



**AGENDA  
REGULAR CITY COUNCIL MEETING  
TUESDAY, JULY 9, 2024 – 6:00 PM  
CITY HALL - 519 N GOOSE CREEK BOULEVARD  
GOOSE CREEK, SOUTH CAROLINA**

**I. CALL TO ORDER**

**II. INVOCATION / PLEDGE OF ALLEGIANCE**

**III. GENERAL PUBLIC COMMENTS - 3 MINUTE TIME LIMIT - (PLEASE FILL OUT A "COMMENT SHEET" AT THE ENTRYWAY TABLE TO COUNCIL CHAMBERS AND PROVIDE IT TO THE CITY CLERK)**

**IV. APPROVAL OF MINUTES**

- a.
  - CITY COUNCIL MEETING JUNE 11, 2024
  - CITY COUNCIL WORKSHOP JUNE 25, 2024

**V. PRESENTATIONS & PROCLAMATIONS**

- a. PRESENTATION OF THE ANNUAL FINANCIAL STATEMENT AUDIT

**VI. OLD BUSINESS**

- a. AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX THE AREA IDENTIFIED AS TMS 222-00-00-007, LOCATED ON OLD SUMMERVILLE ROAD, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Second and Final Reading of a Public Hearing)

**VII. NEW BUSINESS & PUBLIC HEARINGS**

- a. AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX THE AREA IDENTIFIED AS TMS 223-13-04-031, LOCATED ON ST. JAMES AVENUE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Introduction and First Reading of a Public Hearing)

**VIII. ADMINISTRATOR'S REPORT**

- a. REQUEST TO PURCHASE COMPUTERS FOR THE FIRE DEPARTMENT
- b. REQUEST TO ENTER INTO AN AGREEMENT WITH A CONSULTANT FOR SERVICES RELATED TO THE MUNICIPAL IMPROVEMENT DISTRICT

**IX. MAYOR'S REPORT**

**X. MONTHLY DEPARTMENT REPORTS**

- a. JUNE DEPARTMENT REPORTS (Informational Purposes Only)

**XI. ADJOURN**



# Request for City Council Agenda Item

**To:** Mayor Habib and City Council

**From:** Kelly J. Lovette, City Clerk

*Please check one box*

Regular Meeting

Special Meeting

Work Session

*Please check one box, if applicable*

Ordinance

Resolution

Proclamation

Request to  
Purchase

## Ordinance/Resolution Title

- CITY COUNCIL MEETING JUNE 11, 2024
- CITY COUNCIL WORKSHOP JUNE 25, 2024

## Background Summary

N/A

## Financial Impact

N/A

## Impact if denied

N/A

## Impact if approved

N/A

Department Head:

City Administrator:

\_\_\_\_\_  
*Signature & Date*

\_\_\_\_\_  
*Signature & Date*



**MINUTES  
CITY OF GOOSE CREEK, SOUTH CAROLINA  
REGULAR CITY COUNCIL MEETING  
TUESDAY, JUNE 11, 2024 – 6:00 PM  
CITY HALL – COUNCIL CHAMBERS  
519 N GOOSE CREEK BOULEVARD**

**MAYOR/COUNCIL PRESENT:** Mayor Gregory S. Habib; Mayor Pro Tem Debra Green-Fletcher; Councilmember Hannah Cox; Councilmember Melissa Enos-Sims; Councilmember Christopher Harmon; Councilmember Gayla McSwain; Councilmember Jerry Tekac

**COUNCIL ABSENT:** None.

**CITY STAFF PRESENT:** City Administrator Natalie Zeigler; Assistant City Administrator Brian Cook; City Clerk Kelly J. Lovette; Chief Financial Officer Tyler Howanyk; Special Projects Manager Alexis Kiser; Public Information Officer Frank Johnson; Chief of Police LJ Roscoe; Director of Recreation Crystal Reed; Director of Economic Development Rob Wiggins

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PURSUANT TO THE FREEDOM OF INFORMATION ACT SC CODE 30-4-80: WRITTEN NOTICE WAS DELIVERED TO THE PRESS BY EMAIL ON FRIDAY, JUNE 7, 2024, AND DULY POSTED AT CITY HALL LOCATED AT 519 N GOOSE CREEK BOULEVARD, AN ACCESSIBLE FACILITY, AND ON CITYOFGOOSECREEK.COM

**I. CALL TO ORDER – 6:00 PM**

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

**II. INVOCATION/PLEDGE OF ALLEGIANCE**

Pastor Steven Kisor, Pastor of Calvary Nazarene Church in Goose Creek, said the invocation.

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

Mayor Habib recognized Mr. Kevin Patterson, 446 Indigo Road, who stated his concerns regarding an Airbnb and all the cars that are parked in the roadway, instead of the driveway.

**IV. APPROVAL OF MINUTES**

- a. Special City Council Meeting – May 14, 2024 (5:30 PM)
- b. City Council Meeting – May 14, 2024 (6:00 PM)
- c. City Council Workshop – May 28, 2024

Mayor Habib stated he would take a motion to approve the minutes. He added there would be a correction made by the City Clerk concerning the minutes for the City Council Meeting on May 14, 2024, in which Councilmember Cox's vote was incorrectly recorded and Councilmember McSwain stated she provided the City Clerk earlier with a correction.

Motion to Approve: Councilmember Enos-Sims; Councilmember Harmon

Discussion: None.

Motion Carried: All ayes.

## **V. PRESENTATIONS & PROCLAMATIONS**

a.

- STRATFORD KNIGHTS BOYS' SOCCER DAY – JUNE 11, 2024

Mayor Habib recognized Stratford Knights boys' soccer team for playing in the State Championships.

## **VI. OLD BUSINESS**

- a. AN ORDINANCE OF THE CITY OF GOOSE CREEK, SOUTH CAROLINA REQUIRING AN ANNEXATION COMMITMENT AS A CONDITION OF PROVIDING UTILITY SERVICE TO PROPERTIES LOCATED OUTSIDE OF THE CITY; AMENDING THE CITY'S CODE OF ORDINANCES IN CONNECTION THEREWITH, AND OTHER MATTERS RELATED THERETO (Second and Final Reading)

Motion to Approve: Councilmember Enos-Sims; Councilmember Cox

Discussion/Comments: None.

Motion Carried: All ayes.

## **VII. NEW BUSINESS & PUBLIC HEARINGS**

- a. AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX THE AREA IDENTIFIED AS TMS 222-00-00-007, LOCATED ON OLD SUMMERVILLE ROAD, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Introduction and First Reading of a Public Hearing)

Mr. William Wallace, Engineer at Atlantic South in North Charleston, addressed City Council and stated the property is adjacent to the City of Goose Creek and the owners would like it to be annexed. He stated the property is less than .5 acres and they would like the property to be annexed as Village Node, as recommended by Mrs. Kiser, Special Project Manager for the City.

Motion to Approve: Councilmember Harmon; Councilmember Tekac

Discussion/Comments: None.

Motion Carried: All ayes

## **VII. CITY ADMINISTRATOR'S REPORT**

- a. INSTALLATION OF WAYFINDING SIGNS AROUND THE CITY

Mrs. Zeigler stated City staff were requesting \$80,000 in H-Tax Fund balance for this project originally budgeted in 2021; the project was not completed. Berkeley County has also agreed to give the City an additional \$30,000 towards the project.

Motion to Approve: Councilmember Enos-Sims; Councilmember Tekac

Discussion/Comments: None.

Motion Carried: All ayes

- b. TRAFFIC CALMING MEASURES PROGRAM – LINDY CREEK ROAD APPLICATION

Mrs. Zeigler stated City staff were requesting approval of Lindy Creek Road traffic calming application; and it meets all state and city criteria to participate.

Motion to Approve: Councilmember Cox; Councilmember Enos-Sims

Discussion/Comments: None.

Motion Carried: All ayes

c. REQUEST TO PURCHASE FENCING FOR JOSEPH S. DANING AMPHITHEATER USING HOSPITALITY TAX FUND BALANCE NOT TO EXCEED \$45,000

Mrs. Zeigler stated City staff were requesting approval, not to exceed \$45,000 in Hospitality Tax Fund Balance, to purchase a permanent fence, instead of both sides as presented at City Council's recent Workshop. She stated this will mean less obstruction to the amphitheater when non-ticketed events are happening. This funding will also be used to purchase bicycle style fencing to use at concerts and we can lease temporary fencing for one side of the amphitheater. This way it will be open at all times, unless the City is holding ticketed events.

Motion to Approve: Councilmember Tekac; Councilmember Green-Fletcher  
Discussion/Comments: None.  
Motion Carried: All ayes

d. REQUEST TO HIRE CONTRACTOR FOR FOSTER CREEK PARK SOCCER FIELD DRAINAGE PROJECT

Mrs. Zeigler stated City staff were requesting to hire Southern Vistas for \$337,575 to overhaul an unplayable field at Foster Creek. She stated this will provide much needed drainage improvements for the lower field and that \$125,000 was budgeted this year and will need to be matched with approximately \$215,000 in Hospitality Tax reserves to complete this project.

Motion to Approve: Councilmember McSwain; Councilmember Cox  
Discussion/Comments: None.  
Motion Carried: All ayes

e. APPROVAL OF AMPHITHEATER FEES

Mrs. Zeigler stated City staff were seeking approval for fees based on the chart provided in City Council's agenda packet. She stated this would be for non-profit and for-profit entities, to include weddings, to rent the amphitheater. She stated staff listened to feedback during the last workshop and adjusted the fees accordingly.

Motion to Approve: Councilmember Tekac; Councilmember Green-Fletcher  
Discussion/Comments: None.  
Motion Carried: All ayes

**VIII. MAYOR'S REPORT**

Mayor Habib provided details of the following announcements: Mayor Habib read a letter he received from some residents who recently had a fire in their home and wished to thank the Fire Department for caring and being so efficient. He reminded everyone to report any storm damage to our online form – it is on the front page of the City's website, as well as social media. He stated that he and the City Administrator were on the phone with Berkeley County and the State, to include Berkeley Electric last night and today. He stated he was very thankful for our partnership and relationship with those other agencies; He thanked everyone for their patience with the work CSX Railway was doing at Montague Plantation Road/Highway 52; He thanked Chief Roscoe and her team for the Hot Pursuit 5K, which had over 350 participants. This is a great event for a great cause in providing Christmas for kids in need; The City is seeking a volunteer to fill the open seat on the Recreation Commission. Mr. Milton Terre served 15 years on the Commission until his recent passing; Registration is open for the Second Annual Goose Creek City Amateur golf tournament. The 36-hole tournament is set for Saturday and Sunday, July 13-14, at Crowfield. A practice round will take place on Friday, July 12. Tee time begins at 8am, Saturday. Registrations will be accepted until 5pm on June 30. Register online at the City website, or CrowfieldGolf.com; The new Central Creek Farmers Market will take place every other Wednesday at Central Creek Park, and the next Farmers Markets are set for 5 to 8 pm on

June 19 and July 3. If you are interested in being a vendor, please contact Hannah at [hmilller@cityofgoosecreek.com](mailto:hmilller@cityofgoosecreek.com), or visit the City website; football and cheerleading registration is underway now at Goose Creek Recreation. Drop by the Recreation Center or call for more information; fall soccer, baseball and softball registration will begin in July. This month, Goose Creek Recreation and the Goose Creek Cultural Arts Commission is joining with the Goose Creek NAACP to host a Juneteenth Youth Summit at the Recreation Center from 10am to 2pm on Saturday, June 22; The 2024 District 7 Diamond AAA Minors Baseball All-Stars tournament takes place June 14 through June 19 at Felkel Field, with games beginning at 3 pm Friday; The 2024 District 7 Diamond AAA Minors Baseball All-Stars tournament takes place June 14 through June 19 at Felkel Field, with games beginning at 3 pm Friday; Make plans to join us for the Fourth of July celebration for Fabulous Fourth in the Creek on July 4 at the Municipal Center; City Offices will be closed on July 4<sup>th</sup>; If your trash is scheduled to be picked up on July 4, it will instead be picked up on Friday, July 5; Splash Creek at Central Creek Park's summer hours, through August 11, are 10am to 6pm daily. Toddler Time takes place from 9am to 10am Wednesdays and Saturdays. A time for Home Schooled students has been added on Fridays from 10am to 12pm; The City Pool at The Hamlets is open daily from 11 am to 7 pm, and daily passes are available for \$3. (Kids 4 and under are free.); The deadline for food truck vendor proposals for our new Joseph S. Daning Amphitheater is quickly approaching. Visit Goose Creek Recreation on Facebook for a link to apply, or call 843-569-4242 for more information; Looking ahead, Kids Fest, the back-to-school celebration, is set for Saturday, August 3 at Central Creek Park; and, Superhero Night is on June 22.

Visit our website, the Recreation Facebook page, or drop by the Community Center to learn more about all of the information and events stated by Mayor Habib. As always, please keep up with the City on our social media pages, including Facebook, Instagram, TikTok and Twitter, now known as X. Be sure to watch Adam Kelly's Your Week in the Creek video recap, and please sign up for our digital residential newsletter at [CityofGooseCreek.com](http://CityofGooseCreek.com).

**X. MONTHLY DEPARTMENT REPORTS**

- a. JUNE Monthly Department Reports (Informational Purposes Only)

**XI. ADJOURNMENT**

Motion: Councilmember Tekac

Discussion: None.

Carried: All ayes. 6:32 p.m.

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Kelly J. Lovette, MMC  
City Clerk

Date: July 9, 2024



**MINUTES  
CITY OF GOOSE CREEK, SOUTH CAROLINA  
CITY COUNCIL WORKSHOP  
TUESDAY, JUNE 25, 2024 – 5:30 PM  
FIRE STATION I – 201 BUTTON HALL AVENUE**

**MAYOR/COUNCIL PRESENT:** Mayor Gregory S. Habib; Mayor Pro Tem Debra Green-Fletcher; Councilmember Hannah Cox; Councilmember Melissa Enos-Sims; Councilmember Christopher Harmon; Councilmember Gayla McSwain; Councilmember Jerry Tekac

**COUNCIL ABSENT:** None.

**CITY STAFF PRESENT:** City Administrator Natalie Zeigler; Assistant City Administrator Brian Cook; City Clerk Kelly J. Lovette; Chief Financial Officer Tyler Howanyk; Police Chief LJ Roscoe; Director of Planning & Zoning Kendra Wise; Director of Recreation Crystal Reed; Director of Economic Development Rob Wiggins

PURSUANT TO THE FREEDOM OF INFORMATION ACT SC CODE 30-4-80: WRITTEN NOTICE WAS DELIVERED TO THE PRESS BY EMAIL ON FRIDAY, JUNE 21, 2024, AND DULY POSTED AT CITY HALL LOCATED AT 519 N GOOSE CREEK BOULEVARD, AN ACCESSIBLE FACILITY, AND ON CITYOFGOOSECREEK.COM

**I. CALL TO ORDER**

Mayor Habib called the meeting to order at 5:30 pm.

**II. BUSINESS ITEM(S)**

- a. DEVELOPER PRESENTATION ON A PROPOSED ANNEXATION OFF NELLO DRIVE (TMS# 235-14-04-030), 235-14-04-040, AND 235-14-04-036) (APPROX. 12.64 ACRES) (R. CHAMBERLAIN CHESNUT II)

Mr. Craig Massey, Broker of Keller Williams Realty, stated he represents the seller, Mr. David Brown, in the sale of his property. Mr. Massey provided some background information on the Brown family. Mr. Chamberlain Chestnut, the developer of the project, thoroughly briefed City Council on the proposed plans. Mr. Chestnut and Mrs. Zeigler thoroughly answered all of City Council's questions concerning the zoning and development agreements/deed restrictions. Mayor Habib suggested each party seek legal advice on moving forward with deed restrictions and possibly place it on the July City Council agenda for consideration.

- b. PROPOSED ANNEXATION OF TMS# 223-13-04-031 (925 ST. JAMES AVENUE)

Mrs. Wise stated City staff were proposing the annexation of this property with an assigned General Commercial zoning. Mrs. Zeigler stated they need City water to develop the property. Ms. Jay Rodger, of Trident Commercial, stated she represents the buyer and was present to answer any questions. There were no questions for Ms. Rodger.

c. PRESENTATION ON KICKSTART IN THE CREEK AND CLIMB FUND – CINDI ROURK WITH CLIMB FUND

Mrs. Zeigler stated City staff would not be reviewing this item before City Council that evening.

d. CITY HALL ANNEX/EXPANSION FUNDING UPDATE

Mrs. Zeigler provided City Council with an update on the proposed building of a City Hall Annex and the expansion of the current City Hall. She stated after a review of the original plans, City staff looked at the building, how it needs to function, and it has grown by almost 5,000 square feet and Trident Construction has priced the project again. She stated the pre-function area, the outdoor space and Council Chambers would need to be cut to get the price down; but after reviewing everything it was decided the need for long-term functionality in the building was important when it comes to event space and future growth. Mrs. Zeigler stated there is no more space at City Hall and it would work better if the current Council Chambers was 2 floors; thus, making more room for staff and future growth. She stated it is not going to be cheaper later. Mrs. Zeigler and Mr. Howanyk thoroughly answered all of City Council's questions regarding the funding of both projects, including other options, like renting commercial space. Mrs. Zeigler stated the next time staff returns to City Council it will be about financing and the proposed contract between Trident Construction and the City.

e. DISCUSSION – REQUEST TO PURCHASE COMPUTERS FOR THE FIRE DEPARTMENT

Mr. Howanyk stated IT budgets for new computers for the various departments. He stated the Fire Department came back and said they needed different mobile data terminals, and the price was \$36,000 more than previously budgeted. Mr. Howanyk stated the City just received \$187,000 more than expected with the Telecommunications check to the City, so he was going to request City Council allow staff to take the monies from the General Fund. Mr. Howanyk and Mrs. Zeigler thoroughly answered all of City Council's questions concerning funding.

**III. ADJOURNMENT**

Motion: Councilmember Tekac

Discussion: None.

Carried: All ayes. 6:17 p.m.

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Kelly J. Lovette, MMC  
City Clerk

Date: July 9, 2024



# Request for City Council Agenda Item

To: MAYOR AND CITY COUNCIL

From: TYLER HOWANYK, CFO

*Please check one box*

Regular Meeting

Special Meeting

Work Session

*Please check one box, if applicable*

Ordinance

Resolution

Proclamation

Request to  
Purchase

### Ordinance/Resolution Title

PRESENTATION OF THE ANNUAL FINANCIAL STATEMENT AUDIT

### Background Summary

PRESENTATION OF ANNUAL FINANCIAL STATEMENT AUDIT BY MAULDIN JENKINS, CPAS

### Financial Impact

### Impact if denied

### Impact if approved

Department Head:

City Administrator:

\_\_\_\_\_  
*Signature & Date*

\_\_\_\_\_  
*Signature & Date*

**CITY OF GOOSE CREEK,  
SOUTH CAROLINA**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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# CITY OF GOOSE CREEK, SOUTH CAROLINA

## FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Goose Creek, South Carolina** (the "City"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

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**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 15), the General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – GAAP Basis (on page 71), the Local Hospitality Tax Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – GAAP Basis (on page 72), the Schedule of Proportionate Share of the Net Pension Liability – South Carolina Retirement System (page 74), the Schedule of Proportionate Share of the Net Pension Liability – Police Officers Retirement System (page 74), the Schedule of Contributions – South Carolina Retirement System (pages 75 through 76) and the Schedule of Contributions – Police Officers Retirement System (pages 75 through 76) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements, the Comparative Schedules of Revenues – General Fund, the Comparative Schedules of Expenditures – General Fund, the Comparative Schedules of Expenses – Proprietary Fund Type as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) is presented for the purpose of additional analysis as required by the State of South Carolina and is not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements, the Comparative Schedules of Revenues – General Fund, the Comparative Schedules of Expenditures – General Fund, the Comparative Schedules of Expenses – Proprietary Fund Type, the schedule of expenditures of federal awards, and the Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City's basic financial statements for the year ended December 31, 2022, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in our report dated June 8, 2023. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements as a whole.

The partial comparative information included in the Comparative Schedules of Revenues – General Fund, the Comparative Schedules of Expenditures – General Fund, and the Comparative Schedules of Expenses – Proprietary Fund Type – Enterprise Funds for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Columbia, South Carolina  
June 12, 2024

**CITY OF GOOSE CREEK, SOUTH CAROLINA  
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2023**

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As management of the City of Goose Creek (the "City"), we offer the readers of our financial statements this narrative, overview and analysis of the financial activities of the City for the year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with the basic financial statements and the accompanying notes.

### **Financial Highlights**

- The governmental activities and business-type activities combined assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at December 31, 2023, by \$103,247,039 (*net position*). The unrestricted net position was \$8,031,582, this was due to the Governmental Accounting Standards Board's requirement to record a net pension liability of \$33,791,632, which reduced unrestricted net position. Total net position increased \$13,618,194. The increase was largely due to increased revenues from business licenses, property taxes, and local option sales tax revenues, as well as contributed capital.
- On December 31, 2023, the City's governmental funds reported a combined ending fund balance of \$37,367,899 an increase of \$6,546,331. The increase was primarily the result of an increase in business license collections, property taxes, and local option sales tax revenue in the general fund. The fund balance for the general fund was \$24,352,170, or 74.36% of the total general fund expenditures.
- The City's governmental activities capital assets decreased by \$7,340,961 (14.83%). The decrease was primarily the result of the completion of the construction of Central Creek Park, which was transferred to business-type activities upon completion. This contribution of capital assets to business-type activities was \$8,964,917. Additionally, the City purchased police vehicles and fire vehicles, other equipment, and the construction of recreational facilities. Current year capital asset additions were \$4,098,975 being offset by depreciation expense of \$2,415,251. The City's business-type activities capital assets increased by \$10,322,227 (11,33%), with current year capital asset additions of \$4,075,979 being offset by depreciation expense of \$2,718,669. As detailed above, the most significant addition was Central Creek Park.

### **Overview of the Financial Statements**

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

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

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

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

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

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

**CITY OF GOOSE CREEK, SOUTH CAROLINA  
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2023**

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

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

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

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

The City adopts an annual appropriated budget for the general fund, the local hospitality tax fund, and all special revenue funds.

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

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

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

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

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

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

**CITY OF GOOSE CREEK, SOUTH CAROLINA  
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**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-70 of this report.

**Other Information** – The City adopts an annual appropriated budget for its general fund and all of the special revenue funds. A budgetary comparison schedule has been presented as required supplementary information for the general fund and major governmental funds to demonstrate compliance with the budget. Required supplementary information can be found on pages 71-76 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 77-80 of this report.

**Government-wide Financial Analysis**

As noted earlier, the net position may serve over time as a useful indicator of a government's financial position. The City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$103,247,039 at the close of the most recent fiscal year.

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

**The City of Goose Creek Net Position**

	Governmental Activities		Business-type Activities		Total		Percent
	2022	2023	2022	2023	2022	2023	Change 2022 - 2023
Current and Other Assets	\$ 60,938,700	\$ 70,462,965	\$ 9,232,258	\$ 11,288,770	\$ 70,170,958	\$ 81,751,735	16.5%
Capital Assets	49,505,134	42,104,173	46,379,491	56,610,087	95,884,625	98,714,260	3.0%
Total Assets	110,443,834	112,567,138	55,611,749	67,898,857	166,055,583	180,465,995	8.7%
Deferred Outflows	9,083,013	8,249,099	787,277	1,045,976	9,870,290	9,295,075	(5.8%)
Long-term Liabilities Outstanding	36,711,979	36,458,412	10,972,948	11,193,705	47,684,927	47,652,117	(0.1%)
Other Liabilities	21,314,109	21,311,141	2,115,387	1,732,939	23,429,496	23,044,080	(1.6%)
Total Liabilities	58,026,088	57,769,553	13,088,335	12,926,644	71,114,423	70,696,197	(0.6%)
Deferred Inflows	12,899,392	14,077,218	2,283,213	1,740,616	15,182,605	15,817,834	4.2%
Net Position:							
Net Investment in Capital Assets,							
Net of Related Debt	37,277,492	32,413,495	40,416,300	51,264,080	77,693,792	83,677,575	7.7%
Restricted	8,780,873	11,537,882	-	-	8,780,873	11,537,882	31.4%
Unrestricted	2,543,002	5,018,089	611,178	3,013,493	3,154,180	8,031,582	154.6%
Total Net Position	\$ 48,601,367	\$ 48,969,466	\$ 41,027,478	\$ 54,277,573	\$ 89,628,845	\$ 103,247,039	15.2%

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**Governmental Activities** – Governmental activities increased the City's total net position by \$11,023,459 before transfers. This was primarily due to increased business license and local option sales tax revenues.

**The City of Goose Creek Changes in Net Position**

	Governmental Activities		Business-type Activities		Total		Total Percent
	2022	2023	2022	2023	2022	2023	Change
Revenues:							
Program Revenues:							
Charges for Services	\$ 18,125,779	\$ 19,681,813	\$ 9,414,459	\$ 10,656,762	\$ 27,540,238	\$ 30,338,575	10.2%
Operating Grants and Contributions	3,223,598	2,066,884	-	-	3,223,598	2,066,884	(35.9%)
Capital Grants and Contributions	5,308,264	630,307	5,513,593	2,934,043	10,821,857	3,564,350	(67.1%)
General Revenues:							
Property Taxes	7,173,417	6,399,312	652,072	674,197	7,825,489	7,073,509	(9.6%)
Local Option Sales Taxes	5,372,987	7,624,919	-	-	5,372,987	7,624,919	41.9%
Hospitality	2,883,193	3,037,774	-	-	2,883,193	3,037,774	5.4%
Franchise	2,839,305	3,053,263	-	-	2,839,305	3,053,263	7.5%
Unrestricted Grants and Contributions	1,122,714	1,186,391	-	-	1,122,714	1,186,391	5.7%
Unrestricted Revenue from Use of							
Monies and Property	346,286	1,576,380	119,037	359,533	465,323	1,935,913	316.0%
Miscellaneous	1,647,150	254,356	771,290	708,708	2,418,440	963,064	(60.2%)
<b>Total Revenues</b>	<b>48,042,693</b>	<b>45,511,399</b>	<b>16,470,451</b>	<b>15,333,243</b>	<b>64,513,144</b>	<b>60,844,642</b>	<b>(5.7%)</b>
Expenses:							
Legislative	383,711	526,022	-	-	383,711	526,022	37.1%
Administration	3,429,667	4,273,844	-	-	3,429,667	4,273,844	24.6%
Police	10,922,725	12,817,024	-	-	10,922,725	12,817,024	17.3%
Fire	7,987,701	8,198,423	-	-	7,987,701	8,198,423	2.6%
Sanitation	2,182,667	2,288,141	-	-	2,182,667	2,288,141	4.8%
Recreation	234,402	225,721	-	-	234,402	225,721	(3.7%)
Maintenance	232,692	1,601,867	-	-	232,692	1,601,867	588.4%
Garage	558,935	669,098	-	-	558,935	669,098	19.7%
Court	443,762	683,183	-	-	443,762	683,183	54.0%
Planning	672,336	1,252,443	-	-	672,336	1,252,443	86.3%
Economic Development	202,162	207,659	-	-	202,162	207,659	0.0%
Human Resources	217,750	385,208	-	-	217,750	385,208	0.0%
Information Technology	911,153	1,142,857	-	-	911,153	1,142,857	25.4%
Interest and Fees	257,602	216,450	-	-	257,602	216,450	0.0%
Water	-	-	10,589,058	5,019,271	10,589,058	5,019,271	(52.6%)
Recreation	-	-	6,925,447	7,628,237	6,925,447	7,628,237	10.1%
<b>Total Expenses</b>	<b>28,637,265</b>	<b>34,487,940</b>	<b>17,514,505</b>	<b>12,647,508</b>	<b>46,151,770</b>	<b>47,135,448</b>	<b>2.1%</b>
Increase in Net Position							
Before Transfers	19,405,428	11,023,459	(1,044,054)	2,685,735	18,361,374	13,709,194	(25.3%)
Transfers	(1,902,100)	(10,655,360)	1,902,100	10,655,360	-	-	-
Increase in Net Position	17,503,328	368,099	858,046	13,341,095	18,361,374	13,709,194	(25.3%)
Net Position January 1	31,098,039	48,601,367	40,169,432	41,027,478	71,267,471	89,628,845	25.8%
Net Position, December 31	\$ 48,601,367	\$ 48,969,466	\$ 41,027,478	\$ 54,368,573	\$ 89,628,845	\$ 103,338,039	15.3%

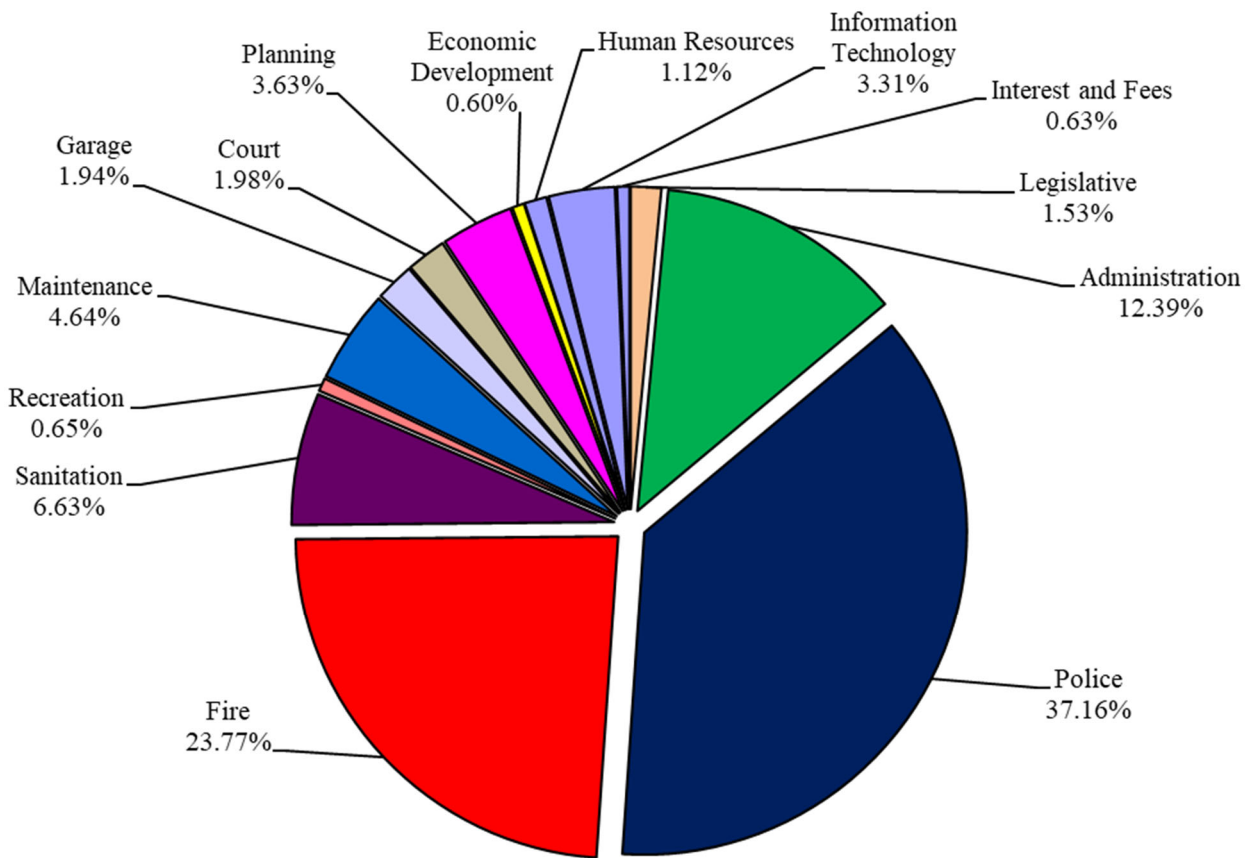
Charges for services were the City's largest program revenue, accounting for \$19,681,813 (43.25%) of total governmental revenues. These charges are for fees related to business licenses, building permits, court fines and E911 fees.

**CITY OF GOOSE CREEK, SOUTH CAROLINA  
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Property tax revenues accounted for \$6,399,312 (14.06%) of governmental revenues. Another component of general revenues that is related to property taxes is the revenue received from local option sales taxes which accounted for \$7,624,919 (16.75%). Franchise fees of \$3,053,263 (6.71%) and the local hospitality tax of two percent of the sales of food and beverages generated \$3,037,774 (6.67%) in revenue. The top five revenue sources combined for a total of at \$39,797,081 (87.44%) of the revenue for the City.

The Police Department program accounted for \$12,817,024 (37.16%) of the \$34,487,940 total expenses for governmental activities. The Fire Department had the next largest program accounting for \$8,198,423 (23.77%) of the total governmental expenditures.

**Expenditures by Department**



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

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**Governmental Activities – Cost of Services**

	2022		2023		Total Cost of Services Percentage Change	Total Net Cost of Services Percentage Change
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services		
Legislative	\$ 383,711	\$ (383,711)	\$ 526,022	\$ (526,022)	37.09%	(37.09%)
Administration	3,429,667	10,238,342	4,273,844	10,374,146	24.61%	1.33%
Police	10,922,725	(3,739,609)	12,817,024	(9,172,229)	17.34%	(145.27%)
Fire	7,987,701	(4,482,645)	8,198,423	(6,860,160)	2.64%	(53.04%)
Sanitation	2,182,667	81,282	2,288,141	421,495	4.83%	(418.56%)
Recreation	234,402	(234,402)	225,721	(225,721)	(3.70%)	3.70%
Maintenance	232,692	(195,181)	1,601,867	(1,574,187)	588.41%	(706.53%)
Garage	558,935	(558,935)	669,098	(669,098)	19.71%	(19.71%)
Court	443,762	(443,762)	683,183	(672,543)	53.95%	(51.55%)
Planning	672,336	(672,336)	1,252,443	(1,252,443)	86.28%	(86.28%)
Economic Development	202,162	(202,162)	207,659	(207,659)	2.72%	(2.72%)
Human Resources	217,750	(217,750)	385,208	(385,208)	76.90%	(76.90%)
Information Technology	911,153	(911,153)	1,142,857	(1,142,857)	25.43%	(25.43%)
Interest and Fees	257,602	(257,602)	216,450	(216,450)	(15.98%)	(15.98%)
Total Expenses	\$ 28,637,265	\$ (1,979,624)	\$ 34,487,940	\$ (12,108,936)	20.43%	(511.68%)

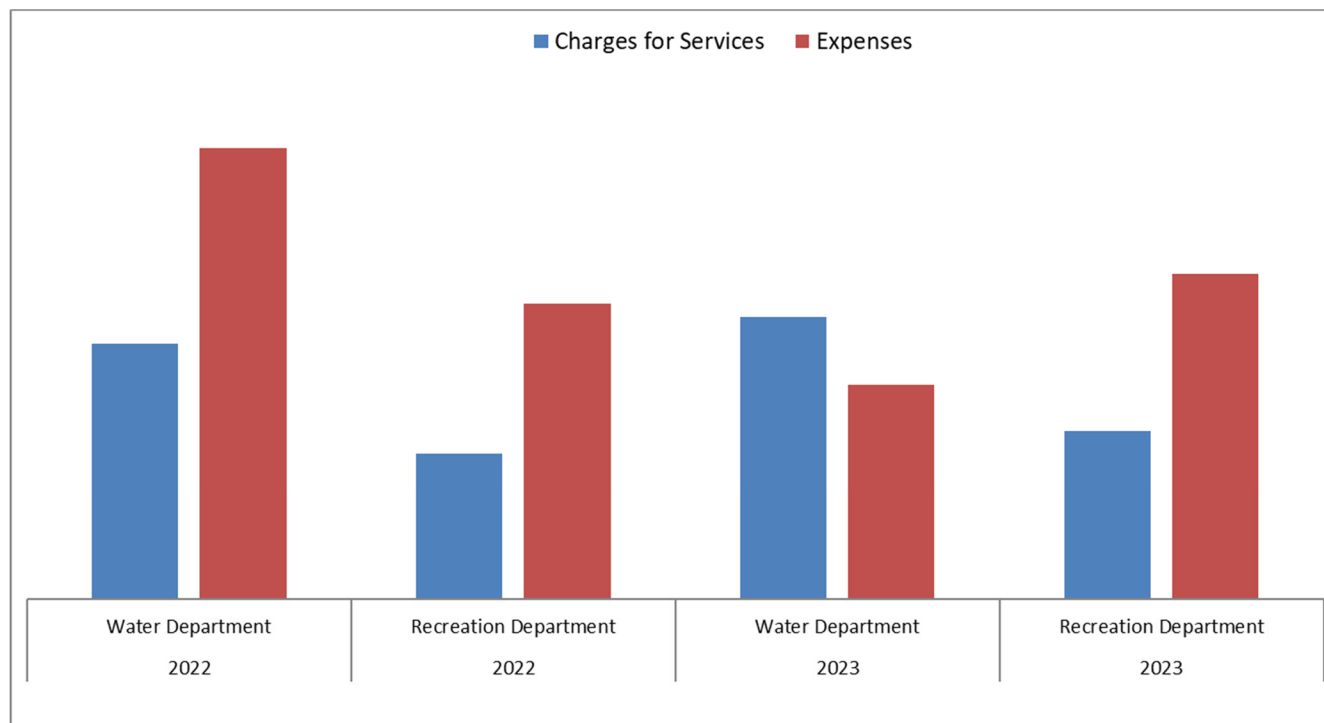
Program revenues from charges for services of \$19,681,813 (57.07%) of the total costs of services were received and used to fund the general government expenses of the City. The remaining \$14,806,127 in general government expenses were funded by property taxes, local option sales taxes, hospitality tax, franchise fees, unrestricted grants and other revenue.

**Business-type Activities**

Charges for services were the City's largest business-type program revenue, accounting for \$10,565,762 (63.07%) of the total business-type activities program revenues. These charges are: water and water services, (i.e., sales of water, tap and impact fees, late charges, administration fees, and fire demand fees) for the water enterprise fund; recreation fund revenue from memberships, recreation fees, class fees and concession stand sales; and memberships, green fees, cart fees, pro shop sales, and food and beverage sales for the golf enterprise fund. The recreation fund received \$2,250,443 during 2023 from the general fund for recreation operations.

The water enterprise fund also had capital contributions of \$2,914,398 for the water lines which were primarily installed at Carnes.

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**Financial Analysis of the City of Goose Creek's Funds**

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

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

As of December 31, 2023, the City's total governmental funds reported a combined ending fund balance of \$37,367,899. Approximately 28.16% of this total (\$10,522,599) is unassigned fund balance. The remaining fund balances are: nonspendable, \$5,110,931; restricted, \$13,045,907; committed, \$24,845; and assigned, \$8,663,617. The largest portion of the restricted fund balance is \$7,503,976 for capital projects.

The general fund is the primary operating fund of the City. At the end of the current year the unassigned fund balance of the general fund was \$10,552,777 with a total fund balance of \$24,352,170. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 32.22% of total general fund expenditures, while total fund balance represents 74.36% of that same amount.

The City instituted a two percent hospitality tax on food and beverages in 2014. Revenue generated from the hospitality fee must be used for purposes which include: tourism-related, cultural, recreational or historical facilities. During 2023, \$977,859 was spent for debt service. The hospitality fund revenue for 2023 was \$3,196,179.

The American Rescue Plan Act Fund accounts for the Coronavirus State and Local Recovery Funds which was passed by the United States Congress and became law in March 2023. The City received the second tranche of \$10,869,178 in late 2023. The City spent the majority of the \$536,592 of expenditures on capital projects and reported the \$15,464,654 unspent portion of the funds as unearned revenue.

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

As stated earlier the business-type activities net position increased by \$13,250,095 primarily due to capital contributions, however in addition to this, there was an increase in gymnastics revenue and a water rate increase. Another contributing factor for this increase was capital contributions of water lines in the water fund totaled \$2,914,398 as well as \$8,964,917 in capital contributions related to Central Creek Park in the recreation department. The total change in net position for the funds was an increase of \$4,467,727 in the water department and an increase of \$8,782,368 in the recreation department. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City's business-type activities.

### **Budgetary Highlights**

The City's general fund revenues were \$6,028,983 more than budgeted and was primarily due from an unbudgeted revenue in the form of a state budget appropriation in the amount of \$1,000,000 to be used for the construction of a public safety joint training facility. Additionally, there was an increase in business license revenue, permit revenue and franchise fee revenue and revenue from those sources exceeded budgeted revenue by \$2,215,440. Expenditures were \$1,266,609 more than budgeted, which was primarily the result of increased capital outlay expenditures. The actual increase in the City's general fund balance was \$3,784,363. The hospitality fund had an increase in fund balance of \$1,627,403 which was \$1,490,510 more than what was budgeted. This was primarily due to \$963,854 of unspent capital outlay related to the construction of the Creek Collective and drainage improvement at Foster Creek Park.

### **Capital Assets and Debt Administration**

**Capital Assets** - The City's investment in capital assets for its governmental and business-type activities as of December 31, 2023, was \$98,714,260 (net of accumulated depreciation). This investment in capital assets includes, land, construction in progress, buildings, improvements, vehicles, computers, software, equipment, mast arms and infrastructure.

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

- Construction in progress for the amphitheater - \$1,041,155
- Construction in progress for fire station IV - \$107,514
- Construction in progress for an event center - \$102,524
- Construction in progress for the renovation and expansion of the Crowfield Golf Clubhouse - \$410,533
- Purchase of 14 police vehicles - \$610,887
- Installation of vehicle exhaust extraction systems in the fire stations - \$276,725
- Construction in progress of a station alerting system in the fire stations - \$118,000
- Purchase of one bucket truck for the maintenance department - \$164,934
- Purchase of two pick-up trucks utility trucks for the maintenance department - \$59,876
- Purchase of one utility trucks for the maintenance department - \$56,334
- Purchase of equipment for the fire department - \$103,785
- Contribution of water lines - \$2,914,398
- Completion of Central Creek Park and related improvements - \$8,967,917

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

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

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2022	2023	2022	2023	2022	2023	2022 - 2023
Land	\$ 9,096,336	\$ 9,096,336	\$ 1,956,615	\$ 1,956,615	\$ 11,052,951	\$ 11,052,951	0.0%
Construction in Progress	9,718,918	3,305,566	267,963	1,091,011	9,986,881	4,396,577	(56.0%)
Buildings	20,017,173	19,396,670	11,471,520	15,221,457	31,488,693	34,618,127	9.9%
Improvements	884,279	809,017	2,443,703	6,894,274	3,327,982	7,703,291	131.5%
Vehicles	3,220,124	3,277,621	212,781	343,532	3,432,905	3,621,153	5.5%
Software	358,565	242,778	-	-	358,565	242,778	0.0%
Mast Arms	236,434	164,960	-	-	236,434	164,960	(30.2%)
Equipment and Computers	762,300	1,146,469	757,689	648,962	1,519,989	1,795,431	18.1%
Streetscape	3,883,797	3,524,002	-	-	3,883,797	3,524,002	(9.3%)
Infrastructure	1,327,208	1,200,754	-	-	1,327,208	1,200,754	(9.5%)
Water System	-	-	27,755,603	29,147,022	27,755,603	29,147,022	5.0%
Land Improvements	-	-	1,388,160	1,273,388	1,388,160	1,273,388	(8.3%)
	<u>\$ 49,505,134</u>	<u>\$ 42,164,173</u>	<u>\$ 46,254,034</u>	<u>\$ 56,576,261</u>	<u>\$ 95,759,168</u>	<u>\$ 98,740,434</u>	3.1%

**Long-term Debt** - At the end of the current fiscal year, the City had a total long-term debt outstanding of \$16,416,189. The debt does not comprise debt backed by the full faith and credit of the government. The governmental activities debt consists of a revenue bond payable of \$3,166,000 for the construction of two fire stations; a revenue bond of \$5,036,724 for the construction of a recreation facility; a revenue bond of \$1,847,000 for the construction of a recreation facility; a note payable of \$51,795 for the purchase of vehicles and equipment; a note payable of \$141,319 for the purchase of portable handheld radios, and a note payable of \$123,341 for the purchase of three refuse collection vehicles, a note payable in the amount of \$773,808 for the purchase of vehicles and equipment. The business-type activities debt includes a note payable of \$4,905,205 for the construction of a water tower and expansion of the water system and financed purchases payable of \$339,179 for the purchase of golf and recreation maintenance equipment.

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

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2022	2023	2022	2023	2022	2023	2022 - 2023
Revenue bonds	\$ 11,460,917	\$ 10,049,723	\$ -	\$ -	\$ 11,460,917	\$ 10,049,723	(12.3%)
Notes payable	1,869,561	1,090,263	5,252,096	4,905,205	7,121,657	5,995,468	(15.8%)
Financed purchases	-	-	452,211	339,179	452,211	339,179	(25.0%)
Leases payable	-	-	125,402	31,819	125,402	31,819	(74.6%)
	<u>\$ 13,330,478</u>	<u>\$ 11,139,986</u>	<u>\$ 5,829,709</u>	<u>\$ 5,276,203</u>	<u>\$ 19,160,187</u>	<u>\$ 16,416,189</u>	(14.3%)

**CITY OF GOOSE CREEK, SOUTH CAROLINA  
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2023**

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**Economic Factors and Next Year's Budget**

The City continues to experience both economic and population growth. According to the City's latest economic development strategic plan, the City population climbed close to 50,000 in 2023. This represents a 29.4% increase in population since 2010. The population is expected to reach near 55,000 by 2024.

The City's business license revenue increased during 2023, business license revenue was up \$471,316 from the prior year or 5%, which was attributable to increased construction activity as well as an increase in reported gross sales by companies doing work within the city limits, which had a positive impact on business license revenue. Interest income was up \$1,097,956, or 455% from the prior year as rates continued to increase during the year. Additionally, local option sales tax was up \$1,942,028 or 34%.

During the current fiscal year, the City's general fund balance increased \$5,854,655 primarily the result of increased revenues from business licenses, property taxes, and local option sales taxes and an unbudgeted \$2,535,000 received as part of the State's budget appropriation for the construction of fire station IV as well as improvements to crosswalks in the area.

The hospitality tax fund balance increased by \$1,627,403 as the result of an increase in collections as well as interest income, in addition to a favorable variance of budget to actual expenditures \$1,187,693. Hospitality tax collections increased by \$156,560, or 6% and interest income increased by \$162,433 or 477%. The total other governmental fund balances increased by \$1,134,565 which was primarily the result of increased impact fees from new construction.

There was no change in fund balance for the American Recovery Plan Act (ARPA) Fund. Both tranches of funding was received, the first tranche of funding was received in 2021 the amount of \$10,869,178 and the second tranche was received in 2023 in the amount of \$10,869,178, for a total amount of \$21,738,356. The unspent portion of the funds as unearned revenue.

The City still maintains the funds necessary to continue to provide quality services to the residents. In 2024 Goose Creek has seen a boom in new development plans starting and in the pipeline. Uptown at Carnes is currently under construction with delivery of phase 1 of 3 coming in early fall. With full build out it will bring over 100,000 sq feet of retail, restaurant, and office space to the market. Neighborhood Tap House and Restaurant is set to be the first restaurant tenant at Uptown and will have a rooftop bar. Also at Carnes, The Marketplace at Carnes is a Publix anchored shopping center with over 85,000 sq feet of retail space and just started construction with an estimated completion date in summer 2025. Phase 1 of Uptown and 3 of the 4 buildings at The Marketplace are fully preleased. Goose Creek's newest hotel should start construction in late 2024, Springhill Suites will be in Carnes next to The Marketplace at Carnes. At the Hwy 52 and St James intersection, the Carolina Avenue development just completed the permitting process and should start construction this year, they are currently in talks with a brunch restaurant and a few other potential tenants. It will include at least 2 sit down restaurant spaces and +/-42,000 sq feet of retail/restaurant space. Avalon Point is a new mixed-use development that is coming to Red Bank Road and will include 10,000+ sq ft of retail space and should help to attract more development to this corridor. In Crowfield Corporate Park, the permits are in hand for a +/-225,000 sq ft building, the owners of the land are looking at a build to suit so they are waiting for a prelease, EDD is actively promoting it. Goose Creek continues to see strong retail activity and low availability of space, so with the new developments coming up around the City, the fall of 2024 and 2025 should see a boom of new businesses.

The City's façade and sign grants are starting to be utilized by businesses to help improve the appearance of their buildings and signage. With the new sign ordinance and the funding available to help replace out of compliance signs, the City has seen two new signs go up and currently have 5-10 businesses who are interested in using the sign replacement or façade grant.

**CITY OF GOOSE CREEK, SOUTH CAROLINA  
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2023**

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The water enterprise fund installed 427 new water taps during 2023 as a result of new construction.

The radio-read meter program continues to evolve, all residential and commercial meters less than four inches in diameter have been converted to drive-by radio read technology, leaving 21 large diameter commercial manual read meters to be converted as funding allows. An investigation is underway for the placement of data collectors to convert from drive-by to antennae-based data collection to allow remote reading of meters as well as data logging for customer inquiries.

The General Fund 2024 budget is \$3,841,414 (10.7%) higher than the approved 2023 budget for revenues and \$3,677,962 (10.2%) higher for expenditures. A large portion of the budgeted increase in revenue comes property taxes in the amount of \$1,910,546, as well as anticipated increases in local option sales taxes, permit revenue, and business licenses. The General Fund 2024 expenditure budget continues to focus on strengthening the police and fire departments as well as funding more municipal services.

**Requests for Information**

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

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

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2023**

	<b>Governmental</b>	<b>Business-type</b>	
	<b>Activities</b>	<b>Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 49,729,094	\$ 9,967,759	\$ 59,696,853
Restricted cash	422,604	-	422,604
Receivables, net of allowance:			
Taxes	3,075,885	271,914	3,347,799
Accounts	2,364,362	596,483	2,960,845
Fines	1,121,811	-	1,121,811
Due from county treasurer	5,767,761	278,098	6,045,859
Due from other governments	2,727,182	-	2,727,182
Internal balances	143,335	(143,335)	-
Inventories	83,831	316,351	400,182
Prepaid items	5,027,100	1,500	5,028,600
Capital assets:			
Non-depreciable	12,341,902	3,047,626	15,389,528
Depreciable, net of accumulated depreciation and amortization	29,762,271	53,562,461	83,324,732
Total assets	<u>112,567,138</u>	<u>67,898,857</u>	<u>180,465,995</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension contributions made subsequent to measurement date	1,617,330	324,768	1,942,098
Differences between expected and actual experience related to pension expense	955,177	111,292	1,066,469
Pension assumption changes	523,603	98,213	621,816
Changes in proportion and differences between employer contribution and proportionate share of contributions	5,152,989	511,703	5,664,692
Total deferred outflows of resources	<u>8,249,099</u>	<u>1,045,976</u>	<u>9,295,075</u>
<b>LIABILITIES</b>			
Accounts payable	2,083,758	374,732	2,458,490
Retainage payable	58,717	69,804	128,521
Accrued salaries and related liabilities	413,555	85,148	498,703
Escrow payable	286,120	-	286,120
Unearned revenue	15,447,034	423,084	15,870,118
Due to developers	-	91,950	91,950
Accrued interest payable	49,941	22,073	72,014
Noncurrent liabilities:			
Due within one year	2,972,016	666,148	3,638,164
Due in more than one year	9,077,010	4,783,475	13,860,485
Net pension liability - due in more than one year	27,381,402	6,410,230	33,791,632
Total liabilities	<u>57,769,553</u>	<u>12,926,644</u>	<u>70,696,197</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for future years	7,494,744	579,576	8,074,320
Business licenses collected in advance	4,286,605	-	4,286,605
Differences between expected and actual experience related to pension expense	230,288	17,777	248,065
Differences between projected and actual investment earnings	43,092	8,775	51,867
Changes in proportion and differences between employer contribution and proportionate share of contributions	2,022,489	1,134,488	3,156,977
Total deferred inflows of resources	<u>14,077,218</u>	<u>1,740,616</u>	<u>15,817,834</u>
<b>NET POSITION</b>			
Net investment in capital assets	32,413,495	51,264,080	83,677,575
Restricted for:			
Public safety	441,910	-	441,910
Tourism	5,093,420	-	5,093,420
Debt service	6,601	-	6,601
Capital projects	5,995,951	-	5,995,951
Unrestricted	5,018,089	3,013,493	8,031,582
Total net position	<u>\$ 48,969,466</u>	<u>\$ 54,277,573</u>	<u>\$ 103,247,039</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
Legislative	\$ 526,022	\$ -	\$ -	\$ -
Human resources	385,208	-	-	-
Administrative	4,273,967	14,620,970	27,020	-
Police	12,817,024	1,406,476	1,608,012	630,307
Fire	8,198,423	1,053,240	285,023	-
Sanitation	2,288,141	2,601,127	108,509	-
Recreation	225,721	-	-	-
Maintenance	1,601,867	-	27,680	-
Garage	669,098	-	-	-
Court	683,183	-	10,640	-
Planning	1,252,443	-	-	-
Economic development	207,659	-	-	-
Information technology	1,142,857	-	-	-
Interest and fees	216,327	-	-	-
Total governmental activities	<u>34,487,940</u>	<u>19,681,813</u>	<u>2,066,884</u>	<u>630,307</u>
Business-type activities:				
Water Department	5,019,271	6,622,530	-	2,914,398
Recreation Department	7,628,237	3,943,232	19,645	-
Total business-type activities	<u>\$ 12,647,508</u>	<u>\$ 10,565,762</u>	<u>\$ 19,645</u>	<u>\$ 2,914,398</u>
General revenues:				
Taxes:				
Property, including fee in lieu of taxes				
Local option sales tax				
Hospitality				
Franchise				
Grants and contributions not restricted to specific programs				
Unrestricted revenue from use of money and property				
Miscellaneous revenues				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position, beginning of year				
Net position, end of year				

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

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (526,022)	\$ -	\$ (526,022)
(385,208)	-	(385,208)
10,374,023	-	10,374,023
(9,172,229)	-	(9,172,229)
(6,860,160)	-	(6,860,160)
421,495	-	421,495
(225,721)	-	(225,721)
(1,574,187)	-	(1,574,187)
(669,098)	-	(669,098)
(672,543)	-	(672,543)
(1,252,443)	-	(1,252,443)
(207,659)	-	(207,659)
(1,142,857)	-	(1,142,857)
(216,327)	-	(216,327)
<u>(12,108,936)</u>	<u>-</u>	<u>(12,108,936)</u>
-	4,517,657	4,517,657
-	<u>(3,665,360)</u>	<u>(3,665,360)</u>
-	<u>852,297</u>	<u>852,297</u>
6,399,312	674,197	7,073,509
7,624,919	-	7,624,919
3,037,774	-	3,037,774
3,053,263	-	3,053,263
1,186,391	-	1,186,391
1,576,380	359,533	1,935,913
254,356	708,708	963,064
<u>(10,655,360)</u>	<u>10,655,360</u>	<u>-</u>
<u>12,477,035</u>	<u>12,397,798</u>	<u>24,874,833</u>
368,099	13,250,095	13,618,194
<u>48,601,367</u>	<u>41,027,478</u>	<u>89,628,845</u>
<u>\$ 48,969,466</u>	<u>\$ 54,277,573</u>	<u>\$ 103,247,039</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	<b>General Fund</b>	<b>Local Hospitality Tax Fund</b>	<b>ARPA Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 43,304,147	\$ 4,500,269	\$ -	\$ 1,924,678	\$ 49,729,094
Receivables, net of allowance					
Taxes	3,075,885	-	-	-	3,075,885
Accounts	2,116,546	247,816	-	-	2,364,362
Fines	964,238	-	-	157,573	1,121,811
Due from county treasurer	5,767,761	-	-	-	5,767,761
Due from governments	2,671,710	-	-	55,472	2,727,182
Due from other funds	356,234	2,179	15,464,654	6,242,592	22,065,659
Inventories	83,831	-	-	-	83,831
Prepaid expenditures	5,027,100	-	-	-	5,027,100
Restricted cash	-	422,604	-	-	422,604
<b>Total assets</b>	<b>\$ 63,367,452</b>	<b>\$ 5,172,868</b>	<b>\$ 15,464,654</b>	<b>\$ 8,380,315</b>	<b>\$ 92,385,289</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,956,550	\$ 64,580	\$ 5,831	\$ 56,797	\$ 2,083,758
Retainage payable	46,928	-	11,789	-	58,717
Accrued salaries and related liabilities	404,195	3,660	-	5,700	413,555
Escrow payable	70,867	177,302	-	37,951	286,120
Due to other funds	21,888,433	-	-	33,891	21,922,324
Unearned revenue	-	-	15,447,034	-	15,447,034
<b>Total liabilities</b>	<b>24,366,973</b>	<b>245,542</b>	<b>15,464,654</b>	<b>134,339</b>	<b>40,211,508</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	7,494,744	-	-	-	7,494,744
Business licenses collected in advance	4,286,605	-	-	-	4,286,605
Unavailable revenue - intergovernmental	2,866,960	-	-	157,573	3,024,533
<b>Total deferred inflows of resources</b>	<b>14,648,309</b>	<b>-</b>	<b>-</b>	<b>157,573</b>	<b>14,805,882</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventories and prepaids	5,110,931	-	-	-	5,110,931
Restricted for:					
Public safety	-	-	-	441,910	441,910
Tourism	-	4,927,326	-	166,094	5,093,420
Debt service	-	-	-	6,601	6,601
Capital projects	-	-	-	7,503,976	7,503,976
Committed for:					
Tree replacement	24,845	-	-	-	24,845
Assigned for:					
Capital projects	8,663,617	-	-	-	8,663,617
Unassigned	10,552,777	-	-	(30,178)	10,522,599
<b>Total fund balances</b>	<b>24,352,170</b>	<b>4,927,326</b>	<b>-</b>	<b>8,088,403</b>	<b>37,367,899</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 63,367,452</b>	<b>\$ 5,172,868</b>	<b>\$ 15,464,654</b>	<b>\$ 8,380,315</b>	<b>\$ 92,385,289</b>

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION DECEMBER 31, 2023

Total governmental fund balances:	\$	37,367,899
Amounts reported for governmental activities in the Statement of Net Position are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the government funds:		
Cost of assets	\$ 66,422,774	
Accumulated depreciation	<u>(24,318,601)</u>	42,104,173
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported or are deferred in the funds:		
State aid to subdivisions	\$ 565,316	
State accommodations tax	3,231	
Fines and forfeitures	1,121,811	
EMS revenue	<u>1,334,175</u>	3,024,533
Other long-term assets related to pension expense are not available to pay for current expenditures and, therefore, are not reported or are deferred in the funds:		
Contributions made subsequent to measurement date	\$ 1,617,330	
Differences between expected and actual experience related to pension expense	955,177	
Pension assumption changes	523,603	
Changes in proportion and differences between employer contribution and proportionate share of contributions	<u>5,152,989</u>	8,249,099
Long-term liabilities, including bonds payable and accrued interest, are not due and payable in the current period and, therefore, are not reported in the funds:		
Net pension liabilities	\$ (27,381,402)	
Compensated absences payable	(909,040)	
Accrued interest payable	(49,941)	
Notes payable	(1,090,263)	
Revenue bonds	<u>(10,049,723)</u>	(39,480,369)
Other long-term liabilities related to pension expense do not consume current financial resources and, therefore, are not reported in the funds:		
Differences between expected and actual experience related to pension expense	\$ (230,288)	
Differences between projected and actual investment earnings	(43,092)	
Changes in proportion and differences between employer contribution and proportionate share of contributions	<u>(2,022,489)</u>	(2,295,869)
Net position of governmental activities	\$	<u><u>48,969,466</u></u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>General Fund</b>	<b>Local Hospitality Tax Fund</b>	<b>ARPA Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>					
Local revenues:					
Property taxes	\$ 6,399,312	\$ -	\$ -	\$ -	\$ 6,399,312
Licenses, permits, and franchise taxes	15,618,133	2,999,669	-	-	18,617,802
Charges for services	4,323,695	-	-	-	4,323,695
Fines and forfeitures	622,037	-	-	74,068	696,105
Miscellaneous	1,672,914	196,510	-	1,571,065	3,440,489
Total local revenues	<u>28,636,091</u>	<u>3,196,179</u>	<u>-</u>	<u>1,645,133</u>	<u>33,477,403</u>
State revenues	9,905,735	-	-	289,320	10,195,055
Federal revenues	793,778	-	536,592	-	1,330,370
Total revenues	<u>39,335,604</u>	<u>3,196,179</u>	<u>536,592</u>	<u>1,934,453</u>	<u>45,002,828</u>
<b>Expenditures:</b>					
Current:					
Legislative	485,044	-	-	-	485,044
Human resources	331,607	-	-	-	331,607
Administrative	2,855,331	554,771	-	40,285	3,450,387
Police	11,635,364	-	57,252	335,233	12,027,849
Fire	7,526,706	-	-	-	7,526,706
Sanitation	1,951,639	-	-	-	1,951,639
Recreation	-	-	-	33,262	33,262
Maintenance	1,323,236	-	-	-	1,323,236
Garage	606,183	-	-	-	606,183
Court	596,688	-	-	-	596,688
Planning	1,077,109	-	-	-	1,077,109
Economic development	183,060	-	-	-	183,060
Information technology	1,000,399	-	-	-	1,000,399
Capital outlay	3,177,641	36,146	479,340	405,848	4,098,975
Debt service:					
Principal retirement	-	829,194	-	1,361,298	2,190,492
Interest	-	148,665	-	77,720	226,385
Total expenditures	<u>32,750,007</u>	<u>1,568,776</u>	<u>536,592</u>	<u>2,253,646</u>	<u>37,109,021</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,585,597</u>	<u>1,627,403</u>	<u>-</u>	<u>(319,193)</u>	<u>7,893,807</u>
<b>Other financing sources (uses):</b>					
Transfers in	560,000	-	-	1,606,512	2,166,512
Transfers out	(3,704,201)	-	-	(152,754)	(3,856,955)
Sale of capital assets	175,975	-	-	-	175,975
Insurance proceeds	166,992	-	-	-	166,992
Total other financing sources (uses), net	<u>(2,801,234)</u>	<u>-</u>	<u>-</u>	<u>1,453,758</u>	<u>(1,347,476)</u>
Net change in fund balances	3,784,363	1,627,403	-	1,134,565	6,546,331
<b>Fund balances, beginning of year</b>	<u>20,567,807</u>	<u>3,299,923</u>	<u>-</u>	<u>6,953,838</u>	<u>30,821,568</u>
<b>Fund balances, end of year</b>	<u>\$ 24,352,170</u>	<u>\$ 4,927,326</u>	<u>\$ -</u>	<u>\$ 8,088,403</u>	<u>\$ 37,367,899</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2023**

Net change in fund balances - total governmental funds \$ 6,546,331

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

Capital outlay	\$ 4,098,975	
Contribution of capital assets to business-type activities	(8,964,917)	
Depreciation expense	<u>(2,415,241)</u>	(7,281,183)

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

Cost of capital assets	\$ (436,148)	
Accumulated depreciation	<u>316,370</u>	(119,778)

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

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

State aid to subdivisions	\$ (538,396)	
State accommodations tax	(6,076)	
State E911 surcharges	(2,895)	
Fines and forfeitures	(1,075,834)	
EMS revenue	<u>(892,761)</u>	(2,515,962)

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

State aid to subdivisions	\$ 565,316	
State accommodations tax	3,231	
Fines and forfeitures	1,121,811	
EMS revenue	<u>1,334,175</u>	3,024,533

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

Repayment of debt	\$ <u>2,190,492</u>	
		2,190,492

Pension expense that is related to net pension liability as recorded in the Statement of Activities is based on the City's proportionate share of pension expense of the retirement system as a whole, whereas pension expense recorded in the funds are based on the use of financial resources (e.g., required contributions). Thus the change in net position differs from the change in fund balance by the amount by which the City's proportionate share of pension expense exceeds actual contributions. (1,319,095)

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

Compensated absences:		
Current year	\$ (909,040)	
Prior year	741,743	
Accrued interest expense:		
Current year	(49,941)	
Prior year	<u>59,999</u>	(157,239)

Change in net position of governmental activities	\$ <u><u>368,099</u></u>	
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**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF NET POSITION  
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>Water Department</b>	<b>Recreation Department</b>	<b>Total</b>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 6,308,951	\$ 3,658,808	\$ 9,967,759
Accounts receivable, net of allowance	576,092	20,391	596,483
Taxes receivable, net of allowance	-	271,914	271,914
Due from county treasurer	-	278,098	278,098
Due from other funds	-	179,010	179,010
Inventories	243,000	73,351	316,351
Prepaid items	-	1,500	1,500
Total current assets	<u>7,128,043</u>	<u>4,483,072</u>	<u>11,611,115</u>
<b>NONCURRENT ASSETS</b>			
Capital assets:			
Non-depreciable	704,434	2,343,192	3,047,626
Depreciable, net of accumulated depreciation and amortization	29,511,103	24,051,358	53,562,461
Total noncurrent assets	<u>30,215,537</u>	<u>26,394,550</u>	<u>56,610,087</u>
Total assets	<u>37,343,580</u>	<u>30,877,622</u>	<u>68,221,202</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension contributions made subsequent to measurement date	85,048	239,720	324,768
Differences between expected and actual experience related to pension expense	29,144	82,148	111,292
Pension assumption changes	25,719	72,494	98,213
Changes in proportion and differences between employer contribution and proportionate share of contributions	134,001	377,702	511,703
Total deferred outflows of resources	<u>273,912</u>	<u>772,064</u>	<u>1,045,976</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	195,934	178,798	374,732
Retainage payable	69,804	-	69,804
Accrued salaries and related liabilities	35,038	50,110	85,148
Accrued interest	22,073	-	22,073
Compensated absences payable	59,890	113,530	173,420
Due to other funds	34,257	288,088	322,345
Unearned revenue	226,500	196,584	423,084
Due to developers	91,950	-	91,950
Current portion of notes payable	353,177	-	353,177
Current portion of financed purchases payable	-	109,205	109,205
Current portion of leases payable	-	30,346	30,346
Total current liabilities	<u>1,088,623</u>	<u>966,661</u>	<u>2,055,284</u>
<b>LONG-TERM LIABILITIES</b>			
Net pension liability	1,678,660	4,731,570	6,410,230
Long-term portion of notes payable	4,552,028	-	4,552,028
Long-term portion of financed purchases payable	-	229,974	229,974
Long-term portion of leases payable	-	1,473	1,473
Total long-term liabilities	<u>6,230,688</u>	<u>4,963,017</u>	<u>11,193,705</u>
Total liabilities	<u>7,319,311</u>	<u>5,929,678</u>	<u>13,248,989</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for future years	-	579,576	579,576
Differences between expected and actual experience related to pension expense	4,655	13,122	17,777
Differences between projected and actual investment earnings	2,298	6,477	8,775
Changes in proportion and differences between employer contributions and proportionate share of contributions	297,091	837,397	1,134,488
Total deferred inflows of resources	<u>304,044</u>	<u>1,436,572</u>	<u>1,740,616</u>
<b>NET POSITION</b>			
Net investment in capital assets	25,240,528	26,023,552	51,264,080
Unrestricted	4,753,609	(1,740,116)	3,013,493
Total net position	<u>\$ 29,994,137</u>	<u>\$ 24,283,436</u>	<u>\$ 54,277,573</u>

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

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>Water Department</b>	<b>Recreation Department</b>	<b>Total</b>
<b>OPERATING REVENUE</b>			
Property taxes	\$ -	\$ 674,197	\$ 674,197
Charges for services and sales	6,622,530	3,943,232	10,565,762
Miscellaneous	248,353	460,355	708,708
Total operating revenues	<u>6,870,883</u>	<u>5,077,784</u>	<u>11,948,667</u>
<b>OPERATING EXPENSES</b>			
Salaries and related expenses	1,327,897	3,741,577	5,069,474
Cost of goods sold	592,173	450,927	1,043,100
Administrative	326,548	604,502	931,050
Contractual services	295,832	529,186	825,018
Materials and supplies	187,149	588,679	775,828
Repairs and maintenance	556,563	135,392	691,955
Depreciation and amortization	1,600,854	1,209,446	2,810,300
Utilities	42,151	356,523	398,674
Total operating expenses	<u>4,929,167</u>	<u>7,616,232</u>	<u>12,545,399</u>
Operating income (loss)	<u>1,941,716</u>	<u>(2,538,448)</u>	<u>(596,732)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	201,717	157,816	359,533
Interest expense	(90,104)	(12,005)	(102,109)
Intergovernmental revenue	-	19,645	19,645
Total non-operating revenues, net	<u>111,613</u>	<u>165,456</u>	<u>277,069</u>
Income (loss) before capital contributions and transfers	2,053,329	(2,372,992)	(319,663)
Capital contributions	2,914,398	8,964,917	11,879,315
Transfers in	-	2,250,443	2,250,443
Transfers out	(500,000)	(60,000)	(560,000)
Total capital contributions and transfers	<u>2,414,398</u>	<u>11,155,360</u>	<u>13,569,758</u>
Change in net position	4,467,727	8,782,368	13,250,095
Net position, beginning of year	25,526,410	15,501,068	41,027,478
Net position, end of year	<u>\$ 29,994,137</u>	<u>\$ 24,283,436</u>	<u>\$ 54,277,573</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Water Department</u>	<u>Recreation Department</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers and users	\$ 6,551,834	\$ 4,897,524	\$ 11,449,358
Cash paid to suppliers	(2,075,137)	(2,672,807)	(4,747,944)
Cash paid to employees	(1,478,273)	(3,711,484)	(5,189,757)
Internal activity-payments to other funds	(104,559)	(157,672)	(262,231)
Net cash provided by (used in) operating activities	<u>2,893,865</u>	<u>(1,644,439)</u>	<u>1,249,426</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers to/from other funds	<u>(500,000)</u>	<u>2,190,443</u>	<u>1,690,443</u>
Net cash provided by (used in) noncapital financing activities	<u>(500,000)</u>	<u>2,190,443</u>	<u>1,690,443</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal paid on leases payable	-	(93,583)	(93,583)
Principal paid on financed purchases payable	-	(113,032)	(113,032)
Principal paid on notes payable	(346,891)	-	(346,891)
Proceeds from intergovernmental grants	-	19,645	19,645
Payment of interest expense	(91,665)	(12,005)	(103,670)
Acquisition and construction of capital assets	(805,459)	(419,800)	(1,225,259)
Net cash used in capital and related financing activities	<u>(1,244,015)</u>	<u>(618,775)</u>	<u>(1,862,790)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest earned on investments	<u>201,717</u>	<u>157,816</u>	<u>359,533</u>
Net cash provided by investing activities	<u>201,717</u>	<u>157,816</u>	<u>359,533</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	1,351,567	85,045	1,436,612
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>4,957,384</u>	<u>3,573,763</u>	<u>8,531,147</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 6,308,951</u>	<u>\$ 3,658,808</u>	<u>\$ 9,967,759</u>

(Continued)

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Water Department</u>	<u>Recreation Department</u>	<u>Total</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 1,941,716	\$ (2,538,448)	\$ (596,732)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:			
Depreciation and amortization	1,600,854	1,209,446	2,810,300
Provision for allowance for uncollectible	43,509	(30,763)	12,746
(Increase) decrease in:			
Accounts and taxes receivables	(127,708)	(3,531)	(131,239)
Due from county treasurer	-	(158,311)	(158,311)
Inventory	(46,934)	(33,931)	(80,865)
Deferred outflows of resources	(53,722)	(204,977)	(258,699)
Increase (decrease) in:			
Accounts payable	(27,787)	26,333	(1,454)
Accrued salaries and compensated absences payable	4,400	13,044	17,444
Due to/from other funds	(104,559)	(157,672)	(262,231)
Net pension liability	85,350	628,135	713,485
Deferred inflows of resources	(186,404)	(356,193)	(542,597)
Unearned revenue	(234,850)	(37,571)	(272,421)
Total adjustments	<u>952,149</u>	<u>894,009</u>	<u>1,846,158</u>
Net cash provided by (used in) operating activities	<u>\$ 2,893,865</u>	<u>\$ (1,644,439)</u>	<u>\$ 1,249,426</u>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>			
Contributed capital assets	\$ 2,914,398	\$ -	\$ 2,914,398
Purchase of capital assets by other funds	-	8,964,917	8,964,917
	<u>\$ 2,914,398</u>	<u>\$ 8,964,917</u>	<u>\$ 11,879,315</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
DECEMBER 31, 2023**

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	<u>Custodial Fund</u>
	<u>Fireman's 1%</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 73,703
Total assets	<u>73,703</u>
<b>LIABILITIES</b>	
Due to others	<u>5,066</u>
Total liabilities	<u>5,066</u>
<b>NET POSITION</b>	
Restricted:	
Individuals, organizations, and other governments	<u>68,637</u>
Total net position	<u>\$ 68,637</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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	<b>Custodial Fund</b>
	<b>Fireman's 1%</b>
<b>ADDITIONS</b>	
Insurance premium tax	\$ 102,962
Miscellaneous	174
Total additions	<u>103,136</u>
<b>DEDUCTIONS</b>	
Fees paid to other governments	102,963
Other custodial disbursements	<u>19,807</u>
Total deductions	<u>122,770</u>
Change in net position	(19,634)
<b>NET POSITION, beginning of year</b>	<u>88,271</u>
<b>NET POSITION, end of year</b>	<u>\$ 68,637</u>

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### A. Reporting Entity

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

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

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

#### ***Blended Component Unit***

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### A. Reporting Entity (Continued)

The Board of Directors of the Corporation are:

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

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

#### B. Government-wide and Fund Financial Statements

##### ***Government-wide Statements***

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

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

##### ***Fund Financial Statements***

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

##### *Major Funds*

The City reports the following major governmental funds:

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

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

The *ARPA Fund* is used to account for the receipt of the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) allocation from the State of South Carolina as appropriated by the American Rescue Plan Act of 2021 as well as to account for the disbursement of funds as allowed under the U.S. Department of Treasury's Final Rule.

The City reports the following major proprietary funds:

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

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

##### *Nonmajor Funds*

In addition, the City reports the following fund types:

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

#### C. Measurement Focus and Basis of Accounting

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

The government-wide financial statements and proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants, entitlements and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. State-levied locally shared taxes are recognized as revenue in the year appropriated by the state.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### C. Measurement Focus and Basis of Accounting (Continued)

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

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

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

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

#### D. Deposits and Cash and Cash Equivalents

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

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### E. Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are carried at fair value determined annually based upon quoted market prices. The total fair value of the Pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of \$1.

The City did not have any investments as of December 31, 2023.

#### F. Receivables and Payables

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

Advances between funds are offset by a nonspendable fund balance account in the General Fund to indicate they are not available for appropriation and are not expendable available financial resources. Advances to other funds are reported as either restricted, committed or unassigned fund balance.

Taxes receivable shown are comprised of delinquent real property taxes, net of an allowance for uncollectible accounts, and the January 2023 property tax assessment levied for the 2024 fiscal year, which is deferred in the General Fund and the Recreation Department Enterprise Fund. The current property tax receivable allowance for uncollectible accounts is estimated at one percent of the current property tax levy.

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### G. Inventories and Prepaid Items

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

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

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

#### H. Capital Assets

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. All reported capital assets except land and construction in progress are depreciated. Useful lives for infrastructure are estimated based on the City's historical records of necessary improvements and replacements.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### H. Capital Assets (Continued)

Depreciation and amortization is provided using the straight-line method over the following estimated useful lives:

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

#### I. Leases

The City is a lessee for noncancellable leases of several pieces of equipment for the Golf and Recreation departments. The City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide and Recreation Department Fund financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the City is reasonably certain to exercise.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### I. Leases (Continued)

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

#### J. Impact Fee

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

#### K. Deferred Outflows/Inflows of Resources and Unearned Revenue

##### *Deferred Outflows of Resources*

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

1. Pension contributions made subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the subsequent year.
2. The differences between expected and actual experience is amortized into pension expense beginning in the year the deferral occurs over a closed period equal to the average remaining service lives of all plan participants.
3. Changes in actuarial assumptions adjust the net pension liability and are amortized into pension expense over the expected remaining service lives of plan members.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

##### *Deferred Outflows of Resources (Continued)*

4. The changes in proportion and differences between employer contribution and proportionate share of contributions, which will be deferred and amortized over the remaining service lives of all plan participants.

##### *Deferred Inflows of Resources*

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

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

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

##### *Unearned Revenue*

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### L. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the South Carolina Retirement System (SCRS) and the Police Officers Retirement System (PORS) and additions to/deductions from the SCRS' and PORS' fiduciary net position have been determined on the accrual basis of accounting as they are reported by SCRS and PORS, respectively, in accordance with Generally Accepted Accounting Principles (GAAP).

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### M. Net Position and Fund Balance

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

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

Fund balances are classified as follows:

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### M. Net Position and Fund Balance (Continued)

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

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

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

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

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

#### N. Accounting Estimates

The preparation of financial statements in accordance with GAAP requires the City’s management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### O. Revenues and Expenditures/Expenses

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### O. Revenues and Expenditures/ Expenses (Continued)

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

Taxes recognized as revenue and used for the 2023 calendar year are based on property assessed as of July 2022 and billed in September 2022. The City tax rate to finance general governmental services for the year ended December 31, 2023, was set at 53.4 mills (\$5.34 per \$100 assessed valuation) for general uses and purposes of the City. The assessed valuation of properties, exclusive of vehicles (valued at \$24,968,310) within the City's district as of December 31, 2023, was \$192,092,130 according to records of the Berkeley County Auditor. The City's levy on property assessed as of July 2023, and billed in September 2023, will generate taxes to be used for the 2024 calendar year. Although a receivable is recorded at December 31, 2023, such revenue is recorded as a deferred inflow of resources.

The City levies the sanitation fees for permanent improvements and for the purpose of paying current expenditures of the City. Revenue is recognized when fees are received during the current calendar year or within 60 days subsequent to year-end. The sanitation fee rate is \$165 on every single-family occupied residential lot within the corporate limits of the City. Berkeley County bills and collects sanitation fees under a contractual agreement with the City.

#### P. Compensated Absences

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

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

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Q. Proprietary Funds Operating and Non-operating Revenues and Expenses**

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

**NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Excess of Expenditures over Appropriations and Deficit Fund Balance**

For the year ended December 31, 2023, expenditures exceeded appropriations for the following functions:

<u>Fund</u>	<u>Function</u>	<u>Excess Expenditures</u>
General	Legislative	\$ 32,425
General	Police	115,296
General	Fire	72,734
General	Maintenance	75,869
General	Garage	29,858
General	Capital outlay	1,736,093

The over expenditures in the General Fund were funded by greater than anticipated revenues, transfers in from other funds, and the use of available fund balance.

For the year ended December 31, 2023, the City reported a deficit fund balance of \$30,178 in the Victims' Assistance Fund. The deficit will be reduced with future revenues and transfers from other funds.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 3. CASH AND INVESTMENTS

Total deposits and investments as of December 31, 2023, are summarized as follows:

Statement of Net Position:	
Cash	\$ 59,696,853
Restricted cash	422,604
Total cash	60,119,457
Statement of Fiduciary Net Position	
Cash	73,703
	\$ 60,193,160
Cash deposited with financial institutions	\$ 18,665,413
South Carolina Local Governmental Investment Pool	41,527,747
	\$ 60,193,160

At December 31, 2023, the City's pooled cash included local government pools, which is managed by the State of South Carolina. The fair value of its position in the pool is the same as the value of the pool shares.

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

#### ***Custodial Credit Risk – Deposits***

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a policy for custodial credit risk. However, South Carolina state statutes provide that banks accepting deposits of funds from local government units must furnish an indemnity bond or pledge as collateral obligations of the United States, South Carolina and political subdivisions of South Carolina, the Federal National Mortgage Association, the Federal Home Loan Bank, the Federal Farm Credit Bank, or the Federal Home Loan Mortgage Corporation. As of December 31, 2023, the City's bank balance of \$19,309,543 was fully insured or collateralized by government investments held by the pledging financial institution's trust department or agent in the City's name.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 3. CASH AND INVESTMENTS (CONTINUED)

#### *Interest Rate Risk – Investments*

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

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

#### *Credit Risk – Investments*

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

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 3. CASH AND INVESTMENTS (CONTINUED)

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

As of December 31, 2023, the City did not have any investments.

#### ***Concentration of Credit Risk – Investments***

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

#### ***Custodial Credit Risk – Investments***

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

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## NOTES TO FINANCIAL STATEMENTS

### NOTE 4. RECEIVABLES

Receivables as of December 31, 2023, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Funds			Enterprise Funds	
	General Fund	Local Hospitality Tax Fund	Nonmajor Governmental Funds	Water Department	Recreation Department
Receivables:					
Current taxes	\$ 2,885,949	\$ -	\$ -	\$ -	\$ 277,768
Delinquent taxes	263,134	-	-	-	60,880
Sanitation fees	265,640	-	-	-	-
Total taxes	3,414,723	-	-	-	338,648
Fines	2,055,878	-	372,494	-	-
Accounts	3,137,658	247,816	-	1,098,378	20,391
Gross receivables	8,608,259	247,816	372,494	1,098,378	359,039
Less allowance for uncollectibles					
Taxes	(338,838)	-	-	-	(66,734)
Fines	(1,091,640)	-	(214,921)	-	-
Accounts	(1,021,112)	-	-	(522,286)	-
Total allowance	(2,451,590)	-	(214,921)	(522,286)	(66,734)
Net receivables	\$ 6,156,669	\$ 247,816	\$ 157,573	\$ 576,092	\$ 292,305

## NOTES TO FINANCIAL STATEMENTS

### NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2023, is as follows:

	<b>Receivable Fund</b>	<b>Payable Fund</b>
Governmental Funds		
Major		
General Fund	\$ 356,234	\$ 21,888,433
Local Hospitality Fund	2,179	-
ARPA Fund	15,464,654	-
Nonmajor	6,242,592	33,891
Enterprise Funds		
Water Department	-	34,257
Recreation Department	179,010	288,088
	\$ 22,244,669	\$ 22,244,669

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

The composition of interfund transfers for the year ended December 31, 2023, is as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
Governmental Funds		
Major		
General Fund	\$ 560,000	\$ 3,704,201
Nonmajor	1,606,512	152,754
Total Governmental Funds	2,166,512	3,856,955
Enterprise Funds		
Water Department	-	500,000
Recreation Department	2,250,443	60,000
Total Enterprise Funds	2,250,443	560,000
Total Transfers	\$ 4,416,955	\$ 4,416,955

Transfers are used (1) to move revenues from the fund that a statute or budget requires to collect them to the fund that a statute or budget requires to expend them, and (2) to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The City also transferred capital assets of \$8,964,917 from governmental activities to its business-type activities as noted on the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 6. CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended December 31, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 9,096,336	\$ -	\$ (60,000)	\$ -	\$ 9,036,336
Construction in progress	9,718,918	2,551,565	-	(8,964,917)	3,305,566
Total	<u>18,815,254</u>	<u>2,551,565</u>	<u>(60,000)</u>	<u>(8,964,917)</u>	<u>12,341,902</u>
Capital assets, being depreciated:					
Buildings	28,107,100	-	-	-	28,107,100
Improvements	2,141,257	-	-	-	2,141,257
Vehicles	7,703,660	914,630	(313,392)	(15,593)	8,289,305
Mast arms	1,463,006	-	-	-	1,463,006
Equipment and computers	2,649,022	632,780	(62,756)	-	3,219,046
Streetscapes	7,082,367	-	-	-	7,082,367
Software	578,934	-	-	-	578,934
Infrastructure	3,199,857	-	-	-	3,199,857
Total	<u>52,925,203</u>	<u>1,547,410</u>	<u>(376,148)</u>	<u>(15,593)</u>	<u>54,080,872</u>
Less accumulated depreciation for:					
Buildings	(8,089,927)	(620,503)	-	-	(8,710,430)
Improvements	(1,256,978)	(75,262)	-	-	(1,332,240)
Vehicles	(4,483,536)	(799,727)	255,986	15,593	(5,011,684)
Mast arms	(1,226,572)	(71,474)	-	-	(1,298,046)
Equipment and computers	(1,886,722)	(246,239)	60,384	-	(2,072,577)
Streetscapes	(3,198,570)	(359,795)	-	-	(3,558,365)
Software	(220,369)	(115,787)	-	-	(336,156)
Infrastructure	(1,872,649)	(126,454)	-	-	(1,999,103)
Total	<u>(22,235,323)</u>	<u>(2,415,241)</u>	<u>316,370</u>	<u>15,593</u>	<u>(24,318,601)</u>
Total capital assets, being depreciated, net	<u>30,689,880</u>	<u>(867,831)</u>	<u>(59,778)</u>	<u>-</u>	<u>29,762,271</u>
Governmental activities capital assets, net	<u>\$ 49,505,134</u>	<u>\$ 1,683,734</u>	<u>\$ (119,778)</u>	<u>\$ (8,964,917)</u>	<u>\$ 42,104,173</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 6. CAPITAL ASSETS (CONTINUED)

Capital asset activity for the business-type activities for the year ended December 31, 2023, is as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Ending Balance</b>
<b>Business-type activities</b>					
Capital assets, not being depreciated:					
Land	\$ 1,956,615	\$ -	\$ -	\$ -	\$ 1,956,615
Construction in progress	267,963	823,048	-	-	1,091,011
Total	<u>2,224,578</u>	<u>823,048</u>	<u>-</u>	<u>-</u>	<u>3,047,626</u>
Capital assets, being depreciated:					
Buildings	14,643,950	-	-	4,150,000	18,793,950
Improvements	2,912,813	46,800	-	4,814,917	7,774,530
Land improvements	2,661,190	-	-	-	2,661,190
Vehicles	715,371	214,804	-	15,593	945,768
Software	39,204	-	-	-	39,204
Equipment	1,708,304	76,929	-	-	1,785,233
Water system	43,266,122	2,914,398	-	-	46,180,520
Total	<u>65,946,954</u>	<u>3,252,931</u>	<u>-</u>	<u>8,980,510</u>	<u>78,180,395</u>
Less accumulated depreciation for:					
Buildings	(3,172,430)	(400,063)	-	-	(3,572,493)
Improvements	(469,110)	(411,146)	-	-	(880,256)
Land improvements	(1,273,030)	(114,772)	-	-	(1,387,802)
Vehicles	(502,590)	(84,053)	-	(15,593)	(602,236)
Software	(39,204)	-	-	-	(39,204)
Equipment	(950,615)	(185,656)	-	-	(1,136,271)
Water system	(15,510,519)	(1,522,979)	-	-	(17,033,498)
Total	<u>(21,917,498)</u>	<u>(2,718,669)</u>	<u>-</u>	<u>(15,593)</u>	<u>(24,651,760)</u>
Total capital assets, being depreciated, net	<u>44,029,456</u>	<u>534,262</u>	<u>-</u>	<u>8,964,917</u>	<u>53,528,635</u>
Business-type activities capital assets, net	<u>\$ 46,254,034</u>	<u>\$ 1,357,310</u>	<u>\$ -</u>	<u>\$ 8,964,917</u>	<u>56,576,261</u>
Lease assets, net (Note 9)					<u>33,826</u>
Total capital assets net as reported in the statement of net position					<u>\$ 56,610,087</u>

Included in current year additions are contributed water systems in the amount of \$2,914,398.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 6. CAPITAL ASSETS (CONTINUED)

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

<b>Governmental activities</b>	
Administrative	\$ 507,921
Planning	22,671
Police	570,056
Fire	619,187
Sanitation	195,307
Recreation	192,459
Maintenance	216,249
Garage	7,905
Court	9,503
Information technology	73,983
Total depreciation expense - governmental activities	\$ 2,415,241
<b>Business-type activities</b>	
Water Department	\$ 1,600,854
Recreation Department	1,117,815
Total depreciation expense - business-type activities	\$ 2,718,669

### NOTE 7. UNAVAILABLE REVENUE

The components of unavailable intergovernmental revenue in the Balance Sheet-Governmental Funds as of December 31, 2023, are as follows:

	<b>General</b>	<b>Nonmajor Governmental Funds</b>
Unavailable revenue:		
State aid to subdivisions	\$ 565,316	\$ -
State accommodations tax	3,231	-
Fines and forfeitures	964,238	157,573
EMS revenue	1,334,175	-
Total unavailable	\$ 2,866,960	\$ 157,573

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8. LONG-TERM LIABILITIES

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

**Financed Purchases Obligations** – The City has entered into Finance-purchase agreements for golf maintenance equipment and gym fitness equipment accounted for in the Recreation Department Fund. Debt service expenditures including principal and interest are reported in the General Fund.

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

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

**Leases Payable** – The City has entered into multiple noncancelable leases as the lessee for various golf course and recreation equipment. The liability and right-to-use asset are recorded in the Recreation Fund.

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

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

#### ***Changes in Long-term Liabilities***

Long-term liability activity for the year ended December 31, 2023, is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due within One Year</b>
Governmental activities					
Revenue bonds	\$ 11,460,917	\$ -	\$ (1,411,194)	\$ 10,049,723	\$ 1,435,384
Notes payable	1,869,561	-	(779,298)	1,090,263	627,592
Compensated absences	741,743	749,760	(582,463)	909,040	909,040
Net pension liability	25,571,993	5,354,542	(3,545,133)	27,381,402	-
Total long-term liabilities	<u>\$ 39,644,214</u>	<u>\$ 6,104,302</u>	<u>\$ (6,318,088)</u>	<u>\$ 39,430,428</u>	<u>\$ 2,972,016</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

#### *Changes in Long-term Liabilities (Continued)*

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Business-type activities					
Notes payable	\$ 5,252,096	\$ -	\$ (346,891)	\$ 4,905,205	\$ 353,177
Financed purchases payable	452,211	-	(113,032)	339,179	109,205
Leases payable	125,402	-	(93,583)	31,819	30,346
Compensated absences	157,346	129,893	(113,819)	173,420	173,420
Net pension liability	5,696,745	2,737,732	(2,024,247)	6,410,230	-
Total long-term liabilities	<u>\$ 11,683,800</u>	<u>\$ 2,867,625</u>	<u>\$ (2,691,572)</u>	<u>\$ 11,859,853</u>	<u>\$ 666,148</u>

#### **Revenue Bonds**

Revenue bonds payable at December 31, 2023, is comprised of the following issues:

##### *Installment Purchase Revenue Bonds*

In 2020 the Installment Purchase Revenue Bonds, Series 2020 (the "Series 2020 Bonds"), were issued in the amount of \$4,889,000 with an interest rate of 1.33%. The proceeds were used to refund the Series 2014 Bonds and pay certain costs relating to the issuance of the Series 2020 Bonds. Annual payments for the Series 2020 Bonds range from \$139,462 to \$629,201 including interest with a maturity date of March 2029. The amount outstanding of the Series 2020 Bonds as of December 31, 2023, is \$3,166,000.

In August 2016, the City issued Special Obligation Bonds (Hospitality Fee Pledge), Series 2016 in the amount of \$9,000,000 at 2.220%, for the purpose of the construction of a recreation facility. Annual payments range from \$531,905 to \$709,207 including interest with a maturity of September 2031. On April 29, 2021, the City issued Special Obligation Bonds (Hospitality Fee Pledge), Series 2021 in the amount of \$2,500,000 at 1.490%, to finance the acquisition, construction, or purchase, of recreational facilities, appurtenances and improvements related thereto, including the revitalization and expansion of Eubanks Park. Annual payments range from \$67,250 to \$269,830 including interest with a maturity of March 2031. Revenues from the Hospitality Tax Fund will be used to repay these bonds. The amount outstanding as of December 31, 2023, is \$6,883,723.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

#### *Revenue Bonds (Continued)*

Debt service requirements for the revenue bonds are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,435,384	\$ 172,157	\$ 1,607,541
2025	1,459,868	147,152	1,607,020
2026	1,484,655	121,691	1,606,346
2027	1,510,750	95,762	1,606,512
2028	1,538,161	69,341	1,607,502
2029 - 2031	2,620,905	75,017	2,695,922
Total	<u>\$ 10,049,723</u>	<u>\$ 681,120</u>	<u>\$ 10,730,843</u>

#### *Notes Payable*

In May 2016, the City entered into an agreement with the South Carolina Water Quality Revolving Fund Authority to borrow funds, not to exceed \$8,500,000, to be used to finance the costs of the Water System improvements. The City has granted a pledge of and lien on net revenues of the City's Water System for repayment of the loan. The loan bears a fixed interest rate of 1.80%. Payments are made quarterly and are payable in equal installments of \$109,774 over a 20-year period. Draw requests for the loan funds are made once costs for the project have been incurred. In November 2018, the loan was amended after the final draw was made and the project completed. The final loan amount for the project was \$7,361,200. The amount outstanding as of December 31, 2023, is \$4,905,205.

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

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 353,177	\$ 85,919	\$ 439,096
2025	359,578	79,518	439,096
2026	366,094	73,002	439,096
2027	372,728	66,368	439,096
2028	379,483	59,613	439,096
2029-2033	2,003,093	192,386	2,195,479
2034-2036	1,071,052	26,687	1,097,739
Total	<u>\$ 4,905,205</u>	<u>\$ 583,493</u>	<u>\$ 5,488,698</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

#### *Notes Payable (Continued)*

In March 2020, the City entered into an agreement with a financial institution to borrow funds to be used to finance the purchase of a new refuse collector. The total amount financed was \$475,000 and bears a fixed interest rate of 2.05%. Payments are made quarterly and are payable in installments from \$25,049 to \$100,195 over a six-year period. The first payment was made in June 2020 and the note matures in December 2025. Revenues from the General Fund will be used to repay this note. The amount outstanding as of December 31, 2023, is \$123,343.

In February 2021, the City entered into an agreement with a financial institution to borrow funds to be used to finance the purchase of new vehicles and equipment. The total amount financed was \$615,000 and bears a fixed interest rate of 0.820%. Payments are made quarterly and are payable in installments of \$51,900 over a four-year period. The first payment was made in April 2021 and the note matures in December 2024. Revenues from the General Fund will be used to repay this note. The amount outstanding as of December 31, 2023, is \$51,794.

In February 2021, the City entered into an agreement with a financial institution to borrow funds to be used to finance the purchase of portable handheld radios for the police department. The total amount financed was \$310,000 and bears a fixed interest rate of 1.010%. Payments are made quarterly and are payable in installments of \$15,900 over a six-year period. The first payment was made in April 2021 and the note matures in December 2026. Revenues from the General Fund will be used to repay this note. The amount outstanding as of December 31, 2023, is \$141,318.

In April 2022, the City entered into an agreement with a financial institution to borrow funds to be used to finance the purchase of equipment for the police, fire, and general government departments. The total amount financed was \$1,500,000 and bears a fixed interest rate of 2.29%. Payments are made quarterly and are paid in installments from \$24,700 to \$103,742 over a five-year period. The first payment was made in June 2022 and the note matures in March 2027. Revenues from the General Fund will be used to repay this note. The amount outstanding as of December 31, 2023, is \$773,808.

Debt service requirements for the sanitation trucks, pumper truck, refuse collector, vehicles and equipment and portable handheld radios notes payable are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 627,592	\$ 17,229	\$ 644,821
2025	308,932	6,451	315,383
2026	129,036	2,107	131,143
2027	24,703	141	24,844
Total	<u>\$ 1,090,263</u>	<u>\$ 25,928</u>	<u>\$ 1,116,191</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

#### *Notes Payable (Continued)*

#### *Rate Covenants*

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

#### *Financed Purchases Payable*

#### *Business-type Activities (Recreation Fund)*

In July 2021, the City has entered into a finance purchase agreement for the acquisition of mowing equipment for the Crowfield Golf Club, a division of the Recreation Department. Annual principal and interest payments range from \$101,415 to \$22,716. The amount outstanding as of December 31, 2023, is \$310,028.

In January 2020, the City has entered into a finance purchase agreement for the acquisition of golf carts for the Crowfield Golf Club, a division of the Recreation Department. Annual principal and interest payments range from \$6,840 to \$1,140. The amount outstanding as of December 31, 2023, is \$1,137.

In March 2021, the City has entered into a finance purchase agreement for the acquisition of mowing equipment for the Crowfield Golf Club, a division of the Recreation Department. Annual principal and interest payments range from \$10,986 to \$2,747. The amount outstanding as of December 31, 2023, is \$28,014.

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 109,205	\$ 4,337	\$ 113,542
2025	109,759	2,643	112,402
2026	97,610	1,024	98,634
2027	22,605	111	22,716
Total	<u>\$ 339,179</u>	<u>\$ 8,115</u>	<u>\$ 347,294</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8. LONG-TERM LIABILITIES (CONTINUED)

#### *Leases*

The City has entered into multiple noncancelable leases as the lessee for various right-to-use assets. The incremental borrowing rate varies from 2% to 7%. As of December 31, 2023, the City has \$31,819 outstanding in leases payable.

The annual requirements to amortize all leases payable as of December 31, 2023, including interest payments, are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 30,346	\$ 477	\$ 30,823
2025	1,473	-	1,473
Total	<u>\$ 31,819</u>	<u>\$ 477</u>	<u>\$ 32,296</u>

### NOTE 9. LEASE ASSETS

#### *Right-To-Use Assets*

Lease asset activity for the City's business-type activities for the year ended December 31, 2023, was as follows:

<b>Business-type activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Lease asset:				
Equipment	\$ 215,740	\$ -	\$ -	\$ 215,740
Total capital assets	215,740	-	-	215,740
Less accumulated amortization:				
Equipment	(90,283)	(91,631)	-	(181,914)
Total accumulated amortization	(90,283)	(91,631)	-	(181,914)
Total lease assets net of accumulated amortization	<u>\$ 125,457</u>	<u>\$ (91,631)</u>	<u>\$ -</u>	<u>\$ 33,826</u>

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 10. OTHER INFORMATION

#### A. Commitments and Contingent Liabilities

##### *Grants*

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

##### *Litigation*

The City is contingently liable with respect to various legal proceedings which occur in the course of governmental operations. It is the opinion of City management, based on the advice of legal counsel on pending litigation, that the ultimate disposition of these claims not covered by insurance will not have a material adverse effect on the financial condition of the City.

##### *Construction Commitments*

At December 31, 2023, the City had the following construction commitments:

Construction services (Joe Danning Amphitheater)	\$2,918,816
Construction services (Crowfield Golf Clubhouse Renovations)	\$1,830,162

##### *Long-term Contract – Water Purchases*

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

Under the contract, the City owns 18% of the capacity of the Lake Moultrie Water Agency water supply system for the term of the contract and agrees to purchase and pay for 3.6 million gallons per day of water capacity. Cost per gallon is established annually on a cost of service basis, calculated following the guidelines of the American City Association. Any variances in actual operations costs from the projected costs related to the City's proportionate share are calculated annually, and the City is credited or assessed for any differences at year-end. The City has the right to purchase or sell excess capacity to other contract participants according to need or availability. The current year expenditures for the purchase of water were \$592,173.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 10. OTHER INFORMATION

#### A. Commitments and Contingent Liabilities (Continued)

##### *Long-term Contract – Water Purchases (Continued)*

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

<u>Year ending December 31,</u>	<u>Total</u>
2024	\$ 947,373
2025	1,004,372
2026	1,072,900

##### *Long-term Contract – Recreation*

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

#### B. Risk Management

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

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 11. DEFINED BENEFIT PENSION PLAN

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds.

By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

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

#### ***Plan Description***

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

#### *Plan Description (Continued)*

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

#### *Membership*

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

SCRS - Generally, all employees of covered employers are required to participate in and contribute to the SCRS as a condition of employment. This plan covers general employees, teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election.

An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

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

#### *Benefits*

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

#### *Benefits (Continued)*

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

#### *Contributions*

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

Additionally, the Board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85 percent. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85 percent, then the Board, effective on the following July 1, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85 percent, then effective on the following July 1, and annually thereafter as necessary, the Board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85 percent. For the year ended December 31, 2023, the City contributed \$1,715,091 to the SCRS plan and \$1,974,067 to the PORS plan.

Required employee contribution rates for the year ended December 31, 2023, are as follows:

#### **South Carolina Retirement System**

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

#### **South Carolina Police Officers Retirement System**

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

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

***Contributions (Continued)***

Required employer contribution rates for the year ended December 31, 2023, are as follows:

**South Carolina Retirement System**

17.41% of earnable compensation from January 1st through June 30th  
 18.41% of earnable compensation from July 1st through December 31st  
 Employer incidental death benefit: 0.15% of earnable compensation

**South Carolina Police Officers Retirement System**

19.84% of earnable compensation from January 1st through June 30th  
 20.84% of earnable compensation from July 1st through December 31st  
 Employer incidental death benefit: 0.20% of earnable compensation

Required and actual contributions are as follows:

	Plan's fiscal year ended June 30, 2023	City's fiscal year ended December 31, 2023
<b>SCRS</b>		
<b>Governmental Activities</b>		
Required contributions		
Actual contributions	\$ 1,030,838	\$ 1,091,655
	\$ 1,030,838	\$ 1,091,655
<b>Business-type Activities</b>		
Required contributions		
Actual contributions	\$ 588,703	\$ 623,436
	\$ 588,703	\$ 623,436
<b>PORS</b>		
<b>Governmental Activities</b>		
Required contributions		
Actual contributions	\$ 1,881,980	\$ 1,974,067
	\$ 1,881,980	\$ 1,974,067

***Actuarial Assumptions and Methods***

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

## NOTES TO FINANCIAL STATEMENTS

### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

#### *Actuarial Assumptions and Methods (Continued)*

The following table provides a summary of the actuarial assumptions and methods used in the July 1, 2022, valuations for SCRS and PORS.

	SCRS	PORS
Actuarial cost method	Entry Age	Entry Age
Actuarial assumptions:		
Investment rate of return	7.0%	7.0%
Projected salary increases	3.0% to 11.0% (varies by service)	3.5% to 10.5% (varies by service)
Includes inflation at	2.25%	2.25%
Benefit adjustments	lesser of 1% or \$500	lesser of 1% or \$500

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumption, the 2020 Public Retirees of South Carolina Mortality table (2021 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2021.

Former Job Class	Males	Females
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees. The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2023 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7.00 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component, which is summarized in the table below.

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Actuarial Assumptions and Methods (Continued)*

<b>Allocation/Exposure</b>	<b>Policy Target</b>	<b>Expected Arithmetic Real Rate of Return</b>	<b>Long-term Expected Portfolio Real Rate of Return</b>
<b>Public Equity</b>	46.0%	6.62%	3.04%
<b>Bonds</b>	26.0%	0.31%	0.08%
<b>Private Equity</b>	9.0%	10.91%	0.98%
<b>Private Debt</b>	7.0%	6.16%	0.43%
<b>Real Assets</b>	<b>12.0%</b>		
Real Estate	9.0%	6.41%	0.58%
Infrastructure	3.0%	6.62%	0.20%
	100%		
		Total expected real return	5.31%
		Inflation for actuarial purposes	2.25%
		Total expected nominal return	7.56%

***Discount Rate***

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, the City's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The table on the following page presents the sensitivity of the net pension liabilities to changes in the discount rate.

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

***Discount Rate (Continued)***

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

<b>Sensitivity of the Net Position Liability to Changes in the Discount Rate</b>			
	<b>1% Decrease (6%)</b>	<b>Current Discount Rate (7%)</b>	<b>1% Increase (8%)</b>
<b>Governmental activities</b>			
SCRS	\$ 14,504,766	\$ 11,226,455	\$ 8,500,383
PORS	\$ 22,789,010	\$ 16,154,947	\$ 10,720,841
<b>Business-type activities</b>			
SCRS	\$ 8,283,555	\$ 6,410,230	\$ 4,854,500

***Net Pension Liability***

The June 30, 2023, (the measurement date) total pension liability, net pension liability, and sensitivity information were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS), and are based on the July 1, 2022 actuarial valuation. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2023, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS.

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

## NOTES TO FINANCIAL STATEMENTS

### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

#### *Net Pension Liability (Continued)*

As of December 31, 2023 (measurement date of June 30, 2023), the City's proportional share of the NPL amounts for SCRS and PORS are presented below:

System	Measurement Period Ended June 30,	
	2023	2022
<b>SCRS</b>		
Governmental activities	\$ 11,226,455	\$ 10,410,314
Business-type activities	\$ 6,410,230	\$ 5,696,745
City's proportion of the net pension liability	0.072947%	0.066442%
<b>PORS</b>		
Governmental activities	\$ 16,154,947	\$ 15,161,679
City's proportion of the net pension liability	0.530698%	0.505561%

#### *Pension Expense and Deferred Outflows and Inflows of Resources*

For the year ended December 31, 2023, the City recognized its proportionate share of collective pension expense of \$3,009,688 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of \$1,559,409 for a total of \$4,569,097 for governmental activities. Additionally, for the year ended December 31, 2023, the City recognized its proportionate share of collective pension expense of \$633,035 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of (\$331,619) for a total of \$301,416 for business-type activities.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

At December 31, 2023, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><i>Governmental activities</i></b>		
Differences between expected and actual experience	\$ 955,177	\$ 230,288
Net difference between projected and actual earnings on pension plan investments	-	43,092
Assumption changes	523,603	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,152,989	2,022,489
Employer contributions subsequent to the measurement date	1,617,330	-
Total	\$ 8,249,099	\$ 2,295,869
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><i>Business-type activities</i></b>		
Differences between expected and actual experience	\$ 111,292	\$ 17,777
Net difference between projected and actual earnings on pension plan investments	-	8,775
Assumption changes	98,213	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	511,703	1,134,488
Employer contributions subsequent to the measurement date	324,768	-
Total	\$ 1,045,976	\$ 1,161,040

## NOTES TO FINANCIAL STATEMENTS

### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

The City reported the following outflows of resources: \$1,617,330 and \$324,768 related to contributions subsequent to the measurement date in governmental and business-type activities, respectively, which will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense in future years. Average remaining service lives of all employees provided with pensions through the pension plans at June 30, 2023, was 3.910 and 4.130 years for SCRS and PORS, respectively.

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

<b>Governmental Activities</b>			
Measurement Period	Fiscal Year	SCRS	PORS
Ending June 30,	Ending December 31,		
2024	2024	\$ (461,934)	\$ 2,635,331
2025	2025	(809,466)	1,556,058
2026	2026	507,748	931,697
2027	2027	(6,634)	(16,900)
Total		\$ (770,286)	\$ 5,106,186

<b>Business-type Activities</b>			
Measurement Period	Fiscal Year	SCRS	PORS
Ending June 30,	Ending December 31,		
2024	2024	\$ (263,806)	\$ -
2025	2025	(462,280)	-
2026	2026	289,970	-
2027	2027	(3,716)	-
Total		\$ (439,832)	\$ -

#### **Plan Fiduciary Net Position**

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)

#### *Payables to the Pension Plans*

At December 31, 2023, the City reported payables of \$300,400 and \$387,887 for the outstanding amount of contributions due to SCRS and PORS, respectively. The liabilities will be paid in the normal course of paying year-end obligations.

#### *Money Purchase Pension Plans*

The City maintains a money purchase pension plan for grandfathered employees that are not in the SCRS and sworn police officers who have been employed for one year. The plan is administered through ICMA-IRC. The City contributes 1% of the annual compensation of the sworn police officers after one year of employment and an amount equal to the voluntary contributions up to a maximum of 2%. The City also contributes an amount up to 1% less than the City's contribution rate for SCRS and group life insurance, currently 18.41%, for grandfathered employees that are not in SCRS. All employees can also make voluntary, tax deferred contributions at an amount equal to the maximum amount allowed under Internal Revenue Service regulations. All money purchase pension plans are 100% vested immediately. Total contributions to the plan by the City in 2023 were \$103,248.

The City also maintains a money purchase pension plan for the City Administrator and others deemed eligible by a majority vote of City Council. The City contributes 8% of the employee's base salary per year, which is 100% vested immediately. Total contributions to the plan by the City were \$20,822 in 2023.

#### *South Carolina State Firemen's Association Retirement Plan and Trust*

In 2002, the City established a supplemental retirement plan for paid firemen under the provisions of the South Carolina Firemen's Association Retirement Plan and Trust, a defined contribution plan established under Section 401(a) of the Internal Revenue Code. The Plan is administered by a three to five member managing committee elected by the Fire Department employees. The Plan is available to all paid fire department employees with one year of service. Plan members may make voluntary contributions at an amount up to 10% of the employee's annual compensation. The assets of the Plan are held for the exclusive benefit of the Plan participants and their beneficiaries and are not available to creditors of the City. Employer contributions to the Plan are determined by the Managing Committee of the Fire Department from funds provided pursuant to Sections 23-9-450 and 23-9-460 of the Code of Laws of the State of South Carolina (firemen's insurance and inspection funds). Total contributions to the Plan by the City in 2023 were \$102,963, which is equivalent to the required contributions. The annual contribution is recorded as a disbursement in the Fireman's 1% Fiduciary Fund.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Budget</u> <u>Final</u>	<u>Actual</u>	<u>Variance with</u> <u>Final Budget</u>
<b>Revenues:</b>			
Local revenues:			
Property taxes	\$ 6,503,975	\$ 6,399,312	\$ (104,663)
Licenses, permits, and franchise taxes	13,402,693	15,618,133	2,215,440
Charges for services	3,688,221	4,323,695	635,474
Fines and forfeitures	369,516	622,037	252,521
Miscellaneous	492,640	1,672,914	1,180,274
Total local revenues	<u>24,457,045</u>	<u>28,636,091</u>	<u>4,179,046</u>
State revenues	8,416,126	9,905,735	1,489,609
Federal revenues	433,450	793,778	360,328
Total revenues	<u>33,306,621</u>	<u>39,335,604</u>	<u>6,028,983</u>
<b>Expenditures:</b>			
Current:			
Legislative	452,619	485,044	(32,425)
Human resources	333,542	331,607	1,935
Administrative	2,965,237	2,855,331	109,906
Police	11,520,068	11,635,364	(115,296)
Fire	7,453,972	7,526,706	(72,734)
Sanitation	2,263,963	1,951,639	312,324
Maintenance	1,247,367	1,323,236	(75,869)
Garage	576,325	606,183	(29,858)
Court	602,389	596,688	5,701
Planning	1,166,444	1,077,109	89,335
Economic development	226,881	183,060	43,821
Information technology	1,233,043	1,000,399	232,644
Capital outlay	1,441,548	3,177,641	(1,736,093)
Total expenditures	<u>31,483,398</u>	<u>32,750,007</u>	<u>(1,266,609)</u>
Excess of revenues over expenditures	<u>1,823,223</u>	<u>6,585,597</u>	<u>4,762,374</u>
<b>Other financing sources (uses):</b>			
Transfers in	2,002,300	560,000	(1,442,300)
Transfers out	(3,691,941)	(3,704,201)	(12,260)
Sale of capital assets	14,750	175,975	161,225
Insurance proceeds	-	166,992	166,992
Total other financing uses, net	<u>(1,674,891)</u>	<u>(2,801,234)</u>	<u>(1,126,343)</u>
Net change in fund balances	<u>148,332</u>	<u>3,784,363</u>	<u>3,636,031</u>
<b>Fund balances, beginning of year</b>	<u>20,567,807</u>	<u>20,567,807</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 20,716,139</u>	<u>\$ 24,352,170</u>	<u>\$ 3,636,031</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**LOCAL HOSPITALITY TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GAAP BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Budget Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Local revenues:			
Licenses, permits, and franchise taxes	\$ 2,882,734	\$ 2,999,669	\$ 116,935
Miscellaneous	10,628	196,510	185,882
Total local revenues	<u>2,893,362</u>	<u>3,196,179</u>	<u>302,817</u>
Total revenues	<u>2,893,362</u>	<u>3,196,179</u>	<u>302,817</u>
<b>Expenditures:</b>			
Current:			
Administrative	777,506	554,771	222,735
Capital outlay	1,000,000	36,146	963,854
Debt service:			
Principal retirement	829,194	829,194	-
Interest	<u>149,769</u>	<u>148,665</u>	<u>1,104</u>
Total expenditures	<u>2,756,469</u>	<u>1,568,776</u>	<u>1,187,693</u>
Net change in fund balances	<u>136,893</u>	<u>1,627,403</u>	<u>1,490,510</u>
<b>Fund balances, beginning of year</b>	<u>3,299,923</u>	<u>3,299,923</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 3,436,816</u>	<u>\$ 4,927,326</u>	<u>\$ 1,490,510</u>

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) NOTES TO BUDGETARY COMPARISON SCHEDULE- GENERAL FUND AND LOCAL HOSPITALITY TAX FUND FOR THE YEAR ENDED DECEMBER 31, 2023

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### Summary of Significant Accounting Policies

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

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

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

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

No supplemental budgetary appropriations were made during the year.

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED DECEMBER 31,

### SOUTH CAROLINA RETIREMENT SYSTEM

Plan Year Ended June 30	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.072947%	\$ 17,636,685	\$ 9,222,890	191.2%	58.60%
2022	0.066442%	16,107,059	7,911,727	203.6%	57.10%
2021	0.095047%	20,569,300	10,743,148	191.5%	60.70%
2020	0.089454%	22,857,126	9,979,828	229.0%	50.70%
2019	0.087530%	19,986,618	9,239,060	216.3%	54.40%
2018	0.086349%	19,348,162	8,948,204	216.2%	54.10%
2017	0.082518%	18,576,129	8,325,812	223.1%	53.30%
2016	0.079690%	17,021,666	7,712,178	220.7%	52.90%
2015	0.078252%	14,840,869	7,329,345	202.5%	57.00%
2014	0.078421%	13,501,496	7,268,870	185.7%	59.90%

### POLICE OFFICERS RETIREMENT SYSTEM

Plan Year Ended June 30	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.530698%	\$ 16,154,947	\$ 9,298,317	173.7%	67.80%
2022	0.505561%	15,161,679	8,086,614	187.5%	66.40%
2021	0.236533%	6,085,800	3,596,158	169.2%	70.40%
2020	0.239700%	7,948,962	3,661,167	217.1%	58.80%
2019	0.248701%	7,127,613	3,633,446	196.2%	62.70%
2018	0.240285%	6,808,577	3,367,376	202.2%	61.70%
2017	0.241080%	6,604,451	3,288,380	200.8%	60.90%
2016	0.240285%	6,251,193	3,168,242	197.3%	60.40%
2015	0.244260%	5,323,638	3,068,544	173.5%	64.60%
2014	0.243021%	4,652,461	3,031,398	153.5%	67.50%

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31,

### SOUTH CAROLINA RETIREMENT SYSTEM

Year Ended December 31	Statutorily required contribution	Contributions relative to statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percentage of covered payroll
2023	\$ 1,715,091	\$ 1,715,091	\$ -	\$ 9,492,866	18.07%
2022	1,423,948	1,423,948	-	8,324,301	17.11%
2021	1,485,236	1,485,236	-	9,278,678	16.01%
2020	1,666,245	1,666,245	-	10,708,518	15.56%
2019	1,434,565	1,434,565	-	9,518,470	15.07%
2018	1,285,666	1,285,666	-	9,143,274	14.06%
2017	1,087,319	1,087,319	-	8,645,818	12.58%
2016	912,261	912,261	-	8,064,153	11.31%
2015	816,113	816,113	-	7,432,654	10.98%
2014	787,330	787,330	-	7,268,870	10.83%

### POLICE OFFICERS RETIREMENT SYSTEM

Year Ended December 31	Statutorily required contribution	Contributions relative to statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percentage of covered payroll
2023	\$ 1,974,067	\$ 1,974,067	\$ -	\$ 9,509,390	20.76%
2022	1,716,294	1,716,294	-	8,716,317	19.69%
2021	1,077,948	1,077,948	-	5,748,276	18.75%
2020	682,321	682,321	-	3,782,269	18.04%
2019	643,783	643,783	-	3,671,101	17.54%
2018	582,571	582,571	-	3,520,702	16.55%
2017	495,730	495,730	-	3,298,403	15.03%
2016	445,263	445,263	-	3,228,618	13.79%
2015	418,572	418,572	-	3,152,596	13.28%
2014	393,416	393,416	-	3,031,398	12.98%

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31,

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

System	SCRS	PORS
Calculation date	July 1, 2021	July 1, 2021
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	26 years maximum, closed period	26 years maximum, closed period
Investment return	7.00%	7.00%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 21 years of service.
Mortality	2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 97% for non-educators and 95% for educators. Female rates multiplied by 107% for non-educators and 94% for educators.	2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 127% and females rates are multiplied by 107%.

## **OTHER SUPPLEMENTARY INFORMATION**

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	<b>Special Revenue Funds</b>					
	<b>Impact Fee Fund</b>	<b>Confiscated Drug Monies Fund</b>	<b>E911 Fund</b>	<b>Tourism Fund</b>	<b>Victims' Assistance Fund</b>	<b>Opioid Grant Fund</b>
<b>ASSETS</b>						
Cash	\$ -	\$ 187,620	\$ 229,033	\$ -	\$ -	\$ -
Receivables, net of allowance						
Fines	-	-	-	-	157,573	-
Due from other funds	5,845,139	-	-	166,094	-	65,183
Due from other governments	-	-	55,472	-	-	-
Total assets	<u>\$ 5,845,139</u>	<u>\$ 187,620</u>	<u>\$ 284,505</u>	<u>\$ 166,094</u>	<u>\$ 157,573</u>	<u>65,183</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ 56,797	\$ -	\$ -	\$ -
Accrued salaries and related liabilities	-	-	-	-	5,050	650
Escrow payable	-	37,951	-	-	-	-
Due to other funds	-	-	-	-	25,128	-
Total liabilities	<u>-</u>	<u>37,951</u>	<u>56,797</u>	<u>-</u>	<u>30,178</u>	<u>650</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue	-	-	-	-	157,573	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,573</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted:						
Public safety	-	149,669	227,708	-	-	64,533
Tourism	-	-	-	166,094	-	-
Capital projects	5,845,139	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unassigned	-	-	-	-	(30,178)	-
Total fund balances (deficits)	<u>5,845,139</u>	<u>149,669</u>	<u>227,708</u>	<u>166,094</u>	<u>(30,178)</u>	<u>64,533</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 5,845,139</u>	<u>\$ 187,620</u>	<u>\$ 284,505</u>	<u>\$ 166,094</u>	<u>\$ 157,573</u>	<u>\$ 65,183</u>

**Capital Projects Funds**

<b>Capital Projects Fund</b>	<b>Goose Creek Municipal Finance Corporation</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 1,508,025	\$ -	\$ 1,924,678
-	-	157,573
159,575	6,601	6,242,592
-	-	55,472
<u>\$ 1,667,600</u>	<u>\$ 6,601</u>	<u>\$ 8,380,315</u>
\$ -	\$ -	\$ 56,797
-	-	5,700
-	-	37,951
8,763	-	33,891
<u>8,763</u>	<u>-</u>	<u>134,339</u>
-	-	157,573
-	-	157,573
-	-	441,910
-	-	166,094
1,658,837	-	7,503,976
-	6,601	6,601
-	-	(30,178)
<u>1,658,837</u>	<u>6,601</u>	<u>8,088,403</u>
<u>\$ 1,667,600</u>	<u>\$ 6,601</u>	<u>\$ 8,380,315</u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>Special Revenue Funds</b>					
	<b>Impact Fee Fund</b>	<b>Confiscated Drug Monies Fund</b>	<b>E911 Fund</b>	<b>Tourism Fund</b>	<b>Victims' Assistance Fund</b>	<b>Opioid Grant Fund</b>
<b>Revenues:</b>						
Local Revenue						
Fines and forfeitures	\$ -	\$ 3,208	\$ -	\$ -	\$ 70,860	\$ -
Miscellaneous	1,513,157	-	42,509	3,816	36	-
Total local revenues	1,513,157	3,208	42,509	3,816	70,896	-
State revenues	-	17,500	93,715	38,105	-	140,000
Total revenues	1,513,157	20,708	136,224	41,921	70,896	140,000
<b>Expenditures:</b>						
Current:						
Administrative	24,555	-	-	-	-	-
Police	-	2,439	208,081	-	71,835	52,878
Recreation	-	-	-	33,262	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	383,259	-	-	-	-	22,589
Total expenditures	407,814	2,439	208,081	33,262	71,835	75,467
Excess (deficiency) of revenues over (under) expenditures	1,105,343	18,269	(71,857)	8,659	(939)	64,533
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources, net	-	-	-	-	-	-
Net change in fund balances	1,105,343	18,269	(71,857)	8,659	(939)	64,533
<b>Fund balances (deficits), beginning of year</b>	4,739,796	131,400	299,565	157,435	(29,239)	-
<b>Fund balances (deficits), end of year</b>	\$ 5,845,139	\$ 149,669	\$ 227,708	\$ 166,094	\$ (30,178)	\$ 64,533

**Capital Projects Funds**

<b>Capital Projects Fund</b>	<b>Goose Creek Municipal Finance Corporation</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ 74,068
11,547	-	1,571,065
11,547	-	1,645,133
-	-	289,320
11,547	-	1,934,453
8,886	6,844	40,285
-	-	335,233
-	-	33,262
779,298	582,000	1,361,298
30,774	46,946	77,720
-	-	405,848
818,958	635,790	2,253,646
(807,411)	(635,790)	(319,193)
964,121	642,391	1,606,512
-	(152,754)	(152,754)
964,121	489,637	1,453,758
156,710	(146,153)	1,134,565
1,502,127	152,754	6,953,838
\$ 1,658,837	\$ 6,601	\$ 8,088,403

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**COMPARATIVE SCHEDULES OF REVENUES - GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>LOCAL REVENUES</b>		
Property taxes		
Real and personal	\$ 5,261,783	\$ 6,009,351
Vehicle	886,223	937,965
Homestead tax	251,306	226,101
Total property taxes	<u>6,399,312</u>	<u>7,173,417</u>
Licenses and permits		
Business licenses	10,868,136	10,396,820
Building permits	1,696,735	1,705,975
Franchise fees	3,053,262	2,839,305
Total licenses and permits	<u>15,618,133</u>	<u>14,942,100</u>
Charges for services		
Police and fire	1,675,126	1,455,181
Sanitation fees	2,601,127	2,263,949
Administrative fees	47,442	52,848
Total charges for services	<u>4,323,695</u>	<u>3,771,978</u>
Fines and forfeitures		
Court fines	622,037	465,480
Miscellaneous		
Interest	1,339,228	241,272
Rent	46,285	68,065
Other	287,401	1,687,614
Total miscellaneous revenues	<u>1,672,914</u>	<u>1,996,951</u>
<b>TOTAL LOCAL REVENUES</b>	<u><u>\$ 28,636,091</u></u>	<u><u>\$ 28,349,926</u></u>
<b>STATE REVENUES</b>		
Inventory tax and manufacturers' exemption	\$ 41,186	\$ 25,329
Accommodations tax	28,036	28,200
Local government fund - quarterly	1,117,169	1,069,184
Local option sales tax - municipal revenue	2,367,392	2,238,843
Local option sales tax - rebatable	5,236,346	3,422,867
Grants	1,115,606	2,842,930
<b>TOTAL STATE REVENUES</b>	<u><u>\$ 9,905,735</u></u>	<u><u>\$ 9,627,353</u></u>
<b>FEDERAL REVENUES</b>		
Grants	\$ 793,778	\$ 380,669
<b>TOTAL FEDERAL REVENUES</b>	<u><u>\$ 793,778</u></u>	<u><u>\$ 380,669</u></u>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**COMPARATIVE SCHEDULES OF EXPENDITURES - GENERAL FUND  
YEARS ENDED DECEMBER 31, 2023 AND 2022**

Expenditures:	Year Ended December 31, 2023			Year Ended December 31, 2022		
	Personnel	Other	Total	Personnel	Other	Total
Current:						
Legislative	\$ 288,201	\$ 196,843	\$ 485,044	\$ 228,387	\$ 155,931	\$ 384,318
Human Resources	263,978	67,629	331,607	189,563	38,840	228,403
Administrative	1,665,140	1,190,191	2,855,331	1,608,551	648,576	2,257,127
Police	9,515,799	2,119,565	11,635,364	8,297,305	1,545,371	9,842,676
Fire	6,254,152	1,272,554	7,526,706	6,188,521	1,095,894	7,284,415
Sanitation	1,392,910	558,729	1,951,639	1,442,496	552,263	1,994,759
Maintenance	413,325	909,911	1,323,236	455,229	739,244	1,194,473
Garage	337,349	268,834	606,183	327,709	232,314	560,023
Court	443,262	153,426	596,688	329,852	113,130	442,982
Planning	919,903	157,206	1,077,109	553,178	102,503	655,681
Economic development	118,262	64,798	183,060	124,880	96,254	221,134
Information technology	407,556	592,843	1,000,399	376,292	485,915	862,207
Capital outlay	-	3,177,641	3,177,641	-	2,084,552	2,084,552
<b>Total expenditures</b>	<b>\$ 22,019,837</b>	<b>\$ 10,730,170</b>	<b>\$ 32,750,007</b>	<b>\$ 20,121,963</b>	<b>\$ 7,890,787</b>	<b>\$ 28,012,750</b>

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**COMPARATIVE SCHEDULES OF EXPENSES  
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
YEARS ENDED DECEMBER 31, 2023 AND 2022**

	2023			2022		
	Personnel	Other	Total	Personnel	Other	Total
Water Department	\$ 1,327,897	\$ 3,601,270	\$ 4,929,167	\$ 1,527,591	\$ 8,964,621	\$ 10,492,212
Recreation Department						
Administration	655,502	674,225	1,329,727	719,513	563,789	1,283,302
Course and grounds	457,494	435,181	892,675	470,763	443,981	914,744
Cart rental	124,425	36,430	160,855	143,212	52,609	195,821
Pro shop	299,082	182,591	481,673	264,106	149,116	413,222
Food and beverage	253,704	461,138	714,842	254,733	360,749	615,482
Maintenance	796,637	892,226	1,688,863	772,531	437,933	1,210,464
Sports programs	340,296	266,788	607,084	320,403	263,425	583,828
Concessions	-	1,520	1,520	-	701	701
Community education	595,313	790,404	1,385,717	554,077	750,112	1,304,189
Special events	-	6,223	6,223	-	7,264	7,264
Community center	166,514	75,163	241,677	229,696	77,794	307,490
Pool	52,610	50,014	102,624	65,059	60,063	125,122
Tennis	-	2,752	2,752	-	14,975	14,975
Total recreation department expenses	3,741,577	3,874,655	7,616,232	3,794,093	3,182,511	6,976,604
Total operating expenses	\$ 5,069,474	\$ 7,475,925	\$ 12,545,399	\$ 5,321,684	\$ 12,147,132	\$ 17,468,816

**CITY OF GOOSE CREEK, SOUTH CAROLINA**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

FOR THE STATE TREASURER'S OFFICE:

<b>COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT</b>	<b><u>General Sessions</u></b>	<b><u>Magistrate Court</u></b>	<b><u>Municipal Court</u></b>	<b><u>Total</u></b>
<b>Court Fines and Assessments:</b>				
Court fines and assessments collected	N/A	N/A	\$ 1,266,468	\$ 1,266,468
Court fines and assessments remitted to State Treasurer	N/A	N/A	715,884	715,884
<b>Total Court Fines and Assessments retained</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 550,584</b>	<b>\$ 550,584</b>
<b>Surcharges and Assessments retained for victim services:</b>				
Surcharges collected and retained	N/A	N/A	\$ 9,740	\$ 9,740
Assessments retained	N/A	N/A	61,120	61,120
<b>Total Surcharges and Assessments retained for victim services</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 70,860</b>	<b>\$ 70,860</b>

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

<b><u>VICTIM SERVICE FUNDS COLLECTED</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
<b>Carryforward from Previous Year – Beginning Balance</b>	<b>\$ (29,239)</b>	<b>N/A</b>	<b>\$ (29,239)</b>
<b><u>Victim Service Revenue:</u></b>			
Victim Service Fines Retained by City/County Treasurer	-	N/A	-
Victim Service Assessments Retained by City/County Treasurer	61,120	N/A	61,120
Victim Service Surcharges Retained by City/County Treasurer	9,740	N/A	9,740
Interest Earned	36	N/A	36
Grant Funds Received			
Grant from:	-	N/A	-
General Funds Transferred to Victim Service Fund	-	N/A	-
<b>Contribution Received from Victim Service Contracts:</b>			
(1) Town of	-	N/A	-
(2) Town of	-	N/A	-
(3) City of	-	N/A	-
<b>Total Funds Allocated to Victim Service Fund + Beginning Balance (A)</b>	<b>\$ 41,657</b>	<b>N/A</b>	<b>\$ 41,657</b>

**CITY OF GOOSE CREEK, SOUTH CAROLINA  
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<b><u>Expenditures for Victim Service Program:</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
Salaries and Benefits	\$ 70,488	N/A	\$ 70,488
Operating Expenditures	1,347	N/A	1,347
<b>Victim Service Contract(s):</b>			
(1) Entity's Name	-	N/A	-
(2) Entity's Name	-	N/A	-
<b>Victim Service Donation(s):</b>			
(1) Domestic Violence Shelter:	-	N/A	-
(2) Rape Crisis Center:	-	N/A	-
(3) Other local direct crime victims service agency:	-	N/A	-
Transferred to General Fund	-	N/A	-
<b>Total Expenditures from Victim Service Fund/Program (B)</b>	<b>71,835</b>	<b>N/A</b>	<b>71,835</b>
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	(30,178)	N/A	(30,178)
<b>Less: Prior Year Fund Deficit Repayment</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>Carryforward Funds – End of Year</b>	<b>\$ (30,178)</b>	<b>N/A</b>	<b>\$ (30,178)</b>

## **COMPLIANCE SECTION**

**CITY OF GOOSE CREEK, SOUTH CAROLINA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal Assistance Listing</u>	<u>Grant Identification Number</u>	<u>Expenditures</u>	<u>Passed through to Subrecipients</u>
<b><u>U.S. Department of Justice</u></b>				
Direct Awards:				
Patrick Leahy Bulletproof Vest Partnership Grant Program	16.607		\$ 12,173	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01808-JAGX	14,008	-
<b>Total U.S. Department of Justice</b>			<u>26,181</u>	<u>-</u>
<b><u>U.S. Department of Transportation</u></b>				
Passed through - South Carolina Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	PT-2023-HS-28-23	157,060	-
Impaired Driving Countermeasures	20.616	M5CS-2023-HS-49-23	64,320	-
Impaired Driving Countermeasures	20.616	M5HVE-2023-HS-50-23	135,232	-
Total Highway Safety Cluster			<u>356,612</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<u>356,612</u>	<u>-</u>
<b><u>U.S. Department of the Treasury</u></b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	536,593	-
<b>Total U.S. Department of the Treasury</b>			<u>536,593</u>	<u>-</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Direct Awards:				
Disaster Grants - Public Assistance	97.036	DR-4492-SC	23,720	-
Disaster Grants - Public Assistance	97.036	DR-4677-SC	135,696	-
			159,416	-
Assistance to Firefighters	97.044	EMW-2021- FG-04490	251,568	-
<b>Total U.S. Department of Homeland Security</b>			<u>410,984</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,330,370</u>	<u>\$ -</u>

# CITY OF GOOSE CREEK, SOUTH CAROLINA

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

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### **NOTE 1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the City of Goose Creek, South Carolina (the "City") under programs of the federal government for the year ended December 31, 2023.

The information in the Schedule is presented in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

### **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### **NOTE 3. INDIRECT COST RATE**

The City has elected not to use the 10% de Minimis indirect cost rate allowed under the Uniform Guidance.

### **NOTE 4. NON-CASH AWARDS**

The City did not receive any non-cash federal awards during the year ended December 31, 2023.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Goose Creek, South Carolina** (the “City”) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated June 12, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

---

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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



Columbia, South Carolina  
June 12, 2024



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

### Report on Compliance for Each Major Federal Program

#### ***Opinion on Each Major Federal Program***

We have audited the **City of Goose Creek, South Carolina's** (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City's major federal programs for the year ended December 31, 2023. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Columbia, South Carolina  
June 12, 2024

**CITY OF GOOSE CREEK, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**SECTION I**  
**SUMMARY OF AUDIT RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

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

Significant deficiencies identified? \_\_\_ Yes  X  No

Noncompliance material to financial statements noted? \_\_\_ Yes  X  No

**Federal Awards**

Internal control over major programs:  
 Material weaknesses identified? \_\_\_ Yes  X  No

Significant deficiencies identified? \_\_\_ Yes  X  No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_ Yes  X  No

Identification of major programs:

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	<b>U.S. Department of the Treasury</b> COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  X  Yes \_\_\_ No

**SECTION II**  
**FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None reported.

**CITY OF GOOSE CREEK, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

---

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

None reported.

**SECTION IV**  
**PRIOR YEAR FINDINGS AND RESPONSES**

None reported.



# Request for City Council Agenda Item

**To:** MAYOR AND CITY COUNCIL

**From:** ALEXIS KISER, SPECIAL PROJECTS MANAGER

*Please check one box*

Regular Meeting

Special Meeting

Work Session

*Please check one box, if applicable*

Ordinance

Resolution

Proclamation

Request to  
Purchase

## Ordinance/Resolution Title

AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX THE AREA IDENTIFIED AS TMS 222-00-00-007, LOCATED ON OLD SUMMERVILLE ROAD, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Second and Final Reading of a Public Hearing)

## Background Summary

The applicant is requesting annexation of the parcel identified as TMS 222-00-00-007 into the City of Goose Creek with Village Node (VN) zoning. This property is located on Old Summerville Road, which is maintained by SCDOT. The parcel totals .39 acres of land and is currently zoned Berkeley County Flex1. A vicinity map is included in the packet. Surrounding properties are zoned Goose Creek Residential Mixed (RM), Berkeley County General Commercial (GC), and Berkeley County Manufactured Residential District (R2). Planning Commission held a public hearing on July 2, 2024, and they voted unanimously (5-0) to recommend approval to City Council.

## Financial Impact

## Impact if denied

## Impact if approved

Department Head:

City Administrator:

\_\_\_\_\_  
*Signature & Date*

\_\_\_\_\_  
*Signature & Date*

**ORDINANCE NO. 20XX-XXX**

**AN ORDINANCE**

**AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX THE AREA IDENTIFIED AS TMS 222-00-00-007, LOCATED ON OLD SUMMERVILLE ROAD, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION**

**WHEREAS**, a proper petition has been filed with the City Council by 100 percent of the freeholders owning 100 percent of the assessed value of the contiguous property hereinafter described petitioning for annexation of the property to the City of Goose Creek under the provisions of S. C. Code Section 5-3-150(3); and

**WHEREAS**, it appears to City Council that annexation would be in the best interest of the property owners and the City of Goose Creek;

TMS No.: 222-00-00-007  
Property Description: ALL those certain pieces, parcels, or lots of land, together with the buildings and improvements thereon, situate, lying and being in the Second Goose Creek Parish, Berkeley County, South Carolina, known as Lots "A" & "B", and being more fully shown and delineated on a plat entitled, "PLAT OF LOTS "A" & "B", OWNED BY JOSEPH H. PAPP, BEING CONVEYED TO WILLIAM A. & VICKI A.J. GRANT, 2<sup>ND</sup> CT GOOSE CREEK PARISH, BERKELEY COUNTY, SOUTH CAROLINA," dated November 20, 1987 and prepared by Cleatwood E. Droze, RLS, and recorded in the ROD Office for Berkeley County on November 20, 1987 in Plat Cabinet G, page 301. Said lots having such size, shape, dimensions, buttings and boundings as will by reference to said plat more fully and at large appear.

BEING the same property conveyed to William E. Cofield herein by deed of David Landis dated September 19, 2003 and recorded in the ROD Office for Berkeley County in Book 3582, page 077.

This conveyance is made subject to any restrictions, reservations, zoning ordinances or easements that may appear of record and/or on the recorded plats or on the premises.

Also included in the territory hereby annexed are all contiguous portions of all public rights of way, streets, and highways.

The property shall be zoned Village Node (VN).

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the City of Goose Creek, South Carolina, that the property herein described is hereby annexed to and becomes a party of the City of Goose Creek effective July 9, 2024.

This ordinance shall become effective immediately upon adoption.

**INTRODUCED** the 11<sup>th</sup> day of June, 2024.

**DONE** the 9<sup>th</sup> day of July, 2024.

\_\_\_\_\_  
Mayor Gregory S. Habib

Attest: \_\_\_\_\_  
Kelly J. Lovette, MMC, City Clerk

\_\_\_\_\_  
Mayor Pro Tem Debra Green-Fletcher

\_\_\_\_\_  
Councilmember Jerry Tekac

\_\_\_\_\_  
Councilmember Christopher Harmon

\_\_\_\_\_  
Councilmember Hannah J. Cox

\_\_\_\_\_  
Councilmember Gayla S. L. McSwain

\_\_\_\_\_  
Councilmember Melissa Enos-Sims

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF BERKELEY )

PETITION FOR ANNEXATION

The undersigned, being 100 percent of the freeholders owning 100 percent of the assessed value of the property in the contiguous territory described below and shown on the attached plat or map, hereby petition for annexation of said territory to the City off Goose Creek by ordinance effective as soon hereafter as possible, pursuant to South Carolina Code Section 5-3-150(3).

The territory to be annexed is described as follows:

Property Description: ALL those certain pieces, parcels, or lots of land, together with the buildings and improvements thereon, situate, lying and being in the Second Goose Creek Parish, Berkeley County, South Carolina, known as Lots "A" & "B", and being more fully shown and delineated on a plat entitled, "PLAT OF LOTS "A" & "B", OWNED BY JOSEPH H. PAPP, BEING CONVEYED TO WILLIAM A. & VICKI A.J. GRANT, 2<sup>ND</sup> CT GOOSE CREEK PARISH, BERKELEY COUNTY, SOUTH CAROLINA," dated November 20, 1987 and prepared by Cleatwood E. Droze, RLS, and recorded in the ROD Office for Berkeley County on November 20, 1987 in Plat Cabinet G, page 301. Said lots having such size, shape, dimensions, buttings and boundings as will by reference to said plat more fully and at large appear.

BEING the same property conveyed to William E. Cofield herein by deed of David Landis dated September 19, 2003 and recorded in the ROD Office for Berkeley County in Book 3582, page 077.

This conveyance is made subject to any restrictions, reservations, zoning ordinances or easements that may appear of record and/or on the recorded plats or on the premises.

Berkeley County TMS: 222-00-00-007  
Property Address: 167 Old Summerville Rd., Summerville, SC 29486  
Proposed Zoning: Village Node (VN)  
Attachments: Plat of Property, Deed.

551 Dunsmuir Dr. Summerville SC 29486  
Street Address, City, State, Zip Code  
Hortencia De Araujo  
Print Name Signature Date 04-30-27  
Hortencia De Araujo  
Print Name Signature Date 04-30-27

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**For Municipal Use:**

Petition received by Alexis Kiser, Date 5/2/24

Description and Ownership verified by Alexis Kiser, Date 5/9/24

By: [Signature], Date 5/9/2024



# CITY COUNCIL

June 11, 2024, at 6:00 PM

City of Goose Creek Council Chambers, 519 N. Goose Creek Blvd.

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## Annexation/Zoning Map Amendment 222-00-00-007

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Tax Map:	222-00-00-007
Proposal:	Annex and assign zoning from Berkeley County Flex1 to City of Goose Creek Village Node (VN) Zoning
Applicant:	Chirley F De Olivera Survivorship
Acreage:	+/- 0.39
Current Use:	Mostly Vacant (shed/garage from prior residential use)
Proposed Use:	Retail/Office Space
Land Use Classification:	Low-Density Residential
Current Zoning:	Berkeley County Flex1
Proposed Zoning:	Village Node (VN)

### PLANS, POLICIES, AND LAND USE

The City of Goose Creek Comprehensive Plan (Amended February 13, 2024) has the subject parcel designated as Low-Density Residential. The Comprehensive Plan (February 13, 2024) designates Low-Density Residential areas in both new and existing neighborhoods that promote a sense of community. Development will be located where it can be served efficiently by infrastructure, facilities, services, and transportation networks. The land uses described as permissible in the Comprehensive Plan include single family residential detached housing on medium lots, neighborhood parks smaller than three acres, neighborhood-level amenities and recreation, neighborhood-level civic and institutional uses, and planned communities and infill housing on larger lots.

The Land Use Section of the Comprehensive Plan designates Old Summerville Road as a target for annexation to encourage development of the area. Adjacent Future Land Use Designations includes Village Node and Medium-Density Residential. The parcels south of Old Summerville Road leading to N. Main Street (Hwy 17A) are all designated as the Village Node Future Land Use. There are several large, partially developed lots with frontage on Old Summerville Road that would be eligible for annexation in the future if this parcel were to be annexed.



The above pictures show the lot being offered for annexation into the City of Goose Creek.

### ZONING DISTRICT SUMMARY

A vicinity zoning map is provided in the packet. This property is located on Old Summerville Road. Surrounding properties are zoned Goose Creek Residential Mixed (RM), Berkeley County General Commercial (GC), and Berkeley County Manufactured Residential District (R2). Existing Development vicinity includes single-family subdivision, single-family detached home on a single large lot, and an apartment community. The Village Node District is intended to encourage mixture of residential, commercial, and institutional land uses in a walkable setting. Commercial uses should front existing and future roadways and uses should be “stacked” to create mixed-use buildings where appropriate. A variety of medium-density residential types will be promoted to attract residents of varying lifestyles and income levels.

The district should accommodate a wide range of residential, civic, and commercial development. Allowed uses include mixed-use, single-family attached (requires Board of Zoning Appeals approval), offices, personal services, retail sales and services, and restaurants. The Zoning Code Table of Permitted Uses and Zoning/Land Use Maps have been included for reference.

### CASE ANALYSIS

The City of Goose Creek has a Village Node (VN) zoning district and a Future Land Use (FLU) designation of Village Node. The Low-Density Residential designation for this parcel is derived from the previous use of this property, single-family detached. The Land Use section of the Comprehensive Plan includes this parcel as an area targeted for annexation. The Comprehensive Plan designates this parcel as low-density residential, however, current use, lot size, lot configuration, and zoning of adjacent and surrounding parcels would be consistent with the Village Node (VN) zoning district. The current existing uses supports the intent of the Village Node Zoning District to create a mix of residential uses adjacent to commercial uses. For example, land uses similar in size, scale, intensity, and character are encouraged along the edge of established residential neighborhoods and communities to create a smooth transition.

SCDOT:

Old Summerville Rd. (S-8-61)

Functional Class: Local (Urban)

Station Id: 08-0284

Annual Average Daily Traffic (AADT): 3,000 (2023)

In its simplest form, AADT takes in all vehicle trips on a segment of road or highway during a yearlong interval, in both directions, and then divides the total by 365 days to arrive at the average number of daily trips.

Berkeley County GIS: School Attendance Boundaries:

Cane Bay High

Sangaree Elementary, Intermediate, Middle

Berkeley County GIS: Emergency Services:

Pine Ridge Fire

EMS District 9

The applicant will be required to meet all standards by zone and requirements for site development detailed in the City of Goose Creek Zoning Code and Land Development Regulations.

#### 4.2: Table of Permitted Uses

USE BY ZONING DISTRICT	C	RSF	RM	VN	GC	EC	LI	HI	SPECIFIC STANDARD
<b>Agricultural</b>									
Plant Agricultural	P					P	P	P	
Community Garden	C	C	C	C	C	C	C	C	
Indoor Food Production				S	P	P	P	P	
<b>Civic, Institutional &amp; Public</b>									
Cemetery	S	S	S		S		P	P	
College/University				P	P	P			
Community Center		S	P	P	P	P			
Government Office				P	P	P	P		
Hospital				P	P	P			
Library/Museum/Cultural Facility		C	C	P	P	P	S		
Medical or Dental Clinic			S	P	P	P	P		
Membership Organization Facility			S	P	P	P	P		
Nursing Care Facility				P	P				
Parking Lot				C	C	C	C	C	
Parks & Open Space	C	C	C	C	C	C	C	C	
Park & Ride				P	P	P	P	P	
Public Safety Facility	P	P	P	P	P	P	P	P	
Religious Institutions		S	S	P	P	P	P		
School, Business or Trade				P	P	P	P	P	
School, Pre-K – 5th	S	S	S	P	P	P			
School, 6th- 12th		S	S	P	P	P			
Social Service Facility				P	P	P	P		
Utilities, Major		S	S	S	S	S	P	P	
Utilities, Minor	P	P	P	P	P	P	P	P	
Wireless Communication	S			S	S	S	S	S	
Wireless Communication (Small Cell)	C	C	C	C	C	C	C	C	See §152
Wireless Communication (Stealth)	S			S	S	S	S	S	
<b>Industrial, Manufacturing, Processing</b>									
Industrial, Artisan				C	C	C	C		
Industrial, Heavy								S	
Industrial, Light						P	P	P	
Research/Laboratory Facility				P	P	P	P	P	
Warehouse/Distribution					S	P	P	P	
Refuse Processing/Recycling Facility							S	C	
<b>Residential &amp; Group Living</b>									
Continuing Care Retirement			S	C	C				
Cottage Neighborhood		C	C						
Dwelling, Accessory		C	C						

Dwelling, 1 Unit, detached		P	P							
Dwelling, 1 Unit, attached		P	P							
	<b>C</b>	<b>RSF</b>	<b>RM</b>	<b>VN</b>	<b>GC</b>	<b>EC</b>	<b>LI</b>	<b>HI</b>	<b>C</b>	
Dwelling, 2 Unit			P							
Dwelling, 3-4 Units			P							
Dwelling, 5-8 Units			S							
Dwelling, Mixed Use				P		S				
Dwelling, Townhouse			C	S		S				
Group Residence				S	S					
Residential Care Facility				S	S					
<b>Retail, Service &amp; Office</b>	<b>C</b>	<b>RSF</b>	<b>RM</b>	<b>VN</b>	<b>GC</b>	<b>EC</b>	<b>LI</b>	<b>HI</b>		
Adult Business					S		S	S		
Animal Care				S	C	C	C	C		
Banquet Hall				S	S	S				
Beer/Wine/Liquor Sales				P	P					
Day Care Center				C	C	C				
Drinking Establishment				S	S	S				
Drive-Through Facility					C	C	C			
Entertainment Facility, Indoor				S	P	S				
Entertainment Facility, Outdoor				S	S	S	S			
Funeral Services					P		P			
Gas Station/Convenience Store				S	P	S	S			
Home Occupation		C	C	C	C	C				
Hotel				C	C	C				
Non-Depository Credit Institution					C		C	C		
Pawn Shop				S	S					
Performing Arts Center				P	P	P				
Personal Care & Services				P	P	P				
Private Club/Lodge				S	P	P	P			
Professional Offices				P	P	P	P			
Restaurant				P	P	P	P			
Retail, General				P	P	P	P			
Retail, Intermediate				S	P	P	P			
Retail, Heavy					P	P	P			
Self-Storage Facility					S		C	C		
Short-Term Rental										
Staple Food Store			C	C	C	C	C	C		
Tattoo/Piercing				P	P		P			
Tobacco/Hookah/Vaping				C	C		C			
Vehicle Sales or Rental					C		C			
Vehicle Rental, Truck					C		C	C		
Vehicle Service, Major					S		C	C		
Vehicle Service, Minor					C		C	C		
Vehicle Service, Commercial							P	P		

\* It is recognized that this Ordinance may require interpretation to assign all possible uses to individual districts. Therefore, any use which is not specifically set forth in this Ordinance shall be reviewed by the Zoning Administrator for consistency with the intent set forth in each district and for compatibility with use characteristics typical of uses permitted or not permitted within those districts. Based upon this review, the Zoning Administrator shall determine the appropriate district for any use which is not specifically set forth herein.

## LOW-DENSITY RESIDENTIAL



### Overview

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

### Land Uses and Development Types

- Single-family residential detached housing (see medium-density text) (R-25, R-30)
- Neighborhood parks smaller than 2 acres
- Neighborhood-level amenities and recreation
- Neighborhood-level civic and institutional uses (schools, churches, etc.)
- Planned communities and villages housing on larger lots.

### Implementation Measures

- Review of architectural and site design standards to encourage better-quality development
- Encourage design Council and Traditional Neighborhood Development provisions, where appropriate
- Customized-based code enforcement
- Traffic calming, where necessary
- Land parcels that connect to collector streets
- Pedestrian amenities such as curbside pick-ups and drops
- SUD development

### Appropriate Zoning Districts

- R2F Residential Single-Family District



# VILLAGE NODE DISTRICT



## Overview

The Village Node District is intended to encourage mixture of residential, commercial, and institutional land uses in a walkable setting. Commercial uses should front existing and future roadways, and uses should be “stacked” to create mixed-use buildings where appropriate. A variety of medium-density residential types will be promoted to attract residents of varying lifestyles and income levels. New development and redevelopment should be careful to respect existing residential areas and civic/ institutional areas in their design. For example, land uses similar in size, scale, intensity, and character are encouraged along the edge of established residential neighborhoods and communities to create a smooth transition. Landscape features and buffers may be used to transition dissimilar land uses with differing levels of size, scale, intensity, and character.

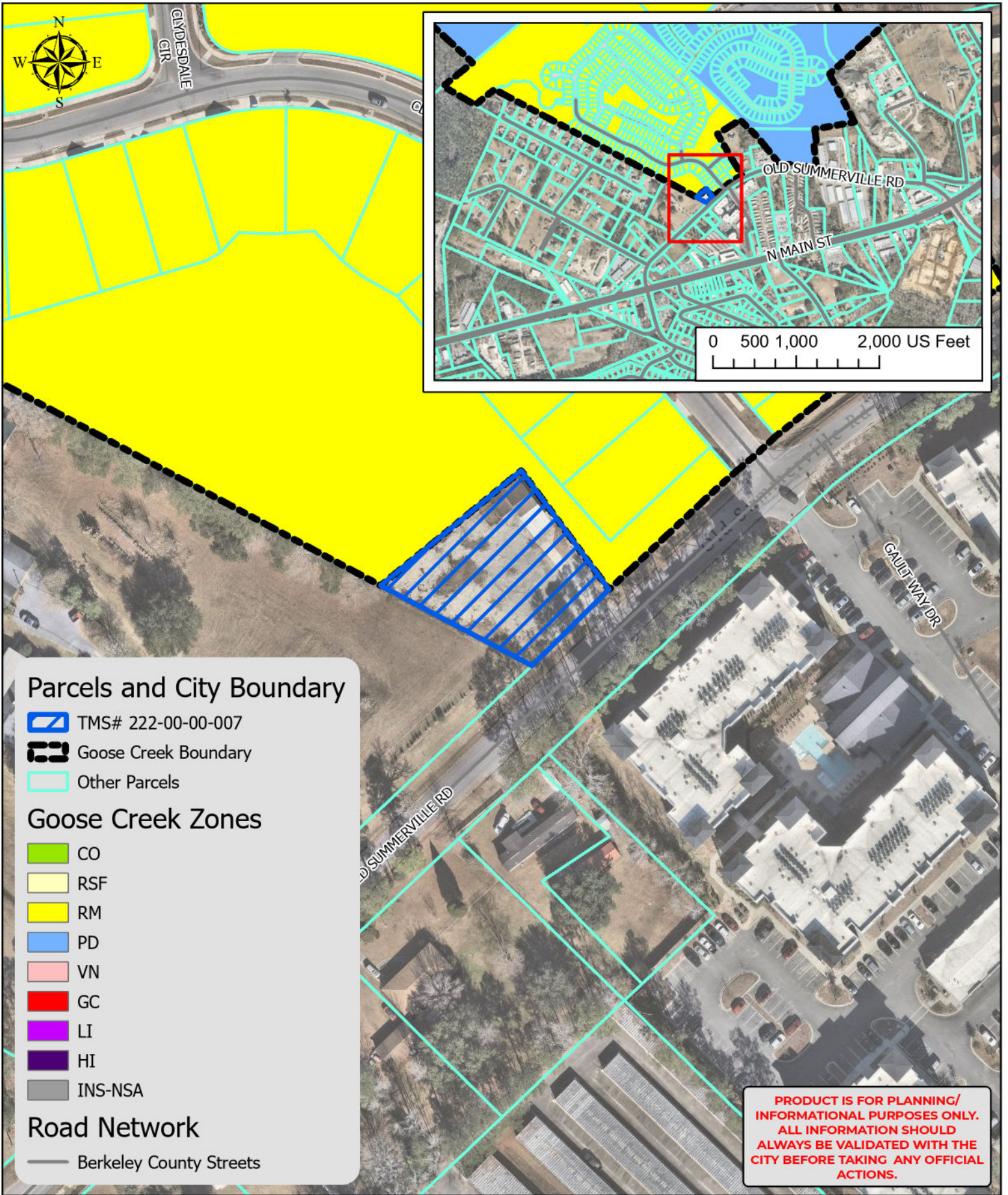
## Land Uses and Development Types

- Townhomes
- Commercial retail (shops, restaurants, etc)
- Service retail (salons, gyms, etc)

- Consumer-facing office (banks, real estate, etc)
- Professional office (medical, legal, etc)
- Mixed-use (i.e. commercial on the bottom, with upper-story office or multi-family units)
- Neighborhood-level or community-level parks
- Amenities and recreation
- Civic and institutional uses (schools, churches, etc)

## Implementation Measures

- A mixed-use zoning district
- Permit mixed-use buildings with conditions
- Prohibit multi-family from being placed directly adjacent to established single-family neighborhoods
- Street design standards for future internal streets lined with sidewalks
- Require inter-parcel connectivity



### Parcels and City Boundary

TMS# 222-00-00-007

Goose Creek Boundary

Other Parcels

### Goose Creek Zones

CO

RSF

RM

PD

VN

GC

LI

HI

INS-NSA

### Road Network

Berkeley County Streets

**PRODUCT IS FOR PLANNING/  
INFORMATIONAL PURPOSES ONLY.  
ALL INFORMATION SHOULD  
ALWAYS BE VALIDATED WITH THE  
CITY BEFORE TAKING ANY OFFICIAL  
ACTIONS.**

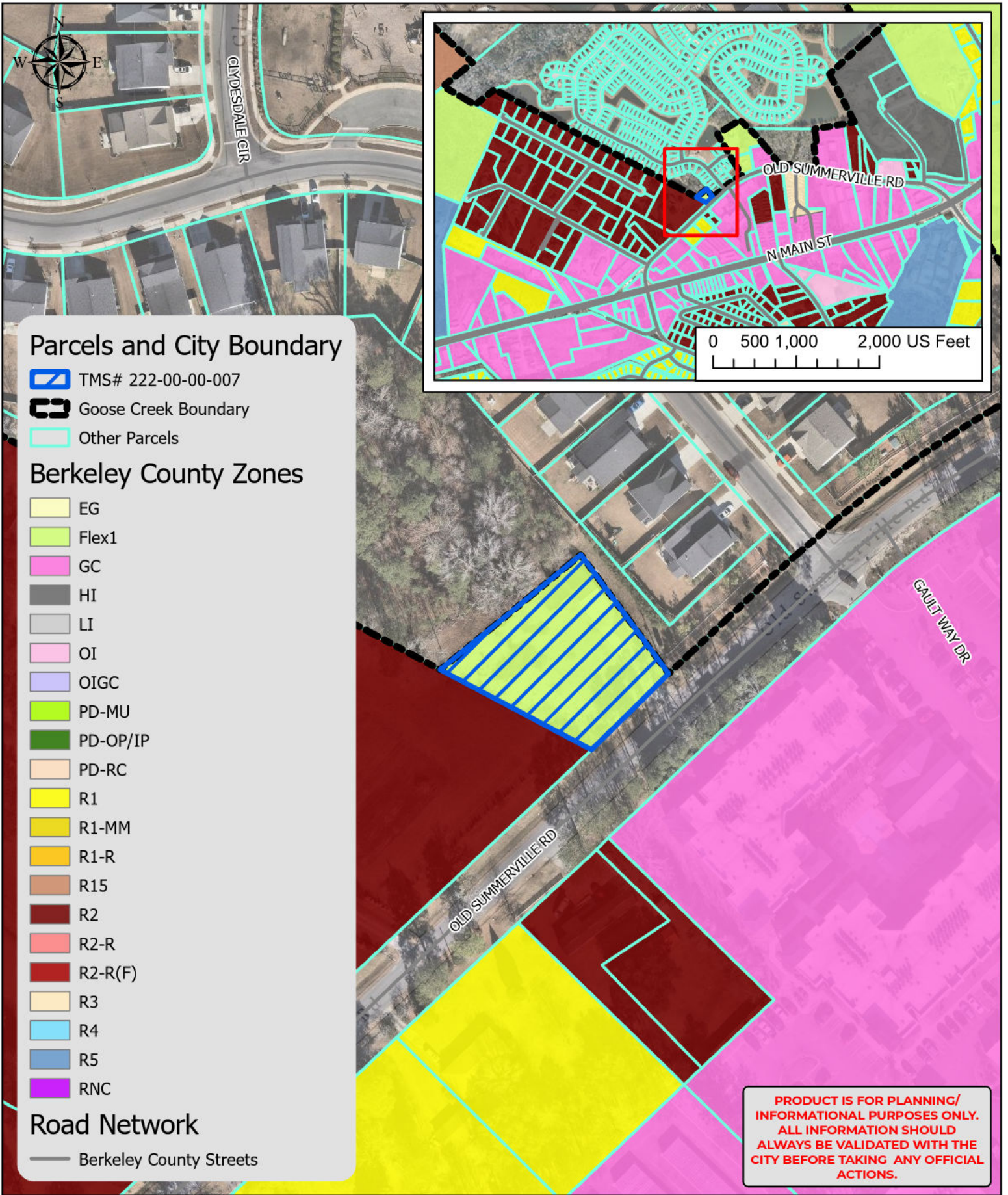


**TMS # 222-00-00-007**  
City of Goose Creek GIS Department  
519 N. Goose Creek Blvd  
Goose Creek, SC 29445  
(843) 797-6220 ext. 4270

**1:1,311**

0 87.5 175 350 US Feet

Map as of 5/17/2024 10:01 AM



### Parcels and City Boundary

- TMS# 222-00-00-007
- Goose Creek Boundary
- Other Parcels

### Berkeley County Zones

- EG
- Flex1
- GC
- HI
- LI
- OI
- OIGC
- PD-MU
- PD-OP/IP
- PD-RC
- R1
- R1-MM
- R1-R
- R15
- R2
- R2-R
- R2-R(F)
- R3
- R4
- R5
- RNC

### Road Network

- Berkeley County Streets

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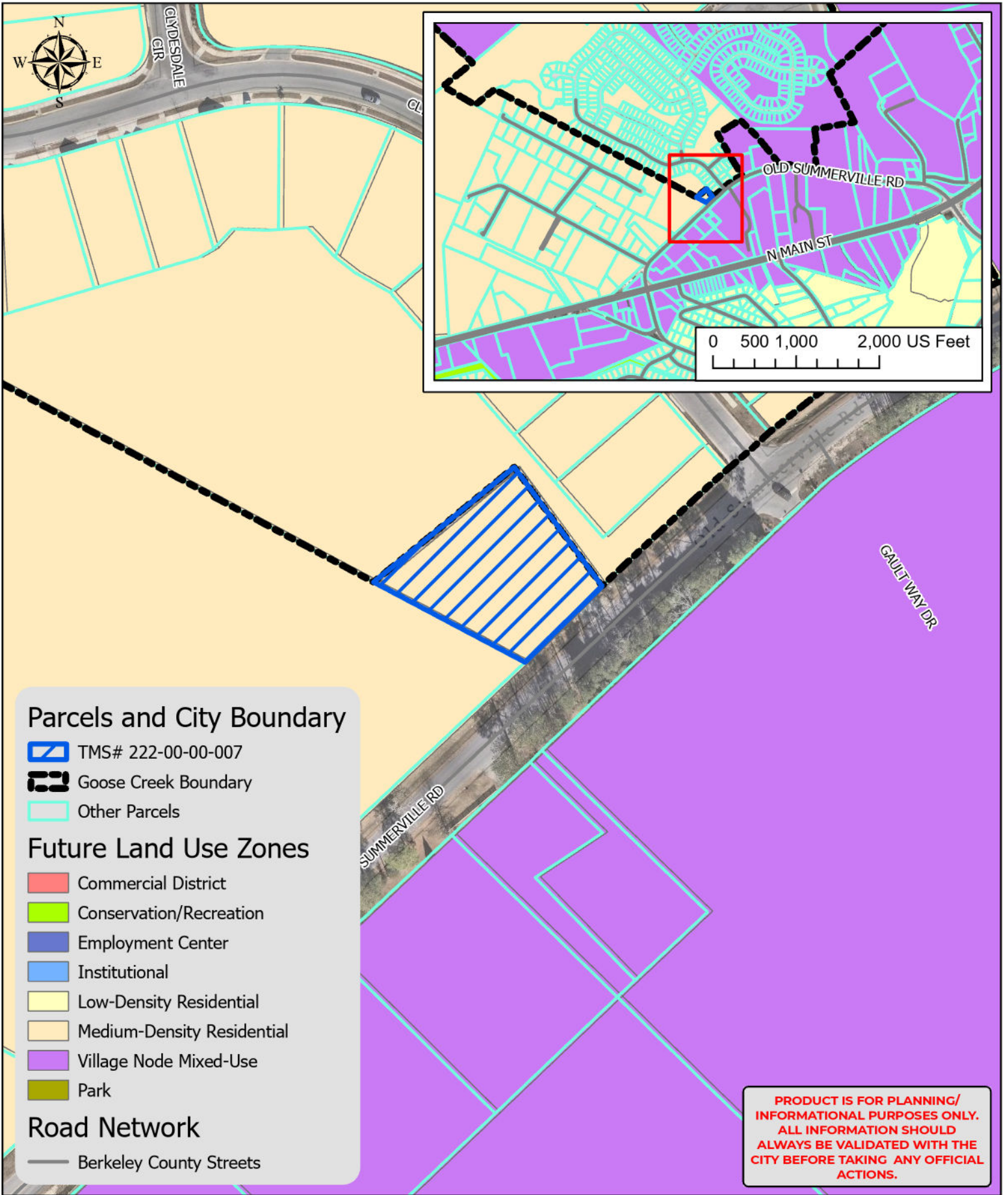
**TMS # 222-00-00-007**

City of Goose Creek GIS Department  
519 N. Goose Creek Blvd  
Goose Creek, SC 29445  
(843) 797-6220 ext. 4270

**1:1,311**



**Map as of 5/17/2024 9:56 AM**



### Parcels and City Boundary

TMS# 222-00-00-007

Goose Creek Boundary

Other Parcels

### Future Land Use Zones

Commercial District

Conservation/Recreation

Employment Center

Institutional

Low-Density Residential

Medium-Density Residential

Village Node Mixed-Use

Park

### Road Network

Berkeley County Streets

**PRODUCT IS FOR PLANNING/  
INFORMATIONAL PURPOSES ONLY.  
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ALWAYS BE VALIDATED WITH THE  
CITY BEFORE TAKING ANY OFFICIAL  
ACTIONS.**



**TMS # 222-00-00-007**

City of Goose Creek GIS Department  
519 N. Goose Creek Blvd  
Goose Creek, SC 29445  
(843) 797-6220 ext. 4270

**1:1,311**



Map as of 5/17/2024 10:11 AM



# Request for City Council Agenda Item

**To:** MAYOR AND CITY COUNCIL

**From:** ALEXIS KISER, SPECIAL PROJECTS MANAGER

*Please check one box*

Regular Meeting

Special Meeting

Work Session

*Please check one box, if applicable*

Ordinance

Resolution

Proclamation

Request to  
Purchase

## Ordinance/Resolution Title

AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX THE AREA IDENTIFIED AS TMS 223-13-04-031, LOCATED ON ST. JAMES AVENUE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION (Introduction and First Reading of a Public Hearing)

## Background Summary

The applicant is requesting annexation of the parcel identified as TMS 223-13-04-031 into the City of Goose Creek with General Commercial (GC) zoning. This property is located on St. James Avenue (Highway 176). The parcel totals .94 acres of land and is currently zoned General Commercial (GC) within Berkeley County. A vicinity zoning map is provided in the packet. Surrounding properties are zoned Goose Creek General Commercial (GC), Berkeley County General Commercial (GC), and Berkeley County Manufactured Residential District (R2).

## Financial Impact

## Impact if denied

## Impact if approved

Department Head:

City Administrator:

\_\_\_\_\_  
*Signature & Date*

\_\_\_\_\_  
*Signature & Date*

**ORDINANCE NO. 20XX-XXX**

**AN ORDINANCE**

**AN ORDINANCE PURSUANT TO TITLE 5, CHAPTER 3, SECTION 5-3-150, SUBSECTION 3, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, TO ANNEX THE AREA IDENTIFIED AS 223-13-04-031, LOCATED ON ST. JAMES AVE, INTO THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION**

**WHEREAS**, a proper petition has been filed with the City Council by 100 percent of the freeholders owning 100 percent of the assessed value of the contiguous property hereinafter described petitioning for annexation of the property to the City of Goose Creek under the provisions of S. C. Code Section 5-3-150(3); and

**WHEREAS**, it appears to City Council that annexation would be in the best interest of the property owners and the City of Goose Creek;

**TMS Number:** 223-13-04-031  
**Property Description:** "ALL that lot, piece, or parcel of land, and the improvements located on it, situated, lying and being in Berkeley County, South Carolina, at the western corner of the intersection of U.S. Highway 176 (a/k/a St. James Avenue) and Myers Road (a/k/a Short Cut Road and SR-8-61) shown and designated as LOT A containing .97 acres on the September 9, 1997 plat by CDS Surveying, Inc., entitled in part "Subdivision Survey of Lots 'A', 'B' & 'C' Which Shows the Varner Lands... " which is recorded in Plat Cabinet N, at Page 18 in the Office of the RMC of Berkeley County. The property has the location, dimensions, and butts and bounds shown on the plat."

BEING the same property conveyed to Larry A. Varner and Regina M. Varner by D. Mark Stokes, Master-In-Equity for Berkeley County, by Master's Deed dated December 8, 1997 and recorded in the Berkeley County Register of Deeds on December 10, 1997 in Book 1216, at Page 295.

Also included in the territory hereby annexed are all contiguous portions of all public rights of way, streets, and highways.

The property shall be zoned General Commercial (GC).

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the City of Goose Creek, South Carolina, that the property herein described is hereby annexed to and becomes a party of the City of Goose Creek effective August 13, 2024.

This ordinance shall become effective immediately upon adoption.

**INTRODUCED** the 9<sup>th</sup> day of July, 2024.

**DONE** the 13<sup>th</sup> day of August, 2024.

\_\_\_\_\_  
Mayor Gregory S. Habib

Attest: \_\_\_\_\_  
Kelly J. Lovette, MMC, City Clerk

\_\_\_\_\_  
Mayor Pro Tem Debra Green-Fletcher

\_\_\_\_\_  
Councilmember Jerry Tekac

\_\_\_\_\_  
Councilmember Christopher Harmon

\_\_\_\_\_  
Councilmember Hannah J. Cox

\_\_\_\_\_  
Councilmember Gayla S. L. McSwain

\_\_\_\_\_  
Councilmember Melissa Enos-Sims

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF BERKELEY )

PETITION FOR ANNEXATION

The undersigned, being 100 percent of the freeholders owning 100 percent of the assessed value of the property in the contiguous territory described below and shown on the attached plat or map, hereby petition for annexation of said territory to the City off Goose Creek by ordinance effective as soon hereafter as possible, pursuant to South Carolina Code Section 5-3-150(3).

The territory to be annexed is described as follows:

Property Description: "ALL that lot, piece, or parcel of land, and the improvements located on it, situated, lying and being in Berkeley County, South Carolina, at the western corner of the intersection of U.S. Highway 176 (a/k/a St. James Avenue) and Myers Road (a/k/a Short Cut Road and SR-8-61) shown and designated as **LOT A containing .97 acres** on the September 9, 1997 plat by CDS Surveying, Inc., entitled in part "Subdivision Survey of Lots 'A', 'B' & 'C' Which Shows the Varner Lands..." which is recorded in Plat Cabinet N, at Page 18 in the Office of the RMC of Berkeley County. The property has the location, dimensions, and butts and bounds shown on the plat."

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Berkeley County TMS: 223-13-04-031


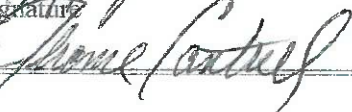
Property Address: 925 St. James Avenue, Summerville, SC 29486

Proposed Zoning: General Commercial (GC)

Attachments: Plat of Property, Deed.

- 1. 901 CYPRESS GARDENS RD, MONCK'S CORNER S.C. 29461
- 2. 366 WINDING RD, MONCK'S CORNER S.C. 29461

Street Address, City, State, Zip Code

1.	JEFF JACOBS - ELDER / TRUSTEE	*		6-16-24
	Print Name		Signature	Date
2.	JEROME CANTRELL - TRUSTEE	*		6-16-24
	Print Name		Signature	Date

For Municipal Use:

Petition received by Alexis Kiser, Date 6/17/2024

Description and Ownership verified by Alexis Kiser, Date 6/17/2024

By: , Date 6/17/2024

Curve	Radius	Tangent	Length	Delta	Chord	Chord Bear.
C1	139.47'	60.56'	114.27'	46°56'43"	111.10'	S 54°41'48" W
Course	Bearing	Distance				
L1	S 09°07'39" E	6.82'				

ASSOCIATED SURVEYORS OF SUMMERVILLE  
P.O. BOX 6, SUMMERVILLE, S.C. 29484  
843-873-1061

00017164  
PLAT CABINET P PAGE 178-B  
Filed and Recorded  
Jul 20, 2012 09:08A  
Cynthia B. Forte  
Register of Deeds Berkeley Co., SC

Berkeley County Planning & Zoning  
Property Tax Exempt  
line adjustment  
(REASON)  
William J. Bass  
7/17/12 DATE

AGENCY BLOCK

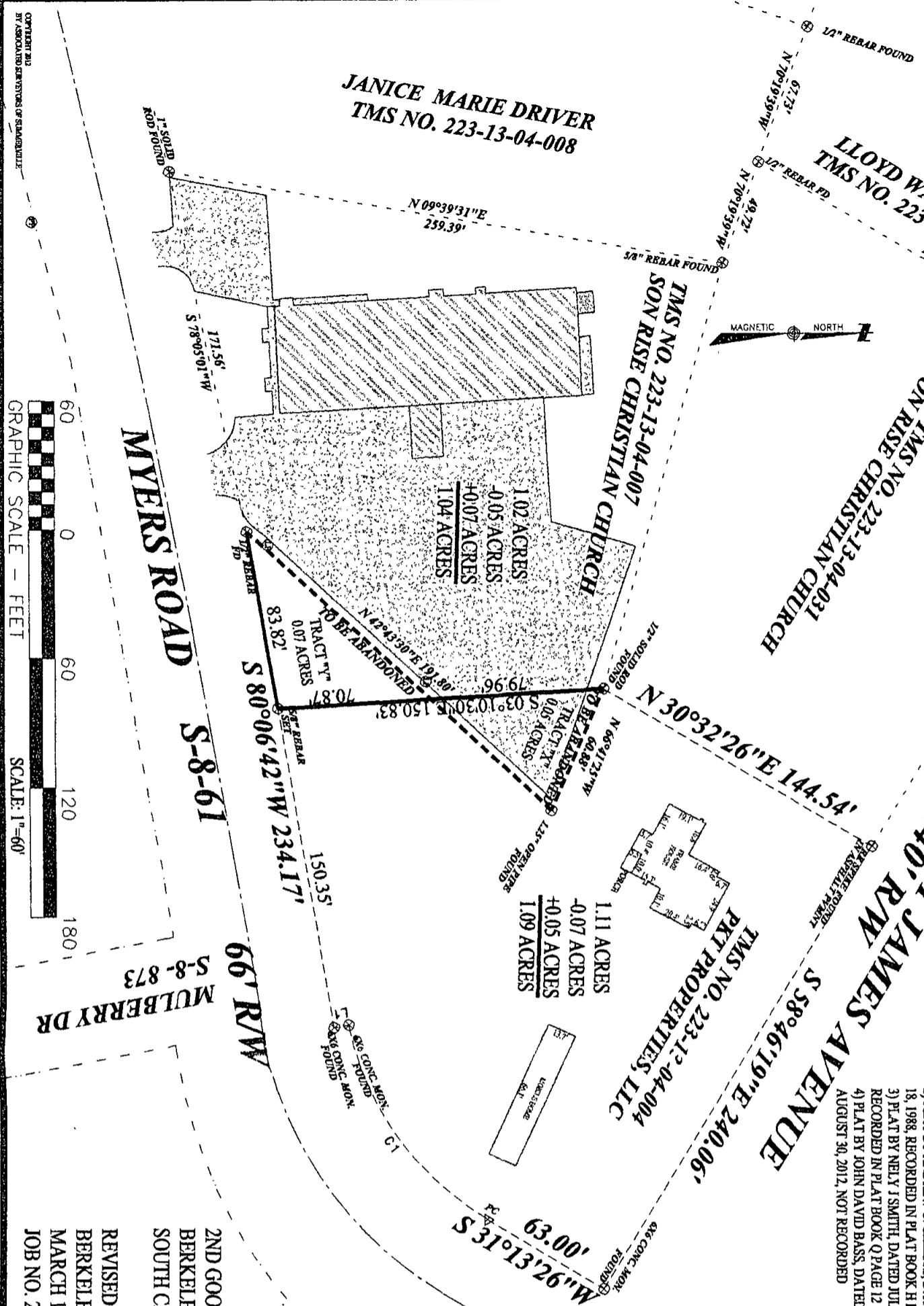
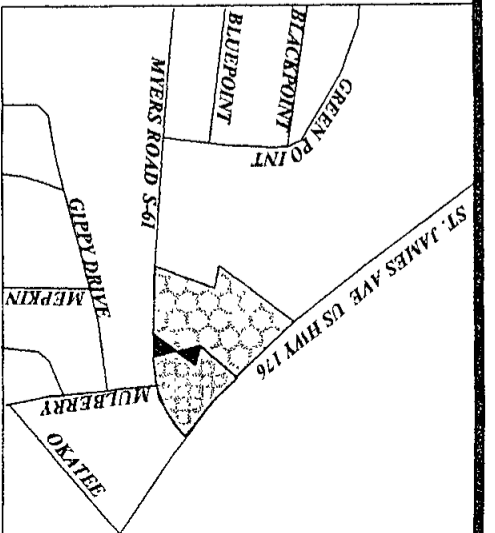
REFERENCE

- 1) PLAT BY WILLIAM H DENNIS, DATED SEPT. 9, 1997, RECORDED IN PLAT BOOK N PAGE 18
- 2) PLAT BY ANDREW C. GILLETTE, DATED OCT. 18, 1988, RECORDED IN PLAT BOOK H PAGE 135
- 3) PLAT BY NELY J SMITH, DATED JULY 1956, RECORDED IN PLAT BOOK Q PAGE 12
- 4) PLAT BY JOHN DAVID BASS, DATED AUGUST 30, 2012, NOT RECORDED

NOTES

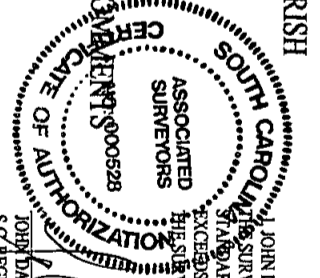
- 1) TMS NO. 223-13-04-004
- 2) ZONED GC
- 3) THIS PROPERTY IS LOCATED IN FLOOD ZONE X, AS PER FIRM PANEL NO. 4501SC 0590D, DATED OCTOBER 16, 2003
- 4) THIS PROPERTY WAS SURVEYED BY REFERENCE PLATS AND FIELD INFORMATION. NO TITLE SEARCH WAS PERFORMED BY ME NOR THIS COMPANY AS TO THE CLEAR TITLE TO THE PROPERTY.
- 5) THIS PROPERTY MAY BE SUBJECT TO OTHER UTILITY EASEMENTS, SUCH AS STORM SEWER, SANITARY SEWER, ELECTRIC, AND/OR TELEPHONE, THAT WERE NOT FOUND BY THE REFERENCE DEEDS OR PLATS NOTED HEREON. THIS PLAT DOES NOT DEFINE OR ADDRESS ANY SUBTERRANEAN CONDITIONS OF ANY OF THESE EASEMENTS, UNLESS NOTED SPECIFICALLY HEREON.
- 6) IF THE SIGNATURE UPON THIS PAPER IS NOT IN RED INK ALONG WITH A RAISED EMBOSSED SEAL, THIS DOCUMENT IS NOT AN ORIGINAL SURVEY. VIEWER MAY BE WAARY OF ITEMS THAT MAYBE ADDED AND OR CHANGED FROM THE ORIGINAL DRAWING.

LOCATION MAP N.T.S.



PLAT SHOWING A PORTION OF TMS: 223-13-04-007, TRACT "X", 0.05 ACRES, OWNED BY SON RISE CHRISTIAN CHURCH PROPOSED TO BE CONVEYED TO PKT PROPERTIES, LLC TO BECOME PART OF TMS: 223-13-04-004, MAKING A TOTAL OF 1.09 ACRES AND A PORTION OF TMS: 223-13-04-004, TRACT "Y", 0.07 ACRES OWNED BY PKT PROPERTIES, LLC PROPOSED TO BE CONVEYED TO SON RISE CHRISTIAN CHURCH TO BECOME PART OF TMS: 223-13-04-007, MAKING A TOTAL OF 1.04 ACRES

2ND GOOSE CREEK PARISH  
BERKELEY COUNTY  
SOUTH CAROLINA  
REVISED JULY 10, 2012  
BERKELEY COUNTY COMMISSION  
MARCH 12, 2012  
JOB NO. 2012-035



JOHN DAVID BASS, HEREBY STATE TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF, THAT THE SURVEY SHOWN HEREON WAS MADE IN ACCORDANCE WITH THE REQUIREMENTS OF THE MINIMUM STANDARDS MANUAL FOR THE PRACTICE OF LAND SURVEYING IN SOUTH CAROLINA, AND MEETS OR EXCEEDS THE REQUIREMENTS FOR A CLASS "A" SURVEY AS SPECIFIED THEREIN. THERE ARE NO VISIBLE TO THE SURVEYOR WHEN ON SITE, ENCROACHMENTS OR PROJECTIONS OTHER THAN THOSE NOTED ABOVE.

John David Bass 7/16/2012  
JOHN DAVID BASS, P.S.  
S.C. REGISTRATION NO. 15198

CONTRACT NO. 12  
BY ASSOCIATED SURVEYORS OF SUMMERVILLE  
GRAPHIC SCALE - FEET  
SCALE: 1"=60'



# CITY COUNCIL

July 9, 2024, at 6:00 PM

City of Goose Creek Council Chambers, 519 N. Goose Creek Blvd.

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## Annexation/Zoning Map Amendment 223-13-04-031

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Tax Map:	223-13-04-031
Proposal:	Annex and assign zoning from Berkeley County General Commercial to City of Goose Creek General Commercial (GC) Zoning
Applicant:	Son Rise Christian Church
Acreage:	+/- 0.94
Current Use:	Vacant
Proposed Use:	Restaurant
Land Use Classification:	Village Node
Current Zoning:	Berkeley County General Commercial
Proposed Zoning:	General Commercial (GC)

### PLANS, POLICIES, AND LAND USE

The City of Goose Creek Comprehensive Plan (Amended February 13, 2024) has the subject parcel designated as Village Node. The Village Node District is intended to encourage mixture of residential, commercial, and institutional land uses in a walkable setting. Commercial uses should front existing and future roadways, and uses should be “stacked” to create mixed-use buildings where appropriate. For example, land uses similar in size, scale, intensity, and character are encouraged along the edge of established residential neighborhoods and communities to create a smooth transition.

The Land Use Section of the Comprehensive Plan designates the parcels along St. James Avenue as a target for annexation to encourage development of the area. Adjacent Future Land Use Designations are Village Node. The parcels across St. James Avenue from this parcel are designated as General Commercial Future Land Use.

### ZONING DISTRICT SUMMARY

A vicinity zoning map is provided in the packet. This property is located on St. James Avenue (Hwy 176). Surrounding properties are zoned Goose Creek General Commercial (GC), Berkeley County General Commercial (GC), and Berkeley County Manufactured Residential District (R2). Existing Development vicinity includes a

townhome community under construction, gas station, church, and other commercial businesses. The purpose of the General Commercial (GC) District is to provide lands that accommodate a broad range of nonresidential uses characterized primarily by retail, office, and service establishments. Development is primarily auto oriented, serving isolated commercial areas outside of the activity centers.

The Zoning Code Table of Permitted Uses and Zoning/Land Use Maps have been included for reference.

#### CASE ANALYSIS

The City of Goose Creek has a General Commercial (GC) zoning district and a Future Land Use (FLU) designation of General Commercial. The Village Node land use designation of this parcel is derived from when surrounding land was undeveloped. As surrounding land in the Village Node designation has been approved for development, the mix of uses to support the intent of the designation evolves. The Land Use section of the Comprehensive Plan includes this parcel as an area targeted for annexation. The Comprehensive Plan designates this parcel as village node, however, current use, lot size, lot configuration, and zoning of adjacent and surrounding parcels would be consistent with the General Commercial (GC) zoning district. The current existing uses supports the intent of the General Commercial Zoning District to create a mix of service establishments that are auto-oriented in nature.

SCDOT:

St. James Avenue (US 176)

Functional Class: Urban – Minor Arterial

Factored Annual Average Daily Traffic (AADT): 22,800

In its simplest form, AADT takes in all vehicle trips on a segment of road or highway during a yearlong interval, in both directions, and then divides the total by 365 days to arrive at the average number of daily trips.

Berkeley County GIS: School Attendance Boundaries:

Cane Bay High

Sangaree Elementary, Intermediate, Middle

Berkeley County GIS: Emergency Services:

Pine Ridge Fire

EMS District 9

The applicant will be required to meet all standards by zone and requirements for site development detailed in the City of Goose Creek Zoning Code and Land Development Regulations.

#### 4.2: Table of Permitted Uses

USE BY ZONING DISTRICT	C	RSF	RM	VN	GC	EC	LI	HI	SPECIFIC STANDARD
<b>Agricultural</b>									
Plant Agricultural	P					P	P	P	
Community Garden	C	C	C	C	C	C	C	C	
Indoor Food Production				S	P	P	P	P	
<b>Civic, Institutional &amp; Public</b>									
Cemetery	S	S	S		S		P	P	
College/University				P	P	P			
Community Center		S	P	P	P	P			
Government Office				P	P	P	P		
Hospital				P	P	P			
Library/Museum/Cultural Facility		C	C	P	P	P	S		
Medical or Dental Clinic			S	P	P	P	P		
Membership Organization Facility			S	P	P	P	P		
Nursing Care Facility				P	P				
Parking Lot				C	C	C	C	C	
Parks & Open Space	C	C	C	C	C	C	C	C	
Park & Ride				P	P	P	P	P	
Public Safety Facility	P	P	P	P	P	P	P	P	
Religious Institutions		S	S	P	P	P	P		
School, Business or Trade				P	P	P	P	P	
School, Pre-K – 5th	S	S	S	P	P	P			
School, 6th- 12th		S	S	P	P	P			
Social Service Facility				P	P	P	P		
Utilities, Major		S	S	S	S	S	P	P	
Utilities, Minor	P	P	P	P	P	P	P	P	
Wireless Communication	S			S	S	S	S	S	
Wireless Communication (Small Cell)	C	C	C	C	C	C	C	C	See §152
Wireless Communication (Stealth)	S			S	S	S	S	S	
<b>Industrial, Manufacturing, Processing</b>									
Industrial, Artisan				C	C	C	C		
Industrial, Heavy								S	
Industrial, Light						P	P	P	
Research/Laboratory Facility				P	P	P	P	P	
Warehouse/Distribution					S	P	P	P	
Refuse Processing/Recycling Facility							S	C	
<b>Residential &amp; Group Living</b>									
Continuing Care Retirement			S	C	C				
Cottage Neighborhood		C	C						
Dwelling, Accessory		C	C						

Dwelling, 1 Unit, detached		P	P							
Dwelling, 1 Unit, attached		P	P							
	<b>C</b>	<b>RSF</b>	<b>RM</b>	<b>VN</b>	<b>GC</b>	<b>EC</b>	<b>LI</b>	<b>HI</b>	<b>C</b>	
Dwelling, 2 Unit			P							
Dwelling, 3-4 Units			P							
Dwelling, 5-8 Units			S							
Dwelling, Mixed Use				P		S				
Dwelling, Townhouse			C	S		S				
Group Residence				S	S					
Residential Care Facility				S	S					
<b>Retail, Service &amp; Office</b>	<b>C</b>	<b>RSF</b>	<b>RM</b>	<b>VN</b>	<b>GC</b>	<b>EC</b>	<b>LI</b>	<b>HI</b>		
Adult Business					S		S	S		
Animal Care				S	C	C	C	C		
Banquet Hall				S	S	S				
Beer/Wine/Liquor Sales				P	P					
Day Care Center				C	C	C				
Drinking Establishment				S	S	S				
Drive-Through Facility					C	C	C			
Entertainment Facility, Indoor				S	P	S				
Entertainment Facility, Outdoor				S	S	S	S			
Funeral Services					P		P			
Gas Station/Convenience Store				S	P	S	S			
Home Occupation		C	C	C	C	C				
Hotel				C	C	C				
Non-Depository Credit Institution					C		C	C		
Pawn Shop				S	S					
Performing Arts Center				P	P	P				
Personal Care & Services				P	P	P				
Private Club/Lodge				S	P	P	P			
Professional Offices				P	P	P	P			
Restaurant				P	P	P	P			
Retail, General				P	P	P	P			
Retail, Intermediate				S	P	P	P			
Retail, Heavy					P	P	P			
Self-Storage Facility					S		C	C		
Short-Term Rental										
Staple Food Store			C	C	C	C	C	C		
Tattoo/Piercing				P	P		P			
Tobacco/Hookah/Vaping				C	C		C			
Vehicle Sales or Rental					C		C			
Vehicle Rental, Truck					C		C	C		
Vehicle Service, Major					S		C	C		
Vehicle Service, Minor					C		C	C		
Vehicle Service, Commercial							P	P		

\* It is recognized that this Ordinance may require interpretation to assign all possible uses to individual districts. Therefore, any use which is not specifically set forth in this Ordinance shall be reviewed by the Zoning Administrator for consistency with the intent set forth in each district and for compatibility with use characteristics typical of uses permitted or not permitted within those districts. Based upon this review, the Zoning Administrator shall determine the appropriate district for any use which is not specifically set forth herein.

## VILLAGE NODE DISTRICT



### Overview

The Village Node District is intended to encourage a mix of residential, commercial, and institutional land uses in a walkable setting. Commercial uses should front existing and future streets, and uses should be "stacked" in mixed-use buildings where appropriate. A variety of medium-density residential types will be permitted to attract residents of varying incomes and income levels. New development and redevelopment should be located in or near existing residential areas and other institutional areas in their design. For example, land uses similar in size, scale, intensity, and character are encouraged along the edge of established residential neighborhoods and communities to create a smooth transition. Landscape features and buffers may be used to transition desirable land uses with differing levels of office, retail, intensity, and character.

### Land Uses and Development Types

- Townhomes
- Commercial retail shops, restaurants, etc.
- Service retail (grocery, gyms, etc.)

- Consumer-facing office districts, not within CBD
- Professional office (medical, legal, etc.)
- Mixed-use (i.e. commercial on the bottom, with upper-story office or multi-family units)
- Neighborhood-level or community-level units
- Apartments and townhomes
- Civic and institutional uses (schools, churches, etc.)

### Implementation Measures

- A mixed-use zoning district
- Permit mixed-use buildings with conditions
- Prohibit multi-family from being placed directly adjacent to established single-family neighborhoods
- Street design standards for future internal streets lined with sidewalks
- Require inter-modal connectivity

- Self-consideration incentives
- Prohibit general utility code rules
- Adaptive reuse
- SUD development
- Building performance standards for new construction and rehabilitation of older buildings
- Tax incentives, density bonuses, and an expedited development and site plan review process for new development/redevelopment

- Flexible shared parking standards

### Appropriate Zoning Districts

- UC General Commercial
- VN Village Node District
- RP Planned Development District



## COMMERCIAL DISTRICT



100 City of Stone Creek Comprehensive Plan

### Overview

The Commercial District promotes economic development opportunities while providing quality goods and services to Stone Creek residents and visitors. Commercial areas are located along or close to major transportation corridors and in other areas that see a lot of traffic. New commercial areas should place parking in the rear or side of the development, with the development facing streets and sidewalks. Scholar-style shopping centers and other commercial uses located in these areas should be redeveloped considering their proximity to existing infrastructure and surrounding services. Existing shopping centers with large, unenclosed parking lots should consider new parking to facilitate redevelopment.

### Land Uses and Development Types

- Commercial retail (shops, restaurants, etc.)
- Service retail (banks, gas, etc.)
- Consumer-facing office (banks, real estate, etc.)
- Professional office (medical, legal, etc.)
- Amusements and recreation
- Civic and institutional uses (schools, churches, etc.)

### Implementation Measures

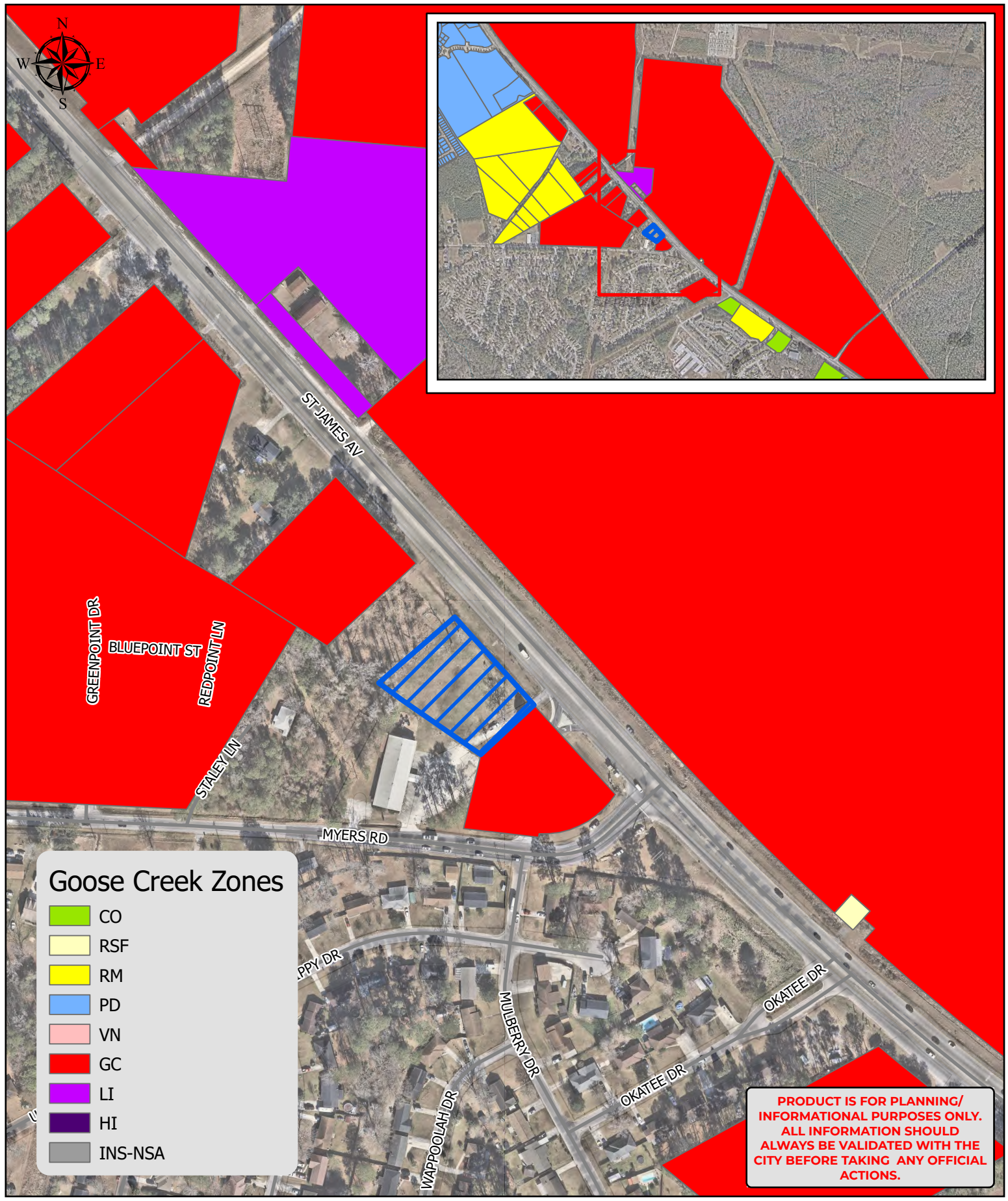
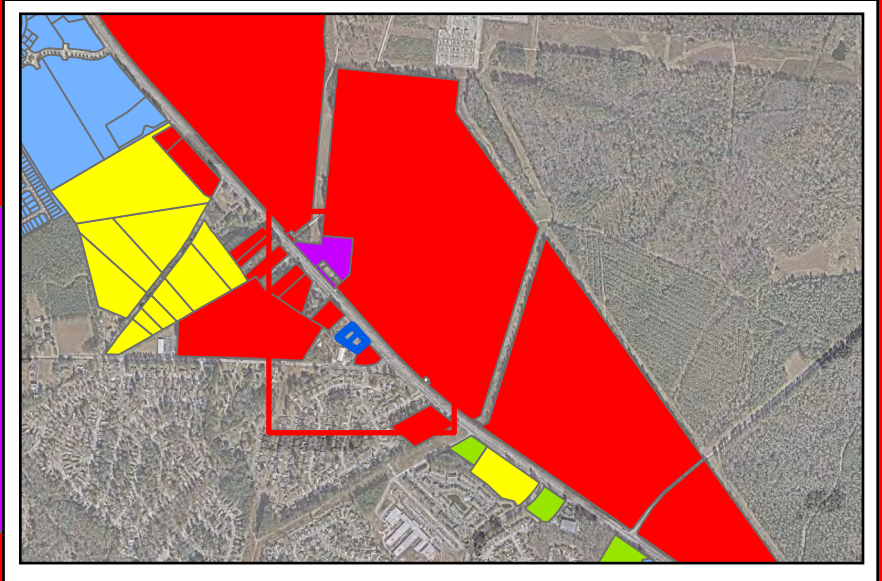
- Zoning codes that promote street-oriented commercial development
- Restriction of uses such as used car lots, gas stations, distributor yards, vehicle storage, etc. to industrial areas
- Lot consolidation incentives
- Review of architectural and site design standards to encourage higher quality development
- Require inter-generational connectivity
- Prohibit parcel-wide curb cuts
- Negotiate and enforce shared zoning agreements
- Adaptive reuse and "hot operating"

### Appropriate Zoning Districts

- SC Several Commercial District
- U Light Industrial



City of Stone Creek Comprehensive Plan 101



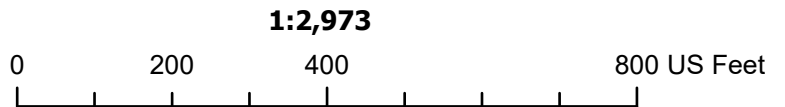
**Goose Creek Zones**

- CO
- RSF
- RM
- PD
- VN
- GC
- LI
- HI
- INS-NSA

**PRODUCT IS FOR PLANNING/  
INFORMATIONAL PURPOSES ONLY.  
ALL INFORMATION SHOULD  
ALWAYS BE VALIDATED WITH THE  
CITY BEFORE TAKING ANY OFFICIAL  
ACTIONS.**

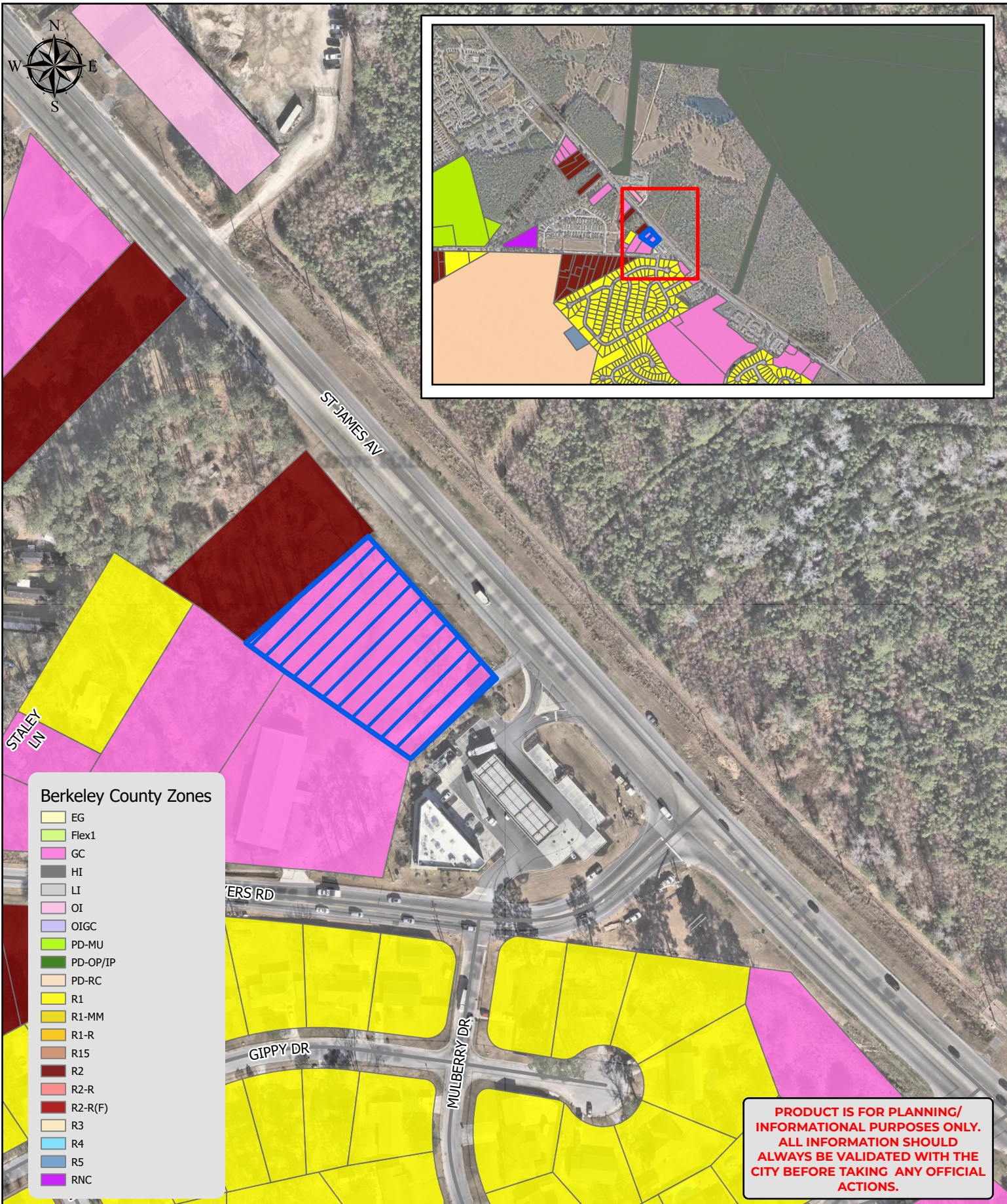


**TMS # 223-13-04-031**  
City of Goose Creek GIS Department  
519 N. Goose Creek Blvd  
Goose Creek, SC 29445  
(843) 797-6220 ext. 4270



**Map as of 6/17/2024 2:27 PM**

Esri, NASA, NGA, USGS, FEMA, Copyright nearmap 2015, Sources: Esri, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodastystrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap and the GIS user community, Esri Community Maps Contributors, City of Charleston, Charleston County GIS, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS, Charleston County GIS, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS



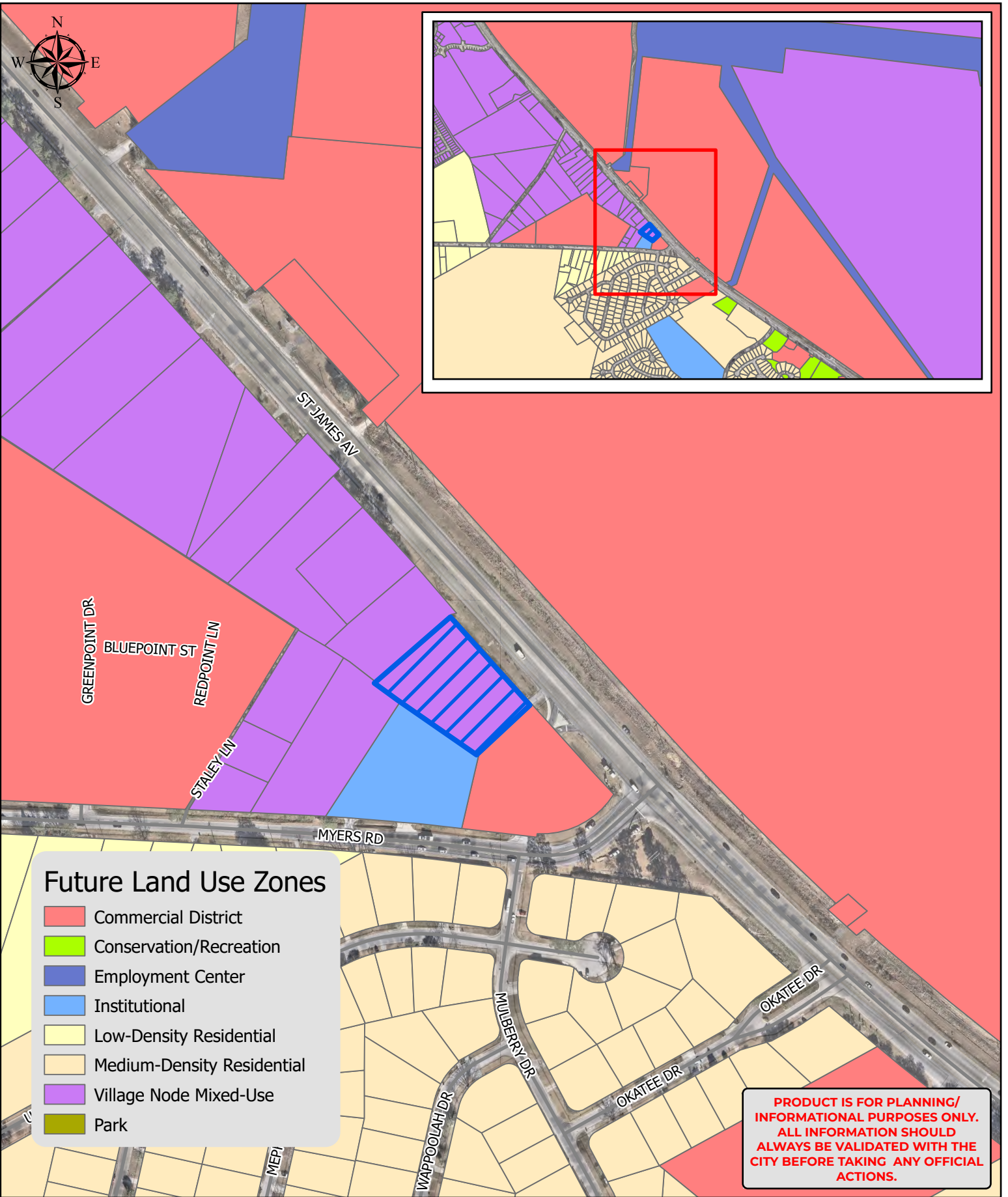
**TMS # 223-13-04-031**

City of Goose Creek GIS Department  
519 N. Goose Creek Blvd  
Goose Creek, SC 29445  
(843) 797-6220 ext. 4270

**1:1,856**



**Map as of 6/17/2024 2:46 PM**



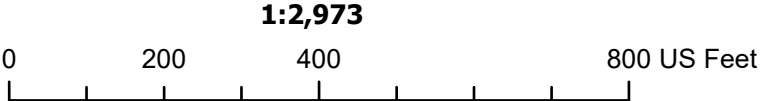
### Future Land Use Zones

- Commercial District
- Conservation/Recreation
- Employment Center
- Institutional
- Low-Density Residential
- Medium-Density Residential
- Village Node Mixed-Use
- Park

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CITY BEFORE TAKING ANY OFFICIAL  
ACTIONS.



**TMS # 223-13-04-031**  
 City of Goose Creek GIS Department  
 519 N. Goose Creek Blvd  
 Goose Creek, SC 29445  
 (843) 797-6220 ext. 4270



Map as of 6/17/2024 2:30 PM

Esri, NASA, NGA, USGS, FEMA, Copyright nearmap 2015, Sources: Esri, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodastatyselsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap and the GIS user community, Esri Community Maps Contributors, City of Charleston, Charleston County GIS, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS, Charleston County GIS, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS



# Request for City Council Agenda Item

To: MAYOR AND CITY COUNCIL

From: TYLER HOWANYK

*Please check one box*

Regular Meeting

Special Meeting

Work Session

*Please check one box, if applicable*

Ordinance

Resolution

Proclamation

Request to  
Purchase

## Ordinance/Resolution Title

REQUEST TO PURCHASE COMPUTERS FOR THE FIRE DEPARTMENT

## Background Summary

During the budgeting process last year, the IT department budgeted \$120,000 for 30 new mobile computers to replace Fire's current mobile fleet. Since then, the Fire Department has decided to choose a different computer manufacturer to provide the computers that would work best for them. With this new vendor we have some new costs. The initial budget was for the replacement of just the computers but with a new company they require new docking stations and the installation of the new systems.

The quote for the hardware itself will cost an extra \$21,500 as we needed to add some upgraded specs for better use for the department and get new mounting/powering devices for the computers. There is also the fact that these new mounting solutions will need to be installed and the old ones removed.

City Staff is requesting an additional \$36,000 from fund balance to completely replace all Fire Departments mobile computers.

## Financial Impact

\$36,000 from fund balance.

## Impact if denied

## Impact if approved

Department Head:

City Administrator:

\_\_\_\_\_  
*Signature & Date*

\_\_\_\_\_  
*Signature & Date*



# Request for City Council Agenda Item

To: MAYOR AND CITY COUNCIL

From: NATALIE ZEIGLER

*Please check one box*

Regular Meeting

Special Meeting

Work Session

*Please check one box, if applicable*

Ordinance

Resolution

Proclamation

Request to  
Purchase

## Ordinance/Resolution Title

REQUEST TO ENTER INTO AN AGREEMENT WITH A CONSULTANT FOR SERVICES RELATED TO THE MUNICIPAL IMPROVEMENT DISTRICT

## Background Summary

Consultant shall provide services to City relating to the administration of the Carnes Crossroads Municipal Improvement District. The consultant shall provide such services including but not limited to allocation of assessments on and to parcels in the special assessment district, calculation of the annual assessment billings, and management of assessment revenue.

## Financial Impact

## Impact if denied

## Impact if approved

Department Head:

City Administrator:

\_\_\_\_\_  
*Signature & Date*

\_\_\_\_\_  
*Signature & Date*



# Request for City Council Agenda Item

**To:** Mayor Habib, City Council and Natalie Zeigler, City Administrator

**From:** Kelly Lovette, City Clerk

*Please check one box*

Regular Meeting

Special Meeting

Work Session

*Please check one box, if applicable*

Ordinance

Resolution

Proclamation

Request to  
Purchase

## Ordinance/Resolution Title

JUNE DEPARTMENT REPORTS (Informational Purposes Only)

## Background Summary

N/A

## Financial Impact

N/A

## Impact if denied

N/A

## Impact if approved

N/A

Department Head:

City Administrator:

\_\_\_\_\_  
*Signature & Date*

\_\_\_\_\_  
*Signature & Date*

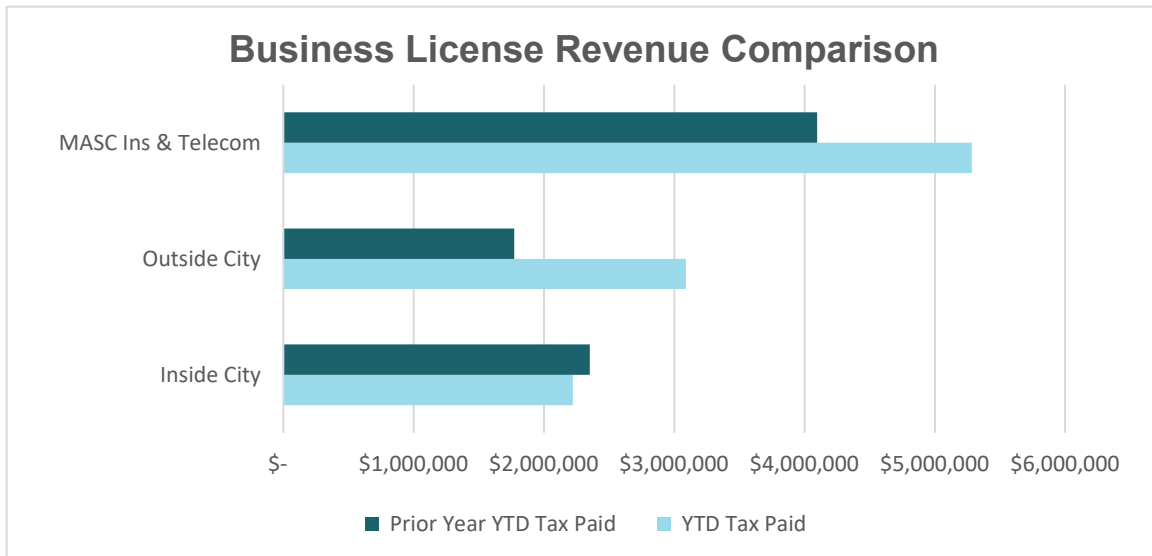


**City of Goose Creek  
Administration Department Monthly Report  
Monthly Report  
June 2024**

**Business License**

**Business Licenses Taxes Paid**

<u>License Type</u>	<u>Tax Paid</u>	<u>Gross Revenue Reported</u>	<u>YTD Tax Paid</u>	<u>YTD Gross Revenue</u>
Inside City	\$ 22,562	\$ 16,537,779	\$ 2,222,155	\$ 149,533,143
Outside City	145,378	5,450,519	3,089,690	285,523,016
MASC Ins & Telecom	4,942,259	247,108,742	5,284,346	266,779,682
<b>Totals</b>	<b>\$ 5,110,199</b>	<b>\$ 269,097,040</b>	<b>\$ 10,596,191</b>	<b>\$ 701,835,841</b>



<u>License Type</u>	<u>Tax Paid</u>	<u>YTD Tax Paid</u>
3rd Party Revenue Coll. Serv.	\$ 2,818	\$ 167,025

**Hospitality/Accommodations Tax**

<u>Current Month</u>	<u>YTD Collections</u>	<u>Cash Balance</u>
\$ 245,788	\$ 1,218,050	\$ 5,393,861

**Accounts Payable**

	<u>Current Month</u>	<u>YTD</u>
Invoices Processed	801	5,037
Checks Issued	591	3,806

**Berkeley County Water & Sanitation Payments**

	<u>Current Month</u>	<u>YTD Collections</u>
Number of Payments Collected	1,343	8,185
Total Receipts Collected	\$ 74,502	\$ 465,477



**CITY OF GOOSE CREEK**

**LISTING OF ITEMS OVER \$25,000 THAT ARE EXEMPT FROM PURCHASING POLICY 34.40 OR HAVE HAD PRIOR APPROVAL FOR THE PERIOD: JUNE 2024**

<b>DEPARTMENT</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION OF ITEM(S)</b>	<b>BUDGETED AMOUNT</b>	<b>PURCHASE PRICE</b>	<b>AMOUNT (OVER)/UNDER BUDGETED AMOUNT</b>
Non-Departmental	100-680-000-800-8058	Architectural Services for FS IV	\$ 598,000.00	\$ 268,639.21	\$ 329,360.79 ₣
ARPA	715-680-000-800-8030	Crowfield Expansion and Remodel	\$ 2,214,705.95	\$ 1,731,109.09	\$ 483,596.86 ₣
H-Tax	350-680-000-800-8030	Erosion Control at Crowfield - Payment # 1	\$ 51,000.00	\$ 25,563.00	\$ 25,437.00 ₣
Non-Departmental	100-680-000-800-8058	Joe Daning Amphitheater	\$ 3,810,449.00	\$ 1,475,958.06	\$ 2,334,490.94 ₣
Water	500-680-000-800-8015	Waterline Replacement - Pineview	\$ 500,000.00	\$ 275,882.57	\$ 224,117.43 ₣
Fire	100-622-000-800-8060	800 MHZ Radios for Fire - Partial Purchase	\$ 289,344.00	\$ 269,551.60	\$ 19,792.40 ₣
Non-Departmental	100-680-000-680-6805	Replacement of Thermoelectric Controllers - HVAC	\$ 30,000.00	\$ 25,923.00	\$ 4,077.00
Sanitation	100-631-000-800-8073	Green Roll Carts	\$ 117,153.00	\$ 56,915.74	\$ 60,237.26 ₣
Maintenance	100-641-000-780-7820	Mast Arm Base @ St. James & Gainsborough - Insurance	\$ 27,000.00	\$ 27,000.00	\$ -
Police	100-621-000-780-7826	Upfitting of Dodge Durango for Police	\$ 30,000.00	\$ 30,116.81	\$ (116.81)
Recreation	250-641-000-800-8058	Playground Equip. - Lake Greenview & Forest Lawn	\$ 90,281.25	\$ 54,168.73	\$ 36,112.52 ₣

\* Item doesn't exceed more than 10% of the budgeted amount

₣ Line item includes the YTD Expenditures / Cumulative Budgeted Expenditures for Project

**MUNICIPAL COURT MONTHLY REPORT**  
**Report For June 1st, 2024 to June 30th, 2024**

**Cases Filed**

Criminal	102	
Traffic	1213	
City Ordinance	7	
Parking	40	
	<b>Total Filed Violations</b>	<b>1362</b>

**Bench Trials Scheduled**

Criminal	88	
Traffic	1661	
City Ordinance	6	
Parking	45	
	<b>Total Scheduled</b>	<b>1800</b>

**Case Disposition**

Guilty	758	
Not Guilty	4	
Continued	473	
Dismissed for Plea Agreement	153	
Dismissed by Judge	0	
Dismissed for Deceased	1	
Dismissed for Compliance	543	
Dismissed by Officer	446	
Dismissed - Lack of Prosecution	20	
Entered into the PTI Program	12	
Voided	41	
Nolle Pros	0	
Transferred to Youth Court	1	
Transferred to Magistrate	0	
Transferred to General Sessions	56	
	<b>Disposition Totals</b>	<b>2508</b>

**Fines, Fees and Assessments Collected**

Fines Retained by the City	\$44,759.60	
Fees and Assessments Forwarded to the State	\$66,374.29	
Victim's Assistance Fund	\$6,595.65	
	<b>Total Fines, Fees, and Assessments Paid</b>	<b>\$117,729.54</b>

**Bench Warrants**

Issued	21	
Cleared	16	
	<b>Change in Total Warrants</b>	<b>5</b>

**Jury Trials**

<u>June</u>		<u>(Previous Month)</u>	
Requested	10	Requested	16
Scheduled	8	Scheduled	22
Continued	3	Continued	7
Disposed	10	Disposed	7
Pending Total	33	Previous Pending Total	33

**JUNE 2024  
CREEK COMPASS MONTHLY REPORT**

<b>BUILDING, PLANNING AND ZONING</b>	<b>2024</b>	<b>2023</b>
Inspections	865	940
Residential Certificate of Occupancy Issued	20	102
Commercial Certificate of Occupancy Issued	6	0
Permits Applied	124	201
Permits Issued	144	136

<b>CODE ENFORCEMENT</b>	<b>2024</b>	<b>2023</b>
Code Inspections (Complaints)	22	32
Code Inspections	641	558
Code Violations Corrected	154	191
Code Violations Pending	208	143
Inoperable/Unlicensed Vehicles Cited	27	29
Inoperable/Unlicensed Vehicle Cleared	21	24
Summons Issued	3	10
Certified Letters	13	59
Signs	145	109
Phone Calls (Communication)	318	226

**City of Goose Creek**  
**Maintenance Division Monthly Report**  
**June 2024**

DESCRIPTION	JUNE	Y.T.D	June 23
<b>Vehicle Usage</b>			
Vehicle Mileage.....	4,039	19,770	3,890
Fuel Consumption (Diesel).....	13	303	0
Fuel Consumption (Unleaded).....	156	1,453	282
<b>Ground Maintenance</b>			
Drainage/Maintenance Activities (Approximate Hours).....	812	5,263	1,040
Solid Waste Collection (Hours).....	32	232	0
Drainage Maintenance (Hours).....	24	40	16
Building, Grounds, Special Projects (Hours).....	760	4,995	1024
Road and Bike Trail Maintenance (Hours).....	0	0	0
<b>Road Maintenance</b>			
Road Maintenance Request (Total).....	0	106	0
SCDOT (new request).....	0	37	0
County (new request).....	0	69	0
Road Maintenance Requests Corrected.....	13	92	8
Street Signs Replaced/Erected/Repaired.....	4	41	8
<b>Ditch Maintenance</b>			
Ditch Maintenance Request.....	0	0	0
SCDOT.....	0	0	0
County.....	0	0	0
Ditch Maintenance Corrected.....	0	0	0

**City of Goose Creek**  
**Sanitation Division Monthly Report**  
**June 2024**

DESCRIPTION	JUNE	Y.T.D	June 23
<b>Sanitation:</b>			
<b>Vehicle Usage:</b>			
Vehicle Mileage.....	12,625	67,502	9,077
Fuel Consumption (Diesel).....	3,522	20,775	3,107
<b>Garbage Removal:</b>			
Household Garbage (Tons).....	1,146	7,244	1,277
Yard Debris (Tons).....	245	1,810	315
Construction Debris (Tons).....	100	634	103
Side Door Collections.....	1	53	1
Dead Animal Removed From Streets.....	10	72	12

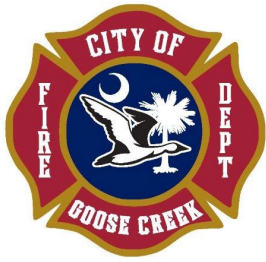
**City of Goose Creek**  
**Water Division Monthly Report**  
**June 2024**

DESCRIPTION	JUNE	Y.T.D	June 23
<b>Water Usage:</b>			
Total Consumption (M.G.).....	118.75	607.18	96.54
Max Daily Flow (M.G.D.).....	4.51	4.74	4.07
Min Daily Flow (M.G.D.).....	3.18	2.49	2.56
Daily Average (M.G.D.).....	3.96	3.39	3.22
<b>Account Services:</b>			
New Customers.....	28	361	60
Close Outs.....	15	251	31
Adjustments:.....	3	58	3
Account Arrangements.....	4	24	2
Clerical Errors.....	2	80	2
Temporary Services.....	2	18	3
Turn-Offs...(Sewer).....	198	1006	178
Turn-Offs... (Non-Payment, Bad Checks, No Deposit).....	107	761	81
<b>Maintenance Services:</b>			
Repair Broken Water Mains.....	2	12	1
Investigate Service Leaks.....	42	266	18
Repair Service Leaks.....	7	32	2
Locate Lines .....	56	571	198
Change Meters.....	49	522	3
Service Line Replacement .....	0	0	0
Meter Box Maintenance and Repair.....	6	20	1
Valve Replacement .....	0	0	0
Fire Hydrant Replacement/Installs/Repairs.....	1	10	0
Install Taps.....	25	118	69
Site Restorations .....	1	2	0
<b>Vehicle Usage:</b>			
Vehicle Mileage.....	7,448	47,918	5,924
Fuel Consumption (Gallons).....	723	4,648	455



# **City of Goose Creek Fire Department**

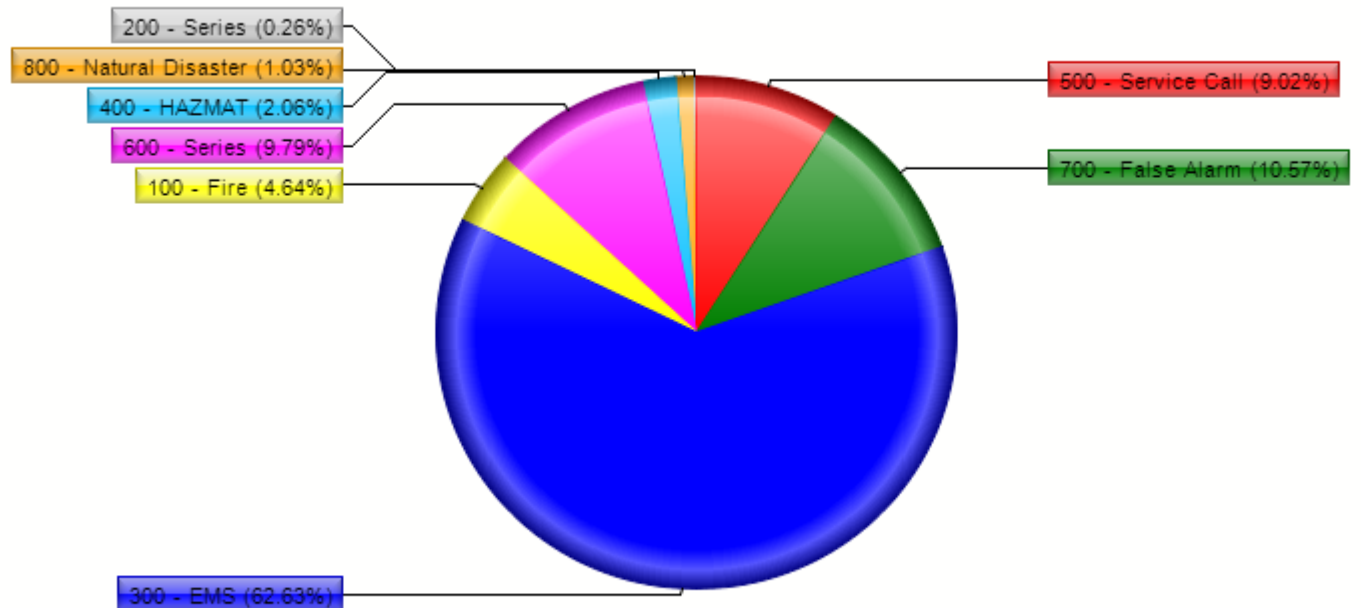
## **June Council Reports**



## City of Goose Creek Fire Department June 2024 Fire/First Responder Calls



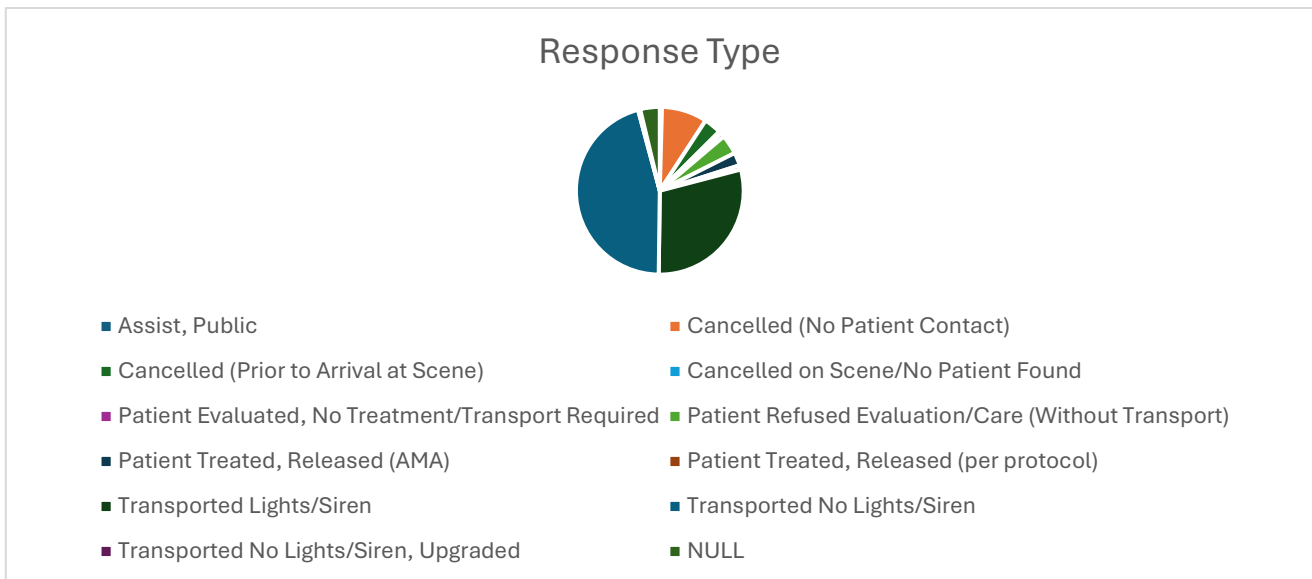
Incident Type Group	Total
500 - Service Call	<b>35</b>
700 - False Alarm	<b>41</b>
300 - EMS	<b>243</b>
100 - Fire	<b>18</b>
600 - Good Intent	<b>38</b>
400 - HAZMAT	<b>8</b>
800 - Natural Disaster	<b>4</b>
200 - Series	<b>1</b>
<b>Monthly Total</b>	<b>388</b>





## City of Goose Creek Fire Department June 2024 EMS Response Calls

Response Type	Total
Assist, Public	1
Cancelled (No Patient Contact)	21
Cancelled (Prior to Arrival at Scene)	8
Cancelled on Scene/No Patient Found	1
Patient Evaluated, No Treatment/Transport Required	2
Patient Refused Evaluation/Care (Without Transport)	9
Patient Treated, Released (AMA)	6
Patient Treated, Released (per protocol)	2
Transported Lights/Siren	70
Transported No Lights/Siren	109
Transported No Lights/Siren, Upgraded	1
NULL	9
<b>Total</b>	<b>239</b>



Previous Month ▾ Jun 1, 2024 - Jun 30, 2024 ▾

**08:34**

MM:SS  
Average Response Time

**48%**

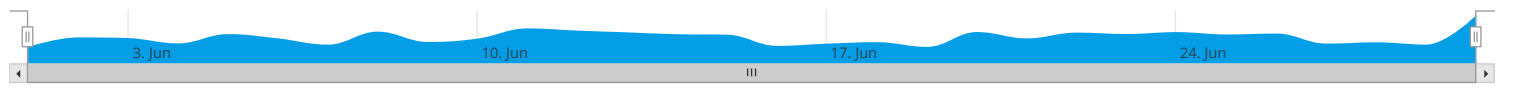
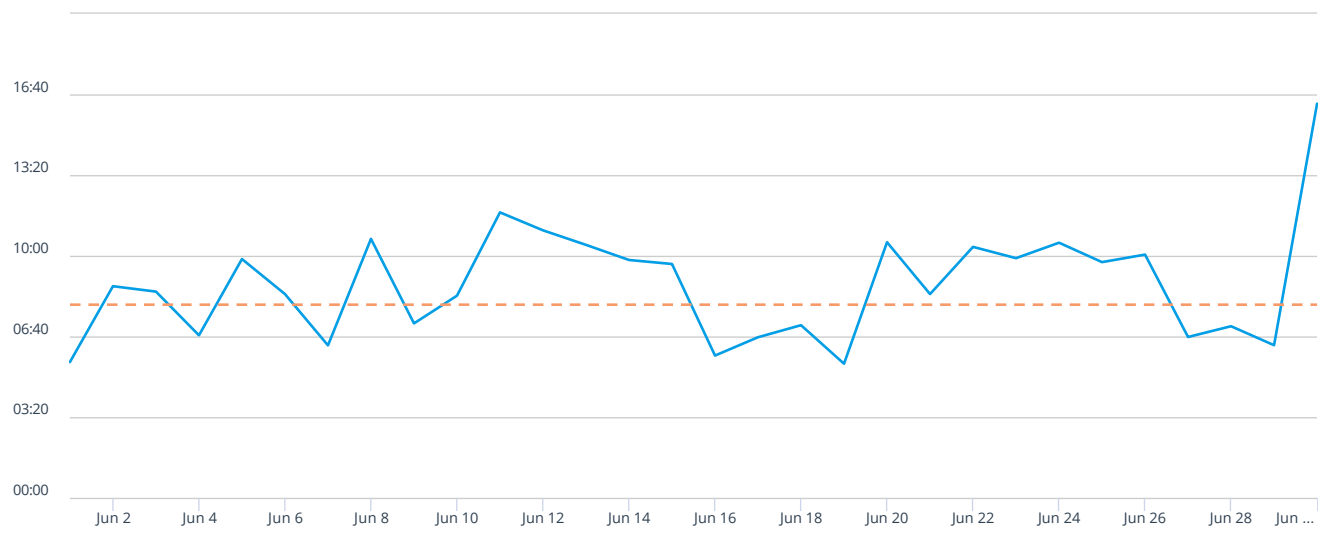
OF RESPONSES  
Response Time < 08:00

**30**

DAYS  
In Selected Time Slice

**178**

UNIT RESPONSES  
In Selected Time Slice



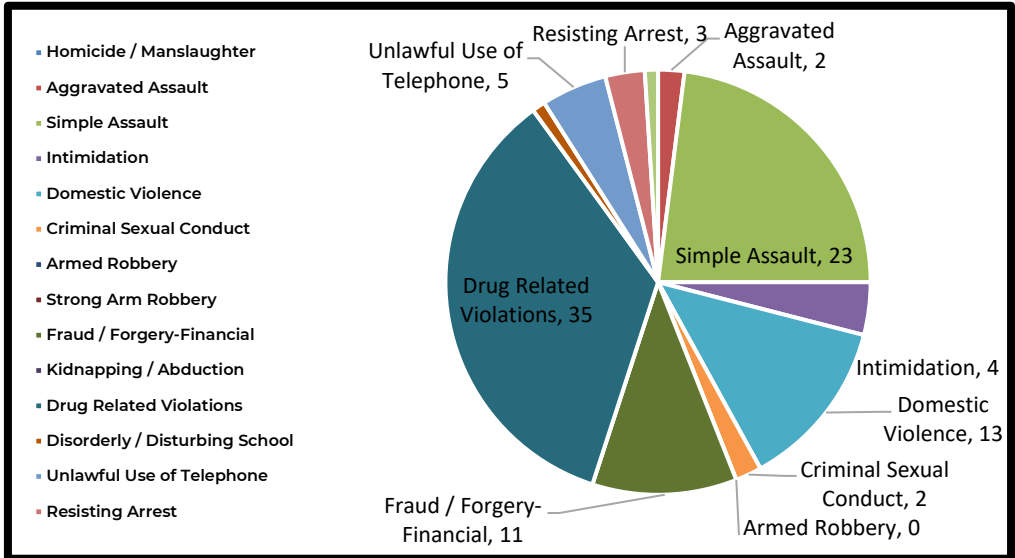
Counts | % Rows | % Columns | % All

Week Ending	6/2/24	6/9/24	6/16/24	6/23/24	6/30/24	7/7/24	7/14/24	7/21/24	7/28/24	8/4/24	8/11/24	8/18/24	8/25/24	Total
00:00 - 04:59	1	10	4	8	4									27
05:00 - 07:59	4	17	9	15	13									58
08:00 - 08:59	1	6	7	4	2									20
09:00 - 09:59		6	7	3	5									21
10:00 - 11:59	1	7	5	7	4									24
12:00 - 14:59		1	4	7	4									16
15:00 - 16:59		3	2	1	1									7
17:00 - 17:59			1											1
18:00 - 19:59														0
20:00 - 29:59		1	2		1									4
30:00 - 59:59														0
<b>Total</b>	<b>7</b>	<b>51</b>	<b>41</b>	<b>45</b>	<b>34</b>									<b>178</b>
Exceptions														1

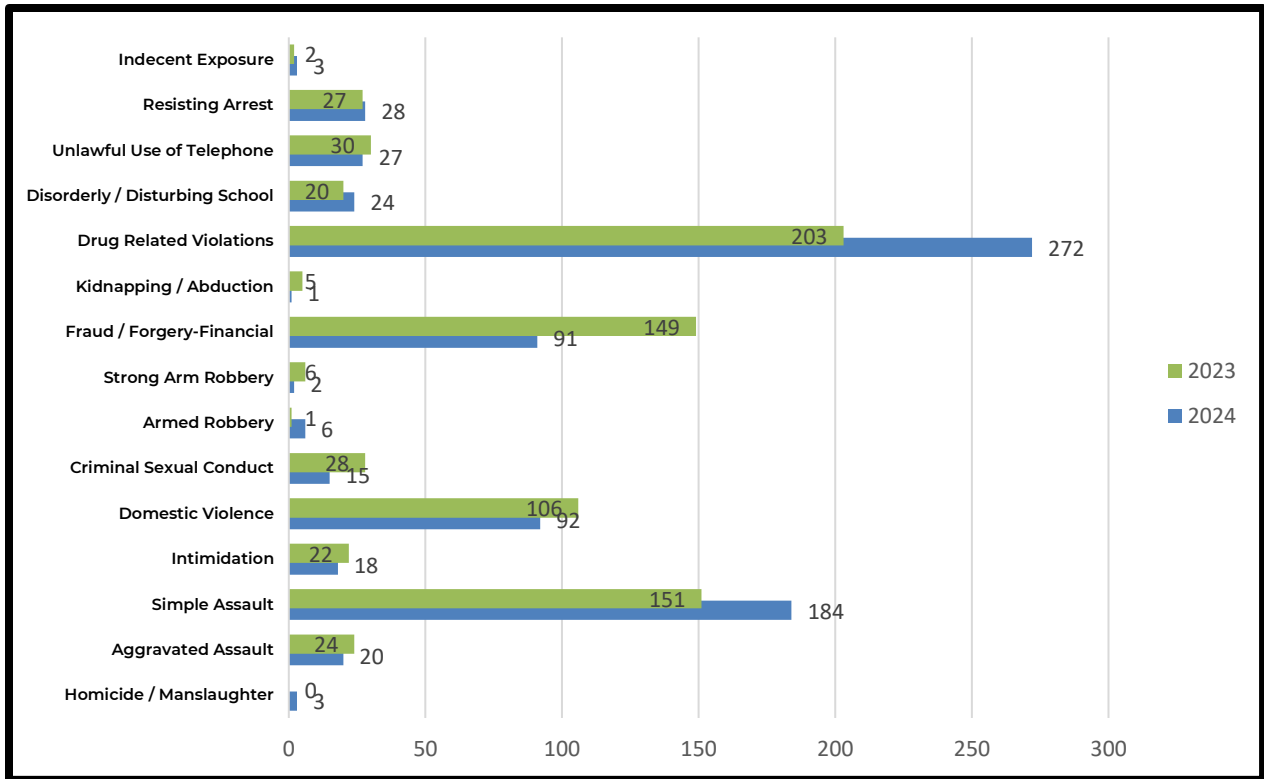
**Goose Creek Police Department  
Monthly Report                      June, 2024**

**Agency Offenses / Incidents Investigated**

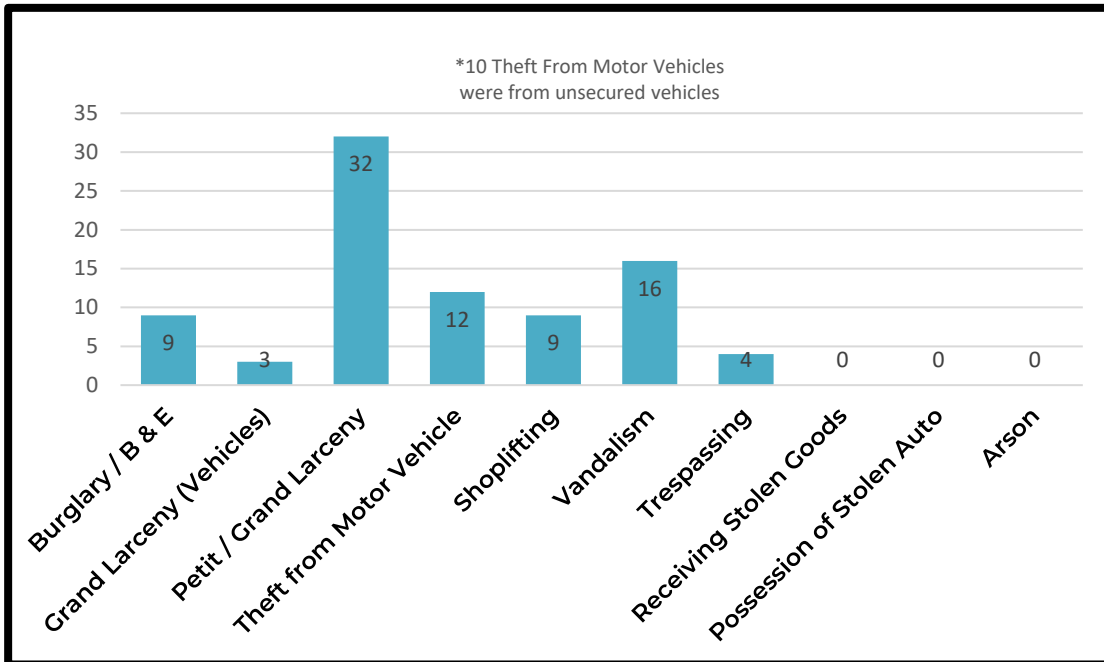
**Crimes Against Persons, Current Month**



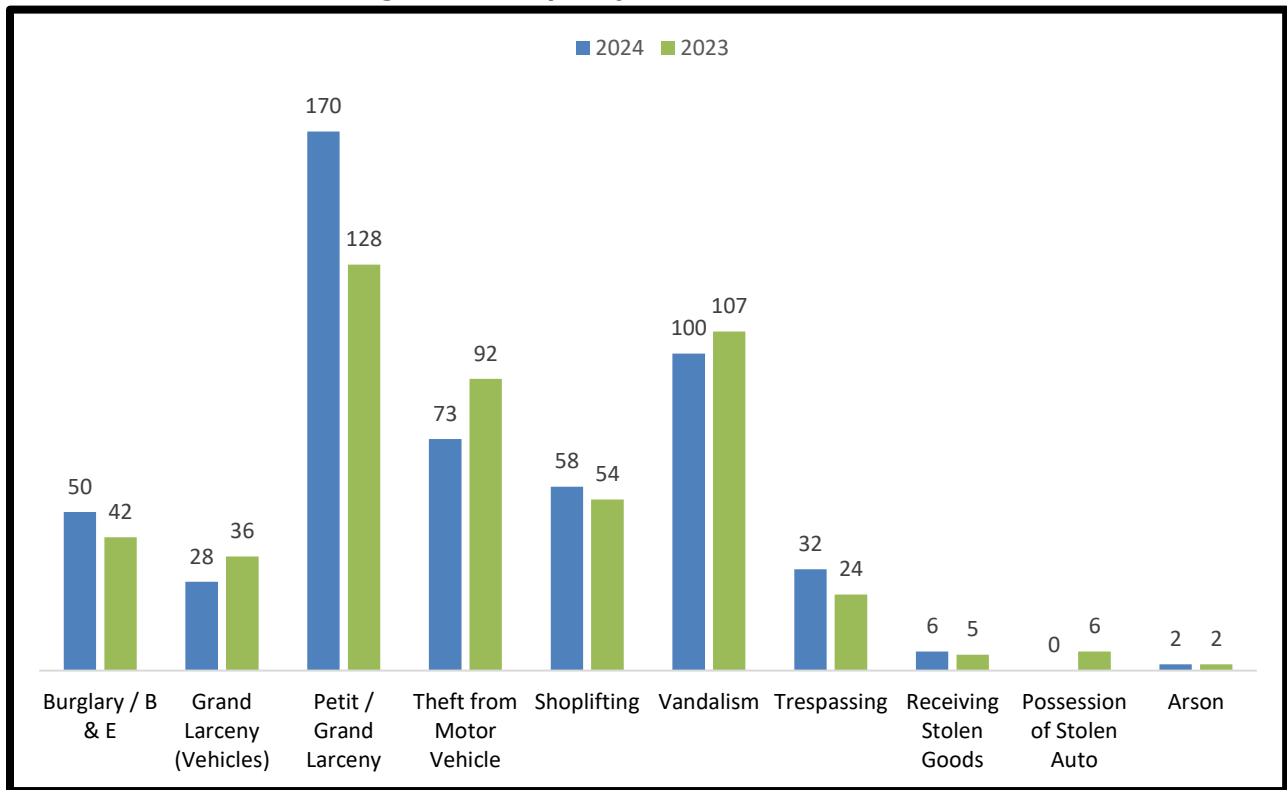
**Crimes Against Persons, This Year versus Last Year**



### Crimes Against Property, Current Month



### Crimes Against Property, This Year versus Last Year



### Crimes Continued

	Month	YTD	2023	Change %
Bench Warrant Cases	0	4	0	0%
Alcohol Violations	6	44	38	16%
Weapons Violations	5	28	54	-48%
Arrests	105	824	621	33%

### Crime Number Totals

Month	YTD	2023	Change %
312	2,292	2,110	9%

Increase due to proactivity

### Response Times

	Month	YTD	2023	Change %
Emergency	4:18	2:34	4:09	-38%
Non-Emergency	6:01	5:50	6:22	-8%

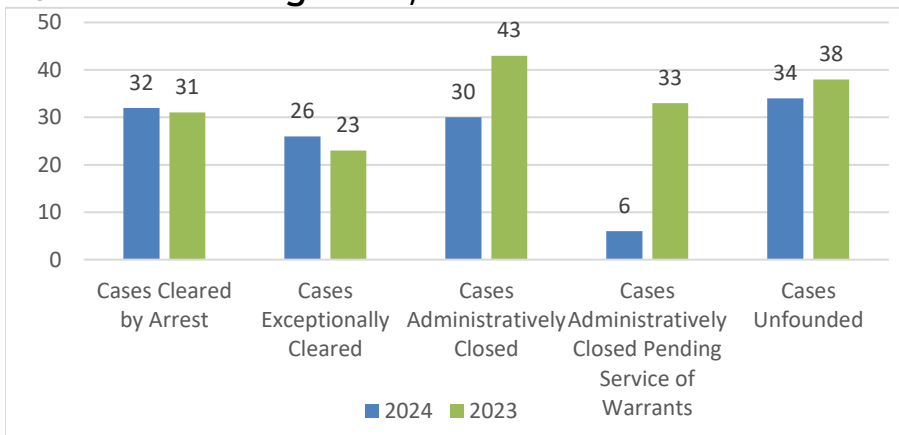
### Criminal Investigations

Total Cases			
Month	21	YTD	124
2023	208	Change %	-40%

Case Work Ups			
Month	36	YTD	245
2023	158	Change %	55%

Evidence Items			
Month	218	YTD	1,516
2023	1402	Change %	8%

### Criminal Investigations, This Year versus Last Year



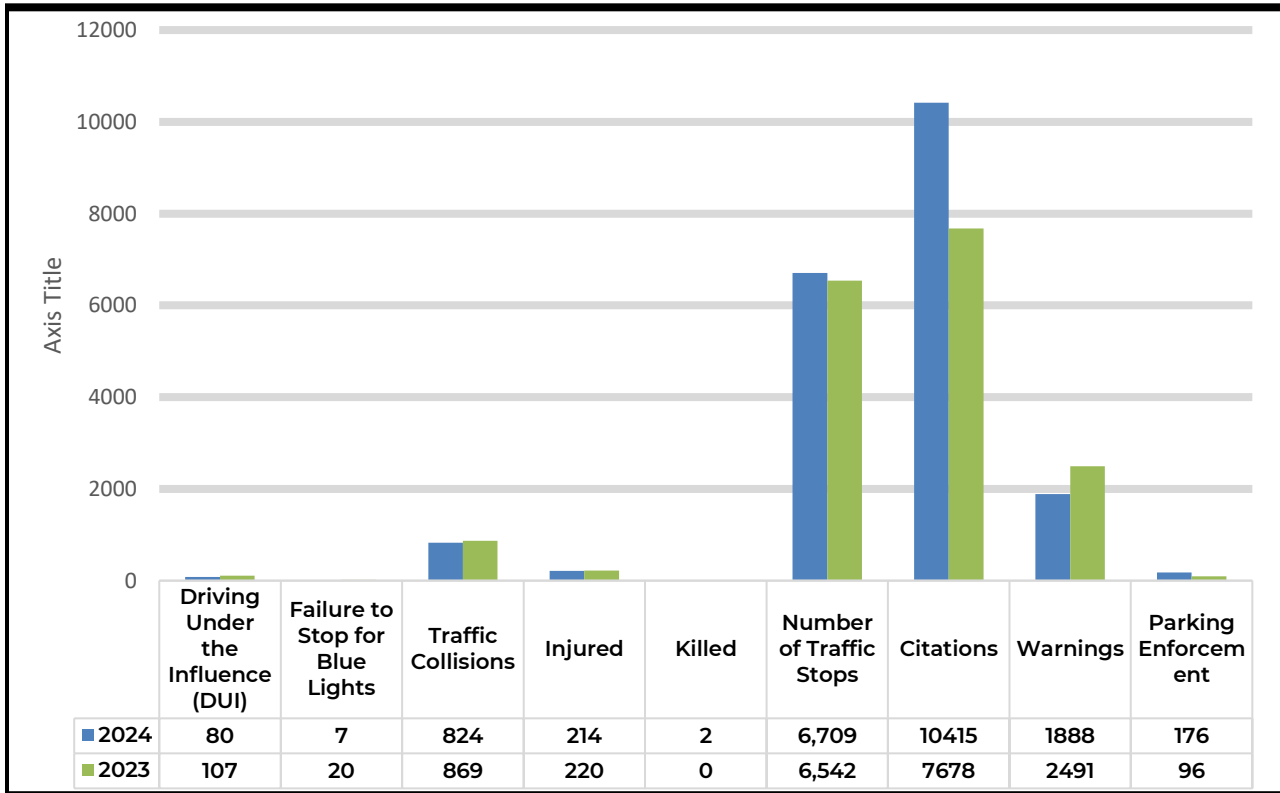
### Traffic Activities

Traffic Offenses	Month	YTD	2023	Change %
Driving Under the Influence (DUI)	9	80	107	-25%
Failure to Stop for Blue Lights	2	7	20	-65%

Traffic Collisions	Month	YTD	2023	Change %
Traffic Collisions	102	824	869	-5%
Injured	24	214	220	-3%
Killed	0	2	0	0%

Traffic Enforcement	Month	YTD	2023	Change %
Number of Traffic Stops	1,054	6,709	6,542	3%
Citations	1256	10415	7678	36%
Warnings	256	1888	2491	-24%
Parking Enforcement	36	176	96	83%

**Traffic Activities, This Year versus Last Year**



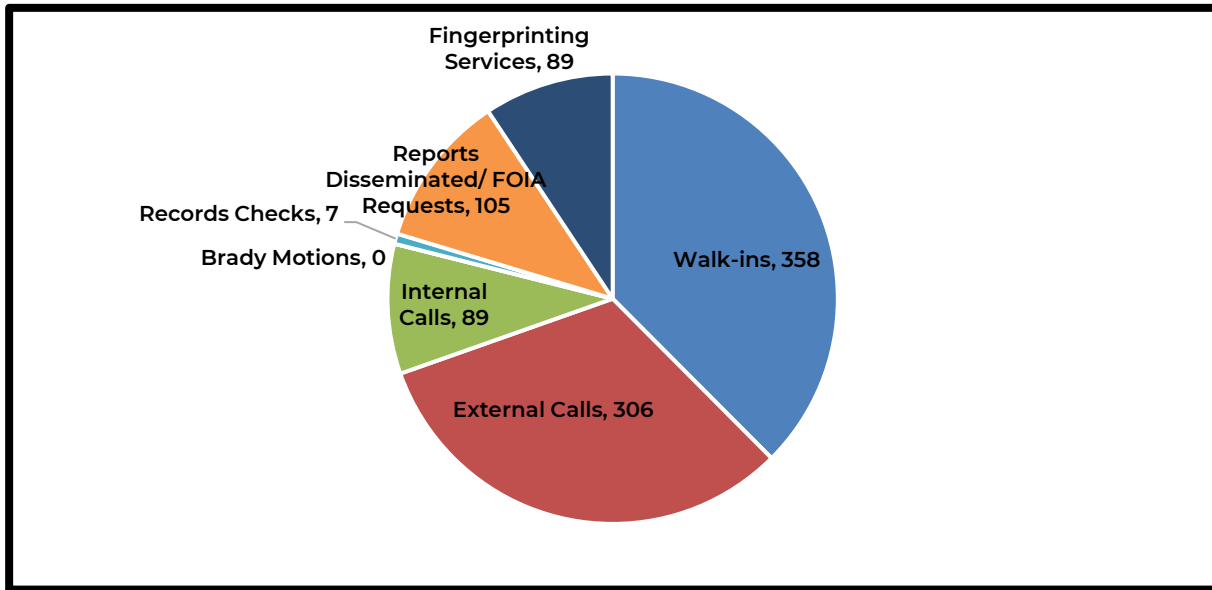
### Other Services

Animal Services	Month	YTD	2023	Change %
Total Calls for Service	152	636	557	14%
Total Animals Handled	21	200	125	60%

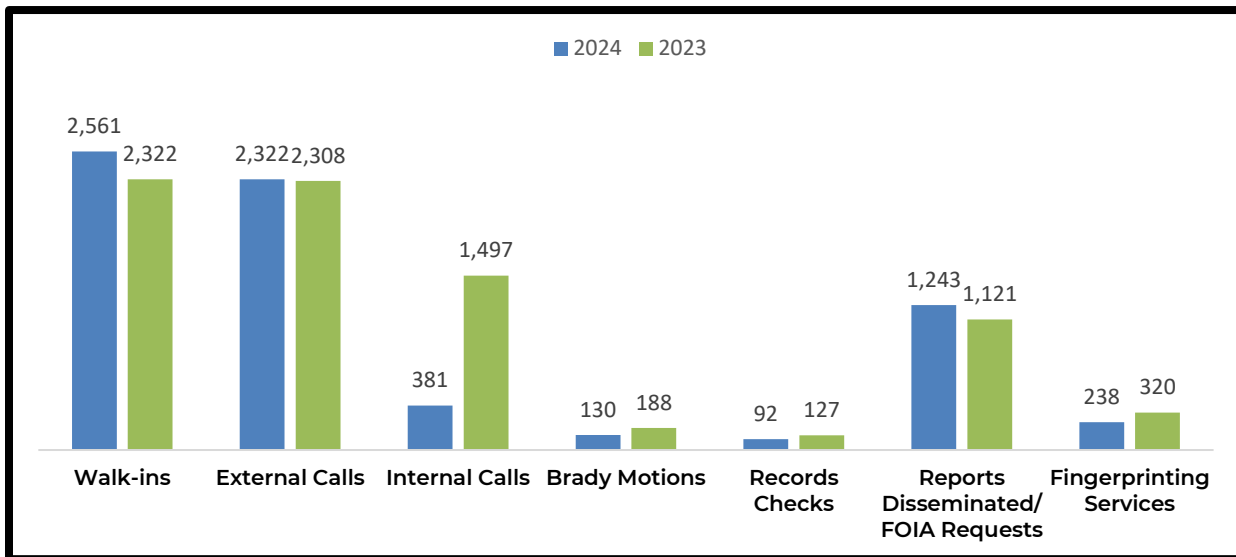
### Victim Services

	Month	YTD	2023	Change %
Crime Victims / Witnesses Served	61	478	508	-6%

### Records Services, Current Month

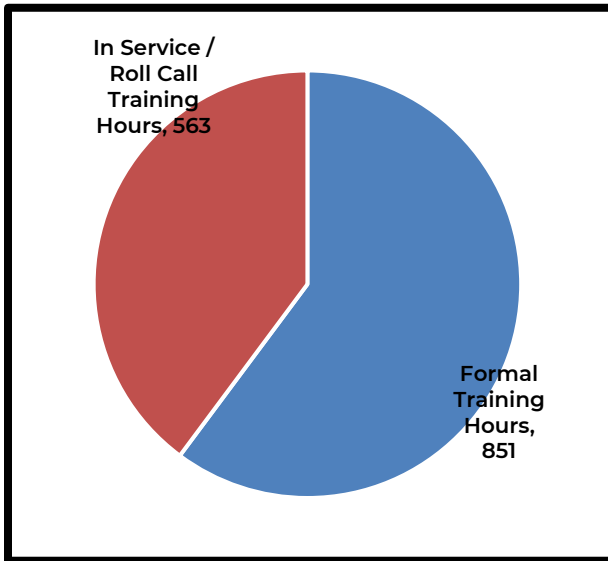


### Records Services, This Year versus Last Year

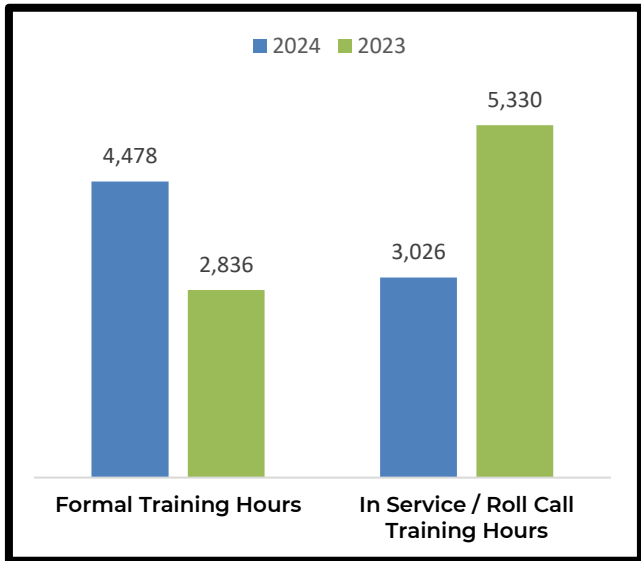


## Training Activities

**Current Month**

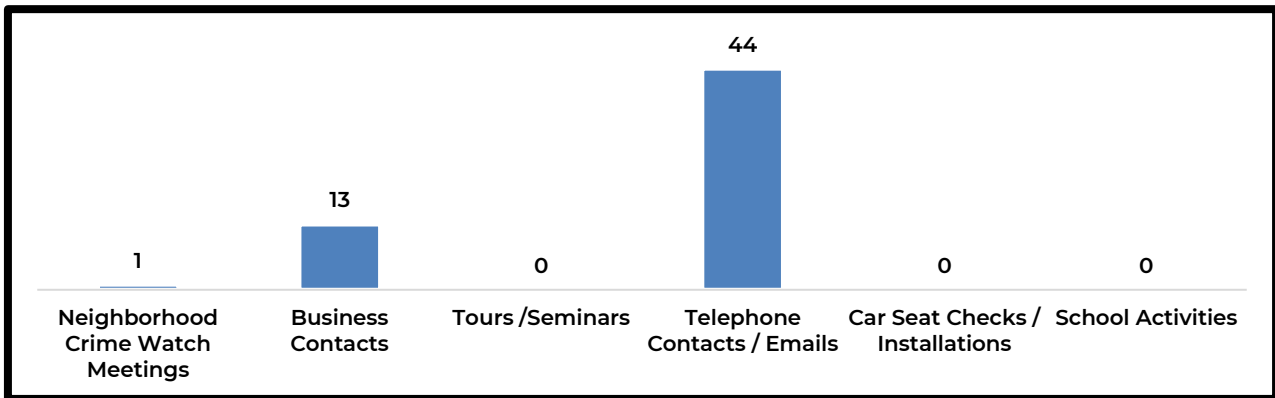


**This Year versus Last Year**

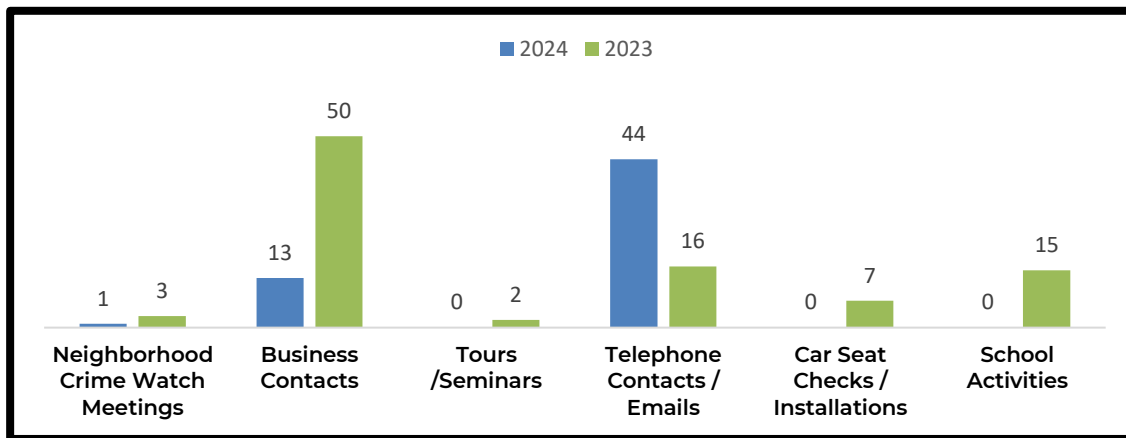


**Total Monthly Training Hours: 1414**

**Crime Prevention Services, Current Month**



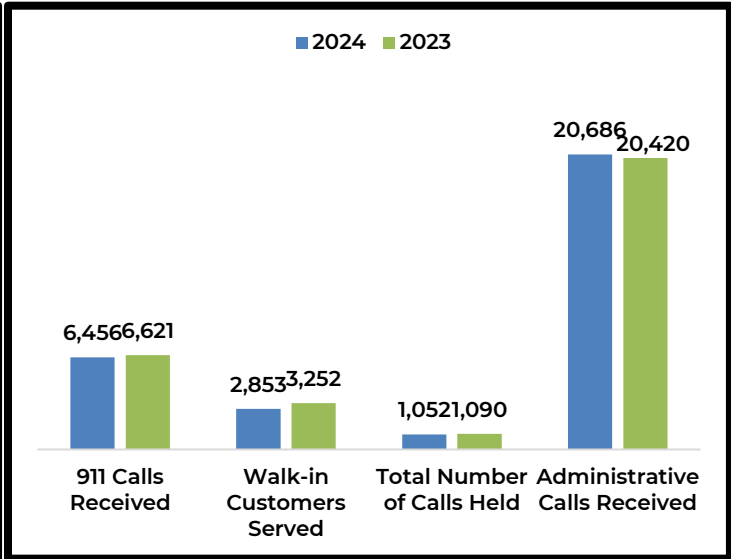
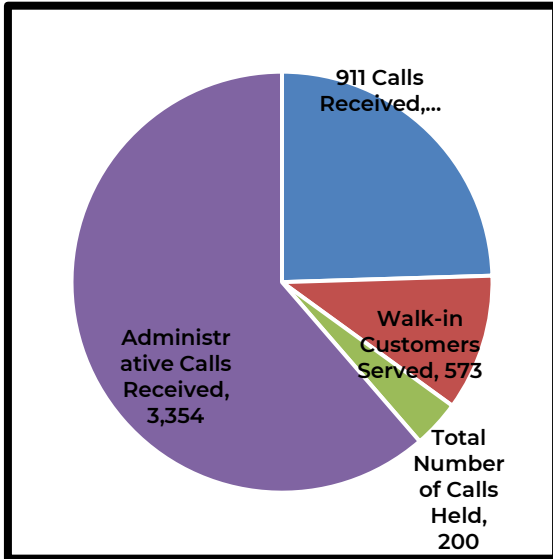
**Crime Prevention Services, This Year versus Last Year**



## Communications

**Current Month**

**This Year versus Last Year**



### School Resource Officers

	Month	YTD	2023	Change %
Incident Reports	0	277	197	41%
Arrests	0	111	92	21%

### Internal Affairs

	Month	YTD	2023	Change %
Use of Force Incidents	1	11	3	267%
Vehicle Pursuits	0	3	16	-81%
IA Cases Initiated	0	4	2	100%
SI Cases Initiated	1	16	10	60%
Applications Reviewed	22	120	90	33%



**Golf Department  
Monthly Report June 2024**

MEMBERSHIP TOTALS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
GOLF Members	162	162	166	170	166	166							N/A
ROUNDS 2023	4,112	3,964	5,479	5,976	6,058	5,356	5,553	5,152	5,377	5,237	4,203	3,601	60,068
ROUNDS 2024	3,810	4,637	5,657	6,554	6,952	5,943							33,553
GOLF REVENUE	130,884	153,152	164,136	214,813	207,922	183,175							1,054,081.52
PRO SHOP REVENUE	6,777	8,239	10,843	14,034	12,661	37,491							90,045.02
BAR - GRILL REVENUE	25,652	28,100	33,338	38,212	40,859	15,373							181,533.84
TOTAL REVENUE	\$ 163,313	\$ 189,492	\$ 208,317	\$ 267,058	\$ 261,441	\$ 236,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,325,660.38

**Crowfield Golf Club  
News and Events**

**Golf Recap:** Crowfield had a great May with hosting almost 6000 rounds of golf, all scheduled events went as planned.

**Upcoming Events:** Crowfield will be hosting the 2nd annual Goose Creek City Amateur tournament on the 13th and 14th, the US Kids local tour championship the 21st and continuing the ladies clinics and the swing and swim camps. Momo Crowfield has taken over F&B operations and exciting things are to come as the construction continues to finish up. September 1st is scheduled for final clean-up.

**Golf Course Condition:** The golf course is in good condition, the grass has transitioned into summer and aerification went well. The maintenance crew will be focusing on mowing and normal Summer maintenance.

**Crowfield Golf Club is open to the general public, regardless of where you live, for membership or daily play. For more information please go to:** <http://www.crowfieldgolf.com> or you may call 843-764-4618.

## Crowfield Metric Chart

	Revenue		Expense		Rounds	E.P.G.		R.P.G.	
2020	\$	1,660,565	\$	1,679,405	43,527	\$	38.58	\$	38.15
2021	\$	2,078,782	\$	1,852,446	49,715	\$	37.26	\$	41.81
2022	\$	2,398,353	\$	2,079,558	54,054	\$	38.47	\$	44.37
2023	\$	2,575,383	\$	2,464,652	60,068	\$	41.03	\$	42.87
2024	\$	1,325,660	\$	1,040,949	33,553	\$	31.02	\$	39.51

E.P.G. = Expense per golfer

R.P.G. = Revenue per golfer

## 2024

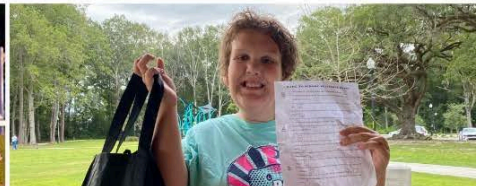
	Revenue		Expense		Rounds	E.P.G.		R.P.G.	
January	\$	163,312.77	\$	189,483	3,810	\$	49.73	\$	42.86
February	\$	189,492.13	\$	179,512	4,637	\$	38.71	\$	40.87
March	\$	208,316.97	\$	169,883	5,657	\$	30.03	\$	36.82
April	\$	267,058.17	\$	170,869	6,554	\$	26.07	\$	40.75
May	\$	261,441.27	\$	219,582	6,952	\$	31.59	\$	37.61
June	\$	236,039.07	\$	111,620	5,943	\$	18.78	\$	39.72
July							#DIV/0!		#DIV/0!
August							#DIV/0!		#DIV/0!
September							#DIV/0!		#DIV/0!
October							#DIV/0!		#DIV/0!
November							#DIV/0!		#DIV/0!
December							#DIV/0!		#DIV/0!
<b>Total</b>	<b>\$</b>	<b>1,325,660.38</b>	<b>\$</b>	<b>1,040,949</b>	<b>33,553</b>				

\* 2024 is un-audited

# JUNE 2024 RECREATION DEPARTMENT REPORT



## CITY OF GOOSE CREEK RECREATION



## SUMMER FUN

Jump into June with a busy month full of camps, clinics, farmers markets, & fun for all!

### REPORT HIGHLIGHTS

#### CAMPS & CLINICS FOR ALL

#### SUPERHERO NIGHT

#### CENTRAL CREEK FARMERS MARKET

#### BASEBALL/SOFTBALL ALL-STARS TOURNAMENTS

#### JUMP INTO PROGRAMS AT THE CITY POOL

#### JUNE SKATE NIGHT



## Camps & Clinics

### Basketball Camp

Instructed by Lynda Wright

- June 17-21, 3 - 5 pm
  - 34 participants attended
- July 8-12, 3 - 5 pm
  - 27 participants currently registered

### Soccer Shots Camp

#### Soccer Shots of Charleston

- June 3-6, 9 am - 12 pm
  - 8 participants attended
- Jun 24-27, 9 am - 12 pm
  - 11 participants currently registered
- July 15-18, 9 am - 12 pm
  - 3 participants currently registered
- August 5-8, 9 am - 12 pm
  - 4 participants currently registered

### Softball Clinic

Instructed by Mark Smith

- August 17th, 10 am - 1 pm

### RiverDogs Baseball/Softball Clinic

Instructed by RiverDogs Players

- FREE Bilingual Youth Clinic with Charleston RiverDogs players
- June 8th, 10 am - 12 pm

## JUMP IN!

- City Pool open daily 11:00 am - 7:00 pm
- Killerwaves Swim Meets:
  - June 11th, 18th & 25th
- All Swing & Swim Camps:
  - FULL with waitlists
- 3 Pool Parties booked 7:00 - 10:00 pm
  - June 1st, June 7th, June 22nd

## Football Registration

- June 3 - 26
- Flag: Ages 6-8, Tackle: Ages 9-12
- 53 participants currently registered
- 10U & 12U Player Evaluation
  - June 29th @ 9:00 a.m.
- 6 Team Sponsors



## Fall Athletics



Registration July 1st - 24th  
Soccer, Baseball/Softball & Volleyball

## PICKLEBALL SUMMER HOURS

EFFECTIVE JUNE 3rd  
Monday, Wednesday, and Friday  
9am-12pm Gym 2

## Baseball/Softball All-Stars

### 10U Softball & Ozone 12U Baseball

- Teams were eliminated after 2 games

### Hosted the DYB Minors AAA District tournament

- June 14th-19th @ Felkel Field
- Goose Creek came in 3rd (**WON 2 GAMES!**)

### 12U Softball team

- Runner-up in the district tournament

### State Tournament: June 21-23 in Moncks Corner

- First Game: Friday June 21st @ 12:00 vs. Conway



## Summer Basketball

- 377 participants 2024 • 404 participants 2023

6U, ages 5-6	6 Teams
8U, ages 7-8	8 Teams
10U, ages 9-10	7 Teams
10U Girls, ages 9-10	2 Teams
12U, ages 11-12	6 Teams
12U Girls, ages 11-12	3 Teams
14U, ages 13-14	4 Teams
17U, ages 15-17	2 Teams

Practices started the week of May 20th

Games started June 8th.

Picture Day: June 29th

4 Team Sponsors

# COMMUNITY PROGRAMS

REBECCA ALCORN - RECREATION SPECIALIST, PROGRAMS

## Broose the Goose Sightings!



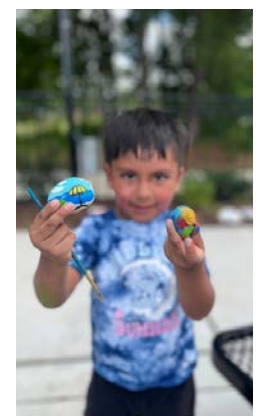
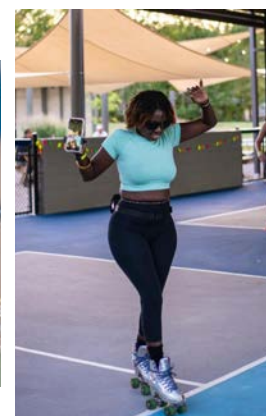
BROOSE THE GOOSE HELPED CELEBRATE NATIONAL MASCOT DAY  
COMPETING RELAY RACES WITH OUR LITTLE MASCOT FRIENDS!

Activity	# of Participants	Location
Etiwan Water Bash	26	Metro North Church
Tug-O-War Cannon Ball/Belly Flop Contest	10+	City Pool
Mascot Day Games	30+	Recreation Center
Pool Movie Night: The Little Mermaid	20+	City Pool
Mascot Day Games	30+	Recreation Center
Pool Noodle Races/Handstand Contest	10+	City Pool

## CENTRAL CREEK PARK

CARLIE MEARA - RECREATION COORDINATOR

Date	Activity	# of Participants
June 1st	Water Races	100
June 5th, 12th, 19th, 26th	Watercolor Wednesdays	60/session
June 5th	Rock Painting	150+
June 7th	Skate Night	400+
June 11th	Pool Noodle Boat Floats	65+
June 19th	Fish & Chips	20
June 25th	Bubble Extravaganza	50



# FUN IN THE SUN & Central Creek FARMERS MARKET



June kicks off Therapeutic summer camps! This summer will showcase different locations and different activities. Swim and Tennis camp, partially instructed by Lowcountry Swim School, was a huge success! Swimmers learned water safety skills, and made major improvements throughout the week.

Classes and Programs offered	
Program/Class	Participation
Bowling League (Morning)	20
Bowling League (Evening)	30
Yoga	12
Inspire Choir	10
Golf	12
Therapeutic Thursday	~30
Swim & Tennis Camp: June 10th	9
Fun in the Sun Camp: CCP - AM	4
Fun in the Sun Camp: CCP - PM	2
Swim & Tennis Camp: June 24th	10



On June 7th, The INSPIRE Choir performed the National Anthem at the Charleston RiverDogs Game! Over 100 family members, friends, and Recreation team members came out from our Therapeutic Recreation Division to support them and enjoy the Friday night game! Inspire Choir is instructed by SC Music Lessons LLC.



Goose Creek Recreation is bringing Farm to Creek on bi-weekly Wednesdays, 5pm-8pm. June 5th marked the kickoff event of the Central Creek Farmers Market. Hosted under the Casey Pavilion Sponsored by Roper St Francis Healthcare, the first date held 20 local vendors! Also at the kickoff event was live music, face painting, balloon animals, a petting zoo, and multiple food trucks. We were thrilled to see excitement and a positive response from the community. June 19th held the second Farmers Market and showed growth in vendor interest and community interest! 29 vendors attended the second date. Each Farmers Market will showcase live music, yard games, food trucks, crafts, and local products. Farmer Broose approves!

# PROGRAMS

KELLY COGHLAN - PROGRAM COORDINATOR

## Summer Camps, Superheroes, Puzzle Palooza & MORE!

### Classes and Programs offered

Program/Class	Class/Week	Participation
Heiwado Karate	4	12
Piano	3	7 total
Tennis	6	56
Adult Painting Class	1	7
Senior Bingo	3rd Tuesday/month	25-35/monthly
Senior Cards	Monday/Wednesday	15 players/week
Senior Painting	Every other Tuesday	4-10/week
Senior Ceramics	Every other Thursday	4-10/week

### Summer Camps

Camp	Date	Participation
Little Creekers ages 4-7	June 10-14	23
Little Creekers ages 4-7	June 24-28	23
Cheernastics ages 3-5	June 10-14	10
Cheernastics ages 6-12	June 24-28	13
Tennis & Swim ages 8-12	June 10-14	15
Tennis & Swim ages 8-12	June 24-28	15
Camp Millionaire ages 10-14	June 14-21	9

**Puzzle Palooza coming soon!**  
Starting in July on the 3rd Thursday of every month, teams of 4 will compete against each other, winning team gets a prize!



**Goose Creek K-9 unit visited our campers with Little Creekers Summer Camp. Campers got to learn about the different K-9s that work for the City, and even got to pet a few!**



## SUPERHERO NIGHT



Parents & their little heroes enjoyed a night of gellyball, cape decorating, games, crafts & pizza!

### Monthly Community Group Meetings

<b>Cultural Arts Commission</b>	2nd Monday: City Hall Judges Chambers
<b>Goose Creek Artists Guild</b>	3rd Tuesday: Multipurpose Room 2
<b>Crochet in the Creek</b>	1st Tuesday: Preschool Room 2
<b>Tri It For Life Goose Creek</b>	2nd Tuesday: MP Room 2
<b>NAACP Goose Creek Branch</b>	4th Thursday: Multipurpose Room 2
<b>Charleston Kennel Club</b>	4th Tuesday: Multipurpose Room 2
<b>SHE Leads Group</b>	2nd & 4th Thursday: Blue Room
<b>Wassamasaw Tribe</b>	March, June, and August: Aerobics Room
<b>Girl Scout Troop</b>	Every Thursday: Preschool Room 1
<b>Double Dutch</b>	1st Saturday: Dance Room
<b>Brazilian JiuJitsu</b>	Every Saturday: Dance Room

# FITNESS

SYLVIA REID - FITNESS COORDINATOR

Program/Class	Class/Week	Participation
Aerobics Monthly	44	30
Aerobics Daily	--	67
Easy Does It (Senior) Monthly	14	23
Senior Line Dance - Wednesday	1	31/3 classes/month
Line Dance - Friday	1	25/2 classes/month
Zumba with Priscila	1	76/3 classes/month
Zumba with Queenie (70/30)	1	46/3 classes/month
Climbing Wall	OPEN	72 climbers/month
Childcare Monday - Thursday	4	13 monthly/22 dailies
Water Classes	1	43/2 classes/month

## Personal Training

- **Tracy Barthold**

90 minute session \$99, 6 participants  
1 - hour session \$45, 1 participant

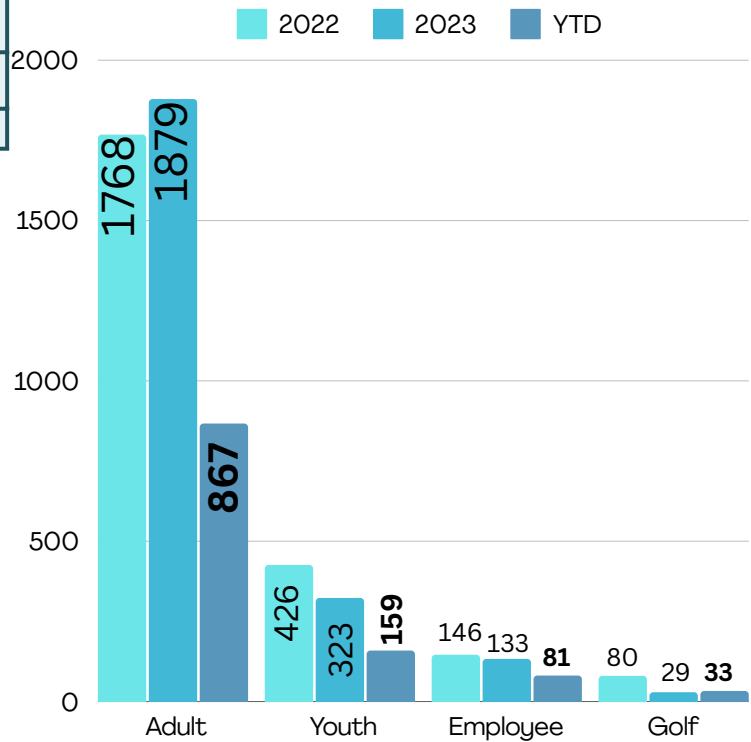
- **Connor Murphy**

90 minute session \$99, 4 participants  
1 - hour session \$45, 1 participant

- **Sylvia Reid**

90 minute session \$99, 2 participants

\*Participation numbers are monthly



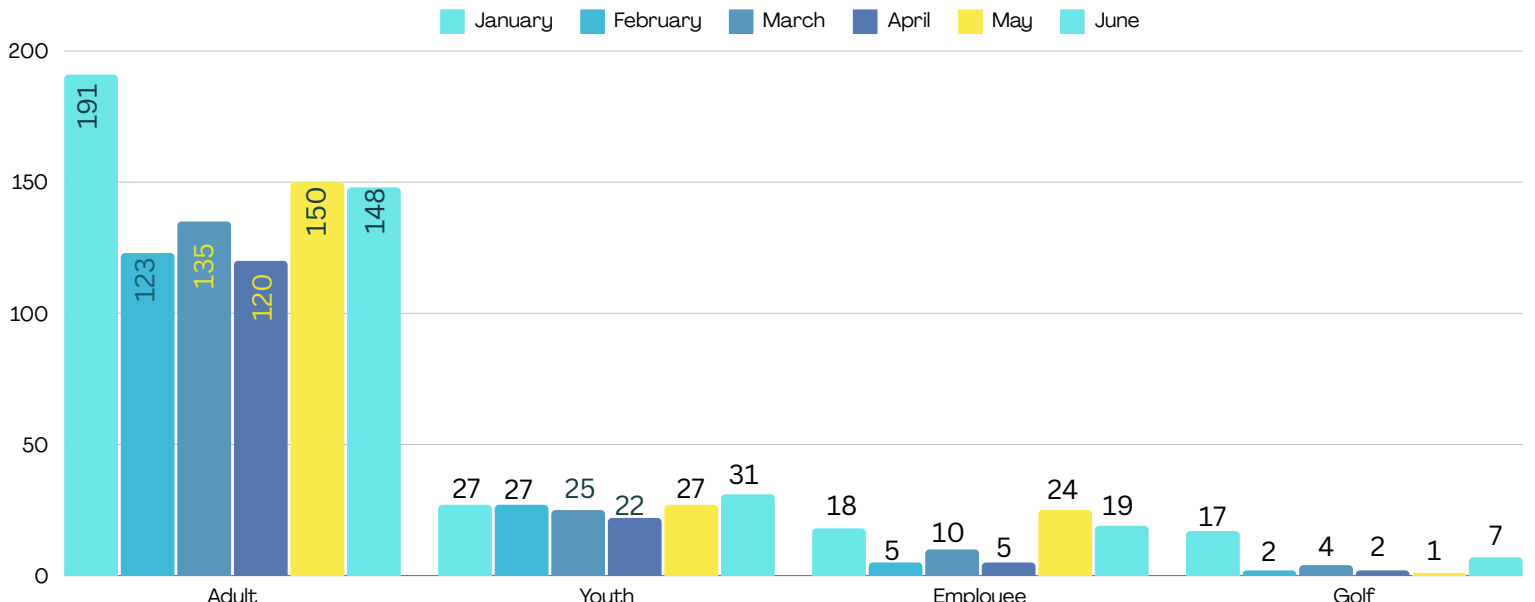
Membership Totals By Year

**Cheer Registration:**  
Ends June 27  
57 currently registered



### ALL SMILES AT CHILDCARE

Monday - Thursday 3:00 - 8:00 p.m.



Membership Totals By Month

# GYMNASTICS

BRITTANY LAROCHE - GYMNASTICS COORDINATOR

Class	2023	2024
Mommy & Me	15	16
Preschool (3-4)	61	86
Beginner Boys & Girls (5-6)	49	74
Beginner Girls 6+	74	119
Intermediate Girls 6+	33	49
Advanced Girls 6+	9	11
Boys	6	10
Tumbling	19	19
Hot Shots (Pre-Team)	18	18
Team	85	81
Class Totals	369	483
Waitlist Totals	357	295

Activity	Schedule/Info	Participation
Parent's Night Out	2nd Friday of the month	32
Saturday Open Gym	1st Saturday of the month	4
Monday Playnastics	10 a.m. - 12 p.m. Age 1 - 4	159
Wednesday Playnastics	10 a.m. - 12 p.m. Ages 5+	67
Birthday Parties	Saturday & Sunday	8

SUMMER CAMPS		
Activity	Date	Participation
Gymnastics Camp	June 19 - 21	10
Cheer/Tumble Camp	June 26 - June 28	12

# SPECIAL EVENTS

AMY JOHNSON - MARKETING, SPONSORSHIPS AND SPECIAL EVENTS COORDINATOR

## 2024 Sponsors

- Goose Creek Heating and Air
- Leafguard
- Palmetto Kids Dentistry
- Berkeley Electric Cooperative
- Mevers School of Excellence
- Habits for Health
- Leveled Up
- Healthy Blue
- East Bay Deli – TR Sponsorship
- Acuity by Novus Orthodontics
- Charleston Family Martial Arts
- Direct Auto
- South Carolina Federal Credit Union
- Sundowner Travel Dream Vacation
- Cantey Foundation Specialists

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- Join us for upcoming Special Events:**
- **Fabulous 4th in the Creek – July 4th**
  - **Kids Fest – August 3rd**
  - **Outdoor Movie @ Carnes Crossroads – August 17th**
  - **Yappy Movie Night – September 21st**
  - **Fall Fest – October 5th**

# MARKETING

LYZA BOWERS - PROGRAM DIRECTOR

## Facebook Events / Marketing:

Some of the items Created / Advertised / Discussions Monitored & Posted:



Social Media Insight Data indicates growth of our reach as of June 2024:

Facebook followers **10K** | Instagram followers **2.1K**



## June Rentals

Location	Rentals/Parties total
John McCants Veteran’s Park	6
Central Creek Park: Berkeley Pavilion	6
Central Creek Park: Boeing Pavilion	8
Central Creek Park: Eubanks Pavilion	3
Community Center: Multipurpose Room 2	5
Community Center: Basketball Parties	1
Activity Center: Aerobics Room	1



In partnership with Goose Creek NAACP and City of Goose Creek Cultural Arts Commission, City of Goose Creek Recreation was the hosting facility for the 2nd Annual Juneteenth Youth Summit. The Summit offered a Town Hall, Breakout Sessions, and Art Workshops with a focus on “Activism and Resilience through the Arts”.

## ACCOMPLISHMENTS

- INSTALLATION OF SECONDARY WATERLINE AT FOREST LAWN PARK.
- REPAIRS OF SPLASH CREEK FEATURES COMPLETED.
- PREPARATIONS FOR THE ALL-STAR TOURNAMENT COMPLETED
- INSTALLATION OF TWO NEW PICNIC TABLES WITH UMBRELLAS AT THE CITY POOL.
- REPAIRS TO THE IRRIGATION AT CAROLYN LEWIS FIELDS.
- REPAIRED BROKEN WATER LINE IN THE ACTIVITY CENTER.
- REPAIRED DANCE ROOM PROJECTOR.
- HIRED ONE PART TIME GROUNDSKEEPER AND ONE FULL TIME GROUNDSKEEPER.
- REPAIRED THE PARK LIGHTS AT LAKE GREENVIEW PARK



## UPCOMING AND ONGOING PROJECTS

- FIRE ANT TREATMENT AT ALL RECREATION EVENT SPACES, CENTRAL CREEK PARK, AND JOHN MCCANTS VETERANS PARK. UPDATE - TREATMENT HAS STARTED AND IS UNDER WAY.
- RENOVATIONS CONTINUE FOR NEW HQ FOR PARKS MAINTENANCE. OFFICE AND STAFF SPACES HAVE BEEN COMPLETED. UPDATE - FITTING FOR ELECTRICAL IN WORKSHOP AREA IS UNDER WAY.
- REVITALIZATION OF CENTRAL CREEK PARK FACILITIES AND GROUNDS.
- LANDSCAPING AT THE RECREATION COMPLEX.
- CLEANUP OF FELKEL FIELD MAINTENANCE BUILDING AND PACKING FOR MOVING TO THE BUILDING AT MCCANTS.
- DEMOLITION OF FELKEL FIELD MAINTENANCE SHOP.
- ROUTINE PARKS AND FACILITY MAINTENANCE.

RECREATION ENTERPRISE FUND						
2024 BUDGETED REVENUES AND EXPENDITURES						
As of June 21, 2024						
	<u>2023 Budget</u>	<u>2023 Year to Date</u>	<u>2023 %</u>	<u>2024 Budget</u>	<u>2024 Year to Date</u>	<u>2024 %</u>
General Property Taxes	2,959,994.00	1,299,335.62	43.90	3,011,842.00	1,292,533.36	42.92
Pool Revenue	13,500.00	14,267.91	105.69	19,900.00	14,358.00	72.15
Tennis Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Goose Creek Community Center	247,300.00	128,277.95	51.87	230,300.00	90,283.91	39.20
Baseball/Softball Programs	51,500.00	38,503.00	74.76	57,500.00	34,860.53	60.63
Basketball Programs	43,000.00	29,750.00	69.19	51,500.00	23,960.53	46.53
Cheerleading Programs	12,000.00	10,250.00	85.42	10,250.00	5,035.00	49.12
Football Programs	12,000.00	5,675.00	47.29	8,500.00	4,695.00	55.24
Soccer Programs	49,000.00	33,997.11	69.38	59,025.00	38,686.79	65.54
Volleyball Programs	6,000.00	4,710.00	78.50	6,000.00	6,398.00	106.63
Miscellaneous Sports Programs	8,900.00	7,542.34	84.75	8,900.00	3,832.84	43.07
Concessions	8,000.00	3,861.46	48.27	11,600.00	4,432.96	38.22
Community Education & Programs	731,500.00	351,458.68	48.05	788,660.00	472,959.35	59.97
Misc. Special Events	47,000.00	30,780.00	65.49	66,000.00	29,223.34	44.28
State Government Shared Revenue	31,345.00	25,002.33	79.76	31,345.00	1,406.66	4.49
Government Grants	28,000.00	0.00	0.00	0.00	70,000.00 (N/A)	0.00
Interest Income	32,000.00	56,577.05	176.80	62,735.00	60,054.39	95.73
Other Charges for Services	21,500.00	46,576.26	216.63	79,375.00	45,470.86	57.29
Other Financing Sources	35,000.00	0.00	0.00	229,000.00	0.00	0.00
Miscellaneous Revenues	12,000.00	343,521.61	2,862.68	162,000.00	194,265.80	119.92
<b>Total Budgeted Revenues</b>	<b>\$ 4,349,539.00</b>	<b>\$ 2,430,086.32</b>	<b>55.87%</b>	<b>\$ 4,894,432.00</b>	<b>\$ 2,392,457.32</b>	<b>48.88%</b>
Administration	715,893.00	380,288.33	53.12	952,715.00	363,024.06	38.10
Maintenance	1,356,663.00	738,332.95	54.42	1,448,104.00	638,906.73	44.12
Sports Programs	429,888.00	307,709.11	71.58	639,036.00	251,266.51	39.32
Community Center	474,382.00	131,556.44	27.73	372,945.00	98,604.32	26.44
Concession	7,650.00	342.30	4.47	7,300.00	300.00	4.11
Pool	114,042.00	80,741.15	70.80	200,587.00	73,131.02	36.46
Community Education & Programs	1,193,467.00	446,935.62	37.45	1,218,607.00	494,362.21	40.57
Special Events	0.00	933.01	0.00	0.00	452.45	0.00
Departmental	N/A	N/A	0.00	0.00	0.00	0.00
Tennis	17,625.00	224.81	1.28	17,644.00	1,411.82	8.00
<b>Total Budgeted Expenditures</b>	<b>\$ 4,309,610.00</b>	<b>\$ 2,087,063.72</b>	<b>48.43%</b>	<b>\$ 4,856,938.00</b>	<b>\$ 1,921,459.12</b>	<b>39.56%</b>
<b>Revenues-Expenditures</b>		<b>\$ 343,022.60 (2023)</b>		<b>\$ 470,998.20 (2024)</b>		