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## **BUDGET WORKSHOP SESSION**

**5:00 p.m.**

**Wednesday, May 21, 2008**

**R. Carlisle Roddey Complex  
Conference Room**

**Chairman, Carlisle Roddey, Presiding**

### **Minutes**

**In Attendance:**

**Chairman Roddey  
Vice Chairman Lucas  
Council Member Oliphant  
Council Member Martin  
Council Member Jordan  
Council Member Branham  
Finance Director Baker  
Asst. Director Zhao  
HR Director Goettsch  
Treasurer Kindle**

**Absent:**

**Council Member Guy**

**I. Call to order**

**II. Discussion on GASB 45**

**Mr. Larry Plyler and Mr. Morgan Armstrong with Plan Benefit Services, Inc.**  
and now Chester County's brokers for insurance presented a power point  
presentation on GASB 45. Mr. Armstrong stated that all counties are in the  
process of getting "Actuarial Evaluations" and that this came from an

1 entity that sets standards that rate agencies, Governmental Accounting  
2 Standards Board. Mr. Armstrong and Mr. Plyler stated the liability would be  
3 enormous on municipalities and Mr. Plyler said that the State of South Carolina  
4 had already started taking measures to comply because the liability was so great.  
5 **Mr. Kindle** then said if we don't comply our borrowing power would be very low.  
6 **Chairman Roddey** stated that presently we the retirees that we take care of are  
7 on until they pass away and **Mrs. Goettsch** added that even then the spouse  
8 stays on the plus there are even some that have custody of grandchildren so the  
9 grandchildren are also on our retirement package. **Councilman Jordan** asked  
10 what steps South Carolina was doing to change this and Mr. Plyler said  
11 some are "grandfathering" in present employees and giving no retirement  
12 package for future employees. **Vice Chairman Lucas** asked where would funds  
13 go if/when the County got into this program and Mr. Armstrong said an  
14 irrevocable trust fund. Both gentlemen said there were a lot of options and in  
15 the very near future would be on site to discuss all of the options with HR and the  
16 County Supervisor. Also, they both said that once an actuarial valuation was  
17 completed the options for funding were considered and the basis for evaluation  
18 will be the liabilities the County has as of July 1, 2008. Mr. Plyler said that HR  
19 should definitely look at changing the County Policy because there are some  
20 major changes that could be made that would affect GASBY 45. **County**  
21 **Supervisor Roddey** asked what the schedule looked like. Mr. Armstrong said:  
22 1) evaluation; 2) recommendations; 3) take numbers to actuary; and 4) they  
23 would come back with options. **Vice Chairman Lucas** asked **Mrs. Goettsch** for  
24 a list of employees (not names) and years of service, Mr. Armstrong and Mr.  
25 Plyler said they already had that list and would give it to him. **Chairman Roddey**  
26 thanked them for the presentation and proceeded with the budget discussion.  
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### 28 **III. Budget discussion**

29 **Councilman Oliphant** asked **Mr. Baker** if he had gotten information that had  
30 been previously requested regarding Elected Officials "extra" monies. **Mr. Baker**  
31 said he had some of the information. The Clerk of Court received two outside  
32 sources of income. One was Incentive Account and the other was Unit Cost, the  
33 Unit Cost Account could be rolled into the General Fund at the end of the year  
34 but not the Incentive Account. These accounts could be used totally at her  
35 discretion but both were Family Court Funds and should be used only for Family  
36 Court. The Incentive Fund presently has \$151,000 and the Unit Cost Account  
37 has \$175,000. **Councilman Jordan** asked if the Incentive Funding was from

1 fees from child support and alimony and the Unit Cost Fund from DSS and **Mr.**  
2 **Baker** stated that was correct. **Councilman Oliphant** asked how much she  
3 received each year and how much was taken out. **Mr. Baker** said \$4,000 had  
4 been taken from the Unit Cost Fund and that she received approximately  
5 \$16,000 each year in the Incentive Fund. **Councilman Oliphant** then asked **Mr.**  
6 **Baker** if he had found out if the Clerk of Court had used one of these Funds to  
7 give her employees in the Clerk of Court Office and Family Court Office a bonus  
8 last Christmas and **Mr. Baker** said he had not talked with her yet. Council  
9 Members asked again that he make that inquiry.  
10 Sheriff's Department – **Mr. Baker** said he also had two accounts, Drug Seizure  
11 and Drug Forfeiture and that the Sheriff could use the monies at his discretion.  
12 The State does get some of the monies from one of the accounts. **Councilman**  
13 **Oliphant** asked if **Mr. Baker** knew where any of the money was spent and **Mr.**  
14 **Baker** said that the Sheriff had purchased two trucks and some surveillance  
15 equipment. **Councilman Oliphant** then stated that if there are other accounts  
16 Council wanted to know.  
17 **Mr. Baker** then said he had spoken with **Judge Murdock** and that his office was  
18 using the computer equipment that had been purchased and that the funds from  
19 out of state tickets are going up because they are now being sent in. He also  
20 stated that **Judge Murdock** said he was making regular deposits now not  
21 monthly.  
22 **Councilman Oliphant** then asked if the two funds that belong to the Clerk of  
23 Courts Office were included in the overall audit and **Chairman Roddey** said he  
24 didn't think so. **Councilman Oliphant** then asked who wrote the checks when  
25 she requested something and **Mr. Baker** replied he didn't know.  
26 **Vice Chairman Lucas** asked **Chairman Roddey** if the rural fire monies had  
27 been put back into the budget and **Chairman Roddey** replied that they would go  
28 back in before budget was finalized. **Vice Chairman Lucas** then asked about  
29 the Great Falls Memorial Building and **Chairman Roddey** said that work was  
30 continuing and he was trying to find the money to put a new roof on the building.  
31 **Councilman Jordan** asked if the County had a lease in place yet on the Great  
32 Falls Memorial Building and **Chairman Roddey** replied that we were not going to  
33 have one until all of the remodeling had been completed.  
34 **Chairman Roddey** then said that he had sent a letter to the Chairman of the  
35 Forfeited Land Committee as requested by Council and provided each member  
36 with a copy. Also a copy of the Chester Fire Department budget as requested  
37 was given to all members. **Councilman Oliphant** asked if he could talk about

1 Fund Balance and **Chairman Roddey** replied that he could not, but it was  
2 healthy. **Vice Chairman Lucas** asked about the situation with taxes on mills that  
3 have closed and **Chairman Roddey** said that the State took care of most of that  
4 and that the equipment left had been depreciated. **Councilman Oliphant** asked  
5 if the sewer in Fort Lawn could be completed with Fund Balance monies and  
6 **Chairman Roddey** stated it had been budgeted, **Councilman Oliphant** then  
7 asked if Fund Balance monies could be used to fund GASBY and **Chairman**  
8 **Roddey** replied yes and that some monies would probably have to be used for  
9 GASBY.

10 **Chairman Roddey** then said he and the Finance Director would be working to  
11 compile the budget and it would be given to them at the June 2 County Council  
12 Meeting.

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14 **IV. Adjournment**

15 The Meeting was adjourned at approximately 7:30pm  
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21 Pursuant to the Freedom of Information Act, the Chester News & Reporter,  
22 The Herald in Rock Hill, SC, WSOC-TV, Channel 9 Eyewitness News, the  
23 Mfg. Housing Institute of SC, WRHI Radio Station, C&N2 News, WCNC  
24 News and Capitol Consultants were notified and a notice was posted on the  
25 bulletin board at the R. Carlisle Roddey Government Complex 24 hours  
26 prior to the meeting  
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34 **R. Carlisle Roddey**  
35 **Chester County Supervisor**

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34 **Carolyn S. Clayton-Snipes,**  
35 **Clerk to Chester County Council**