

REVENUE AND FISCAL AFFAIRS BOARD MEETING FEBRUARY 12, 2026



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
Transforming data into solutions for South Carolina

ADOPTION OF MEETING MINUTES

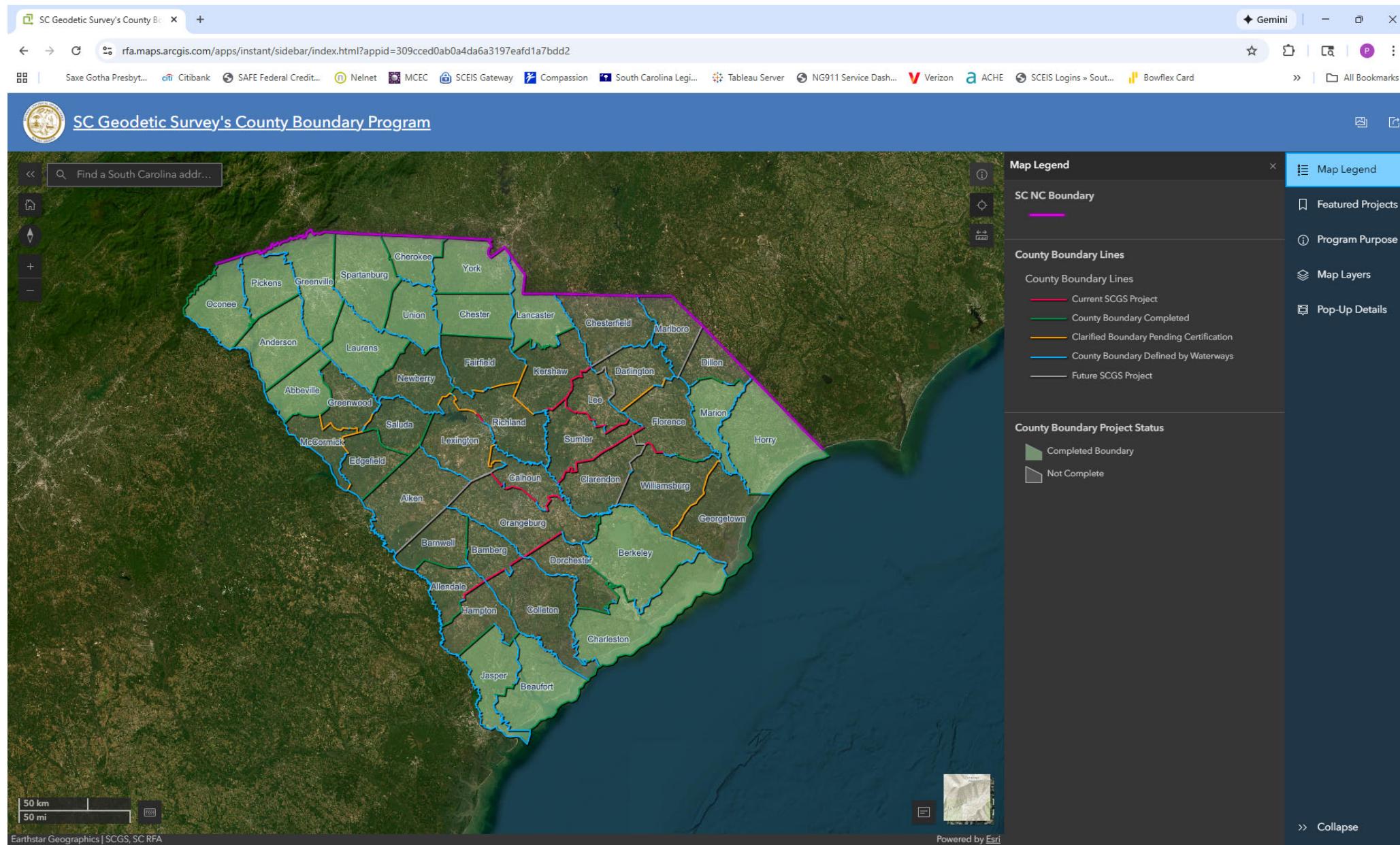


MAPPING AND OPERATIONS DIVISION UPDATES



County Boundary Program

<https://rfa.sc.gov/programs-services/geodetic/county>



County Boundary Program

- 18 of the state's 46 counties have been completed thus far, with an estimated 7 counties to be completed by the end of the fiscal year
- Upcoming meetings with county officials:

– Allendale/Hampton	– Dorchester/Orangeburg	– Lexington/Richland
– Bamberg/Colleton	– Kershaw/Lee/Sumter	
- Upcoming public meetings:

– Calhoun/Lexington	– Fairfield/Richland	– Greenwood/Saluda
– Edgefield/McCormick	– Georgetown/Williamsburg	– Kershaw/Richland
– Fairfield/Kershaw	– Greenwood/McCormick	



Beach Erosion Research and Monitoring (BERM)

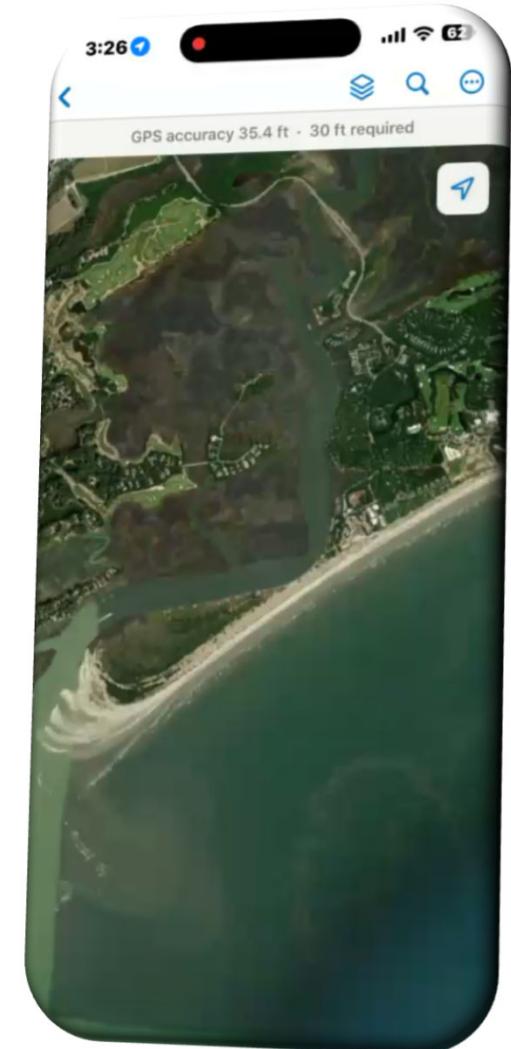
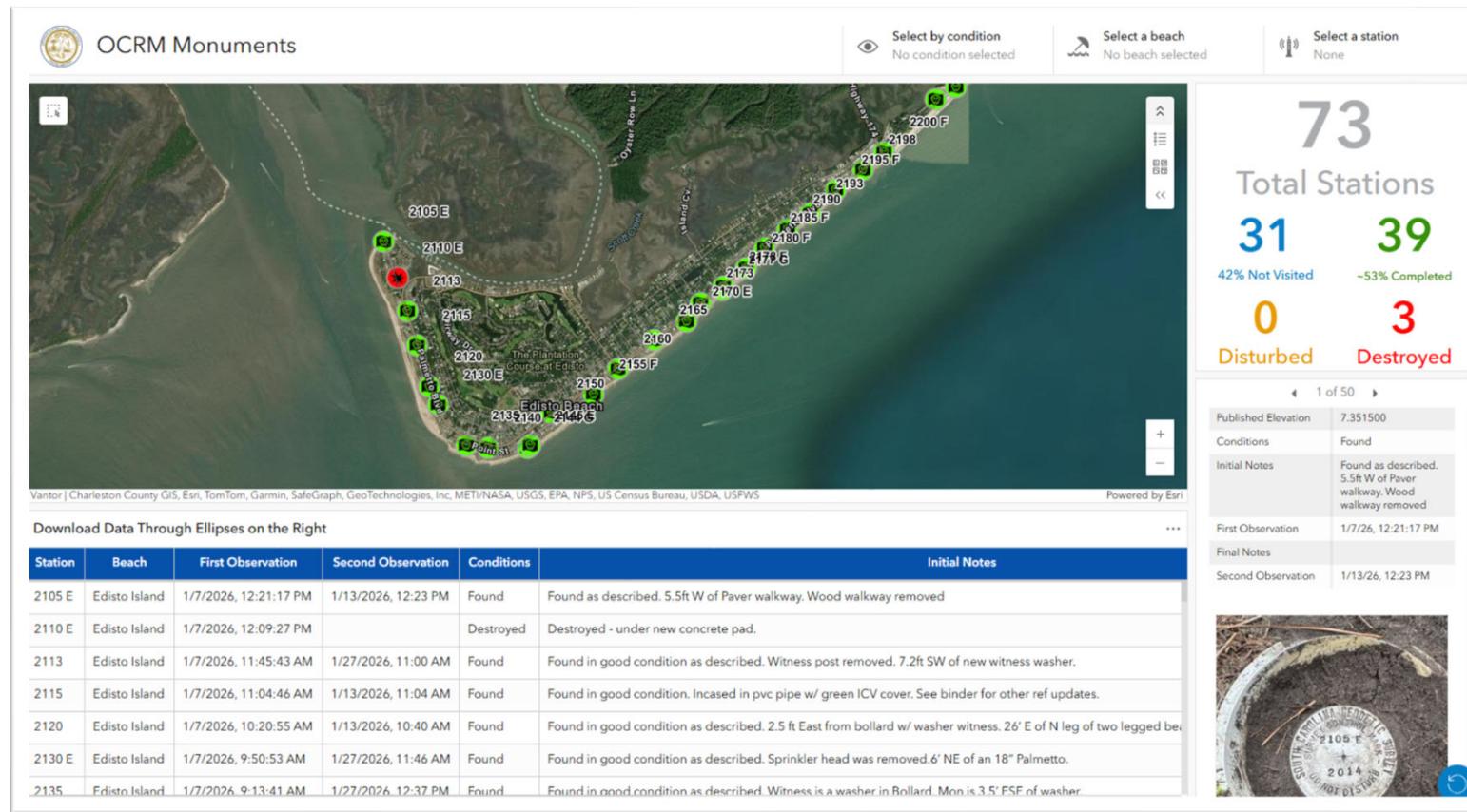
Department of Environmental Services

Project Schedule					
Beach (# of monuments)	Year 1 (2025)	Year 2 (2026)	Year 3 (2027)	Year 4 (2028)	Year 5 (2029)
Daufuskie (7)		X			
Hilton Head (45)		X			
Fripp (15)		X			
Hunting (10)	X				
Harbor (6)	X				
Edisto (27)	X				
Seabrook (8)	X				
Kiawah (29)	X				
Folly (31)			X		
Sullivans (11)			X		
Isle of Palms (24)			X		
Deweese (10)			X		
Debidue (10)				X	
Pawleys (10)				X	
Litchfield and Huntington Beach State Park (18)				X	
Garden City (26)				X	
Surfside (11)				X	
Myrtle Beach and Myrtle Beach State Park (29)					X
Arcadian Shores and Briarcliffe Acres (13)					X
North Myrtle Beach (42)					X
Waties Island (7)					X

- Currently in year 2 of the 5-year project
 - Edisto: completed
 - 1 monument replaced
 - Seabrook: in process
 - 2 monuments need to be replaced
 - Kiawah: not yet started

Beach Erosion Research and Monitoring (BERM)

- Our GIS team created a series of interactive applications to improve efficiency and real-time visibility of inventory status and progress in the field



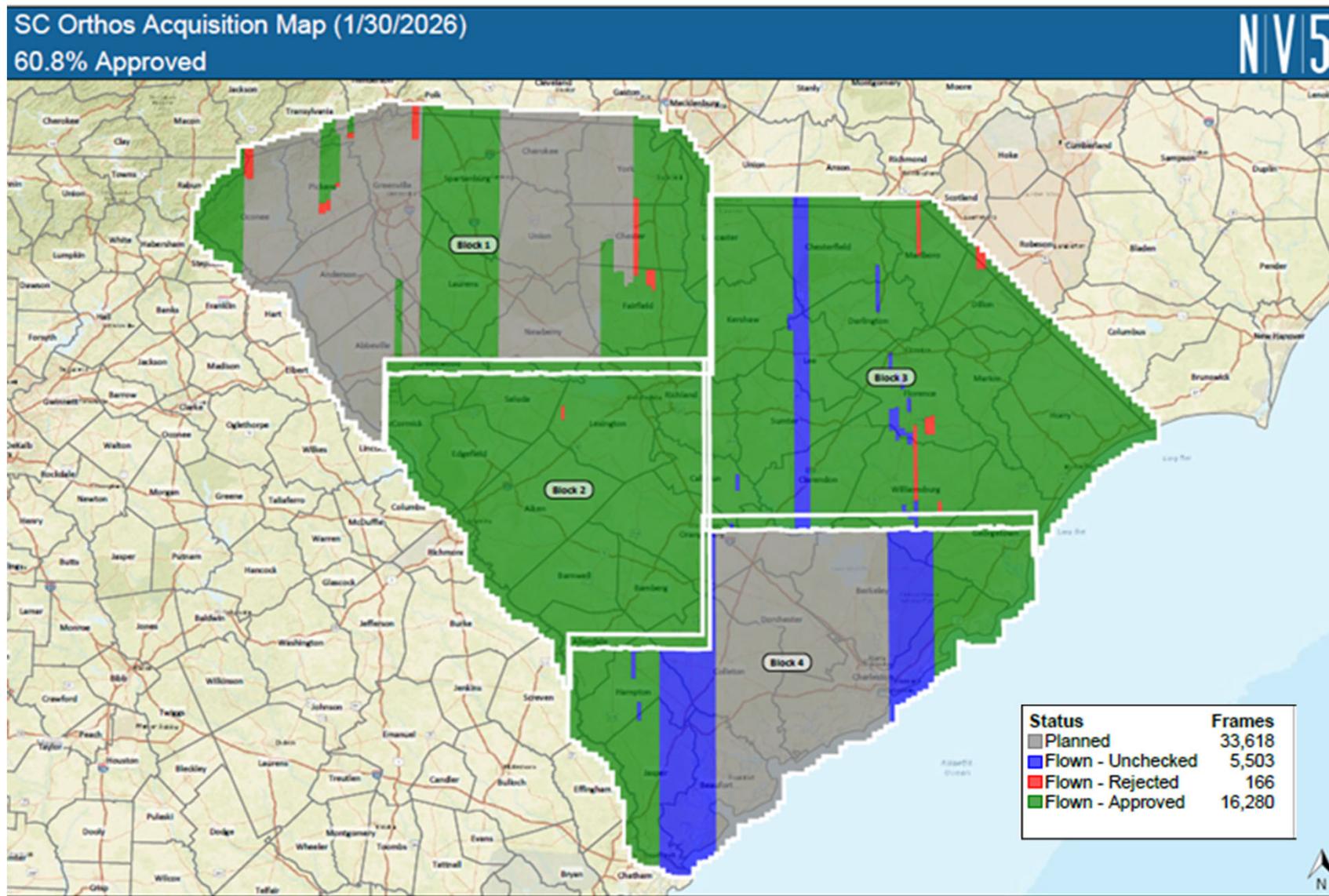
Real Time Network (RTN)

- The Real Time Network is a statewide network for users to obtain accurate, real-time positioning from four satellite constellations
 - Approximately 1,450 customers representing surveying, construction, engineering, utilities, agriculture, and other government and industry sectors
 - Customer (user) accounts have increased by over 47% over the past five years
 - Improved efficiencies over the same period have enabled the agency to pass on cost savings to the customers:
 - Reduced new account fees from \$700 to \$600
 - Removed the \$15 credit card processing fee (absorbed by the agency)
 - Maintained the renewal account fee at \$600 (has not increased in 20 years)





Aerial Imagery Update – image capture at 61% completion



US Census Bureau Updates

- South Carolina is now a single response state for specific data submittals
 - Data submittals go through the State GIS Coordinator & Legislative Council
 - Statewide submission:
 - Boundary and Annexation Survey (BAS)
 - Block Boundary Suggestion Program (BBSP)
 - Redistricting Data Program (PL 94-171)
 - School District Review Program (SDRP)
 - Local jurisdiction submissions:
 - Local Update of Census Addresses (LUCA)
- Coordination with local jurisdictions is essential for the success of accurate Census Bureau calculations for 2030 Decennial Census



EMPLOYER CONTRIBUTION TREND ANALYSIS



Employer Contribution Trend Analysis

Overview

- This report analyzes the trends and costs of employer contributions
- Employer contributions are an important part of overall compensation and include costs that are salary dependent, such as retirement and social security, and non-salary dependent, such as those based on plan selection by an employee for health and dental insurance
- Retirement contribution rates increased in FY 2017-18 through FY 2023-24* due to Act 13 of 2017 (Retirement System Funding and Administration Act)
 - The employer contribution rate increased by 2% effective July 1, 2017
 - For each of the next five years thereafter, the rate increased by 1% through FY 2023-24*

*Act 13 was initially scheduled to phase-in through FY 2022-23 but was extended one year due to the Continuing Resolution in FY 2020-21



Employer Contribution Trend Analysis

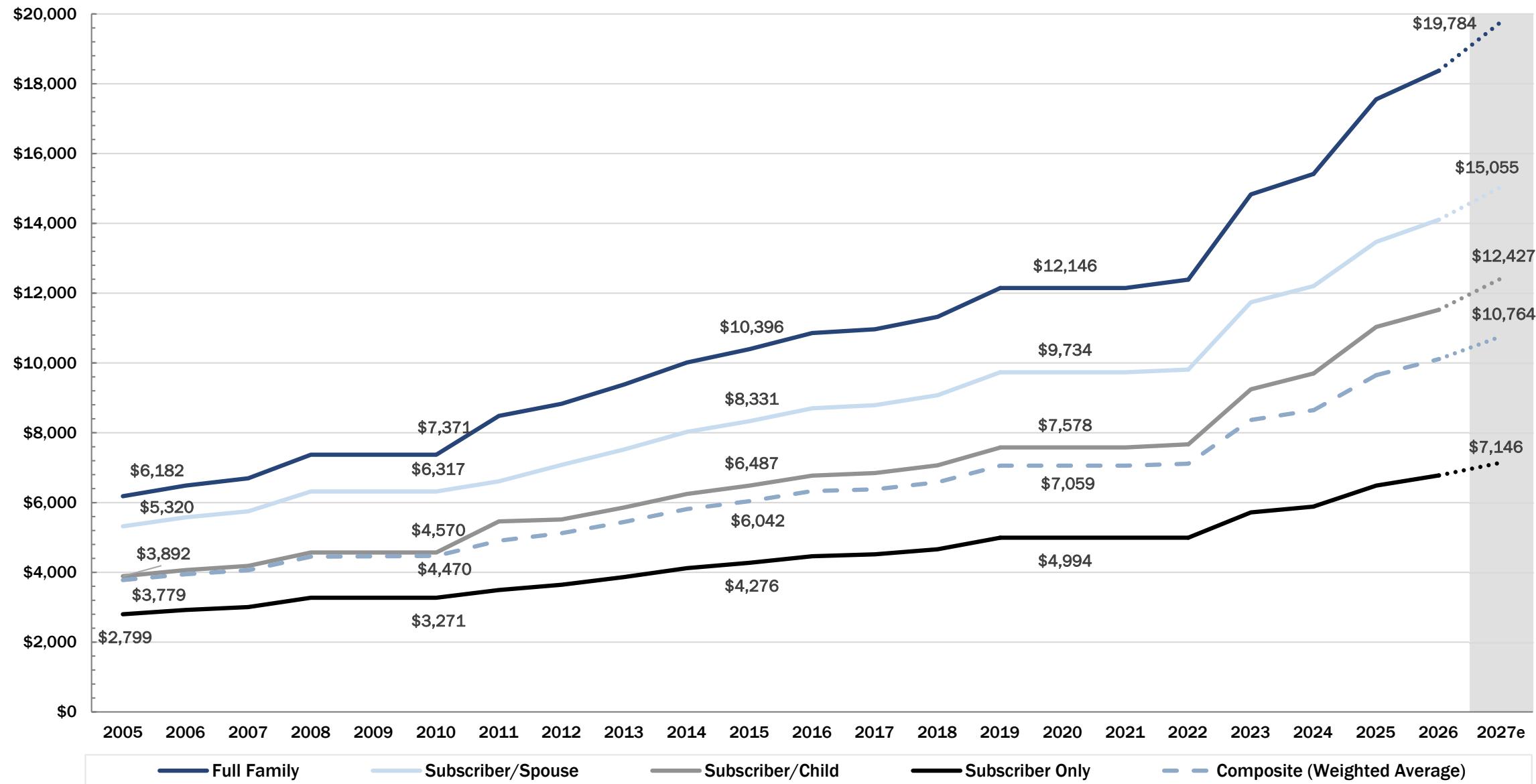
Major Components – 2027 Projections

- The employer share of health and dental insurance ranges from \$7,146 to \$19,784 per employee depending upon type of healthcare coverage
 - The composite (weighted average) of all employees is \$10,764
- The employer share of retirement (South Carolina Retirement System), social security, and other items is 32.3 percent of salary
- Health insurance premium increases over the last 5 years have averaged approximately 9.5% per year
 - The average for the previous 10 years was approximately 3.4% per year
- Estimates for 2027 calculated using 5-year growth

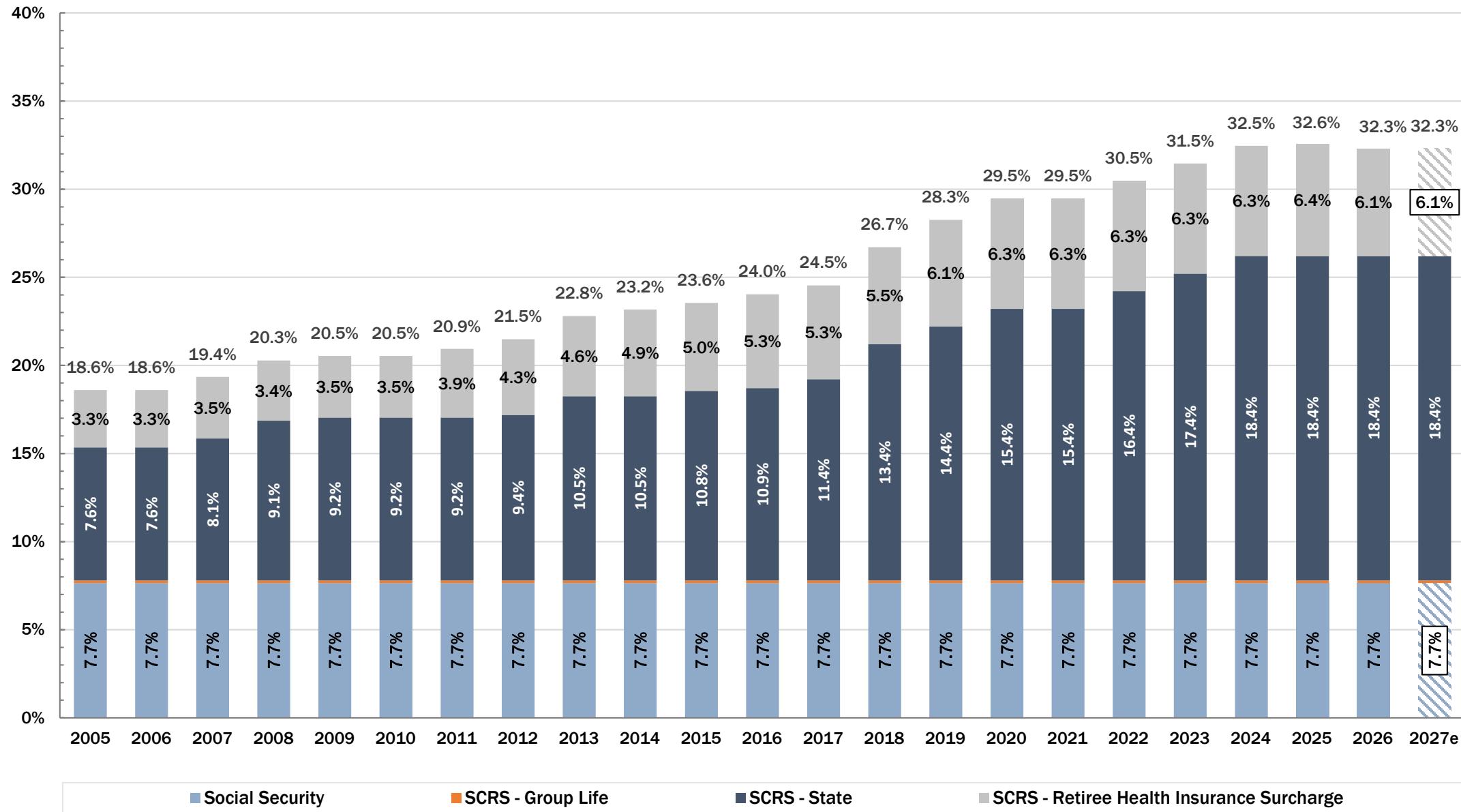


HEALTH AND DENTAL INSURANCE

Employer Contribution per Participating Employee



RETIREMENT SYSTEM (SCRS) AND SOCIAL SECURITY Employer Contribution Rates



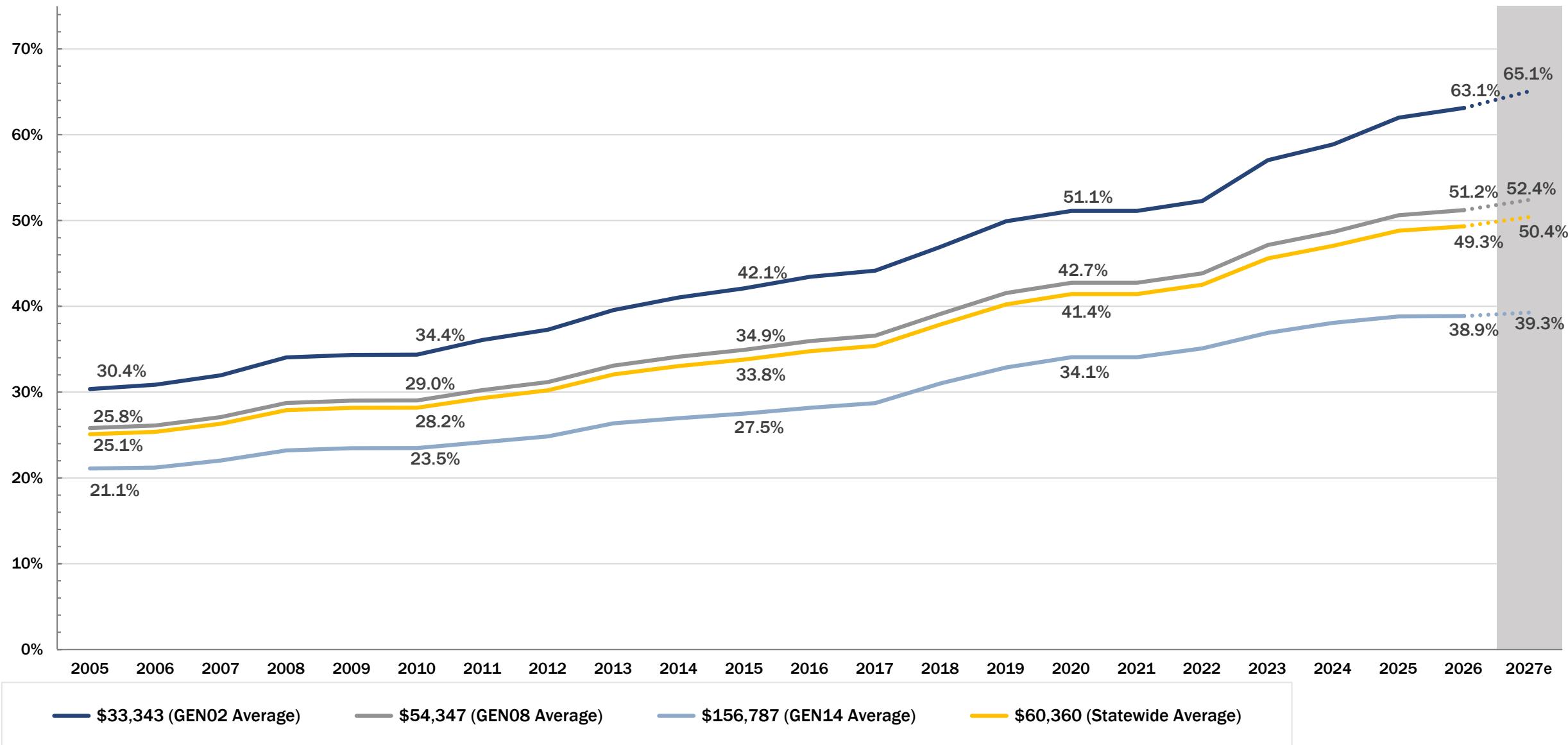
Employer Contributions by Pay Grade*

- The total average cost of employer contributions range from 39.3 to 65.1 percent of salary, depending on salary levels
- The average employer contribution cost is 50.4 percent, or \$30,428 based on an average salary of \$60,360
- The average employer contribution cost in GEN 02 is 65.1 percent, or \$21,699 at an average salary of \$33,343
- The average employer contribution cost in GEN 14 is 39.3 percent, or \$61,584 at an average salary of \$156,787

*Based on contribution cost projections for FY 2026-27



HEALTH AND DENTAL, RETIREMENT, SOCIAL SECURITY Employer Contribution Rates



OTHER ITEMS FOR DISCUSSION



THANK YOU

