



**MINUTES  
BUDGET WORK SESSION  
FAIRFIELD COUNTY COUNCIL  
MARCH 30, 2021**

**Present:** Moses Bell, Shirley Greene, Mikel Trapp, Timothy Roseborough, Doug Pauley, Cornelius Robinson, Clarence Gilbert, Council Members; Jason Taylor, County Administrator; Laura Johnson, Assistant County Administrator; Kenneth Davis, County Attorney; Patti L. Davis, Clerk to Council.

**Others Present:** Anne Bass, Beverly Mozie, Brad Caulder.

In accordance with the South Carolina Code of Laws, 1976, Section 30-4-80 (e), as amended, the following persons and/or organizations have been notified of the time, date and location of this meeting: The Independent Voice of Blythewood and Fairfield, The Country Chronicle and one hundred forty one other individuals.

**I. CALL TO ORDER**

Chairman Bell called the Work Session to order at 6:00 p.m.

**II. APPROVAL OF AGENDA**

Motion made by Council Member Trapp, seconded by Vice Chair Greene, to approve the Agenda. ***The motion carried unanimously 7-0.***

**III. INVOCATION**

Council Member Roseborough led the invocation.

**IV. ITEMS FOR DISCUSSION**

**A. FY 2021-2022 Budget**

Mr. Jason Pope was present for questions concerning the River Road fire station. As an update, the site work is close to being completed, and a conceptual drawing of the building has been done which will then be put out to bid. Mr. Pope understands there was a question concerning equipment to go inside the fire station. This has been an ongoing project for several years, so it was known there would be a need for equipment for the new station. A fire truck was purchased in 2017 and one purchased in 2018. When these were added to the fleet, the trucks being replaced were not taken out of service. They were kept in service because it was known that two fire trucks would be needed for the new station. Therefore, there is adequate equipment

to use at the new fire station as soon as the building is completed. This has been the plan, and the trucks have been checked every month. Also, the County is going through a consolidation in terms of the ISO ratings. Once a new ISO rating is received for the entire County, and as soon as the new building is completed with the equipment on site, it automatically gets the County ISO rating. It does not have to be re-evaluated. Chairman Bell had spoken with Mr. Taylor and stated if Council could be assured there would be trucks to go into the building, there was no need to have this discussion.

Mrs. Bass prepared a more detailed list of the allocations, specifically what a 20% reduction and a 30% reduction would look like (Exhibit A). The blue section represents the discretionary allocations. Also included is the 2020 adopted, 2021 adopted, the agency requests and the 2022 Administrator column which is what is included in the draft of the 1<sup>st</sup> reading. The rescue squad is shown in green with the 20% and 30% reductions. The orange group is a special revenue fund allocation. The funding was reduced from 2020 to 2021 for the Chamber of Commerce. Mrs. Bass then read from the State Code concerning this revenue as this money comes straight from the State accommodations tax and is very specific in how it can be spent: Tourism promotion: 30% of the State accommodations must be allocated to a special fund and used only for advertising and promotion of tourism to develop an increased tourism attendance . . . A municipality or County shall select one or more organizations, such as a Chamber of Commerce, visitor and convention bureau or regional tourism commission, which has existing ongoing tourism promotion. Mrs. Bass stated this is why so much of this money goes to the Chamber. The second piece of the money is for tourism related: The remaining balance plus earned interest received by the municipality or county must be allocated to a special fund for tourism related expenditures. This is a little different than promotion, but again, it has to all be directly connected with attracting tourists to our community. Fund 202, which is tourism related, will be where the website will be funded from. Reductions of 20% and 30% are shown. Since this money is directly tied to what the County receives, Mrs. Bass went back to look at the revenue trends. For fund 201, about \$45,000 had been collected in the past. For fund 202, it had been right at the \$100,000 mark in the past. Below the colored sections of the sheet is listed the hospital and library, which both have a separate millage. The bottom section is non-discretionary fees and allocations. Council Member Pauley inquired concerning the amount going to the Chamber. Per Mrs. Bass, the overall should be around \$45,000 and should be realistic to what will be collected. Chairman Bell stated this would mean nothing would be taken from the general fund for these two entries, and Mrs. Bass agreed.

The next item requested were the fund balances (Exhibit B). Per Mrs. Bass, every time a deposit is made or a check is cut, the fund balance changes. It is a constantly moving number. As of March 26, the general fund balance was \$18,011,002.64. Special revenue funds are also included in this report. Some of the accounts have balances, but they are very specific to what they can be used for. Other accounts may have balances for projects that are not yet complete. Some of these funds come with specific specifications for how they are to be spent. Some of the funds also come from the general account. Any balance is in these accounts for a specific purpose. The agency funds are not touched by the County. Chairman Bell inquired if there was any money in any account that is not allocated up until June 30 or beyond. Per Mrs. Bass, possibly the building contingency fund if we chose not to do something that had been planned. If amounts are not spent in a given year, it rolls forward to the next year in accounts such as the road maintenance fee. However, it is to be used for that specific purpose. Council Member Trapp referred to the capital project building contingency fund and asked what other projects are outstanding and also information for the Walter Brown Industrial Park. Mrs. Bass did not print a project report, but this would include anything that was planned in the current 2020-2021 budget such as the fire station, a parking lot, Alston Trail Head, etc. Mrs. Bass will get this information for Council along with information on the Industrial Park. Council Member Trapp also requested information on the Public Works capital projects. Mrs. Bass stated this is probably some of the equipment that has not yet been paid for. Council Member Trapp inquired concerning 407 capital project for McMaster. Mrs. Bass believes this would be part of the industrial park but will get this information for Council. The big revenue coming into the industrial park is the sale of the spec building. Chairman Bell inquired if the fund for capital project water/sewer was overspent by \$200,000. Per Mrs. Bass, a transfer in was budgeted for this account to cover the purchase of the land for the plant. Mrs. Bass reiterated this report is current year activity and not future activity. Vice Chair Greene inquired if any money is shown for the recycling centers being closed on Wednesdays and the sale of the metal. Per Mr. Taylor, this is not reflected in the budget yet, but the County is realizing additional profits from the recycling and a savings associated with being closed on that day. Per Mrs. Bass, that would not be captured in this capital project fund, and instead, this would be general fund activity. Chairman Bell also stated he discussed with Mr. Taylor concerning the small engine repair, and it was realized there was not much of a savings. Mrs. Bass agreed there was not much of a trend, but there are other factors to consider, such as the age of the equipment, etc. Mr. Taylor stated it is also hard to find and keep qualified people who can do the work. Chairman Bell inquired if Mrs. Bass has a tally of the cuts discussed from last week's Budget Work Session. Per Mrs. Bass, she has the sheet that

was given out last week. With the items that were discussed, it would bring down the usage of fund balance to about \$17,000. This is with a 100% cut to the allocations.

Council Member Robinson inquired if staff has done any research on the rescue plan. Mrs. Bass has seen that Fairfield County should get a little over \$4M with \$2.2M in one payment and another \$2.2M no earlier than 12 months later. She is also not sure that we will absolutely get this funding. Mr. Caulder stated he has seen wording such as "these funds may be used to respond to the COVID-19 public health emergency or its negative economic impacts, including assistance to households, small businesses and non-profits or aid to impacted industry such as tourism, travel and hospitality; respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers that are performing such essential work or by providing grants to eligible employers that have eligible workers who perform essential work; provide government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and make necessary investments in water, sewer or broadband infrastructure. Funds may not be used to cut taxes." Mr. Taylor stated it has been discussed that as this money becomes available, the request of action process would be utilized. Vice Chair Greene inquired how the money should be recorded. Per Mrs. Bass, it would be recorded as revenue and put in a special revenue fund because it will come with strings instead of general fund revenue. Chairman Bell stated the thought was to maybe use it for salaries, but from what was read, this may not be the case.

Council Member Pauley suggested the cuts to the agencies need not be across the board, but instead on an individual basis, such as Behavioral Health Services. In 2021, \$62,944 was adopted and now they are requesting \$69,000. The services need to be looked at to see if they may be greater than another entity. Chairman Bell stated he does not see Council cutting out all the services for people, such as road work and the recycle center. Vice Chair Greene stated possibly the nonprofits would fall under a category of the rescue funds. Mrs. Bass stated the first installment could be received in sixty (60) days, which would be in 2021 with the second installment being in 2022, which would be this current budget.

Council Member Roseborough inquired when the individual departments were asked to make cuts, were they given a suggested percentage or just asked to make cuts. Mrs. Bass stated the departments were asked to shoot for 10-15%. The departments did this and all came to the table very reasonable and



very willing to cut where they could. Council Member Roseborough inquired if they could be asked to cut more. He feels if people are being asked to furlough, the departments should be taken down to the bare minimum, possibly 20% across the board. Per Mrs. Bass, if departments are asked to cut more, it will be cut to a point that services will have to be decreased. Also, the purpose of the furlough for one week was to try to keep from having to cut someone out of a job. Most people would rather get one week less pay than be out of a job. Council Member Roseborough also inquired if the furlough applies to Council. The sense of Council is that the furlough should apply to Council.

Council Member Pauley stated for the years he has been on Council, Midlands Tech has been asked to provide documentation every year on the amount of students attending per semester, and each year they have failed to do so. The County is only provided with a blank piece of paper with an amount and no further explanation. With regard to the impact on County citizens, it states the reason for the money is to cover the out-of-county rate versus the in-county rate. Council Member Pauley does not understand why we would be charged an out-of-county rate when there is a campus in-county. Secondly, the difference between the out-of-county rate and the in-county rate is \$564. The figures would suggest 328 students are attending the college each year. Council Member Robinson stated there is the Promise Program, too. Per Mrs. Bass, the Promise Program is budgeted in a different line, and Mr. Taylor stated \$25,000 was added to the Promise Program to bring it to \$100,000. Council Member Pauley is seeking explanation of why the County is charged an out-of-county rate. Mr. Taylor stated he struggles to understand this also. Fairfield County is in Midland Tech's assigned service delivery territory and should be one rate, not an out-of-county rate. This question has been asked to Dr. Rhames, but Mr. Taylor does not feel he got a satisfactory answer that he can share with Council. Council Member Pauley feels that this is addressed every year and nothing is ever done about it. Council Member Robinson stated Dr. Rhames has told him it is for advertising and handouts, but he does agree with Council Member Pauley. Per Mr. Taylor, Dr. Rhames has also requested a millage rate be assigned, but this cannot be recommended at this time. Council Member Pauley would like to see enrollment of Fairfield County students attending Midlands Tech and also the classes being offered. Further, Mr. Taylor stated the Promise Program funds are to be used for people getting an education, and any unused funds come back to the County. The other allocation does not come back to the County, and Mr. Taylor cannot report exactly how it is being used. Council Member Pauley stated Council is looking at furloughing County employees and cannot get an explanation on the \$150,000.

Chairman Bell stated in the midst of cutting the budget this year, projects are being delayed until next year. The County must do something structurally different or it will be in the same shape next year. We must begin to look at some things that may not have been looked at before. Chairman Bell also spoke with Mr. Boykin concerning positions and salaries and would like for Council to go into executive session to discuss this further. Council Member Robinson inquired if this will open the County up for litigation. Mr. Davis stated if speaking about specific individuals, then this would be appropriate for executive session. Generally, this would be an open session discussion. Mr. Davis further warned particular people can be identified by positions. Council Member Pauley stated executive session was not on the original agenda, so would this have to be noticed. Per Mr. Davis, an agenda can be amended at any time during the course of the meeting by a 2/3 vote. Chairman Bell is fine with no discussion at this time. Council Member Trapp inquired if positions could be discussed in open session. Mr. Davis stated positions in general can be discussed in open session. Council Member Robinson stated he understands discussing positions, but how can he make a sound decision on any position if he is not aware of the job description. Council Member Trapp stated it would only be a discussion with no decisions made. Chairman Bell stated only recommendations have been made to the budget. Decisions must be made at making cuts, not making cuts, looking at attrition, etc. Council Member Gilbert stated positions and salaries should be the last thing looked at, and instead, Council should be making cuts elsewhere. Chairman Bell inquired if Council Member Gilbert had any suggestions. Council Member Gilbert stated a decision has not yet been made as to what will definitely be cut. Chairman Bell stated some hard decisions will be made, but there must be a discussion of what the cuts will be and what must be done. Council Member Pauley stated he feels Council is opening the County up for liability by looking at positions. He feels if Council does not agree with the budget where it is, it would be our best interest to let staff, who is responsible for day-to-day operations, trim it some more. Let them see what they can do and then bring it back to Council. To look at positions or employees, he does not feel this is the best interest of the County.

Council Member Trapp had a few more questions concerning the budget book. He questioned on page 12, general operating for office furniture in the amount of \$50,000. Per Mrs. Bass, this is office furniture for the whole County. It is all budgeted under general operating instead of each individual department budget. Council Member Trapp questioned if there is any used furniture, and Mrs. Bass stated there is used furniture that is often used. Council Member Trapp stated consideration should be to take this out of the budget. He further questioned line 5401.04 rent lease \$600,000. Per Mrs. Bass, this is for the Mt.

Zion building, and the rent payments start in May. Chairman Bell inquired how this starts in May when the building is not finished because rent cannot be paid if we are not in the building. Per Mr. Taylor, this is a discussion that Council must have. Council Member Trapp also inquired concerning the grant match for municipalities. Per Mrs. Bass, this would be a grant match for one of the towns, and the general grant match would be used most likely for economic development. Last year, \$150,000 was included in the budget for the Council on Aging, but this was a one-time match. This has been reduced with the thought that if a particular economic development opportunity comes up, it would be handled with an ROA. Council Member Trapp suggested removing this altogether. Mrs. Bass had already reduced it to \$100,000. Council Member Trapp inquired concerning the building official/project manager position and questioned if there are current projects. This is in the Community Development Department and includes two building inspectors. Per Mr. Caulder, this position is filled, and this individual oversees projects along with commercial building inspections. Per Mr. Taylor, there are ongoing projects at this time, primarily the fire station. Per Mr. Caulder, traditionally there have been two building inspectors. Council Member Trapp inquired if there is enough work to justify two building inspectors, and Mr. Caulder stated this would be a department head decision. Also, on economic development, Council Member Trapp inquired of the difference in the salary from \$121,000 and \$109,000. Per Mr. Caulder, the salary is \$109,000, and Mrs. Bass stated the car allowance is included bringing it to \$121,000. Council Member Trapp feels the car allowance should be removed.

Council Member Trapp questioned if there would be a motions list similar to last year. Per Mr. Taylor, this has been done different ways, and staff needs to know which process Council wants to use this year. Chairman Bell stated the motion list will be done this year. Per Mrs. Bass, the attempt was made to allow more time than in the past between work sessions and the second reading. She feels that last year, with trying to master the electronic format, the budget was not where it needed to be at the time of second reading. The second reading is April 26, so Mrs. Bass would like to leave this work session knowing what Council wants on the list so there is plenty of time to prepare and get to Council for review. This extra time was purposefully planned. Council Member Robinson inquired if the Chairman has gotten a good feeling from Council in regard to the recommendations from staff, including millage, trash, etc. Chairman Bell stated some of this can be done tonight. He believes the furlough is something that can go forward, especially if it can be handled on a day by day basis instead of the whole week at one time; it is agreed the roof replacements will not be done this year; open positions will not be funded. Council Member Trapp would like a list of the unfunded positions with

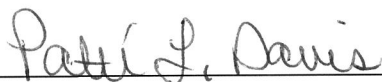
department and job title. Council Member Robinson inquired concerning unemployment and the furlough. Per Mr. Caulder, there is a week waiting period, so employees would not be eligible. Chairman Bell stated the recycle centers could go to two days without using Sunday. Per Mr. Caulder, what is included in the list of reductions is for two 12-hour days, so this would be two additional days to the half day on Wednesday. Per Chairman Bell, one other day can be chosen, not two, with the day not being Sunday. Discussion ensued concerning possible revenue from the Town and School for trash disposal. Council Member Trapp inquired if the Town is paying concerning the Water/Sewer Authority. Per Mr. Taylor, the Town pays 25%. There have not been a lot of expenses recently, with most of it being funded by the Department of Commerce. Per Mrs. Bass, when statements are received, the County gets its 75% statement and the Town gets their 25% statement. This is covered under fund 410. Per Mr. Taylor, another \$1.5M should be received this year from the Department of Commerce as a pass through. Mrs. Bass also stated some costs of engineering would be covered under fund 008, general operating. The line item for engineering is on page 12, account number 5214. Council Member Trapp inquired what was spent last year, and Mrs. Bass will get this for Council. Council Member Trapp would like to add for the motions list an addition of \$20,000 for a newsletter to be sent to every household to explain the situation the County is in because he has been getting several calls. Chairman Bell stated this is an excellent idea. Council Member Trapp would also like a list of all open projects other than Mt. Zion.

Chairman Bell instructed Mr. Taylor to look at the budget to see if there is anything that can be done around positions. Instead of cutting positions, Council Member Trapp would be willing to consider a two week furlough. Council Member Roseborough stated, in his opinion, a lot of the departments can cut more expenses without affecting services. He feels a percentage should be mandated, such as another 15%. Mr. Taylor stated one of the problems the County faces is the largest department is the Sheriff's Department, and this cannot be mandated with the Sheriff. He is an elected head and would have to negotiate directly with Council. There are also some restrictions on once they are budgeted at a certain amount, it cannot be reduced. Therefore, this hinders further cuts there. EMS is the next largest department, and most of the County money gets used on safety programs. Chairman Bell stated EMS cannot be cut anymore because they are not getting any capital. Mr. Taylor stated it is getting tough to cut more without looking at positions. Cutting a lot of this is not realistic because the lights have to be kept on, gas has to be put in vehicles, etc. Council Member Pauley inquired how many employees the County has other than EMS, Sheriff's Department, 911 and fire. Per Mr. Caulder, the County has around 300 total full-time

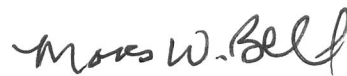
employees with about 160 safety sensitive employees and around 140 non-safety sensitive employees. The non-safety sensitive employees also include Courthouse staff which includes staff for elected officials. Mr. Caulder also stated there is \$482,000 of temporary personnel funding, and this is a big chunk. At the beginning, the goal was to deal with vacant positions and temporary positions first. Every time a vacancy comes up, that position is evaluated. Cuts are made to try to consolidate if at all possible. Chairman Bell inquired if a one page document could be put together with what has been discussed tonight. Mr. Caulder also stated the departments were told to give Administration the bare minimum they could get by with. Council Member Trapp inquired if the County received stimulus funds, and Mrs. Bass stated about \$600,000 worth of expenses were reimbursed from the Cares Act; however, it was not funded until this year. About \$200,000 more has been received for this current year for a total of around \$800,000. A lot of this money was used for salaries for departments that had to be closed, quarantined employees and child care. In addition, a lot of personal protective equipment also had to be purchased. Chairman Bell stated this is a tough year, and he knows everyone is doing a lot of work to get there. It is always better to be able to spend versus not being able to spend, but we will get through this. Mr. Taylor inquired what Council wants the budget prepared for in regard to the entities, 30% or more recommendations, etc. Chairman Bell instructed Mr. Taylor to prepare it at 30%, and more concrete answers can be given to staff at the next Budget Work Session on April 13. Chairman Bell also stated Council needs to look at the cuts from this year, because we do not want the same type of issues next year. He also stated the money must be looked at from the rescue plan to determine how it can be used, for instance, for a fire truck or to repair a roof. Mr. Taylor agrees with this, and if it can be used for these one-time expenses, this will defer the County from having to do it next year. Per Mr. Taylor, also concerning the State money, the proposal is to see if the fire station can be covered with the one-time funds discussed by Senator Fanning.

#### V. **ADJOURN**

At 7:26 p.m., motion made by Council Member Trapp, seconded by Council Member Roseborough, to adjourn. ***The motion carried 7-0.***



PATTI L. DAVIS  
CLERK TO COUNCIL



MOSES BELL  
CHAIRMAN

**EXHIBIT A**

**Fairfield County Council**  
**County Agency Allocations**  
**For the Fiscal Year Ending June 30, 2022**

<b>Discretionary Allocations</b>	<b>Acct. #</b>	<b>Optional</b>	<b>2020 Adopted</b>	<b>2021 Adopted</b>
American Red Cross	5954	Y	5,000	4,500
Behavioral Health Services	5913	Y	69,938	62,944
Chameleon Inspirations Learning Center	5957	Y	4,000	3,600
Clemson Extension	5912	Y	40,000	36,000
Columbia Area Mental Heal	5911	Y	70,000	63,000
Council on Aging	5925	Y	104,411	93,969
Department of Social Services	100-030-5901/5902	Y	2,000	3,000
Disabilities and Special Needs	5910	Y	55,000	49,500
Eau Claire Cooperative Health Center	5936	Y	60,000	54,000
Fairfield Health Department	5909	Y	50,730	45,657
Good Samaritan House	5906	Y	25,000	22,500
Midland Technical College	5920	Y	158,810	142,929
Palmetto Citizens Agt.Sex	5949	Y	8,000	7,200
Sistercare	5921	Y	8,000	7,200
Transitions	5951	Y	4,000	3,600
<b>Total Discretionary Allocations</b>			<b>664,889</b>	<b>599,599</b>
<b>Rescue Squad</b>				
Rescue Squad	5915	Y	25,900	21,870
Rescue Squad-Fuel	5915.01	Y	2,100	1,890
<b>Total Rescue Squad</b>			<b>28,000</b>	<b>23,760</b>
<b>Special Revenue Fund Allocations</b>				
Chamber of Commerce-Tourism Promotion	201-051-5926	Y	60,003	50,088
Olde English District	201-051-5927	Y	16,809	16,809
Chamber of Commerce-Tourism Related	202-052-5926	Y	52,504	44,418
Railroad Museum	202-052-5928	Y	28,000	28,000
County Website - currently in General Fund			-	-
<b>Total Special Revenue Allocations</b>			<b>157,316</b>	<b>139,315</b>
<b>Allocations with a Separate Millage</b>				
Hospital	Fund 507	N	1,000,000	1,000,000
Library	Fund 801	N	609,183	609,183
<b>Total Allocations with a Separate Millage</b>			<b>1,609,183</b>	<b>1,609,183</b>
<b>Non-Discretionary Fees/Allocations</b>				
Central Midlands Council on Governments	100-008-5434	N	16,237	17,226
Central SC Alliance	5944	N	72,000	72,000
Health and Human Services-Indigent Care	5918	N	35,648	35,648
SC Association of Counties	100-008-5434.01	N	7,549	7,549
SC Regional Dues-I-77 Alliance	5434.03	N	27,500	27,500
Public Defender	5919	N	95,204	95,204
Solicitor - 6th Circuit	5916	N	89,740	114,929
<b>Total Non-Discretionary Fees/Allocations</b>			<b>343,878</b>	<b>370,056</b>

[1] Revenue in Fund 201 over the last 4 years has been around the \$45,000 mark. I would suggest this option for Fund 201.

[2] Revenu for Fund 202 has been around the \$100,000 mark for the last 4 years. I would suggest this option for Fund 202.



2022 Agency Request	2022 County Administrator	20% Reduction	30% Reduction
10,000	4,500	3,600	3,150
69,938	62,944	50,355	44,061
4,000	3,600	2,880	2,520
40,000	36,000	28,800	25,200
70,000	63,000	50,400	44,100
99,362	93,969	75,175	65,778
3,000	3,000	2,400	2,100
55,000	49,500	39,600	34,650
54,000	54,000	43,200	37,800
45,657	45,657	36,526	31,960
24,200	22,500	18,000	15,750
185,785	142,929	114,343	100,050
7,200	7,200	5,760	5,040
8,000	7,200	5,760	5,040
5,000	3,600	2,880	2,520
<b>681,142</b>	<b>599,599</b>	<b>479,679</b>	<b>419,719</b>

<b>Budget Reduction:</b>	<b>119,920</b>	<b>179,880</b>
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24,400	21,870	17,496	15,309
2,000	1,890	1,512	1,323
<b>26,400</b>	<b>23,760</b>	<b>19,008</b>	<b>16,632</b>

50,088	50,088	40,070	35,062	46,827.90	[1]
17,499	16,809	13,447	11,766		
44,418	44,418	35,534	31,093	99,534.40	[2]
30,000	28,000	28,000	28,000		
-	-	36,000	36,000		
<b>142,005</b>	<b>139,315</b>	<b>153,052</b>	<b>141,921</b>		

1,000,000	1,000,000	1,000,000	1,000,000
706,479	706,479	706,479	706,479
<b>1,706,479</b>	<b>1,706,479</b>	<b>1,706,479</b>	<b>1,706,479</b>

17,226	17,226	17,226	17,226
72,000	72,000	72,000	72,000
35,648	35,648	35,648	35,648
7,549	7,549	7,549	7,549
27,500	27,500	27,500	27,500
97,204	95,204	95,204	95,204
157,434	114,929	114,929	114,929
<b>414,561</b>	<b>370,056</b>	<b>370,056</b>	<b>370,056</b>



# Fund Equity Changes Report

Through 03/26/21  
Summary Listing

EXHIBIT B

Fund	Fund Category	Fund Description	Fund Type	Beginning Balance	YTD Credits	YTD Debits	Current Balance	Prior Year Fund Equity Adjustment	YTD Revenues	YTD Expenses	Estimate Fund Balance
<b>Governmental Funds</b>											
<b>General Fund</b>											
100		General Fund		13,096,405.05	.00	.00	13,096,405.05	.00	25,049,033.69	24,551,501.64	13,593,937.10
217		Special Rev-Airport Maintenance		.00	.00	.00	.00	.00	.00	6,940.00	(6,940.00)
501		Agency Fund-EMS Capital		.00	.00	.00	.00	.00	.00	.00	.00
502		Agency Fund-EMS		.20	.00	.00	.20	.00	.00	.00	.20
507		General Fund-Hosp Emerg		4,672,270.24	.00	.00	4,672,270.24	.00	1,071,283.30	500,000.00	5,243,553.54
801		Component Unit-Library		242,327.15	.00	.00	242,327.15	.00	564,406.86	535,356.18	271,377.83
<b>General Fund Totals</b>				<b>\$18,011,002.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,011,002.64</b>	<b>\$0.00</b>	<b>\$26,684,723.85</b>	<b>\$25,593,797.82</b>	<b>\$19,101,928.67</b>
<b>Special Revenue Funds</b>											
201		Special Rev-Tourism Promo		28,989.25	.00	.00	28,989.25	.00	.00	66,897.00	(37,907.75)
202		Special Rev-Tourism Relat		193,587.86	.00	.00	193,587.86	.00	.00	72,418.00	121,169.86
203		Special Rev-Airport		23,403.24	.00	.00	23,403.24	.00	295,754.46	362,000.25	(42,842.55)
204		Special Rev-Drug Fund		16,899.65	.00	.00	16,899.65	.00	5,775.60	3,910.05	18,765.20
205		Special Rev-SherChildSupp		9,438.57	.00	.00	9,438.57	.00	.00	.00	9,438.57
206		Special Rev-FTS		21,918.01	.00	.00	21,918.01	.00	166,715.61	183,902.98	4,730.64
207		Special Rev-SherSeizFeder		4,571.00	.00	.00	4,571.00	.00	.00	40.00	4,531.00
208		Special Rev-LLEBG		.00	.00	.00	.00	.00	.00	.00	.00
209		SpecRev-Mid County Water		.00	.00	.00	.00	.00	.00	.00	.00
210		Special Rev-Used OilGrant		.00	.00	.00	.00	.00	8,673.60	8,673.60	.00
211		Special Rev-Waste TireRec		.00	.00	.00	.00	.00	9,111.28	24,441.40	(15,330.12)
212		Special Rev-State Mapping		.00	.00	.00	.00	.00	.00	.00	.00
213		Special Rev-Istea Grant		.00	.00	.00	.00	.00	.00	.00	.00
214		Special Rev-RR TrackMaint		57,847.69	.00	.00	57,847.69	.00	.00	516.67	57,331.02
215		Spec Rev-Clerk-Incentive		178,349.60	.00	.00	178,349.60	.00	4,548.20	.00	182,897.80
216		Special Rev-COC IV-D		.00	.00	.00	.00	.00	79,445.34	38,183.14	41,262.20
218		Special Rev-SC Cares Grant		.00	.00	.00	.00	.00	866,047.75	2,090.42	863,957.33
219		Special Rev-SherJudgExec		6,707.54	.00	.00	6,707.54	.00	.00	.00	6,707.54
220		Special Rev-Victim Assist		.00	.00	.00	.00	.00	62,628.65	49,051.02	13,577.63
221		Special Rev-SC SHRAB		.00	.00	.00	.00	.00	.00	.00	.00
222		Special Rev-Victim Advoc		.00	.00	.00	.00	.00	.00	.00	.00
223		Sp Rev-Fish Hook Housing		.00	.00	.00	.00	.00	.00	.00	.00
226		Special Rev-EMS GrantNAid		.23	.00	.00	.23	.00	7,219.27	8,812.79	(1,593.29)
227		Special Revenue-EMS DUI		(.01)	.00	.00	(.01)	.00	.00	.00	(.01)
228		Spec Revenue-EMS Trauma		4,749.98	.00	.00	4,749.98	.00	11,344.40	5,344.65	10,749.73
229		Special Revenue-911		1,148,147.44	.00	.00	1,148,147.44	.00	91,937.13	330,674.54	909,410.03
230		SR-911 Performance Grant		2.59	.00	.00	2.59	.00	64,587.30	23,998.27	40,591.62
231		Spec Rev-Airport Hangers		.00	.00	.00	.00	.00	.00	.00	.00
232		Spec Rev-Sheriff Law Enf		17,099.98	.00	.00	17,099.98	.00	8,792.00	13,973.00	11,918.98
233		Spec Rev-Railroad Restore		.00	.00	.00	.00	.00	.00	.00	.00



# Fund Equity Changes Report

Through 03/26/21  
Summary Listing

Fund	Fund Category	Fund Description	Beginning Balance	YTD Credits	YTD Debits	Current Balance	Prior Year Fund Equity Adjustment	YTD Revenues	YTD Expenses	Estimate Fund Balance
<b>Governmental Funds</b>										
<b>Special Revenue Funds</b>										
234	Fund Type	Spec Rev- Sheriff Grant	.00	.00	.00	.00	.00	.00	.00	.00
235		SR-911 Planning Grant	.00	.00	.00	.00	.00	.00	.00	.00
236		Spec Rev-EMS FireFighter	.00	.00	.00	.00	.00	.00	.00	.00
237		Special Rev-Smithsonian Grant	.00	.00	.00	.00	.00	.00	.00	.00
238		Spec Rev-Litter Control	.00	.00	.00	.00	.00	.00	.00	.00
239		Spec Rev-County Donations	28,044.78	.00	.00	28,044.78	.00	90,133.38	35,516.55	82,661.61
240		SpecRev-Homeland Security	1.79	.00	.00	1.79	.00	.00	.00	1.79
241		Workforce Innovation/Opport Act	.00	.00	.00	.00	.00	228,125.00	250,329.83	(22,204.83)
242		Special Rev-Sex Offender	7,700.00	.00	.00	7,700.00	.00	2,100.00	1,100.00	8,700.00
243		SR-Lake Wateree Access	.00	.00	.00	.00	.00	.00	.00	.00
244		Special Rev-Planning Grants	.00	.00	.00	.00	.00	.00	.00	.00
245		Special Rev-Economic Dev Grants	(.09)	.00	.00	(.09)	.00	5,000.00	5,000.00	(.09)
246		Special Revenue _PARD	.00	.00	.00	.00	.00	.00	48,308.94	(48,308.94)
247		Special Revenue-EMS SCORH	.00	.00	.00	.00	.00	39,052.00	3,000.00	36,052.00
248		Spec.Rev-Railrd Upgrade	.00	.00	.00	.00	.00	.00	.00	.00
249		Sp Rev-SW Collection Pro	.00	.00	.00	.00	.00	.00	27,156.00	(27,156.00)
250		Special Revenue-Sher JAG	1.01	.00	.00	1.01	.00	.00	20,090.25	(20,089.24)
251		Special Rev -Meth Program	(.29)	.00	.00	(.29)	.00	.00	.00	(.29)
252		Special Revenue-VC Summer	.00	.00	.00	.00	.00	.00	.00	.00
253		Special Revenue-BZZP	.00	.00	.00	.00	.00	150,000.00	38,664.78	111,335.22
254		Fairfield Forward	.00	.00	.00	.00	.00	.00	.00	.00
255		Special Revenue-CrimePrev	.00	.00	.00	.00	.00	.00	.00	.00
256		Special Rev-Fire Services	104.50	.00	.00	104.50	.00	.00	.00	104.50
257		Sp Rev-Guardian Econ Dev	.00	.00	.00	.00	.00	.00	.00	.00
258		Spec Rev-Election/VR	.00	.00	.00	.00	.00	.00	.00	.00
259		Spec Rev-Palmetto Pride	11,747.69	.00	.00	11,747.69	.00	.00	11,747.69	.00
260		SR-Forfeited Land Commission	.00	.00	.00	.00	.00	.00	.00	.00
261		Special Rev-JenkinsWater	.00	.00	.00	.00	.00	.00	.00	.00
262		Spec Rev-Energy Grant	.00	.00	.00	.00	.00	.00	.00	.00
263		Special Rev- Element Access Road	61,500.00	.00	.00	61,500.00	.00	.00	.00	61,500.00
264		Spec Rev-Solid Waste	.00	.00	.00	.00	.00	.00	.00	.00
265		US Parents Involved in Educatio	.00	.00	.00	.00	.00	.00	.00	.00
266		Special Rev-Medical Facilities	131,279.08	.00	.00	131,279.08	.00	134,486.25	30,712.61	235,052.72
267		CDGB Grant	.00	.00	.00	.00	.00	.00	2,959.25	(2,959.25)
509		Special Rev -FB Debt/Capit	.00	.00	.00	.00	.00	.00	.00	.00
803		Special Revenue-Fireboard	.00	.00	.00	.00	.00	.00	.00	.00
<b>Special Revenue Funds Totals</b>			\$1,952,091.09	\$0.00	\$0.00	\$1,952,091.09	\$0.00	\$2,331,477.22	\$1,669,513.68	\$2,614,054.63



# Fund Equity Changes Report

Through 03/26/21  
Summary Listing

Fund	Fund Description	Beginning Balance	YTD Credits	YTD Debits	Current Balance	Prior Year Fund Equity Adjustment	YTD Revenues	YTD Expenses	Estimate Fund Balance
<b>Governmental Funds</b>									
<b>Capital Projects Funds</b>									
224	Special Rev-Vehicle Repl	332,395.54	.00	.00	332,395.54	.00	712,956.66	889,388.32	155,963.88
225	Special Rev-CapitalImprov	628,661.24	.00	.00	628,661.24	.00	441,987.29	474,470.65	596,177.88
401	Capital Proj-Ridgeway	.00	.00	.00	.00	.00	.00	.00	.00
402	Capital Proj-Smalltown	.00	.00	.00	.00	.00	.00	.00	.00
403	Capital Proj-Mitford	.00	.00	.00	.00	.00	.00	.00	.00
404	Capital Proj-Bldg Conting	878,184.81	.00	.00	878,184.81	.00	344,724.00	144,013.46	1,078,895.35
405	Capital Proj-Road Program (CTC)	.00	.00	.00	.00	.00	1,225,602.48	1,188,143.29	37,459.19
406	Capital Proj-WB Indus Pk	37,734.22	.00	.00	37,734.22	.00	1,051,915.00	26,221.55	1,063,427.67
407	Cap Proj-McMaster	380,000.00	.00	.00	380,000.00	.00	.00	.00	380,000.00
408	Cap Proj-Bond Projects	.00	.00	.00	.00	.00	.00	.00	.00
409	Cap Proj-County Road Prog	451,307.29	.00	.00	451,307.29	.00	84,950.00	5,464.16	530,793.13
410	Cap Proj-Water/Sewer	779,692.85	.00	.00	779,692.85	.00	950,151.68	1,985,002.34	(255,157.81)
411	Capital Proj-Quickjobs Facility	.00	.00	.00	.00	.00	.00	.00	.00
412	Cap Proj-Peach Rd Industrial Pk	.00	.00	.00	.00	.00	5,029.10	478.08	4,551.02
413	Cap Proj-Public Works	202,714.81	.00	.00	202,714.81	.00	317,400.00	64,932.42	455,182.39
414	Cap Proj-Solid Waste (Recycling)	110,669.52	.00	.00	110,669.52	.00	215,718.00	33,475.00	292,912.52
415	Cap Proj-ED-Mega Site	68,930.55	.00	.00	68,930.55	.00	.00	111,690.00	(42,759.45)
416	Capital Proj-ED-Commerce Center	167,375.00	.00	.00	167,375.00	.00	.00	32,485.00	134,890.00
417	CP-ED-Peach Rd Site-Weyerhaeuser	.00	.00	.00	.00	.00	426,619.71	568,056.70	(141,436.99)
804	Capital Proj-Rec Capita	.00	.00	.00	.00	.00	.00	.00	.00
900	Series 2013-A Revenue Bonds	331,379.86	.00	.00	331,379.86	.00	35.02	.00	331,414.88
901	Series 2013-B Revenue Bonds	4,190,960.04	.00	.00	4,190,960.04	.00	481.62	383,216.68	3,808,224.98
	<b>Capital Projects Funds Totals</b>	<b>\$8,560,005.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,560,005.73</b>	<b>\$0.00</b>	<b>\$5,777,570.56</b>	<b>\$5,907,037.65</b>	<b>\$8,430,538.64</b>
<b>Debt Service Funds</b>									
301	Debt Service	945,599.47	.00	.00	945,599.47	.00	1,428,940.40	1,249,901.47	1,124,638.40
	<b>Debt Service Funds Totals</b>	<b>\$945,599.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$945,599.47</b>	<b>\$0.00</b>	<b>\$1,428,940.40</b>	<b>\$1,249,901.47</b>	<b>\$1,124,638.40</b>
<b>Governmental Funds Totals</b>									
		<b>\$29,468,698.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,468,698.93</b>	<b>\$0.00</b>	<b>\$36,222,712.03</b>	<b>\$34,420,250.62</b>	<b>\$31,271,160.34</b>
<b>Fiduciary Funds</b>									
<b>Trust and Agency Funds</b>									
504	Agency Fund-School Oper	.00	.00	.00	.00	.00	.00	.00	.00
505	Agency Fund-School LP	.00	.00	.00	.00	.00	.00	.00	.00
506	Agency Fund-Municipal Tax	11,886.45	.00	.00	11,886.45	.00	22,843.98	21,437.26	13,293.17
508	School Debt Service	.00	.00	.00	.00	.00	.00	.00	.00
514	Agency Fund-Gividi	.00	.00	.00	.00	.00	.00	.00	.00
515	Agency Fund-Clerk ofCourt	.00	.00	.00	.00	.00	.00	.00	.00
516	Agency Fund-Tax Collector	(9,684.96)	.00	.00	(9,684.96)	.00	.00	.00	(9,684.96)
517	Agency Fd-Mag Traffic Ct	.00	.00	.00	.00	.00	.00	.00	.00
518	Agency Fund-Sheriff Acct	.00	.00	.00	.00	.00	.00	.00	.00



# Fund Equity Changes Report

Through 03/26/21  
Summary Listing

Fund	Fund Description	Beginning Balance	YTD Credits	YTD Debits	Current Balance	Prior Year Fund Equity Adjustment	YTD Revenues	YTD Expenses	Estimate Fund Balance
<b>Fund Category Fiduciary Funds</b>									
<b>Fund Type Trust and Agency Funds</b>									
519	Agency Fd-Mag Judges Acct	.00	.00	.00	.00	.00	.00	.00	.00
520	Agency Fd-Det Inmate Comm	.00	.00	.00	.00	.00	.00	.00	.00
521	Agency Fd-Det Inmate Fund	.00	.00	.00	.00	.00	.00	.00	.00
522	Agency-Sheriff Drug Seiz	.00	.00	.00	.00	.00	.00	.00	.00
Fund Type Trust and Agency Funds Totals		\$2,201.49	\$0.00	\$0.00	\$2,201.49	\$0.00	\$22,843.98	\$21,437.26	\$3,608.21
Fund Category Fiduciary Funds Totals		\$2,201.49	\$0.00	\$0.00	\$2,201.49	\$0.00	\$22,843.98	\$21,437.26	\$3,608.21
<b>Fund Category Account Groups</b>									
<b>Fund Type General Fixed Assets</b>									
700	General Fixed Assets AG	.00	.00	.00	.00	.00	.00	.00	.00
Fund Type General Fixed Assets Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Type General Long-term Debt</b>									
600	General Long Term Debt	.00	.00	.00	.00	.00	.00	.00	.00
Fund Type General Long-term Debt Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Type Component Unit</b>									
<b>Fund Type Component Unit-Recreation</b>									
802	Component Unit-Recreation	.00	.00	.00	.00	.00	.00	.00	.00
Fund Type Component Unit Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Category Component Groups Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Totals		\$29,470,900.42	\$0.00	\$0.00	\$29,470,900.42	\$0.00	\$36,245,556.01	\$34,441,687.88	\$31,274,768.55