March 2025

a publication of the Municipal Association of South Carolina

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Cover Photo: The Town of Hilton Head Island uses in-person meetings to involve residents in the community planning process. Photo: Town of Hilton Head Island.



Reporting gifts is one of the most challenging sections of the Statement of Economic Interests. The South Carolina Ethics Act broadly defines the term "gifts" to include "anything of value, including entertainment, food, beverage, travel, and lodging given or paid to a public official, public member, or public employee to the extent that consideration of equal or greater value is not received."

The SEI instructs filers to report anything of value worth \$25 or more in a day and anything of value worth \$200 or more in the aggregate in a calendar year. This language conflicts with a section of the Ethics Act which requires reporting anything of value.

The State Ethics Commission has advised public officials, public members and public employees who file an SEI to disclose anything of value received as a result of their public office or position.

Examples of items to report

- Meal, food and beverage expenses paid for by a third party, such as lawyers, engineers, consultants, suppliers of goods and services, and contractors. Officials must report these expenses regardless of whether the entire council is invited.
- Entertainment, such as golf green fees or a sporting event, concert or theater tickets.
- Trips and associated expenses paid for by a third party.
- Gift baskets and specialty food items.
- Gifts where the gift is believed to have been given because of the filer's position, or in hopes of seeking a contractual, business or financial relationship with the filer's agency.

Municipal officials serving in an ex officio or appointed capacity on boards, agencies or commissions must disclose travel, lodging and meals paid for by these organizations, even if the expenses are required as part of their service on the board or commission.

Examples of items not considered "of value" for reporting purposes

- Reimbursement for actual incurred and authorized business expenses paid by the municipality. Per diems not supported by receipts for actual expenses are subject to reporting.
- Printed informational or promotional material worth less than \$10.
- Items of nominal value, worth less than \$10, containing or displaying promotional material such as exhibit hall and vendor giveaways.
- Door prizes or other items awarded by random selection.
- Personalized plaque or trophy worth less than \$150.
- Promotional or marketing items offered to the general public on the same terms and conditions without regard to status as a public official or public employee.
- Campaign contributions properly received and reported under the Ethics Act.

Understanding the SEI requirements and maintaining proper records are the keys to proper reporting. When in doubt, the safest practice is to disclose and report all gifts.

Statements of Economic Interests must be filed by March 30 at noon. Find more information at www.ethics.sc.gov.

Statement of Economic Interests forms are due by electronic filing by March 30 at noon.

Calculating the Local Option Sales Tax Credit Factor

The General Assembly established the county-level Local Option Sales Tax in 1990, and in the years since, 32 of the state's 46 counties have enacted it as a means of providing property tax relief. Municipalities in those counties receive a portion of LOST revenue, and it's important for them to understand how this funding works and to keep up with the necessary calculations.

LOST is a 1% tax, approved by a county's voters and applied to taxable sales in that county.

The SC Department of Revenue collects LOST revenue generated in participating counties and remits it to the State Treasurer's Office. That office splits a county's LOST collections into two accounts — the Property Tax Credit Fund and the County/Municipal Revenue Fund — and issues two checks accounting for the two funds each month to the county and its municipalities.

Municipal Property Tax Credit Fund allocations

The Property Tax Credit Fund allocation is the larger of the two, as the State Treasurer's Office allocates 71% of LOST revenue to it. The county receives a check for 67% of the credit fund revenue, and the municipalities receive checks for a portion of the remaining amount of 33%, multiplied by their percentage of the county's total municipal population.

Municipalities must use their Property Tax Credit Fund revenue in the fiscal year it is received to reduce their taxpayers' property tax liability.

Municipal Revenue Fund allocations

The State Treasurer's Office places 29% of countywide LOST revenue in the Revenue Fund, and also divides it into checks for the county and its municipalities. For those checks, 50% of the amount is based on the county or municipality's population as a percent of the total county population, and 50% is based on the location of the sale.

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State law allows municipal councils to use this revenue for general fund purposes. Council can choose to add a portion, or the entire amount, to its Property Tax Credit Fund to provide additional property tax relief.

Determining the tax credit factor and individual tax relief amounts

Because Property Tax Credit Fund revenue must be used for property tax relief, cities and towns receiving LOST funds are required to calculate an annual "tax credit factor" to determine the amount of relief granted on the tax bill. Accurately calculating the required tax credit is a critical part of the budget process for all municipalities in LOST counties.

There are several steps in the calculation:

1 Determine the total amount of money to be credited against property tax bills. This amount must at least equal the total projected deposits in the city's Property Tax Credit Fund plus any amount Council directed to be used from the Revenue Fund to grant additional property tax relief.

- 2. After adding together the projected Property Tax Credit • Fund revenue and accrued interest in the fund, add any additional Revenue Fund amount that the city wishes to credit to property tax. Next, divide this amount by the total appraised value of all taxable property in the city. This produces a six-digit figure that is the tax credit factor.
- 3. The tax credit factor then needs to be translated into the dollar amount that will be credited against the municipal property taxes for a single parcel. To determine the figure, multiply the tax credit factor by the appraised value, or market value, of the individual property for tax purposes. This produces the credit to be deducted on the tax bill from the gross amount of taxes due.

Impacts of incorrect calculations

If calculated properly and economic conditions remain stable, a city's LOST revenues will typically remain steady from year to year. If the tax credit factor is miscalculated or economic conditions change, a city could find itself in one of two situations that underscore the importance of closely monitoring LOST revenue.

One scenario occurs when a city collects more LOST revenue than it provided in property tax relief.

When this occurs, state law requires the city to hold the additional revenue in an interest-bearing bank account. The next year, the city must add the surplus funds from the previous year, including interest into the tax credit factor calculation.

The other scenario occurs when a city collects less LOST revenues than it provided in property tax relief. This creates a revenue shortfall, which the city must absorb. State law does not address recouping unrealized revenues granted as a LOST credit.

Monitoring revenue

A good starting point for calculating the tax credit factor is to develop and maintain a spreadsheet logging historical Municipal Revenue Fund and Tax Credit Fund receipts and detailed records on the calculation of prior years' tax credit factors. In addition, confirming the county auditor's appraised value figures will ensure a more accurate tax credit factor calculation.

Doing so will help keep the city's revenue stream moving in the right direction and ensure city residents get the property tax relief mandated by state law.

The Handbook for Municipal Officials in South Carolina provides more information on restricted-use municipal revenues, including LOST as well as accommodations taxes, hospitality taxes, capital projects sales taxes and tax increment financing. Learn more at www.masc.sc (keyword: municipal officials handbook).

Association Highlight:

Municipal Finance Officers, Clerks and Treasurers Association

any municipal job positions have specific training and networking needs, and the Municipal Association of South Carolina's affiliate associations offer opportunities to meet those needs.

The SC Municipal Finance Officers, Clerks and Treasurers Association offers training programs supporting the many different types of responsibilities its members have. Training sessions qualify for a combination of continuing education credits for certified municipal clerks, certified public accountants and certified public treasurers. MFOCTA sponsors the Municipal Clerks and Treasurers Institute with the Municipal Association of South Carolina and the College of Charleston's Joseph P. Riley Jr. Center for Livable Communities.

The MFOCTA Spring Academy for 2025 is taking place April 10 at the Cooperative Conference Center in Columbia. Sessions will cover a legislative update, handling SC Freedom of Information Act requests in a timely manner, records retention and audit letters.

Learn more about MFOCTA at www.masc.sc (keyword: MFOCTA).

Grants to Private or Religious Entities Need Careful Consideration

The South Carolina General Assembly authorizes municipalities and counties to levy local accommodations and hospitality taxes to create a funding source for tourism-related buildings, facilities and infrastructure. These A-taxes and H-taxes, as they are commonly called, are intended to enhance the local economy by attracting visitors and improving their experiences. Local governments are authorized to allocate funds generated by the taxes for projects that will benefit tourism, such as facility upgrades, infrastructure improvements and events that draw visitors.

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Private entity funding

As long as the purpose of the funding is approved by state law, municipalities can allocate A-tax and H-tax funds to private entities. Any contribution to a private entity must conform with the South Carolina Constitution, which requires the use of public funds for public purposes. In the 1986 SC Supreme Court case *Nichols v. South Carolina Research Authority*, the Court established a four-part test for funding:

- 1. What is the intended ultimate goal or benefit to the public?
- 2. Are public parties or private parties the primary beneficiaries?
- 3. Is the benefit to the public speculative?
- 4. What is the probability that the public interest will be ultimately served, and to what degree?

To make sure that the public is the primary beneficiary, and that the project serves a legitimate public interest, municipalities should consider these *Nichols* factors before making any contribution to a private entity.

In 2023, the Office of the Attorney General issued an opinion that municipalities can contribute funds to both nonprofit and for-profit entities. In reviewing the Local Accommodations Tax Act, the Attorney General's office found no statutory limitation on the type of entity eligible to receive funding. The opinion studied a case in which private entities received funding for the development of workforce housing. Presuming that the expenditure was for a tourism-related purpose approved by the Act, the Attorney General's office concluded that as long as the use of the funds satisfied the public purpose requirement, as well as the *Nichols* factors, it would be within the discretion of the local government to allocate funds to either a for-profit or nonprofit entity.

Religious entity funding

There are more factors involved when a municipality is considering making funding contributions to religious institutions.

The Religion Clauses of the First Amendment of the U.S. Constitution provide that "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." This sentence has two parts the Establishment Clause and the Free Exercise Clause. — and public funding for religious institutions must comply with both. The Establishment Clause requires any funding for a religious institution to have a secular purpose. The funding should not advance religion.

At the same time, the Free Exercise Clause prevents governments from prohibiting institutions from receiving otherwise available grants "solely on account of [the institutions'] religious identity," as determined in the 2017 U.S. Supreme Court case *Trinity Lutheran Church of Columbia, Inc. v. Comer.* Funding, in other words, should not inhibit religion, just as it should not advance it.

Generally, direct financial aid to religious institutions is impermissible under the Establishment Clause. However, the U.S. Supreme Court has allowed some indirect aid to religious institutions as part of a neutral program benefiting a broad range of recipients, regardless of religious affiliation.

As stated by the Supreme Court in the 2020 case *Espinoza v. Montana Department of Revenue*, "We have repeatedly held that the Establishment Clause is not offended when religious observers and organizations benefit from neutral government programs."

In South Carolina, the Blaine Amendment, found in the SC Constitution, Article XI, Sec. 4, states that public funds may not be used "for the direct benefit of any religious or other private educational institution." This amendment is generally considered more restrictive than the First Amendment's Establishment Clause.

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Because of this, municipalities may generally offer public funds to religious institutions only through a neutral grant program. They may not directly fund religious worship, instruction or proselytization. If the proposed recipient is a religious or private school, the municipality should apply stricter standards and generally avoid grants that might fund or offset ordinary expenses or school programs.

In all cases, the municipality should require the religious grant recipient to agree that the grant proceeds will be used solely for non-sectarian, secular purposes benefiting the community, and not for the direct benefit of any religious institution or private educational institution.

Course Schedule Updated for Municipal Elected Officials Institute of Government

Municipal Association of South Carolina Municipal Elected Officials Institute of Government

The snowstorm which struck much of the state on January 21 upended several Municipal Association of SC events, cancelling Hometown Legislative Action Day and creating schedule changes for the MEO Institute.

First, the regularly scheduled March session will take place on Tuesday, March 18. This is "Basic Budgeting and Municipal Finance," which the Municipal Association will conduct at the councils of governments locations in Columbia, Florence, Greenville and North Charleston. The registration deadline is Monday, March 10.

Following that will be the MEO Institute sessions that typically take place the day after Hometown Legislative Action Day, and which were originally scheduled for January 22. These are Session A, Session B, Advanced MEO and the Advanced Continuing Education sessions. These have all been rescheduled for Wednesday, March 26, from 9 a.m. to 4:30 p.m. at the Columbia Metropolitan Convention Center, 1101 Lincoln St. in Columbia. Attendees will need to register again for the new date, and the registration deadline is Wednesday, March 19.

Officials who complete the seven required MEO courses graduate from the institute. Because the graduation scheduled to take place during Hometown Legislative Action Day on January 21 did not occur, those graduates will be recognized during the Municipal Association's 2025 Annual Meeting, taking place on Hilton Head Island on July 16 – 20.

Learn more about the MEO Institute and register for courses at www.masc.sc (keyword: MEO Institute).

The Impact of Fraud or Poor Internal Controls on a City's

Finances

 $\mathbf{\Lambda}$ ll of these headlines have something important in common:

- Former ... Mayor Pleads Guilty, Gets Probation
- Embezzler Given Home Detention
- City officials in Court Soon
- 3 Ex- ... Officials in jail; Town in 'a Mess'

In each of these news stories, the public officials or employees were involved in crime or dishonesty. Employees who have the motive and opportunity to do so will sometimes steal from their employers, and cities and towns are not immune from fraudulent activities. Local governments can always suffer from theft from an outside source, but fraudulent activity often occurs from within, orchestrated by a previously trusted — and often times previously respected — employee or elected official.

Sources of fraud

The American Institute of Certified Public Accountants defines fraud as "an intentional act that results in a material misstatement in financial statements," and employees and officials may have many reasons to engage in it. The AICPA and other organizations have used the "fraud triangle," first developed by Dr. Steve Albrecht, who works in the fields of human resources and security for governments, schools and private industry.

The triangle identifies three critical things that come together to convince someone to take part in theft.

Internal controls

To protect a city or town against acts of dishonesty, it is important to have good internal controls in place. Here are common examples of internal controls:

Motivation

The person is experiencing some form of financial pressure or difficulty that incentivizes fraud. Such motives or pressures may include personal problems such as bankruptcy, personality disorders, drug or alcohol dependency or a gambling addiction.

Fraud Triangle

Opportunity

There's a lack of financial controls, or a way to get around controls, which creates the possibility of undetected fraud. It could simply be a lack of supervision, or collusion among individuals.

Rationalization

Stealing is often in conflict with a person's values, but people can find a way to justify it to themselves, such as a feeling that they are not being compensated appropriately.

- Segregation of duties This ensures that no one person has the responsibility for transactions from beginning to end.
- Separation of functions This divides transaction processing or functions so that different units or functional areas of the organization are involved in each. For example, an administrative assistant opens the mail and logs cash receipts before turning them over to the finance department.
- **Physical asset control** Any movement of assets requires documents to authorize their movement, and may include physical restraints such as padlocks, fences and locked file cabinets.

- Signatures and countersignatures Signatures provide evidence that the documents have been authorized and approved. Documents should not be valid until signed. Countersignatures demonstrate that two or more designated individuals have concurred on the approval of the document.
- **Passwords and personal identification numbers** Use passwords and PINs for computer and mobile devices.
- **Review processes and procedures** These steps increase the opportunity for discovering any fraud that has taken place.
- Focused audits Internal audits with a very narrow focus can be done by internal management. This puts staff on notice that sensitive areas are being surveyed, which can deter fraudulent activity.
- Rotation of key personnel This involves periodic
 rotation of personnel with other employees taking over the duties of an employee, preferably without advanced notice.

In addition to good internal controls, municipalities should also obtain crime insurance coverage, including employee dishonesty. If required by city ordinance, it should also purchase public official bonds. A public official's bond guarantees the honest performance of a public official's duties in accordance with the law or regulations, and includes the honest accounting of all funds entrusted to the official.

Crime coverage takes many forms, including employee dishonesty, employee theft, forgery/alteration and computer fraud. Blanket coverage is typically written on all employees instead of individual employees, unless certain employees are excluded.

The Municipal Association of SC-sponsored property and liability insurance pool, the SC Municipal Insurance and Risk Financing Fund, provides blanket crime and employee dishonesty coverage and staff can also assist with public officials' bonds. For more information, contact Heather Ricard at hricard@masc. sc or 803.933.1258 or Robert Collins at rcollins@masc.sc or 803.933.1279.

21 Graduate From Municipal Clerks and Treasurers Institute

The SC Municipal Clerks and Treasurers Institute gained 21 new graduates in its January 2025 session.

MCTI is a three-year program that provides municipal clerks and treasurers with critical skills for their profession.

The 2025 graduates are

- Shannon Altman, finance director/ human resources, Town of Hampton;
- Robin Chavis, clerk/treasurer, City of Bamberg;
- Allison Galbreath, city clerk, City of North Myrtle Beach;
- Amanda Gambrell, city treasurer, City of Belton;
- Rosalind Johnson, town clerk, Town of St. Matthews;
- Cristina Laviolette, municipal clerk, Town of Van Wyck;
- Tamara Lindley, assistant finance director, City of Anderson;
- Justine Lovell, finance director, Town of Moncks Corner;
- Kathryn Masewicz, accounting manager, City of Columbia;
- Christine McKaba, town administrator, Town of Reidville;

- Casey Moore, municipal clerk, City of Florence;
- Casey O'Brien, municipal clerk, City of Tega Cay;
- Angela Ormand, AP/media/customer service, Town of Jackson;
- Jamie Paul, clerk, City of North Augusta;
- Satidra Rivers, deputy town clerk, Town of St. Matthews;
- Amanda Rowan, deputy municipal clerk, City of Cayce;
- Laura Snelling, chief financial officer, City of Abbeville;
- Takeya White, planning and zoning clerk, Town of Awendaw;
- Tynetta White, executive assistant, James Island Public Service District;
- Leslie Wilder, finance director, City of Clemson; and
- Lynda Williamson, director of finance, City of North Augusta.

Graduation from the institute requires participants to complete more than 120 hours of classroom instruction on topics such as business license management, accounting and municipal law.

Completion of MCTI satisfies the education requirements for the certifications offered by the International Institute of Municipal Clerks as well as the Association of Public Treasurers of the United States and Canada. Those seeking IIMC's Certified Municipal Clerk designation also need to complete a capstone project. Participants can begin the program at any point and are encouraged to attend sessions consecutively.

Learn more about the program at www. masc.sc (keyword: MCTI).



Municipal Association's New Legislative Tracking System Now Available



From bills that would make changes to liquor liability insurance to help small businesses, to bills that would make changes to the municipal election process, or ones that would change the way retirement benefits are provided to return-to-work retirees, the General Assembly is considering many pieces of legislation this session that could have substantial impacts on cities and towns.

Bill Numbe

Keyword

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Membership in athletic club

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Municipal officials now have a better way to follow along with the process, as the Municipal Association of SC launched a new version of its Legislative Tracking System, replacing one that had been in use since 2007.

For every bill identified as one that could impact South Carolinian municipalities, the tracking system summarizes the significance of the bill and lists its sponsors. It also provides updates on legislative action from subcommittees, committees, debate on the floor and passage, and links users to the full text of the bill on the General Assembly's website.

A critical upgrade for the new tracking system is the ability to search bills by keyword. The bills are also searchable by their bill number and sponsors. They can also be sorted based on whether they are a priority bills that involves one of the Municipal Association's Advocacy Initiatives. These initiatives include everything from protecting the authority of municipalities to regulate their short-term rentals to allowing those municipalities with no property tax millage to establish one.

For example, a user interested in legislation relating to golf cart operations could search the keyword "golf cart." This would turn up H3292, a bill that would allow county and municipal governments to enact ordinances allowing golf carts to operate in designated areas at night, and which was assigned to the House Education and Public Works Committee. <section-header><section-header><section-header><section-header><section-header><section-header><section-header><section-header><section-header><section-header>

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Using the list of sponsoring representatives, the reader can use the Legislator Online Directory to see if any of the legislators represents districts including their municipality. Local representatives can be the ideal members of the General Assembly for a municipal leader to contact and discuss the impact the bill would have on their community.

"Meredith Houck, the Association's communications manager, and I worked with VC3, the Association's technology partner, to build this system with our local municipal leaders in mind," said Municipal Association Director of Advocacy Casey Fields. "This system is designed to make understanding legislation and the legislative process easy for local leaders to follow and get involved."

The Legislative Tracking System also integrates into the Association's *From the Dome to Your Home* legislative report, which is emailed every Friday during the legislative session to help subscribers know how to stay involved and make a difference at the State House.

The Association's advocacy team also records a *From the Dome to Your Home* podcast every week, in which Casey Fields and Chief Operating Officer Jake Broom take a deeper dive into the critical legislative action as it happens.

Find the Association's Legislative Tracking System at www.masc.sc/ legislative-tracking-system.



Personal Outreach Makes for Effective Communication

Columbia Mayor Daniel Rickenmann talks with therapist Jill Smith on Rickenmann's podcast, Around Town. Photo: City of Columbia.

As technology has continued to grow so has the number of communication methods available to municipalities, public officials are tapping into ways to connect directly and personally with their constituents. Podcasts, social media groups, town hall meeting, website alerts — all are part of municipalities' communication toolboxes.

In the City Columbia, Mayor Daniel Rickenmann's *Around Town* podcast, found at www.aroundtownpodcast.com, was born out of his desire to shine a light on what is happening in Columbia.

"From local businesses reaching milestones to nonprofit organizations hosting impactful events, there's so much good happening in our community that often goes unnoticed," said Rickenmann, who has served as Columbia's mayor since 2022. "I started the podcast to amplify these stories, to help residents and visitors discover the true heart of Columbia."

He said while building the podcast was initially a slow process, it has taken off over time, with community members now pitching their own stories.

The podcast has received a strong response from constituents, students and visitors, he said, and has "been a fantastic way to build a deeper connection with the community."

"It's important to connect directly with residents because it shows them that their voices matter," Rickenmann said. "Listening is essential, but going the extra mile to meet people where they are and create meaningful spaces for conversation is equally important."

A key lesson for podcasts, he said, is understanding the importance of consistency and authenticity.

"A podcast can be a powerful tool, but it's essential to be genuine and stay true to your mission. If you're genuinely interested in the stories of your community and take the time to highlight what makes it special, people will connect with you," he said.

In North Augusta, Mayor Briton Williams was thinking about ways to communicate directly with residents even before he was elected.

"When I decided to run for mayor, one of the things that drove me crazy was if you were a citizen, the only way you could talk to council was to wait until the very end of the city council meeting. And, depending on what was on the agenda, that could be kind of late," Williams said. "I thought, there's got to be a way to let citizens speak besides that."

When he was running, he spent time with several mayors around the state, and learned about Rock Hill's practice of having residents speak before the council's official meeting. Once he was elected, Williams met with the council and city administrator to set up something similar. They came up with the "Public Power Hour."

Now, on the first Monday of each month, time is set aside for residents to come before the seven council members and city clerk — no administrators or directors are present — for an informal conversation. As city councils must give public notice of their meetings in accordance with the SC Freedom of Information Act, the distributed agendas will typically list the Public Power Hour as taking place at 5:30 pm., followed by the regular meeting at 6 p.m.

"We don't vote on anything, we don't make decisions, but it helps that they get all of us listening," Williams said. "This has been a very powerful way to give people an opportunity. Citizens like it because it's informal. It's not as intimidating as a regular council meeting." And it has resulted in real change. For example, after hearing from a business owner voicing concerns about the city's towing practices, the council looked into the issue and changed its policy.

It's not the only way North Augusta aims to connect and give residents a voice. Williams and others periodically visit spots around the city for community engagement meetings. There also is a citizen involvement form on the city website, inviting residents to help with activities or to sit on boards and commissions. In the past four years, he said the city had appointed 22 new people to boards and commissions who had never served before, and nine of those came from the citizen involvement form.

A prime example of outreach came in the aftermath of Hurricane Helene, which caused extensive damage to North Augusta. In the aftermath, city leaders stepped up their communication efforts — with both internal and external audiences.

"We were getting the information out, but the citizens helped us, too. We would post something and they'd say 'Are you aware of this?' We were communicating with our citizens daily on things they saw that we hadn't gotten a hold of yet."

The mayor also started doing a series of videos a few days after the storm.

"The mayor should be the face of the community. I knew citizens needed to hear from me," he said. "I did three-or fourminute videos on my cell phone. I would say, 'I'm on Day 11, too, and guess what? I don't have power in my house either.' It was a way to hear the mayor take questions and say, 'Here's what we're hearing and let me tell you what's really happening."" The postings resulted in a lot of positive feedback from residents, and increased engagement that continues on its social media sites.

The City of Tega Cay has very engaged residents who want to be informed about what is happening in the community, said City Manager Charlie Funderburk.

"The hard part is finding the best way to reach the most [people], but even then, we still have people telling us they don't know what is going on in the city," he said. "We try to make it next to impossible to not know what is going on."

The city pushes out information through its website, and residents can sign up to receive alerts, emails and texts when information is released. Tega Cay uses social media and its city app, making sure to post information across the board. It also has started a new way for face-to-face meetings where residents can bring questions or concerns to council members.

"Chats with Council' is something that started this past spring and was the idea of Mayor Pro Tem Carmen Miller and Councilman Tom Hyslip," Funderburk said. "The two of them schedule a place and time, the city then pushes it out to our residents and the two of them handle things from there."

Meanwhile, the city has decided to expand its City Manager's Report —which has been a standing item on the council agenda for at least 10 years — to now include specifics about various departments. It is then posted online for public viewing.

"We want to empower people to get the answers to their questions without having to call or visit city hall. We love hearing from and seeing them, but calling or visiting city hall during business hours isn't always convenient," he said. "Hopefully with the frequency and content of our communications, we can put

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the information in their hands that they can process at a time that is convenient for them."

Funderburk said front-line staff that interacts with the public are often the best sources for knowing the type of information that needs to be pushed out.

"People these days seem to have short attention spans. Don't communicate a novel if you can cover the pertinent information with a paragraph, and don't use a paragraph if you can do it with a 45-second video," Funderburk said. "You have to assume people are rarely going to dig through your website looking for answers. They want it delivered to them. Your job is to figure out what info they want and how they want it and just take a deep breath when those things change without notice."

His last bit of advice: "Have fun with it when you can. Everything doesn't have to come across as the 6 p.m. news. Step out and be creative and don't panic if it doesn't work. Just keep trying and keep evolving."

Photo: City of Tega Cay.



This month we will be joined by our City Manager, Charlie Funderburk

6:30 -7:30pm

Tega Cay Mayor Pro Tempore Carmen Miller and Councilmember Tom Hyslip select the dates and locations for their "Chats with Council."

Keep Things Consistent When Posting Meeting Agendas Online

The SC Freedom of Information Act requires public bodies such as city councils to post their meeting agendas at their office or meeting place, and also to provide them to the news media and others who have requested them, always at least 24 hours in advance of the meeting.

The law has another distribution requirement as well: the public body must post the agenda on its website, as long as it has one, by the 24-hour deadline.

Many municipal governments go beyond those requirements, posting agenda packets — which are separate documents from agendas that contain a variety of supplemental material on each agenda item — onto their website ahead of the meeting. Some will also do more than is legally required by livestreaming the meetings themselves to make them more accessible.

These efforts can improve transparency and community engagement, but it's also

important to handle them consistently. Here's some points to consider when posting materials for city or town council meetings online:

Keep the postings consistent.

Posting agenda materials regularly takes staff time. As with other forms of ongoing communication, if a city government begins posting agenda packets, it should continue doing so on an ongoing basis. If posting the packets stops — especially if residents have come to expect their posting — it can create the perception that the municipality is not being transparent.

Does the information need to be available other ways?

The many ordinances and other council meeting materials found in agenda packets tend to be unfamiliar reading materials for residents. Some city governments will dedicate resources to creating an e-newsletter to help better explain the municipality's operations to



residents. Some cities have posted news items or videos recapping what took place at a council meeting, or news items explaining critical pieces of what the council acts on, such as the annual budget or planning and zoning documents.

As with other materials that go up on a city's website, municipalities need to weigh whether they can devote staff time to maintaining these types of communication consistently.

Learn more about FOIA requirements through the SC Press Association's *Public Official's Guide to Compliance with the Freedom of Information Act*, available at www.scpress.org.

Putting the Community in the Community Plan

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Welcome

To the Muddy Creek Neighborhood

Last September, the Town of Hilton Head Island hosted a community event in the Muddy Creek neighborhood to gain input on everything from roads to parks, stormwater, sewer, permitting and public safety. Photo: Town of Hilton Head Island.

C regulations that will help achieve the plan, is a job for experts in planning, architecture and development. Even so, a key ingredient for that plan is input from residents themselves.

Cities are actively engaging their residents in these planning processes to foster better outcomes, stronger community ties and greater public buy-in. The idea is to ensure that residents are well-informed about regulations and feel that the city is addressing their needs and their visions for what they want their community to be.

The City of Conway gets its community engaged in the master planning process through outreach.

Recently, it sought input on a new parks and recreation master plan during its annual Christmas tree lighting. Residents attending the event were given stickers by the master plan consultants they could use to vote on projects they wanted to see completed. The results of the vote will be used to prioritize projects that the city council will budget for and work could begin as early as this year.

"What our community sees is that we have taken these plans and they immediately go into action," said June Wood, Conway's public information officer. "We put them into the budget process and we get the funds for them. They immediately see the results of their buy-in, their comments, their feedback and that encourages further engagement."

Community engagement is built into the planning process, said Mary Catherine Hyman, Conway's deputy city administrator. For parks and recreation planning, the city met with people and organizations who use or provide funding for parks, including a steering committee with the athletics director from the school district and an executive from Conway Medical Center. The city also has pushed online surveys through social media and handed out surveys to people using the facilities.

"You need to find out where your community is, and go to them and ask them what they want in a place that they are comfortable," Hyman said. "We have tried to get people's opinions where they were and didn't ask them to come to us."

Using that public input as a guide for project prioritization has led to the city updating plans that are as little as five years old because so much of the work identified in the public input process has been completed.

As projects are finished, the city also makes sure to highlight which master plan it was part of and what the public input was, Wood said.

"You have to celebrate your achievements as a city," she said. "You make sure the stakeholders are aware and know that we are opening a project they were involved in."

For the City of Beaufort, which has a more than 300-acre historic district, helping residents navigate a detailed collection of historic preservation rules and regulations was a top priority for Curt Freese when he arrived to serve as community development director less than two years ago.

"It was taking some people like a year or more to do a simple project — everything in the city was having to go the historic

review board, like for paint and things like that," Freese said. "That small stuff can all be administratively approved now."

He created a historical technical review committee that residents can approach for free advice on any changes they want to make to property within that historic district. The committee includes city staff, historic preservation experts and the private nonprofit Historic Beaufort Foundation.

"It's good for them to be involved," Freese said. "They have a lot of funding and try to save as many buildings as they can."

Freese said the addition of the foundation was not popular at first, but the lack of issues since the creation of the committee confirmed for him that it was the right decision.

"I think it has headed off cases that they were concerned about," he said. "When people feel part of the process they tend to be more accepting. Plus, they have a lot of expertise. They are long-time preservationists and they have some good takes on things."

Residents can bring projects to the committee before they hire an architect or contractor. The committee gives its opinion of the project and of the details of the work to be done. Comments are recorded so everyone can know what the key issues are. The process can save residents thousands of dollars and months of time. "There is so much subjectivity in architecture and historic preservation," Freese said. "We're trying to get a lot of opinions — expert opinions — and make it fully transparent."

While the committee is available to anyone looking to do work on a building in the historic district, the goal is to help residents.

"The historic district can be so difficult," he said, citing the need for approval from the Historic District Review Board for most projects and the city's 300-page preservation manual.

"Developers that want to redevelop have the resources to hire architects and attorneys, the regular person that bought a house in that district and just wants to do something, that's not only difficult, but expensive ... So just trying to help them as much as possible is really to the benefit of everyone."

The Town of Hilton Head Island places community involvement at the heart of its planning initiatives, said Missy Luick, director of planning.

The town's comprehensive plan was developed with extensive input from task forces and stakeholder groups, ensuring the goals and projects reflect community aspirations. The robust engagement has become a hallmark of Hilton Head Island's planning approach. A recent series of meetings with the Muddy Creek area of the town has led to some action items the town could take immediately.

> "We heard about the need for improved public safety. We heard that there was a lack of parks or open spaces and pathways within that particular neighborhood and that residents supported beautification efforts like tree trimming, landscaping and community cleanups," Luick said. "We hosted a community cleanup event that was very well attended as a follow-up from our engagement effort."

A second cleanup event was planned for early 2025 as well.

Other issues concerned flooding — an ongoing concern in coastal areas — and traffic — an ongoing concern for tourist areas.

Hilton Head Island and other coastal municipalities also must deal with creating affordable housing for their workforces, while still attracting retirees, part-time residents and tourists.

One of the town's unique challenges stems from the neighborhoods that operate under private covenants and restrictions, which account for about 70% of the island's land. These communities often have their own architectural review boards that coexist with the city's design review board.

To navigate overlapping regulations, Hilton Head Island collaborates with these entities to ensure all criteria are met. This layered system underscores the town's commitment to balancing autonomy with collective planning.

The rest of the island has been divided into eight planning districts, which like the Muddy Creek



neighborhood are providing feedback on the status of current development and what the communities would like to see.

The town is using in-person meetings, mailed invitations and online surveys to reach as many residents as possible.

This inclusive approach extends to historically underserved areas, such as the Gullah Geechee communities. The town is working on a neighborhood stabilization plan, informed by input from these historic communities, to address housing and cultural preservation concerns.

"It's listening and just making sure that it's not the planning director's plan, it's got to be the community's plan," Luick said. "I'm really excited to get out in the community and have these conversations and really get that gut check to make sure that what we've been putting together is truly what the community wants to see. And if it's not, then we'll recalibrate where we're headed."



New Website Accessibility Requirements Coming in 2026 and 2027



Website accessibility, defined as designing websites in a way that present no barriers to those with disabilities, is an important consideration for city governments, and is a requirement of the Americans with Disabilities Act, or ADA.

Making sure that a website is accessible involves issues like providing keyboardaccessible navigation, a site design that works with screen reader programs, or simply making sure that website text is large enough and presented with enough contrast. Noncompliance with the ADA can lead to lawsuits.

Accessibility requirements under the ADA are nothing new for municipalities, but the exact requirements that apply will be changing in the coming years. In 2024,

the U.S. Department of Justice published a final rule updating its regulations for how state and local governments should keep their web content and mobile app content compliant with Title II of the ADA, which applies to all services, programs and activities of state or local governments.

This final rule establishes that the Web Content Accessibility Guidelines, or WCAG, Version 2.1, Level AA, sets the technical standard for web and mobile content, which municipalities must meet in most cases.

These guidelines, available at www. w3.org/WAI/standards-guidelines/wcag, address a huge number of topics for web and mobile app content, ranging from providing text alternatives for content that is not textbased, text legibility, alternatives for audio, and website navigation assistance.

The final rule notes that some exceptions to the guidelines are allowable to help governments prioritize their most important content, like current or commonly used information, for accessibility. Exceptions include these:

• Archived web content that is outdated, not needed or repeated elsewhere — for example, water quality reports from years past.

- Preexisting, conventional electronic documents, such as old PDF files.
- Content posted by a third party, so long as the third party is not posting something on behalf of the government, such as the case of a contractor hired to design or manage a website.
- Individualized documents that are password-protected, like a water or tax bill.
- Preexisting social media posts.

The date of required compliance with the rule depends on the city's or town's population. For those with a population of 50,000 or more, the compliance date is April 24, 2026; and for those with a population of fewer than 50,000, the date is April 26, 2027.

The U.S. Department of Justice maintains a website for ADA issues at www.ada. gov. It details the steps that governments should take to begin complying with the accessibility rule, ranging from determining who on staff should be working on compliance, staff training, content review, changes needed to make the content ADAcompliant, and policy development.



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Calendar

For a complete listing of the Association's training opportunities, visit www.masc.sc to view the calendar.

MARCH

5 Municipal Court Administration Association of SC's Know Your Role. Municipal Association of SC, Columbia. Topics include core competencies for clerks of court, including business functions, public trust, operations management, work flow, strategic planning, leadership and ethics.

5 Municipal Court Administration Association 2.0 Training. Municipal Association of SC, Columbia. Topics include records management, retrieval and archiving.

5 SC Business Licensing Officials Association Spring Academy. Cooperative Conference Center, Columbia. Topics include the duties and responsibilities of the business licensing official, as well as office procedures, applications and forms.

6 Business License Bootcamp. Municipal Association of SC, Columbia.

10 - 12 SC Utility Billing Association

Annual Meeting. Spartanburg Marriott, Spartanburg. Topics include a customer service workshop, a beginner's guide to artificial intelligence and finding balance in the workplace.

18 Municipal Elected Officials Institute of Government: Basic Budgeting and Municipal Finance. Regional Council of Government locations. Topics include the responsibilities of elected officials, the budget cycle, financial controls and audit requirements.

19 SC Association of Municipal Power Systems Associate Member Lunch. Cooperative Conference Center, Columbia.

20 SC Municipal Technology Association of SC Spring Meeting. Cooperative Conference Center, Columbia. Topics include leveraging GIS tools and resources for disaster recovery, cybersecurity and artificial intelligence for local government.

20 Spring Manager's Forum. Hilton Garden Inn, Columbia.

25 Risk Management Services: Defensive Driving Course. Municipal Association of SC, Columbia.

26 Municipal Elected Officials Institute

of Government. Columbia Metropolitan Convention Center, Columbia. Session A topics include the city as an employer, ethics, goal setting, planning, zoning and conducting effective meetings. Session B topics include business licensing tax administration, intergovernmental relations, municipal court and municipal liability. Advanced MEO topics include advocacy and intergovernmental relations and economic development. Advanced Continuing Education topics include leadership and code enforcement strategies.

27 SC Association of Stormwater Managers First Quarter Meeting. Cooperative Conference Center, Columbia.

APRIL

8 Risk Management Services: OSHA Confined Space Competent Person Training. Municipal Association of SC, Columbia.

10 SC Municipal Finance Officers, Clerks and Treasurers Association Spring Academy. Cooperative Conference Center, Columbia.

11 Municipal Court Administration Association of SC Spring Meeting. Cooperative Conference Center, Columbia.