



**County Council of
Beaufort County
Community Services
Committee Meeting**

Chairman
MARK LAWSON

Vice Chairman
CHRIS HERVOCHON

Committee Members
GERALD DAWSON
BRIAN FLEWELLING
STU RODMAN

Interim County Administrator
ERIC GREENWAY

Clerk to Council
SARAH W. BROCK

STAFF SUPPORT
RAYMOND WILLIAMS
WHITNEY RICHLAND

Administration Building
Beaufort County Government
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Finance Committee Minutes

Monday, February 16, 2021 at 2:00 PM

[This meeting is being held virtually in accordance with Beaufort County Resolution 2020-05]

ALL OF OUR MEETINGS ARE AVAILABLE FOR VIEWING ONLINE AT WWW.BEAUFORTCOUNTYSC.GOV AND CAN ALSO BE VIEWED ON HARGRAY CHANNELS 9 AND 113, COMCAST CHANNEL 2, AND SPECTRUM CHANNEL 1304

CALL TO ORDER

Committee Chairman Lawson called the meeting to order at 2:00 PM.

PRESENT

Committee Chairman Lawson
Committee Vice-Chairman Hervochoch
Council Member Glover
Council Member Flewelling
Council Member Dawson
Council Member Howard
Council Member Passiment
Council Member Rodman

ABSENT

Council Member Cunningham
Council Member McElynn
Council Member Sommerville

PLEDGE OF ALLEGIANCE

Committee Chairman Lawson led the Pledge of Allegiance.

FOIA

Committee Chairman Lawson noted that the Public Notification of this meeting has been published, posted, and distributed in compliance with the South Carolina Freedom of Information Act.

APPROVAL OF AGENDA

Motion: It was moved by Council Member Glover, seconded by Council Member Flewelling to amend the agenda to include the discussion and action of the Penn Center for A-Tax in the amount \$24,800.00. The Vote: Unanimous without objection. The motion passed.

Motion: It was moved by Council Member Dawson, seconded by Council Member Glover to approve the agenda as amended. The vote: Unanimous without objection. The motion passed.

APPROVAL OF MINTUES- January 19, 2021

Motion: It was moved by Council Member Glover, seconded by Council Member Howard to approve the minutes from January 19, 2021. The Vote: Unanimous without objection. The motion passed.

Update from Chief Financial Officer, Whitney Richland Regarding Year to Date Financials

PLEASE SEE AGENDA FOR GRAPHS AND CHARTS

<https://beaufortcountysc.gov/council/council-committee-meetings/index.html>

<https://beaufortcountysc.new.swagit.com/videos/112953>

Executive Summary of Revenues and Expenditures through January 31, 2021 was presented.

DISCUSSION ITEMS

CAFR Audit Discussion

Mauldin and Jenkins have begun their fieldwork. Finance is working with auditors to get the draft done as soon as possible.

David Irwin from Mauldin and Jenkins discussed the progress of the audit and timeline for completion is mid-March.

Council Member Glover asked when Mr. Irwin would be presenting the report to Council. Mr. Irwin responded that the report will be finalized by the end of March and he would be able to present the audit to Council in April.

Council Member Hervochon asked when the public will be able to receive the information. Interim County Administrator Greenway stated that once it is viewed by Council and ready for the public, it will be posted in a matter of minutes after Council's approval.

Discussion Before The Third Reading Of An Ordinance To Issue A Tax Anticipation Note (TAN) Due To A Delay Of Tax Collections

Whitney Richland, CFO stated that nothing has changed since the last discussion, staff is still planning on moving forward.

Council Member Howard asked for an update with the school district. Mrs. Richland stated that she has not spoken with Mrs. Crosby since the last update.

ACTION ITEMS

Recommended Changes to County Procurement Code Regarding Purchasing Thresholds and Exempt Goods and Services.

Dave Thomas, Purchasing Director presented recommended changes to the County Procurement Code regarding purchasing thresholds and exempt goods and services.

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Council Member Hervochon asked how this will benefit the average tax payer. Mr. Thomas stated that it would give the opportunity to hire local vendors.

Council Member Flewelling stated that this is a lot of information and recommends that it be reviewed in another month before moving it to Council.

Council Member Hervochoch asked what the overall savings is. Mr. Thomas stated that number is hard to develop because he doesn't know the spending amount. For employees to do purchase orders it is approximately \$120 in staff time, using a P-Card saves money and time, \$6,000.00 in advertising.

Council Member Hervochoch asked if the staff work load is getting reduced is staff being laid off or relocated to a different position. Mr. Thomas stated that there is plenty of work for staff to do that no one will be laid off or relocated.

Council Member Glover stated that he agreed that it was a lot information and believes that more time is needed to review.

Mr. Thomas stated that anything that the ACA's or Department heads would approve would already be in the approved budget as a line item. Anytime something outside of the budget is needed it would follow the same procedure going through committee and council following the new thresholds.

Council Member Glover asked Mr. Thomas if there is monitoring when using local companies to ensure one particular vendor is not being outsourced solely. Mr. Thomas stated there is a database for local vendors and they are required to go with the lowest bid.

Council Member Hervochoch agrees to postpone until next month and would like to see an exact projection of savings and would like to know how this increases financial transparency. Mr. Thomas stated all reports are online for viewing and he welcomes stopping by his office if anything needs to be reviewed.

Council Member Rodman mentioned that items in budget are covered and the items out of the budget, all the little ones don't need to come back to committee and council.

Mrs. Richland mentioned to keep in mind that this modernizes our policies and benchmarking ourselves us against other agencies in similar size and complexity, leveling out the playing field and hedging ourselves against inflationary cost.

Status: Review next month at Finance Committee

Discussion and Action of the Penn Center for A-Tax in the Amount \$24,800.00

Council Member Glover proposed for the Penn Center to be funded through the A-Tax, adding \$24,800.00 to the total amount. This amount will fund the website development for the Penn Center.

Motion: It was moved by Council Member Glover, seconded by Council Member Flewelling to add an additional \$24,800.00 to the total A-tax amount to fund the website development for the Penn Center. The motion was approved without objection.

First Reading of an Ordinance for the FY2021 Budget Amendment

Mrs. Richland explained that the purpose of this Ordinance and that during the year, there have been unbudgeted expenditures (approved by Council), and some budgetary shortfalls related to payroll.

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Council Member Hervochoch asked about the IT Short Fall and the Salaries Short fall on the chart. Mrs. Richland explained that the Salary shortfall was due to the Salary amount was being rolled over with no adjustment from 2019 into 2020 and again into 2021. Because there wasn't a COLA or merit based raised between that time periods, you

would assume no adjustments needed to be made but she didn't know how closely those budgetary amounts were looked at and had they been accurate this situation wouldn't have occurred.

Budget Director, Pinky Harriot, spoke regarding IT's shortfall and it was due to additional software, Webex, licensing, etc. IT Director, Patrick Hill also explained do to COVID additional precautions, software, and devices were needed to remotely work and that IT is busier now than ever.

Motion: It was moved by Council Member Flewelling, seconded by Council Member Dawson to approve the ordinance for the FY2021 Budget Amendment. The motion was approved without objection.

Status: Forward to Council.

BOARDS AND COMMISSIONS

Consideration of the reappointment for Kenneth Joy to the Board of Assessment Appeals

Motion: It was moved by Council Member Howard, Seconded by Council Member Dawson to approve the consideration of the reappointment for Kenneth Joy to the Board of Assessment Appeals. The motion was approved without objection.

Status: Forward to Council for approval.

Consideration of the reappointment for Paul Jernigan to the Board of Assessment Appeals

Motion: It was moved by Council Member Flewelling, Seconded by Council Member Glover to approve the consideration of the reappointment for Paul Jernigan to the Board of Assessment Appeals. The motion was approved without objection.

Status: Forward to Council for approval.

Consideration of the reappointment for Robert Coon to the Board of Assessment Appeals

Motion: It was moved by Council Member Flewelling, Seconded by Council Member Passiment to approve the consideration of the reappointment for Robert Coon to the Board of Assessment Appeals. The motion was approved without objection.

Status: Forward to Council for approval.

Consideration of Appointment for Nicholas Messenburg to the Airports Board

Motion: It was moved by Council Member Flewelling, Seconded by Council Member Passiment to approve the consideration of the appointment for Nicholas Messenburg to the Airports Board. The motion was approved without objection.

Status: Forward to Council for approval.

CITIZEN COMMENTS

No Citizen Comments.

ADJOURNMENT

The meeting adjourned at 3:21 pm.

Ratified by Committee: March 15, 2021