manuals. It also covers membership fees for participation in various organizations and associations.

Dues	\$	7,055
Subscriptions		11,845
Total Dues and Subscription	\$	18,900

760-7640	Morale and Welfare	7,000
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This account provides the Police Department with funds that will allow for various expenditures, i.e., dinners, picnics, service awards and flowers for special occasions, to sustain and advance positive morale within the department. Funds added for the fitness team 5k runs.

780-7801	Crime Prevention	6,000
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Neighborhood Crime Watch	\$	200
Business Crime Watch		250
Supplies for Crime Watch fliers, Handouts, Newsletters		500
Miscellaneous Crime Prevention Supplies		400
Youth Activities		450
Neighborhood/Business Watch Signs		200
Miscellaneous Crime Prevention Measures		4,000
Total Crime Prevention	\$	6,000

780-7802	Criminal Investigations Unit (CIU)	6,500
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This category is used to purchase and replenish individual items utilized in collection and documentation of evidence and generally valued at not more than \$100 and/or has a more limited lifespan than capital equipment.

780-7803 Medical Supplies	1,000
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This account will provide funds for the purchase of first aid kits, to replace first aid kit items (i.e., gauze, bandages, ammonia inhalants, tape, etc.) in the building and vehicles.

780-7804 Photo Supplies	3,000
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The cost for in-house photo development is funded from this account. Each person arrested by the department is photographed. Photographs are also used during the course of criminal investigations, to document crime scenes, to enhance potential criminal prosecution, and at traffic accident scenes that are of a more serious nature. Two new cameras are needed this budget year.

780-7807 Debt Retirement	-
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This account is for principal retirement on debt associated with capital leased equipment and other debt financing activities. These items have been moved to the special revenue fund 301.

780-7826 Small Equipment Purchase	559,379
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This category is used to purchase and replenish individual items generally valued at not more than \$5,000 and that have a short life span or by nature of their use are considered expendable. This budget year includes the cost for the transition for the entire department to obtain new tasers. This is a 5 year contract with the remaining 4 years to be budgeted. This also includes money for new office furniture for the commanders, CIU supervisors, office chairs as requested by the individual commanders. This line also includes vehicle upfit charges in the amount of \$441,094.

780-7830 Uniforms	80,000
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Funding from this account provides for the initial purchase and ongoing maintenance of uniforms and related items for sworn and civilian staff. Also included is the clothing allowance for investigative personnel, restocking of embroidered uniform patches and chevrons, the purchase of badges, nameplates, and other accouterments worn on the police uniform, canine handler uniforms, and field attire for investigative personnel.

780-7832 Employee Assessments	8,700
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This account covers the expected medical and related costs for department personnel during fiscal year.

Pre-employment screening tests	\$	5,200
SWAT annual physical examinations		3,500
Total Employee Assessments	\$	8,700

780-7835 Public Notices	500
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This account funds the costs of advertising in the local printed media for new and/or vacant positions and for events.

780-7840 Safety Equipment	20,000
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Specialized safety equipment is required under two general aspects of police operations, personal protection equipment and firearms training. SWAT equipment to include lights, holsters, pouches, a medical bag, and pop up tent. Patrol to buy foldable shields, 5 @ \$2000.00 each

780-7875	Prisoner Lodging	6,000
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The cost for housing incarcerated juveniles charged with felony offenses at the South Carolina Department of Juvenile Justice in Columbia is funded from this account. The Police Department's cost to incarcerate each juvenile per day is \$50.

780-7877	Animal Destruction	100
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Expenditures from this account are used when an animal, whose owner, if any, has not been identified and has been injured to the point requiring medical attention or destruction.

780-7878	Animal Control Expenditures	1,000
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This category covers cost of maintaining captured animals locally which are held on a temporary basis, and for any associated equipment or equipment replacement necessary to effect the capture of stray animals or unrestrained animals.

780-7880	Police Canine	10,000
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Expenditures from this account are used to provide the necessary care associated with maintaining a professional canine unit to include; various certifications, veterinary exams & immunizations, equipment, training, and boarding fees.

800-8060	Equipment	12,000
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This amount is to cover the cost of one of the 3 failing air conditioning units.

800-8065	Vehicles	266,502
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This line item is for the purchase of police vehicles for 2023.

<u>Qty.</u>	<u>Make / Model</u>	<u>Unit Cost</u>	<u>Total Amount</u>
6	Ford Explorers	\$ 44,417	\$ 266,502

860-8601	Operating Transfer	438,654
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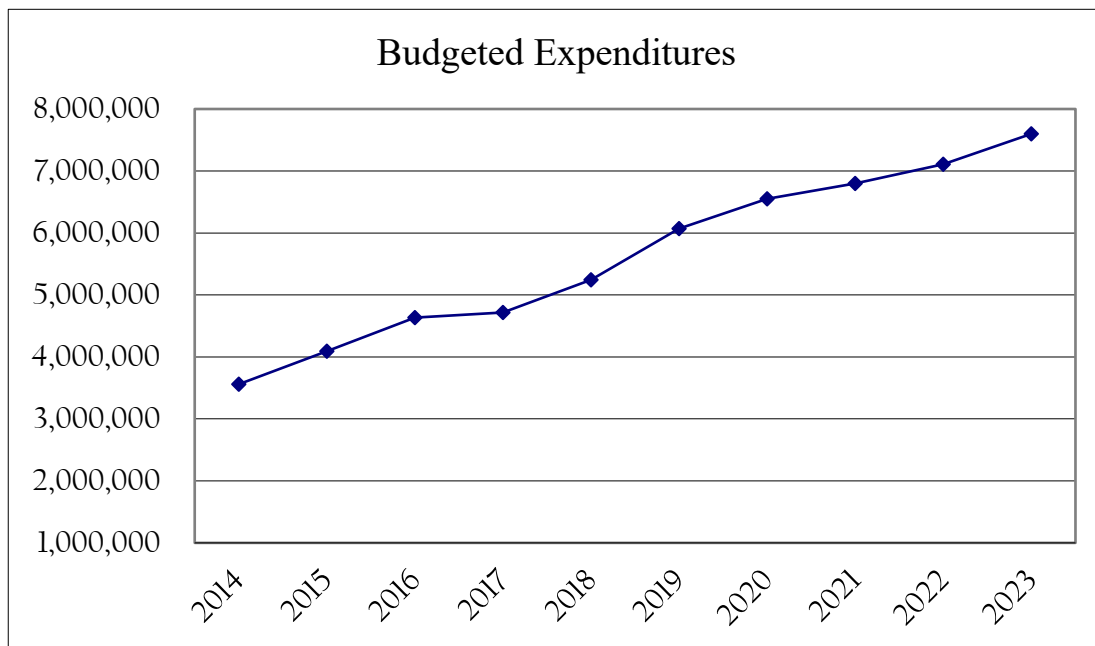
This account is to cover the annual debt service requirements of the department, which are paid out of the capital projects fund 301. An operating transfer will be made to cover those requirements.

Budget Request Summary

Fire Department

Department No. 622

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 3,950,437	\$ 4,300,926
Operating Expenditures	2,633,023	3,211,707
Capital Outlay	677,304	86,746
Total Budget	\$ 7,260,764	\$ 7,599,379



Personnel Expenditure Request

Fire Department

Department No. 622

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Fire Chief	\$ 110,000	\$ 113,300
	Assistant Fire Chief - EMS	90,000	90,000
	Assistant Fire Chief - Operations	92,896	93,825
	Assistant Fire Chief - Training	73,600	87,500
	Battalion Chief	71,392	73,500
	Battalion Chief	70,000	75,808
	Battalion Chief	75,000	72,463
	Captain	63,620	74,802
	Captain	60,201	72,512
	Captain	73,503	55,624
	Captain	70,744	67,863
	Lieutenant	73,156	65,210
	Lieutenant	50,894	61,856
	Lieutenant	66,370	54,298
	Lieutenant	53,748	55,226
	Lieutenant	61,746	75,156
	Lieutenant	54,004	52,294
	Lieutenant	53,335	55,226
	Lieutenant	63,067	54,268
	Engineer	48,049	45,000
	Engineer	46,529	47,924
	Engineer	65,165	45,000
	Engineer	47,068	48,480
	Engineer	58,608	59,053
	Engineer	48,591	49,927
	Engineer	60,984	62,203
	Engineer	47,144	48,205
	Engineer	58,983	60,605
	Engineer	59,187	60,519
	Engineer	58,546	59,863
	Engineer	48,387	49,838
	Firefighter/Paramedic	52,738	50,800
	Firefighter/Paramedic	52,881	50,800
	Firefighter/Paramedic	52,800	50,800
	Firefighter/Paramedic	52,142	50,800
	Firefighter/Paramedic	52,246	50,800
	Firefighter/Paramedic	52,864	50,800

Personnel Expenditure Request
Fire Department
Department No. 622

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
	Firefighter/Paramedic	\$ 50,800	\$ 50,800
	Firefighter/Paramedic	50,800	50,800
	Firefighter/Paramedic	50,800	50,800
	Firefighter/Paramedic	50,800	50,800
	Firefighter/Paramedic	50,800	50,800
	Paramedic Specialist	53,280	54,203
	Paramedic Specialist	50,800	51,308
	Paramedic Specialist	52,240	53,184
	Paramedic Specialist	51,886	51,308
	Paramedic Specialist	48,800	51,308
	Paramedic Specialist	48,800	50,800
	Paramedic Specialist	41,533	50,800
	Paramedic Specialist	40,000	50,800
	Paramedic Specialist	40,000	51,980
	Paramedic Specialist	40,000	50,800
	Firefighter/EMT	40,570	40,000
	Firefighter/EMT	40,000	40,000
	Firefighter/EMT	40,000	40,900
	Firefighter/EMT	38,000	40,000
	Firefighter/EMT	38,000	42,571
	Firefighter/EMT	38,000	41,100
	Firefighter/EMT	38,000	41,483
	Administrative Supervisor	61,626	65,617
	Administrative Assistant	34,500	35,192
	COLA	-	176,566
	Performance Increases	58,913	-
	Total Base Salaries	3,520,947	3,707,880
600-6035	Annual Leave Pay	1,000	2,000
600-6040	Overtime Pay	41,000	295,526
600-6055	Holiday Pay	251,649	65,037
600-6060	Other Pay	135,841	230,483
	Total Salaries and Wages	\$ 3,950,437	\$ 4,300,926

Operating Expenditure Request

Fire Department

Department No. 622

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 452,608	\$ 625,022
620-6205	FICA - Employer	244,927	266,657
620-6210	Medicare - Employer	57,281	62,363
620-6235	SC Retirement System (SCRS)	16,399	19,116
620-6240	SC Police Retirement (PORS)	760,841	870,059
620-6245	Tuition Reimbursement	10,000	3,000
620-6255	Workers' Compensation	145,685	164,552
620-6260	Employee Assistance Program	640	630
640-6401	Training & Seminars	49,000	63,145
640-6420	Audit Costs	3,080	3,550
643-6450	Service Contracts - Miscellaneous	70,177	46,759
643-6470	Service Contracts - Copier	3,000	5,000
643-6488	Service Contracts - Pest Control	800	800
643-6490	Service Contracts - Radio	9,000	9,450
644-6499	Internet Service	24,996	25,000
660-6601	Telephone	25,916	35,000
660-6605	Electricity	95,004	94,500
660-6610	Natural Gas	2,496	2,625
660-6615	Water & Sewer	10,000	8,925
680-6801	Building Repair	15,000	15,000
680-6805	General Repairs & Maintenance	20,000	30,000
680-6820	Small Equipment Repair	15,000	16,000
700-7005	Vehicle Gas - Unleaded	15,494	43,785
700-7010	Vehicle Gas - Diesel	42,720	83,985
700-7020	Vehicle - Oil and Lubricants	600	1,500
700-7025	Vehicle Repair - Out	22,000	25,000
700-7030	Vehicle Maintenance - In	15,000	30,000
700-7070	Vehicle Tire Repair	2,000	4,000
700-7075	Vehicle Tires	10,500	15,000
720-7201	Machine - Diesel	2,499	4,764
720-7205	Machine - Unleaded	1,001	1,643
740-7401	Insurance - Vehicle Liability	13,836	13,266
740-7405	Insurance - Vehicle Comprehensive/Collision	21,639	21,637
740-7410	Insurance - Building	35,804	39,240
740-7415	Insurance - Professional & Tort	67,157	63,034
740-7425	Insurance - Inland Marine	4,240	4,282
750-7515	Travel	12,000	13,500
750-7520	License Fees	7,000	7,000
760-7601	Office Supplies	9,600	10,800

Operating Expenditure Request
Fire Department
Department No. 622

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
760-7610	Postage	\$ 700	\$ 1,000
760-7615	Computer Supplies	9,000	4,000
760-7625	Janitorial Supplies	12,996	13,500
760-7635	Dues & Subscriptions	11,195	11,895
760-7640	Morale and Welfare	8,000	20,000
780-7803	Medical Supplies	115,000	120,000
780-7826	Small Equipment Purchase	20,410	26,093
780-7830	Uniforms	31,500	48,546
780-7832	Employee Assessments	36,000	36,000
780-7840	Safety Equipment	60,282	105,423
780-7841	Fire Prevention	7,000	10,000
780-7894	Miscellaneous Expenses	6,000	7,000
860-8601	Operating Transfer	-	58,661
	Total	\$ 2,633,023	\$ 3,211,707

Capital Outlay Request
Fire Department
Department No. 622

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ 37,304	\$ 86,746
800-8065	Vehicle	640,000	-
	Total	\$ 677,304	\$ 86,746

600-6001 Salaries	3,707,880
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Salaries were projected by taking the 2022 actual salaries and applying a cost of living adjustment.

600-6035 Annual Leave	2,000
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In accordance with City policy, employees may elect to be reimbursed in lieu of taking annual leave. The amount budgeted in this account is the estimate that will be paid out for annual leave sell-back during the fiscal year.

600-6040 Overtime Pay	295,526
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Overtime is paid in accordance with the department's FLSA compensation policy.

600-6055 Holiday Pay	65,037
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Firefighters are compensated for ten 24 hour holidays.

600-6060 Other Pay	230,483
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This amount is budgeted for employees working additional shifts to replace employees that are absent due to vacation or sick leave. This account also compensates employees attending mandatory EMS In-Service training.

620-6201 Health Insurance	625,022
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The City provides health and dental insurance to all full time employee through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

620-6205 FICA - Employer	266,657
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The City is required to pay Social Security tax on gross wages of all Fire Department employees. The current contribution rate is 6.20% of gross salaries.

$$\begin{array}{rcccccc} \$ & 4,300,926 & \times & 6.20\% & = & \$ & 266,657 \end{array}$$

620-6210 Medicare - Employer	62,363
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The City is required to pay Medicare tax on gross salaries for all Fire Department employees. The current contribution rate is 1.45% of gross salaries.

$$\begin{array}{rcccccc} \$ & 4,300,926 & \times & 1.45\% & = & \$ & 62,363 \end{array}$$

620-6235 SC Retirement System (SCRS)	19,116
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The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6240 SC Police Retirement (PORS)	870,059
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As set forth by law, firefighters are allowed o participate in the South Carolina Police Retirement System. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 20.24% of salaries from January 1, 2023 to June 30, 2023, and then 21.24% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of. 20.74% for the year.

620-6245 Tuition Reimbursement	3,000
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This account reimburses employees who participate in the City's Tuition Reimbursement program.

620-6255 Workers' Compensation	164,552
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The City is a member of the S. C. Municipal Insurance Trust sponsored by the S.C. Municipal Association.

Firefighter	\$ 3,602,031	x	0.0455	=	\$ 163,784
Administrative Personnel	105,849	x	0.0073	=	767
					<u>\$ 164,552</u>

620-6260 Employee Assistance Program	630
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The City has arranged for confidential counseling for all employees through the Ernest E. Kennedy Center.

\$10 per employee X 62 employees

640-6401 Training & Seminars	63,145
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The training budget supports two separate and distinct services: Fire and EMS.

Recruit Class of New Hire (6)	\$ 9,000
Fire Training Course (Course/Hotel/Meals)	24,030
Fire Training Material (Books/Props)	16,500
EMS Training Course (Course/Hire Instructor)	8,115
EMS Training Material (Books/Props)	5,500
	<u>\$ 63,145</u>

640-6420 Audit Costs	3,550
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This category provides for the Fire Department's portion of the annual financial audit to be conducted by independent certified public accountants.

643-6450 Service Contracts - Miscellaneous	46,759
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The service contracts maintained by the Department are as follows.

EMS Medical Control Physician Contract- \$750 X 12	\$ 9,000
HVAC Maintenance Contract \$200 X 52	10,400
Annual NFPA Ladder Testing	2,000
Online Application Program - \$37.00 X 12	444
Thyssen Krup - HQ Elevator Maintenance Contract - \$570.00 Qrtly.	2,280
Fire Ext. NFPA Inspections - \$25.00 x 25	625
RYA Corporation - Gear Extractor Maintenance	800
Irrigation By Design - Backflow Testing - \$80.00 X 3	240
Annual NFPA Pump Testing	4,000
Air Centers - Maintenance on air compressors - \$2600 X 3	7,800
Liberty Fire - Maintenance on main compressor cylinders - \$150.00 X 2	300
OHD - Annual calibration on FIT testing machine	810
Rhinehart - Annual SCBA Flow Testing	860
Max Power - Maint. on compressors	1,400
EMS Protocol Application	2,500
Bunker Gear Cleaning/Repairs	3,000
SCBA Pack Cylinder Hydro - \$20 x 15 bottles	300
	<u>\$ 46,759</u>

643-6470 Copier/Printer Charges	5,000
This line item accounts for the Fire Department's portion of printer and copier charges.	
643-6488 Service Contracts - Pest Control	800
The City maintains a service contract for pest control.	
643-6490 Service Contracts - Radio	9,450
The City maintains the following service contracts related to radio equipment.	
644-6499 Internet Service	25,000
The Information Technology Department manages the contract for the internet service.	
660-6601 Telephone	35,000
The Information Technology Department manages the contract for the telephone service; including the contract for Departmental cellular telephones. This is the estimated cost for budgeting purposes is based on past and current fees.	
660-6605 Electricity	94,500
The estimated cost for budgeting purposes; includes past/present usage and estimated usage of all three stations.	
$\$ 7,875 \times 12 \text{ months} = \$ 94,500$	
660-6610 Natural Gas	2,625
The estimated cost for budgeting purposes; includes past/present usage and estimated usage of all three stations.	
660-6615 Water & Sewer	8,925
Sewer services at Stations HQ, 2 and 3 are provided by Berkeley County Water and Sanitation. Water services at Station 2 and 3 are provided by Charleston Water System.	
680-6801 Building Repair	15,000
Interior station maintenance and ST 2 kitchen renovations.	
680-6805 General Repairs & Maintenance	30,000
Exterior maintenance and building upkeep for all 3 stations.	
680-6820 Small Equipment Repair	16,000
Much of the Department's equipment requires an ongoing service/maintenance program to maintain the reliability necessary to meet the Department's high standards. Given the amount of use and wear this equipment sustains, scheduled maintenance ensures long term use. This account provides for repairs of small equipment including maintenance on power saws, jaws of life, radios, pumps, generators, air charging system, SCBA bottles and ambulance equipment.	
700-7005 Vehicle Gas - Unleaded	43,785
Budgeted amounts are based on average consumption of unleaded gasoline from the prior year and adjusted for future expectations. This account also covers fuel for the Medic units (2).	
$10,500 \text{ gallons} \times \$ 4.17 = \$ 43,785$	

700-7010 Vehicle Gas - Diesel	83,985
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Budgeted amounts are based on average consumption of diesel fuel from the prior year and adjusted for future expectations.

$$16,500 \text{ gallons} \times \$ 5.09 = \$ 83,985$$

700-7020 Vehicle - Oil and Lubricants	1,500
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Maintenance on vehicles and motorized equipment.

700-7025 Vehicle Repair - Out	25,000
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This account provides for unanticipated major repairs that are beyond the scope of the City Garage. Repairs to fire apparatus can be very costly due to the very specialized nature of the vehicle.

700-7030 Vehicle Maintenance - In	30,000
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This account provides for minor repairs that will prevent any major repair work.

700-7070 Vehicle Tire Repair	4,000
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This account provides for the repair of large truck tires. Materials required are plugs, patches, liquid buffers, etc.

700-7075 Vehicle Tires	15,000
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Tires that are worn beyond safe use and cannot be repaired are replaced. The Department is experiencing increased tire wear due to growth in our response area. In 2023, the Department will need to replace eight tires on three major apparatus.

720-7201 Machine - Diesel	4,764
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This account provides fuel for the generators at all 3 stations.

$$936 \text{ gallons} \times \$ 5.09 = \$ 4,764$$

720-7205 Machine - Unleaded	1,643
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Anticipated usage is 288 gallons for the year.

$$394 \text{ gallons} \times \$ 4.17 = \$ 1,643$$

740-7401 Insurance - Vehicle Liability	13,266
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The City of Goose Creek maintains liability insurance on thirteen vehicles. (Medic units liability are maintained by Berkeley County).

Fire Apparatus	5	x	\$	1,221.00	=	\$	6,105
Vehicles	11	x	\$	1,020.00	=		7,161
							<u>\$ 13,266</u>

740-7405 Insurance - Vehicle Comprehensive/Collision	21,637
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The City maintains the comprehensive and collision coverage on each vehicle at a cost of \$0.78 per \$100.00 of vehicle value.

$$100 \text{ value} = \$ 27,740 \times 0.78 = \$ 21,637$$

740-7410 Insurance - Building	39,240
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Building Insurance is provided by South Carolina Municipal Association Insurance Trust. It is budgeted based on the related cost of .21 per \$100 in value.

Buildings	\$	16,692,090
Contents and Equipment		1,993,745
Total Estimated Value	\$	18,685,835

740-7415 Insurance - Professional & Tort	63,034
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\$1,000,000 of tort liability insurance is provided for all employees at a cost of .017 of payroll for each employee.

$$\$ 3,707,880 \times 0.0170 = \$ 63,034$$

740-7425 Insurance - Inland Marine	4,282
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Supplemental insurance on building contents and equipment at a rate of .375 per \$100 value.

$$100 \text{ value} = \$ 1,141,988 \times 0.375 = \$ 4,282$$

750-7515 Travel	13,500
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Travel expenses include, but are not limited to, attendance to a variety of State Chiefs meeting and National training conferences for Fire & EMS.

750-7520 License Fees	7,000
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Renewal fees for DHEC Licenses, EMT Licenses, Paramedic Licenses.

760-7601 Office Supplies	10,800
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The Department maintains a supply of multiple of office items for all 3 stations.

760-7610 Postage	1,000
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General postage expenses, including UPS and Fed Ex.

760-7615 Computer Supplies	4,000
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Miscellaneous computer supplies.

760-7625 Janitorial Supplies	13,500
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Janitorial and cleaning supplies include brooms, mops, squeegees, trash cans, cleaning solvents and paper products to support 3 stations.

$$\$ 1,125 \times 12 \text{ months} = \$ 13,500$$

760-7635 Dues & Subscriptions	11,895
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Direct TV - ST 1,& 3 (541.67 X 12)	\$	6,500
Xfinity - ST2 (\$ 150 x 12)		1,800
NFPA Dues		1,495
SC LLR Dues, Pharmacy Dispensing License		100
IAFC Dues		2,000
	\$	11,895

760-7640 Morale and Welfare	20,000
This account is used for bereavement flowers, get well flowers, department family social functions. This account also covers the department's annual formal awards ceremony.	

780-7803 Medical Supplies	120,000
This account provides for the purchase of items used on a day-to-day basis by the Emergency Medical Services. The list of disposable supplies maintained on the ambulances (2) is extensive. Engines 1, 2, 3 and Rescue 1 also run as an ALS unit.	

780-7826 Small Equipment Purchase	26,093
The department is in need of the following equipment:	

	Quantity	Unit Price	Total Price
Radio Straps and holders	8	\$ 100	\$ 800
Lapel mics	4	436	1,743
Ventmaster saw	1	2,000	2,000
Spare Batteries for Motorola 800MHz Portable radios	30	128	3,840
EMS CEP Equipment	1	3,000	3,000
5" Supply Hose	5	630	3,150
2.5" Fire Hose	6	260	1,560
1.75" Fire Hose	10	200	2,000
1.75" Fire Attack Nozzles	4	500	2,000
2.5" Fire Attack Nozzles	4	750	3,000
Various valves, hand tools, & fittings			3,000
			\$ 26,093

780-7830 Uniforms	48,546
This account covers uniforms for employees.	

Average Cost		# of Employees		Anticipated Cost
\$ 783.00	x	62	=	\$ 48,546

780-7832 Employee Assessments	36,000
This account is for pre-employment medical physicals, psychological evaluations, drug screens and background checks. This account is also for FFs annual NFPA physicals and promotional/entrance testing.	

780-7840 Safety Equipment**105,423**

Description of Equipment	Quantity	Unit Price	Total Price
Body Armor	10	\$ 1,200	\$ 12,000
Bunker Pants	10	\$ 1,242	12,420
Bunker Coats	10	\$ 1,507	15,070
Helmets	6	\$ 317	1,902
Boots	15	\$ 383	5,745
Gloves	30	\$ 93	2,790
Hoods	30	\$ 73	2,190
Helmet Fronts / Inserts	48	\$ 70	3,360
Tax & Freight	1	\$ 3,202	3,202
Face Masks	6	\$ 422	2,532
SCBA Bottles	12	\$ 1,585	19,020
PKP Extinguisher	8	\$ 125	1,000
Metal Extinguishers	1	\$ 784	784
Extinguisher Brackets	5	\$ 75	375
Hazmat SCBA Bottles	8	\$ 1,475	11,800
Misc. Safety Equipment	NA	NA	1,021
Accountability Tags	2	\$ 100	200
Suspenders (Bunker Pants)	15	\$ 50	750
Misc. Helmet Parts	NA	NA	2,000
Flashlight Parts	5	\$ 40	200
RIT Cylinders	4	\$ 1,765	7,062
			<u>\$ 105,423</u>

780-7841 Fire Prevention**10,000**

The Fire Prevention Education Program continues to be a vital function of the Department. The Program reaches an average of 20,000+ citizens a year through lectures at schools, civic groups and Fire Prevention Week activities.

780-7894 Miscellaneous Expenses**7,000**

This account covers expenditures that are not categorized in other accounts.

800-8060 Equipment**86,746**

Expenditures with an initial cost of more than \$5,000 and an estimated useful life of greater than two (2) years is considered capital outlay. The fire department has included the following capital items in the budget:

Description	Total Price
Nitronox Systems	\$ 30,706
Trailer Vehicle Identification Markings	6,000
800 MHZ Portable Radios - 2 @ \$7,000	14,000
SCOTT SCBAs/Regulators - 4 @ \$9,010	36,040
	<u>\$ 86,746</u>

800-8065 Vehicle

There are no anticipated expenditures in 2023.

860-8601 Operating Transfer

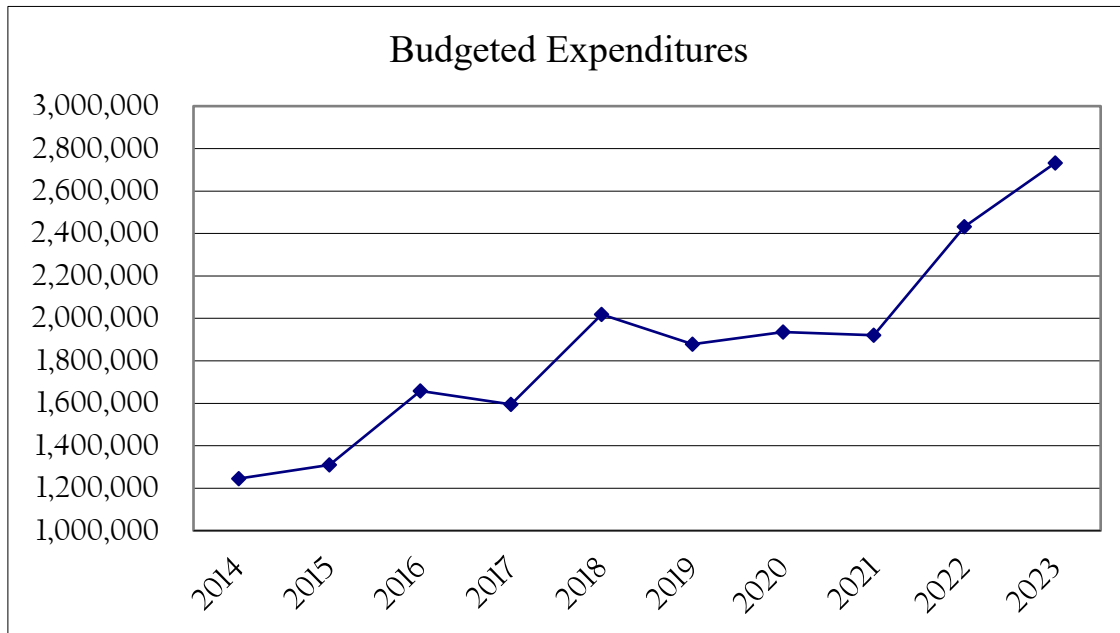
58,661

This account is to cover the annual debt service requirements of the department, which are paid out of the capital projects fund 301. An operating transfer will be made to cover those requirements. Below is a breakdown of the costs.

Description	Amount
Event Gator - 2021	\$ 10,802
Paging Alert System - 2022	35,894
Vehicle for Assistant Fire Chief - 2022	11,965
	<u>\$ 58,661</u>

Budget Summary
Department of Public Works
Sanitation Division
Department No. 631

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Salaries & Wages	\$ 957,909	\$ 1,114,737
Operating Expenditures	960,905	1,317,833
Capital Expenditures	-	300,000
Total	\$ 1,918,815	\$ 2,732,570



Personnel Expenditure Request
Department of Public Works
Sanitation Division
Department No. 631

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Sanitation Supervisor	\$ 61,549	\$ 69,036
	Asst. Sanitation Supervisor	-	52,503
	Equipment Operator II	43,547	49,948
	Equipment Operator II	42,351	48,660
	Equipment Operator II	41,700	47,851
	Equipment Operator II	42,451	48,528
	Equipment Operator II	40,310	46,476
	Equipment Operator I	37,155	43,680
	Equipment Operator I	36,519	39,858
	Equipment Operator I	36,702	42,413
	Equipment Operator I	35,360	37,128
	Equipment Operator I	35,537	41,474
	Equipment Operator I	35,360	39,312
	Equipment Operator I	37,440	41,496
	Refuse Collector	32,689	38,307
	Refuse Collector	31,200	31,668
	Refuse Collector	27,310	32,323
	Refuse Collector	28,995	34,201
	Refuse Collector	35,736	41,583
	Refuse Collector	28,392	31,668
	Refuse Collector	28,415	31,668
	Refuse Collector	27,040	32,105
	Refuse Collector	28,140	31,668
	Refuse Collector	27,040	31,668
	Refuse Collector	30,663	36,058
	Refuse Collector	27,040	31,668
	Refuse Collector	27,040	31,668
	Performance Increases	24,913	-
	Total Salaries	\$ 930,595	\$ 1,084,618
600-6035	Annual Leave Reimbursement	18,912	20,858
600-6040	Overtime Pay	8,402	9,261
	Total Salaries and Wages	\$ 957,909	\$ 1,114,737

Operating Expenditure Request
Department of Public Works
Sanitation Division
Department No. 631

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 204,568	\$ 208,206
620-6205	FICA	65,008	69,114
620-6210	Medicare	15,204	16,163
620-6235	Retirement (SCRS)	182,075	205,089
620-6250	State Unemployment	1,050	1,013
620-6255	Workers' Compensation	66,827	79,561
620-6260	Employee Assistance Program	280	270
640-6401	Training and Seminars	6,200	7,200
640-6420	Audit	924	1,065
640-6425	Legal	1,500	1,500
643-6450	Service Contracts: Miscellaneous	208	208
643-6470	Service Contracts - Copier	630	750
643-6489	Service Contracts - Fire Alarms & Extinguishers	675	700
660-6601	Telephone	7,183	6,062
660-6605	Electricity	4,000	4,000
680-6801	Building Repair	3,500	3,500
680-6820	Small Equipment Repair	1,000	1,000
700-7005	Fuel - Unleaded	6,005	10,159
700-7010	Fuel - Diesel	113,626	215,266
700-7025	Vehicle Repair - Out	20,500	44,500
700-7030	Vehicle Maintenance - In	4,500	4,500
700-7070	Vehicle Tire Repair	1,000	1,000
700-7075	Vehicle Tires	61,854	77,026
740-7401	Insurance - Vehicle Liability	25,880	22,361
740-7405	Comprehensive & Collision Insurance	17,741	18,082
740-7415	Professional and Tort Liability	17,825	18,951
740-7425	Insurance - Inland Marine	42	43
750-7501	Advertising	1,000	1,000
750-7515	Travel	1,000	1,000
760-7601	Office Supplies	1,696	2,387
760-7610	Postage	1,975	250
760-7625	Janitorial/Cleaning Supplies	1,500	1,800

Operating Expenditure Request
Department of Public Works
Sanitation Division
Department No. 631

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
760-7635	Dues and Subscriptions	\$ 670	\$ 443
760-7640	Morale and Welfare	3,500	4,000
780-7814	Debt Retirement - Sanitation Trucks	-	-
780-7826	Small Equipment Purchase	2,000	6,450
780-7830	Uniforms	13,544	8,309
780-7832	Employee Assessments	3,836	5,711
780-7835	Public Notices	5,325	5,425
780-7840	Safety Equipment	8,675	8,784
780-7860	Shop Supplies	650	650
800-8073	Roll Carts	85,729	85,729
860-8601	Operating Transfer	-	168,607
	Total	\$ 960,905	\$ 1,317,833

Capital Outlay Request
Department of Public Works
Sanitation Division
Department No. 631

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ -	\$ -
800-8065	Vehicles	-	300,000
	Total	\$ -	\$ 300,000

600-6001 Salaries**1,084,618**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The classification and compensation plan is based upon specific job classifications, thus the employee will be referred to by title.

<u>Position</u>	2022 Actual Salary	5.0% COLA	2023 Approved Budget
Sanitation Supervisor	\$ 65,749	\$ 3,287	\$ 69,036
Asst. Sanitation Supervisor	-	-	52,503
Equipment Operator II	47,570	2,378	49,948
Equipment Operator II	46,342	2,317	48,660
Equipment Operator II	45,573	2,279	47,851
Equipment Operator II	46,218	2,311	48,528
Equipment Operator II	44,262	2,213	46,476
Equipment Operator I	41,600	2,080	43,680
Equipment Operator I	37,960	1,898	39,858
Equipment Operator I	40,394	2,020	42,413
Equipment Operator I	35,360	1,768	37,128
Equipment Operator I	39,499	1,975	41,474
Equipment Operator I	37,440	1,872	39,312
Equipment Operator I	39,520	1,976	41,496
Refuse Collector	36,483	1,824	38,307
Refuse Collector	30,160	1,508	31,668
Refuse Collector	30,784	1,539	32,323
Refuse Collector	32,573	1,629	34,201
Refuse Collector	39,603	1,980	41,583
Refuse Collector	30,160	1,508	31,668
Refuse Collector	30,160	1,508	31,668
Refuse Collector	30,576	1,529	32,105
Refuse Collector	30,160	1,508	31,668
Refuse Collector	30,160	1,508	31,668
Refuse Collector	34,341	1,717	36,058
Refuse Collector	30,160	1,508	31,668
Refuse Collector	30,160	1,508	31,668
Total			\$ 1,084,618
Performance Increase			-
Total Budgeted Salaries & Wages			\$ 1,084,618

600-6035 Annual Leave Reimbursement**20,858**

In accordance with City policy, an employee may elect to be reimbursed in lieu of taking annual leave. It is estimated that the amount requested will be sufficient.

600-6040 Overtime Pay**9,261**

Sanitation employees are paid overtime pay for all hours worked over forty in one week.

620-6201	Health Insurance	208,206
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The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

Monthly Premium					Annual Cost
17,350.48	x	12	=		208,206

620-6205	FICA	69,114
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The City pays Social Security tax on gross salaries on all City employees. The current contribution rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the anticipated expenditures.

\$ 1,114,737	x	6.20%	=	\$ 69,114
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620-6210	Medicare	16,163
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The City is required to pay Medicare tax on gross salaries for all City employees. The current contribution rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the anticipated expenditures.

\$ 1,114,737	x	1.45%	=	\$ 16,164
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620-6235	Retirement (SCRS)	205,088
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The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6250	State Unemployment	1,013
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State unemployment is based on 0.5% of the first \$7,500 in salary per employee.

27	x	\$ 7,500	x	0.5%	=	\$ 1,013
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620-6255	Workers' Compensation	79,561
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The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation.

620-6260	Employee Assistance Program	270
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The City has arranged for confidential counseling for employees seeking assistance for emotional problems or substance abuse. This benefit is budgeted at \$10 per employee per year.

27	x	\$ 10	=	\$ 270
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640-6401	Training and Seminars	7,200
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This account provides for personnel attendance at conferences, training, and seminars for employees to increase their knowledge in their position.

Lunch & Learn Safety Training Sessions	\$ 4,200
Supervisor training seminars	2,000
SWANA Conference	1,000
	<u>\$ 7,200</u>

640-6420	Audit	1,065
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The Sanitation Division's portion of the fee for the City's annual audit is set by the Administration Department.

640-6425	Legal	1,500
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Legal fees for services provided to Code Enforcement by the City's Law firm such as filing liens and other various legal services.

643-6450	Service Contracts: Miscellaneous	208
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This account includes an allocation of the postage machine lease.

Postage Machine Lease (\$52.00 per qtr.)	\$	208
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643-6470	Service Contracts - Copier	750
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This line item accounts for the Sanitation Department 's portion of printer and copier charges. The Sanitation Department assumes 30% of the expense.

643-6489	Service Contracts - Fire Alarms & Extinguishers	700
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The Sanitation Division is responsible for twenty fire extinguishers. The cost of maintaining the extinguishers as required by OSHA regulations is \$25.00 each annually. Replacement of the oldest extinguishers is recommended at a cost of approximately \$100 each. The Division requests funds to replace two extinguishers.

660-6601	Telephone	6,062
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The IT Department manages a City-wide contract for telephone service. The Sanitation Division anticipates the following charges.

<u>Service</u>	<u>Monthly</u>	<u>Annual</u>
Local and Long Distance 3 @ \$10.00	\$ 30.00	\$ 360
Mobile Phones 2 @ \$46.00	92.00	1,104
Vehicle GPS Service Fee 16 @19.19	307.04	3,684
Ipad Service Fee - 2 @ \$38.05	76.10	913
		<u>\$ 6,062</u>

660-6605	Electricity	4,000
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The Sanitation Division is assessed 10% of the electric bill for service at the Public Works Complex.

680-6801	Building Repair	3,500
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The Sanitation and Maintenance Divisions share storage space and vehicle parking sheds. Each division requests funds for the continued maintenance of these areas.

680-6820	Small Equipment Repair	1,000
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This account provides for the maintenance and repairs for general Sanitation Equipment and the pressure washer. Funds are requested to replace air hose assembly's.

700-7005	Fuel - Unleaded	10,159
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The Division requires unleaded fuel to operate City vehicles.

<u>Average</u>					
<u>Monthly</u>	<u>Estimated</u>		<u>Per Gallon</u>		<u>Total Cost</u>
<u>Use</u>	<u>Annual Use</u>				
203	2,436	x	\$ 4.17	=	\$ 10,158

700-7010 Fuel - Diesel**215,266**

This account is the diesel fuel as well as diesel exhaust fluid, which is required on all trucks newer than 2010.

	<u>Average</u> <u>Monthly</u> <u>Use</u>	<u>Estimated</u> <u>Annual Use</u>		<u>Per Gallon</u>		<u>Total Cost</u>
Diesel Fuel	3,500	42,000	x	\$ 5.09	=	\$ 213,780
		<u># of Totes</u>				
DEF Bulk Fluid		3	x	\$ 495.40	=	1,486
						<u>\$ 215,266</u>

700-7025 Vehicle Repair - Out**44,500**

The list below reflects the work and corresponding cost that the City Garage is not equipped to perform on the sanitation vehicles.

Cylinder Replacement	\$ 15,000
Electronic Transmission Repair	12,000
Injector Pump Repairs	10,000
Misc. Repairs	7,500
	<u>\$ 44,500</u>

700-7030 Vehicle Maintenance - In**4,500**

The Garage performs preventive maintenance on the vehicles assigned to the Sanitation Division. This account includes funds for tarp repairs/replacement for dump body trucks and miscellaneous repairs to Sanitation Trucks.

700-7070 Vehicle Tire Repair**1,000**

This account provides for the repair of large truck tires not repairable by City Garage personnel. Minor repairs are provided by the garage.

700-7075 Vehicle Tires**77,026**

<u>Qty.</u>	<u>Description</u>	<u>Unit</u> <u>Rate</u>	<u>Annual Cost</u>
200	Waste Disposal Fee	\$ 2	\$ 400
200	Tire Mounts	35	7,000
160	11 R / 22.5 Drive Tires	340	54,400
24	315/80R 22.5 Steer Tires	427	10,248
8	11 R / 22.5 Steer Tires	246	1,968
5	255/70 R22.5 Universal Tire	206	1,030
20	Service Call Fees / Fuel Charge	99	1,980
			<u>\$ 77,026</u>

740-7401 Insurance - Vehicle Liability

22,361

The City of Goose Creek provides liability and physical damage coverage on all vehicles. The yearly rate is estimated per class.

2 Dump Trucks	x	\$	2,332	\$	4,664
2 Pick Up Trucks & SUVs	x	\$	1,020		2,040
2 Private Passenger	x	\$	1,020		2,040
9 Sanitation Trucks Vehicles	x	\$	1,513		13,617
				\$	<u>22,361</u>

740-7405 Comprehensive & Collision Insurance

18,082

The City maintains comprehensive and collision insurance through the SC Municipal Insurance and Risk Financing Fund. For the budget year, the rates for coverage are \$0.78 per \$100 of the assessed value of the vehicles.

<u>Total Assessed Value</u>	<u>Value / 100</u>					
\$ 2,318,166	\$ 23,182	x	0.78	=	\$	18,082

740-7415 Professional and Tort Liability

18,951

The City provides tort liability insurance on each employee. The rates, through the SC Municipal Insurance and Risk Financing Fund are .017 of payroll.

\$ 1,114,737	x	0.0170	=	\$	18,951
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740-7425 Insurance - Inland Marine

43

Insurance carried on the Division's heavy equipment is called Inland Marine Insurance. The rate for the budget year is \$0.375 per \$100.00 of the value. Values have been provided by Administration.

750-7501 Advertising

1,000

Cost for abatement signs City uses when posting public notices & anticipated cost of employment ads.

750-7515 Travel

1,000

Lodging and meals expense for the SWANNA Conference

SWANA Conference	1,000
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760-7601 Office Supplies

2,387

The Sanitation Division uses common office supplies; paper, pens, etc. Yellow paper is purchased solely for printing the sanitation schedule. Items specific to Code Enforcement are listed separately as well.

<u>Description</u>	<u>Cost</u>
Common Supplies: 30% of \$1,747.16	\$ 524
Yellow copy paper	102
Code Enforcement Door Hangers (2,500)	400
Unauthorized Container Hangers (3,000)	350
Stationery - 50%	137
Printer Ink Cartridges (Code)	874
	<u>\$ 2,387</u>

760-7610 Postage	250
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A copy of the sanitation schedule is mailed to all new residents at the time they make their request for a cart. An offer to mail a schedule is made to anyone who calls with a sanitation question. The Division estimates mailing 500 schedules per year at a current rate of \$0.50 each.

500	annual sanitation schedules mailed	x	\$ 0.50	=	\$ 250
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760-7625 Janitorial/Cleaning Supplies	1,800
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This account provides funding for cleaning supplies of the Division's vehicles and a bulk purchase of an odor masking agent to deodorize each garbage truck

760-7635 Dues and Subscriptions	443
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This account provides funding for dues and subscriptions for Sanitation Department personnel.

American Public Works Association - Supervisor	\$ 220
SWANA Membership Renewal	223
	<u>\$ 443</u>

760-7640 Morale and Welfare	4,000
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This account provides funds for events that enhance the employee's relationship amongst co-workers. It also provides flowers, cards, etc. for employees during an extended illness. Additional funds are requested for decorations for the garbage trucks for City Events.

780-7826 Small Equipment Purchase	6,450
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This account is for expenditures with initial, individual costs of less than \$5,000 (non-capital).

Purchase of new rakes, shovels, brooms, pitch forks, trash grabbers	\$ 2,000
Walk Ramp for off loading Roll Carts	1,500
Radio for New Combo Dump Truck/Crane	500
Spare Camera's for garbage trucks	1,350
I-pad	1,100
	<u>6,450</u>

780-7830 Uniforms	8,309
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The Division provides work clothes for employees.

<u>Description</u>	<u>Weekly Charge</u>	<u>Annual Charge</u>
Yellow Safety Shirts		\$ 5,100
Polo Shirts for Supervisor		325
Cleaning of Polo Shirts	\$ 1	52
2 mats @ \$4.86	\$ 5	260
Delivery/Fuel Charge	\$ 6	312
Hand sanitizer stand & filler	\$ 5	260
Miscellaneous items		2,000
		<u>\$ 8,309</u>

780-7832 Employee Assessments**5,711**

Drug screening is also required following any accident involving one of the City's vehicles. Twenty-Eight of the Division's employees will be tested for hearing loss annually, and Hepatitis B vaccines are offered to all employees due to their risk of exposure when assigned to sanitation duties. Employees are subject to background checks when hired.

<u>Description of Service</u>	<u>Proj.</u>	<u>Cost Per Service</u>	<u>Extended Cost</u>
Background Checks	6	\$ 50	\$ 300
SCDOT Physical for CDL Drivers	15	125	\$ 1,875
Hepatitis B Vaccine - 2 shot series	5	160	800
Audiometry (Hearing)	28	37	1,036
Pre-Employment (includes drug screen, physical, base audio and Hep B - 1st shot)	6	100	600
Random Drug Screening	20	55	1,100
			<u>\$ 5,711</u>

780-7835 Public Notices**5,425**

Holiday collection schedules are advertised in the local newspaper. Holiday Sanitation cards are mailed to each resident annually. The cost of service is published annually.

<u>Qty.</u>	<u>Description</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
10	Holiday Schedule Announcements	\$ 100	\$ 1,000
1	Annual Cost of Service Announcement	125	125
1	Annual Sanitation Schedule Notices		4,300
			<u>\$ 5,425</u>

780-7840 Safety Equipment**8,784**

The safety items listed must be maintained in order to comply with OSHA and SCDOT requirements.

<u>Item</u>	<u>Extended Cost</u>
Oil Containment Kits	\$ 100
Rain Suits	500
Rubber Boots & Hip Waders	192
Work Gloves	750
Safety Vests	512
Safety Glasses	200
Prescription Safety Glasses	300
First Aid Supplies	800
Gatorade	500
Safety Shoes	4,200
Hard Hats	50
Hats	680
	<u>\$ 8,784</u>

780-7860 Shop Supplies**650**

Funds are requested for expendable items and various small tools used in the daily operations of the division.

<u>Item</u>	<u>Estimated Exp.</u>
Oil Dry	\$ 400
Small Tool Inventory	250
	<u>\$ 650</u>

800-8060 Equipment

No anticipated purchases for the budget year.

800-8065 Vehicles**300,000**

Funds are requested to purchase a combo dump truck/crane for bulk and yard debris pick up to replace one dump truck & one crane truck, this is expected to be \$300,000.

800-8073 Roll Carts**85,729**

Additional roll carts will be needed to accommodate growth and the initial inventory of roll carts has reached its usable life.

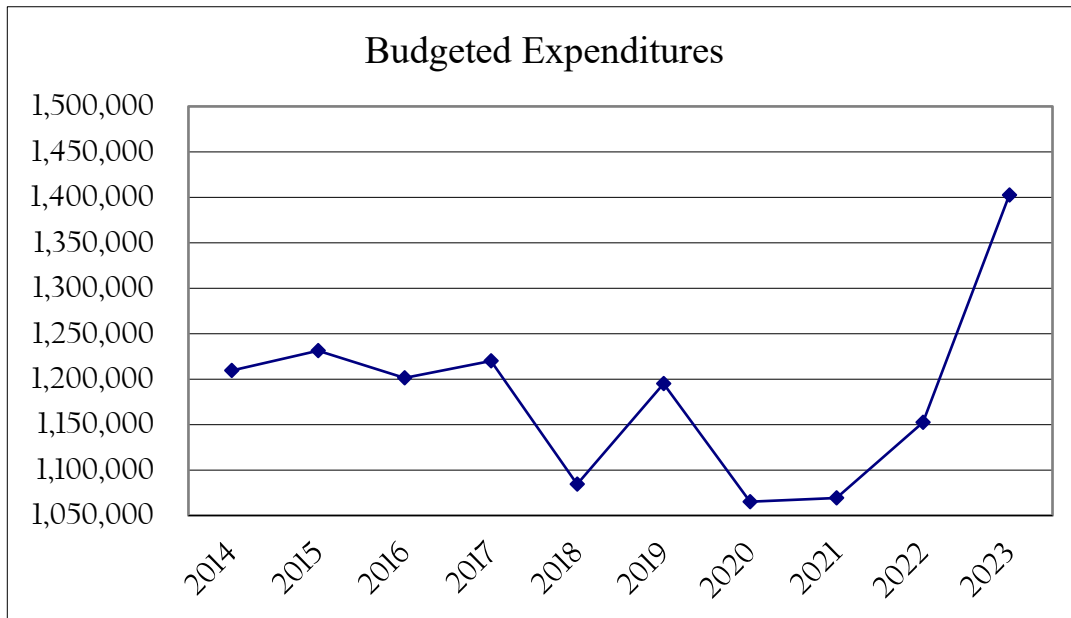
<u>Quantity</u>	<u>Item</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
1281	Roll Carts - 95-gallon	\$ 59	\$ 75,579
3	Freight	1,200	3,600
	Pins & Bars for cans		200
		Tax 8%	6,350
			<u>\$ 85,729</u>

860-8601 Operating Transfer**168,607**

This account is to cover the annual debt service requirements of the department, which are paid out of the capital projects fund 301. An operating transfer will be made to cover those requirements.

Budget Summary
Department of Public Works
Maintenance Division
Department No. 641

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Salaries & Wages	\$ 294,390	\$ 329,754
Operating Expenditures	857,926	976,819
Capital Expenditures	-	96,000
Total	\$ 1,152,316	\$ 1,402,573



Personnel Expenditure Request
Department of Public Works
Maintenance Division
Department No. 641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Project Manager / Facilities Superintendent	\$ 63,544	\$ 73,500
	Maintenance Technician	38,780	43,680
	Maintenance Foreman	49,562	55,779
	Groundskeeper II	43,185	48,900
	Groundskeeper II	32,542	37,303
	Groundskeeper I	27,776	31,668
	Groundskeeper I	28,704	33,677
	Performance Increases	7,102	-
	Total Salaries	\$ 291,195	\$ 324,507
600-6035	Annual Leave Reimbursement	2,389	4,160
600-6040	Overtime Pay	806	1,086
	Total Salaries & Wages	\$ 294,390	\$ 329,754

Operating Expenditure Request
Department of Public Works
Maintenance Division
Department No. 641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 63,693	\$ 52,545
620-6205	FICA	18,252	20,445
620-6210	Medicare	4,269	4,781
620-6235	Retirement (SCRS)	51,038	61,056
620-6250	State Unemployment	263	450
620-6255	Workers' Compensation	15,452	18,493
620-6260	Employee Assistance Program	70	70
640-6401	Training and Seminars	1,250	1,250
640-6420	Audit	924	1,065
643-6450	Service Contracts - Miscellaneous	172	172
643-6470	Service Contracts - Copier	315	375
643-6486	Service contracts - CSX Railroad	2,000	2,000
643-6489	Service Contracts - Fire Alarms & Extinguishers	425	425
643-6494	Service Contracts - Software	550	550
643-6495	Service Contracts - Landscaping	178,000	198,400
660-6601	Telephone	3,408	3,792
660-6605	Electricity	4,000	4,000
680-6801	Building Repair/Maintenance	3,500	3,500
680-6820	Small Equipment Repair	4,226	9,733
690-6901	Equipment Rental	2,100	2,100
700-7005	Fuel - Unleaded	13,716	22,518
700-7025	Vehicle Repair - Out	1,500	1,500
700-7070	Vehicle Tire Repair	250	250
720-7201	Fuel - Diesel	609	1,161
720-7210	Machine Oils and Lubricants	600	600
720-7215	Machine Repair Out	500	500
720-7225	Machine Tires	600	600
720-7235	Machine Tire Repair	300	300
740-7401	Insurance - Vehicle Liability	11,512	9,180
740-7405	Insurance - Vehicle Comprehensive and Collision	794	826
740-7415	Insurance - Professional and Tort Liability	5,005	5,606
740-7425	Insurance - Inland Marine	8,363	8,447

Operating Expenditure Request
Department of Public Works
Maintenance Division
Department No. 641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
750-7501	Advertising	\$ 1,000	\$ 1,000
750-7515	Travel	1,140	500
750-7520	License Fees	100	100
760-7601	Office Supplies	418	568
760-7610	Postage	50	50
760-7625	Janitorial and Cleaning Supplies	250	250
760-7635	Dues and Subscriptions	220	220
760-7640	Morale and Welfare	750	875
780-7816	Chemicals	8,575	8,575
780-7817	Street Signs	3,640	5,750
780-7818	Street Lights	373,848	383,184
780-7819	Street Maintenance	33,650	33,650
780-7820	Street Maintenance - Mast Arms	-	10,000
780-7826	Small Equipment Purchase	6,216	7,088
780-7830	Uniforms	5,252	4,770
780-7832	Employee Assessments	748	998
780-7840	Safety Equipment	8,313	4,746
780-7851	Landscaping	14,500	15,500
780-7860	Shop Supplies	1,600	3,100
860-8601	Operating Transfer	-	59,206
	Total	\$ 857,926	\$ 976,819

Capital Outlay Request
Department of Public Works
Maintenance Division
Department No. 641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ -	\$ 26,000
800-8065	Vehicles	-	70,000
	Total	\$ -	\$ 96,000

600-6001 Salaries**324,507**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The classification and compensation plan is based upon specific job classifications, thus the employee will be referred to by title.

<u>Position</u>	2022 Actual Salary	5.0% COLA	2023 Approved Budget
Project Manager / Facilities Superintendent	\$ 70,000	3,500	\$ 73,500
Maintenance Technician	41,600	2,080	43,680
Maintenance Foreman	53,123	2,656	55,779
Groundskeeper II	46,571	2,329	48,900
Groundskeeper II	35,526	1,776	37,303
Groundskeeper I	30,160	1,508	31,668
Groundskeeper I	32,074	1,604	33,677
Total			324,507
Performance Increases			-
Total Budgeted Salaries & Wages			<u>\$ 324,507</u>

600-6035 Annual Leave Reimbursement**4,160**

In accordance with City policy an employee may elect to be reimbursed in lieu of taking annual leave.

600-6040 Overtime Pay**1,086**

The Maintenance Division incurs overtime for City sponsored special events.

620-6201 Health Insurance**52,545**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

	<u>Monthly Premium</u>				<u>Annual Cost</u>
Health & Dental Insurance	4,378.75	X	12	=	52,545

620-6205 FICA**20,445**

The City pays Social Security tax on gross salaries on all City employees. The current contribution rate is 6.20%.

$$\$ 329,754 \quad \times \quad 6.20\% \quad = \quad \$ 20,445$$

620-6210 Medicare**4,781**

The City is required to pay Medicare tax on gross salaries for all City employees. The current contribution level is 1.45%.

$$\$ 329,754 \quad \times \quad 1.45\% \quad = \quad \$ 4,781$$

620-6235 Retirement (SCRS) 61,056

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6250 State Unemployment 450

State unemployment is based on 0.5% of the first \$7,500 in salary per employee.

$$12 \quad \times \quad \$ 7,500 \quad \times \quad 0.5\% \quad = \quad \$ \quad 450$$

620-6255 Workers' Compensation 18,493

The City is a member of the South Carolina Municipal Insurance Trust sponsored by South Carolina Municipal Association. Each job classification is assigned a specific rate based on the risk exposure associated with the job.

620-6260 Employee Assistance Program 70

The City has arranged for confidential counseling for employees seeking assistance for emotional problems or substance abuse. This benefit is budgeted at \$10 per employee per year.

$$7 \quad \times \quad \$ 10 \quad = \quad \$ \quad 70$$

640-6401 Training and Seminars 1,250

This account provides for personnel attendance at conferences, training, and seminars for employees to increase their knowledge in their position.

One employee to attend Asbestos Training	\$ 150
Lunch & Learn Safety Training Sessions	900
APWA Groundskeeping Annual Training	200
	<u>\$ 1,250</u>

640-6420 Audit 1,065

The Maintenance Division's portion of the fee for the City's annual audit is set by the Administration Department.

640-6425 Legal -

There are no anticipated expenditures this fiscal year.

643-6450 Service Contracts - Miscellaneous 172

This account includes an allocation of postage machine lease.

Postage Machine Lease (\$43 per qtr.)	\$ 172
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643-6470 Service Contracts - Copier 375

This line item accounts for the Maintenance Departments portion of the printer and copier charges. The Maintenance Department assumes 15% of the expenses.

643-6486 Service contracts - CSX Railroad 2,000

This account is for annual encroachment fees for Highway 52 regarding the CSX railroad.

Highway 52 Project Streetscape Drainage	\$ 1,000
Highway 52 Project Streetscape Fence	1,000
	<u>\$ 2,000</u>

643-6489 Service Contracts - Fire Alarms & Extinguishers 425

The Maintenance Division is responsible for thirteen fire extinguishers in the Public Works facility and vehicles. The cost of maintaining the extinguishers as required by OSHA regulations is \$25.00 each annually. An additional \$100 is requested to cover the cost of replacement.

643-6494 Service Contracts - Software 550

Street Maintenance Software - Micropaver

643-6495 Service Contracts - Landscaping 198,400

This account is for the landscaping maintenance of the rights of way, grounds and trails in the City. The landscaping contract for the islands on St. James Ave is also included.

660-6601 Telephone 3,792

The Administration Department manages a City-wide contract for telephone service. The Maintenance Division anticipates the following charges.

Service Description	Monthly Rate		Months	Annual Rate
Local and Long Distance	\$ 10.00	x	12	\$ 120
Vehicle GPS Service Fee	\$ 144.00	x	12	1,728
Monthly Cell Service	\$ 45.04	x	12	540
I-pad Service - Supervisor, (2) Field	\$ 117.00	x	12	1,404
				<u>\$ 3,792</u>

660-6605 Electricity 4,000

The Maintenance Division is assessed 10% of the electric bill for service at the Public Works Complex.

This budget also covers miscellaneous electrical costs associated with other city properties.

Hwy 52/Hwy 176 Point Entrance
Municipal Security Lighting
Monitoring Station
Entrance Signs
Button Hall, Central, Thomason, Hwy 52 Irrigation
School Crossing Flashers

680-6801 Building Repair/Maintenance 3,500

The Sanitation and Maintenance Divisions share storage space and vehicle parking sheds.

Misc. Repairs	\$ 1,500
Epoxy Coat Garage Bay Floors	2,000
	<u>\$ 3,500</u>

680-6820 Small Equipment Repair**9,733**

The Maintenance Division uses an assortment of small equipment daily that requires routine maintenance and periodic repair .

Quantity	Item	Unit Cost	Total
10	Brush cutter Blades	\$ 39	\$ 390
6	Chainsaw Chains 20"	32	192
9	Weedeater Heads	29	261
2	Edger blades (boxes of 50)	45	90
3	Chainsaw Chains 12"	23	69
1	Incidentals	1,250	1,250
5	Stihl Weed Eater Harness	29	145
18	Lawnmower Blades	16	288
9	Lawnmower Belts	37	333
	Flail Mower Blades		1,500
4	Mower sweeper brushes	1,304	5,215
			<u>\$ 9,733</u>

690-6901 Equipment Rental**2,100**

This account is for the rental of the concrete scarifier/planer to repair sidewalks within the City limits. It is estimated that we would rent the machine three times during the budget year, each rental being one week increments.

Scarifier/Planer rental \$ 700 x 3 = \$ 2,100

700-7005 Fuel - Unleaded**22,518**

The Division requires unleaded fuel to operate City vehicles

Monthly Average		Annual Usage		Price per Gallon		Projected Cost of Fuel
450	x	5,400	x	\$ 4.17	=	\$ 22,518

700-7025 Vehicle Repair - Out**1,500**

This account provides for routine maintenance on vehicles that the City's garage staff cannot perform, such as front end alignments.

700-7070 Vehicle Tire Repair**250**

This account provides for the repair of large truck tires not repairable by City garage personnel. Minor repairs are provided by the garage.

720-7201 Fuel - Diesel**1,161**

The Division requires diesel fuel to operate City equipment.

Monthly Usage		Annual Usage		Price per Gallon		Projected Cost of Fuel
19		228	x	\$ 5.09	=	\$ 1,161

720-7210 Machine Oils and Lubricants**600**

The Maintenance Division estimates the following products are needed for service and maintenance of the division's vehicles and equipment.

720-7215 Machine Repair Out

500

The City Garage is not equipped to handle all repairs in-house. Contingency funds are requested for miscellaneous repairs such as overhauling fuel injectors.

720-7225 Machine Tires

600

The Maintenance Division estimates the following tires will be needed for the division's machinery.

Quantity		Unit Cost		Total
4	x	\$ 150	=	\$ 600

720-7235 Machine Tire Repair

300

Funds are requested to cover the cost of repairs and service calls for tires on the tractors.

740-7401 Insurance - Vehicle Liability

9,180

The City of Goose Creek provides liability and physical damage coverage on all vehicles. The yearly rate is estimated per class

9	Pick-up Trucks & SUVs	x	\$ 1,020	=	\$ 9,180
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740-7405 Insurance - Vehicle Comprehensive and Collision

826

The City maintains comprehensive and collision insurance through the SC Municipal Insurance and Risk Financing Fund. The rates for 2023 coverage are \$.78 per \$100 of the assessed value of the vehicles.

Total Assessed Value		Value/100		Rate per \$100		Total
\$ 105,898	/ 100	\$ 1,059	x	\$0.78	=	\$ 826

740-7415 Insurance - Professional and Tort Liability

5,606

The City provides tort liability insurance on each employee. The rates, through the SC Municipal Insurance and Risk Financing Fund are .017 of payroll.

Payroll		Rate		Total
\$ 329,754	x	0.017	=	\$ 5,606

740-7425 Insurance - Inland Marine

8,447

Insurance carried on the Division's heavy equipment and mast arms are called Inland Marine Insurance. The rate for 2022 is \$0.375 per \$100 of the value. Values have been provided by Administration.

Total Assessed Value		Value/100		Rate per \$100		Total
\$ 2,252,553	/ 100	\$ 22,526	x	\$0.375	=	\$ 8,447

750-7501 Advertising

1,000

Funds in this account cover advertisements for employment and project proposal or bid requests.

750-7515	Travel	\$500
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To accommodate travel expense for personnel to attend meetings, workshops, seminars, and other training events.

APWA Groundskeeping Conference	\$	500
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750-7520	License Fees	100
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SC DHEC Pesticide Permit.

760-7601	Office Supplies	568
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The Maintenance Division uses common office supplies; paper, pens, etc.

760-7610	Postage	50
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The Maintenance Division's postage expenditures for the mailing of normal correspondence.

760-7625	Janitorial and Cleaning Supplies	250
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Funds are requested to cover cleaning products and supplies for maintaining the division's vehicles.

760-7635	Dues and Subscriptions	220
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This account provides funding for dues & subscriptions for the Maintenance Department.

American Public Works Association - Maintenance Supervisor	\$	220
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760-7640	Morale and Welfare	875
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This account provides funds for events that enhance the employee's relationship amongst co-workers. It also provides flowers, cards, etc. for employees during an extended illness.

780-7816	Chemicals	8,575
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	Item	Unit Cost	Extended Cost
	<u>Weed Management</u>		
	Roadside and ponds - PLM Contract		\$ 7,800
	<u>Pesticides</u>		
7	Weed Retardant (gallons)	\$ 95	665
2	Insect Repellant	\$ 55	110
			<u>\$ 8,575</u>

780-7817 Street Signs 5,750

When street name or bike trail signs are damaged, destroyed, missing or vandalized, they are replaced by the division with standard state authorized metal signs and posts. This budget allows for the replacement of ten mast arm signs.

Quantity	Item	Unit Cost	Extended Cost
100	Normal & Mast Arm Street Signs	\$ 33	\$ 3,300
50	Caps & T Mounting Hardware	20	1,000
20	Sign Posts	73	1,450
			<u>\$ 5,750</u>

780-7818 Street Lights 383,184

Funds to pay for public street lights and traffic lights are assigned to the Maintenance Division.

Description	Total
Current Average Monthly Billing \$ 31,332	\$ 375,984
New Streetlights 600	7,200
	<u>\$ 383,184</u>

780-7819 Street Maintenance 33,650

Supplies are needed to perform general maintenance along the City's streets, bike trails, and Municipal Lake

Description	Total
Doggie Waste Station Bags for Municipal Lake	\$ 150
Cement for Posts & Trail Repair	500
Repair damaged bike trails	10,000
Bollards & Trail Guard Maintenance	500
Striping paint, Seal Coats & Thermoplastic	2,000
Sidewalk repairs	10,000
Miscellaneous repairs and maintenance	4,000
Downtown Streetscape Brick Column Repair	6,500
	<u>\$ 33,650</u>

780-7820 Street Maintenance - Mast Arms 10,000

Funds are requested to replace, repaint or make repairs to mast arm bases and poles.

780-7826 Small Equipment Purchase 7,088

Funds are requested to periodically replace small equipment and purchase new equipment as needed.

	Item	Cost
	Shovels, Pitch Forks, Rakes, Brooms, etc.	\$ 1,000
2	I-pads for Field Work	2,200
2	FS250 Bike Trimmer	1,138
	Floor mats for two new trucks	200
3	Radios for Supervisor Truck, (2) new Trucks	1,500
	Portable Pressure Washer	750
	Table Saw	300
		<u>\$ 7,088</u>

780-7830 Uniforms**4,770**

The Division provides work clothes for employees.

Description	Weekly Charge	Annual Charge
Yellow Safety Shirts		\$ 1,300
Polo Shirts		475
Cleaning of Polo Shirts	\$ 1.00	52
3x5 Mat	5.00	260
3x10 Mat	10.15	528
4 Wet mops	3.40	177
1-20" Mop	0.55	29
4 dust mops	2.60	135
Microfiber Towels	11.00	572
Hand sanitizer stand & filler	5.20	270
3 Bowl Clips	4.05	211
Delivery/Fuel Charge	6.00	312
Allow for attrition / set-up new		450
		<u>\$ 4,770</u>

780-7832 Employee Assessments**998**

Drug screening may be required following any accident involving one of the City's vehicles. Six of the Division's employees are tested for hearing loss annually, and Hepatitis B vaccines are offered to all employees due to their risk of exposure when assigned to sanitation duties. Allowance for one pre-employment physical is requested. Employees are subject to background checks when hired.

Description of Service	Number Projected	Unit Cost	Extended Cost
Background checks	1	\$ 50	\$ 50
SCDOT Physical for CDL Drivers	2	125	250
Hepatitis B Vaccine - 2 shot series	2	160	320
Audiometry (Hearing)	6	37	222
Pre-Employment: (Drug screen, physical, base audio & 1st Hep B shot)	1	100	100
Random Drug Screenings	1	56	56
			<u>\$ 998</u>

780-7840 Safety Equipment**4,746**

The safety items listed must be maintained in order to comply with OSHA, the City's loss control policy and SCDOT requirements.

Item	Extended Cost
Oil Containment Kits	\$ 80
Rain Suits	260
Rubber Boots	315
Work Gloves	400
Safety Vests	172
Hip Boots	420
Safety Glasses	182
Prescription Safety Glasses	300
First Aid Supplies	200
Chemical Spill Supplies	330
Gatorade	200
Safety Shoes	1,050
Hats	300
Safety Helmets	390
Ear Protection	147
	<u>\$ 4,746</u>

780-7851 Landscaping**15,500**

The Maintenance Division is responsible for maintaining the various landscaping projects on City properties.

Description	Cost
Fire Ant Control	\$ 500
Irrigation Systems	2,000
Fertilizers	1,000
Pine straw	10,000
Assorted Plants	2,000
	<u>\$ 15,500</u>

780-7860 Shop Supplies**3,100**

Funds are requested for expendable items and various small tools used in the daily operations of the division.

Description	Cost
Oil Dry	\$ 300
Small Tool Inventory	2,500
Miscellaneous	300
	<u>\$ 3,100</u>

860-8601 Operating Transfer**59,206**

This account is to cover the annual debt service requirements of the department, which are paid out of the capital projects fund 301. An operating transfer will be made to cover those requirements.

800-8060 Equipment**26,000**

The Maintenance department is requesting funds to replace two zero turn mowers that are in poor condition and aged.

Quantity	Description	Cost
2	Exmark Zero Turn Mower	\$ 26,000

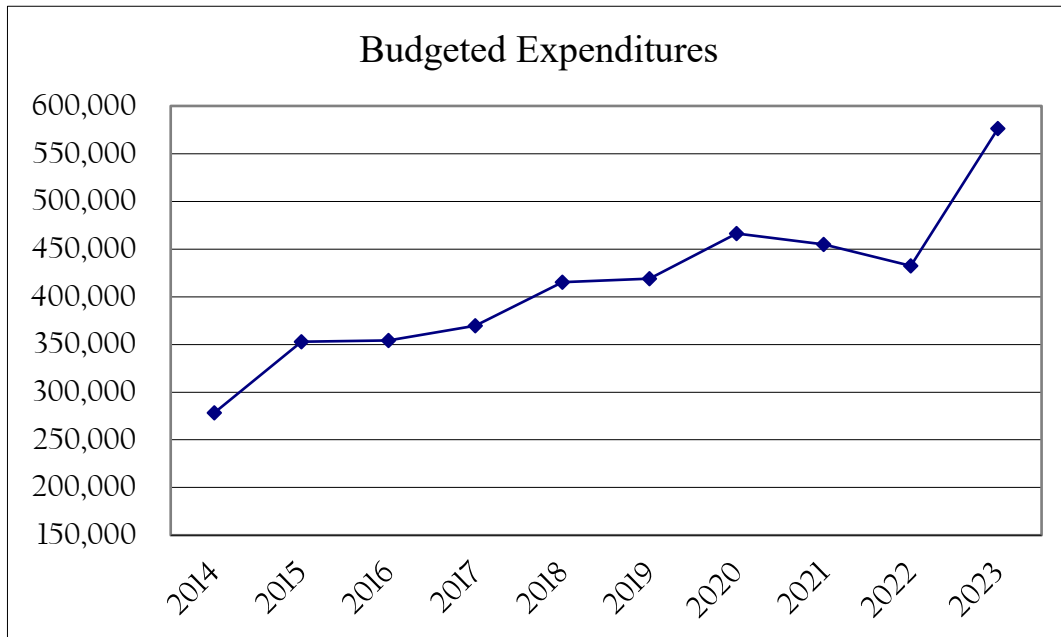
800-8065 Vehicles**70,000**

The Maintenance Division is requesting to purchase a new pickup truck for the 2023 budget year. The department would like to get rid of a high mileage vehicle in its place to cut down on costly repairs and down time. Due to the increasing size, capabilities, future growth and storm readiness of the City we are requesting to purchase a utility body truck for the facilities maintenance crew.

1/2 Ton Truck	\$ 30,000
1/2 Ton Truck w/ Utility Bed	40,000
	<u>\$ 70,000</u>

Budget Summary
Department of Public Works
Garage Division
Department No. 651

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Salaries & Wages	\$ 208,836	\$ 248,796
Operating Expenditures	257,603	327,529
Capital Outlay	6,500	-
Total Budget	\$ 472,939	\$ 576,325



Personnel Expenditure Request
Department of Public Works
Garage Division
Department No. 651

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Fleet Maintenance Supervisor	\$ 58,864	\$ 63,008
	Mechanic	54,875	61,392
	Mechanic	44,695	48,638
	Mechanic	43,368	48,048
	Mechanic - Apprentice	-	25,584
	Performance Increases	5,045	-
	Total Salaries	206,847	246,670
600-6035	Annual Leave Reimbursement	1,989	2,126
	Total Salaries & Wages	\$ 208,836	\$ 248,796

Operating Expenditure Request
Department of Public Works
Garage Division
Department No. 651

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 28,268	\$ 29,013
620-6205	FICA	12,948	15,425
620-6210	Medicare	3,028	3,608
620-6235	Retirement (SCRS)	35,967	45,317
620-6250	State Unemployment	150	150
620-6255	Workers' Compensation	7,811	10,062
620-6260	Employee Assistance Program	40	40
640-6401	Training and Seminars	1,600	2,848
640-6420	Audit	924	1,065
640-6450	Service Contracts - Miscellaneous	76	76
643-6470	Service Contracts - Copier	315	375
643-6485	Service Contracts - Elevator	1,195	1,195
643-6489	Service Contracts - Fire Alarms & Extinguishers	325	325
660-6601	Telephone	1,152	1,609
660-6605	Electricity	4,000	4,000
680-6805	General Repairs and Maintenance	500	500
680-6820	Small Equipment Repair	1,000	1,000
680-6825	Fuel System Maintenance	4,000	2,500
680-6830	Fuel & Oil Tank Testing	600	600
700-7005	Fuel - Unleaded	2,743	4,504
700-7020	Vehicle Oil and Lubricants	9,424	12,000
700-7025	Vehicle Repair - Out	200	200
700-7035	Vehicle Maintenance - Sanitation	29,612	37,624
700-7036	Vehicle Maintenance - Maintenance	3,000	4,200
700-7037	Vehicle Maintenance - Police	35,177	42,212
700-7038	Vehicle Maintenance - Fire	14,124	17,608
700-7039	Vehicle Maintenance - Garage	600	600
700-7065	Vehicle Towing	1,750	2,100
700-7070	Vehicle Tire Repair	100	100
700-7077	Vehicle Tires - Police	20,736	22,809
700-7078	Vehicle Tires - Maintenance	1,533	1,533
700-7079	Vehicle Tires - Fire	2,294	2,294
700-7080	Vehicle Tires - Garage	651	651
720-7201	Fuel - Diesel	134	204

Operating Expenditure Request
Department of Public Works
Garage Division
Department No. 651

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
720-7241	Machine Repair In	\$ 700	\$ 2,700
740-7401	Insurance - Vehicle Liability	2,040	2,040
740-7405	Insurance - Vehicle Comprehensive and Collision	260	270
740-7415	Insurance - Professional and Tort Liability	3,550	4,230
750-7515	Travel	-	2,552
750-7520	License Fees - SC DHEC	2,500	2,500
760-7601	Office Supplies	520	595
760-7635	Dues & Subscriptions	7,814	19,863
760-7640	Morale and Welfare	500	500
780-7826	Small Equipment Purchase	2,000	12,100
780-7830	Uniforms	4,761	4,849
780-7832	Employee Assessments	570	1,070
780-7840	Safety Equipment	3,141	2,643
780-7860	Shop Supplies	3,270	3,270
	Total	\$ 257,603	\$ 327,529

Capital Outlay Request
 Department of Public Works
 Garage Division
 Department No. 651

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment - Capital Expense	\$ 6,500	\$ -
	Total	\$ 6,500	\$ -

600-6001 Salaries**246,670**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The classification and compensation plan is based upon specific job classifications, thus the employee will be referred to by title.

<u>Position</u>	2022 Actual Salary	0.0% COLA	2023 Approved Budget
Fleet Maintenance Supervisor	\$ 60,008	\$ 3,000	\$ 63,008
Mechanic	58,469	2,923	61,392
Mechanic	46,322	2,316	48,638
Mechanic	45,760	2,288	48,048
Mechanic - Apprentice	-	-	25,584
Total			\$ 246,670
Performance Increases			-
Total Budgeted Salaries & Wages			<u>\$ 246,670</u>

600-6035 Annual Leave Reimbursement**2,126**

In accordance with City policy, an employee may elect to be reimbursed in lieu of taking annual leave. It is estimated that the amount requested is sufficient.

600-6040 Overtime Pay**-**

No overtime pay is budgeted for the garage staff.

600-6060 Other Pay**-**

This account provides for employees who have exceeded the maximum level within their salary range. No expenses are anticipated for 2021.

620-6201 Health Insurance**29,013**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

	Monthly Premium				Annual Cost
Health & Dental Insurance	2,417.72	x	12	=	29,013

620-6205 FICA**15,425**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\begin{array}{rcccccc} \$ & 248,796 & \times & 6.20\% & = & \$ & 15,425 \end{array}$$

620-6210 Medicare 3,608

The City is required to pay Medicare tax on gross salaries for all City employees. The current contribution level is 1.45%.

$$\$ 248,796 \quad \times \quad 1.45\% \quad = \quad \$ 3,608$$

620-6235 Retirement (SCRS) 45,317

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6250 State Unemployment 150

State unemployment is based on 0.5% of the first \$7,500 in salary per employee.

$$4 \quad \times \quad \$ 7,500 \quad \times \quad 0.5\% \quad = \quad \$ 150$$

620-6255 Workers' Compensation 10,062

The City is a member of the South Carolina Municipal Insurance Trust sponsored by South Carolina Municipal Association. Each job classification is assigned a specific rate based on the risk exposure associated with the job.

620-6260 Employee Assistance Program 40

The City has arranged for confidential counseling for employees seeking assistance for emotional problems or substance abuse. This benefit is budgeted at \$10 per employee per year.

$$4 \quad \times \quad \$ 10.00 \quad = \quad \$ 40$$

640-6401 Training and Seminars 2,848

This account provides for personnel attendance at conferences, training, and seminars for employees to increase their knowledge in their position.

Emergency Vehicle Training Classes - F1 & T4	\$ 980
Emergency Vehicle Training Classes - F2 & T5	980
ASE Exam	168
EVT Exam	120
Lunch & Learn Safety Training Sessions	600
	<hr/>
	\$ 2,848
	<hr/>

640-6420 Audit 1,065

The Garage Division's portion of the fee for the City's annual audit is set by the Administration Department.

643-6450 Service Contracts - Miscellaneous 76

This account includes an allocation of the postage machine lease and the disposal of full oil barrels and replacement oil barrels.

Postage Machine Lease (\$9.00 per qtr.)	\$ 36
Oil barrel replacements and pick up service - 2 trips at \$20 ea.	40
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	\$ 76
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643-6470 Service Contracts - Copier 375

This line item accounts for the Garage Departments portion of the printer and copier charges. The Garage Department assumes 15% of the expenses.

643-6485 Service Contracts - Elevator

1,195

The Department of Public Works has contracted with Thyssen Elevator to conduct the State of South Carolina required quarterly inspection of the facility's elevator. The Garage Division assumes 30% of the expense.

$$\begin{array}{rcccccc} \$ & 3,982 & \times & 30\% & = & \$ & 1,195 \end{array}$$

643-6489 Service Contracts - Fire Alarms & Extinguishers

325

The Garage Division is responsible for nine of the fire extinguishers in the Public Works facility. The cost of maintaining the extinguishers as required by OSHA regulations is \$25.00 each annually. An additional \$100 is requested to cover replacement of extinguishers if necessary.

660-6601 Telephone

1,609

The Administration Department manages a City-wide contract for telephone service. The Garage Division anticipates the following charges.

Service	Monthly		Months		Annual
Mobile Phone Supervisor	\$ 50	x	12	=	\$ 600
Local and Long Distance	10	x	12	=	120
I-Pad Service - Shop	38	x	12	=	457
Vehicle GPS Service Fee	36	x	12	=	432
					<u>\$ 1,609</u>

660-6605 Electricity

4,000

The Garage Division is assessed 10% of the electric bill for service at the Public Works Complex.

680-6805 General Repairs and Maintenance

500

This account covers routine maintenance items in the shop area.

680-6820 Small Equipment Repair

1,000

The Garage has several pieces of equipment that are used daily. Equipment such as micrometers, electrical testing units, and tire balancer require repair or calibration annually to keep them in good working order.

680-6825 Fuel System Maintenance

2,500

Funds should be allocated during the budget year for service calls, repairs, and miscellaneous supplies.

$$\begin{array}{rcc} \text{Testing and Repairs} & & \$ \quad 2,500 \end{array}$$

680-6830 Fuel & Oil Tank Testing

600

SC DHEC mandates that line tightness and tank testing be done annually.

700-7005 Fuel - Unleaded

4,504

The Division uses unleaded fuel to operate vehicles and equipment.

Monthly	Annually		Per Gallon: 2023		Projected Cost
90	1080	x	\$ 4.17	=	\$ 4,504

700-7020 Vehicle Oil and Lubricants **12,000**

This account provides for the bulk purchase of oils, transmission fluids, coolant, brake cleaner, washer fluid and degreaser used in the City's fleet. All items are purchased in bulk or case quantities.

700-7025 Vehicle Repair - Out **200**

The Garage maintains two service vehicles. Funds are requested for front end alignments or other work that cannot be done on site.

Vehicle Maintenance - In **102,244**

The Garage budgets for the necessary parts to maintain the vehicles assigned to each division within the City. Projected expenses are itemized by division.

700-7035 Vehicle Maintenance - Sanitation	\$ 37,624
Control Valves, Packer Assembly Repairs/Cylinders, Transmission Repairs, Preventive & Misc. Repairs	
700-7036 Vehicle Maintenance - Maintenance	4,200
Brake Repairs, Hoses, Pumps, Belts, Etc., Preventive & Misc. Repairs	
700-7037 Vehicle Maintenance - Police	42,212
Brake Repairs, Hoses, Pumps, Belts, Etc., Engine Replacement, Preventive & Misc. Repairs	
700-7038 Vehicle Maintenance - Fire	17,608
Engine Repairs, Brake Repairs, Pump Repairs, Preventive & Misc. Repairs	
700-7039 Vehicle Maintenance - Garage	600
Preventive & Miscellaneous Maintenance	
	<hr/> <u>\$ 102,244</u> <hr/>

700-7065 Vehicle Towing **2,100**

Funds are requested in the category to cover the cost of towing the City's large equipment should it become necessary. The Garage is requesting funds for 7 tows @ \$300 each.

700-7070 Vehicle Tire Repair **100**

The Garage makes routine tire repairs. Supplies needed are plugs, patches, stems, glue, liquid buffers, plugging tools, etc.

Vehicle Tires**27,287**

Refuse collection vehicle tires, Golf vehicle tires, Recreation vehicle tires and tires for the Water Division are budgeted in their respective budgets. This division handles all other tires used on City vehicles.

700-7077 Vehicle Tires - Police	\$ 22,809
700-7078 Vehicle Tires - Maintenance	1,533
700-7079 Vehicle Tires - Fire	2,294
700-7080 Vehicle Tires - Garage	651
	<u>\$ 27,287</u>

720-7201 Fuel - Diesel**204**

The Division uses diesel fuel annually for equipment filter priming, testing, and calibration of the tanks.

<u>Annual Estimated Consumption</u>		<u>Price per Gallon</u>		<u>Projected Cost of Fuel</u>
40	x	\$ 5.09	=	\$ 204

720-7220 Machine Repair In**2,700**

The Garage budgets for the necessary parts to maintain various machinery and tractors assigned to various Divisions. This year extra funds are budged to repair the transmission on the Kubota for the Maintenance Department.

740-7401 Insurance - Vehicle Liability**2,040**

The City of Goose Creek provides liability and physical damage coverage on all vehicles. The yearly rate is estimated per class.

2 Pick-up Truck & SUVs	x	\$ 1,020	\$ 2,040
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740-7405 Insurance - Vehicle Comprehensive and Collision**270**

The City maintains comprehensive and collision insurance through the SC Municipal Insurance and Risk Financing Fund. For the budget year, the rates for coverage are \$.78 per \$100 of the accessed value of the vehicles.

740-7415 Insurance - Professional and Tort Liability**4,230**

The City provides tort liability insurance on each employee. The rates, through the SC Municipal Insurance and Risk Financing Fund are .017 of payroll.

<u>Payroll</u>		<u>Rate</u>		<u>Total</u>
\$ 248,796	x	0.017	=	\$ 4,230

750-7515 Travel**2,552**

To accommodate travel expenses for personnel to attend Emergency Vehicle Training in Ocala, Fla.

Lodging: 4 nights @ 199 each x two separate classes	\$ 1,592
Meals: \$60 per day per person x 2 attendees/2 classes	960
	<u>\$ 2,552</u>

750-7520 License Fees - SC DHEC**2,500**

The City must hold a license for each underground fuel or oil storage tank. The city currently maintains 5 tanks.

760-7601	Office Supplies	595
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The garage assumes 15% of the common supplies plus items that are specific to their needs.

Common Supplies	\$	375
Fuel Keys		220
	\$	595

760-7635	Dues & Subscriptions	19,863
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This account provides funds for dues & subscriptions for Garage personnel.

American Public Works Association - Supervisor	\$	220
Fleet Pride Diagnostic Software + Laptop		13,275
ALLDATA Repair Diagnostics Program		4,368
Cummins Insite Engine Diagnostics Programs		2,000
	\$	19,863

760-7640	Morale and Welfare	500
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This account provides funds for events that enhance the employee's relationship with amongst co-workers. It also provides flowers, cards, etc. for employees during an extended illness.

780-7826	Small Equipment Purchase	12,100
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Funds are requested to periodically replace small equipment and purchase new equipment as needed.

Small Tool Replacement	\$	1,000
New Mechanic Tooling		2,000
Radio for Truck #1009		500
Lift for Garage Bay		3,500
I-pad for Shop		1,100
2 Industrial Fans		1,000
Extra Set of Argon, Oxygen, Acetylene bottles		2,000
Hose Reels, hoses, fittings		1,000
	\$	12,100

780-7830	Uniforms	4,849
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The Division provides work clothes for employees.

Description	Weekly	Annually
Blue Safety Shirts		\$ 1,000
Polo Shirts		475
Cleaning of Polo Shirts	\$ 1	52
1 Mat 3 x 5	5	234
1 Mat 4 x 6	4	192
New & Replace Bagged Wipers	13	684
200 Shop Cloths	25	1,300
Incidental Replacement Polo Shirts		100
Delivery/Fuel Charge	6	312
Allow for attrition / set-up new		500
	\$	4,849

Garage Division - Page 11

780-7832 Employee Assessments**1,070**

Hepatitis B vaccines are offered to all employees due to their risk of exposure especially while working on sanitation vehicles. Allowance for one pre-employment physical is requested. Employees are subject to background checks when hired and random drug testing.

Description of Service	Number Projected	Cost Per Service	Extended Cost
Background Checks	1	\$ 50	\$ 50
SCDOT Physical for CDL Drivers	4	125	\$ 500
Hepatitis B Vaccinations - 2 shot series	1	160	160
Audiometry (Hearing)	4	37	148
Pre-Employment (includes drug screening, physical, base audio and Hep B - 1st shot)	1	100	100
Random Drug Testing	2	56	112
			<u>\$ 1,070</u>

780-7840 Safety Equipment**2,643**

The safety items listed must be maintained in order to comply with OSHA, the City's loss control policy and SCDOT requirements.

Item	Unit Cost	Cost
Work Gloves		\$ 615
Tyvek Coveralls		120
Safety Glasses		58
Prescription Safety Glasses	150	450
First Aid Supplies		200
Gator Ade		200
Safety Shoes	150	600
Hats		400
		<u>\$ 2,643</u>

780-7860 Shop Supplies**3,270**

The expendable shop supplies used by the Garage include degreasers, cleansers, welding rods, penetrating oils and solvents, soaps, acetylene, propane and oxygen bottles, sand paper, tapes, oil absorbents, rivets, tie straps, wire connectors, flux, solders, blades, freon, wheel weights, grinding stones, and air tool fittings.

Municipal Court

Service Delivery

The City of Goose Creek Municipal Court administers justice to offenders brought before the court for traffic violations and other offenses classified as misdemeanors under the laws of the State of South Carolina.

The Municipal Court is a semi-autonomous division of the Administration Department of the City. One (1) Clerk of Court, three (3) Court Clerks, 3 Municipal Judges staff the Court. The Court is responsible for the processing and collection of fines and assessments levied by the Municipal Judges.

Performance Goals

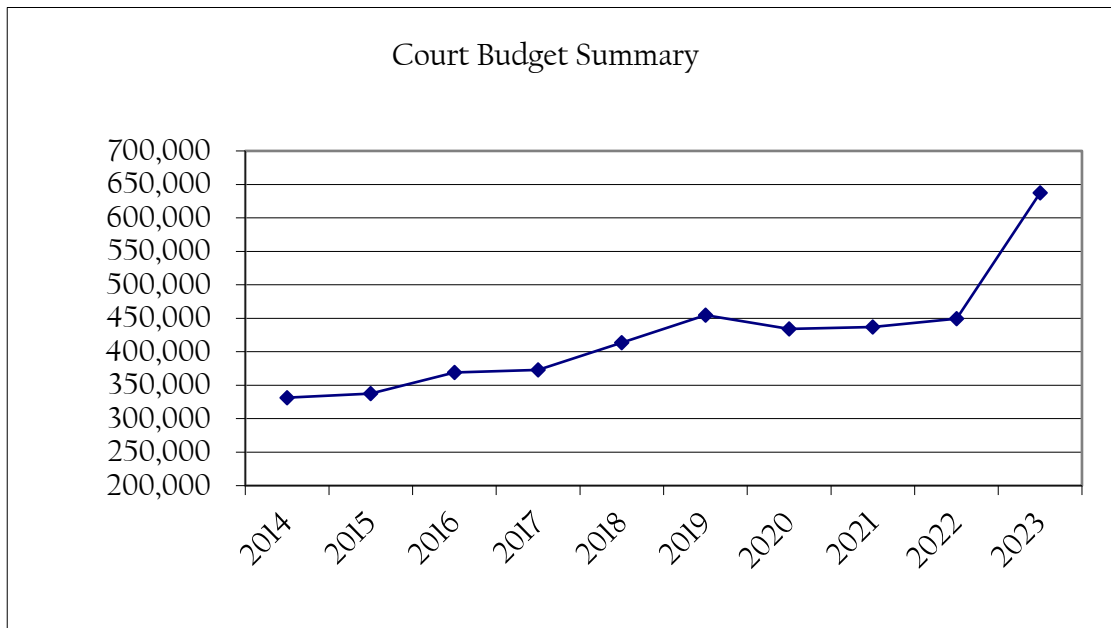
The overall performance goals of the Court for the coming year is to continue the fair and equitable administration of justice to violators of the traffic laws of the State and City, as well as, offenders of the City Code. Particular attention will be directed to collecting fines online and increased emphasis on collecting unpaid fines.

Budget Goals

Increase the analytical ability of the Court through greater use of the computer system and programs designed specifically for the court administration to its fullest capability, specifically in the area of victims' assistance. The number of Police Officers has increased to 79 over the last three years which has lead to an increased number of citations being written.

Budget Summary Municipal Court Department No. 661

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 230,038	\$ 357,253
Operating Expenditures	219,267	245,136
Capital Outlay	-	35,000
Total Budget	\$ 449,305	\$ 637,389



Personnel Expenditure Request
Municipal Court
Department No. 661

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Municipal Judges	\$ -	\$ 170,000
	Municipal Judge	33,785	-
	Municipal Judge	33,785	-
	Clerk of Court	53,350	57,698
	Court Clerk	32,001	35,992
	Court Clerk	38,359	41,486
	Court Clerk	35,183	35,992
	Pay Adjustments	-	16,086
	Performance Increases	3,575	-
	Total	\$ 230,038	\$ 357,253

Operating Expenditure Request
Municipal Court
Department No. 661

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 39,228	\$ 73,549
620-6205	FICA	14,262	22,150
620-6210	Medicare Employer	3,336	5,180
620-6235	South Carolina Retirement System (SCRS)	39,244	56,212
620-6255	Workers' Compensation	966	2,257
620-6260	Employee Assistance Program	40	50
640-6401	Training and Seminars	3,240	6,680
640-6420	Audit	3,220	3,550
640-6425	Legal	5,819	6,900
640-6445	Other Professional Services	53,621	-
643-6450	Service Contracts - Miscellaneous	4,758	5,864
643-6450	Service Contracts - Copier	1,600	2,000
643-6488	Service Contracts - Pest Control	180	180
660-6601	Telephone	648	588
660-6605	Electricity	14,580	14,556
660-6615	Sewer	528	528
680-6805	General Repairs and Maintenance	2,500	6,200
740-7410	Insurance - Building	3,660	3,860
740-7415	Professional Tort Liability	3,911	6,073
750-7515	Travel	2,200	4,500
760-7601	Office Supplies	6,060	6,600
760-7610	Postage	8,520	8,520
760-7620	General Operating Supplies	1,200	1,200
760-7625	Janitorial/Cleaning Supplies	3,396	3,504
760-7635	Dues and Subscriptions	475	1,250
760-7640	Morale & Welfare	425	700
780-7826	Small Equipment Purchase	1,250	1,250
780-7830	Uniforms	400	1,235
	Total	\$ 219,267	\$ 245,136

Capital Expenditure Request
Municipal Court
Department No. 661

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ -	\$ -
800-8071	Software	-	35,000
	Total	\$ -	\$ 35,000

600-6001 Salaries**357,253**

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for three (3) Municipal Judges, one (1) Clerk of Court and three (3) Court Clerks. Requested salaries are as follows:

<u>Position</u>	2022 Salary	5.0% COLA	2023 Approved Budget
Salaries			
Municipal Judges	\$ -	\$ -	\$ 170,000
Municipal Judge	34,000	-	-
Municipal Judge	34,000	-	-
Clerk of Court	54,950	2,748	57,698
Court Clerk	34,278	1,714	35,992
Court Clerk	39,510	1,976	41,486
Court Clerk	34,278	1,714	35,992
Total			341,167
Pay Adjustments			16,086
Total Budgeted Salaries			<u>\$ 357,253</u>

620-6201 Health Insurance**73,549**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. Annual dental insurance premiums are \$164 per employee.

$$\frac{\text{Annual Premium}}{\$ 10,507} \times 7 \text{ employees} = \frac{\text{Annual Cost}}{\$ 73,549}$$

620-6205 FICA**22,150**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all Municipal Court employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 357,253 \times 6.20\% = \$ 22,150$$

620-6210 Medicare Employer**5,180**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Municipal Court employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 357,253 \times 1.45\% = \$ 5,180$$

620-6235 South Carolina Retirement System (SCRS)	56,212
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The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6255 Workers' Compensation	2,257
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The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation.

620-6260 Employee Assistance Program	50
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In conjunction with the City's Drug Free Work Place Policy the City has arranged for confidential substance abuse counseling for all employees through the Earnest E. Kennedy Center at a cost of \$10.00 a year per each employee. This is professional counseling for substance abuse or employee emotional problems where they are work related or concerning family matters. It is entirely confidential and will provide for the well-being of all our employees.

\$	10.00	X	5	employees	=	\$	50
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640-6401 Training and Seminars	6,680
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This category provides for Municipal Court personnel attendance at workshops and seminars for increasing knowledge in their position.

Annual Criminal Law Update	\$	75	X	3	=	\$	225
CLE Training		250	X	3	=		750
SC Gun Law Seminar		200	X	3	=		600
SCSCJA Annual Conference		320	X	3	=		960
SCSCJA Annual Clerks Conference		145	X	1	=		145
Training for Court Clerks							1,200
Training for Full-time Judge							2,800
						\$	<u>6,680</u>

640-6420 Audit	3,550
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This category provides for the Municipal Court's portion of the annual financial audit to be conducted by certified public accountants.

640-6425 Legal	6,900
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This category provides for the Municipal Court's requirement to provide defense attorney's for indigent cases as required by state and federal mandates.

640-6445 Other Professional Services	-
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There are no anticipated expenditures in the budget year.

643-6450 Service Contracts - Miscellaneous

5,864

The City maintains service contracts for various items and small equipment.

Fire Extinguishers & Alarms	\$	1,192
HVAC Maintenance Contract		3,120
Annual Termite Bond Renewal		344
Annual Backflow Certification		525
Annual Shredding Service		375
Postage Machine Lease		308
	\$	<u>5,864</u>

643-6450 Service Contracts - Copier

2,000

This line item accounts for the Court Department's portion of printer and copier charges.

643-6488 Service Contracts - Pest Control

180

The City maintains pest control services on a monthly basis and an annual termite inspection.

\$	15	X	12	months	=	\$	180
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660-6601 Telephone

588

The City receives basic telephone and long distance service from AT&T.

\$	49	X	12	months	=	\$	588
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660-6605 Electricity

14,556

Budgeted amount based on a monthly estimate of \$1,215 per month.

\$	1,213	X	12	months	=	\$	14,556
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660-6615 Sewer

528

Sewer service is provided by Berkeley County Water & Sanitation. Budgeted amount based on a monthly estimate of \$44 for the Municipal Court.

\$	44	X	12	months	=	\$	528
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680-6805 General Repairs and Maintenance

6,200

The City maintains the Municipal Complex to very high standards. We anticipate that Court will require minor repairs to maintain appearance and functionality.

740-7410 Insurance - Building

3,860

Building insurance is provided by South Carolina Municipal Association Insurance Trust. It is budgeted based on the related cost of .21 per \$100 in value as follows:

Buildings	\$	1,607,524
Contents		230,749
Total Estimated Value	\$	<u>1,838,273</u>

\$	1,838,273	/	\$	100	value	=	\$	18,383	X	0.2100	=	\$	3,860
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740-7415 Professional Tort Liability	6,073
The City provides \$1,000,000 of tort liability insurance for all employees, at a cost of \$.017 of payroll for each employee.	
\$ 357,253 X 0.01700 = \$ 6,073	
750-7515 Travel	4,500
Our Municipal Judges attend quarterly meetings to maintain current on court administration and jurisprudence information, additionally our Clerk of Court attends local area meetings on court matters. This category provides for mileage and meals for attendance at these meetings.	
760-7601 Office Supplies	6,600
The Municipal Court anticipates buying an average of \$ 505 per month in office supplies, i.e., pencils, pens, copy paper, calculator tape, paper clips, stationery, envelopes, computer supplies, and any other office supplies that are required.	
\$ 550 X 12 months = \$ 6,600	
760-7610 Postage	8,520
Postage costs for the Municipal Court consists of notices to defendants, juror summons, and other general notices. Below is a summary of the anticipated budget based on the average monthly postage charge.	
\$ 710 X 12 months = \$ 8,520	
760-7620 General Operating Supplies	1,200
It is estimated that \$1,200 will be needed for general operating supplies.	
760-7625 Janitorial/Cleaning Supplies	3,504
This account is used to purchase janitorial and cleaning supplies. Below is a summary of the anticipated budget based on the average monthly expenditures for janitorial and cleaning supplies.	
\$ 292 X 12 months = \$ 3,504	
760-7635 Dues and Subscriptions	1,250
The Municipal Court subscribes to update the law books and supplements to South Carolina State Law. The association memberships are professional organizations that provide useful services and information to the Court, as well as the purchase of the Jury listing each year from the SC Election Commission.	
760-7640 Morale & Welfare	700
This category provides funds that will allow for various expenditures in an effort to promote harmony, communication and morale within the department.	
780-7826 Small Equipment Purchase	1,250
These expenditures are for individual items less than \$5,000. During the year it is anticipated that the Court will need to replace various small equipment that has been aging.	

780-7830 Uniforms

1,235

The City provides six uniform items for the Municipal Court staff initially and additional uniform items on the employees anniversary at a cost not to exceed \$100 per employee. Initial issue costs are approximately \$235 per employee. Additionally, new robes are budgeted for the Judges.

800-8060 Equipment

-

Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. There are no budgeted expenditures for 2023.

800-8071 Software

35,000

Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. The Court Department has included new court software in the current year budget. This software will interface with the ticketing software that is used by the Police Department so the Court Clerks will no longer have to enter all of the tickets manually.

Parks & Recreation

Service Delivery

The City of Goose Creek provides recreation services to the residents of the City of Goose Creek and the Goose Creek Recreation District. Recreation services are funded from ten and one half (10.5) mills of the City's ad valorem property tax and transferred directly to the Recreation Enterprise Fund.

Performance Goals

The City of Goose Creek provides recreation services to the residents of the City of Goose Creek and the Goose Creek Recreation District. Providing quality programs and facilities throughout the City and the Goose Creek Recreation District.

Budget Goals

Provide quality recreational facilities and activities to the residents of the City of Goose Creek and the Goose Creek Recreation District.

Parks & Recreation Department No. 670

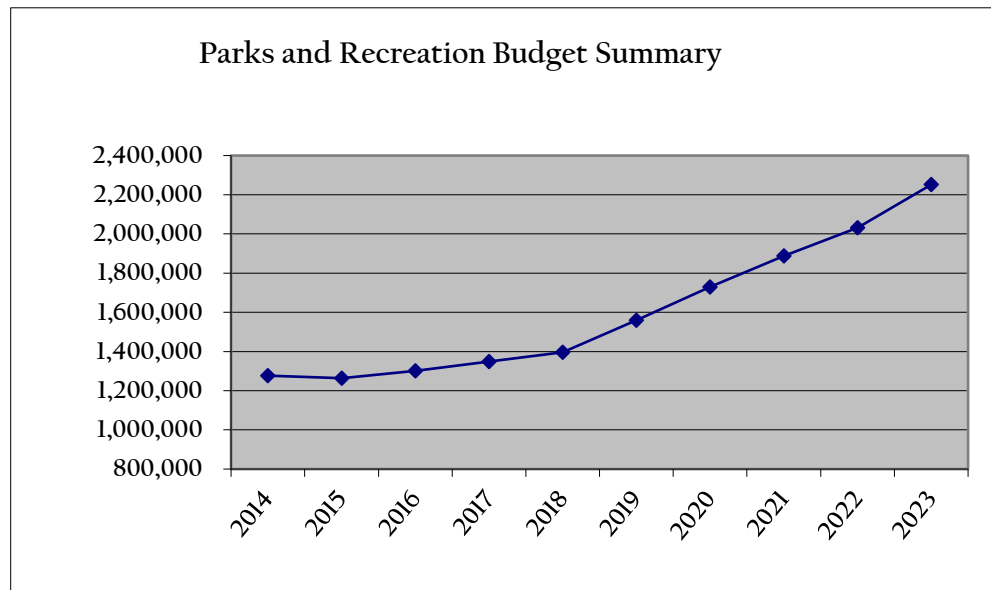
<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
860-8605	Payments To Other Governmental Units	\$ 2,112,504	\$ 2,251,628

860-8605 Payments To Other Governmental Units

2,251,628

The City of Goose Creek contracts with the Goose Creek Recreation Commission to provide recreation services to City residents. The amount is equivalent to 10.5 mills in property taxes.

	Assessed Value	Mills		Revenue
Real Property Tax	181,559,260	0.0105	\$	1,906,372
Personal Property Other	11,499,444	0.0105		120,744
Personal Property Tax (Vehicle)	21,382,120	0.0105		224,512
			<u>\$</u>	<u>2,251,628</u>



Non-Departmental

Service Delivery

Non-Departmental expenditures are one-time or recurring expenditures that are not related specifically to any single departmental budget within the City.

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries and Wages	\$ 56,700	\$ -
620-6205	FICA - Employer	2,592	-
620-6210	Medicare - Employer	822	-
640-6445	Other Professional Services	-	60,000
680-6801	Building Repair	-	560,000
680-6805	General Repairs and Maintenance	-	120,000
780-7815	Communications Tower	1,500	1,500
800-8010	Improvements - Other Than Buildings	-	580,000
800-8060	Equipment	-	26,300
860-8061	Operational Transfers Out	1,494,161	628,946
	Total	\$ 1,555,775	\$ 1,976,746

640-6445 Other Professional Services 60,000

During 2023 the City will plans to update the compensation and classification study to analyze the City's current classification and compensation system.

680-6801 Building Repair 560,000

The City maintains the municipal center to very high standards. We anticipate that the Municipal Complex will require significant building repairs to maintain appearance and functionality. The amount budgeted will be adequate to cover this project.

Repair and replace roof at Municipal Complex \$ 560,000

680-6805 General Repairs and Maintenance 120,000

The City maintains the Municipal Complex to very high standards. We anticipate that the Municipal Complex will require significant repairs to maintain appearance and functionality. The amount budgeted will be adequate to cover this project.

New flooring and paint in City Hall and Court \$ 120,000

780-7815 Communications Tower 1,500

Annual fees associated with the tower.

800-8010 Improvements - Other Than Buildings 580,000

Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. The parking lot needs to be repaired and replaced at the municipal complex. The amount budgeted will be adequate to cover this project.

800-8060 Equipment**26,300**

Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. The City needs to replace the two (2) hot water heaters that are in City Hall and Court. These water heaters are over 22 years old and run the risk of failure.

860-8061 Operational Transfers Out**628,946**

The Goose Creek Municipal Finance Corporation issued installment purchase revenue bonds of \$7,500,000 for the construction of a new Headquarters Fire Station and Station III. The City reimburses the Goose Creek Municipal Finance Corporation for the debt service, interest and any costs associated with the Goose Creek Municipal Finance Corporation. The Municipal Finance Corporation leases the building to the City and services the bonds sold to finance the construction of the facilities. Debt retirement for 2023 is \$582,000 and interest expense is \$46,945.68 making the total operational transfer to the Goose Creek Municipal Finance Corporation approximately \$628,946.

Water Utility Division

City of Goose Creek Department of Public Works

FY-2023

Department 500

Budget Summary

Water System Revenues	\$ 5,868,619
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Water System Expenditures	\$ 5,673,600
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Classification	FY 2022	FY 2023
Salaries & Wages	\$ 981,553	\$ 1,095,270
Operating Expenditures	4,045,403	4,091,530
Capital Expenditures	570,000	486,800
	\$ 5,596,956	\$ 5,673,600

Increase/(Decrease) in Fund Balance	\$ 195,019
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Department of Public Works
Water Division Revenues
Department No. 500

Code	Classification	FY 2022 Budget	FY 2023 Budget
400-4001	Water Taps - Miscellaneous Water Taps	\$ 5,000	\$ 5,000
400-4026	Water Taps - Cannon Tract	30,000	24,000
400-4027	Water Taps - Hawthorne Landing	24,000	18,000
400-4028	Water Taps - Hewing Farms	24,000	24,000
400-4046	Water Taps - Stephanie Drive Townhomes	-	18,000
400-4052	Water Taps - Monarch Plantation	24,000	24,000
400-4057	Water Taps - Carnes Crossroads	100,000	48,000
400-4059	Water Taps - Commercial	5,000	5,000
410-4100	Water Sales	3,935,405	4,176,293
410-4110	Hydrant Fees	14,352	14,472
410-4111	Late Charges - Water	115,367	132,040
410-4112	Non-Payment Fee - Customer	126,840	140,500
410-4113	Administrative Fee - BCWS	33,548	38,535
410-4114	Origination Fee - New Account	118,182	129,116
410-4115	Transfer Fees	1,867	1,725
410-4117	After Hours Turn On Fee	1,259	1,220
410-4118	Return Trip Fee	400	650
410-4119	Temporary Water Turn On	4,918	4,200
410-4124	Impact Fee - Water	636,000	498,000
410-4125	Fire Demand Fee	41,213	44,903
550-5570	Miscellaneous Grant Proceeds	-	500,000
560-5610	Interest Income - Operational	10,000	17,415
580-5805	Transfer from Fund Balance	570,000	-
590-5900	Return Check Fee	2,500	1,500
590-5913	Reconnect Fee	1,840	1,550
590-5931	Miscellaneous Revenues	1,000	500
	Total	\$ 5,826,691	\$ 5,868,619

400-4001 Water Taps 166,000

The City currently charges \$500 per water tap for new services added inside the City and \$1,000 for those outside the City. The Division is projecting 424 taps.

		Projected Taps	Projected Revenue
400-4001	Water Taps - Miscellaneous Water Taps	10	\$ 5,000
400-4026	Water Taps - Cannon Tract	48	24,000
400-4027	Water Taps - Hawthorne Landing	36	18,000
400-4028	Water Taps - Hewing Farms	48	24,000
400-4046	Water Taps - Stephanie Dr. Townhomes	36	18,000
400-4052	Water Taps - Monarch Plantation	48	24,000
400-4057	Water Taps - Carnes Crossroads	96	48,000
400-4059	Water Taps - Commercial	10	5,000
	Total Water Taps	332	\$ 166,000

410-4100 Water Sales 4,176,293

Current Rates:

Inside City Limits		Outside City Limits	
\$ 11.61	Monthly Demand Charge	\$ 23.22	Monthly Demand Charge
\$ 2.29	per 1,000 Gallons Metered	\$ 4.58	per 1,000 Gallons Metered

410-4110 Hydrant Fees 14,472

The City provides hydrants for fire protection to customers outside the corporate city limits. Each outside customer is assessed a fee of \$1.00 per month to cover the cost of operation and maintenance of the hydrants.

Outside Customers	Monthly Fee		Months		Expected Revenue
1,206	1.00	x	12	=	\$ 14,472

410-4111 Late Charges - Water 132,040

Section 12-38 of the Code of Goose Creek requires the City to assess late charges on unpaid water accounts. Revenue is projected on past monthly collections.

410-4112 Non-Payment Fee - Customer 140,500

A current administrative fee of \$30 is charged on all delinquent accounts. Revenue is projected on past monthly

410-4113 Administrative Fee - BCWS 38,535

The City terminates water service on Berkeley County Water and Sanitation's delinquent accounts each month. The City charges BCWS \$30.00 per account for this service. Revenue is projected on past monthly collections.

410-4114	Origination Fee - New Account	129,116
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The City assesses a \$50 origination fee on each new water account inside the city limits and \$75 origination fee on each new water account outside the city limits. Revenue is projected on past monthly collections.

410-4115	Transfer Fees	1,725
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Transferring an account from one address to another requires the same service as establishing a new account. A service fee of \$25.00 is applied to the new account which is due on the initial water bill. Revenue is projected on past monthly collections.

410-4117	After Hours Turn On Fee	1,220
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The City assesses a \$30.00 fee to restore water service after regular business hours on accounts that have been turned off for non-payment. Revenue is projected on past monthly collections.

410-4118	Return Trip Fee	650
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If a customer fails to close all faucets prior to the initiation of service, the Water Division will not leave the water connected. This requires that a return trip be made to the same address to initiate service. The City assesses a \$25.00 fee for each return trip. Revenue is projected on past monthly collections.

410-4119	Temporary Water Turn On	4,200
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The City assesses fees to property management companies and others who request water service on a temporary basis to clean homes or make repairs prior to renting or selling homes. Revenue is projected on past monthly collections.

410-4124	Impact Fee - Water	498,000
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The Water impact fee is designed to reduce the inequity to the existing customer to pay higher water rates due to capital costs incurred as a result of constructing and connecting to the water system.

Current Residential Equivalent Units (REU's) in Gallons \$ 6,100
Impact Fee: \$1,500 per REU

2023 Revenue Projections:

Account #	Description	REUs	Fee Per REU	Total Impact Fee
410-4001	Miscellaneous Residential	10	\$ 1,500	\$ 15,000
410-4026	Cannon Tract	48	1,500	72,000
410-4027	Hawthorne Landing	36	1,500	54,000
410-4028	Hewing Farms	48	1,500	72,000
410-4046	Stephanie Dr. Townhomes	36	1,500	54,000
410-4052	Monarch Plantation	48	1,500	72,000
410-4057	Carnes Crossroads	96	1,500	144,000
410-4059	Commercial	10	1,500	15,000
		332		<u>\$ 498,000</u>

410-4125	Fire Demand Fee	44,903
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A fee is assessed to facilities that have fire sprinkler systems installed. These systems require the City to provide large mains and greater pressures to support the instantaneous demands required by the systems. An annual fee, based upon the size of the system, is charged to support these costs.

550-5570	Miscellaneous Grant Proceeds	500,000
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The City anticipates receiving a grant from the South Carolina Rural Infrastructure Authority during the budget year.

560-5610	Interest Income	17,415
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Projection based on past and current performance.

590-5900	Return Check Fee	1,500
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The City assess a \$30.00 fee on all checks returned for insufficient funds or closed accounts.

590-5913	Reconnect Fee	1,550
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Customers who make check payments with insufficient funds are given an opportunity to make payment in cash within a specified time. Failure to cover the check results in termination of service and a \$25 fee is applied to the account. Projected revenue is based on history.

590-5931	Miscellaneous Revenues	500
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This account reflects revenue from sources such as hydrant meter rentals, sale of scrap meters, metals and lesser value assets.

Personnel Expenditure Requests
Department of Public Works
Water Division
Department No. 500

Code	Classification	FY 2022 Approved Budget	FY 2023 Approved Budget
600-6001	Salaries		
	Director	\$ 127,067	\$ 137,419
	City Engineer	92,706	84,001
	Water Billing Specialist	51,438	57,548
	Customer Service Rep	37,092	45,864
	Administrative Assistant	31,000	47,262
	GIS Coordinator	65,062	70,032
	Administrative Assistant	39,955	44,969
	Administrative Assistant	-	38,220
	Office Manager	51,143	58,077
	Water Distribution Supervisor	71,614	63,008
	Water Distribution System Assistant Supervisor	59,848	61,152
	Water Distribution System Operator II	43,898	51,433
	Water Distribution System Operator II	42,723	54,054
	Water Distribution System Operator I	37,440	47,808
	Water Distribution System Operator I	41,371	41,889
	Water Distribution System Operator I	31,200	39,618
	Water Distribution System Operator Trainee	32,677	36,036
	Water Distribution System Operator Trainee	31,200	37,128
	Facilities Technician	41,003	46,519
	Water Intern	4,250	4,250
	Performance Increases	23,211	-
	Total Salaries	955,898	1,066,288
600-6035	Annual Leave Reimbursement	14,999	17,003
600-6040	Overtime Pay	10,656	11,979
	Salary Expenditures: Total	\$981,553	\$ 1,095,270

Operating Expenditure Requests

Department of Public Works

Water Division Department No. 500

Code	Classification	FY 2022 Approved Budget	FY 2023 Approved Budget
620-6201	Health Insurance	\$ 161,154	\$ 168,958
620-6205	FICA - Employer	60,856	67,907
620-6210	Medicare - Employer	14,232	15,881
620-6225	Retirement - 401K	23,074	25,772
620-6235	SC Retirement System (SCRS)	146,213	174,336
620-6245	Tuition Reimbursement	5,000	5,000
620-6250	State Unemployment	675	713
620-6255	Workers' Compensation	27,834	31,274
620-6260	Employee Assistance Program	180	190
640-6401	Training and Seminars	8,850	9,450
640-6420	Audit Costs	9,240	10,650
640-6440	Engineering and Planning	75,000	75,000
643-6450	Service Contracts - Miscellaneous	65,878	68,195
643-6455	Service Contracts - Utility Services	73,477	73,477
643-6470	Service Contracts - Copier	840	1,000
643-6475	Service Contracts - Water Samples	27,920	33,440
643-6485	Service Contracts - Elevator	2,532	2,532
643-6486	Service Contracts - CSX Railroad	200	200
643-6487	Service Contracts - Meter Reading Software	5,600	5,600
643-6488	Service Contracts - Pest Control	380	380
643-6489	Service Contracts - Fire Alarms & Extinguishers	850	850
643-6494	Service Contracts - Software	124,588	155,628
660-6601	Telephone	11,734	14,139
660-6605	Electricity	28,000	28,000
660-6610	Natural Gas	9,266	9,540
660-6615	Water & Sewer	636	636
680-6801	Building Repairs	1,500	1,500
680-6805	General Repairs and Maintenance	527,000	4,500
680-6815	Water System Repairs	120,000	180,000
680-6820	Small Equipment Repair	2,000	2,000
690-6901	Equipment Rental	5,180	5,180
700-7005	Fuel - Unleaded	20,269	45,031
700-7025	Vehicle Repair - Out	2,000	2,000
700-7030	Vehicle Maintenance - In	3,000	3,000

Operating Expenditure Requests
Department of Public Works
Water Division
Department No. 500

Code	Classification	FY 2022 Approved Budget	FY 2023 Approved Budget
700-7070	Vehicle Tire Repair	\$ 250	\$ 250
700-7075	Vehicle Tires	2,602	2,602
720-7201	Fuel - Diesel	801	1,710
720-7215	Machine Repair - Out	1,000	1,000
720-7220	Machine Repair - In	3,000	3,000
720-7225	Machine Tires	4,030	4,500
720-7235	Machine Tire - Repair	300	300
740-7401	Insurance - Vehicle Liability	10,200	10,200
740-7405	Insurance - Vehicle Comprehensive and Collision	2,078	2,161
740-7410	Insurance - Building	26,948	29,547
740-7415	Insurance - Professional and Tort Liability	16,686	18,620
740-7425	Insurance - Inland Marine	1,332	1,345
750-7501	Advertising	2,000	2,000
750-7515	Travel	5,831	12,881
750-7520	License Fees - SC Department of Health & Environmental Control	27,025	27,025
750-7525	License Fees - SC Department of Labor & Licensing	1,744	1,172
760-7601	Office Supplies	9,389	9,529
760-7610	Postage	60,680	60,680
760-7625	Janitorial and Cleaning Supplies	4,500	4,500
760-7635	Dues and Subscriptions	5,105	5,925
760-7640	Morale and Welfare	2,125	2,125
760-7654	Coffee / Break Supplies	425	425
780-7805	Debt Retirement - Contract Demand (Water Treatment Plant)	1,201,212	1,200,948
780-7811	Debt Retirement - Water System Upgrade	340,717	346,891
780-7826	Small Equipment Purchase	17,276	15,300
780-7830	Uniforms	6,458	4,794
780-7832	Employee Assessments	1,530	1,905
780-7835	Public Notices	500	500
780-7840	Safety Equipment	9,698	5,258
780-7851	Landscaping	500	500
780-7860	Shop Supplies	2,000	3,000
780-7870	Water Purchase - Santee Cooper (Lake Moultrie Agency)	308,992	290,481
780-7871	Water Chemicals	50	50
780-7873	Tap Supplies	190,630	151,990
840-8402	Interest Expense - Water System Upgrade	98,379	92,205
840-8501	Bank Service Fees	54,252	54,252
860-8601	Operating Transfer	60,000	500,000
Operating Expenditures: Total		\$ 4,045,403	\$ 4,091,530

Capital Outlay Request
Department of Public Works
Water Division
Department No. 500

Code	Classification	FY 2022 Approved Budget	FY 2023 Approved Budget
800-8015	Improvements to the System	\$ 375,000	\$ 375,000
800-8060	Equipment - Capital Expense	-	6,800
800-8065	Vehicles	195,000	73,000
800-8071	Software	-	32,000
	Capital Expenditures: Total	\$ 570,000	\$ 486,800

600-6001 Salaries

1,066,288

All personnel salaries are based upon the classification and compensation plan approved by City Council. The classification and compensation plan is based upon specific job classifications, thus the employee will be referred to by title.

Position	2022 Actual	5.0% COLA	2023 Budget
Director	\$ 130,876	\$ 6,544	\$ 137,419
City Engineer	80,001	4,000	84,001
Water Billing Specialist	54,808	2,740	57,548
Customer Service Rep	43,680	2,184	45,864
GIS Coordinator	66,697	3,335	70,032
Administrative Assistant	45,011	2,251	47,262
Administrative Assistant	42,827	2,141	44,969
Administrative Assistant	-	-	38,220
Office Manager	55,311	2,766	58,077
Water Distribution Supervisor	60,008	3,000	63,008
Water Distribution Assistant Supervisor	58,240	2,912	61,152
Water Distribution System Operator II	48,984	2,449	51,433
Water Distribution System Operator II	51,480	2,574	54,054
Water Distribution System Operator I	45,531	2,277	47,808
Water Distribution System Operator I	39,894	1,995	41,889
Water Distribution Sys.Operator I	37,731	1,887	39,618
Water Distribution Sys. Operator Trainee	34,320	1,716	36,036
Water Distribution Sys. Operator Trainee	35,360	1,768	37,128
Facilities Technician	44,304	2,215	46,519
Water Intern	4,250	-	4,250

Salary Totals \$ 1,066,288

Performance Increases -

TOTAL \$ 1,066,288

600-6035 Annual Leave Reimbursement

17,003

In accordance with city policy an employee may elect to be reimbursed in lieu of taking annual leave. It is estimated that the amount requested is sufficient.

600-6040 Overtime Pay

11,979

This account provides for additional compensation paid to employees who are on standby after normal working hours. The on-call employee is paid 1.5 times their normal pay rate for all hours over 40 worked in one week.

An employee goes on standby at 7:30 A.M. Monday and remains on call for one week, including Saturday and Sunday. Once a month, the on-call employee handles re-connects for water turn offs due to non-payment. Compensation for weekends and holidays is computed at 4 hours per day. Actual time is used if work exceeds 4 hours.

620-6201 Health Insurance

168,958

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

	Monthly Premium				Annual Cost
Health & Dental Insurance	14,079.83	X	12	=	168,958

620-6205	FICA - Employer	67,907
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The City pays Social Security tax on gross salaries on all City employees. The current contribution rate is 6.20%.

Projected Salaries		Rate		Total
\$ 1,095,270	x	6.20%	=	\$ 67,907

620-6210	Medicare - Employer	15,881
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The City is required to pay Medicare tax on gross salaries for all City employees. The current contribution level is 1.45%.

Projected Salaries		Rate		Total
\$ 1,095,270	x	1.45%	=	\$ 15,881

620-6225	Retirement - 401K	25,772
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Employees of the Water Division who solely participate in the City of Goose Creek 401K Pension Trust Plan contribute at varying percentages. The City matches the employee's contribution up to an amount equal to the City's contributions for participants in the SCRS program.

620-6235	SC Retirement System (SCRS)	174,336
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The City of Goose Creek allows employees to participate in the South Carolina Retirement System.

620-6245	Tuition Reimbursement	5,000
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The City's tuition reimbursement program is for the use of employees seeking higher education in their field of work. Reimbursement is requested for our GIS Coordinator to receive a masters degree.

620-6250	State Unemployment	713
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State unemployment is based on 0.5% of the first \$7,500 in salary per employee.

Employees	Salary Portion	Rate		Total
19	\$ 7,500	0.5%	=	\$ 713

620-6255	Workers' Compensation	31,274
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The City is a member of the South Carolina Municipal Insurance Trust sponsored by South Carolina Municipal Association. Each job classification is assigned a specific rate based on the risk exposure associated with the job.

620-6260	Employee Assistance Program	190
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The City has arranged for confidential counseling for employees seeking assistance for emotional problems or substance abuse. This benefit is budgeted at \$10 per employee per year.

19	x	\$ 10	=	\$ 190
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640-6401	Training and Seminars	9,450
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This category provides for Water Department personnel attendance at workshops and seminars for increasing knowledge in their position. This expenditure item also provides an opportunity for department personnel to upgrade their education in areas related to the Administration Department, as well as maintaining their professional certifications.

Required Training: Asbestos Pipe Handling Refresher Course - 9 Emp.	\$	1,350
Lunch & Learn Safety Training Sessions		2,550
SC Environmental Conference (AWWA) - 2 Full Day Registrations		500
SCAPWA - Director		250
AWWA, APWA, ASCE Seminars and Conferences		2,600
Water Distribution Short School for 3 Employees		1,350
Neptune Conference (2 employees)		600
Cross Connection Certification Class for 1 employee		250
Total	\$	9,450

640-6420	Audit Costs	10,650
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The Water Division's portion of the fee for the City's annual audit is set by the Administration Department.

640-6440	Engineering and Planning	75,000
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This expense line is dedicated for the design and permitting of capital improvement projects within the City. With the new lead & copper rule, all water source points will need to be tested for lead and copper. We are requesting the help from 120 Water to perform all testing, data logging, maintenance and support to provide SCDHEC with all information.

643-6450	Service Contracts - Miscellaneous	68,195
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Postage meter quarterly rental fee is \$119.02	\$	476
Palmetto Utility Protection Services (PUPS) (projected at \$500 per month)		6,000
Environmental Systems Research Institute (ESRI) Utility Enterprise License Agreement.		10,000
SCADA - Dorsett Technologies - Web monitoring - 2 sites		1,944
WaterGems - Maintenance Contract		4,500
AutoCAD - Map 3D - Maintenance Contract		1,400
Emergency Generator Maintenance Contract		1,300
Heating and Air Conditioning - City-wide contract		6,300
Annual elevator inspection		150
SC Department of Labor, Licensing and Regulation (SCLLR) annual renewal Operating Certificate Fee is being assessed in addition to the Elevator Inspection.		50
Funds are requested to cover other non-budgeted service contracts.		500
Conference room cable box rental fee - \$1.25 per month		15
Generator PM @ Back Tower		600
Water Billing - Monthly water bills and late notices/print & process		28,000
Nearmap Imagery Subscription		6,000
1 year subscription for camera feed at Thurgood Water Tower		960
Total	\$	68,195

643-6455 Service Contracts - Utility Services 73,477

The Water Division is responsible for the maintenance of the City's three elevated water storage tanks. Maintenance includes annual inspections, emergency repairs, and periodic cleaning and repainting.

Annual Contract: Highway 52 Tank	\$	22,105
Annual Contract: Highway 176 Tank		26,372
Annual Contract: Thurgood Road Tank		25,000
	\$	<u>73,477</u>

643-6470 Service Contracts - Copier 1,000

This line item accounts for the Water Departments portion of the printer and copier charges. The Water Department assumes 40% of the expenses.

643-6475 Service Contracts - Water Samples 33,440

The SC State Primary Drinking Water Regulation requires that water systems conduct monthly bacteriological and chlorine analyses. Based on the size of the system, the City is required to pull a minimum of 60 samples per month. Additional samples are taken when new lines are installed or when a customer complaint justifies the necessity.

60 Monthly Samples x 12 @ \$26	\$	18,720
60 Field Chlorine Analysis x12 months @ \$10		7,200
1 Field PH x 12 months @ \$5		60
60 Travel & Sample Collection Fee x 12 months @ \$10		7,200
Additional Samples - allowance for 10		260
	\$	<u>33,440</u>

643-6485 Service Contracts - Elevator 2,532

The Department of Public Works has contracted with Thyssen Elevator to conduct the State of South Carolina required monthly inspection of the facility's elevator. The Water Division assumes 70% of the expense.

Annual Contract Amount		Total
\$ 3,617	x 70%	= \$ 2,532

643-6486 Service Contracts - CSX Railroad 200

CSX contractually allowed the City to encroach upon their property to place water lines. The City pays an annual fee for these encroachments. Fees are paid every other year with three contracts payable in even years and one contract payable in odd years.

#005582 (Montague Plantation) located 882 feet south of Mile Post A-376 (10.5' Water Pipeline Crossing) (encased in 19.75" casing)	\$	200
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643-6487 Service Contracts - Meter Reading Software 5,600

The City uses Sensus Technologies, Neptune software and hand held meter readers for monthly water meter reading.

643-6488 Service Contracts - Pest Control 380

The City negotiates a contract for pest control for City facilities. The Water Division is assessed \$15 per month for this service. The Public Works facility is also inspected annually for the maintenance of the termite bond.

Monthly Pest Service	\$	180
Annual Termite Bond Inspection		200
	\$	<u>380</u>

643-6489 Service Contracts - Fire Alarms & Extinguishers 850

The Water Division is responsible for twenty-two fire extinguishers in the Public Works facility. The cost of maintaining the extinguishers as required by OSHA regulations is \$25.00 each annually. An additional \$300 has been added to cover the cost of replacement.

643-6494 Service Contracts - Software 155,628

The Administration Department maintains the contract for accounting software support and upgrades. The Water Division is assessed a portion of this software and is determined by the Administration Department. Additionally, water bill payments can be made online and this software requires a monthly software maintenance fee.

Water Department's portion of Accounting Software	\$	32,340
Water bill payments on-line monthly software maintenance fee		3,888
Water Department's Portion of Software		119,400
	\$	<u>155,628</u>

660-6601 Telephone 14,139

The IT Department manages a City-wide contract for telephone service. The Water Division anticipates the following

Service	Monthly Fee	Annual Fee
Internet and Long Distance Service	\$ 100	\$ 1,200
Vehicle GPS Service Fee	175	2,099
Monthly Cell Service: Director, City Engineer, On Call Phone, Water Supervisor,	180	2,162
Point to Point Copper Line at DPW	200	2,400
Monthly I-Pad Service: Director, Water Supervisor, City Engineer, & (8) Water Operators, GIS	457	5,479
Apple Watch Data	28	333
SCADA Air Card & Water Tower (MIFI)	39	466
	\$	<u>14,139</u>

660-6605 Electricity 28,000

The Water Division pays for electric service to the City's three water tanks as well as 70% of the monthly charge for service to the Public Works facility.

660-6610 Natural Gas 9,540

The Water Division assumes the cost of natural gas to heat the shop areas.

Monthly Average				Anticipated Annual Fee
\$ 795	x	12	=	\$ 9,540

660-6615 Water & Sewer 636

Berkeley County Water and Sanitation provides sewer service with charges based upon water consumption.

	Monthly Average				Anticipated Annual Fee
\$	53	x	12	=	\$ 636

680-6801 Building Repairs 1,500

This department is requesting funds for miscellaneous repairs to the building.

680-6805 General Repairs and Maintenance 4,500

This allocation provides funds for repair and replacement of items outside the facility building such as irrigation and lighting. Routine repair cost to the emergency generator not included in the annual maintenance contract.

Routine repairs: irrigation, generator, lighting, etc.	\$ 3,000
5 Automatic Flushers for Back Mens Bathroom	1,500
	<u>\$ 4,500</u>

680-6815 Water System Repairs 180,000

This account provides for patching roads, repairing burst water mains, moving meters, repairing a variety of leaks, hydrant repairs, installation of new valves, and valve boxes, meter boxes, rock, fill dirt, asphalt, cement and inventory supplies. This department is requesting additional funds to replace the large number of stuck meters in the field.

680-6820 Small Equipment Repair 2,000

The division makes repairs as necessary to its inventory of small equipment. Inventory includes mechanical tamps, pressure and trash pumps, mud hogs, generators, pavement saws, pipe cutters, air compressor, backflow gauge and mobile radios.

690-6901 Equipment Rental 5,180

This account is for the annual plotter/scanner rental fee. Additionally, this account also provides the funding for rental of specialized equipment and other items needed to make unscheduled repairs to the system expediently.

Plotter/Scanner (\$265 per month). Includes equipment, maintenance, paper and ink. \$ 3,180

This account also provides the funding for rental of specialized equipment and other items needed to make unscheduled repairs to the system expediently. 2,000

\$ 5,180

700-7005 Fuel - Unleaded 45,031

The Division requires unleaded fuel to operate City vehicles.

Projected Monthly Gallons	Projected Annual Gallons		Per Gallon:		Projected Cost of Fuel
900	10,799	x	\$ 4.17	=	\$ 45,031

700-7025	Vehicle Repair - Out	2,000
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This account provides for routine maintenance on vehicles that the City's garage staff cannot perform, such as front end alignments, windshield replacements.

700-7030	Vehicle Maintenance - In	3,000
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The Garage assesses the Water Division the cost of oils and lubricants as well as the parts necessary to perform routine preventative maintenance and make minor repairs to the Division's fleet.

700-7070	Vehicle Tire Repair	250
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This account covers patches, plugs, and tube replacements for damaged tires.

700-7075	Vehicle Tires	2,602
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Tires that are worn beyond safe use or cannot be repaired are replaced. The allocated number of tires has proved sufficient in the past.

720-7201	Fuel - Diesel	1,710
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The Division uses diesel fuel per month for the backhoes and small machines.

Projected Monthly Gallons	Projected Annual Gallons	x	Per Gallon	=	Projected Cost of Fuel
28	336		\$ 5.09		\$ 1,710

720-7215	Machine Repair - Out	1,000
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The City Garage is not equipped to handle all repairs in-house. This account provides for the contingency of service or repair by an outside source.

720-7220	Machine Repair - In	3,000
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This account covers necessary parts such as belts, batteries and hydraulic oil for the backhoe.

720-7225	Machine Tires	4,500
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The Water Division maintains two backhoes and one mini-excavator and trailer used on job sites. This account covers new tires and tubes for that machinery.

720-7235	Machine Tire - Repair	300
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This account covers repairs to backhoe tires.

740-7401 Insurance - Vehicle Liability **10,200**

The Water Division insures ten pick up trucks.

Key #	Year	Make	Rate
90	2014	Ford F-150	\$ 1,020
94	2014	Ford F-150	1,020
96	2015	Ford F150 Crew Cab	1,020
	2022	Ford F-250	1,020
	2022	Ford F-150 w/ utility bed	1,020
237	2016	Ford F 450 Flatbed Truck	1,020
249	2016	Ford F-150	1,020
254	2017	Dodge Ram 1500 Pickup	1,020
255	2017	Dodge Ram 1500 Pickup	1,020
280	2017	Dodge Ram 1500 Pickup	1,020
			<u>\$ 10,200</u>

740-7405 Insurance - Vehicle Comprehensive and Collision **2,161**

The City maintains comprehensive and collision insurance through the SC Municipal Insurance and Risk Financing Fund. The rate for 2023 coverage is \$.78 per \$100 of the assessed value of the vehicles.

Assessed Value	Assessed Value / 100		Rate Per \$100 Value		Cost
\$ 277,047	\$ 2,770	x	0.78	=	\$ 2,161

740-7410 Insurance - Building **29,547**

The City insures facilities and contents with the SC Municipal Insurance and Risk Financing Fund. Rates for 2023 are \$.21 per \$100 of assessed value.

	Assessed Value	Assessed Value / 100	Rate	Cost
PW: Building	\$ 3,855,354	\$ 38,554	0.210	\$ 8,096
PW: Contents	533,386	5,334	0.210	1,120
Gas Pumps & Canopy	109,958	1,100	0.210	231
Water Tower: Hwy 52	2,019,684	20,197	0.210	4,241
Water Tower: Hwy 176	3,432,996	34,330	0.210	7,209
Water Tower: Thurgood Rd	4,118,481	41,185	0.210	8,649
	<u>\$ 14,069,859</u>			<u>\$ 29,547</u>

740-7415 Insurance - Professional and Tort Liability **18,620**

The City provides tort liability insurance on each employee. The rates, through the SC Municipal Insurance and Risk Financing Fund are .017 of payroll.

Payroll		Rate Per \$100 Value		
\$ 1,095,270	x	0.017	=	\$ 18,620

740-7425 Insurance - Inland Marine 1,345

Insurance carried on the Division's heavy equipment is called Inland Marine Insurance. The rate for 2023 is .375 per \$100 of the value. Values have been provided by Administration.

	Value	Assessed Value / 100		Rate Per 100 Value	Total
Blanket - Contents and Equipment	\$ 358,662	\$ 3,587	x	0.375	\$ 1,345

750-7501 Advertising 2,000

The Division advertises for bids and proposals on a variety of water related projects and publishes employment opportunities.

750-7515 Travel 12,881

To accommodate travel expenses for personnel to attend meetings, workshops, seminars, and other training events.

SC Environmental Conference - 2 full attendees	
Lodging : 3 Nights @ \$199 each; Meals - 3 days @ \$60 each	\$ 1,554
SCAPWA - 1 attendee / 3 nights @\$199 + 3 days @ \$60	777
APWA National Conference	2,000
ESRI Conference - 6 days - San Diego (lodging, flight, meals)	3,450
Neptune Conference - 2 employees (lodging, flight, meals)	3,600
Water Distribution Short School - hotel and meals - 3 employees	1,500
	<u>\$ 12,881</u>

750-7520 License Fees - SC Department of Health & Environmental Control 27,025

SC DHEC is authorized to collect a fee from public drinking water systems based on the number of taps on the system. The funds are used to monitor the State's drinking water systems and remain in compliance with the Federal Drinking Water Act. SC DHEC also requires a group License for Asbestos Abatement.

\$ 27,000

SC DHEC requires a group License for Asbestos Abatement.

25
\$ 27,025

750-7525 License Fees - SC Department of Labor & Licensing 1,172

SC DHEC requires that personnel operating a water distribution system hold a Water Distribution Operator's license. Renewal fees are \$30 per year. There are four levels of the license with an exam fee of \$112 per level.

Water Distribution Operator 10 License Renewals @ \$30 each	\$ 300
Water Distribution Operator Exams 6 Exams @ \$112 each	672
Engineering License Renewal - City Engineer	100
Engineering License Renewal - Director	100
	<u>\$ 1,172</u>

760-7601	Office Supplies	9,529
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The Water Division purchases the water bills and past due notices used for water billing. Common office supplies include letterhead, fax film, toner cartridges, pens, pencils, staples, copy paper, and file folders. City letterhead and envelopes. The cost is shared with the Sanitation Division.

Description	Projected Cost
Administration	
Water Bill Forms	\$ 4,500
Receipt Rolls	600
Miscellaneous Supplies	1,600
DPW	
Common Supplies (40% of \$1928.64)	771
Miscellaneous Supplies	897
Letterhead and Envelopes (50%)	300
Door Hangers	861
	<u>\$ 9,529</u>

760-7610	Postage	60,680
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This account covers postage to mail water bills, late notices, daily correspondence, public notices and education materials. Charges for the postage meter and post office box are also included.

Misc. Correspondence	\$ 1,200
Water bill & Late Notice Postage	56,500
Post Office Box	90
	<u>\$ 57,790</u>
2023 Adjustment for Inflation:	5% 2,890
	<u>\$ 60,680</u>

760-7625	Janitorial and Cleaning Supplies	4,500
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This account provides for the purchase of cleaning supplies for City facilities.

760-7635	Dues and Subscriptions	5,925
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This account provides funding for dues & subscriptions for Water Department personnel.

APWA - Director, O& M Manager, Water Supervisor	\$ 1,170
Water Environment Federation - Director, O&M Mgr., Water Div. Supervisor	555
ASCE - Director	260
SCAWWA Water Utility Council	1,030
AWWA Utility Membership	2,500
AWWA Partnership for Safe Water	300
Amazon Prime Membership	110
	<u>\$ 5,925</u>

760-7640	Morale and Welfare	2,125
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This account provides funds for events that enhance the employee's relationship with his co-workers. It also provides flowers, cards, etc. for employees during an extended illness.

760-7654	Coffee / Break Supplies	425
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The Water Division is requesting funds to cover the annual cost of coffee supplies.

780-7805	Debt Retirement - Contract Demand (Water Treatment Plant)	1,200,948
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All participants in the Santee Cooper / Lake Moultrie Water Agency assume a shared cost for the construction, operation, and maintenance of the water treatment plant.

Months		Monthly Payment		Total
12	x	\$ 100,079	=	\$ 1,200,948

780-7811	Debt Retirement - Water System Upgrade	346,891
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Principal payment to State Revolving Fund for Water System Upgrades.

780-7826	Small Equipment Purchase	15,300
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The Water Division uses small expendable equipment. These items are considered non-capital and are less than \$5,000 per item.

Shovels, Rakes, Saw Blades, Small Tools, Air Hoses, Hoses, Probes	\$ 3,500
Camera System Upgrade	7,800
Camera System for Thurgood Water Tower	4,000
	\$ 15,300

780-7830	Uniforms	4,794
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The Division provides work uniforms for employees.

Description	Charge	Annually
Yellow Shirts		\$ 1,626
Polo Shirts		475
Cleaning of Polo Shirts	1.00	52
2 small floor mats	5.00	260
Creek Compass Uniforms		300
Hand sanitizer stand & filler	5.18	269
Allow for attrition / set-ups, replacements		1,500
Delivery/Fuel Charge	6.00	312
		\$ 4,794

780-7832	Employee Assessments	1,905
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Drug screening is required following any accident involving one of the City's vehicles. Ten of the Division's employees are tested for hearing loss annually, and Hepatitis B vaccines are offered to all employees due to their risk of exposure to sewage lines while working on water lines. This account also provides for the contingency of respiratory fitting to allow employees to enter confined spaces.

Description of Service		Cost Per Service	Extended Cost
Background Checks	2	\$ 50	\$ 100
SCDOT Physical for CDL Drivers	3	125	\$ 375
Hepatitis B Vaccine	4	160	640
Audiometry (Hearing)	10	37	370
Pre-Employment Physicals (includes physical, drug screen, base audiometry and Hep B - 1st shot)	2	100	200
Random Drug Screening	4	55	220
			\$ 1,905

780-7835	Public Notices	500
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This account is for public notices that are required to be published by the SC DHEC.

780-7840	Safety Equipment	5,258
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The safety items listed must be maintained in order to comply with OSHA and SCDOT requirements.

Item	Extended Cost
Rain Suits	\$ 240
Work Gloves	200
Type 2 Safety Vests	308
Safety Glasses	200
Safety Goggles	110
Prescription Safety Glasses	150
Gatorade	500
Safety Shoes	1,650
Hats	600
Fire Ant/Wasp Spray	100
Strobe Lights for Vehicles	1,200
	\$ 5,258

780-7851	Landscaping	500
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An allocation of \$500 is requested to support landscaping and other outdoor projects at the Public Works Complex.

780-7860	Shop Supplies	3,000
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The following items are used around the shop area or for various work duties. Degreasers, Oils, Brooms, Carwash, Marking paint, marking flags and rags.

780-7870 Water Purchase - Santee Cooper (Lake Moultrie Agency) 290,481

The City purchases water from Santee Cooper through the Lake Moultrie Water Agency.

Anticipated Purchase:		Rate per		Projected
Gallons		1000 gallons		Cost
1,022,820	x	0.284	=	\$ 290,481

780-7871 Water Chemicals 50

HTH Powdered Chlorine is used to disinfect water lines.

780-7873 Tap Supplies 151,990

Account #	Description	Taps	Tap	Extended Cost
400-4001	Miscellaneous Water Taps	10	\$ 420	\$ 4,200
400-4026	Cannon Tract	48	420	20,160
400-4027	Hawthorne Landing	36	420	15,120
400-4028	Hewing Farms	48	420	20,160
400-4052	Monarch Plantation	48	420	20,160
400-4057	Carnes Crossroads	96	420	40,320
400-4059	Commercial	10	475	4,750
400-4046	Stephanie Dr. Townhomes	36	420	15,120
		332		<u>\$ 139,990</u>

This department is requesting funds to outsource road bores for new taps in

6 bores @ \$2,000 each	\$ 12,000
	<u>\$ 151,990</u>

800-8015 Improvements to the System 375,000

Replacement of problematic asbestos-cement water mains and continue upgrades of manual read meters to radio reads. The department is requesting additional funds to relocate the water main on Henry Brown Blvd.

Continue upgrade of manual read meters to radio read meters and the replacement of problematic Asbestos-Cement water mains

800-8060 Equipment - Capital Expense 6,800

The Water Department is requesting an enclosed cargo trailer to carry tools and machinery to job locations. Having an enclosed trailer will allow all tools and machinery to be in one location and to transport easier. The ramp on the trailer will allow a safer option to off load and load heavy equipment.

800-8065 Vehicles 73,000

The Water Department is requesting to purchase two new pick up trucks. The department would like to get rid of the two oldest trucks in the fleet that have high mileage and costly repairs needed.

1/2 ton Truck	\$ 33,000
1/2 ton Truck w/ Utility	40,000
	<u>\$ 73,000</u>

800-8071	Software	32,000
Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. The Water Department has included Asset Management Software in the current year budget.		
840-8402	Interest Expense	92,205
State Revolving Fund Interest Expense - Water System Upgrade		
850-8501	Bank Service Fees	54,252
The City of Goose Creek must pay bank fees associated with the transactions, deposits, daily repurchase agreements and		
	\$ 4,521 X 12 months = \$ 54,252	
860-8601	Operating Transfer	500,000
This operating transfer to the General Fund will cover the administrative costs and overhead provided by the General Fund to the Water Utility Fund.		

Crowfield Golf Course

Service Delivery

The Crowfield Golf Course Administration Department provides the administrative and clerical support required for the general operations of the golf course. The General Manager has overall management responsibility and control over the golf course, clubhouse and food and beverage operations.

Crowfield Golf Course is a public 18 hole golf course offering annual memberships and daily play. The City of Goose Creek owns the facility and it is operated as an enterprise fund.

Performance Goals

The Crowfield Golf Course Administration Department strives to provide a great golf facility to the citizens of Goose Creek at a good value.

Budget Goals

Crowfield Golf Course is an enterprise fund and the City of Goose Creek will ensure that all excess funds received by the Golf Enterprise Fund are used to maintain and upgrade all facilities so that Crowfield Golf Club will be the best club in the area. The City of Goose Creek realizes that all projects can not be completed immediately and that projects must be prioritized based on available funds within the Golf Enterprise and Hospitality Fund.

Crowfield Golf Course 2023 Budgeted Revenues and Expenditures

	FY 2022	FY 2023
Golf Course Revenue	\$ 882,050	\$ 996,100
Cart Revenue	493,742	535,575
Pro Shop Revenue	125,850	153,700
Practice Center Revenue	152,604	190,580
Food & Beverage Revenue	471,500	594,647
Miscellaneous Revenue	20,720	49,820
Total Budgeted Revenues	\$ 2,146,466	\$ 2,520,422
Administration Expenditures	\$ 352,873	\$ 374,248
Course and Grounds Expenditures	707,597	747,253
Cart Expenditures	208,219	231,290
Pro Shop Expenditures	299,890	442,163
Food & Beverage Expenditures	514,784	722,909
Total Budgeted Expenditures	\$ 2,083,363	\$ 2,517,863
Estimated Net (Loss)/Earnings	\$ 63,103	\$ 2,559

Crowfield Golf Course Revenues

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
430-4310	Membership	\$ 278,250	\$ 363,600
430-4320	Green Fees	603,800	632,500
440-4401	Carts	493,742	535,575
450-4505	Pro Shop Sales - Clothing	23,250	24,450
450-4510	Pro Shop Sales - Accessories	18,000	23,650
450-4515	Pro Shop Sales - Balls & Gloves	51,000	61,000
450-4520	Pro Shop Sales - Golf Clubs	8,800	11,000
450-4525	Pro Shop Sales - Merchandise	15,900	21,000
450-4530	Pro Shop Sales - Tobacco	8,900	12,600
455-4550	Practice Center - Range Balls	141,896	166,700
455-4552	Lessons - Head Professional	-	6,400
450-4553	Lessons - Assistant Professional	-	5,700
455-4558	Practice Center - Club Rental	4,308	4,740
455-4559	Practice Center - Handicapping	6,400	7,040
460-4610	Concessions - Food	180,000	202,752
460-4620	Concessions - Beverages	36,500	50,000
460-4630	Concessions - Beer	140,000	174,790
460-4640	Concessions - Liquor	90,000	140,105
460-4650	Concessions - Wine	25,000	27,000
540-5425	SCDOR - ABL Permit Fees	20,000	33,000
560-5610	Interest Income	720	1,820
590-5950	Sponsorships	-	15,000
	Total	\$ 2,146,466	\$ 2,520,422

430-4310 Membership 363,600

Crowfield Golf Club offers a single memberships at a variety of pricing depending on the type of membership.

Single	159	x	\$	1,650	=	\$	262,350
Family	25	x		2,450	=		61,250
Corp/School	16	x		2,500	=		40,000
Total Anticipated Passes	200					\$	363,600

430-4320 Green Fees 632,500

Crowfield Golf Club daily green fees are the cost associated in playing a round of golf at Crowfield.

Month	Guest Rounds		Average		Revenue
January	2,300	x	15.00	=	\$ 34,500
February	1,900	x	15.00	=	28,500
March	3,600	x	16.00	=	57,600
April	4,000	x	17.25	=	69,000
May	4,000	x	17.25	=	69,000
June	3,500	x	16.00	=	56,000
July	3,700	x	16.25	=	60,125
August	3,500	x	16.00	=	56,000
September	3,100	x	17.00	=	52,700
October	3,600	x	17.00	=	61,200
November	3,100	x	16.25	=	50,375
December	2,500	x	15.00	=	37,500
Totals	38,800				\$ 632,500

440-4401 Carts 535,575

Crowfield Golf Club offers golf carts to the members and guest for a fee. The members are offered a trail fee for privately owned carts, pre-paid cart fees or pay by each usage. Non-members must pay per usage.

	Quantity		Fee		
Daily Fee Play - 18 Holes	19,800	x	\$ 17	=	\$ 336,600
Anticipated Member Cart Fee	3,675	x	\$ 19	=	69,825
					\$ 406,425
Lease Trail Fee	18	x	\$ 1,850	=	33,300
Family Trail Fee	9	x	\$ 1,650	=	14,850
Single Trail Fee	60	x	\$ 1,350	=	81,000
					\$ 535,575

450-4505 Pro Shop Sales - Clothing 24,450

Crowfield Golf Club Pro Shop offers men's, ladies and junior clothing items for sale.

450-4510 Pro Shop Sales - Accessories 23,650

Crowfield Golf Club Pro Shop offers accessory items for sale.

450-4515 Pro Shop Sales - Balls & Gloves 61,000

Crowfield Golf Club Pro Shop offers balls and golf gloves for sale.

450-4520 Pro Shop Sales - Golf Clubs	11,000
Crowfield Golf Club Pro Shop offers golf clubs for sale.	
450-4525 Pro Shop Sales - Merchandise	21,000
Crowfield Golf Club Pro Shop offers footwear and headwear for sale.	
450-4530 Pro Shop Sales - Tobacco	12,600
Crowfield Golf Club Pro Shop offers cigars and cigarettes for sale.	
455-4550 Practice Center - Range Balls	166,700
The practice center is available in each golf membership and any individual golfing at Crowfield. The following is the anticipated revenue for the practice center.	
Range Member - Members	70 x \$ 350 = \$ 24,500
Individual Buckets	15,800 x \$ 9 = 142,200
	<u>15,870</u> <u>\$ 166,700</u>
455-4552 Lessons - Head Professional	6,400
This line item is for anticipated revenue generated by golf lessons.	
450-4553 Lessons - Assistant Professional	5,700
This line item is for anticipated revenue generated by golf lessons.	
455-4558 Practice Center - Club Rental	4,740
Crowfield Golf Club rents clubs to golfers that pay green fees but do not have their own golf clubs.	
	\$ 395 x 12 Months = \$ 4,740
455-4559 Practice Center - Handicapping	7,040
Crowfield Golf Club provides handicapping service for members and non members at a cost of \$30 per year.	
	\$ 32 x 220 Members = \$ 7,040
460-4610 Concessions - Food	202,752
Crowfield Golf Club Grille offers a variety of food for sale.	
460-4620 Concessions - Beverages	50,000
Crowfield Golf Club Grille offers a variety of non-alcoholic items for sale.	
460-4630 Concessions - Beer	174,790
Crowfield Golf Club Grille offers beer for sale.	
460-4640 Concessions - Liquor	140,105
Crowfield Golf Club Grille offers mixed drinks for sale.	

460-4650	Concessions - Wine	27,000
Crowfield Golf Club Grille offers wine for sale.		
540-5425	SCDOR - ABL Permit Fees	33,000
Alcohol and beer local options sales permit fees.		
560-5610	Interest Income	1,820
The City of Goose Creek maintains an interest bearing account with the South Carolina Local Government Investment Pool. This is the anticipated amount of interest income from that account.		
590-5950	Sponsorships	15,000
This account is used to account for sponshorships accosiated with golf tournaments.		

Budget Summary
Crowfield Golf Course Administration Department
Department No. 615

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 117,411	\$ 126,104
Operating Expenditures	235,462	248,144
Total Budget	\$ 352,873	\$ 374,248

Personnel Expenditure Request
Crowfield Golf Course Administration Department
Department No. 615

Code	Classification	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	General Manager	\$ 90,511	\$ 97,888
	Accounting Specialist Part Time	15,000	16,750
	Custodian Part Time	8,500	11,466
	Performance Increases	3,400	-
	Total	\$ 117,411	\$ 126,104

Operating Expenditure Request
Crowfield Golf Course Administration Department
Department No. 615

Code	Classification	2022 Approved Budget	2023 Approved Budget
620-6035	Annual Leave Reimbursement	\$ 3,500	\$ 4,000
620-6201	Health Insurance	8,964	9,293
620-6205	FICA	7,279	7,818
620-6210	Medicare	1,702	1,829
620-6235	SC Retirement System (SCRS)	20,030	22,774
620-6250	State Unemployment	338	338
620-6255	Workers' Compensation	5,982	6,810
620-6260	Employee Assistance Program	10	10
640-6401	Training & Education	6,500	6,500
640-6420	Audit	3,080	3,550
643-6450	Service Contract - Misc.	3,513	3,513
643-6470	Service Contract - Copier	-	700
643-6488	Service Contract - Pest Control	420	420
643-6494	Service Contract - Software	14,850	20,464
643-6498	Service Contract - Alarm	700	700
660-6601	Telephone	12,500	3,468
660-6605	Electricity	1,900	1,900
660-6615	Water & Sewer	6,132	6,132
680-6801	Building Repair	1,000	1,000
680-6805	General Repairs & Maintenance	750	750
700-7001	Vehicle Allowance	8,400	8,400
740-7401	Insurance - Vehicle	1,020	1,020
740-7405	Comprehensive & Collision Insurance	289	301
740-7410	Insurance - Building	102	115
740-7415	Professional Tort Liability	1,996	2,144
750-7501	Advertising	7,000	-
750-7515	Travel	1,500	2,000
750-7520	License Fees	80	80
760-7601	Office Supplies	1,800	1,800
760-7610	Postage	1,200	1,200
760-7635	Dues & Subscriptions	4,125	4,275
760-7640	Morale & Welfare	1,400	2,000
780-7826	Small Equipment Purchases	12,100	12,000
780-7830	Uniforms	500	500
850-8501	Bank Service Fees	34,800	50,340
860-8601	Operating Transfer	60,000	60,000
Total		\$ 235,462	\$ 248,144

600-6001 Salaries

126,104

This expenditure category provides salaries for one (1) general Manager, one (1) part time Accounting Specialist and (1) P/T Seasonal custodian.

Position	2022 Salary	5% COLA	2023 Approved Budget
Salaries			
General Manager	\$ 93,227	\$ 4,661	\$ 97,888
Accounting Specialist Part Time	15,952	798	16,750
Custodian Part Time	10,920	546	11,466
Performance Increases	-		-
Total	\$ 120,099	\$ 6,005	\$ 126,104

620-6035 Annual Leave Reimbursement

4,000

In accordance with City policy, employees may elect to be reimbursed in lieu of taking annual leave.

620-6201 Health Insurance

9,293

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. Below is the summary of health and dental premiums paid by the city on behalf of employees.

	Annual Premium					Annual Cost
Dental Insurance	\$ 175.00	X	1	employee	=	\$ 175
Health Insurance	\$ 9,118.00	X	1	employee	=	9,118
						<u>\$ 9,293</u>

620-6205 FICA

7,818

The City of Goose Creek is required to pay Social Security tax on gross salaries for all City employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 126,104 \quad X \quad 6.20\% \quad = \quad \$ 7,818$$

620-6210 Medicare

1,829

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all City employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 126,104 \quad X \quad 1.45\% \quad = \quad \$ 1,829$$

620-6235	SC Retirement System (SCRS)	22,774
The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.		
620-6250	State Unemployment	338
The City of Goose Creek is currently under the direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate; therefore it is recommended that .05% of the first \$7,500 of each employee's salary is budgeted.		
	\$ 22,500 X 0.5% X 3 = \$	338
620-6255	Workers' Compensation	6,810
The SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on .05400% of total salary for golf course staff members.		
620-6260	Employee Assistance Program	10
The City of Goose Creek provides an employee assistance program for all full time employees. The only costs incurred by the City is an annual administration fee of \$10 per participating employee.		
	\$ 10 X 1 employees = \$	10
640-6401	Training & Education	6,500
The General Manager will start the process to become a certified club manager utilizing the City tuition reimbursement program.		
640-6420	Audit	3,550
This category provides for the Golf Enterprise Fund's portion of the annual financial audit to be conducted by certified public accountants.		
643-6450	Service Contract - Miscellaneous	3,513
This category provides for maintenance contracts related to the heating, ventilation and air conditioning system.		
	HVAC Maintenance Contract \$	3,513
643-6470	Service Contract - Copier	700
This line item accounts for the Golf Enterprise Fund's portion of printer and copier charges.		
643-6488	Service Contract - Pest Control	420
The City maintains pest control services on a monthly basis and an annual termite inspection. Costs are for pest control for all of the golf course facilities.		

643-6494	Service Contract - Software	20,464
Crowfield Golf Club uses various software in its operations, these costs are allocated from the General Fund Information Technology Budget.		
643-6498	Service Contract - Alarm	700
Crowfield Golf Club maintains a service contract for the alarm system.		
	\$ 175 X 4 quarters = \$ 700	
660-6601	Telephone	3,468
The City receives basic telephone and long distance service from HomeTelephone and AT&T.		
660-6605	Electricity	1,900
Budgeted amount based on a monthly estimates. Allocated based on the Administration Department at 5% of the club house square footage.		
660-6615	Water & Sewer	6,132
Water is provided by Charleston Water System and sewer service is provided by Berkeley County Water & Sanitation. The budget amount is based on a 10% allocation to Administration of the last twelve months of water and sewer bills. Additionally, Berkeley County Stormwater Fees are paid from this account.		
	Water & Sewer service - 10% allocation	\$ 300
	Berkeley County Stormwater Fees	5,832
		<u>\$ 6,132</u>
680-6801	Building Repair	1,000
This account is for minor repairs to the building.		
680-6805	General Repairs & Maintenance	750
This category provides for a variety of miscellaneous expenditures such as light bulbs, air filters, carpet and furniture cleaning and basic maintenance expenses for the Administration Department.		
700-7001	Vehicle Allowance	8,400
Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$8,400 annually. The allowance provides official business transportation for the General Manager		
740-7401	Insurance - Vehicle	1,020
Crowfield Golf Club has the use of a Jeep Cherokee which is used for trips to city hall.		
740-7405	Comprehensive & Collision Insurance	301
The Administration Department has this coverage on one vehicle, valued at approximately \$3,000, at a cost of \$.75 per \$100 of vehicle value per year through the S.C. Municipal Insurance and Risk Financing Fund.		
	\$ 38,567 x 0.78 / \$100 = \$	301

740-7410 Insurance - Building**115**

Building insurance is provided by the S.C.M.I.R.F. It is budgeted based on the related cost of .21 per \$100 in value as follows:

Buildings	\$	41,225
Contents		13,508
Total Estimated Value	\$	<u>54,733</u>

$$\$ 54,733 \quad / \quad 100 \text{ value} = \$ 547 \quad X \quad 0.2100 = \$ 115$$

740-7415 Professional Tort Liability**2,144**

The City provides \$1,000,000 of tort liability insurance for all employees, the summary of the costs is below.

$$\$ 126,104 \quad X \quad 0.01700 = \$ 2,144$$

750-7501 Advertising**-**

Crowfield Golf Club advertises through various media sources to increase the number of rounds played. This includes materials for membership information packages and direct mail marketing for outings, membership and tournaments. This is being currently being funded by the State Accommodations Tax Fund and the Local Hospitality and Accommodations Tax Fund.

750-7515 Travel**2,000**

The General Manager will attend seminars and conferences regarding software and associations.

750-7520 License Fees**80**

The General Manager has a South Carolina Pesticide Applicators License. The annual renewal fee is \$80.

760-7601 Office Supplies**1,800**

The Administration Department anticipates an average per month cost in office supplies, i.e., pencils, pens, copy paper, paper clips, stationery, envelopes, computer supplies, and any other office supplies that are required.

$$150 \quad X \quad 12 \text{ months} = \$ 1,800$$

760-7610 Postage**1,200**

It is estimated that the postage for Crowfield Golf Club will be \$100 per month.

$$\$ 100 \quad X \quad 12 \text{ months} = \$ 1,200$$

760-7635 Dues & Subscriptions**4,275**

Dues for the Directors associations annually

Crowfield Home Owners Association	\$	2,400
Golf Course Superintendents Association of America		625
Club Managers Association		1,250
	\$	<u>4,275</u>

760-7640	Morale & Welfare	2,000
This category provides the Administration Department with funds that will allow for various expenditures in an effort to promote harmony, communication and morale within the department.		
780-7826	Small Equipment Purchases	12,000
The Crowfield Golf Course plans on adding additional security cameras on premise.		
780-7830	Uniforms	500
Crowfield Golf Club provides uniform items for the Administration Department staff at an estimated annual cost of \$500.		
850-8501	Bank Service Fees	50,340
Crowfield Golf Course pays the bank fees associated with credit card transactions. Below is the summary the anticipated fees.		
	\$ 4,195 X 12 months = \$ 50,340	
860-8601	Operating Transfer	60,000
This operating transfer to the General Fund will cover the administrative costs and overhead provided by the General Fund to the Crowfield Golf Course Fund.		

Budget Summary
Crowfield Golf Course - Course & Grounds Department
Department No. 625

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 256,045	\$ 284,622
Operating Expenditures	444,052	452,631
Capital Outlay	7,500	10,000
Total Budget	\$ 707,597	\$ 747,253

Personnel Expenditure Request
Course & Grounds
Department No. 625

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Course Superintendent	\$ 61,061	\$ 62,588
	Assistant Course Superintendent	42,753	43,608
	Equipment Technician	35,360	37,794
	Golf Course Maintenance Worker (FT)	27,620	30,388
	Golf Course Maintenance Worker (FT)	24,960	26,000
	GC Laborer PT	9,400	10,000
	GC Laborer PT	8,500	10,000
	GC Laborer PT	6,500	10,000
	GC Laborer PT	5,000	7,500
	GC Laborer PT	5,000	6,500
	GC Laborer PT	5,000	5,000
	GC Laborer PT	5,000	5,000
	Maintenance Technician	9,500	10,500
	Performance Increases	6,141	-
	COLA 5%	-	13,244
	Total Salaries	251,795	278,122
600-6035	Annual Leave Reimbursement	3,000	4,000
600-6055	Overtime/Holiday Pay	1,250	2,500
	Total Salaries and Wages	\$ 256,045	\$ 284,622

Operating Expenditure Request
Course & Grounds
Department No. 625

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 37,845	\$ 37,900
620-6205	FICA	15,875	17,647
620-6210	Medicare	3,713	4,127
620-6235	SC Retirement System	43,681	51,403
620-6250	State Unemployment	488	488
620-6255	Workers' Compensation	13,058	15,019
620-6260	Employee Assistance Program	50	50
640-6401	Training and Seminars	1,300	2,000
643-6450	Service Contracts - Misc.	2,400	2,400
643-6488	Service Contracts - Pest Control	120	120
643-6498	Service Contracts - Alarm Service	454	454
660-6601	Telephone	1,200	1,200
660-6605	Electricity	17,688	17,688
660-6615	Water & Sewer	1,080	1,080
680-6801	Building Repair	1,000	20,000
680-6805	General Repairs & Maintenance	28,800	33,000
690-6901	Rental of Equipment & Vehicles	1,500	1,500
700-7001	Vehicle Allowance	5,400	5,400
700-7005	Vehicle Gas	9,144	15,012
720-7201	Machine - Diesel	3,204	6,108
740-7410	Insurance - Building	1,494	1,399
740-7415	Professional Tort Liability	4,353	4,728
740-7425	Insurance - Inland Marine	3,701	3,738
750-7515	Travel	1,250	2,000
760-7620	General Operating Supplies	3,900	6,000
760-7635	Dues and Subscriptions	950	1,000
760-7640	Employee Morale and Appreciation	500	1,000
780-7814	Debt Retirement Golf Course - Lease Equip.	115,200	73,000
780-7830	Uniforms	500	750
780-7832	Employee Assessments	700	-
780-7840	Safety Equipment	750	1,000
780-7851	Landscaping	11,500	15,000
780-7853	Sand/Top Dress/Grass Seed	18,000	24,000
780-7854	Fertilizer - Chemicals - Herbicides	65,000	75,000
780-7857	Course & Grounds Equipment Lease-Property Tax	10,219	5,157
840-8401	Interest Expense	18,035	6,263
Total		\$ 444,052	\$ 452,631

Capital Outlay Request
Course & Grounds
Department No. 625

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8005	Building	\$ -	\$ -
800-8035	Improvements - Irrigation System	7,500	10,000
800-8060	Equipment	-	-
Totals		\$ 7,500	\$ 10,000

600-6001 Salaries

278,122

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for one (1) Course Superintendent, one (1) Assistant Course Superintendent, one (1) Equipment Technician, one (1) Full time Golf Course Maintenance Worker, eight (8) PT Golf Course Maintenance Workers, and one (1) PT Maintenance Technician.

<u>Position</u>	2022 Approved Budget	2023 Approved Budget
Salaries		
Course Superintendent	\$ 61,061	\$ 62,588
Assistant Course Superintendent	42,753	43,608
Equipment Technician	35,360	37,794
Golf Course Maintenance Worker FT	27,620	30,388
Golf Course Maintenance Worker (FT)	24,960	26,000
GC Laborer PT	9,400	10,000
GC Laborer PT	8,500	10,000
GC Laborer PT	6,500	10,000
GC Laborer PT	5,000	7,500
GC Laborer PT	5,000	6,500
GC Laborer PT	5,000	5,000
GC Laborer PT	5,000	5,000
Maintenance Technician	9,500	10,500
COLA 5%	-	13,244
Total	245,654	278,122
Performance Increases	6,141	-
Total Budgeted Salaries	\$ 251,795	\$ 278,122

600-6035 Annual Leave Reimbursement

4,000

This category is to budget for any employee that is eligible to convert unused vacation time into additional pay.

600-6055 Overtime/Holiday Pay

2,500

Golf Maintenance is one of the few departments in the city that has employees that work during holidays. This line item covers the extra pay in overtime/holiday pay that is associated with this requirement.

620-6201 Health Insurance**37,900**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. Below is the summary of health and dental premiums paid by the city on behalf of employees.

	Annual Premium					Annual Cost
Dental Insurance	\$ 175.00	x	5	employees	=	\$ 875
Health Insurance	7,405.00	x	5	employees	=	37,025
						<u>\$ 37,900</u>

620-6205 FICA**17,647**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all City employees. The current FICA rate is 6.20% of gross salaries.

$$\$ 284,622 \times 6.20\% = \$ 17,647$$

620-6210 Medicare**4,127**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all City employees. The current Medicare rate is 1.45% of gross salaries.

$$\$ 284,622 \times 1.45\% = \$ 4,127$$

620-6235 SC Retirement System**51,403**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

$$\$ 284,622 \times 18.060\% = \$ 51,403$$

620-6250 State Unemployment**488**

The City of Goose Creek is currently under the direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate; therefore, it is recommended that .50% of the first \$7,500 of each employee's salary is budgeted.

$$\$ 97,500 \times 0.50\% = \$ 488$$

620-6255 Workers' Compensation	15,019
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The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on a predetermined percentage of total salary for all golf course employees.

$$\begin{array}{rccccccccc} \$ & 278,122 & \times & 0.0540 & = & \$ & 15,019 \end{array}$$

620-6260 Employee Assistance Program	50
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The City of Goose Creek provides an employee assistance program for all full time employees. The only costs incurred by the City is an annual administration fee of \$10 per participating employee.

$$\begin{array}{rccccccccc} \$ & 10 & \times & 5 & \text{employees} & = & \$ & 50 \end{array}$$

640-6401 Training and Seminars	2,000
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This category supplies the funds for continuing education for the maintenance staff. This includes classes at the national convention, regional and local association meetings.

643-6450 Contract Services - Miscellaneous	2,400
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The category funds Safety Kleen, Natures calling and Airgas in the maintenance shop.

643-6488 Contract Services - Pest Control	120
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A structural pest contractor sprays the interior and exterior of the building.

643-6498 Contract Services - Alarm Service	454
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The maintenance shop is under contract with Sonitrol to provide Alarm Service.

660-6601 Telephone	1,200
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The City receives basic telephone and internet from Home Telecom, the expected cost is calculated from the previous years usage.

$$\begin{array}{rccccccccc} \$ & 100 & \times & 12 & \text{months} & = & \$ & 1,200 \end{array}$$

660-6605 Electricity	17,688
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Budgeted amount based on a monthly estimate for the irrigation system pump house and for the maintenance facility.

660-6615 Water & Sewer	1,080
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Water is provided by Charleston Water System and sewer service is provided by Berkeley County Water & Sanitation. The budgeted amount is based on the last twelve months of water and sewer bills.

$$\begin{array}{rccccccccc} \text{Water \& Sewer} & \$ & 90 & \times & 12 & \text{months} & = & \$ & 1,080 \end{array}$$

680-6801 Building Repair	20,000
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Anticipated expenditures for this fiscal year is based on the age of the facility and general repairs and improvements.

680-6805 General Repairs & Maintenance	33,000
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This category provides for repair and maintenance for equipment needed to maintain the golf course. The budgeted amount is based on monthly averages and takes into account any new equipment purchased.

$$\$ 2,400 \times 12 \text{ months} = \$ 28,800$$

690-6901 Rental of Equipment & Vehicles	1,500
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The Course and Grounds Department will need to rent equipment (aerifiers, backhoes, ditch witches, etc.) at various times to maintain the golf course.

700-7001 Vehicle Allowance	5,400
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The Golf Superintendent will receive a vehicle allowance of \$450 per month

700-7005 Vehicle Gas	15,012
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This category provides for the gas used by the Course and Grounds Department vehicles and equipment (mowers, vehicles, etc.) to maintain the golf course at an average monthly consumption.

$$300 \times 12 \text{ months} = 3,600 \times \$ 4.17 = \$ 15,012$$

720-7201 Machine - Diesel	6,108
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This category provides for the diesel used by the Course and Grounds Department equipment and machinery to maintain the golf course at an average monthly consumption.

$$100 \times 12 \text{ months} = 1,200 \times \$ 5.09 = \$ 6,108$$

740-7410 Insurance - Building	1,399
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Building insurance is provided by S.C.M.I.R.F. It is budgeted based on the related cost of .157 per \$100 in value.

Golf Course	Value	Cost
Buildings	\$ 317,783	\$ 499
Contents	126,504	199
Comfort Stations	238,608	375
Chemical Shed		
Buildings	19,192	30
Pump House		
Buildings	62,642	98
Contents	126,092	198
Total Estimated Value	<u>\$ 890,821</u>	<u>\$ 1,399</u>

The City provides \$1,000,000 of tort liability insurance for all employees, the summary of the costs is below.

$$\$ 278,122 \times 0.01700 = \$ 4,728$$

The city maintains insurance on heavy equipment under the property schedules. The coverage cost, estimated to be \$.375 per \$100 in value for the fiscal year.

[illegible]

The Golf Course Superintendent and Assistant Superintendent are required to attend seminars and conferences to keep up their pesticide license and certifications.

This category is for the necessary general operating supplies (flags, poles, cups, trash cans, tee markers, ball washers, etc.) required to maintain a golf course.

$$\text{\$ } 500 \times 12 \text{ months} = \text{\$ } 6,000$$

The Superintendent and Assistant Superintendent and Spray Technician have association dues to keep up with current regulations and new technologies in the maintenance business.

GCSAA- Golf Course Superintendents Association of America	\$	550
CGCSA- Carolinas Golf Course Superintendents Association		250
Coastal Plains GCSA		200
	\$	<u>1,000</u>

The city funds this category to promote communication, team building and harmony within the work group.

This category provides for the debt retirement for the lease on maintenance equipment.

All Course and Grounds employees are provided uniforms through a uniform service.

All prospective City employee's are required to have a physical and a drug test prior to employment.

780-7840	Safety Equipment	1,000
This category is used for various safety equipment items (fire extinguishers, steel toe shoes, safety goggles, ear protectors, etc.) used in the performance of the department's daily activities.		
780-7851	Landscaping	15,000
This category is used for the various landscaping items used to maintain the golf course.		
	Sod/Plants	\$ 5,000
	Tree Work	6,500
	Mulch	3,500
	Total Estimated	<u>\$ 15,000</u>
780-7853	Sand/Top Dress/Grass Seed	24,000
The Maintenance Department uses this category for seed, aerification and purchase of sand for top-dressing and bunker re-filling.		
780-7854	Fertilizer - Chemicals - Herbicides	75,000
The Course and Grounds Department fertilizes, sprays herbicides and fungicides on a regular basis to maintain the golf course.		
	Fertilizer	\$ 15,000
	Chemicals	56,000
	Aquatic Weed Spray	4,000
	Total Estimated	<u>\$ 75,000</u>
780-7857	Course & Grounds Equipment Lease-Property Tax	5,157
The Maintenance Department pay property tax for the equipment lease.		
800-8005	Building	-
This line item is for improvements to the golf maintenance building.		
800-8030	Improvements - Golf Course	-
Due to Hospitality funded projects, there are no anticipated improvements from this line item.		
800-8035	Improvements - Irrigation System	10,000
This account provides funds for capital improvements to the irrigation system.		
	Irrigation System and Central Maintenance Upgrades	\$ 10,000
840-8401	Interest Expense	6,263
Interest on lease purchases for course equipment i.e. mowers, sprayers, maintenance carts etc.		

Budget Summary
Carts
Department No. 635

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 57,861	\$ 74,550
Operating Expenditures	150,358	156,740
Total Budget	\$ 208,219	\$ 231,290

Personnel Expenditure Request
Carts
Department No. 635

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Outside Golf Staff	\$ 9,500	\$ 9,500
	Outside Golf Staff	7,500	9,500
	Outside Golf Staff	7,000	9,000
	Outside Golf Staff	6,000	8,000
	Outside Golf Staff	4,600	5,000
	Outside Golf Staff	4,250	5,000
	Outside Golf Staff	3,600	5,000
	Outside Golf Staff	3,600	5,000
	Outside Golf Staff	3,600	5,000
	Outside Golf Staff	3,600	5,000
	Outside Golf Staff	3,200	5,000
	Performance Increases	1,411	-
	COLA 5%	-	3,550
	Total	\$ 57,861	\$ 74,550

Operating Expenditure Request
Carts
Department No. 635

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6205	FICA	\$ 3,587	\$ 4,622
620-6210	Medicare	839	1,081
620-6235	SC Retirement System (SCRS)	9,871	13,464
620-6250	State Unemployment	289	334
620-6255	Workers' Compensation	2,893	4,026
643-6488	Service Contract - Pest Control	120	120
643-6498	Service Contract - Alarm System	440	440
660-6605	Electricity	14,460	14,460
660-6615	Water & Sewer	1,100	1,100
680-6801	Building Repair	500	500
680-6805	General Repairs & Maintenance	1,000	1,000
740-7410	Insurance Building	798	845
740-7415	Professional Tort Liability	984	1,267
740-7425	Insurance - Inland Marine	1,427	1,442
760-7620	General Operating Supplies	900	900
760-7640	Morale & Welfare	400	500
780-7826	Small Equipment Purchase	-	-
780-7830	Uniforms	750	750
780-7832	Employee Assessments	400	400
780-7840	Safety Equipment	250	250
780-7857	Cart Lease	109,350	109,239
Total		\$ 150,358	\$ 156,740

600-6001 Salaries

74,550

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for 11 Outside Service workers.

<u>Position</u>	2022 Salary	5% COLA	2023 Approved Budget
Salaries			
Outside Golf Staff	\$ 9,500	\$ 475	\$ 9,975
Outside Golf Staff	9,500	475	9,975
Outside Golf Staff	9,000	450	9,450
Outside Golf Staff	8,000	400	8,400
Outside Golf Staff	5,000	250	5,250
Outside Golf Staff	5,000	250	5,250
Outside Golf Staff	5,000	250	5,250
Outside Golf Staff	5,000	250	5,250
Outside Golf Staff	5,000	250	5,250
Outside Golf Staff	5,000	250	5,250
Outside Golf Staff	5,000	250	5,250
Total	\$ 71,000	\$ 3,550	\$ 74,550
Performance Increases			-
Total Budgeted Salaries			<u>\$ 74,550</u>

620-6205 FICA

4,622

The City of Goose Creek is required to pay Social Security tax on gross salaries for all City employees. The current FICA rate is 6.20% of gross salaries.

$$\$ 74,550 \times 6.20\% = \$ 4,622$$

620-6210 Medicare

1,081

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all City employees. The current Medicare rate is 1.45% of gross salaries.

$$\$ 74,550 \times 1.45\% = \$ 1,081$$

620-6235 SC Retirement System (SCRS)

13,464

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

$$\$ 74,550 \times 0.1806 = \$ 13,464$$

620-6250 State Unemployment

334

The City of Goose Creek is currently under the direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate; therefore, it is recommended that .50% of the first \$7,500 of each employee's salary is budgeted.

$$\$ 66,750 \times 0.5\% = \$ 334$$

620-6255 Workers' Compensation	4,026
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The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on a percentage of total salary for cart staff members.

$$\$ 74,550 \quad \times \quad 0.054 \quad = \quad \$ \quad 4,026$$

643-6488 Service Contract - Pest Control	120
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Pest Control Service is run by Century Pest Control and costs approximately \$10 per month.

643-6498 Service Contract - Alarm System	440
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Sonitrol is the company that controls the alarm to the cart barn.

660-6605 Electricity	14,460
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Crowfield Golf Club currently uses electric golf carts that require daily charging. The estimate is based on a monthly average of \$1,205.

660-6615 Water & Sewer	1,100
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Water is provided by Charleston Water System and sewer service is provided by Berkeley County Water & Sanitation. The budget amount is based on a 30% allocation to the cart shed of the last twelve months of water and sewer bills.

680-6801 Building Repair	500
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The Cart barn will have normal repairs throughout the year.

680-6805 General Repairs & Maintenance	1,000
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The fleet of carts will require repairs throughout the year. Tires, brakes, windshields, etc.

740-7410 Insurance Building	845
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Building insurance is provided by S.C.M.I.R.F. It is budgeted based on the related cost per \$100 in value.

Buildings	\$	252,711
Contents		149,441
Total Estimated Value	\$	402,152

$$\$ 402,152 \quad / \quad 100 \quad \text{value} \quad = \quad 4,022 \quad \times \quad 0.2100 \quad = \quad \$ \quad 845$$

740-7415 Professional Tort Liability	1,267
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The City provides \$1,000,000 of tort liability insurance for all employees, the summary of the costs is below.

$$\$ 74,550 \quad \times \quad 0.01700 \quad = \quad \$ \quad 1,267$$

740-7425 Insurance - Inland Marine	1,442
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The City of Goose Creek maintains insurance on heavy equipment under the property schedules. The coverage and related costs, estimated to be \$.375 per \$100 in value for the fiscal year.

$$\text{Carts} \quad \$ \quad 384,434 \quad / \quad 100 \quad \times \quad 0.375 \quad = \quad \$ \quad 1,442$$

760-7620	General Operating Supplies	900
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This category includes the supplies to clean and maintain the golf carts. It also includes paint to mark the golf course.

\$	25	X	12	months	=	\$	300
\$	25	X	24	cases	=		600
							<u>\$ 900</u>

760-7640	Morale & Welfare	500
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This category provides the department with funds that will allow for various expenditures in an effort to promote harmony, communication and morale within the department.

780-7826	Small Equipment Purchase	-
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There are no plans for a small equipment purchase in 2021.

780-7830	Uniforms	750
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Uniform shirts are provided to the cart attendants.

780-7832	Employee Assessments	400
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All prospective City employee's are required to have a physical and a drug test prior to employment.

780-7840	Safety Equipment	250
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This category is for safety equipment for the Cart Department.

780-7857	Cart Lease	109,239
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Crowfield Golf Club has a lease agreement with Yamaha for seventy three golf carts that started in 2016.

Ezgo	\$	8,023	X	12	months	=	\$	96,276
Property Tax	\$	12,963	X	1	months	=		12,963
							<u>\$</u>	<u>109,239</u>

Budget Summary
Pro Shop
Department No. 645

Classification	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 120,824	\$ 177,300
Operating Expenditures	178,919	264,863
Total Budget	\$ 299,743	\$ 442,163

Personnel Expenditure Request
Pro Shop
Department No. 645

Code	Classification	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Golf Professional/Membership Director	\$ 54,190	\$ 60,000
	Assistant Golf Professional	34,904	40,000
	Assistant Golf Professional - NEW	-	40,000
	Pro Shop Attendant	8,750	8,750
	Pro Shop Attendant	8,250	8,250
	Pro Shop Attendant	4,500	4,500
	Pro Shop Attendant	4,500	4,500
	Performance Increases	2,877	-
	COLA 5%	-	8,300
	Total Salaries	\$ 117,971	\$ 174,300
620-6035	Annual Leave Reimbursement	2,853	3,000
	Total Salaries & Wages	\$ 120,824	\$ 177,300

Operating Expenditure Request
Pro Shop
Department No. 645

Code	Classification	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 14,740	\$ 38,468
620-6205	FICA	7,500	10,993
620-6210	Medicare	1,754	2,571
620-6235	SC Retirement System (SCRS)	20,638	31,479
620-6250	State Unemployment	188	263
620-6255	Workers' Compensation	6,170	9,412
620-6260	Employee Assistance Program	20	40
640-6401	Training and Education	1,500	4,000
643-6494	Service Contracts - Software	13,088	13,088
660-6601	Telephone	160	160
660-6605	Electricity	3,780	3,780
660-6615	Water & Sewer	1,726	1,726
680-6801	Building Repair	500	500
680-6805	General Repairs & Maintenance	2,250	2,250
700-7001	Vehicle Allowance	-	5,400
740-7410	Insurance - Building	481	672
740-7415	Professional Tort Liability	2,006	2,963
750-7515	Travel	1,250	2,500
760-7601	Office Supplies	300	300
760-7615	Computer Supplies	4,000	4,000
760-7620	General Operating Supplies	4,500	4,500
760-7625	Janitorial/Cleaning Supplies	6,000	6,000
760-7635	Dues and Subscriptions	1,550	2,300
760-7640	Morale & Welfare	250	250
780-7826	Small Equipment Purchases	4,500	4,500
780-7830	Uniforms	750	1,000
780-7832	Employee Assessments	250	250
780-7881	Cost of Goods Sold - Clothing	12,493	16,154
780-7882	Cost of Goods Sold - Accessories	12,715	16,007
780-7883	Cost of Goods Sold - Balls & Gloves	30,048	51,605
780-7884	Cost of Goods Sold - Golf Clubs	7,462	8,905
780-7885	Cost of Goods Sold - Merchandise	10,775	11,477
780-7886	Cost of Goods Sold - Tobacco	5,575	7,350
Total		\$ 178,919	\$ 264,863

600-6001 Salaries

174,300

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for one (1) PGA Golf Professional, (1) Assistant Professional, and three (4) Part Time Pro Shop Attendants.

Position	2022 Salary	2023 Approved Budget
Salaries		
Golf Professional/Membership Director	\$ 54,190	\$ 60,000
Assistant Golf Professional	34,904	40,000
Assistant Golf Professional - NEW	-	40,000
Pro Shop Attendant	8,750	8,750
Pro Shop Attendant	8,250	8,250
Pro Shop Attendant	4,500	4,500
Pro Shop Attendant	4,500	4,500
COLA 5%	-	8,300
Total Proposed Salary	\$ 115,094	\$ 174,300
Performance Increases	2,877	-
Total Budgeted Salaries	\$ 117,971	\$ 174,300

620-6201 Annual Leave Reimbursement

3,000

In accordance with City policy, employees may elect to be reimbursed in lieu of taking leave. The amount budgeted is the estimated amount that will be spent for leave reimbursement during the fiscal year.

620-6201 Health Insurance

38,468

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. Below is the summary of health and dental premiums paid by the city on behalf of employees.

	Premium					Annual Cost
Dental Insurance	\$ 175.00	x	4	employees	=	\$ 700
Health Insurance	9,442.00	x	4	employees	=	37,768
						<u>\$ 38,468</u>

620-6205 FICA

10,993

The City of Goose Creek is required to pay Social Security tax on gross salaries for all City employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 177,300 \times 6.20\% = \$ 10,993$$

620-6210 Medicare

2,571

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all City employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 177,300 \times 1.45\% = \$ 2,571$$

620-6235 SC Retirement System (SCRS)**31,479**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

$$\$ 174,300 \quad \times \quad 0.1806 \quad = \quad \$ 31,479$$

620-6250 State Unemployment**263**

The City of Goose Creek is currently under the direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate; therefore it is recommended that .50% of the first \$7,500 of each employee's salary is budgeted.

$$\$ 52,500 \quad \times \quad 0.5\% \quad = \quad \$ 263$$

620-6255 Workers' Compensation**9,412**

The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on .05 of total salary for the pro shop staff.

$$\$ 174,300 \quad \times \quad 0.0540 \quad = \quad \$ 9,412$$

620-6260 Employee Assistance Program**40**

The City of Goose Creek provides an employee assistance program for all full time employees. The only costs incurred by the City is an annual administration fee of \$10 per participating employee.

$$\$ 10 \quad \times \quad 4 \text{ employees} \quad = \quad \$ 40$$

640-6401 Training and Education**4,000**

The Golf Pro's will be required to continue their education at the PGA conference.

643-6494 Service Contracts - Software**13,088**

This category is used to pay for the point of sale software and SCGA Handicap software.

1-2-1 Marketing Website	\$ 1,428
Club Prophet Software	7,260
SCGA Handicap Software	4,400
	<hr/>
	\$ 13,088
	<hr/>

660-6601 Telephone**160**

The City receives basic telephone and long distance service from AT&T.

660-6605 Electricity**3,780**

Budgeted amount based on a monthly estimate of approximately \$315 per month. Allocated based on the Pro Shop at 10% of the club house square footage.

660-6615 Water & Sewer**1,726**

Water is provided by Charleston Water System and sewer service is provided by Berkeley County Water & Sanitation. The budget amount is based on 10% allocation to the Pro Shop of the last twelve months of water and sewer bills.

680-6801 Building Repair**500**

The City maintains Crowfield Golf Club to very high standards. We anticipate the Pro Shop will require minor repairs to maintain appearance and functionality.

680-6805 General Repairs & Maintenance**2,250**

This category provides for a variety of miscellaneous expenditures such as light bulbs, air filters and basic maintenance expenses for the City.

General	=	\$	250
Practice Center	=		500
Miscellaneous	=		1,500
		\$	<u>2,250</u>

700-7001 Vehicle Allowance**5,400**

Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$5,400 annually. The allowance provides official business transportation for the Golf Professional.

740-7410 Insurance - Building**672**

The City of Goose Creek maintains insurance on buildings and property by the SC Municipal Insurance and Risk Financing Fund. The coverage and related costs, estimated to be \$.157 per \$100 in value.

$$\$ 320,094 / 100 \times 0.2100 = \$ 672$$

740-7415 Professional Tort Liability**2,963**

The City provides \$1,000,000 of tort liability insurance for all employees, the summary of the costs is below.

$$\$ 174,300 \times 0.01700 = \$ 2,963$$

750-7515 Travel**2,500**

The golf professionals will be required to travel to training and seminars to maintain their qualifications.

760-7601 Office Supplies**300**

The Pro Shop anticipates spending \$300 for office supplies.

$$\$ 25 \times 12 \text{ months} = \$ 300$$

760-7615 Computer Supplies**4,000**

The Pro Shop anticipates purchasing 2 laptops.

760-7620 General Operating Supplies**4,500**

The Pro Shop anticipates spending \$4,500 for general operating supplies. The supplies include scorecards, pencils and other necessary items.

760-7625	Janitorial/Cleaning Supplies	6,000
This category is used for the janitorial and cleaning supplies necessary to keep the food and beverage preparation and service areas clean.		
760-7635	Dues and Subscriptions	2,300
The Pro Shop pays for miscellaneous dues and subscriptions throughout the year.		
	PGA Dues	\$ 1,500
	South Carolina Golf Association	200
	USGA / Other Dues	600
		<u>\$ 2,300</u>
760-7640	Morale & Welfare	1,000
This category provides the department with funds that will allow for various expenditures in an effort to promote harmony, communication and morale within the department.		
780-7826	Small Equipment Purchases	4,500
The main printer will need replaced in the Pro Shop during the budget year.		
780-7830	Uniforms	1,000
Uniform shirts are provided to the Pro Shop employees at an estimated cost of \$1000 for the year.		
780-7832	Employee Assessments	250
All prospective City employee's are required to have a physical and a drug test prior to employment.		
780-7881	Cost of Goods Sold - Clothing	16,154
This category is used to record the cost of clothing purchased for resale in the Pro Shop.		
780-7882	Cost of Goods Sold - Accessories	16,007
This category is used to record the cost of miscellaneous items purchased for resale in the Pro Shop.		
780-7883	Cost of Goods Sold - Balls & Gloves	51,605
This category is used to record the cost of balls and gloves purchased for resale in the Pro Shop. The estimate is based on the Cost of Goods Sold in relation to the total sales for this category.		
780-7884	Cost of Goods Sold - Golf Clubs	8,905
This category is used to record the cost of golf clubs purchased for resale in the Pro Shop.		
780-7885	Cost of Goods Sold - Merchandise	11,477
This category is used to record the cost of footwear and headwear purchased for resale in the Pro Shop.		
780-7886	Cost of Goods Sold - Tobacco	7,350
This category is used to record the cost of cigars and cigarettes purchased for resale in the Pro Shop.		

Budget Summary
Food & Beverage
Department No. 665

Classification	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 173,829	\$ 235,271
Operating Expenditures	340,955	487,638
Capital Outlay	-	-
Total Budget	\$ 514,784	\$ 722,909

Personnel Expenditure Request
Food & Beverage
Department No. 665

Code	Classification	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Dining room/Bar Manager	\$ 30,680	\$ 33,446
	Bartender/Server (1456 hours)	12,250	14,000
	Bartender/Server (1456 hours)	11,000	12,000
	Bartender/Server (1240 hours)	10,500	12,000
	Bartender/Server (1240 hours)	8,750	9,500
	Bartender/Server (1040 hours)	7,750	9,500
	Bartender/Server (1040 hours) - NEW	-	7,000
	Bartender/Server (1040 hours) - NEW	-	3,750
	Bartender/Server (1040 hours) - NEW	-	3,750
	Bartender/Server (900 hours)	5,900	-
	Bartender/Server (900 hours)	5,900	-
	Bartender/Server (900 hours)	5,900	-
	Chef	38,480	65,000
	Sous Chef - NEW	-	34,320
	Cook-part time (1240 hours)	14,480	14,480
	Cook-part time (1240 hours)	12,750	-
	Cook-part time (840 hours)	5,250	8,500
	COLA 5%	-	8,025
	Performance Increases	4,239	-
	Total	\$ 173,829	\$ 235,271

Operating Expenditure Request
Food & Beverage
Department No. 665

Code	Classification	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 18,604	\$ 28,851
620-6205	FICA	10,777	14,587
620-6210	Medicare	2,521	3,411
620-6235	SC Retirement System (SCRS)	29,665	42,490
620-6250	State Unemployment	375	563
620-6255	Workers' Compensation	8,857	12,705
620-6260	Employee Assistance Program	20	40
643-6494	Service Contract - Software	-	10,000
660-6601	Telephone	300	300
660-6605	Electricity	9,000	9,000
660-6610	Natural Gas	10,800	10,800
660-6615	Water And Sewer	1,200	1,200
680-6801	Building Repair	1,500	1,500
680-6805	General Repairs And Maintenance	1,500	1,500
740-7410	Insurance - Building	687	687
740-7415	Professional Tort Liability	2,955	4,000
740-7420	Insurance - Other	4,000	4,000
750-7520	License Fees	3,100	5,500
760-7620	General Operating Supplies	14,000	20,000
760-7625	Janitorial/Cleaning Supplies	6,000	6,500
780-7826	Small Equipment Purchases	3,500	5,000
780-7830	Uniforms	500	1,000
780-7832	Employee Assessments	500	500
780-7857	Food & Beverage Equipment Lease	4,152	4,152
780-7887	Cost Of Goods Sold - Food	75,186	103,404
780-7888	Cost Of Goods Sold - Beverages	17,487	25,000
780-7889	Cost Of Goods Sold - Beer	67,860	87,395
780-7890	Cost Of Goods Sold - Liquor	32,020	70,053
780-7891	Cost Of Goods Sold - Wine	13,889	13,500
Total		\$ 340,955	\$ 487,638

Capital Outlay Request
Food & Beverage
Department No. 665

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8060	Equipment	\$ -	\$ -
Totals		\$ -	\$ -

600-6001 Salaries

235,271

This expenditure category provides salaries for, one (1) full time Snack Bar Coordinator,(2) PT cooks and seven (7) bartender/servers.

Position	2022 Salary	2023 Approved Budget
Salaries		
Dining room/Bar Manager	\$ 30,680	\$ 33,446
Bartender/Server (1456 hours)	12,250	14,000
Bartender/Server (1456 hours)	11,000	12,000
Bartender/Server (1240 hours)	10,500	12,000
Bartender/Server (1240 hours)	8,750	9,500
Bartender/Server (1040 hours)	7,750	9,500
Bartender/Server (1040 hours) - NEW	-	7,000
Bartender/Server (1040 hours) - NEW	-	3,750
Bartender/Server (1040 hours) - NEW	-	3,750
Bartender/Server (900 hours)	5,900	-
Bartender/Server (900 hours)	5,900	-
Bartender/Server (900 hours)	5,900	-
Chef	41,517	65,000
Sous Chef - NEW	-	34,320
Cook-part time (1240 hours)	14,480	14,480
Cook-part time (1240 hours)	12,750	-
Cook-part time (840 hours)	5,250	8,500
COLA 5%	-	8,025
Performance Increases	4,239	-
Total Proposed Salary	\$ 176,866	\$ 235,271

620-6201 Health Insurance

28,851

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. Below is the summary of health and dental premiums paid by the city on behalf of employees.

	Annual Premium					Annual Cost
Dental Insurance	\$ 175.00	x	3	employee	=	\$ 525
Health Insurance	9,442.00	x	3	employee	=	28,326
						<u>\$ 28,851</u>

620-6205 FICA	14,587
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The City of Goose Creek is required to pay Social Security tax on gross salaries for all City employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\begin{array}{rccccccccc} \$ & & 235,271 & & \times & & 6.20\% & & = & & \$ & & 14,587 \end{array}$$

620-6210 Medicare	3,411
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The City of Goose Creek is required to pay Medicare tax on the gross salaries for all City employees. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\begin{array}{rccccccccc} \$ & & 235,271 & & \times & & 1.45\% & & = & & \$ & & 3,411 \end{array}$$

620-6235 SC Retirement System (SCRS)	42,490
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The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6250 State Unemployment	563
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The City of Goose Creek is currently under the direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate; therefore, it is recommended that .05% of the first \$7,500 of each employee's salary is budgeted.

$$\begin{array}{rccccccccc} \$ & & 112,500 & & \times & & 0.005 & & = & & \$ & & 563 \end{array}$$

620-6255 Workers' Compensation	12,705
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The effective rate for Golf employees will be .054% of total salaries.

620-6260 Employee Assistance Program	40
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In conjunction with the City's Drug Free Work Place Policy the City has arranged for confidential substance abuse counseling for all full time employees through the Earnest E. Kennedy Center at a cost of \$10.00 a year per each employee. This is professional counseling for substance abuse or employee emotional problems where they are work related or concerning family matters. It is entirely confidential and will provide for the well-being of all our employees.

$$\begin{array}{rccccccccc} \$ & & 10 & & \times & & 4 & \text{ employees} & & = & & \$ & & 40 \end{array}$$

643-6494 Service Contract - Software	10,000
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Crowfield Golf Club uses various software in its operations, these costs are allocated from the General Fund Information Technology Budget.

660-6601 Telephone	300
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The City receives basic telephone and long distance service from AT&T.

660-6605 Electricity	9,000
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Budgeted amount based on a monthly estimate of \$750 per month.

660-6610	Natural Gas	10,800
Budgeted amount is based on a monthly cost plus an anticipated 5% increase for gas used for cooking.		
	\$ 900 x 12 months = \$ 10,800	
660-6615	Water & Sewer	1,200
Water is provided by Charleston Water System and sewer service is provided by Berkeley County Water & Sanitation. The budget amount is based on 40% allocation to the Snack Bar of the last twelve months of water and sewer bills.		
680-6801	Building Repair	1,500
This category provides for a variety of expenditures for various building repairs that might be required during the year.		
680-6805	General Repairs & Maintenance	1,500
This category provides for a variety of miscellaneous expenditures such as light bulbs, air filters and basic maintenance expenses for the snack bar area.		
740-7410	Insurance - Building	687
Building insurance is provided by South Carolina Municipal Association Insurance Trust. It is budgeted based on the related cost of .157 per \$100 in value as follows:		
	Contents + Building	\$ 457,277
740-7415	Professional Tort Liability	4,000
The City provides \$1,000,000 of tort liability insurance for all employees, the summary of the costs is below.		
	\$ 235,271 x 0.01700 = \$ 4,000	
740-7420	Insurance - Other	4,000
The City maintains liquor liability insurance. Among other factors, annual premiums are determined by estimated alcohol sales.		
750-7520	License Fees	5,500
Food & Beverage must keep a liquor license, even years are \$3,100, odd years are \$5,500.		
760-7620	General Operating Supplies	20,000
The Food and Beverage Department purchases general operating supplies, Styrofoam cups, plates, glass, plastic, sugar, creamer, condiments, etc. that is used as part of the food service operation.		
760-7625	Janitorial/Cleaning Supplies	6,500
This category is used for the janitorial and cleaning supplies necessary to keep the food and beverage preparation and service areas clean.		
780-7826	Small Equipment Purchases	5,000
outdoor expansion will require new computers and printers		
780-7830	Uniforms	1,000
Uniform shirts are provided to the bar staff to provide a clean appearance.		

780-7832 Employee Assessments	500
All prospective City employee's are required to have a physical and a drug test prior to employment.	
780-7857 Food & Beverage Equipment Lease	4,152
Crowfield Golf Club has a lease agreement for a commercial grade dishwashing machine and ice machine. Minimum monthly payments are \$346 per month.	
780-7887 Cost of Goods Sold - Food	103,404
This is the estimated amount of food that the Food and Beverage Department plans to purchase for resale. The Grill will have a variety of items with different margins, those items will include Hot Dogs, bread and buns, sandwich building materials and snacks.	
780-7888 Cost of Goods Sold - Beverages	25,000
This category is used to record the cost of beverages purchased for resale in the Grille. The estimate is based on historical data.	
780-7889 Cost of Goods Sold - Beer	87,395
This category is used to record the cost of Beer purchased for resale in the Grille. This includes bottle, can and keg beers. The estimate is based on historical data.	
780-7890 Cost of Goods Sold - Liquor	70,053
This category is used to record the cost of liquor purchased for resale in the Grille. The estimate is based on historical data.	
780-7891 Cost of Goods Sold - Wine	13,500
This category is used to record the cost of wine purchased for resale in the Grille. The estimate is based on historical data.	
800-8060 Equipment	-
There are no anticipated expenditures for the budget year.	

Budget Summary
Recreation Enterprise Fund
Department of Recreation and Parks

Department No. 250

Recreational and Parks Revenues **\$ 4,314,539**

Recreational and Parks Expenditures

Classification	FY 2022	FY 2023
Salaries & Wages	\$ 1,685,045	\$ 1,928,799
Operating Expenditures	\$ 2,281,170	\$ 2,310,811
Capital Expenditures	<u>\$ 35,000</u>	<u>\$ 35,000</u>
Total Expenditures	<u>\$ 4,001,215</u>	<u>\$ 4,274,610</u>
Reserve	<u><u>\$ 9,177</u></u>	<u><u>\$ 39,929</u></u>

Recreation Enterprise Fund

SERVICE DELIVERY

The Recreation Enterprise Fund Administration Department provides the administrative and clerical support required for the general operations of the recreation center facilities.

PERFORMANCE GOALS

The Recreation Enterprise Fund strives to provide the highest level of recreation facilities for all ages of customers. It is the goal of the staff to not only provide outstanding customer service but to also provide an excellent recreation facility to ensure customer satisfaction.

BUDGET GOALS

Recreation Fund is an enterprise fund and the City of Goose Creek will ensure that all excess funds received by the Recreation Enterprise Fund are used to maintain and upgrade all facilities. The City of Goose Creek realizes that all projects can't be completed immediately and that projects must be prioritized based on available funds within the Recreation Enterprise Fund.

Recreation Enterprise Fund
2023 Budgeted Revenues and Expenditures

	FY 2022	FY 2023
Taxes	\$ 2,664,447	\$ 2,959,994
Community Center	240,500	247,300
Sports Programs	142,400	182,400
Concessions	6,200	8,000
Community Education & Programs	778,500	731,500
Special Events	47,000	47,000
Miscellaneous Revenue	100,845	124,845
Pool	30,500	13,500
Total Budgeted Revenues	<u>\$ 4,010,392</u>	<u>\$ 4,314,539</u>
Administration Expenditures	\$ 745,525	\$ 715,893
Maintenance Expenditures	1,218,492	1,321,663
Sports Programs Expenditures	377,438	429,888
Community Center Expenditures	391,113	474,382
Concession Expenditures	7,650	7,650
Pool	110,525	114,042
Tennis	57,625	17,625
Community Education & Programs Expenditures	1,087,247	1,193,467
Special Events Expenditures	5,600	-
Total Budgeted Expenditures	<u>\$ 4,001,215</u>	<u>\$ 4,274,610</u>
Estimated Reserve	<u>\$ 9,177</u>	<u>\$ 39,929</u>

Recreation Enterprise Fund
2023 Budgeted Revenues and Expenditures

	<u>FY 2022</u>	<u>FY 2023</u>
General Property Taxes	\$ 2,664,447	\$ 2,959,994
Pool Revenue	30,500	13,500
Tennis Revenue	7,500	7,500
Goose Creek Community Center	240,500	247,300
Baseball/Softball Programs	45,500	51,500
Basketball Programs	32,500	43,000
Cheerleading Programs	5,500	12,000
Football Programs	10,000	12,000
Soccer Programs	37,000	49,000
Volleyball Programs	5,000	6,000
Miscellaneous Sports Programs	6,900	8,900
Concessions	6,200	8,000
Community Education & Programs	771,000	724,000
Misc Special Events	47,000	47,000
State Government Shared Revenue	31,345	31,345
Government Grants	28,000	28,000
Interest Income	3,000	32,000
Other Charges for Services	6,500	1,500
Miscellaneous Revenues	32,000	32,000
	<hr/>	<hr/>
Total Budgeted Revenues	\$ 4,010,392	\$ 4,314,539
	<hr/>	<hr/>
Administration	\$ 745,525	\$ 715,893
Maintenance	1,218,492	1,321,663
Community Center	391,113	474,382
Sports Programs	377,438	429,888
Concession	7,650	7,650
Pool	110,525	114,042
Community Education & Programs	1,087,247	1,193,467
Special Events	5,600	-
Tennis	57,625	17,625
	<hr/>	<hr/>
Total Budgeted Expenditures	\$ 4,001,215	\$ 4,274,610
	<hr/>	<hr/>
Estimated Reserve	\$ 9,177	\$ 39,929
	<hr/>	<hr/>

Recreation Enterprise Fund Revenues

<u>Code</u>	<u>Classification</u>	FY 2022 Approved	FY 2023 Requested
300-3010	Real Property Taxes	\$ 509,639	\$ 588,448
300-3030	Vehicle Taxes	85,380	78,918
300-3011	City Recreation - Property Taxes	1,821,729	2,027,116
300-3031	City Recreation - Vehicle Taxes	209,298	224,512
300-3040	Real Property Taxes - Prior Year	35,431	36,156
300-3060	Penalties on Property Taxes	1,540	3,414
300-3070	Vehicle Taxes - Prior Year	1,430	1,430
465-4651	Annual Memberships - Pool	3,000	3,000
465-4652	Pool Guest Fees	2,000	4,000
465-4654	Pool Rental	6,500	6,500
465-4656	Pool Related Classes	19,000	-
481-4800	Memberships - Inside City/District	148,000	148,000
481-4801	Memberships - Outside City/District	11,000	11,000
481-4802	Personal Training Revenue	10,000	6,000
481-4803	Climbing Wall Revenue	-	500
481-4804	Vending Machine Revenue	1,500	2,800
481-4805	Program Fees Outside	42,000	50,000
481-4806	Misc. Fitness Events	1,000	1,000
481-4807	Exercise Class Registration	20,000	20,000
481-4808	Senior Citizens Exercise Class	7,000	8,000
483-4810	Baseball and Softball Registration	32,000	38,000
483-4811	Little League Registration	-	-
483-4812	Camps	500	500
483-4813	Baseball and Softball Sponsorships	13,000	13,000
485-4814	Basketball Registration	24,000	30,000
485-4816	Basketball Camp	4,500	6,500
485-4817	Basketball Sponsorship	4,000	6,500
487-4818	Cheerleading Registration	5,500	12,000
489-4819	Football Registration	7,500	9,500
489-4822	Football Sponsorships	2,500	2,500
491-4823	Soccer Registration	30,000	42,000
491-4824	Camps	500	500
491-4825	Soccer Sponsorship	6,500	6,500
493-4826	Volleyball	5,000	6,000
495-4827	Athletic Insurance Fees	400	400
495-4828	Tournament Revenue	2,500	2,500
495-4829	Miscellaneous Sports Events Fee	4,000	6,000
497-4851	Concession Stand Revenue - Community Center	1,000	3,000
497-4856	Concession Commission - Felkel Field	4,000	3,600
497-4857	Concession Commission - Foster Creek	800	1,000

<u>Code</u>	<u>Classification</u>	FY 2022 Approved	FY 2023 Requested
497-4858	Concession Commission - Dogwood	400	400
499-4828	Gymnastics Team Revenue	135,000	100,000
499-4830	Gymnastics Meet Revenue	15,000	15,000
499-4870	Dance Registration	55,000	27,000
499-4872	Yoga Registration	2,000	-
499-4873	Self Defense Registration	34,000	34,000
499-4874	Gymnastics Registration	450,000	455,000
499-4875	Half Pints Class Registration	50,000	50,000
499-4876	Summer Camp Registration	-	5,000
499-4877	Art Class Registration	4,000	10,000
499-4878	Tennis Lessons Registration	7,500	7,500
499-4880	Therapeutic Program Registration	4,000	6,000
499-4881	Specialty Classes Registration	22,000	22,000
501-4887	Spring Festival	3,000	3,000
501-4888	Fall Festival	20,000	20,000
501-4889	Sounds of Summer	2,000	2,000
501-4890	Fabulous Fourth in The Creek	4,000	4,000
501-4891	Halloween Festival	1,000	1,000
501-4892	Christmas Festival	5,000	5,000
501-4895	Miscellaneous Special Events	12,000	12,000
540-5429	Merchants Inventory Tax	5,627	5,627
540-5435	Manufacturer's Exemption Reimbursement	4,718	4,718
540-5440	Homestead Tax	21,000	21,000
550-5570	Miscellaneous Grant Proceeds	28,000	28,000
560-5610	Interest Income	3,000	32,000
570-5754	Rental Income	20,000	20,000
570-5756	Administration Fees	500	500
570-5770	Other Miscellaneous Income	6,000	1,000
580-5805	Transfer from Fund Balance	-	-
590-5902	Berkeley Senior Citizen Management Fee	12,000	12,000
590-5920	Donations	-	-
Total		\$ 4,010,392	\$ 4,314,539

300-3010 Real Property Taxes	588,448
A 10.5 mill tax has been added due to the City entering into a contractual agreement with the Goose Creek Recreation Commission to provide recreational services to the residents of the City of Goose Creek. Real property taxes are reduced by the Local Option Sales Tax credits. Tax credits are based on the sales tax credit times the total appraised property value.	
300-3030 Vehicle Taxes	78,918
Projection based on information obtained by City's Finance Director and past performance.	
300-3011 City Recreation - Property Taxes	2,027,116
Projection based on County's financial data and past performance.	
300-3031 City Recreation - Vehicle Taxes	224,512
Projection based on information obtained by City's Finance Director and past performance.	
300-3040 Real Property Taxes - Prior Year	36,156
Delinquent real estate and personal property taxes from the preceding years are collected by Berkeley County on behalf of the City.	
300-3060 Penalties on Property Taxes	3,414
Anticipated revenue this fiscal year.	
300-3070 Vehicle Taxes - Prior Year	1,430
Delinquent vehicle taxes from the preceding years are collected by Berkeley County on behalf of the City.	
465-4651 Annual Memberships - Pool	3,000
This represents the revenue from pool memberships purchased.	
465-4652 Pool Guest Fees	4,000
Anticipated revenue based on daily fees for guests using the pool.	
465-4654 Pool Rental	6,500
This represents rental of the pool for parties, special clients and special pool events.	
481-4800 Memberships - Inside City/District	148,000
The Goose Creek Community Center offers annual memberships to residents of the City and District. Resident memberships are for the weight-training area, cardio-deck, walking track, climbing wall and basketball gym. Resident youth membership is also available for the basketball gym and climbing wall. Adult membership is \$60 per person annually. Resident youth membership is \$25 annually per person.	
481-4801 Memberships - Outside City/District	11,000
The Goose Creek Community Center annual memberships to residents outside of the City and District. Non-Resident memberships are for the weight-training area, cardio-deck, walking track, climbing wall and basketball gym. Non-resident youth membership is also available for the basketball gym and climbing wall. Non-resident youth membership is \$175 annually. Outside Adult residents pay \$375 per year.	

481-4802 Personal Training Revenue	6,000
The Goose Creek Community Center offers personal training from three different certified instructors. Three different packages are offered: 30 min=\$32 1hr=\$45 4/30 min=\$99 and 3/45 min=\$99. This represents on average the amount made from personal training.	
481-4803 Climbing Wall Revenue	500
Free to members. \$2 guest fee	
481-4804 Vending Machine Revenue	2,800
This represents revenue that is collected from drink machines at the Community Center and the Activity Center in a year.	
481-4805 Program Fees Outside	50,000
This account constitutes the revenue anticipated for any and all fees regarding all outside district residents registering for any program and sports.	
481-4806 Misc. Fitness Events	1,000
This account will include any fitness events that take place during the year.	
481-4807 Exercise Class Revenue	20,000
This account will show the revenue produced from all aerobics classes offered at the Community Center and Activity Center. For example: Zumba and aerobics. These classes are offered 5 days a week.	
481-4808 Senior Citizens Exercise Class	8,000
This account represents the revenue produced from a seniors exercise class called Easy Does It.	
483-4810 Baseball and Softball Registration	38,000
The Goose Creek Recreation Center offers baseball and softball programs. These programs are offered in the Fall and Spring seasons.	
483-4812 Camps	500
Revenue received from baseball and softball camps throughout the year.	
483-4813 Baseball and Softball Sponsorships	13,000
Sponsorships are solicited from area businesses for the baseball and softball teams. Team sponsorships are \$250.00 per team.	
485-4814 Basketball Registration	30,000
The Goose Creek Recreation Center offers basketball programs. These programs are offered in the Winter and Spring seasons.	
485-4816 Basketball Camp Revenue	6,500
The Goose Creek Recreation Center offers various basketball camps to individuals wishing to excel in the basketball programs.	
485-4817 Basketball Sponsorship	6,500
The Goose Creek Recreation Center accepts sponsorships for youth basketball teams. Teams sponsorships are \$250.00 per team.	

487-4818 Cheerleading Registration	12,000
The Goose Creek Recreation Center offers cheerleading programs for individuals for a registration fee of \$45 plus uniform per participant.	
489-4819 Football Registration	9,500
The Goose Creek Recreation Center offers football programs for individuals for a price of \$45 or \$60 per participant depending on the age group.	
489-4822 Football Sponsorships	2,500
The Goose Creek Recreation Center accepts sponsorships for the football teams. Team sponsorships are \$250.00 per team.	
491-4823 Soccer Registration	42,000
The Goose Creek Recreation Center offers soccer programs in the Fall and Spring Seasons.	
491-4824 Camps	500
This account is used for income from any special event camp such as soccer, volleyball, and baseball.	
491-4825 Soccer Sponsorship	6,500
The Goose Creek Recreation Center accepts team for each season. Teams sponsorships are \$250.00 per team.	
493-4826 Volleyball Registration	6,000
This account represents all revenue from middle volleyball registration and coed volleyball leagues.	
495-4827 Athletic Insurance Fees	400
The Goose Creek Recreation Center provides insurance for participants who do not have medical insurance coverage. This coverage is provided through Pearce & Pearce.	
495-4828 Tournament Revenue	2,500
The Goose Creek Recreation Center hosts tournaments throughout the year for baseball, softball, basketball and soccer.	
495-4829 Miscellaneous Sports Events Fee	6,000
The Goose Creek Recreation Center charges a fee to participate in the various special sports such as pickleball.	
497-4851 Concession Stand Revenue - Community Center	3,000
The Goose Creek Recreation Center offers snacks and beverages for sale at the vending machines located at the community center.	
497-4856 Concession Commission - Felkel Field	3,600
The Goose Creek Recreation Center receives a vendor fee from a company that operates the concession stands at Felkel Field during sporting events.	
497-4857 Concession Commission - Foster Creek Park	1,000
The Goose Creek Recreation Center receives a vendor fee from a company that operates the concession stands at Foster Creek during sporting events.	

497-4858 Concession Commission - Dogwood	400
The Goose Creek Recreation Center receives a vendor fee from a company that operates the concession stands at Dogwood Park during sporting events.	
499-4828 Gymnastics Team Revenue	100,000
This account is used for revenue from gymnastics team competition fees.	
499-4830 Gymnastics Meet Revenue	15,000
The Gymnastics program will host 1-2 meets per year and this line item represents the revenue produced from those meets.	
499-4870 Dance Registration	27,000
The Goose Creek Recreation Center offers various dance classes throughout the year.	
499-4872 Yoga Registration	-
The Goose Creek Recreation Center offers yoga classes.	
499-4873 Self Defense Registration	34,000
The Goose Creek Recreation Center offers self defense classes.	
499-4874 Gymnastics Registration	455,000
The Goose Creek Recreation Center offers gymnastic classes.	
499-4875 Half Pints Class Registration	50,000
The Goose Creek Recreation Center offers a half pint pre-school program. This recreational and education program is for three to five year olds and is geared toward the development and social needs of preschoolers.	
499-4876 Summer Camp Registration	5,000
This account is for Summer Camp Registration Fees.	
499-4877 Art Class Registration	10,000
The Goose Creek Recreation Center offers various art classes for individuals.	
499-4878 Tennis Lessons Registration	7,500
The Goose Creek Recreation Center offers tennis lessons.	
499-4880 Therapeutic Programs Registration	6,000
The Goose Creek Recreation Center offers programs for individuals with exceptional needs.	
499-4881 Specialty Classes Registration	22,000
The Goose Creek Recreation Center offers special classes such as shag lessons, dog obedience classes, knitting, CPR, drum and guitar lessons, ballroom dancing, etc.	
501-4887 Spring Festival	3,000
This account represents all monies accrued from vendors and sponsors for the Spring Festival.	
501-4888 Fall Festival	20,000
This account represents all monies accrued from vendors and sponsors for the Fall Festival.	

501-4889 Sounds of Summer	2,000
This account represents all money that is taken from vendors and sponsors for the Spring Concert	
501-4890 Fabulous Fourth in The Creek	4,000
The Goose Creek Recreation Center along with the City hosts an annual July 4th festival called "Fabulous Fourth in the Creek". The event features musical groups, jump castles, food vendors and fireworks. Revenue is based on sponsors, souvenir sales, food vendors, etc.	
501-4891 Halloween Festival	1,000
The Goose Creek Recreation Center hosts a Halloween festival and this revenue is from sponsorships.	
501-4892 Christmas Festival	5,000
Sponsorships for Holiday events	
501-4895 Miscellaneous Special Events	12,000
The Goose Creek Recreation Center hosts several special events throughout the year to include an Easter egg hunt, kids fest daddy/daughter dance, craft shows, etc.	
540-5429 Merchant's Inventory Tax	5,627
This tax revenue is provided by Berkeley County.	
540-5435 Manufacturer's Exemption Reimbursement	4,718
This tax revenue is provided by Berkeley County.	
540-5440 Homestead Tax	21,000
This tax revenue is provided by Berkeley County.	
550-5570 Miscellaneous Grant Proceeds	28,000
This grant will be used to complete playground installation in two (2) parks.	
560-5610 Interest Income	32,000
The Goose Creek Recreation Center's cash management program consolidates all city funds in overnight funds with the bank to maximize the amount of investment income. Interest income estimates come from the CFO.	
570-5754 Rental Income	20,000
The Goose Creek Recreation Center offers recreation center facilities for rent. Individuals may rent rooms at the Recreation Center, Activity Center and the Senior Center for a nominal fee. Athletic fields can also be rented.	
570-5756 Administration Fees	500
The Goose Creek Recreation Center charges late fees on class registration.	
570-5770 Other Miscellaneous Income	1,000
Revenue for this category is based on daily passes and misplaced passes at the Goose Creek Recreation Center and rebates and refunds.	
590-5902 Berkeley Senior Citizens Management Fee	12,000
Berkeley County Government pays this fee for the maintenance of the Senior Center.	
Total Revenue	4,314,539

Budget Summary
Recreation Enterprise Fund
Administration Department
Department No. 250-615

<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
Expenditures		
Salaries and Wages	\$ 274,715	\$ 276,656
Operating Expenditures	470,810	439,237
Total	\$ 745,525	\$ 715,893

Personnel Expenditure Request
Recreation Enterprise Administration Department
Department No. 250-615

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
600-6001	Salaries		
	Director	\$ 93,500	\$ 100,384
	Assistant Recreation Director	80,000	74,083
	Office Manager	49,000	50,831
	Night Manager	33,916	35,612
	Daytime Lead Customer Service Specialist	11,440	15,747
	Performance Increase	6,859	-
	Salaries Total	\$ 274,715	\$ 276,656

Operating Expenditure Request
Recreation Enterprise Fund Administration Department
Department No. 250-615

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
620-6201	Health Insurance	\$ 33,808	\$ 35,312
620-6205	FICA - Employer	17,032	17,153
620-6210	Medicare - Employer	3,983	4,012
620-6235	SC Retirement System (SCRS)	43,745	49,964
620-6245	Tuition Reimbursement	-	-
620-6250	State Unemployment	500	500
620-6255	Workers' Compensation	6,932	7,663
620-6260	Employee Assistance	40	60
640-6401	Training & Seminars	3,000	3,000
640-6420	Audit	3,100	3,550
640-6425	Legal	1,000	1,000
640-6440	Engineering	500	500
640-6445	Other Professional Services	-	-
643-6450	Service Contract - Misc.	10,000	10,000
643-6470	Service Contracts - Copier	3,500	3,500
643-6488	Service Contracts - Pest Control	1,200	200
643-6489	Service Contracts - Fire Alarms & Extinguishers	2,000	2,000
643-6494	Service Contract - Software	40,750	57,120
644-6499	Internet Service	1,800	1,800
660-6601	Telephone	13,500	13,500
660-6605	Electricity	80,000	80,000
660-6615	Water & Sewer	8,500	12,500
680-6801	Building Repair	22,000	22,000
680-6805	General Repair & Maintenance	4,500	4,500
680-6820	Small Equipment Repair	1,000	1,000
690-6901	Rental of Equipment	500	500
700-7001	Vehicle Allowance	13,200	13,200
700-7005	Vehicle Gas - Unleaded	750	750
700-7025	Vehicle Repair - In	250	250
700-7030	Vehicle Maintenance	250	500
700-7075	Vehicle Tires	500	500
740-7401	Insurance Vehicle	1,100	1,100
740-7405	Insurance - Vehicle Comprehensive & Collision	200	200
740-7410	Insurance - Building	17,500	17,500
740-7415	Insurance - Professional & Tort Liability	4,670	4,703
740-7425	Insurance - Inland Marine	1,100	1,100
750-7501	Advertising	750	750
750-7510	Printing and Publications	10,000	10,000

Operating Expenditure Request
Recreation Enterprise Fund Administration Department
Department No. 250-615

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
750-7515	Travel	\$ 2,500	2,500
760-7601	Office Supplies	4,000	4,000
760-7610	Postage	1,000	1,000
760-7615	Computer Supplies	2,500	2,500
760-7620	General Operating Supplies	4,500	4,500
760-7625	Janitorial/Cleaning Supplies	8,000	8,000
760-7635	Dues & Subscriptions	6,000	6,000
760-7640	Morale and Welfare	3,000	3,000
780-7826	Small Equipment Purchases	4,750	4,750
780-7830	Uniforms	2,000	2,000
780-7832	Employee Assessments	300	-
780-7835	Public Notices	100	100
780-7840	Safety Equipment	1,000	1,000
780-7894	Miscellaneous Expenditures	3,000	3,000
850-8501	Bank Credit Card Fees	15,000	15,000
860-8601	Operating Transfer	60,000	-
Total		\$ 470,810	\$ 439,237

600-6001 Salaries**276,656**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The classification and compensation plan is based upon specific job classification thus the employee will be referred to by title.

<u>Position</u>	2022 Salaries	COLA	2023 Approved Budget
Salaries			
Director	\$ 95,604	\$ 4,780	\$ 100,384
Assistant Recreation Director	70,555	3,528	74,083
Office Manager	48,410	2,421	50,831
Night Manager	33,916	1,696	35,612
Daytime Lead Customer Service Specialist	14,997	750	15,747
Performance Increases	-	-	-
TOTAL	\$ 263,482	\$ 13,174	\$ 276,656

600-6035 Annual Leave**-**

In accordance with City policy, employees may elect to be reimbursed in lieu of taking annual leave.

620-6201 Health Insurance**35,312**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

620-6205 FICA - Employer**17,153**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all Administration Department

620-6210 Medicare - Employer**4,012**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Administration Department

620-6235 SC Retirement System (SCRS)**49,964**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6245 Tuition Reimbursement

The City of Goose Creek provides tuition reimbursement of up to \$5,000 per employee. We do not anticipate any reimbursement this year.

620-6250 State Unemployment**500**

The City of Goose Creek is currently under the direct reimbursement method with the South Carolina State Unemployment Commission. There is no current experience rate. This line item is budgeted for the entire Recreation Department.

620-6255 Workers' Compensation**7,663**

The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current Workers' Compensation. The premium is based on the type of position.

620-6260 Employee Assistance	60
This account provides for confidential counseling for employees. In conjunction with the City's Drug Free Work Place Policy the City has arranged for confidential substance abuse counseling for all employees through the Earnest E. Kennedy Center at a cost of \$10.00 a year per each employee.	
640-6401 Training & Seminars	3,000
This category provides for Administration Department personnel attendance at workshops and seminars for increasing knowledge in their position.	
640-6420 Audit	3,550
This category provides for the Administration Department's portion of the annual financial audit.	
640-6425 Legal	1,000
A law firm occasionally provides legal services for the City.	
640-6440 Engineering and Planning	500
These will include expenses for different parks.	
640-6445 Other Professional Services	-
This category is based on past estimates for professional services.	
643-6450 Service Contracts - Misc.	10,000
The Administration Department uses this account to for the maintenance contract on the heating, ventilation, and air conditioning systems of the recreation complex with Goose Creek Heating and Air.	
643-6470 Service Contracts - Copier	3,500
The Administration Department has a monthly maintenance contract plus cost of copies.	
643-6488 Service Contracts - Pest Control	200
This category provides for the monthly pest control service contract at the Recreation Center and Activity Center.	
643-6489 Service Contracts - Fire Alarms & Extinguishers	2,000
This category provides for the yearly servicing of the fire extinguishers and alarm system at the Recreation Center and	
643-6494 Service Contract - Software	57,120
This account represents the fees due for Etrak services for all registrations done at the Community Center, Activity Center and Pool. This account also accounts for the Recreation Department's allocation of software paid by the General Fund, including but not limited to general ledger.	
644-6499 Internet Service	1,800
The Recreation Center maintains internet service through Comcast, Tyler Technologies and Etrak.	
660-6601 Telephone	13,500
The City receives basic telephone and long distance service. The City also maintains cellular telephones for the staff.	
660-6605 Electricity	80,000
Berkeley Electric Cooperative is the electricity provider for the Recreation Center. The budgeted amount is based on a monthly average.	
660-6615 Water & Sewer	12,500
Sewer service is provided by Berkeley County Water & Sanitation.	

680-6801 Building Repair	22,000
The City maintains the Recreation Center to very high standards. We anticipate that the Recreation Center will require minor repairs to maintain appearance and functionality. Also includes some repair work needed to the roof at the Rec Center (\$10,000).	
680-6805 General Repairs and Maintenance	4,500
We maintain the Recreation Center on a daily basis. General repairs such as light bulbs, ceiling repairs, etc. may be	
680-6820 Small Equipment Repair	1,000
From time to time it is necessary to repair certain items which are not under a maintenance contract such as office furniture, file cabinets, safes, etc.	
690-6901 Rental of Equipment	500
This account provides for the rental of equipment such as scaffolding to repair lights and air conditioning units.	
700-7001 Vehicle Allowance	13,200
Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$13,200 annually. The allowance provides official business transportation for the Director and Assistant Director.	
700-7005 Vehicle Gas - Unleaded	750
Provides gasoline for two vehicles in the Recreation Fleet.	
700-7025 Vehicle Repair - Out	250
In order to maintain the condition and appearance of the Administration Department vehicles.	
700-7030 Vehicle Maintenance	500
Maintenance of the administration vehicles done by providers, other than the City garage.	
700-7075 Vehicle Tires	500
This account provides for new tires for the Administration Department vehicles.	
740-7401 Insurance Vehicle	1,100
The City has liability insurance for seven vehicles which is provided by the S.C. Municipal Insurance and Risk Financing Fund.	
740-7405 Insurance - Vehicle Comprehensive & Collision	200
The Administration Department has this coverage on two vehicles.	
740-7410 Insurance - Building	17,500
Building insurance is provided by South Carolina Municipal Association Insurance Trust.	
740-7415 Insurance - Professional & Tort Liability	4,703
The City provides \$1,000,000 of tort liability insurance for all employees.	
740-7425 Insurance - Inland Marine	1,100
The City maintains additional insurance on equipment. The cost is \$.375 per \$100 for the fiscal year.	
750-7501 Advertising	750
The Goose Creek Recreation Center's estimated advertising costs for the fiscal year is \$750.	

750-7510 Printing and Publications	10,000
This covers the costs of all printing needs and materials. This includes the addition of a Yearly Information Guide that will be printed to better advertise our programs/events and classes to the public.	
750-7515 Travel	2,500
To accommodate travel expenses for the Administration Department to attend training and conferences.	
760-7601 Office Supplies	4,000
The Administration Department anticipates buying office supplies such as pencils, pens, copy paper, calculator tape, paper clips, stationery, envelopes, and any other office supplies that are required.	
760-7610 Postage	1,000
This account provides for postage for general mailings.	
760-7615 Computer Supplies	2,500
This account provides for any and all computer supplies needed for the Administration Department.	
760-7620 General Operating Supplies	4,500
The Administration Department will purchase general supplies to accommodate day-to-day work related duties.	
760-7625 Janitorial/Cleaning Supplies	8,000
The Administration Department will maintain the Recreation Center on a daily basis. This will be used for cleaning chemicals, janitorial needs, weight equipment cleaning needs, etc.	
760-7635 Dues & Subscriptions	6,000
This account is utilized to further the professionalism of staff personnel through select professional publications and subscriptions. It also covers membership fees for participation in various organizations and associations. Christmas equipment storage will also come out of this line item.	
760-7640 Morale and Welfare	3,000
This category provides the Administration Department with funds that will allow for various expenditures such as dinners, picnics, service awards and flowers for special occasions, in an effort to promote harmony, communication and morale within the department.	
780-7826 Small Equipment Purchases	4,750
During the year it is anticipated that the Administrative Department will spend funds to replace small equipment and non capital expenditure items. Additionally, the Administrative Department anticipates spending	
780-7830 Uniforms	2,000
The City provides uniforms for the administration staff.	
780-7832 Employee Assessments	-
In conjunction with the City's Drug Free Work Policy, the City requires all employees to have a pre-employment drug screening.	

780-7835 Public Notices	100
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The City advertises holidays to inform the public when the Recreation Center will be closed and for employment opportunities when available.

780-7840 Safety Equipment	1,000
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This account is used for any and all equipment needed to make sure safety precautions are taken around the Community Center.

780-7894 Miscellaneous Expenditures	3,000
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This category provides for the fees associated with solid waste and fire fees.

850-8501 Bank Credit Card Fees	15,000
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The City of Goose Creek must pay bank fees associated with the transactions, deposits, daily repurchase agreements and credit card fees.

860-8601 Operating Transfer	-
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This transfer to the General Fund to cover administrative expenses and overhead associated with the Recreation Department.

Budget Summary
Recreation Enterprise Fund
Maintenance Department
Department No. 250-641

<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
Expenditures		
Salaries and Wages	\$ 537,259	\$ 605,761
Operating Expenditures	646,233	656,902
Capital Outlay	35,000	59,000
Total	\$ 1,218,492	\$ 1,321,663

Personnel Expenditure Request
Recreation Enterprise Fund Maintenance Department
Department No. 250-641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
600-6001	Salaries		
	Asst. Parks Director	\$ 64,000	\$ 70,266
	Building Supervisor	39,175	41,998
	Maintenance Supervisor	45,999	50,713
	Groundskeeper II	37,259	42,282
	Maintenance Technician II	31,587	36,254
	Maintenance Technician II	28,080	34,944
	Lead Groundskeeper	28,342	34,944
	Groundskeeper II	30,166	34,726
	Groundskeeper I	26,499	31,668
	Groundskeeper I	26,499	31,668
	Groundskeeper I	26,499	31,668
	Custodian	26,641	33,590
	Custodian	29,253	30,576
	Custodian	25,336	30,576
	Custodian	24,500	30,576
	Part Time Laborer	11,440	13,104
	Part Time Custodian	11,440	13,104
	Part Time Custodian	11,440	13,104
	Performance Increase	13,104	-
Salaries Total		\$ 537,259	\$ 605,761

Operating Expenditure Request
Recreation Enterprise Fund Maintenance Department
Department No. 250-641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
600-6035	Annual Leave	\$ 9,000	\$ 1,200
600-6040	Overtime Pay	-	5,000
620-6201	Health Insurance	108,513	131,189
620-6205	FICA - Employer	33,310	37,942
620-6210	Medicare- Employer	7,790	8,873
620-6235	SC Retirement System (SCRS)	78,115	110,520
620-6255	Workers' Compensation	13,243	17,266
620-6260	Employee Assistance	150	160
640-6401	Training & Seminars	2,000	2,000
640-6445	Other Professional Services	1,000	1,000
643-6450	Service Contract - Misc.	1,000	1,000
643-6456	Service Contract- Grass Cutting	35,000	60,000
643-6488	Service Contract - Pest Control	1,500	500
643-6489	Service Contract - Fire Extinguishers	1,000	1,000
660-6601	Telephones	4,000	4,000
660-6605	Electricity	41,000	48,000
660-6610	Natural Gas	3,500	3,500
660-6615	Water & Sewer	9,500	6,500
680-6801	Building Repair	6,000	5,000
680-6805	General Repairs & Maintenance	22,000	22,000
680-6820	Small Equipment Repair	9,000	5,000
690-6901	Rental of Equipment & Vehicles	19,000	19,000
700-7001	Vehicle Allowance	6,000	6,000
700-7005	Vehicle Gas-Unleaded	5,250	6,000
700-7010	Vehicle Gas- Diesel	3,500	4,000
700-7020	Vehicle Oil and Lube	500	500
700-7025	Vehicle Maintenance - Out	2,000	2,000
700-7030	Vehicle Maintenance - In	2,500	2,500
700-7070	Vehicle Tire Repair	500	500
700-7075	Vehicle Tires	750	750
720-7201	Machine - Diesel	500	500
720-7205	Machine - Unleaded	500	500
720-7210	Machine - Oil and Lube	750	750
720-7215	Machine - Repair Out	2,000	2,000
720-7220	Machine - Repair In	1,000	2,000
720-7225	Machine Tires	500	500
720-7235	Machine Tire Repair	500	500
740-7401	Insurance Vehicle	7,200	7,200
740-7405	Insurance - Vehicle Comp. & Coll.	1,300	1,348
740-7410	Insurance - Building	2,700	2,720
740-7415	Insurance - Prof & Tort Liability	9,133	10,298
740-7425	Insurance - Inland Marine	1,200	1,200

Operating Expenditure Request
Recreation Enterprise Fund Maintenance Department
Department No. 250-641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
750-7515	Travel & Lodging	\$ 1,500	\$ 1,500
760-7601	Office Supplies	1,500	1,000
760-7615	Computer Supplies	8,000	500
760-7625	Janitorial/Cleaning Supplies	4,500	4,500
760-7635	Yearly Dues & Subscriptions	500	500
760-7640	Morale and Welfare	2,000	2,000
760-7607	Debt Retirement	40,492	-
780-7816	Chemicals	9,500	9,500
780-7826	Small Equipment Purchase	7,000	7,000
780-7830	Employee Uniforms	8,000	8,000
780-7832	Employee Assessments	500	-
780-7835	Public Notices	500	500
780-7840	Safety Equipment	2,000	2,000
780-7851	Landscaping and Field Maintenance	80,000	60,000
780-7857	Lease Equipment	12,000	10,120
780-7860	Shop Supplies	6,500	6,500
840-8401	Interest Expense	7,837	866
Total		\$ 646,233	\$ 656,902

Capital Outlay Request
Recreation Enterprise Fund Maintenance Department
Department No. 250-641

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
800-8058	Construction in Progress	\$ 35,000	\$ -
800-8060	Equipment	-	22,000
800-8065	Vehicles	-	37,000
Total		\$ 35,000	\$ 59,000

600-6001 Salaries**605,761**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The Classification and compensation plan is based upon specific job classifications thus the employee will be referred to by title.

<u>Position</u>	2022 Salaries	COLA	2023 Requested Salaries
Salaries			
Asst. Parks Director	\$ 66,920	\$ 3,346	\$ 70,266
Building Supervisor	39,998	2,000	41,998
Maintenance Supervisor	48,298	2,415	50,713
Groundskeeper II	40,269	2,013	42,282
Maintenance Technician II	34,528	1,726	36,254
Maintenance Technician II	33,280	1,664	34,944
Lead Groundskeeper	33,280	1,664	34,944
Groundskeeper II	33,072	1,654	34,726
Groundskeeper I	30,160	1,508	31,668
Groundskeeper I	30,160	1,508	31,668
Groundskeeper I	30,160	1,508	31,668
Custodian	31,990	1,600	33,590
Custodian	29,120	1,456	30,576
Custodian	29,120	1,456	30,576
Custodian	29,120	1,456	30,576
Part Time Laborer	12,480	624	13,104
Part Time Custodian	12,480	624	13,104
Part Time Custodian	12,480	624	13,104
Performance Increase			-
TOTAL	\$ 576,915		\$ 605,761

600-6035 Annual Leave**1,200**

In accordance with City policy, employees may elect to be reimbursed in lieu of taking annual leave.

600-6040 Overtime Pay**5,000**

Overtime allotted for Special Events

600-6055 Holiday Pay**-**

There will be no expenditures this fiscal year.

620-6201 Health Insurance**131,189**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

620-6205 FICA - Employer**37,942**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all Maintenance Department employees. The current FICA rate is 6.20% of gross salaries.

620-6210 Medicare - Employer	8,873
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The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Maintenance Department employees. The current Medicare rate is 1.45% of gross salaries.

620-6235 SC Retirement System (SCRS)	110,520
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Employer portion for 2022.

620-6255 Workers' Compensation	17,266
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Rate based on type of position.

620-6260 Employee Assistance	160
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\$10 per full time employee

640-6401 Training & Seminars	2,000
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This category provides additional training and seminars to the Maintenance Department.

640-6445 Other Professional Services	1,000
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This is based on past and current estimates of other professional services such as pond and weed control.

643-6450 Service Contracts - Misc.	1,000
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This account provides for any and all service contracts that do not fall under grass cutting, pest control and fire alarms.

643-6456 Service Contract - Grass Cutting	60,000
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This account provides for the services of a vendor to cut and maintain the grass at Recreation Department parks and facilities.

643-6488 Service Contract - Pest Control	500
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This category provides for the monthly pest control service contract.

643-6489 Service Contract - Fire Extinguishers	1,000
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This category provides for the yearly servicing of the fire extinguishers and alarm systems.

660-6601 Telephones	4,000
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The City receives basic telephone and long distance service. The City also maintains cellular telephones for the staff.

660-6605 Electricity	48,000
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This is an estimated cost for electricity for all maintenance buildings and security lights at the fields. This includes all parks and fields.

660-6610	Natural Gas	3,500
This is an estimated cost for natural gas to be used for the maintenance building throughout the year.		
660-6615	Water & Sewer	6,500
Sewer service is provided by Berkeley County Water & Sanitation.		
680-6801	Building Repair	5,000
Funds for Maintenance Shop repairs		
680-6805	General Repairs & Maintenance	22,000
This account provides for the purchase of supplies to repair items in the parks, playgrounds and other recreation facilities. Items include, lumber, nuts, bolts, paint, etc.		
680-6820	Small Equipment Repair	5,000
This account provides for the purchase of parts to repair small equipment such as lawn mowers, weed eaters, blowers, etc.		
690-6901	Rental of Equipment & Vehicles	19,000
This account provides for the rental of equipment such as sod cutters, light towers for festivals, etc.		
700-7001	Vehicle Allowance	6,000
Vehicles amortized over a useful life of 48 months, as well as, normal expenses such as gasoline, insurance, general maintenance and tires indicate an average cost of \$6,000 annually. The allowance provides official business transportation for the Asst. Parks Director.		
700-7005	Vehicle Gas - Unleaded	6,000
This account provides for the purchase of unleaded gas for all Maintenance vehicles.		
700-7010	Vehicle Gas - Diesel	4,000
This account provides for the purchase of diesel fuel for all Maintenance vehicles.		
700-7020	Vehicle Oil and Lube	500
This account is used for any materials needed for oil Maintenance on all recreation vehicles.		
700-7025	Vehicle Maintenance - Out	2,000
This account provides for the maintenance of trucks and automobiles.		
700-7030	Vehicle Maintenance - In	2,500
This account is used for maintenance vehicle repairs.		
700-7070	Vehicle Tire Repair	500
This account is used for the repair of tires for all Maintenance vehicles.		
700-7075	Vehicle Tires	750
This account is used for any tire replacement for any of the Maintenance Department vehicles.		
720-7201	Machine - Diesel	500
This account is used for any diesel that needs to be purchased for any small equipment.		

720-7205 Machine - Unleaded	500
This account is used for the purchase of any small equipment that needs unleaded gas.	
720-7210 Machine - Oil and Lube	750
This account is used for any materials needed for oil maintenance on all small equipment.	
720-7215 Machine Repair - Out	2,000
This account provides for the maintenance of small equipment.	
720-7220 Machine Repair - In	2,000
This account is used for maintenance equipment repairs.	
720-7225 Machine Tires	500
This account is used for any tire replacement for any of the Recreation Department equipment.	
720-7235 Machine Tire Repair	500
This account is used for the repair of tires for all Maintenance equipment.	
740-7401 Insurance Vehicle	7,200
The City has liability insurance for seven vehicles which is provided by the S.C. Municipal Insurance and Risk Financing Fund.	
740-7405 Insurance - Vehicle Comprehensive & Collision	1,348
The Recreation Department has this coverage on all Maintenance vehicles.	
740-7410 Insurance - Building	2,720
Building insurance is provided by South Carolina Municipal Association Insurance Trust. This covers the structures on Felkel Field, Dogwood Park and Foster Creek.	
740-7415 Insurance - Professional & Tort Liability	10,298
The City provides \$1,000,000 of tort liability insurance for all employees.	
740-7425 Insurance - Inland Marine	1,200
The City maintains additional insurance on heavy equipment.	
750-7515 Travel and Lodging	1,500
This account allows the Facility Superintendent and the Maintenance staff the opportunity to travel to State and National Conventions.	
760-7601 Office Supplies	1,000
This account is used to purchase office supplies for the Maintenance building.	
760-7615 Computer Supplies	500
This line item is for computer needs in Division	
760-7625 Janitorial/Cleaning Supplies	4,500
This account is used to purchase cleaning and janitorial supplies for all fields and the Maintenance building.	

760-7635 Yearly Dues and Subscriptions	500
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This account is utilized to further the professionalism of staff personnel through select professional publications and subscriptions. It also covers membership fees for participation in various organizations and associations.

760-7640 Morale and Welfare	2,000
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This category provides the department with funds for various expenditures to promote morale within the department.

780-7807 Debt Retirement - Maintenance Shed	-
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This account is for the principal portion of debt retirement.

780-7816 Chemicals	9,500
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This account is used to purchase chemicals for fields.

780-7826 Small Equipment Purchases	7,000
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This account will be used to purchase small equipment needed for maintenance department.

780-7830 Employee Uniforms	8,000
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This account pays for uniforms for the maintenance employees through a contracted vendor.

780-7832 Employee Assessments	-
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All prospective employees are required to have a drug test prior to employment.

780-7835 Public Notices	500
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This account is used for any public notices or signs that have to be posted.

780-7840 Safety Equipment	2,000
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This account will be used to purchase safety equipment needed for maintenance department.

780-7851 Landscaping and Field Maintenance	60,000
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This account is used for any materials needed to help with the landscape and maintenance of the athletic fields, playgrounds, parks and other recreation facilities. It also includes the following additions:

Restroom Renovation at Felkel Field	\$	10,000
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780-7857 Lease Equipment	10,120
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This account will be used to lease equipment such as lawn mowers.

780-7860 Shop Supplies	6,500
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This account is used for any necessary supplies to help the Maintenance staff complete their duties.

800-8060 Equipment	22,000
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This account provides for a new utility trailer for the maintenance department.

800-8065 Vehciles	37,000
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This account provides for a new pick-up truck for the maintenance department.

840-8401 Interest Expense	866
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This account is for interest expense on various financing.

Mowing Equipment	\$	866
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Budget Summary
Recreation Enterprise Fund
Athletics Programs
Department No. 250-671

<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
Expenditures		
Salaries and Wages	\$ 116,301	\$ 149,439
Operating Expenditures	261,137	280,449
Total	\$ 377,438	\$ 429,888

Personnel Expenditure Request
Recreation Enterprise Fund Sports Programs
Department No. 250-671

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
600-6001	Salaries		
	Athletic Coordinator	\$ 46,224	\$ 49,527
	Athletic Coordinator	34,480	49,350
	Athletic Assistant (PT)	11,440	12,968
	Athletic Assistant (PT)	11,440	12,968
	Athletic Assistant (PT)	9,880	14,226
	Gym/Field Monitor (PT)	10,400	10,400
	Performance Increase	2,837	-
Salaries Total		\$ 126,701	\$ 149,439

Operating Expenditure Request
Recreation Enterprise Fund Sports Programs
Department No. 250-671

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
620-6201	Health Insurance	\$ 21,616	\$ 20,423
620-6205	FICA-Employer	7,211	9,714
620-6210	Medicare	1,686	2,167
620-6235	SC Retirement System	23,600	26,989
620-6255	Workers Compensation	2,867	4,139
620-6260	Employment Assistance	30	20
640-6401	Training and Seminars	2,000	2,000
643-6450	Service Contract - Background Checks	4,000	5,000
660-6601	Telephone	1,000	1,000
660-6605	Electricity	10,000	-
680-6805	General Repairs and Maintenance	31,000	5,000
740-7415	Professional & Tort Liability	1,977	2,540
740-7425	Insurance - Inland Marine	1,550	1,557
740-7426	Insurance-Athletic	500	500
750-7515	Travel	1,500	1,500
750-7520	License Fee	300	300
760-7601	Office Supplies	200	800
760-7620	General Operating Supplies	1,250	1,250
780-7826	Small Equipment Purchase	6,000	5,000
780-7830	Uniforms	1,000	1,000
780-7832	Employee Assessments	300	-
780-7840	Safety Equipment	200	200
780-7866	Misc. Special Events	15,000	5,000
BKB-780-7830	Uniforms	12,000	24,000
BKB-780-7858	Officials	18,000	36,000
BKB-780-7859	Equipment	1,500	1,500
BKB-780-7861	Awards	2,000	3,600
BKB-780-7862	Tournament Fees	500	500
BKB-780-7863	Miscellaneous-Specific Sports	1,000	-
BSB-780-7830	Uniforms	19,000	30,000
BSB-780-7858	Officials	17,000	19,000
BSB-780-7859	Equipment	7,500	7,500
BSB-780-7861	Awards	2,000	2,500
BSB-780-7862	Tournament Fees	2,000	2,000

Operating Expenditure Request
Recreation Enterprise Fund Sports Programs
Department No. 250-671

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
BSB-780-7863	Misc.	\$ 100	\$ -
CHR-780-7830	Uniforms	8,000	8,000
CHR-780-7862	Tournament Fees	500	500
FTB-780-7830	Uniforms	6,000	6,000
FTB-780-7858	Officials	4,000	5,000
FTB-780-7859	Equipment	1,000	1,000
FTB-780-7861	Awards	1,000	1,000
FTB-780-7862	Tournament Fees	500	500
SCR-780-7830	Uniforms	12,000	20,000
SCR-780-7858	Officials	6,000	10,000
SCR-780-7859	Equipment	1,000	1,000
SCR-780-7861	Awards	2,000	3,000
SCR-780-7862	Tournament Fees	500	500
VLB-780-7830	Volleyball Uniforms	750	750
VLB-780-7864	Volleyball Officials	500	500
Total		\$ 261,137	\$ 280,449

149,439

All personnel salaries are based upon the classification and compensation plan approved by City Council. The classification and compensation plan is based upon specific job classifications thus the employee will be referred to by title.

<u>Position</u>	2022 Salaries	COLA	2023 Requested Salaries
Athletic Coordinator	\$ 47,169	\$2,358	\$ 49,527
Athletic Coordinator	47,000	2,350	49,350
Athletic Assistant (PT)	12,350	618	12,968
Athletic Assistant (PT)	12,350	618	12,968
Athletic Assistant (PT)	13,549	677	14,226
Gym/Field Monitor (PT)	10,400	-	10,400
Performance Increase	-		-
TOTAL	\$ 142,818	\$6,621	\$ 149,439

20,423

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

9,714

The City of Goose Creek is required to pay Social Security tax on gross salaries for all Sports Programs employees.

2,167

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Recreation Department employees.

26,989

The City of Goose Creek allows employees to participate in the South Carolina Retirement System (SCRS).

4,139

The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current Workers' Compensation. The premium is based on the type of position & % of salaries.

20

This account provides for confidential counseling for employees. In conjunction with the City's Drug Free Work Place Policy the City has arranged for confidential substance abuse counseling for all employees through the Earnest E. Kennedy Center at a cost of \$10.00 a year per each employee.

2,000

This category provides additional training and seminars for employees.

5,000

This account is used for background checks for coaches.

660-6601	Telephone	1,000
This line item is to pay for the cell phones for full time employees		
660-6605	Electricity	-
This category represents the amount of electricity used for field lighting by the Athletic Department.		
680-6805	General Repairs and Maintenance	5,000
This account provides for the purchase of supplies to make repairs to buildings in the Athletic Department.		
740-7415	Professional & Tort Liability	2,540
The City provides \$1,000,000 of tort liability insurance for all employees.		
740-7425	Insurance - Inland Marine	1,557
The City maintains additional insurance on electronic equipment. The cost is \$.375 per \$100.		
740-7426	Insurance - Athletic	500
Youth insurance for \$10 a year for children that require coverage to play a sport.		
750-7515	Travel	1,500
This account allows the Athletic Staff the opportunity to travel to State and National Conventions.		
750-7520	License Fee	300
This account is used for any and all fees related to tournaments and sporting events.		
760-7601	Office Supplies	800
This account is used to purchase any and all office supplies needed for the Sports Department.		
760-7620	General Operating Supplies	1,250
This account is used to purchase general supplies such as rule books, scorebooks, sports equipment, etc.		
780-7826	Small Equipment Purchase	5,000
This account will be used to purchase small equipment such as scoreboards, controllers, laptops, etc.		
780-7830	Uniforms	1,000
The City provides uniforms for the Sports Program staff.		
780-7832	Employee Assessments	-
All prospective employees are required to have a drug test prior to employment.		
780-7840	Safety Equipment	200
This account is used for any safety equipment needed for the Sports staff to complete their job.		
780-7866	Miscellaneous Special Events	5,000
This includes potential per diem funds for All-Star teams traveling for State tournaments.		
BKB-780-7830	Basketball Uniforms	24,000
This account is used to buy uniforms for the players participating in the basketball programs.		

BKB-780-7858 Basketball Officials	36,000
This account is used to pay the officials that call the basketball games during the basketball program. Also includes the cost of one (1) police officer at all games.	
BKB-780-7859 Basketball Equipment	1,500
This account is to purchase any equipment that might be needed during the basketball programs.	
BKB-780-7861 Basketball Awards	3,600
This account is to purchase any and all trophies associated with the basketball programs.	
BKB-780-7862 Basketball Tournament Fees	500
This account is to pay for any and all fees associated with teams playing in a tournament during the basketball program.	
BKB-780-7863 Miscellaneous-Specific Sports	-
This account is used for any miscellaneous material needed for the basketball program.	
BSB-780-7830 Baseball/Softball Uniforms	30,000
This account is used to buy uniforms for the players participating in the baseball programs.	
BSB-780-7858 Baseball/Softball Officials	19,000
This account is used to pay the officials that call the baseball games during the baseball program.	
BSB-780-7859 Baseball/Softball Equipment	7,500
This account is to purchase any equipment that might be needed during the baseball programs.	
BSB-780-7861 Baseball/Softball Awards	2,500
This account is to purchase any and all trophies associated with the baseball programs.	
BSB-780-7862 Baseball/Softball Tournament Fees	2,000
This account is to pay for any and all fees associated with teams playing in a tournament during the baseball program.	
BSB-780-7863 Miscellaneous-Specific Sports	-
This account is used for any miscellaneous material needed for the baseball program.	
CHR-780-7830 Cheerleading Uniforms	8,000
This account is used to buy uniforms for the players participating in the cheerleading programs.	
CHR-780-7862 Cheerleading Tournament Fees	500
This account is to pay for any and all fees associated with teams playing in a tournament during the cheerleading program.	
FTB-780-7830 Football Uniforms	6,000
This account is used to buy uniforms for the players participating in the football programs.	
FTB-780-7858 Football Officials	5,000
This account is used to pay the officials that call the football games during the football program. Also includes one (1) Police officer and one (1) EMT at each game.	

FTB-780-7859 Football Equipment	1,000
This account is to purchase any equipment that might be needed during the football programs.	
FTB-780-7861 Football Awards	1,000
This account is to purchase any and all trophies associated with the football programs.	
FTB-780-7862 Football Tournament Fees	500
This account is to pay for any and all fees associated with teams playing in a tournament during the football program.	
SCR-780-7830 Soccer Uniforms	20,000
This account is used to buy uniforms for the players participating in the soccer programs.	
SCR-780-7858 Soccer Officials	10,000
This account is used to pay the officials that call the soccer games during the soccer program.	
SCR-780-7859 Soccer Equipment	1,000
This account is to purchase any equipment that might be needed during the soccer programs.	
SCR-780-7861 Soccer Awards	3,000
This account is to purchase any and all trophies associated with the soccer programs.	

SCR-780-7862 Soccer Tournament Fees	500
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This account is to pay for any and all fees associated with teams playing in a tournament during the soccer program.

VLB-780-7830 Volleyball Uniforms	750
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This account is used for uniforms for the middle school volleyball league and co ed volleyball league.

VLB-780-7864 Volleyball Officials	500
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This account is used to pay the officials that call the middle school volleyball league.

Budget Summary
Recreation Enterprise Fund Community Center
Budget Summary
Department No. 250-672

<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
Expenditures		
Salaries and Wages	\$ 201,334	\$ 258,784
Operating Expenditures	189,779	215,598
Total	\$ 391,113	\$ 474,382

**Personnel Expenditure Request
Recreation Enterprise Fund
Community Center
Department No. 250-672**

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
600-6001	Salaries		
	Fitness Coordinator	\$ 54,350	\$ 58,494
	Administrative Specialist	10,400	20,246
	Customer Service Specialist II	5,720	12,283
	Customer Service Specialist II	11,870	12,012
	Customer Service Specialist	8,580	12,658
	Customer Service Specialist	10,400	12,223
	Customer Service Specialist	10,400	12,132
	Customer Service Specialist	8,580	11,193
	Customer Service Specialist	8,580	11,138
	Customer Service Specialist	11,440	12,464
	Customer Service Specialist	5,720	12,012
	Customer Service Specialist	11,440	6,006
	Customer Service Specialist	5,720	6,006
	Fitness Attendant	13,000	13,650
	Fitness Attendant	-	10,400
	Floater	8,783	12,664
	Floater	11,440	10,920
	Child Care Attendant	-	12,283
	Subtotal	196,423	258,784
	Performance Increase	4,911	-
	Salaries Total	\$ 201,334	\$ 258,784

**Operating Expenditure Request
Recreation Enterprise Fund
Community Center
Department No. 250-672**

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
620-6201	Health Insurance	\$ 7,206	\$ 7,903
620-6205	FICA	12,483	16,045
620-6210	Medicare	2,919	3,842
620-6235	SC Retirement System	28,945	46,736
620-6255	Workers Compensation	4,963	7,168
620-6260	Employee Assistance	10	10
640-6401	Training and Seminars	1,000	1,000
643-6450	Service Contracts - Background Checks	200	200
740-7415	Insurance and Prof. Liability	3,423	4,399
750-7515	Travel	1,000	1,000
750-7520	License Fees	500	500
760-7601	Office Supplies	250	250
760-7620	General Operating Supplies	6,000	6,000
760-7635	Dues & Subscriptions	500	500
780-7826	Small Equipment Purchase	14,000	14,000
780-7830	Uniforms	1,500	1,500
780-7832	Employee Assessments	500	-
780-7857	Fitness Equipment Lease	53,680	53,680
780-7860	Shop Supplies	7,000	7,000
780-7912	Specialty Class Stipends	42,000	42,000
840-8401	Interest Expense from Lease	1,700	1,865
Total		\$ 189,779	\$ 215,598

600-6001 Salaries**258,784**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The Classification and compensation plan is based upon specific job classifications thus the employee will be referred to by title.

<u>Position</u>	2022 Salary	COLA	2023 Budget Request
Fitness Coordinator	\$ 55,709	\$ 2,785	\$ 58,494
Administrative Specialist	19,282	964	\$ 20,246
Customer Service Specialist II	11,698	585	\$ 12,283
Customer Service Specialist II	11,440	572	\$ 12,012
Customer Service Specialist	12,055	603	\$ 12,658
Customer Service Specialist	11,641	582	\$ 12,223
Customer Service Specialist	11,554	578	\$ 12,132
Customer Service Specialist	10,660	533	\$ 11,193
Customer Service Specialist	10,608	530	\$ 11,138
Customer Service Specialist	11,870	594	\$ 12,464
Customer Service Specialist	11,440	572	\$ 12,012
Customer Service Specialist	5,720	286	\$ 6,006
Customer Service Specialist	5,720	286	\$ 6,006
Fitness Attendant	13,000	650	\$ 13,650
Fitness Attendant	-	-	\$ 10,400
Floater	12,061	603	\$ 12,664
Floater	10,400	520	\$ 10,920
Child Care Attendant	11,698	585	\$ 12,283
Child Care Attendant	-	-	-
Performance Increases	4,911	-	-
TOTAL	\$ 241,467	11,828	\$ 258,784

620-6201 Health Insurance**7,903**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

620-6205 FICA - Employer**16,045**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all department employees.

620-6210 Medicare	3,842
The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Community Center Department employees.	
620-6235 SC Retirement System	46,736
The City of Goose Creek allows employees to participate in the South Carolina Retirement System (SCRS).	
620-6255 Workers Compensation	7,168
The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on the type of position.	
620-6260 Employee Assistance	10
This account helps with any counseling that employees have within the Community Center Department.	
640-6401 Training and Seminars	1,000
This category provides the Community Center staff to attend workshops and seminars for increasing their knowledge in their position.	
643-6450 Service Contract - Misc.	200
This account is used for background checks for employees.	
740-7415 Professional Tort Liability	4,399
The City provides \$1,000,000 of tort liability insurance for all employees, at a cost of each employee salary x .017.	
750-7515 Travel	1,000
This account is used for all travel expenses used by the Fitness Coordinator regarding exercise equipment and fitness conferences.	
750-7520 License Fees	500
This account is used for all fees related to music used in aerobics classes.	
760-7601 Office Supplies	250
This account is used for all office supplies such as paper, pens, folders, etc.	
760-7620 General Operating Supplies	6,000
This account is used for all supplies that are needed on a daily basis for aerobics classes and for the "member appreciation week" event.	
760-7635 Dues & Subscriptions	500
This account is utilized to further the professionalism of staff personnel through select professional publications and subscriptions. It also covers membership fees for participation in various organizations and associations.	
780-7826 Small Equipment Purchases	14,000
This account provides for the purchase of new fitness equipment or for repairs to existing equipment.	

780-7830 Uniforms	1,500
This account is used to purchase uniforms for the Community Center staff.	
780-7832 Employee Assessments	-
All prospective employees are required to have a drug test prior to employment.	
780-7857 Fitness Equipment Lease	53,680
This account provides the expense for the lease made for any and all exercise equipment.	
780-7860 Shop Supplies	7,000
This account is used to maintain the climbing wall yearly.	
780-7912 Specialty Class Stipends	42,000
This account provides for wages to pay the personal trainers. The instructors receive 70% of revenue generated and the Community Center receives 30%.	
840-8401 Interest Expense from Lease	1,865
This account is used for interest expenses due to loan on fitness equipment.	

Budget Summary
Recreation Enterprise Fund
Concession Department
Department No. 250-673

<u>Classification</u>	2021 Approved Budget	2022 Budget Requested
Expenditures		
Salaries and Wages	\$ -	\$ -
Operating Expenditures	7,650	7,650
Total	\$ 7,650	\$ 7,650

**Operating Expenditure Request
Recreation Enterprise Fund
Concession Department
Department No. 250-673**

<u>Code</u>	<u>Classification</u>	2021 Approved Budget	2022 Budget Requested
643-6450	Service Contract - Background Checks	\$ 100	\$ 100
643-6488	Service Contract - Pest Control	600	600
680-6801	Building Repair	1,000	1,000
680-6805	General Repairs and Maintenance	1,500	1,500
680-6820	Small Equipment Repair	1,500	1,500
750-7520	License Fees	200	200
760-7620	General Operating Supplies	500	500
760-7625	Janitorial & Cleaning Supplies	500	500
780-7826	Small Equipment Purchase	1,000	1,000
780-7840	Safety Equipment	-	-
780-7888	Cost of Goods Sold-Beverage	750	750
Total		\$ 7,650	\$ 7,650

600-6001 Salaries	-
No anticipated salaries for this fiscal year. Concession Stands are contracted out to vendors.	
643-6450 Service Contract - Background Checks	100
This account is used for background checks on the concession vendor.	
643-6488 Service Contract - Pest Control	600
This category provides for the monthly pest control service contract.	
680-6801 Building Repair	1,000
This account is used for minor building repairs at the concession stands.	
680-6805 General Repairs and Maintenance	1,500
This account provides for the purchase of supplies to make repairs at the concession stands.	
680-6820 Small Equipment Repair	1,500
This account is used to purchase parts and small equipment that relates to the repairs at the concession stands.	
750-7520 License Fees	200
This account is used to pay for all licenses needed to keep all concession stands running.	
760-7620 General Operating Supplies	500
This account provides for the purchases of operating supplies for the concession stand.	
760-7625 Janitorial & Cleaning Supplies	500
This account provides for the cleaning supplies to maintain the concession buildings.	
780-7826 Small Equipment Purchases	1,000
This account provides for the purchase of small operating equipment for the concession stand like refrigerators, freezers, etc.	
780-7840 Safety Equipment	-
This account is used for any safety equipment needed for the concession buildings.	
780-7888 Cost of Goods Sold - Beverage	750
This account provides for the purchase of concession beverages for resale.	

Budget Summary
Recreation Enterprise Fund
Pool Department
Department No. 250-675

<u>Classification</u>	2022 Approved Budget	2023 Budget Request
Expenditures		
Salaries & Wages	\$ 49,490	\$ 51,965
Operating Expenditures	61,035	62,077
Total	\$ 110,525	\$ 114,042

Personnel Expenditure Request
Recreation Enterprise Fund
Pool Department
Department No. 250-675

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Request
600-6001	Salaries		
	Pool Manager	\$ 7,840	7,840
	Head Lifeguard	5,880	5,880
	Lifeguard	4,900	4,900
	Lifeguard	4,900	4,900
	Lifeguard	4,900	4,900
	Lifeguard	5,390	5,390
	Lifeguard	5,390	5,390
	Lifeguard	5,390	5,390
	Customer Service Specialist	4,900	4,900
	COLA 5%	-	2,475
Total Salaries		\$ 49,490	\$ 51,965

Operating Expenditure Request
Recreation Enterprise Fund
Pool Department
Department No. 250-675

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Request
620-6205	FICA - Employer	\$ 3,068	\$ 3,068
620-6210	Medicare - Employer	718	718
620-6235	SC Retirement System	1,338	1,338
620-6255	Workers Compensation	1,220	1,220
640-6401	Training and Seminars	2,000	2,000
643-6450	Service Contract-Background Checks	400	400
643-6488	Service Contract - Pest Control	150	150
660-6601	Telephone	1,000	1,000
660-6605	Electricity	3,500	3,500
660-6615	Water & Sewer	9,000	9,000
680-6801	Building Repair	4,000	4,000
680-6805	General Repair & Maintenance	6,500	6,500
680-6820	Small Equipment Repair	2,500	2,500
740-7410	Insurance-Building	1,500	1,542
740-7415	Insurance - Professional Tort Liability	841	841
750-7520	License Fee	300	300
760-7620	General Operating Supplies	1,500	1,500
780-7826	Small Equipment	8,500	8,500
780-7830	Uniforms	2,000	3,000
780-7832	Employee Assessments	1,000	1,000
780-7840	Safety Equipment	-	-
780-7855	Chemicals	8,000	8,000
780-7912	Specialty Class Stipends	2,000	2,000
800-8040	Improvements - Pool	-	-
Total		\$ 61,035	\$ 62,077

600-6001 Salaries**51,965**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The classification and compensation plan is based upon specific job classifications thus the employee will be referred to by title.

<u>Position</u>	2022 Approved Budget	2023 Budget Request
Pool Manager	\$ 7,840	\$ 7,840
Head Lifeguard	5,880	5,880
Lifeguard	4,900	4,900
Lifeguard	4,900	4,900
Lifeguard	4,900	4,900
Lifeguard	5,390	5,390
Lifeguard	5,390	5,390
Lifeguard	5,390	5,390
Customer Service Specialist	4,900	4,900
COLA 5%	-	2,475
Total	\$ 49,490	\$ 51,965

600-6035 Annual Leave Reimbursement**-**

In accordance with City policy, employees may elect to be reimbursed in lieu of taking annual leave.

600-6040 Overtime Pay**-**

There are no anticipated expenditures this fiscal year.

600-6055 Holiday**-**

There are no anticipated expenditures this fiscal year.

620-6201 Health Insurance**-**

There are no anticipated expenditures this fiscal year.

620-6205 FICA - Employer**3,068**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all Pool Department

620-6210 Medicare -Employer**718**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for all employees.

620-6235 SC Retirement System**1,338**

The City of Goose Creek allows employees to participate in the South Carolina Retirement System (SCRS).

620-6255 Workers Compensation	1,220
The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on the type of position.	
640-6401 Training & Seminars	2,000
This line item will be used to pay for lifeguard certifications for the budget year.	
643-6450 Service Contract - Background Checks	400
This account is used for background checks on employees.	
643-6488 Service Contracts - Pest Control	150
This category provides for the monthly pest control contract.	
660-6601 Telephone	1,000
The City receives basic telephone service at the pool for emergencies.	
660-6605 Electricity	3,500
Based on average monthly costs.	
660-6615 Water & Sewer	9,000
Based on average monthly costs	
680-6801 Building Repair	4,000
This account is used for minor building repairs at the pool.	
680-6805 General Repairs and Maintenance	6,500
Due to the age of the facility it is anticipated small improvements and preventative maintenance is required.	
680-6820 Small Equipment Repair	2,500
Anticipated expenditures this fiscal year.	
740-7410 Insurance - Building	1,542
Building insurance is provided by South Carolina Municipal Insurance & Risk Financing Fund. Coverage and related costs, estimated to be \$.155 per \$100 in value	
740-7415 Insurance - Professional & Tort Liability	841
The City provides \$1,000,000 of tort liability insurance for all employees.	
750-7520 License Fee	300
This account is used for any and all fees related to the pool.	
760-7620 General Operating Supplies	1,500
This account provides for the purchases of operating supplies for the pool.	
780-7826 Small Equipment Purchases	8,500
This account provides for the purchases of small operating equipment for the pool.	

780-7830 Employee Uniforms	3,000
This account pays for uniforms for the lifeguards that work at the pool facilities during the summer.	
780-7832 Employee Assessments	-
All prospective employees are required to have a drug test prior to employment.	
780-7840 Safety Equipment	
This account is used for any safety equipment needed by the pool staff.	
780-7855 Chemicals	8,000
Chemicals to maintain pool in established standards by DHEC.	
780-7912 Specialty Class Stipends	2,000
This account is used to pay for water fitness class instructors and other camps.	

Budget Summary
Recreation Enterprise Fund
Community Education & Programs
Department No. 250-677

<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
Expenditures		
Salaries and Wages	\$ 505,946	\$ 586,194
Operating Expenditures	581,301	607,273
Total	\$ 1,087,247	\$ 1,193,467

**Personnel Expenditure Request
Recreation Enterprise Fund
Community Education & Programs
Department No. 250-677**

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
600-6001	Salaries		
	Center Coordinator	\$ 56,093	\$ 57,495
	Event Coordinator	42,847	49,000
	Therapeutic Coordinator	41,925	41,000
	Gymnastics Coordinator	41,909	47,000
	Recreation Specialist-Gymnastics	35,162	38,293
	Recreation Specialist-Gymnastics	34,647	37,773
	Preschool Specialist	9,360	13,825
	Preschool Specialist	9,360	13,858
	Preschool Assistant	8,947	10,634
	Preschool Assistant	7,800	10,000
	Customer Service Specialist-Gymnastics	10,400	10,400
	Gymnastics - Team Coach	14,300	15,954
	Gymnastics - Team Coach	11,700	15,952
	Gymnastics - Team Coach	18,928	15,954
	Gymnastics - Team Coach	7,800	15,952
	Gymnastics - Team Coach	18,928	14,924
	Gymnastics - Team Coach	11,700	14,960
	Gymnastics - Team Coach	18,200	14,997
	Gymnastics - Assistant coaches	10,920	12,480
	Gymnastics - Assistant coaches	18,200	13,000
	Gymnastics - Assistant coaches	5,460	13,000
	Gymnastics - Assistant coaches	13,000	10,816
	Gymnastics-Assistant coaches	10,400	11,440
	Gymnastics-Jr. Assistant coaches	5,200	10,693
	Gymnastics-Jr. Assistant coaches	5,200	11,440
	Gymnastics-Jr. Assistant coaches	8,580	11,440
	Gymnastics-Jr. Assistant coaches	5,200	5,200
	Floater	5,720	10,400
	Floater	5,720	10,400
	COLA 5%		27,914
	Performance Increase-	12,340	-
	Total Salaries	505,946	586,194

**Operating Expenditure Request
Recreation Enterprise Fund
Community Education & Programs
Department No. 250-677**

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
600-6035	Annual Leave	\$ 2,000	\$ 1,200
600-6040	Overtime Pay	-	-
600-6055	Holiday Pay	-	-
620-6201	Health Insurance	42,778	51,168
620-6205	FICA-Employer	31,369	38,181
620-6210	Medicare-Employer	7,336	8,517
620-6235	SC Retirement System	53,335	106,083
620-6255	Workers Compensation	12,472	16,238
620-6260	Employee Assistance	60	70
640-6401	Training and Seminars	7,000	7,000
643-6450	Service Contract - Misc.	1,500	1,500
643-6488	Service Contract - Pest Control	1,000	1,000
644-6499	Internet Services	2,500	2,500
660-6601	Telephone	2,500	2,500
660-6605	Electricity	79,000	90,000
660-6615	Water & Sewer	1,200	1,200
680-6805	General Repairs and Maintenance	5,000	5,000
740-7410	Insurance-Building	24,500	26,001
740-7415	Professional & Tort Liability	8,601	9,965
740-7501	Advertising	500	500
750-7515	Travel	5,500	5,500
750-7520	License Fees	500	500
760-7601	Office Supplies	1,000	1,000
760-7620	General Operating Supplies	6,000	6,000
760-7625	Janitorial/Cleaning Supplies	5,000	5,000
760-7635	Dues and Subscriptions	1,000	1,000
780-7826	Small Equipment Purchase	3,000	3,000
780-7830	Uniforms	1,500	1,500
780-7832	Employee Assessments	300	300
780-7835	Public Notices	100	100
780-7862	Gymnastics Team Expenses	135,000	100,000
780-7867	Gymnastics Meet Expenses	10,000	10,000
780-7869	Therapeutic Programs	26,000	26,000
780-7901	Dance Expense	1,000	1,000
780-7903	Yoga Expense	500	500

**Operating Expenditure Request
Recreation Enterprise Fund
Community Education & Programs
Department No. 250-677**

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
780-7905	Gymnastics Expense	\$ 10,000	\$ 10,000
780-7906	Half Pints Expense	1,750	1,750
780-7907	Summer Camp Expense	500	2,000
780-7908	Art Class Expense	500	2,500
780-7909	Tennis Lessons	5,500	2,000
780-7911	Senior Citizens Expense	9,000	9,000
780-7912	Specialty Class Stipends	75,000	50,000
Total		\$ 581,301	\$ 607,273

600-6001 Salaries**586,194**

All personnel salaries are based upon the classification and compensation plan approved by City Council. The Classification and compensation plan is based upon specific job classifications thus the employee will be referred to by title.

<u>Position</u>	2022 Salaries	2023 Approved Budget
Center Coordinator	\$ 56,093	57,495
Event Coordinator	42,847	49,000
Therapeutic Coordinator	41,925	41,000
Gymnastics Coordinator	41,909	47,000
Recreation Specialist -Gymnastics	35,162	38,293
Recreation Specialist -Gymnastics	34,647	37,773
Preschool Specialist	9,360	13,825
Preschool Specialist	9,360	13,858
Preschool Assistant	8,947	10,634
Pre School Assistant	7,800	10,000
Customer Service Specialist-Gymnastics	10,400	10,400
Gymnastics-Team coach	14,300	15,954
Gymnastics-Team coach	11,700	15,952
Gymnastics-Team coach	18,928	15,954
Gymnastics-Team coach	7,800	15,952
Gymnastics-Team coach	18,928	14,924
Gymnastics-Team coach	11,700	14,960
Gymnastics-Team coach	18,200	14,997
Gymnastics - Assistant coaches	10,920	12,480
Gymnastics - Assistant coaches	18,200	13,000
Gymnastics - Assistant coaches	5,460	13,000
Gymnastics - Assistant coaches	13,000	10,816
Gymnastics - Assistant coaches	10,400	11,440
Gymnastics-Assistant coaches	5,200	10,693
Gymnastics-Jr. Assistant coaches	5,200	11,440
Gymnastics-Jr. Assistant coaches	8,580	11,440
Gymnastics-Jr. Assistant coaches	5,200	5,200
Floater	5,720	10,400
Floater	5,720	10,400
COLA 5%		27,914
Performance Increase	12,340	-
Total Wages	\$ 505,946	\$ 586,194

600-6035 Annual Leave**1,200**

The City has a policy to allow employees to receive payment for up to 80 hours of unused annual leave.

620-6201 Health Insurance**51,168**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections.

620-6205 FICA - Employer	38,181
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The City of Goose Creek is required to pay Social Security tax on gross salaries for all Community Education Department employees.

620-6210 Medicare - Employer	8,517
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The City of Goose Creek is required to pay Medicare tax on the gross salaries for all Community Education Department employees.

620-6235 SC Retirement System	106,083
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The City of Goose Creek allows employees to participate in the South Carolina Retirement System (SCRS).

620-6255 Workers Compensation	16,238
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The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current Workers' Compensation. The premium is based on the type of position.

620-6260 Employee Assistance	70
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This account provides for confidential counseling for employees. In conjunction with the City's Drug Free Work Place Policy the City has arranged for confidential substance abuse counseling for all employees through the Earnest E. Kennedy Center at a cost of \$10.00 a year per each employee.

640-6401 Training and Seminars	7,000
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This category provides the Community Education Program staff to attend workshops and seminars for increasing their knowledge in their position.

643-6450 Service Contract - Misc.	1,500
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This account is used for any and all misc. contracts regarding the community education and programs.

643-6488 Service Contract - Pest Control	1,000
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This category provides for the monthly pest control service for the Casey Center and Senior Center.

644-6499 Internet Services	2,500
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The City maintains internet service through Comcast.

660-6601 Telephone	2,500
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The City receives basic telephone and long distance service.

660-6605 Electricity	90,000
Budgeted amount based on a monthly estimate for the Activity Center building.	
660-6615 Water & Sewer	1,200
Sewer service is provided by Berkeley County Water & Sanitation.	
680-6805 General Repairs and Maintenance	5,000
The City maintains the Casey Center to very high standards and this will allow for any small repairs and maintenance at the Activity Center.	
740-7410 Insurance - Building	26,001
Activity Center Building insurance is provided by South Carolina Municipal Association Insurance Trust.	
740-7415 Professional & Tort Liability	9,965
The City provides \$1,000,000 of tort liability insurance for all employees.	
740-7501 Advertising	500
This category will provide a advertising for the various programs and events.	
750-7515 Travel	5,500
This account is used for any travel expenses for the programming staff.	
750-7520 License Fees	500
This account is used to pay for all licenses needed for any programs.	
760-7601 Office Supplies	1,000
This account provides for the purchases of office supplies for the Activity Center.	
760-7620 General Operating Supplies	6,000
This account provides for the supplies for any new programs such as balls, mats, etc.	
760-7625 Janitorial/Cleaning Supplies	5,000
This account provides for the cleaning supplies for the Senior Center and the Activity Center.	
760-7635 Dues and Subscriptions	1,000
This account is used for any dues needed for the Community Education staff.	
780-7826 Small Equipment Purchase	3,000
This account provides for the purchase of small operating equipment for the Community Education staff.	
780-7830 Uniforms	1,500
This account is used to purchase uniforms for the Community Education staff.	
780-7832 Employee Assessments	300
All prospective employees are required to have a drug test and background check prior to employment.	
780-7835 Public Notices	100
This category covers various public notices in local media.	

780-7862 Gymnastics Team Expenses	100,000
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This category provides for gymnastics meets for team gymnastics participants.

780-7867 Gymnastics Meet Expenses	10,000
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Expenses incurred to host 1-2 gymnastics meets this fiscal year.

780-7869 Therapeutic Programs	26,000
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This line item is for expenses for all TR programs, events, and gatherings. It also includes the cost of office equipment and supplies for the office at the new inclusive park (Eubanks).

780-7901 Dance Expense	1,000
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This category provides for recital fees for Goose Creek High School and supplies for the dance program.

780-7903 Yoga Expense	500
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This account provides for an instructor for yoga classes.

780-7905 Gymnastics Expense	10,000
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This account provides for any equipment needed for the gymnastics program.

780-7906 Half Pints Expense	1,750
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This provides for purchase of supplies and snacks for the half pint program.

780-7907 Summer Camp Expense	2,000
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This account provides for the purchase of supplies, field trips, t-shirts and snacks for summer camp programs.

780-7908 Art Classes Expense	2,500
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This account provides for the instructor of the art classes.

780-7909 Tennis Lessons	2,000
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This line item will cover the cost of tennis equipment used for tennis lessons/programming

780-7911 Senior Citizens Expense	9,000
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This account provides for the supplies for the senior programs.

780-7912 Specialty Class Stipends	50,000
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This account provides for instructors fees and supplies. The instructor receives 70% of the class revenue while the Community Center receives 30% as profit.

Budget Summary
Recreation Enterprise Fund
Special Events
Department No. 250-678

<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
Expenditures		
Salaries and Wages	\$ -	\$ -
Operating Expenditures	5,600	-
Total	\$ 5,600	\$ -

Operating Expenditure Request
Recreation Enterprise Fund
Special Events
Department No. 250-678

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
640-6401	Training & Seminars	\$ 1,000	\$ -
750-7501	Advertising	100	-
750-7515	Travel	1,000	-
750-7520	License Fees	750	-
760-7601	Office Supplies	750	-
780-7826	Small Equipment Purchases	2,000	-
780-7866	Misc. Special Events	-	-
780-7913	Spring Festival	-	-
780-7914	Fall Festival	-	-
780-7915	Sounds of Summer	-	-
780-7930	Fabulous Fourth in the Creek Expense	-	-
780-7931	Halloween Festival Expense	-	-
780-7932	Christmas Celebration Expense	-	-
Total		\$ 5,600	\$ -

640-6401 Training & Seminars	-
This account is used for all training for the Special events staff to include the SCRPA Annual Conference, the Programming Summit, etc.	
750-7501 Advertising	-
Estimated cost of advertising for the year.	
750-7515 Travel	-
This account is used to cover travel costs such as hotels, meals, etc. for training and seminars.	
750-7520 License Fees	-
This category is used to pay for all licenses needed for any special events and movies such as Movies in the Park.	
760-7601 Office Supplies	-
This account provides for purchase of construction paper, markers, or any small office equipment needed for Special Events programs.	
780-7826 Small Equipment Purchase	-
This account provides for any purchases needed for special events.	
780-7866 Misc. Special Events Expense	-
This account provides for the purchase of prizes, awards and supplies for special events such as Opening Day Ceremonies, Easter Events, and the Kid's Fest. These items have been moved to the H-Tax Budget Fund 350.	
780-7913 Spring Festival	-
This account provides for any purchases and expenses that relate to the Spring Festival and BBQ Festival. These items have been moved to the H-Tax Budget Fund 350.	
780-7914 Fall Festival	-
This account provides for any purchases and expenses relating to the Fall Festival. These items have been moved to the H-Tax Budget Fund 350.	
780-7915 Sounds of Summer/Concert Series	-
This account provides for any purchases and expenses relating to the Concert Series at Crowfield. These items have been moved to the H-Tax Budget Fund 350.	
780-7930 Fabulous Fourth in the Creek Expense	-
This account provides for the purchase of items that help to put the festival such as fireworks, entertainment and souvenirs. These items have been moved to the H-Tax Budget Fund 350.	
780-7931 Halloween Festival Expense	-
This account provides for the purchase of supplies to host the Halloween Festival such as props, costumes, decorations, etc. These items have been moved to the H-Tax Budget Fund 350.	
780-7932 Christmas Celebration Expense	-
This account provides for the purchase of supplies for the Christmas Celebration such as food items, decorations, etc. These items have been moved to the H-Tax Budget Fund 350.	

Budget Summary
Recreation Enterprise Fund
Tennis Department
Department No. 250-685

<u>Classification</u>	2022 Approved Budget	2023 Budget Requested
Expenditures		
Salaries	\$ -	\$ -
Operating Expenditures	57,625	17,625
Total	\$ 57,625	\$ 17,625

**Operating Expenditure Request
Recreation Enterprise Fund
Tennis Department
Department No. 250-673**

<u>Code</u>	<u>Classification</u>	2021 Approved Budget	2022 Budget Requested
660-6605	Electricity	\$ 4,000	\$ 4,000
660-6615	Water & Sewer	550	550
680-6805	General Repair & Maintenance	50,000	10,000
740-7410	Insurance-Building	75	75
760-7620	General Operating Supplies	3,000	3,000
Total		\$ 57,625	\$ 17,625

660-6605 Electricity	4,000
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Budgeted amount based on a monthly estimate of \$333 per month.

660-6615 Water & Sewer	550
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Budgeted amount based on a monthly estimate of \$44 per month.

680-6805 General Repairs and Maintenance	10,000
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Windscreens, nets and benches

740-7410 Insurance - Building	75
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Building insurance is provided by South Carolina Municipal Association Insurance Trust. It is budgeted based on the related cost of .155 per \$100 in value as follows:

760-7620 General Operating Supplies	3,000
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This account provides for the purchases of supplies needed or the Tennis Department.

Capital Projects Fund

Fund 301

Budget Summary

Fund Balance Forward as of 12/31/2022	\$	50,676
Anticipated Revenues		<u>811,567</u>
Total Revenues and Fund Balance	\$	<u>862,243</u>
Total Budgeted Expenditures		<u>811,941</u>
Estimated Fund Balance 12/31/2023	\$	<u><u>50,302</u></u>

Capital Projects Fund Revenues

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
560-5610	Interest Income	\$ 1,068	\$ 200
570-5777	Proceeds from the Issuance of Debt	-	-
580-5800	Operating Transfer	-	811,367
	Total	\$ 1,068	\$ 811,567

560-5610	Interest Income	\$	200
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This line item accounts for interest income associated with deposits at the local bank.

570-5777	Proceeds from the Issuance of Debt	\$	-
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This line item accounts for the proceeds from the issuance of the following debt. The City does not anticipate issuing any debt during the budget year

580-5800	Operating Transfer	\$	811,367
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This is an operating transfer from the General Fund to cover the debt service on prior year debt issuances.

Budget Summary Capital Projects Fund

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Operating Expenditures	\$ 1,156,321	\$ 811,941
Capital Outlay	1,165,045	-
Total Budget	\$ 2,321,366	\$ 811,941

Operating Expenditure Request Capital Projects Fund

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
640-6425	Legal	\$ 2,500	\$ 500
640-6445	Other Professional Services	27,390	-
780-7806	Debt Retirement	780,984	780,537
780-7826	Small Equipment Purchase	301,380	-
840-8401	Interest Expense	34,469	30,830
850-8501	Bank Service Fees	98	74
850-8505	Bond Administration Fees	9,500	-
	Total	\$ 1,156,321	\$ 811,941

Capital Outlay Request Capital Projects Fund

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8010	Improvements Other Than Buildings	\$ 120,000	\$ -
800-8060	Equipment	230,000	-
800-8065	Vehicles	815,045	-
	Total	\$ 1,165,045	\$ -

640-6425 Legal**500**

The City engages various law firms for services related to City matters. The amount budgeted in this account is anticipated to cover legal fees associated with the issuance of new debt.

780-7806 Debt Retirement**780,537**

This account is for the principal portion of the debt retirement associated with the following items:

<u>Description</u>	<u>Dept.</u>	<u>Issue Date</u>	<u>Final Payment</u>	<u>Principal Payment</u>
Vehicle for Inspector	617	Feb-21	Jan-24	15,082
SAN Server 2021	619	Feb-21	Jan-24	61,599
800 MHz radios	621	Feb-21	Jan-26	61,786
Police Vehicles - 2021	621	Feb-21	Jan-24	101,216
Police Vehicles - 2022	621	May-22	Jan-26	108,005
Vehicle Upfitting - 2022	621	May-22	Jan-26	85,285
MDT's for Vehicles - 2022	621	May-22	Jan-26	65,085
Polaris ATV Ranger	622	Feb-21	Jan-24	10,725
Vehicle for Asst. Fire Chief	622	May-22	Jan-26	11,319
Paging Alert System	622	May-22	Jan-26	33,957
Refuse collection vehicles	631	Mar-20	Mar-25	96,728
Code enforcement vehicle	631	Feb-21	Jan-24	8,379
2021 Dodge Ram	631	Feb-21	Jan-24	10,055
Refuse collection vehicle	631	May-22	Jan-26	55,181
Pick-up Truck	641	May-22	Jan-26	5,659
Bucket Truck	641	May-22	Jan-26	50,476
Total Debt Retirement				<u><u>\$ 780,537</u></u>

840-8401 Interest Expense**30,830**

This account is for interest expense associated with the following items:

<u>Description</u>	<u>Dept.</u>	<u>Issue Date</u>	<u>Final Payment</u>	<u>Interest Expense</u>
Vehicle for Inspector	617	Feb-21	Jan-24	152
SAN Server 2021	619	Feb-21	Jan-24	925
800 MHz radios	621	Feb-21	Jan-26	1,818
Police Vehicles - 2021	621	Feb-21	Jan-24	1,019
Police Vehicles - 2022	621	May-22	Jan-26	6,158
Vehicle Upfitting - 2022	621	May-22	Jan-26	4,571
MDT's for Vehicles - 2022	621	May-22	Jan-26	3,711
Polaris ATV Ranger	622	Feb-21	Jan-24	108
Vehicle for Asst. Fire Chief	622	May-22	Jan-26	645
Paging Alert System	622	May-22	Jan-26	1,907
Refuse collection vehicles	631	Mar-20	Mar-25	3,767
Code enforcement vehicle	631	Feb-21	Jan-24	102
2021 Dodge Ram	631	Feb-21	Jan-24	84
Refuse collection vehicle	641	May-22	Jan-26	2,792
Pick-up Truck	641	May-22	Jan-26	323
Bucket Truck	641	May-22	Jan-26	2,748
Total Annual Interest Expense				<u><u>\$ 30,830</u></u>

850-8501 Bank Service Fees**74**

The City of Goose Creek must pay bank fees associated with the transactions, deposits, daily repurchase agreements and credit card fees.

$$\$ \quad 6 \quad \times \quad 12 \quad \text{months} \quad = \quad \$ \quad 74$$

850-8505 Bond Administration Fees**-**

There are no anticipated expenditures for the budget year.

Impact Fee Fund - 201

The Impact Fee Fund is used to account for funds from development impact fees that are collected pursuant to the Impact Fee Ordinance section 151.087. These funds shall only be expended for public facilities and system improvements identified as eligible for impact fee funding in the City of Goose Creek Capital Improvements Plan. No funds shall be used for administrative or operating costs associated with imposing any of the development impact fees. Impact Fees are broken down into General Government Facilities and Equipment Impact Fees and Recreation Impact Fees.

<u>Land Usage</u>	<u>General Government</u>	<u>Parks & Recreation</u>	<u>Total Fee</u>
<u>Residential</u>			
Single Family Unit	\$ 2,567	\$ 686	\$ 3,253
Single Family Unit - Carnes	\$ 489	\$ 686	\$ 1,175
Multi-Family Unit	\$ 1,541	\$ 411	\$ 1,952
<u>Nonresidential per 1,000 Sq. Ft</u>			
Commercial	\$ 590	n/a	\$ 590
Commercial - Carnes	\$ 437	n/a	\$ 437
Office	\$ 448	n/a	\$ 448
Industrial	\$ 265	n/a	\$ 265

Restricted for General Government

2022 Fund Balance Forward / Revenues - General Government

Estimated Impact Fee Fund Balance - General Government \$ 2,291,722

2023 Anticipated Revenues - General Government

Residential Housing Starts	226 Units	\$ 580,142	
Residential Housing Starts - Carnes	128 Units	62,592	
Commercial Development	20,000 sq. ft	11,800	
Commercial Development - Carnes	190,000 sq. ft	83,030	
Office Development	6,000 sq. ft	2,688	
Industrial Development	15,000 sq. ft	3,975	
Total Anticipated Revenue - General Government			744,227
Total Restricted Fund Balance and Revenues - General Government			<u>\$ 3,035,949</u>

2023 Expenditures - General Government

Restricted Expenditures			
Fire Station IV Construction		\$ 1,000,000	
Total Restricted Expenditures			1,000,000
Restricted Fund Balance Available - General Government			2,035,949
Total Expenditures and Fund Balance - General Government			<u>\$ 3,035,949</u>

Restricted for Parks & Recreation**2022 Fund Balance Forward / Revenues - Parks & Recreation**

Estimated Impact Fee Fund Balance - Parks & Recreation	\$	457,482
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2023 Anticipated Revenues - Parks & Recreation

Residential Housing Starts	226 Units	\$	155,036
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Residential Housing Starts - Carnes	128 Units		87,808
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Total Anticipated Revenue - Parks & Recreation			<u>242,844</u>
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Total Restricted Fund Balance and Revenues - Parks & Recreation	\$	<u><u>700,326</u></u>
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2023 Expenditures - Parks & Recreation

Restricted Expenditures - Joint Fields at Carnes	\$	700,000
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Total Restricted Expenditures		<u>700,000</u>
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Restricted Fund Balance Available - Parks & Recreation		<u>326</u>
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Total Expenditures and Fund Balance - Parks & Recreation	\$	<u><u>700,326</u></u>
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Hospitality and Local Accommodations Tax Fund

Fund 350

Budget Summary

Fund Balance Forward as of 12/31/2022	\$ 3,777,775
Anticipated Revenues	<u>2,893,362</u>
Total Revenues and Fund Balance	<u>\$ 6,671,137</u>
Total Budgeted Expenditures	<u>2,773,001</u>
Estimated Fund Balance 12/31/2023	<u><u>\$ 3,898,136</u></u>

Hospitality and Local Accommodations Tax Fund

Fund 350

Budget Summary

January 1, 2014 the City of Goose Creek adopted ordinance 13-009 establishing a two percent (2%) Hospitality Fee on prepared meals, food and beverages. The hospitality fee applies to all gross receipts collected on sales of prepared meals, food and beverages sold in establishments, or sales of prepared meals, food and beverages sold in establishments licensed for on premise consumption of alcoholic beverages, beer or wine.

The fees collected for the Local Hospitality Fee Fund shall be for purposes as authorized by the SC Code of Laws, Section 6-1-730, as amended.

In January 2021 the City of Goose Creek adopted ordinance 20-026 establishing a one percent (1%) Local Accommodations Tax on the gross proceeds derived from rental or charges from accommodations furnished to transients for consideration as described in Section 12-36-920(A) of the 1976 Code

2022 Fund Balance Forward / Revenues

Estimated Fund Balance as of December 31, 2022

Unassigned Fund Balance	\$ 3,777,775
Total Estimated Fund Balance as of December 31, 2022	<u>\$ 3,777,775</u>

2023 Anticipated Revenues

Hospitality and Accommodations Tax Revenues	\$ 2,882,734
Interest Earnings	10,628
Total Anticipated Revenue	<u>2,893,362</u>
Total Fund Balance and Revenues	<u><u>\$ 6,671,137</u></u>

2023 Anticipated Expenditures

Budgeted Expenditures	\$ 2,773,001
Estimated Fund Balance as of December 31, 2023	<u><u>\$ 3,898,136</u></u>

Budget Summary Hospitality Tax Fund

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Salaries and Wages	\$ 53,125	\$ 124,635
Operating Expenditures	1,275,058	1,398,366
Capital Outlay	3,792,475	1,250,000
Total Budget	\$ 5,120,658	\$ 2,773,001

Personnel Expenditure Request Hospitality Tax Fund

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
600-6001	Salaries		
	Marketing Coordinator	\$ 52,000	\$ 52,500
	Special Event Specialist	-	38,535
	Maintenance Technician II	-	33,600
	Performance Increases	1,125	-
	Total	\$ 53,125	\$ 124,635

Operating Expenditure Request Hospitality Tax Fund

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6201	Health Insurance	\$ 8,938	\$ 26,522
620-6205	FICA	3,294	7,727
620-6210	Medicare Employer	770	1,807
620-6235	SC Retirement System (SCRS)	9,093	22,509
620-6255	Workers' Compensation	194	198
620-6260	Employee Assistance Program	10	30
640-6401	Training & Seminars	1,200	3,200
640-6425	Legal	1,000	1,000
640-6445	Other Professional Services	137,600	163,100
643-6470	Service Contracts - Copier	-	675
643-6488	Service Contracts - Pest Control	-	180
660-6601	Telephone	840	840
660-6605	Electricity	-	14,400
660-6615	Water & Sewer	-	528
740-7410	Insurance - Building	-	9,083
740-7415	Professional Tort Liability	784	803
750-7515	Travel	250	1,250
760-7601	Office Supplies	-	384
760-7615	Computer Supplies	750	750
760-7620	General Operating Supplies	750	1,500
760-7635	Dues & Subscriptions	1,000	1,000
780-7806	Debt Retirement	812,294	829,194
780-7826	Small Equipment Purchase	1,000	11,000
780-7830	Uniforms	235	570
780-7894	Miscellaneous Expenditures	750	750
780-7866	Misc. Special Events Expense	53,000	60,500
790-7913	Spring Festival	5,000	15,000
790-7914	Fall Festival	14,000	14,000
790-7915	Sounds of Summer/Concert Series	6,500	6,500
790-7930	Fabulous Fourth in the Creek Expense	23,000	27,000
790-7931	Halloween Festival Expense	2,000	2,000
790-7932	Christmas Celebration Expense	15,000	15,000
840-8401	Interest Expense	166,208	149,768
850-8501	Bank Service Fees	98	98
850-8505	Bond Administration Fees	9,500	9,500
	Total	\$ 1,275,058	\$ 1,398,366

Capital Outlay Request Hospitality Tax Fund

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8010	Improvements - Other than buildings	\$ -	\$ 1,000,000
800-8030	Improvements - Golf Course	250,000	250,000
800-8058	Construction in Progress	3,542,475	-
	Total	\$ 3,792,475	\$ 1,250,000

600-6001 Salaries**124,635**

In accordance with the City Classification and Compensation Plan, this expenditure category provides salaries for the staff of the Hospitality Tax Fund.

<u>Position</u>	2022 Salary	5.0 % COLA	2023 Approved Budget
Salaries			
Marketing Coordinator	\$ 50,000	\$ 2,500	\$ 52,500
Special Event Specialist	-	-	38,535
Maintenance Technician II	-	-	33,600
Total			\$ 124,635
Performance Increases			-
Total Budgeted Salaries			<u>\$ 124,635</u>

620-6201 Health Insurance**26,522**

The City provides health and dental insurance to all full time employees through the South Carolina Public Employee Benefits Authority's State Health Plan. Monthly premiums for health insurance vary based on employee elections. This line item also includes dental insurance premiums which are \$164 annually per employee.

Annual Premium		Annual Cost
\$ 8,841	x 3 employees	= \$ 26,522

620-6205 FICA**7,727**

The City of Goose Creek is required to pay Social Security tax on gross salaries for all employees. The current FICA rate is 6.20% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 124,635 \times 6.20\% = \$ 7,727$$

620-6210 Medicare Employer**1,807**

The City of Goose Creek is required to pay Medicare tax on the gross salaries for the Marketing Coordinator. The current Medicare rate is 1.45% of gross salaries. Based on this requirement, the following is the computation of the amount to be expended.

$$\$ 124,635 \times 1.45\% = \$ 1,807$$

620-6235 SC Retirement System (SCRS)**22,509**

The City participate in the South Carolina Retirement System (SCRS) for all qualified employees. The rates for the required contributions are set to increase during 2023. The City will be required to contribute 17.56% of salaries from January 1, 2023 to June 30, 2023, and then 18.56% of salaries from July 1, 2023 to December 31, 2023. This equates to a blended rate of 18.06% for the year.

620-6255 Workers' Compensation**198**

The South Carolina Municipal Association through Southeastern Claims Service, via the SC Municipal Insurance Trust provides current coverage for Workers' Compensation. The premium is based on the type of position and varies from .0037 to .0633 of total salary for administrative staff members.

620-6260 Employee Assistance Program**30**

In conjunction with the City's Drug Free Work Place Policy the City offers confidential substance abuse counseling for all employees at the Earnest E. Kennedy Center at a cost of \$10 a year per employee. Professional confidential counseling for substance abuse, employee emotional problems, and family matters is offered.

\$ 10 X 3 employees = \$ 30

640-6401 Training & Seminars**3,200**

This category provides for the Marketing Coordinator attendance at workshops and seminars for increasing knowledge in their position. This expenditure item also provides an opportunity for department personnel to upgrade their education in areas related to the Hospitality Tax Fund, as well as maintaining their professional certifications.

640-6425 Legal**1,000**

This account is for legal expenditures that are anticipated associated with the hospitality tax fund.

640-6445 Other Professional Services**163,100**

The City will require the assistance of professionals, below is a summary of the budgeted expenditures for professional services.

Marketing	\$ 16,600
Public Art & Murals	
Banner Competition	2,000
Art Display Screens	2,400
Traffic Box Additions	4,200
Poetry in the Park	400
Public Murals	25,000
Art on Wheels	6,500
Topiaries	2,000
Cultural Arts	24,000
Wayfinding - Installation of Decorative Signage and Banners	80,000
	<u>\$ 163,100</u>

643-6470 Service Contracts - Copier**675**

This line item accounts for the Hospitality Fund's portion of printer and copier charges.

643-6488 Service Contracts - Pest Control

180

The City maintains pest control services on a monthly basis and an annual termite inspection.

$$\begin{array}{rccccccccc} \$ & 15 & \times & 12 & \text{months} & = & \$ & 180 \end{array}$$

660-6601 Telephone

840

The City receives basic telephone and long distance service from AT&T. The City also maintains one cellular phone and other wireless devices for the staff through FirstNet.

$$\begin{array}{rccccccccc} \$ & 70 & \times & 12 & \text{months} & = & \$ & 840 \end{array}$$

660-6605 Electricity

14,400

Budgeted amount based on a monthly estimate.

	Monthly Estimate								
\$	1,200	x	12	months	=	\$	14,400		

660-6615 Water & Sewer

528

Sewer service is provided by Berkeley County Water & Sanitation at a rate of \$44.00 to provide sewer services and \$6.77 per 1,000 gallons of water used. The budgeted amount is based on a monthly estimate.

$$\begin{array}{rccccccccc} \$ & 44 & \times & 12 & \text{months} & = & \$ & 528 \end{array}$$

740-7410 Insurance - Building

9,083

Building insurance is provided by South Carolina Municipal Association Insurance Trust. It is budgeted based on the related cost of .21 per \$100 in value as follows:

Buildings	\$	4,150,000
Contents		175,000
Total Estimated Value	\$	4,325,000

$$\begin{array}{rccccccccccc} \$ & 4,325,000 & / & 100 & \text{value} & = & 43,250 & \times & 0.210 & = & \$ & 9,083 \end{array}$$

740-7415 Professional Tort Liability

803

The City provides \$1,000,000 of tort liability insurance for all employees, at a cost of \$.017 of payroll for each employee.

750-7515 Travel

1,250

To accommodate travel expenses for the Marketing Coordinator to attend meetings, workshops, seminars and conferences.

760-7601 Office Supplies

384

This account is for the purchase of office supplies including but not limited to, i.e., pencils, pens, copy paper, calculator tape, paper clips, stationery, envelopes, and miscellaneous office supplies. Below is a summary of the anticipated budget based on the average monthly office supplies expenditures.

$$\begin{array}{rccccccccc} \$ & 32 & \times & 12 & \text{months} & = & \$ & 384 \end{array}$$

760-7615 Computer Supplies

750

During the year it is anticipated that the Marketing Coordinator will need to purchase various computer supplies.

760-7620 General Operating Supplies	1,500
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This account is for general operating supplies that the department will need.

760-7635 Dues & Subscriptions	1,000
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This account provides funding for dues and subscriptions for the Marketing Coordinator.

780-7806 Debt Retirement	829,194
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This account is for the principal portion of the debt retirement associated with the Special Obligation Bonds (Hospitality Tax Pledge) issued in the Hospitality Tax Fund.

Special Obligation Bonds (Hospitality Tax Pledge), Series 2016	\$ 589,194
Special Obligation Bonds (Hospitality Tax Pledge), Series 2021	240,000
	<u>\$ 829,194</u>

780-7826 Small Equipment Purchase	11,000
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These expenditures are for individual items less than \$5,000. During the year it is anticipated that the Marketing Coordinator will need to purchase various small equipment.

Signage and equipment for famers market	\$ 7,500
Marketing Coordinator Equipment	3,500
	<u>\$ 11,000</u>

780-7830 Uniforms	570
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The City provides uniform items for the Facilities Technician and additional uniform items on the employees anniversary at a cost not to exceed \$100 per employee. Initial issue costs are approximately \$235 per employee.

780-7894 Miscellaneous Expenditures	750
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The City has various miscellaneous expenditures during the year which are not generally associated with other general ledger accounts and will be coded too this account.

780-7866 Misc. Special Events Expense	60,500
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This account provides for the purchase of prizes, awards and supplies for special events such as Opening Day Ceremonies, Easter Events, and the Kid's Fest. An additional \$36,000 was added for a street festival on Red Bank Road.

790-7913 Spring Festival	15,000
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This account provides for any purchases and expenses that relate to the Spring Festival and BBQ Festival.

790-7914 Fall Festival	14,000
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This account provides for any purchases and expenses relating to the Fall Festival.

790-7915 Sounds of Summer/Concert Series	6,500
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This account provides for any purchases and expenses relating to the Concert Series at Crowfield.

790-7930 Fabulous Fourth in the Creek Expense	27,000
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This account provides for the purchase of items that help to put the festival such as fireworks, entertainment and souvenirs.

790-7931 Halloween Festival Expense	2,000
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This account provides for the purchase of supplies to host the Halloween Festival such as props, costumes, decorations, etc.

790-7932 Christmas Celebration Expense	15,000
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This account provides for the purchase of supplies for the Christmas Celebration such as food items, decorations, etc.

800-8010 Improvements - Other than buildings	1,000,000
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Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. Included in current year budgeted expenditures is \$875,000 for the Chapel / Cultural Arts Center, and an additional \$125,000 to improve the drainage on the lower fields at Foster Creek Park.

800-8030 Improvements - Golf Course	250,000
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Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. Included in current year budgeted expenditures is \$250,000 for the remodel of the kitchen at Crowfield Golf Course. This will include an expansion of the kitchen area, the additional of walk in coolers, an employee restroom, and other various upgrades.

840-8401 Interest Expense	149,768
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This account is for interest expense associated with the Special Obligation Bonds (Hospitality Tax Pledge) issued in the Hospitality Tax Fund.

Special Obligation Bonds (Hospitality Tax Pledge), Series 2016	\$	120,013
Special Obligation Bonds (Hospitality Tax Pledge), Series 2021		29,755
	\$	<u>149,768</u>

850-8501 Bank Service Fees	98
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The City of Goose Creek must pay bank fees associated with the transactions, deposits, daily repurchase agreements and credit card fees.

$$\$ \quad 8 \quad \times \quad 12 \quad \text{months} \quad = \quad \$ \quad 98$$

850-8505 Bond Administration Fees	9,500
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The City of Goose Creek must pay bond administration fees annually, including but not limited to annual trustee fees, administration fees, and arbitrage calculations.

Special Obligation Bonds (Hospitality Tax Pledge), Series 2016		
Administration Fee	\$	3,000
Trustee Fee		1,000
Special Obligation Bonds (Hospitality Tax Pledge), Series 2021		
Administration Fee		3,000
Trustee Fee		1,000
Arbitrage Calculation		1,500
	\$	<u>9,500</u>

American Rescue Plan Act Fund

Fund 715

Budget Summary

Fund Balance Forward as of 12/31/2022	\$ 16,843,617
Anticipated Revenues	<u>-</u>
Total Revenues and Fund Balance	<u>\$ 16,843,617</u>
Total Budgeted Expenditures	<u>9,533,000</u>
Estimated Fund Balance 12/31/2023	<u><u>\$ 7,310,617</u></u>

American Rescue Plan Act Fund

Fund 715

Revenue Budget Summary

2022 Fund Balance Forward / Revenues

Estimated Fund Balance as of December 31, 2022	
Restricted Fund Balance	\$ 8,872,212
Unrestricted Fund Balance	<u>7,971,405</u>
Total Estimated Fund Balance as of December 31, 2022	<u>\$ 16,843,617</u>

2023 Anticipated Revenues

American Rescue and Recovery	<u>\$ -</u>
Total Fund Balance and Revenues	<u><u>\$ 16,843,617</u></u>

2023 Anticipated Expenditures

Budgeted Expenditures	<u>\$ 9,533,000</u>
Estimated Fund Balance as of December 31, 2022	<u><u>\$ 7,310,617</u></u>

Expenditure Budget Summary
American Rescue Plan Act Fund
Fund No. 715

<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
Expenditures		
Operating Expenditures	\$ -	\$ 408,000
Capital Outlay	-	9,125,000
Total Budget	\$ -	\$ 9,533,000

Operating Expenditure Request
American Rescue Plan Act Fund
Fund No. 715

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
620-6260	Employee Assistance Program	\$ -	\$ 8,000
640-6445	Other Professional Services	-	400,000
780-7826	Small Equipment Purchase	-	-
	Total	\$ -	\$ 408,000

Capital Outlay Request
American Rescue Plan Act Fund
Fund No. 715

<u>Code</u>	<u>Classification</u>	2022 Approved Budget	2023 Approved Budget
800-8030	Improvements - Golf Course	\$ -	\$ 1,000,000
800-8058	Construction in Progress	-	8,125,000
	Total	\$ -	\$ 9,125,000

620-6260 Employee Assistance Program**8,000**

In conjunction with the City's Drug Free Work Place Policy the City offers confidential substance abuse counseling for all employees through First Sun. Professional confidential counseling for substance abuse, employee emotional problems, and family matters is offered. The contract covers 400 employees.

$$\$ \quad 20 \quad X \quad 400 \quad \text{employees} \quad = \quad \$ \quad 8,000$$

640-6445 Other Professional Services**400,000**

The City will require the assistance of professionals, below is a summary of the budgeted expenditures for professional services.

Façade Grant - These funds are for updates to signage in the City.

\$ 400,000

800-8030 Improvements - Golf Course**1,000,000**

Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. Included in current year budgeted expenditures is \$1,000,000 for the remodel of the outdoor patio area to allow for more outdoor space for patrons.

800-8058 Construction in Progress**8,125,000**

Expenditures for any single item with a value of \$5,000 or more and a useful life greater than two (2) years is considered capital outlay. This line item accounts for the construction of capital assets that typically expend beyond the current budget year. The following items make up the current year budgeted amounts and are currently presumed to be allowable.

Central Creek Park	\$ 275,000
Amphitheater	2,500,000
Sewer Line Extension	3,000,000
Wastewater Extension - S. Goose Creek	1,200,000
Decon. Room for Fire Station IV	750,000
Walking/Biking Trails - Old Moncks Corner Road	400,000
	<u>\$ 8,125,000</u>

Goose Creek Municipal Finance Corporation - 705

February 2014 the City of Goose Creek established the Goose Creek Municipal Finance Corporation to hold assets and debt for the construction of City facilities and as a separate legal corporation for the City. The Goose Creek Municipal Finance Corporation leases the buildings to the City and services the bonds sold to finance the construction of the facilities. The City refinanced these bonds in 2020 to take advantage of lower interest rates.

The Goose Creek Municipal Finance Corporation issued \$7,500,000 in bonds for the construction of a Headquarters Fire Station and Fire Station III.

2022 Fund Balance Forward / Revenues

Estimated Fund Balance as of December 31, 2022	\$	-
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2023 Anticipated Revenues

ease Revenue	\$	628,946	
Total Anticipated Revenue			628,946
Total Fund Balance and Revenues	\$	628,946	

2023 Expenditures

Debt Retirement	582,000		
Interest	46,946		
Total Anticipated Expenditures		628,946	
Total Expenditures		\$	628,946
Fund Balance Available for Future Transfers			-
Total Expenditures and Fund Balance		\$	628,946