

**Newberry County Council
Budget Work Session Minutes
April 26, 2023**

Newberry County Council met on Wednesday, April 26, 2023 at 6:00 p.m. in Council Chambers at the Courthouse Annex, 1309 College Street, Newberry, SC, for a budget work session.

Notice of the meeting was duly advertised, as required by law.

Present: Les Hipp, Vice Chair
Mary Arrowood, Council Member
Johnny Mack Scurry, Council Member
Travis Reeder, Council Member
Robert N. Shealy, Council Member
Karl Sease, Council Member
Jeff Shacker, County Administrator
Karen Brehmer, Deputy County Administrator
Debbie S. Cromer, Finance Director
Sheriff Lee Foster
Ben Chapman
Donna Lominack, Auditor
Rick Farmer, Economic Development Director
Eric Nieto, IT Director

Absent: Todd Johnson, Chairman

No Media Present

Mr. Johnson called the meeting to order at 6:00 p.m. and determined a quorum to be present.

Mr. Shealy had the invocation followed by the Pledge of Allegiance.

Mr. Shacker requested we talk about revenues before expenditures. Agenda Items 1. Discussion of Expenditures was moved to Item 2 Agenda; Item 1 became Discussion of Revenues

1. Discussion of Revenues for FY 23-24.

Mr. Shacker presented the executive summary to members of Council. Council also received a departmental list of all expenditures for FY 23-24

are funded in its general operating budget. The payment of amortizations related to debt for larger capital expenditures is funded by a debt service levy and is appropriated within the debt service budget. Finally, the county council annually adopts a budget for community services, which it funds with a dedicated community services property tax levy. That budget contains appropriations for the Newberry County Library, Piedmont Technical College, and the Newberry Agency for Disabilities and Special Needs.

The county's property tax rate, commonly referred to as a millage rate, is determined by dividing the value of one mill of tax (which is 1/1000 of the total assessed value of all taxable property in the county) into the county's budgetary needs – after all other sources of revenue are considered. The result of this equation is the number of mills needed to fund operations.

Mr. Shacker stated, based on the current estimated value of a mill, total expenditures within the proposed FY23-24 operating budget will necessitate a property tax levy of 123 mills. This is an increase of 2 mills compared to FY22-23. The number of mills is converted to a millage rate, by simply moving the decimal point three places to the left, such that 123.0 mills become a millage rate of 0.1230.

Property taxes in South Carolina are calculated by multiplying the millage rate imposed by a local government against the assessed value of a property. The assessed value is essentially that portion of a property's value which may be taxed. It is calculated by multiplying the value of the property for tax purposes by a ratio prescribed in state law which is based on a classification of the property's use. For example, the statutorily mandated assessment ratio for an owner-occupied home is 4%, meaning that the assessed value of a \$250,000, owner-occupied home is \$10,000. Accordingly, applying the estimated millage rate (0.1230) to the assessed value (\$10,000) yields a property tax liability of \$1,230.00 for FY23-24 operating levy – an increase of \$20.00 compared to the prior year.

Mr. Shacker stated the proposed FY23-24 operating budget is balanced at \$32,888,071. This represents an increase of \$4,187,585, or 14.6%, when compared to the current year (FY22-23).

Mr. Shacker also discussed the major changes in proposed revenues for FY23-24. A copy of the executive summary is a part of the official minutes.

2. Discussion of Expenditures for FY23-24

Mr. Shacker discussed the proposed changes in expenditures by the department for FY23-24. A copy of the executive summary is a part of the official minutes.

Council members asked questions as we went along with the process.

Ms. Arrowood suggested we put off the scanning of the property cards in the assessor's office for one year while if we are doing reassessment.

This session was the second work session on the budget and Council received copies of the proposed revenues and expenditures, fees and fines, new position list, information on ARPA, and capital outlay list.

3. Questions from Council Members

No additional questions.

4. Adjournment

There being no further discussions, Mr. Shealy moved to adjourn; seconded by Mr. Sease. The vote was unanimous.

Mr. Johnson declared the meeting adjourned at 9:30 p.m.

NEWBERRY COUNTY COUNCIL



Todd Johnson, Chair



Debbie S. Cromer, Finance Director

Minutes Approved: 6-7-2023

April 26, 2023

Executive Summary:

County Council imposes three separate property tax levies and appropriates the revenue from those levies in three separate budgets. The vast majority of the County's activities are funded in its general operating budget. The payment of amortizations related to debt for larger capital expenditures is funded by a debt service levy and is appropriated within the debt service budget. Finally, county council annually adopts a budget for community services, which it funds with a dedicated community services property tax levy. That budget contains appropriations for the Newberry County Library, Piedmont Technical College, and the Newberry Agency for Disabilities and Special Needs.

The county's property tax rate, commonly referred to as a millage rate, is determined by dividing the value of one mill of tax (which is one 1/1000 of the total assessed value of all taxable property in the county) into the county's budgetary needs - after all other sources of revenue are considered. The result of this equation is the *number* of mills needed to fund operations. Based on the current estimated value of a mill, total expenditures within the proposed FY23-24 operating budget will necessitate a property tax levy of **123 mills**. This is **an increase of 2 mills** compared to FY22-23. The number of mills is converted to a *millage rate*, or *levy*, by simply moving the decimal point three places to the left, such that 123.0 mills become a millage rate of 0.1230.

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The Operating Budget and Its Levy

The proposed FY23-24 operating budget is balanced at **\$32,888,071**. This represents an **increase of \$4,187,585, or 14.6%**, when compared to the current year (FY22-23).

Major Revenue Changes for FY23-24:

- Based on actual tax collections through February 28, 2023, staff projects the collected value of one mill to be \$161,251 rather than the \$160,370 estimated when the FY 22-23 budget was adopted. In other words, the collection cycle has proved the value of the mill to be about .5% higher than originally thought.

- Staff estimates that **the value of a mill will be \$164,645 in FY23-24 – an increase of 1.021%** compared to the current year. Staff based this number on actual collections through February 2023 and a projection for the remaining months of the fiscal year based on actual collections in prior years.
- The Manufacturing Property Tax Value Exemption (or PVE for short) is a valuation exemption for manufacturers which was authorized by the General Assembly in 2018. The State of S.C. is in the process of phasing in the PVE, which will fully implement in Tax Year 2023. Once implemented in its entirety, the PVE will reduce the property tax assessment ratio applied to manufacturing property from 10.5% to 9%. Associated with the PVE is a make-whole provision in state law, which reimburses local governments for the revenue impacts of the PVE. Staff proposes a conservative **increase of \$148,505 to the manufacturers' reimbursement** in FY23-24. This is well below anticipated current-year collections, which are projected to total \$707,140 at year-end. Actual collections this year have already significantly exceeded the revenue adopted by council last June and currently exceed the level that staff recommends council budget in FY23-24. The reason for our conservative recommendation for next year is that the S.C. Department of Revenue has cautioned staff that the manufacturers' reimbursement provided to counties can potentially swing widely from year to year. Staff has talked with the County Auditor and is comfortable recommending a \$148,505 increase to the budget for manufacturers' reimbursements in FY23-24. However, we are not confident recommending an increase commensurate with *actual* collections in FY22-23.
- Revenue from **Current Year Real Estate** is proposed to **increase by \$398,876, or 2.5%**, compared to the budget for FY2022-2023. This recommended increase is based on anticipated growth in the value of a mill plus a proposed 2-mill increase to the county's property tax rate for operations. Please note that real estate collections in the current year are projected to fall roughly \$300,000 short of the projected collections which were adopted as part of the FY22-23 revenue budget. This shortfall somewhat skews the comparison of the proposed and current-year real estate tax revenue in the attached spreadsheets.
- **Vehicle taxes** are proposed to **increase by \$261,412** over projected collections – **an increase of 2.5%**. Vehicle tax revenue has increased from year to year and staff is confident in the recommended increase.
- Similarly, **watercraft taxes** have steadily risen in recent years and staff is confident in proposing that council adopt **an increase of \$68,781, or 2.5%**, as part of the FY23-24 revenue budget. As council recalls, watercraft taxes are now billed in the same manner as vehicles taxes which, along with increased consumer spending on watercrafts, has enhanced property tax revenue from watercrafts.
- **Delinquent real estate taxes** are proposed to **decrease by \$59,307**. Revenue from delinquent real estate taxes varies from year to year. The data underpinning this

recommendation is actual current-year collections through February 28, 2023, which was the final month before taxes rolled delinquent following the March 16, 2023 penalty date.

- **Fee In Lieu of Taxes (FILOT)** are projected to **increase \$393,485** in FY23-24, which is based on actual year-to-date collections and conservative projections for the remainder of FY22-23.
- The county's share of the **Local Government Fund** is projected to increase by **\$80,319** in FY23-24. County and municipal allocations from the Local Government Fund are based on population and are indexed to growth in state recurring revenues with the maximum annual increase in the LGF capped at 5% of the current year appropriation.
- Revenue from **Tipping Fees** imposed at the county's solid waste transfer station is proposed to **increase by \$532,325**. Tipping fees are paid by commercial and industrial customers on the solid waste tonnage that they bring to the transfer station for disposal. Conversely, the cost of residential solid waste disposal is funded by the general revenues of the county. Staff recommends a tipping fee **increase of \$12 per ton**. The rate charged to customers on the first 1,000 tons of solid waste disposed of at the transfer station is proposed to increase from current rate of \$51 per ton to \$63 per ton. Similarly, staff recommends that council increase the rate charged to large volume users from the current rate of \$53 per ton to \$65 per ton. The proposed \$65 rate would apply to solid waste brought to the transfer station by a customer which in aggregate exceeds 1,000 tons during the fiscal year. Further, staff recommends that council establish a **fuel surcharge of \$10 per ton** on customers of the transfer station to recover fuel surcharges that have been imposed on the county by its contract hauler during the preceding year. Please note that the projected increase in tipping fee revenue is also impacted by an anticipated 5% increase in the total tonnage that will be received by the transfer station in FY23-24.
- **Title IV D revenue** received by the Clerk of Court is projected to **decrease by \$87,533** in FY23-24. Title IV D funds are distributed to the state's 46 Clerks of Court by the State of S.C and may be used for family court-related expenses not including salaries. Unused funds will be transferred to general fund on June 30, 2024.
- **Interest earnings are recommended to increase by \$390,000** when compared to FY22-23 budget. The proposed increase is based on the higher yields that may be achieved by the county on its cash assets in the current environment. Rates have increased dramatically over the past 12-months and the associated higher yields are projected to continue through FY23-24. Staff has had discussions with the County Treasurer about investment strategies and will work together in FY23-24 to achieve the best returns possible staying within the investment options available to local governments in S.C. pursuant to state law.
- Revenue from the **State of S.C.** for the **funding of approved School Resource Officers (SROs)** is proposed to **increase by \$82,227**. The SRO funding from the state is structured like a grant, is received in the form of a reimbursement, and fully funds the cost of the approved SRO positions. This recommended increase in FY23-24 is largely

attributable to the health insurance rate increase detailed in the expenditure section of this summary and a proposed vehicle for one of the SROs.

- The **use of fund balance** in the general fund budget is proposed to total **\$1,016,328** in FY23-24. This represents an increase of \$589,948 when compared to FY22-23. While the budgeted use of fund balance in the current-year budget is only \$426,380, council may recall that an additional \$397,663 of cash on hand has been used this year for capital purchases. Together, the budgeted use of fund balance in FY22-23 and cash-on-hand funding of capital totaled \$824,043, which is more comparable to the recommended use of fund in FY23-24 than it otherwise would appear.
- Staff respectfully recommends that council budget the use of **\$561,847 of ARPA Funds** for one-time, non-recurring expenditures in FY23-24.
- Similarly, staff recommends that council appropriate the county's allotment of **Tribal Funds** totaling **\$376,804** for expenditure on one-time, non-recurring capital purchases.

The above changes total an increase of \$3,787,262 of additional general fund revenue. This represents **an increase of 9%** compared to budgeted operating revenues in the current-year.

Major Expenditure Changes for FY23-24:

- The **County Council** division of the general fund budget is proposed to **decrease by \$47,380**. This decrease is a function of moving the solid waste plan update and the public safety study that was funded within the council division in FY22-23 to the Public Works and the Public Safety divisions in FY23-24 (a decrease of \$72,000) and the increased cost of health insurance and employer-share contributions to the S.C. Retirement System, which are projected to increase by \$23,027 and \$1,593, respectively.
- The **Legals** division is proposed to **decrease \$40,445** in FY23-24. Staffed recommends removing fringe benefits and non-personnel operating costs from the Legals budget, which totals a reduction of \$54,445, and increasing non-salary legals by \$14,000.
- The **County Administration** division is recommended to **increase by \$88,705**. This proposed increase is the product of a number of recommended changes including: salary and wage increases of \$22,687; retirement contribution increases of \$10,792; payroll tax increases of \$1,734; health insurance increases of \$42,760; memberships and dues increases of \$2,000; training, travel, and subsistence increases of \$12,500; and postage, office expense, and telephone increases of \$2,250. These increases are in part offset by a \$6,000 reduction in Civic Activities and Business Discretionary Expenses.
- The **Non-Departmental** division is proposed to increase by **\$791,664**. That recommended increase is a function of the following changes.
 - A recommended **increase of \$547,252 to employee salaries** with the understanding that, at a future date, council will determine how these funds will

be distributed in FY23-24. The proposed increase, which is equivalent to 4% of current payroll, is inclusive of all salary, wage and associated payroll costs - including retirement system contributions, payroll taxes, and workers' compensation premiums;

- A recommended appropriation totaling **\$194,421 for the proposed new positions** of Fire Marshall and Law Enforcement Accreditation Officer and proposed part-time hours for the Newberry County Elections and Voter Registration Office. These positions are currently under evaluation and will only be filled in FY23-24 with the explicit authorization of council.
- An anticipated **increase of \$18,625** in the cost of **tort liability insurance**;
- A proposed **\$75,000 increase** in the Non-Departmental division of the budget to back-stand the health insurance cost increases which were incorporated within each recommended departmental budget. The health insurance increases in each department are a function of two things. The first is a premium rate increase for 2024 that the county has been notified of and which will impact the FY23-24 budget. The second is an increase for 2023 which became effective on January 1, 2023 and impacted the final two quarters of Fiscal Year 2022-2023. The 2023 increase was not anticipated in the spring of 2022 when the FY22-23 budget was prepared. As a result, the increased cost of insurance that materialized in 2023 was not incorporated within the current budget.

The county's health insurance rate is largely based on claims, which the industry terms "experience", and is calculated by applying an experience modifier to base rate of the pool. The county's experience modifiers for the current year and next fiscal year are:

2023 load factor:	1.237
2024 load factor:	1.253

As council will find in the draft budget, the 2023 and 2024 health insurance increases have significantly impacted each division of the county's operating budget which contain budgeted personnel.

- A net **\$20,000 increase** resulting from staff's recommendation against funding the Business Discretionary line item present in the FY22-23 budget, which results in a decrease of \$15,000 and, as an alternative, funding an **employee-employer relations** line item in the amount of \$35,000 to facilitate the reinstatement of a holiday luncheon and holiday gift cards for county employees in FY23-24.
- A **decrease of \$24,500 in additional funding of fuel** within the non-departmental division is proposed and is a function of offsetting recommended increases in appropriations for gas and diesel fuel within the proposed departmental budgets.

- An anticipated **increase of \$23,475** in the cost of **property insurance**.
- A **\$175,000** appropriation is proposed for the purchase and implementation of a **new general ledger system**. This initiative would replace the GL software currently used by the county, which is no longer supported, would replace the county's current 2004-era computer system, and would involve, as part of the scope of work, training of county staff in multiple departments on the use of the system.
- The **Information Technology** division is recommended to **increase by 37,047**. This increase is the product of a number of recommended changes including: a decrease of 26,496 in personnel expenditures inclusive of salaries, payroll taxes, and retirement contributions; a projected \$13,551 increase in the cost of health insurance; a relatively small estimated increase in workers compensation premium expense of \$1,455; a recommended decrease of \$31,950 in the cost of professional services incurred by the county, a \$800 decrease in office expenses; a recommended increase of \$33,500 in the cost of software and licensing; the addition of \$2,200 of funding for employee travel and training; a proposed Internet service cost increase of \$26,400; and a \$19,187 increase in computer and equipment replacement expenditures.
- The budget of the **County Treasurer's Office** is recommended to **increase by \$37,480**. That increase is the sum of several changes including: a \$2,327 increase in retirement system contributions; a projected \$23,152 increase in health insurance expense; an increase of \$8,918 in contracted maintenance; an increase in professional services of \$3,482 – the latter of which is attributable to vendor price increases. Additionally, postage is proposed to increase by \$1,500. Training is recommended to decrease by \$2,000. Travel is recommended to increase by \$170. **And training was decreased by \$70.**
- The budget of the **County Auditor's Office** is recommended to **increase by \$17,629**. Noteworthy changes within the Auditor's division of the budget include a health insurance increase of \$9,499, \$4,124 of increases in contracted maintenance, and \$3,482 of additional funding in professional services.
- The budget of the **County Assessor's Office** is recommended to **increase by \$214,177**. The proposed increase is a function of the following: increased salaries and wages of \$5,856; \$600 in additional overtime expenses; an increase of \$5,511 in retirement contributions; a \$2,965 increase in health insurance expense, \$5,950 in additional contracted services expense; a \$80,600 combined increase in printing and postage expenses; an increase in capital outlay of \$100,000 to scan all hardcopy property cards in the Assessor's Office and to make electronic copies available via the county's website; and an increase of \$8,328 in the other equipment line item to replace the department's laptop computers. A significant portion of the recommended increases within the County Assessor's Office is attributable to the upcoming countywide reassessment, which is required to be completed in 2024.

- The **Tax Review and Appeals Board**'s division of the budget is **not proposed to change** in FY23-24.
- The **Delinquent Tax** division is proposed to slightly **increase by \$543** in FY23-24. Health insurance expenses within the division are proposed to increase by \$2,308. Retirement contributions are projected to increase \$510 in FY23-24. Staff recommends that council increase the contracted maintenance line item by \$800.00 and the professional services line item by \$3,400. Conversely, consulting and technical service fees are recommended to decrease by \$6,500.
- **Planning and Zoning** expenditures are recommended to **increase by \$35,565**. This increase is attributable to a \$23,723 increase in health insurance premium expense, a \$2,644 increase in retirement system contributions; a \$6,000 increase in contracted services which will fund a permitting software update (BluePrince is the package); \$32,350 decrease in consulting and technical fees; and a \$35,000 vehicle replacement for the Director.
- **Building Inspections** is proposed to **increase by \$136,043**. A significant portion of this increase is the cost of a new building inspector, which was approved by Council in FY 22-23, but was not appropriated in the original budget or through a budget amendment. Salary and wages are recommended to increase \$50,000. Payroll taxes are projected to go up by \$3,672. Retirement contributions are anticipated to increase by \$9,674. And the cost of health insurance within this division of the budget is expected to increase by \$14,818. Within non-personnel, the contracted maintenance line item is recommended to increase by \$5,960, which will fund the Building Department's share of the above-mentioned BluePrince software upgrade. Vehicle insurance is anticipated to increase \$950 to cover the cost of insuring the vehicle for the new building inspector. Office expenses are proposed to increase \$1,000. Telephone expenses are recommended to increase by \$2,800. Travel and subsistence are proposed to increase \$1,500. And fuel is projected to increase \$2,500. Additionally, a \$40,000 increase is recommended in capital outlay to fund the purchase of a vehicle for the new building inspector.
- The **GIS Department** is proposed to **increase by 25,175**. The major factors contributing to this recommended increase are \$15,973 of additional salaries and wage expense; a \$1,222 increase in payroll taxes; \$3,291 of increased retirement system contributions; and training expense increases totaling \$3,065.
- **Voter Registration and Elections** is proposed to **increase by \$40,125**. An increase of \$28,962 is proposed for precinct personnel, which is attributable to the cost of municipal elections in November 2023 and primary elections in 2024, including 2 presidential primaries. Payroll taxes are projected to increase by \$1,894; retirement contributions are anticipated to increase by \$1,034; and the cost of health insurance is expected to increase by \$620. Additionally, a \$3,545 increase is needed within contracted maintenance to fund the cost of programming voting machines for the aforementioned general and primary elections.

- The **Civil and Criminal Court** division is proposed to **increase by \$3,944**, which is a function of a projected increase in the number of court dates and hours worked by bailiffs, which impacts personnel expense within the division.
- The budget of the **Solicitors' Office** is **recommended to remain unchanged** at an appropriations level of \$121,867.
- The budget of the **Clerk of Court's Office** is recommended to **increase by \$51,535**. A significant component of the increase is \$10,169 of additional personnel expense. As council may recall, the General Assembly in FY22-23 increased the stipend for Clerks of Court, Sheriffs and Probate Judges from \$1,575 to \$15,000 and the stipend is included within the revenue budget. That stipend revenue offsets \$15,000 in additional personnel expense within the expenditure section of the budget and is inclusive of salary, fringe payroll taxes and retirement contributions. Other increases within the proposed budget of the Clerk of Court's Office in FY23-24 includes \$4,549 in retirement contributions increases; \$31,037 of additional projected health insurance cost, and an increase in contracted maintenance of \$5,000.
- **Family Court** is proposed to **decrease by \$391**. This decrease is the net result of a \$1,303 increase in the estimated cost of retirement system contributions and a projected decrease in health insurance premium expenses of \$1,694.
- **Probate Court** is recommended to **increase by \$23,844**. The major changes within the division included a \$10,803 increase in salary and wages; a \$1,974 increase in payroll taxes, a \$7,176 increase in retirement system contributions; a \$8,891 increase in health insurance premiums, and a \$5,000 decrease in office furniture and equipment.
- **Probation Pardon and Parole** is proposed to **increase \$100** and is attributable to a small increase in telephone expense.
- The budget of the **Public Defender's Office** is recommended to remain **unchanged** in FY23-24. However, the staff at the Public Defender's Office has requested an opportunity to appear before council at the May 3rd meeting to request an increase in funding.
- The budget of the **Coroner's Office** is recommended to **increase by \$90,144**. In FY 22-23, the General Assembly established a Child Fatality Fund, which was funded in the FY22-23 state budget. This fund provided approximately \$35,000 in additional funding to the Newberry County Coroner's Office, which was used by the Coroner to upgrade a part-time position to full-time. The change was approved by council but there the budget was not amended. As a result, the additional cost associated with the upgraded position will appear to be an increase in the proposed budget for FY23-24. This includes increases of \$20,200 in salaries and wages, \$1,545 in payroll taxes, \$7,246 in retirement system contributions, and \$5,013 in health insurance. Additionally, post mortems are recommended to increase by \$10,000 and staff proposes that council appropriate \$45,000 in capital outlay for the purchase of a Stryker stretcher lift system.

- **Central Court** is proposed to **increase by \$36,118**. The major contributors to this increase are \$30,708 of additional health insurance premium expense and a \$3,410 increase in contributions to the SC Retirement System.
- The budget of the **Sheriff's Office** is recommended to **increase by \$363,904**. Projected personnel-related increases include \$225,692 in health insurance premiums, \$24,744 in overtime; \$16,988 in retirement contributions, \$14,480 in salaries and wages, and \$1,195 in payroll taxes. In the non-personnel section of the Sheriff's Office budget, fuel expense is projected to increase by \$29,500; contracted maintenance is recommended to increase by \$5,000; memberships and dues are proposed to increase by \$1,000; and capital outlay is recommended to increase by \$42,505 and is reflective of the increased cost of vehicles.
- The budget for **School District of Newberry funded School Resource Officers (SROs)** is proposed to **decrease by \$3,927**. This is the net of a \$2,303 decrease in estimated retirement system contributions and a \$6,230 decrease in projected health insurance premium expenses.
- The budget for **State of S.C. funded School Resource Officers (SROs)** is recommended to **increase by \$78,861**. FY23-24 will be the second year that the state reimburses Newberry County for vehicles and equipment. Major factors contributing to the \$78,861 increase include a \$12,461 increase in anticipated health insurance premiums and an increase in capital outlay of \$60,000 for the purchase of a new vehicle.
- **Corrections** is recommended to **increase by \$143,554**. Noteworthy within this division of the budget is an increase of \$73,266 in the cost of health insurance, a \$16,535 increase in overtime; a \$16,453 increase in retirement system contributions; a \$15,500 increase for food, a \$9,500 increase in anticipated medical expenses, a \$5,500 increase in chemicals; and a combined \$6,000 increase for cleaning supplies, general supplies and uniforms.
- **Animal Control** is proposed to **increase by \$66,107**. Contributing to this increase are increased retirement contributions of \$1,685; health insurance increases of \$2,390; contracted maintenance increases of \$1,200; food increases of \$1,000; fuel increases of \$2,500; tools increases of \$1,000; and a medicine decrease of \$1,000. Additionally, an increase in capital outlay of \$57,332 is requested for the purchase of a new vehicle and installation of sound baffles in the shelter.
- **Emergency Services** is recommended to **increase by \$171,264**. Personnel increased by \$12,000; payroll taxes increased by \$3,978; retirement increased by \$10,131; health insurance increased by \$35,632; and workers compensation premiums increased by \$3,023. Additionally, professional services are recommended to increase by \$40,000 to hire a consultant to conduct a public safety and emergency services study. This expense was budgeted in FY22-23 within the County Council division of the budget. Further, a \$65,000 increase is proposed in capital outlay to purchase and equip a replacement vehicle.

- **Communications** is proposed to **increase by \$234,258**. Overtime increased by \$7,891; retirement increased by \$19,748; health insurance increased by \$47,155; 800MHZ software upgrade increased by \$1,963; capital replacement increased by \$70,000, upgrade for 3 servers and network workstations; also, in other equipment increased by \$87,500; this is the seconded of a three-year upgrade that must be completed by 2025.
- The **Board of Rescue Squads** is proposed to **increase by \$98,062**. Grant match funds were reinstated in the amount of \$10,000; Telephone was increased by \$562; training was decreased by \$2,500; fuel was increased by \$2,000; medical was decreased by \$2,000; capital replacement was increased by \$90,000.
- **Haz Mat** is recommended to **decrease by \$350**. Training was decreased by \$350.
- The **Board of Rural Fire Control** is proposed to **increase by \$100,522**. Grant match funds in the amount of \$15,000 was reinstated. Contracted services was increased by \$16,722; increased by CPI for fleet services; Contracted maintenance was decreased by \$10,500; utilities was decreased by \$4,800; office expense decreased by \$100; repairs to vehicles increased by \$20,000; training was decreased by \$1,300; cleaning supplies increased by \$1,000; medical decreased by \$2,000; fuel increased by \$10,500; and capital replacement increased by \$56,000.
- The budget for **Lake Murry Public Safety Complex** is recommended to **increase by \$100**. Staff increased utilities by \$500 and decreased the telephone by \$400.
- The budget for **Silverstreet EMS** is proposed to **remain unchanged**.
- The budget of **Indian Creek Complex** is recommended to **increase by \$2,000**. The cost of utilities increased by \$2,000.
- The **Public Works** division of the budget is proposed to **increase by \$149,705**. Retirement increased by \$7,130; health insurance increased by \$36,263; contracted maintenance increased by \$2,500; vehicles insurance increased by \$13,892; telephone increased by \$100; fuel increased by \$20,000; diesel fuel increased by \$23,000; gravel increased by \$10,000; asphalt by \$5,000; the 219 Beautification project was moved to facilities in the amount of \$36,000; uniforms decreased by \$1,000; and capital outlay increased by \$68,819.
- **Fox Briar Special Tax District – no change**
- **Glade Springs Road Special Tax District – no change**
- **J. B. Fulmer Court Special Tax District – no change**
- **Solid Waste Collections** is proposed to **increase by \$1,105**. Retirement increased by \$428; health insurance decreased by \$3,223; utilities increased by \$2,000; telephone decreased by \$600; fuel increased by \$3,000; diesel fuel decreased by \$500.

- The **Transfer Station** is recommended to **increase by \$1,134,883**. Retirement increased by \$313; health insurance increased by \$2,374; contracted maintenance tire disposal increased by \$21,500; and sewer disposal increased by \$200. Contracted services have increased by \$1,110,496. Staff has been crunching the number for the last several weeks. The estimated tonnage has increased over the past several years. Staff has estimated the number of tons for FY 23-24 to be approximately 52,648.53. This also includes a CPI increase of 2% (\$38,935). This contract has a 60-day notification clause and has not been bid out since 2009.
- **Fleet Services** is proposed to **increase by \$58,081**. Contracted services have increased by \$55,281; this includes a 10% CPI and sales tax on non-contract. Telephones decreased by \$1,000 and tools increased by \$3,800 to purchase a tire balancer machine.
- **Facilities Maintenance** is recommended to **increase by 176,736**. Retirement increased by \$2,903; health insurance increased by \$9,099; workers compensation increased by \$891; lawn maintenance a new account for FY23-24 in the amount \$94,100; this includes \$50,000 to cut the grass at the fire stations; \$36,000 transferred from public works (219 Beautification Project) and \$8,100 transferred from Economic Development for MCCP. Office expense was decreased by \$1,500; repairs to vehicle was increased by \$1,500; telephone was decreased by \$2,300; fuel decreased by \$2,000; uniforms increased by \$700; capital outlay increased by \$38,500 to purchase a truck for custodial services; capital repairs buildings increased by \$5,842; capital repairs public safety increased by \$27,000.
- **Community Hall** is proposed to **decrease by \$6,000**. Contracted maintenance decreased by \$2,000. Utilities also decreased by \$4,000.
- The budget of the **Public Safety Training Ground** is recommended to **decrease by \$3,202**. Contracted maintenance was increased by \$1,300 and a new account to cover the fiber for fire; utilities also increased by \$8,000 and the building insurance decreased by \$12,502; this insurance has been paid from the non-departmental account.
- The budget of the **Helena Community Center** is proposed to **decrease by \$1,000**. Staff decreased the utilities by \$1,000 based on annualized figures.
- Funding of the **Central Midlands Regional Planning Council** is proposed to **decrease by \$177**, which is a function of a slight estimated loss of population in the 2020 Census .
- The **Economic Development** division is recommended to **decrease by \$4,422**. Retirement increased by \$1,508; health insurance increased by \$7,466; marketing increased by \$15,000 to cover a website upgrade; contracted maintenance decreased by \$9,540; the maintenance of the MCCP was moved to facilities. Training was increased by \$394; travel increased by \$435; subsistence increased by \$315; site inventory was decreased in the amount of \$70,000; funds in the amount of \$51,000 are included in

capital projects. Capital outlay has increased by \$50,000 to purchase a replacement vehicle.

- **Small Business Development Center – no change**
- **Clemson University Extension – no change**
- The soil and water conservation district increased by 12,135. Newberry County is reimbursed 100% for the employee at the Soil and Water Conservation District. In the personnel line item, it has increased in the amount of \$9,135 over FY 22-23. This is based on an increase in salary, increase in retirement and health insurance. The revenue has increased by same amount. They requested a \$2,000 increase in the quarterly payments and an additional \$1,000 for the Keep America Beautiful program.
- The Health Department decreased by \$2,000. The Health Department is no longer on our telephone system.
- **Beckman Mental Health – no change**
- **Westview – no change**
- **Newberry Free Clinic – no change**
- DSS increased by \$208. Utilities increased by \$200, and the post office box rent in the amount of \$8.
- Veteran Affairs increased by \$13,535. Personnel decreased by \$9,081; social security decreased by \$695; retirement decreased by \$416; health increase increased by \$23,787; workers compensation decreased by \$535; advertising increased by \$450; contracted maintenance increased by \$300; office increased by \$50; Subscriptions and books decreased by \$50; telephone decreased by \$100; training increased by \$50; travel decreased by \$50; subsistence decreased by \$175.
- **Council on Aging – no change**
- **Pathway to Healing – no change**
- **Sistercare, Inc. – no change**
- **Newberry County Literacy – no change**
- **Newberry Museum – no change**
- **Newberry County Opera House – no change**

- **Airport – no change**
- **Governmental Association – no change**
- **SC Association of Counties – no change**
- **NACO – no change**
- **Newberry County Chamber of Commerce – no change**
- **EMS** is recommended to **increase by \$7,000**. Contracted maintenance was increased by \$2,000; fuel was increased by \$35,000 and capital replaced reduced by \$30,000.
- **Medically Indigent – no change**. Please note that staff has not received a letter from the state requesting an increase as of April 25th. The letter is usually sent in May.
- The **Recreation** division is recommended to **increase by \$7,873**. Retirement increased by \$1,173; supplies increased by \$5,500; fuel increased by \$1,200.
- **Council Contingency** is proposed to **increase by \$48,160**, which is primarily a function of the cost of engineering services for CPST projects.
- The **Maybinton Ball Field** division of the budget is proposed to **decrease by \$1,250**. Utilities decreased by \$1,000; supplies decreased by \$250.
- **Contingency** is recommended to **decrease by \$190,000**. In FY22-23, staff budgeted the purchase of the Jacob's Carports Building on Caldwell Street. This was an eligible Capital Project Sales Tax which may be reimbursed pursuant to the reimbursement resolution adopted previously by council.

The above recommended expenditure changes total an increase of **\$4,187,585, or 14.6%**, when compared to the current year.