

North Augusta



South Carolina's Riverfront

MINUTES OF APRIL 19, 2021

Robert A. Pettit, Mayor

*J. Robert Brooks, Councilmember
Pat C. Carpenter, Councilmember
Fletcher L. Dickert, Councilmember
David W. McGhee, Councilmember
Eric H. Presnell, Councilmember
Kevin W. Toole, Councilmember*

ORDER OF BUSINESS

VIRTUAL STUDY SESSION

The virtual study session for the City Council meeting of the City of North Augusta of April 19, 2021, having been duly publicized, was called to order by Mayor Pettit at 6:00 p.m. and streamed online for public viewing at the City Facebook page: "City of North Augusta – Public Information" and City YouTube page: "City of North Augusta Public Information." The study session adjourned at 6:54 p.m.

Per Section 30-4-80(e) notice of the meetings was sent out by email to the current maintained "Agenda Mailout" list consisting of news media outlets and individuals or companies requesting notification. Notice of the meetings was also posted on the outside doors of the Municipal Center, the main bulletin board of the Municipal Center located on the first floor, and the City of North Augusta website.

Members present were Mayor Pettit, Councilmembers Brooks, Carpenter, Dickert, McGhee, Presnell, and Toole.

Also in attendance were James S. Clifford, City Administrator; Rachelle Moody, Assistant City Administrator; Kelly F. Zier, City Attorney; Cammie T. Hayes, Chief Financial Officer; Thomas C. Zeaser, Director of Engineering and Public Works; Richard L. Meyer, Director of Parks, Recreation, and Tourism; John C. Thomas, Director of Public Safety; Lillian E. (Libby) Hodges, Director of Planning and Development; J.D. McCauley, Manager of Human Resources; Ricky Jones, Manager of Information Technology and Sharon Lamar, City Clerk.

ITEM 1. CITY COUNCIL AGENDA: Items on the April 19, 2021 Council Agenda- Council Discussion

City Administrator, Jim Clifford, led Council's discussion of the April 19, 2021 regular meeting agenda.

ITEM 2. ECONOMIC DEVELOPMENT: Riverside Village at Hammond's Ferry – Council Update

Cammie Hayes, Chief Financial Officer, shared a quarterly update with Council on the financial status of the Riverside Village at Hammond's Ferry project. Ms. Hayes discussed the identified sources for the bond payments and included comparisons of pre and post COVID revenues. The May 2021 payment of \$1.6 million was remitted on April 15, 2021. The next bond payment of \$2.3 million is due November 2021.

Please see ATTACHMENT #2 for a copy of *Continuing Disclosure Requirements: North Augusta Public Facilities Corporation/City of North Augusta Series 2017B-Voluntary Filing for the Fiscal Quarter Ended March 31, 2021*

ITEM 3. COMMUNITY PROMOTION: Aiken County's 150th Celebration- Presentation

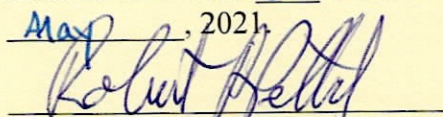
Phillip Strawbridge, Chairman of the Aiken County Historical Commission, presented information to Council about Aiken County's 150th Celebration

Please see ATTACHMENT #3 for copy of the presentation.

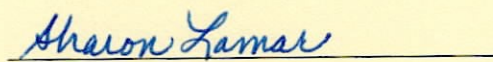
The study session adjourned at 6:54 pm.

APPROVED THIS 3rd DAY OF

May, 2021.


Robert A. Pettit, Mayor

Respectfully submitted,


Sharon Lamar
City Clerk

Continuing Disclosure Requirements
North Augusta Public Facilities Corporation/City of North Augusta Series 2017B
Voluntary Filing for the Fiscal Quarter Ended March 31, 2021

Assessed Value of Taxable Property

The assessed value of all taxable real and personal property in the City for each of the last five years available is set forth in the following table:

Assessed Value of Taxable Property				
Fiscal Year Ended December 31	Tax Year	Real Property	Personal Property ⁽¹⁾	Total
2019	2018	\$ 83,448,499	\$ 31,654,277	\$ 115,102,776
2018	2017	82,341,248	27,375,296	109,716,544
2017	2016	79,819,959	26,336,665	106,156,624
2016	2015	73,065,987	21,623,421	94,689,408
2015	2014	70,710,810	20,984,447	91,695,257

⁽¹⁾ Due to a law passed in 1980 by the S.C. General Assembly that provided for the billing and collection of personal property taxes on motor vehicles on a staggered basis according to expiration of the license tag, the City uses different tax years for real and personal property taxes.

Tax Rates

The millage imposed in the City in each of the last five tax years is set forth below:

Tax Rates				
Fiscal Year Ended December 31	Tax Year ⁽¹⁾	Operating Millage	Debt Service Millage	Total City Millage
2021	2020	73.50	-	73.50
2020	2019	73.50	-	73.50
2019	2018	73.50	-	73.50
2018	2017	73.50	-	73.50
2017	2016	70.50	-	70.50

⁽¹⁾ Due to a law passed in 1980 by the S.C. General Assembly that provided for the billing and collection of personal property taxes on motor vehicles on a staggered basis according to expiration of the license tag, the City uses different tax years for real and personal property taxes.

(continued)

City General Fund Budget

The original General Fund Budget for the fiscal year ending December 31, 2021 was adopted on November 2, 2020 by City Council and is shown in the following table:

Annual General Fund Budget for Fiscal Year Ending 12/31/21		
Revenues		
Ad valorem property taxes	\$	7,854,050
Licenses and Permits		6,211,481
Fines and forfeitures		1,120,000
Charges for services		1,105,915
Intergovernmental		741,758
Miscellaneous		863,222
Transfers		1,366,672
Total Revenues	\$	19,263,098
Expenditures		
General Government	\$	6,013,563
Public Safety		8,844,049
Public Works		1,645,806
Parks, Recreation and Tourism		2,759,680
Total Expenditures	\$	19,263,098

Ten Largest Taxpayers in the City

The ten largest taxpayers in the City, the assessed value for the fiscal year ended December 31, 2019 of the taxable property of each located within the City, and the amount of 2018 taxes paid to the City are as follows:

Ten Largest Taxpayers in the City 12/31/2019		
Taxpayer	Assessed Value	Taxes Paid
S.C. Electric & Gas Co.	\$ 3,449,210	\$ 253,517
Allnex Industries, Inc.	2,602,230	191,264
Wal-Mart, Inc.	2,512,010	184,633
SUSO 3 Augusta, LP	1,224,300	89,986
SRP Federal Credit Union	1,111,850	81,721
Halocarbon Chemicals, Inc.	1,076,300	79,108
CVS SC Distribution, Inc.	724,870	53,278
NHC Healthcare	712,590	52,375
Lowes Home Centers, Inc.	580,550	42,670
The Kroger Company	562,320	41,331

(continued)

Tax Collection Record of the City

The following table shows the amount of taxes levied for City purposes, including additions and abatement, taxes collected as of December 31 of the year following the year in which the levy was made, and the amount of delinquent taxes collected in the City for the fiscal years shown:

Tax Collection Record of the City							
		Collected within the Fiscal Year of the Levy			Total Collections to Date		
Fiscal Year Ended December 31	Tax Year ⁽¹⁾	Taxes Levied for Fiscal Year	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2019	2018	\$ 8,460,054	\$ 8,404,331	99.34%	\$ -	\$ 8,404,331	99.34%
2018	2017	8,064,166	8,018,222	99.43%	14,731	8,032,953	99.61%
2017	2016	7,484,042	7,446,013	99.49%	8,288	7,454,301	99.60%
2016	2015	7,026,901	6,992,988	99.52%	9,980	7,002,968	99.66%
2015	2014	6,804,705	6,762,260	99.38%	21,510	6,783,770	99.69%

⁽¹⁾ Due to a law passed in 1980 by the S.C. General Assembly that provided for the billing and collection of personal property taxes on motor vehicles on a staggered basis according to expiration of the license tag, the City uses different tax years for real and personal property taxes.

Outstanding Indebtedness

Outstanding Indebtedness 12/31/2019		
General Obligation Debt	\$ -	
Tax Increment Debt	43,437,000	Includes Series 2017A Bonds *see note below
Outstanding Installment Purchase Revenue Bonds	69,450,000	Series 2017B Bonds *see note below
Outstanding Lease Purchase Obligations		
2020	848,264	
2021	663,520	
2022	487,109	
2023	270,634	
Subtotal	2,269,527	
Interest	(113,076)	
Present Value of minimum lease payments	2,156,451	
Revenue Debt		
Water and Wastewater Bonds, Series 2014A	10,290,474	Matures February 1, 2035
Water and Wastewater Bonds, Series 2015A	8,599,506	Matures December 1, 2036

*The North Augusta Public Facilities Corporation purchased the City's 2017A TIF Obligation (\$43,412,000 outstanding as of 12/31/2019) pursuant to which the City makes semi-annual payments to the Corporation from TIF Revenues. These payments are assigned to the Trustee for the Series 2017B Bonds and provide a credit against installment payments due in each year. The City's legal debt margin as of 12/31/2019 equaled \$9,208,222.

(continued)

Identified Sources of Installment Payments

General Obligation Bonds The City is authorized by the State Constitution to incur general obligation indebtedness without voter approval in an amount not exceeding eight percent of the assessed value of all taxable property in the City for any corporate purpose of the municipality. As of 3/31/21 the City's entire eight percent capacity is available.

On November 6, 2018, a favorable bond referendum was held in the City of North Augusta authorizing the City to issue not exceeding \$10,250,000 of general obligation bonds as part of a favorable Capital Projects Sales Tax referendum. These bonds were issued in 2020 to construct and equip a public safety headquarters and bond payments will be made from revenues collected from the capital projects sales tax.

General Obligation Bonds	
Fiscal Year	Amount
2021 ⁽¹⁾	\$ 10,250,000
2020 ⁽¹⁾	10,250,000
2019	-
2018	-
2017	-
⁽¹⁾ UNAUDITED	

Local Hospitality Taxes City Council, pursuant to the Local Hospitality Tax Act and the Hospitality Tax Ordinance, established a uniform hospitality tax, which imposed, effective December 1, 1998, a one percent (1%) tax on the sales of prepared meals and beverages, including alcoholic beverages, beer and wine, at businesses within the City. Effective December 1, 2017, the hospitality tax rate was raised to the maximum of two percent (2%) with collections beginning in January 2018. The reduced collections in 2020 are related to the outbreak of the 2019 Novel Coronavirus Disease ("COVID-19").

Local Hospitality Taxes		
Fiscal Year	City Hospitality Taxes	Increase in Collections over Prior Fiscal Year
2021 1st Qtr ⁽¹⁾	\$ 479,070	N/A
2020 ⁽¹⁾	1,689,045	-5.54%
2019	1,788,174	11.13
2018	1,609,103	118.67
2017	735,845	3.18
2016	713,152	7.27
2015	664,804	9.68
2014	606,121	5.86
⁽¹⁾ UNAUDITED		

(continued)

Local Accommodations Taxes City Council, pursuant to the Local Accommodations Tax Act and the Accommodations Tax Ordinance established a local accommodations tax, which imposed, effective December 1, 1998, a three percent (3%) tax on furnishing of accommodations to transients within the City. The reduced collections in 2020 are related to the outbreak of COVID-19.

Local Accommodations Taxes		
Fiscal Year	City Accommodations Taxes	Increase (Decrease) in Collections over Prior Fiscal Year
2021 1st Qtr ⁽¹⁾	\$ 29,555	N/A
2020 ⁽¹⁾	141,526	-38.21%
2019	229,047	109.96
2018	109,092	98.70
2017	54,904	7.86
2016	50,904	3.68
2015	49,099	(11.39)
2014	55,410	9.88

⁽¹⁾ UNAUDITED

Tax Increment Revenues The TIF Act authorizes municipalities to incur indebtedness for the purpose of redevelopment in areas which are or which are threatened to become blighted and to fund the debt service of such indebtedness from the additional tax revenues which result from such redevelopment. Under the TIF Act, all property taxes of all taxing jurisdictions imposed and collected within the Redevelopment Project Area in excess of the amount attributable to the "total initial equalized assessed value" of all taxable real property in the Redevelopment Project Area shall be paid to the municipality which shall deposit the taxes into a special tax allocation fund for the purpose of paying redevelopment project costs and discharging the obligations incurred in the payment of such costs. Certain portions of the taxes deposited to or otherwise subject to deposit to the special tax allocation fund are disbursed to overlapping taxing entities in accordance with agreements between the City and political subdivisions pursuant to which they agreed to participate in the TIF on a modified basis. As of 3/31/21, \$2,027.51 has been disbursed to overlapping taxing entities.

Tax Increment Revenues		
Fiscal Year	City TIF Revenues	% Growth
2021 1st Qtr ⁽¹⁾	\$ 1,377,049	N/A
2020 ⁽¹⁾	1,716,832	113%
2019	804,992	7
2018	751,052	22
2017	613,831	19
2016	516,829	14
2015	453,883	9
2014	417,373	N/A

⁽¹⁾ UNAUDITED

(continued)

MID Assessments The municipal improvement district (MID District) consists of certain parcels owned by the private developers within the TIF District where private improvements will be constructed. The City has imposed a special assessment on the parcels in the MID District owned by the private developers. The special assessment has been set on an annual basis at an amount equal to an estimate of the TIF revenues that will result from the private improvement specified in the Master Development Agreement. 2020 was the first year the special assessments were billed and payable. These assessments are due to the City no later than May 1 in the year the special assessments are billed to avoid penalty. As of the date of this report, the special assessments due for tax year 2019 on 13 parcels within the MID District remain unpaid and outstanding as shown in the table below. Penalties and interest have been assessed on all outstanding MID special assessments for tax year 2019. Special assessments for tax year 2020 were billed on or about January 27, 2021 and are due and payable in full on or before May 1, 2021, after which amounts due but unpaid shall begin to accrue interest and penalties.

During November 2020, the 13 parcels with respect to which special assessments for tax year 2019 remained outstanding were sold at the Aiken County Tax Sale. Six (6) of these parcels went to private bidders (each of whom paid in full all outstanding taxes, special assessments, penalties and interest, as applicable together with any moneys bid in excess of such outstanding amounts). The remaining seven (7) parcels which were not sold to private bidders received bids by the City's Forfeited Land Commission (City FLC) equal to the aggregate amount of outstanding taxes, special assessments, penalties and interest, as applicable. South Carolina law affords the owners of property subject to tax sale a 12-month optional redemption period, during which such owner may pay delinquent taxes, special assessments, penalties and interest, as applicable, in full, in order to retain ownership of such property. These 13 parcels are currently in the 2nd Quarter of their redemption period. At the end of the redemption period, if the owner has not exercised its redemption right with respect to any of these parcels, then (a) with respect to the seven parcels sold to private bidders, any such parcel will be the property of the respective private bidders and such private bidder, as the owner of the property, will be responsible for payment of all taxes and special assessments on such parcel, and (b) with respect to the six parcels receiving bids by the City FLC, any such parcel will be subject to sale by the City FLC in accordance with the terms of South Carolina law and, until sold to a private owner, the City FLC will not be responsible for payment of taxes and special assessments on such parcel.

MID Assessments			
Fiscal Year Ended	Tax Year	MID Assessments	MID Receipts
December 31			
2021 1st Qtr ⁽¹⁾	2020	\$ 777,779	\$ -
2020 ⁽¹⁾	2019	1,183,327	413,479
⁽¹⁾ UNAUDITED			

Parking Revenues Parking revenues are received from certain parking facilities owned or operated by the City including the Medac Deck, Hotel Deck and various lots owned by the City. Revenues received are netted against expenditures incurred for operations and maintenance of the parking facilities. The reduced collections in 2020 are related to the outbreak of COVID-19.

Parking Revenues		
Fiscal Year	Net Amount	% Growth
2021 1st Qtr ⁽¹⁾	\$ 5,654	N/A
2020 ⁽¹⁾	40,380	-69%
2019	128,499	18
2018	108,885	N/A
⁽¹⁾ UNAUDITED		

(continued)

Stadium Revenues Stadium revenues are received from GreenJackets Baseball for performance license fees, retail space rent, corporate naming rights, and stadium rent. The GreenJackets Baseball 2020 season was canceled on June 30, 2020 along with all Minor League Baseball teams. Admissions tax payments are received from the South Carolina Department of Revenue (SCDOR). The GreenJackets have scheduled their first home game of the 2021 season for May 4th.

Stadium Revenues							
Fiscal Year	Performance			Corporate		Total	
	Admissions Tax ⁽⁵⁾	License Fees ⁽²⁾	Retail Space Rent ⁽³⁾	Naming Rights ⁽⁴⁾	Rent ⁽³⁾		
2021 1st Qtr ⁽¹⁾	\$ -	\$ 4,286	\$ -	\$ -	\$ -	\$ 4,286	
2020 ⁽¹⁾	12,696	74,894	100,000	100,000	250,000	537,590	
2019	71,244	64,884	100,000	100,000	250,000	586,128	
2018	18,336	-	100,000	100,000	250,000	468,336	

⁽¹⁾ UNAUDITED
⁽²⁾ Revenue stream due 1/31/xx of each year for the prior calendar year
⁽³⁾ Revenue stream due 4/1/xx of each year
⁽⁴⁾ Revenue stream due 12/31/xx of each year
⁽⁵⁾ Payments received throughout the year from SCDOR

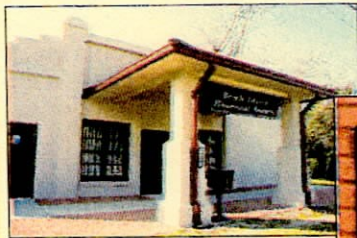
Please refer to the City of North Augusta's Comprehensive Annual Financial Report for additional information about the City. Please also refer to the City's additional voluntary disclosure related to the Coronavirus (COVID-19) Outbreak.

Aiken County Celebrating 150 Years

Aiken County Historical Museum

Lauren Virgo, Executive Director

March 2, 2021



Primary Project 1

Cooperative Programming Across Aiken County's Cultural Institutions

ACHM staff have filmed over one dozen tourism videos to promote Aiken County's history. These videos will be released as follows:

- Beech Island Historical Society, Rodcliff Plantation, and Silver Bluff Audubon Center & Sanctuary
- Aiken Center for the Arts, ACHM, ACVC, Aiken Train Museum, CAMFAC, SRSML and the Thoroughbred Racing Hall of Fame & Museum
- Arts & Heritage Center of North Augusta, Living History Park
- Wagener Museum, Salley sites

Additional videos will be released throughout the year to continue highlighting historical moments/sites.



Aiken County Seal (AWG) BR

The Aiken County Seal is a symbol of the county's rich history and heritage. It features a central figure, likely representing a historical or cultural icon, surrounded by text that commemorates the county's founding and its contributions to the state and nation.

The seal is a symbol of the county's rich history and heritage. It features a central figure, likely representing a historical or cultural icon, surrounded by text that commemorates the county's founding and its contributions to the state and nation.



Photo provided by the author of the article.

Primary Project 2

Traveling Exhibit

The five-paneled exhibit has been created. There are two sets of the traveling exhibit, and their schedule is as follows:

- March/April = Arts & Heritage Center of North Augusta, Aiken Train Depot
- May/June = Aiken County Visitors Center, CAHAC
- July/August = Wagener Library
- September/October = Beech Island Historical Society, Nancy Carson Library
- November/December = USC-Aiken Library

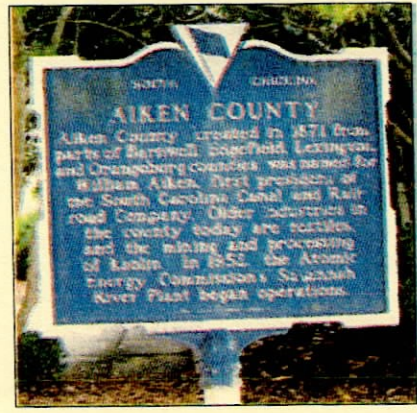
Primary Project 3

Updated State Historical Marker

The Aiken County Historical Museum and the Aiken County Historical Society are working together to write an updated State Historical Marker, which will be dedicated to the founding of the county.

The application has been submitted and we are awaiting approval of the text from the South Carolina Department of Archives and History.

Once the text has been approved, the marker can be struck and then installed at the Aiken County Government Center.





Primary Project 4

Oral History Project

The Friends of the ACTHM are working towards an oral history project with videos to be captured of residents throughout Aiken County. The project will collect stories from January to November of 2021 with a product to launch in December 2021.

The Oral History Project (OHP) has recently received a pledge of \$23,000 for the project. This seed money will be promoted as a matching sponsorship which will allow us to obtain our goal of \$40,000. Funds will be solicited from private and corporate sponsors.

The videos created as part of this project will be placed online via YouTube for people to enjoy. Portions of the videos will also be used in the ACTHM's exhibits.

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Primary Project 5

A "History Hop"

Trolley and/or bus tours of historic sites - "History Hop" events. This would be a one-time event across two Saturdays in October 2021. The idea behind a History Hop is that attendees would be shuttled between historic sites in North Augusta on one Saturday, and then another Saturday would feature sites in Aiken. If possible, there would be 150th themed events going on at the various participating sites.

City of North Augusta = October 9th - Noon to 4 pm

City of Aiken = October 23rd - Noon to 4 pm



6



Pastport

A passport program to explore Aiken County's history.

The Friends of the ACHM have written a grant to fund the creation of an Aiken County Pastport program.

Twelve history-related sites throughout Aiken County, that are open to the public, will participate.

Each site will be provided with Pastports, stamps, and marketing information. If a person/family completes their Pastport, then they will receive a certificate of completion and a souvenir gift from the ACHM.

Virtual Field Trip

Founders Day Celebration

The ACHM staff is working in coordination with Dan Parent, K-5 Social Studies Curriculum Interventionist, to create an online museum exhibit that 5th grade students across Aiken County can explore.

The ACHM created 48 take-home History Kits during the month of March for children ages 6-12. The kits featured early Aiken County history projects and other primary resources. The cost of these kits was sponsored by Maj. Gen. Irene Trowell-Harris.



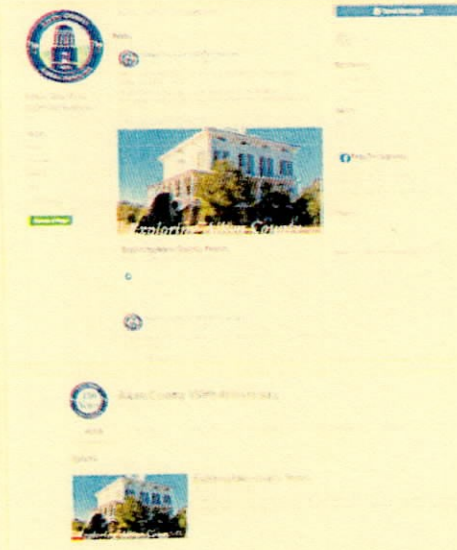
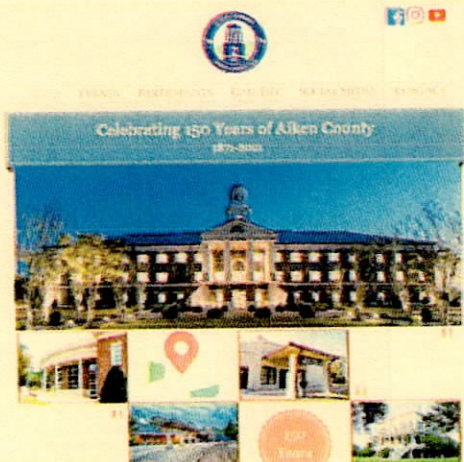
Help us share the celebration!

Aiken County - Celebrating 150 Years (1871-2021)

- Promote the 150th Anniversary website - www.AikenCounty150.org
- Mention the 150th Anniversary on your social media platforms
- Share posts from the #AikenCounty150 Facebook page
- Place a banner at the top of your website recognizing 150 years
- Host the 150th Anniversary traveling exhibit at your facility
- Attend 150th Anniversary events
- Visit Aiken County's historical sites



Follow Us



www.AikenCounty150.org
FB - @aikencounty150
IG - @aikencounty_150

Thank You!

Now let's celebrate!

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