



**MINUTES
REGULAR MEETING
FAIRFIELD COUNTY COUNCIL
JUNE 12, 2023**

Present: Shirley Greene, Dan Ruff, Clarence Gilbert, Tim Roseborough, Doug Pauley, Peggy Swearingen, (Council Members); Laura Johnson (Interim County Administrator); Synithia Williams (Deputy County Administrator); Tommy Morgan (County Attorney); Dr. Kimberly Roberts (Clerk to Council)

Absent: None.

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 two other individuals.

Due to COVID-19 (Coronavirus), the meeting is being live-streamed through the County's YouTube page in order to keep citizens informed.

1. CALL TO ORDER

Chairman Pauley called the Regular Meeting to order at 6:01pm.

2. PLEDGE OF ALLEGIANCE

Chairman Pauley called for the recitation of the Pledge of Allegiance.

3. APPROVAL OF THE AGENDA

Motion made by Councilman Ruff, seconded by Councilwoman Greene to approve the agenda. ***The motion carried 7-0.***

4. INVOCATION

Apostle Mylon Gadson (Spirit of Truth Ministries) led the invocation.

5. APPROVAL OF MINUTES

Motion made by Councilman Gilbert, seconded by Councilwoman Greene to approve the minutes from Budget Work Session II April 3, 2023 & Regular Meeting May 22, 2023. ***The motion carried 7-0.***

6. PUBLIC PRESENTATIONS

A. Proclamation Recognizing the Retirement of Peggy Hensley – Fairfield County Auditor

Dr. Roberts read the proclamation, it was presented to Mrs. Hensley and pictures were taken.

B. Budget Presentation – Given by Mrs. Williams - **PLEASE SEE ATTACHED**
Mr. Pauley left the meeting during the presentation.

Mrs. Greene reminded the group that one of the things done to save money was the restructure the bond regarding the Dominion settlement, which gave them recurring savings of about \$300,000 per year. She also asked if the Rural Stabilization fund was ongoing and Mrs. Johnson said yes. Mrs. Greene stated that was about \$600,000 that would be recurring funds for the county and Mrs. Johnson said yes. Mr. Ruff asked if they could look at comparing with other counties the amount of funding given to outside agencies and she agreed. Mrs. Williams ended the presentation with a reminder that the County's cost for supplies, equipment, insurance and the rental of the new Administration building increased with no additional revenue. The recommended eight-millage increase was to offset some, not all, of the cost increases. If the Council approved the eight-millage increase, with the 96% current collection rate, it would only give them about \$1.2 million. Mrs. Johnson said the proposed budget for the general fund was \$38,975,944, which was a 12% increase from the previous year. The total budget, including special revenues and grants, was \$49,327,530, which increased the entire budget by 18%. Mrs. Williams said the fund balanced increased in 2022 but the majority of that was based on non-recurring funds. A portion of the increased millage recommendation would go towards meeting the \$3 million in capital needs to a lease purchase option. Mrs. Johnson said regarding the capital requests, some changes were made - \$3.8 million was approved and \$3.2 million would come from a lease purchase option, if approved. That meant that the \$3.2 million would not come from their account but payments made for those items over a seven-year period.

Mr. Gilbert said the Chairman had to step away to take an emergency phone call.

- 7. 1st PUBLIC COMMENT SESSION:** All public comments made during this session must pertain to items on the agenda for which no Public Hearing is scheduled. Each speaker is allocated three (3) minutes for comment. The total time allocated for the public comment portion of the meeting is thirty (30) minutes. Those wishing to make public comment must sign to do so prior to the Council Chair calling the meeting to order. The Clerk to Council will make a public comment sign-up sheet available at least fifteen (15) minutes prior to the scheduled start time of the meeting.

- Valerie Clowney
- Randy Bright

8. PUBLIC HEARINGS

- A.** An Ordinance To Establish Operating and Capital Budgets for the Operation of the County Government of Fairfield County for the Fiscal Year Commencing July 1, 2023; to Provide for the Levy of Taxes for Fairfield County for the Fiscal Year

Commencing July 1, 2023; to Establish Fees and Service Charges for Fairfield County for the Fiscal Year Commencing July 1, 2023; to Provide for the Expenditure of Tax Revenues and Other County Related Funds; and to Provide for Certain Fiscal Matters and Other Matters Related to County Government. Mr. Gilbert opened the public hearing at 6:44pm. John Jones and Randy Bright signed up to speak – Mr. Gilbert closed the public hearing at 6:50pm.

B. An Ordinance of Fairfield County Council So As To Provide for the Creation of the County Road Maintenance Fund, the Recurring Imposition of a Road Maintenance Fee and the use of the Revenues Collected From the Road Maintenance Fee and Other Matters Related Thereto. Mr. Gilbert opened the public hearing at 6:51pm. Randy Bright signed up to speak – Mr. Gilbert closed the public hearing at 6:53pm.

9. ORDINANCES, RESOLUTIONS AND ORDERS

A. Second Reading Ordinance No. 812: An Ordinance To Establish Operating and Capital Budgets for the Operation of the County Government of Fairfield County for the Fiscal Year Commencing July 1, 2023; to Provide for the Levy of Taxes for Fairfield County for the Fiscal Year Commencing July 1, 2023; to Establish Fees and Service Charges for Fairfield County for the Fiscal Year Commencing July 1, 2023; to Provide for the Expenditure of Tax Revenues and Other County Related Funds; and to Provide for Certain Fiscal Matters and Other Matters Related to County Government. Motion made by Councilwoman Swearingen, seconded by Councilman Ruff. Mrs. Johnson referred to the motion's list compiled from the budget work sessions and sent to Council. They were all included in the budget numbers, with the exception of a recent request from the incoming Tax Auditor for a temporary position. Mr. Morgan said with the recent request, Council would need to amend the ordinance in order to include it. The additional temporary position would cost an additional \$16,000. Motion made by Councilman Ruff to include the amendment. There was no second and the motion died. The affirmative votes for the original motion by show of hands were Gilbert, Ruff, and Swearingen. The opposed by show of hands were Greene, Roseborough and Robinson. The vote was 3-3 and as explained by Mr. Morgan, it did not pass as required by the organizational bylaws - the ordinance failed to pass on a tie vote.

B. Second Reading Ordinance No. 813: An Ordinance of Fairfield County Council So As To Provide for the Creation of the County Road Maintenance Fund, the Recurring Imposition of a Road Maintenance Fee and the use of the Revenues Collected From the Road Maintenance Fee and Other Matters Related Thereto. Motion made by Councilman Robinson. There was no second to the motion, therefore, the motion died.

10. BOARD AND COMMISSION MINUTES (For information only)

None.

11. BOARD AND COMMISSION APPOINTMENTS

None.

12. OLD BUSINESS

None.

13. NEW BUSINESS

None.

14. COUNTY ADMINISTRATOR'S REPORT

- A.** Veteran's Affairs Update – Mrs. Johnson introduced Fairfield County's Director of Veteran' Affairs, Albertha Woodard, and announced that she was the 2023 Woman Veteran of the Year. The award recognized women veterans who went above-and-beyond to help veterans find resources and obtain benefits and services. She was surprised and recognized at a banquet in Charleston on June 10th. She congratulated her on receiving the prestigious award and thanked her for her service to the country and to Fairfield County. (Pictures taken). Mr. Gilbert congratulated her.
- B.** Year-To-Date (YTD) Budget Update – Mrs. Johnson referred to the budget reports previously given to Council. It was a budget report of revenues and expenditures from July 2022 - May 2023. They would start to give Council a monthly report. The first one was budget by account classification and the second one was the same information but by department. For the months stated, the actual revenues were \$29,595,706.00 and actual expenditures were \$28,677,611.00. Council would receive the reports monthly. She believed in May, they started putting similar types of reports online under the finance tab. They went back and included January thru April. They would provide additional information, if needed.
- C.** Audit Update – Mrs. Johnson said she sent an email to Council regarding June 20th for an audit presentation. Since then she received an email stating the auditors could come but would have to present in draft form. She said that was unacceptable and the date finally decided upon was June 29th. The reason for it being in draft form on the 20th was due to it having to go through three additional reviews by the auditing staff. She and the Finance Director had the draft for about a week and they found some discrepancies mostly due to the trails of paperwork and emails between finance and the auditor. She believed based on the information given that they could pass a budget. She said at any time, finance could produce a fund balance report. They knew what the fund balance was – an audit was for verification. She

mentioned when she started in the position that there were transactions that were not recorded in the general ledger. She never said they were not in the bank – they were just never recorded. They were in a separate bank account. They were currently waiting for June 27th for the audit presentation. Mr. Ruff asked if they were bound to the audit firm and she said they were under a three-year contract but she could go back and look at the contract. He asked if she was satisfied and she said there were errors on both parts, which made it hard to gauge. She said she informed them that when the current audit was completed, she wanted them to start on the next audit the next day.

15. CLERK TO COUNCIL'S REPORT

None.

16. 2nd PUBLIC COMMENT SESSION: All public comments made during this session must pertain to items not on the agenda or under Council's consideration. Each speaker is allocated three (3) minutes for comment. The total time allocated for the public comment portion of the meeting is thirty (30) minutes. Those wishing to make public comment must sign to do so prior to the Council Chair calling the meeting to order. The Clerk to Council will make a public comment sign-up sheet available at least fifteen (15) minutes prior to the scheduled start time of the meeting.

- Valerie Clowney
- Sylvia Harrison & Kolisha W. Douglas
- Jimmy Ray Douglas
- Randy Bright

17. COUNTY COUNCIL TIME

Mrs. Greene said to Mrs. Johnson, Mrs. Williams and Mrs. Mozie, she knew how difficult the last few months were regarding the audit. She said she could not vote on a budget until she knew how much money they had and what the audit said. She thought those things were necessary. She knew how hard they worked but she felt they needed the audit report so Council could make decisions that would benefit the citizens of the county.

Mr. Ruff thanked Administration for their work and suggested the Public Services & Development Committee schedule a meeting after the audit/budget. He said although it was not in his district, he had a request regarding a creek on Scott's Crossing Road that was blocked. He also had a concern pertaining to some of the attendants not helping the elderly at the recycling centers. He also asked about a proclamation for Probate Judge Pam Renwick and Mrs. Johnson said she declined.

Mr. Gilbert asked Mr. Morgan about the consequences if they did not pass a budget by June 30th. Mr. Morgan said the State statute 4-9-10 (the Home Rule Act – granted powers to the political subdivisions, such as counties, as to what they could and could not do) provided the rules for their operation. There were times when the federal or state government would come to an impasse and could not pass a budget. They were authorized to pass a continuing resolution, which allowed the government to continue to operate at the level the year before but counties were not able to pass a continuing resolution. If Council did not finalize a budget by June 30th, they could possibly move forward with the last year's expenditures but there might be a question about the validity of that. If Council decided to pass a budget that year, there were two statutes that would drive the process – 4-9-120 and 4-9-130. He said 4-9-130 required a notice of public hearing in 15 days when certain (not all) ordinances were passed. In their case, the notice would have to go out no later than Thursday or Friday of that week. It would allow the public hearing to take place on June 29th or June 30th. First and second readings were where 4-9-120 came into play – it allowed first and second readings to take place 24 hours apart. The statute required seven days between second and third reading. If the third reading was on June 29th, the second reading would have to take place no later than June 22nd and there had to be 24 hours between the first and second. If the third and final was on June 30th, the second reading would have to be no later than June 23rd and the 24 hour requirement between first and second. If Council was going to pass a budget, it would be on a time crunch schedule.

Mr. Gilbert solicited prayers for Mr. Pauley and his family. A family member was in a car accident and he had to leave the meeting. He also wanted to address a comment made about the budget process in The Voice. Before the budget was presented to Council, departments had to make a request to the finance department. The finance department and Administration met with each department director to discuss their budget requests in detail – every line item. The department directors were questioned about their line items. If their requests were not in line with the past year's expenses, they had to justify the decrease or increase. There were standards in which budget requests were too low based on historical data and they were increased. Capital and personnel requests had to be justified in writing. Each Council member received a budget binder that included budget implications – a list of increases that they could not control, such as retirement and insurance. It also included a list of personnel and capital requests that department directors justified to the Administrator and during the budget work sessions. Administration made recommendations but the Council made the final decision. A budget report of each line item in the budget showed the current year's budget, the Administrator's recommendations, the amount of increases/decreases, and the percentage change. The Council had the opportunity to ask the departments and

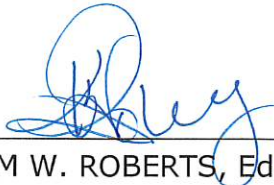
Administration about any of the line items and the departments operations and they did. It included the summary by department comparing the total current year budget to the budget request along with an explanation of the increase/decrease of five percent and above. A lot of planning and detailed reviewing of the budget was done before it reached the Council. Finance and the Administrator met with the directors for about two weeks, reviewing their budget, and compiling and entering budget information. The budget process took months but the citizens only saw the last step of the process.

18. EXECUTIVE SESSION: (The following statement is provided in compliance with the South Carolina Freedom of Information Act: Subsequent to Executive Session, Council may take action on matters discussed in Executive Session.)

None.

19. ADJOURN

At 7:32pm, motion made by Councilman Ruff, seconded by Councilman Roseborough to adjourn. ***The motion carried 6-0.***



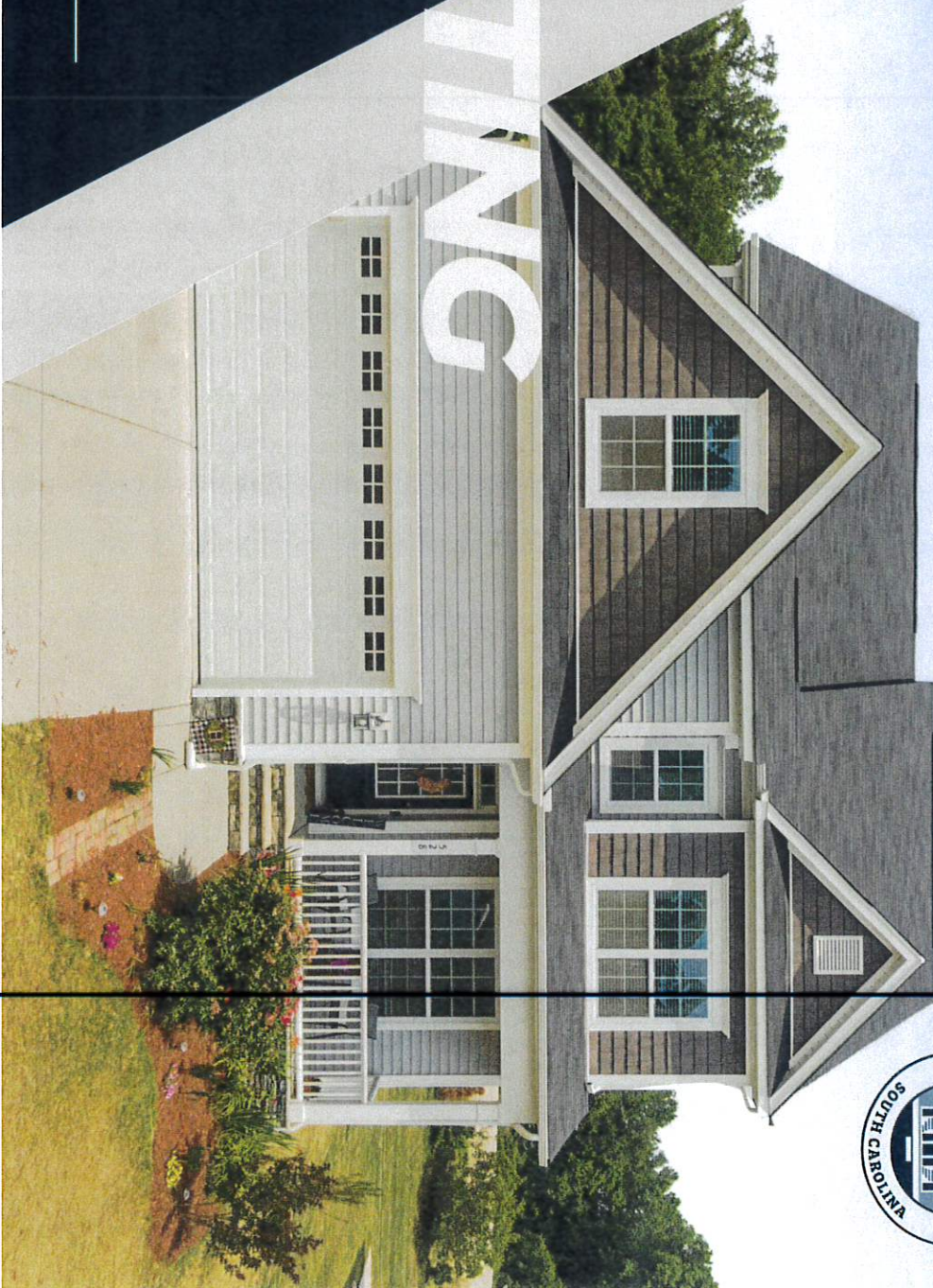
KIM W. ROBERTS, Ed. D.
CLERK TO COUNCIL



DOUGLAS PAULEY
CHAIRMAN

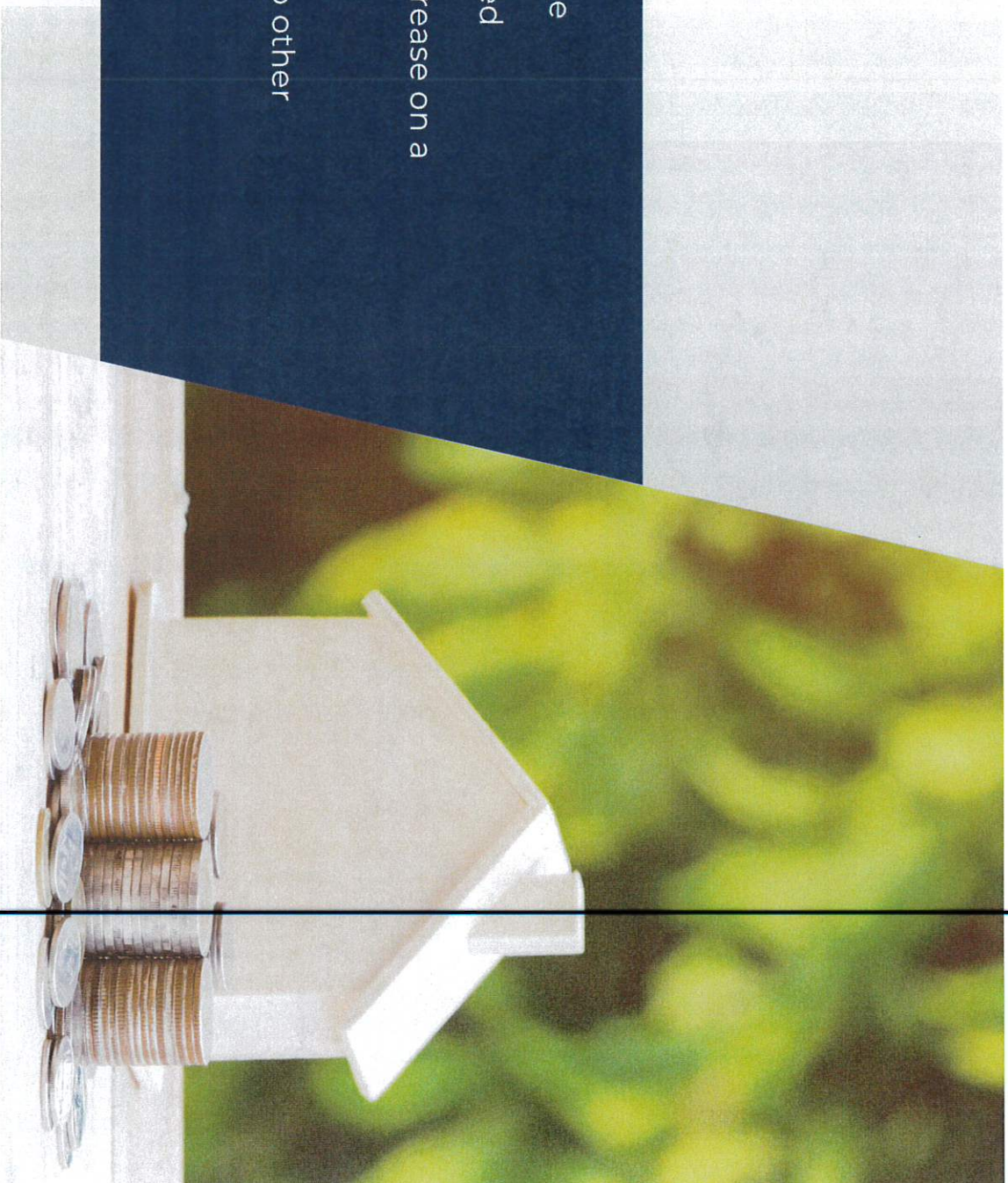
0000

ALCULATING VILLAGE APARTMENTS



GOALS

- Know what is a millage
- How a mill is calculated
- Effect of a millage increase on a residential home
- Millage comparison to other counties





WHAT IS A MILLAGE RATE

OOOO

From SC Department of Revenue:

- The millage rate is the tax rate set by each taxing jurisdiction, such as the county, school district, or municipality.
- The millage rate is multiplied by a property's assessed value to determine tax rate.

PROPERTY ASSESSED VALUES



Commercial and non-owner occupied residential

6%



Residential

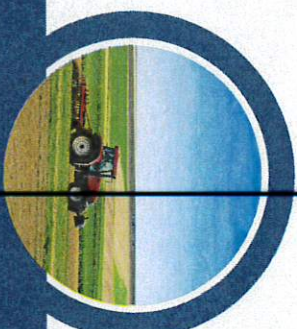
4%



Manufacturing

6%

Previously 10%



Agricultural

4% or 6%

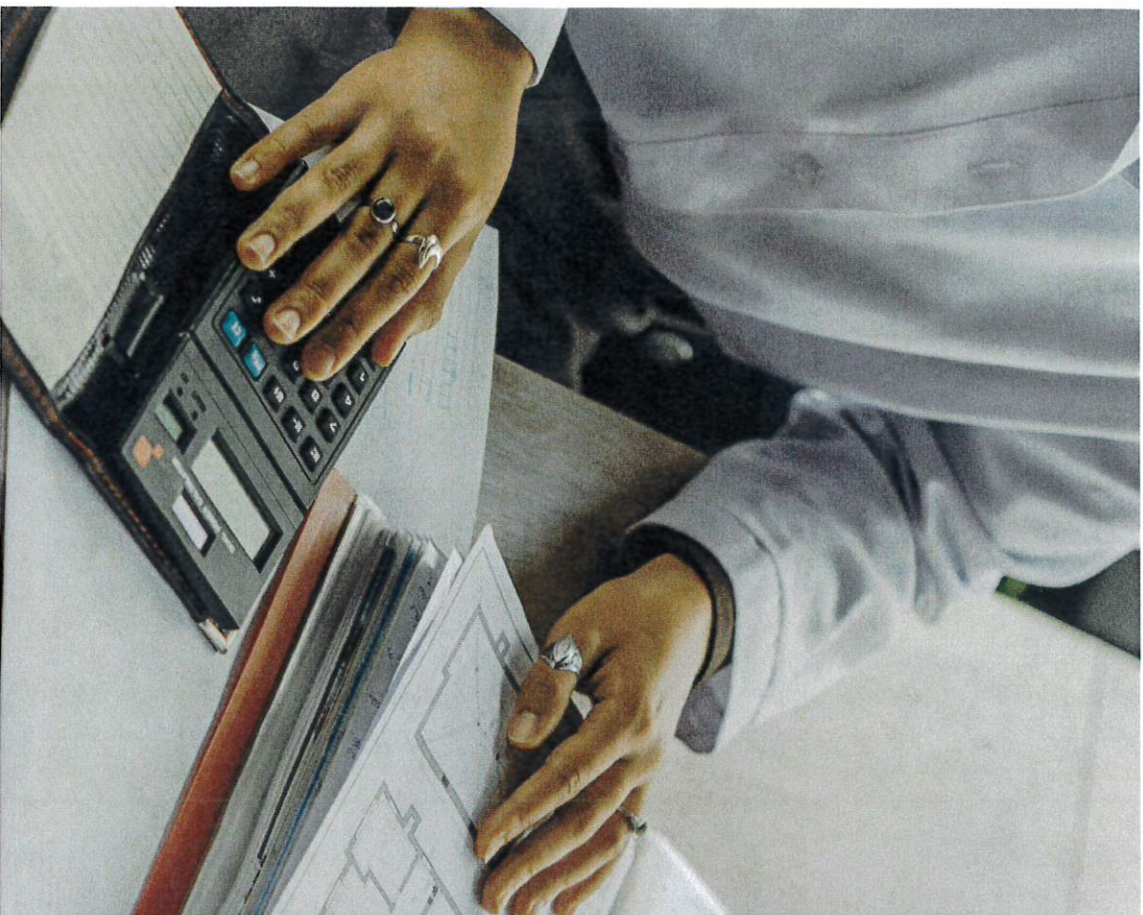
Assessment ratio set by state law

FAIRFIELD COUNTY MILLAGE RATES?

Breakdown of Millage Rates in Fairfield

• County General Fund	161.5
• Hospital (ER)	7.8
• County Debt Retirement	8.9
• Library - Operations	4.1
TOTAL MILLAGE	182.3

This does not include school and municipal millage



CALCULATION OF MILLAGE

Property Type	Market Value	Assessment Ratio	Assessed Value	Tax Millage Rate	County Millage
Home (Owner Occupied)	\$200,000	4% (.04)	\$8,000	182.3 (.1823)	\$1,458.40
Home (Owner Occupied)	\$500,000	4% (.04)	\$20,000	182.3 (.1823)	\$3,646
Home (Owner Occupied)	\$1,000,000	4% (.04)	\$40,000	182.3 (.1823)	\$7,292

At Current Millage
Rate



RECOMMENDED INCREASE



Reason for the Recommendation

Fairfield County has not increased its millage rate since 2016 with the exception of a .5 mill increase for the library in fiscal year 2023. The County's obligations continue to increase despite not increasing taxes.

Increased costs for equipment, supplies, services, retirement, and insurance along with the addition of a lease for the new government complex. Capital equipment was not budgeted in 2022 or 2023.

Administration recommends an 8 mill increase.

Total mills would increase from 182.3 to 190.3



CALCULATION OF MILLAGE

Property Type	Market Value	Assessment Ratio	Assessed Value	Tax Millage Rate	County Millage
Home (Owner Occupied)	\$200,000	4% (.04)	\$8,000	190.3 (.1903)	\$1,522.4
Home (Owner Occupied)	\$500,000	4% (.04)	\$20,000	190.3 (.1903)	\$3,806
Home (Owner Occupied)	\$1,000,000	4% (.04)	\$40,000	190.3 (.1903)	\$7,612

At Proposed Millage
Rate

DIFFERANCE IN MILLAGE

Property Type	Market Value	Assessment Ratio	County Millage (182.3)	County Millage (190.3)	Difference (Increase)
Home (Owner Occupied)	\$200,000	4% (.04)	\$1,458.40	\$1,522.4	\$64
Home (Owner Occupied)	\$500,000	4% (.04)	\$3,646.00	\$3,806	\$160
Home (Owner Occupied)	\$1,000,000	4% (.04)	\$7,292.00	\$7,612	\$320

TAX BREAKS

Homestead Exemption

- Residents 65 and older or disabled receive \$50,000 deduction from the appraised value of their property.
- Are not charged millage for school operations

Local Option Sales Tax

- This is a general sales and use tax on retail sales (with some exceptions).
- The tax is imposed to reduce the property tax burden on residents in the County.
- \$2,583,480.97 refunded in 2022.



COMPARISION TO NEIGHBORING COUNTIES

Fairfield County

Base Millage: 182.3
No additional Mills
or Fees
Per Capita Assessed
\$7,024

Richland County

Base Millage:
126.40
5 Additional Mills
7 Special Fees
Per Capita Assessed
\$4,414

Newberry County

Base Millage: 133.0
3 Additional Fes
Per Capita Assessed
\$4,553

Kershaw County

Base Millage: 102.3
One additional mill
6 Additional Fees
Per Capita Assessed
\$4,129

Chester County

Base Millage: 183.8
5 additional mills
Per Capita Assessed
\$4,098

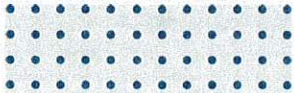


PER CAPITA ASSESSED PROPERTY

Top Ten Counties, 2020

Rank	County	Assesed Property	Value of Mill
1	Beaufort County	\$12,155	\$1,116,000
2	Charleston County	\$4,528	\$4,528,881
3	Georgetown County	\$9,589	\$599,067
4	Horry County	\$7,697	\$2,600,000
5	Oconee County	\$7,616	*
6	Fairfield County	\$7,024	\$141,559
7	Berkeley County	\$6,094	\$1,116,000
8	Calhoun County	\$6,074	\$58,575
9	Jasper County	\$6,017	\$168,121
10	York County	\$5,756	\$1,543,915

Assesed Property calculated with
population. Source: SC
County Profiles



In closing

- County's costs for supplies, equipment, insurance and services has increased with no additional revenue.
- Recommend a 8 mill increase to offset increased cost of service.
- A portion of the increased millage will go towards meeting \$3 million in capital needs.

