

# COUNTY COUNCIL OF BEAUFORT COUNTY

ADMINISTRATION BUILDING  
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WM. WESTON J. NEWTON  
CHAIRMAN

D. PAUL SOMMERVILLE  
VICE CHAIRMAN

## COUNCIL MEMBERS

STEVEN M. BAER  
RICK CAPORALE  
GERALD DAWSON  
BRIAN E. FLEWELLING  
HERBERT N. GLAZE  
WILLIAM L. McBRIDE  
STEWART H. RODMAN  
GERALD W. STEWART  
LAURA VON HARTEN

GARY KUBIC  
COUNTY ADMINISTRATOR

BRYAN J. HILL  
DEPUTY COUNTY ADMINISTRATOR

LADSON F. HOWELL  
COUNTY ATTORNEY

SUZANNE M. RAINEY  
CLERK TO COUNCIL

## AGENDA FINANCE COMMITTEE

Monday, May 23, 2011  
2:30 p.m.

Hilton Head Island Branch Library  
11 Beach City Road, Hilton Head Island

### Committee Members:

Stu Rodman, Chairman  
Rick Caporale, Vice Chairman  
Steven Baer  
Brian Flewelling  
William McBride  
Paul Sommerville  
Jerry Stewart

### Staff Support

Bryan Hill, Deputy County Administrator  
David Starkey, Chief Financial Officer

- 2:30 p.m.**
1. CALL TO ORDER
  2. APRIL 2011 STANDARD OPERATING PROCEDURES REPORT  
([standard operating report](#)) ([organization summary](#)) ([comparison](#)) ([allocations](#))
- 3:00 p.m.**
3. PRESENTATION / SCHOOL DISTRICT FY 2012 BUDGET
    - Plan B – Flat Budget as Certified
    - Plan C – Flat Tax as Requested
  4. ADJOURNMENT

County TV Rebroadcast	
Monday	9:00 a.m.
Wednesday	1:00 a.m.
Thursday	7:00 p.m.

Finance		
Date	Time	Location
June 13	2:00 p.m.	ECR
June 20	2:00 p.m.	BIV #2
July 18	2:00 p.m.	BIV #2
August 15	2:00 p.m.	BIV #2
September 19	2:00 p.m.	BIV #2
October 17	2:00 p.m.	BIV #2
November 21	2:00 p.m.	BIV #2
December 13	2:00 p.m.	BIV #2

A quorum of Council may be in attendance at all Committee meetings.

Please silence your cell phone during the meeting.

Beaufort County Financial Standard Operating Report  
Fiscal Year 2011 as of April 30, 2011

1 Assessor

	2009	2010	2011
6% to 4% Applications	4125	3995	1665
6% to 4% Approved	3690	3565	1046
ATI # of Parcels	4,871	3,514	6,712
Prior to ATI - Appraised Value	1,130,200,000	1,279,400,000	2,509,900,000
Prior to ATI - Assessed Value		52,900,000	100,400,000
ATI Appraised Value	1,616,700,000	1,133,600,000	2,049,000,000
ATI Assessed Value	82,300,000	58,900,000	116,300,000
Change (Assessed Value)		11%	16%
Tax Year Appeals	2009	2010	2011
Total Received	14,577	4,906	311
Remaining	818	1,157	311
% Changed	32%	18%	0
Avg Change Market Value	52,917	42,919	-
Avg Change Market Tax Value	20,721	32,912	-
Avg Change Assessed Value	1,181	2,092	-

2 Auditor

	Number	Assessed Exempt Value
TY 2010 Homestead Exemptions Processed		
TY 2010 Automobiles Autos Billed		
Value of Autos		
Amount Collected		

3 Treasurer

TY 2010 Real & Personal Billed	178,279
TY 2010 General Fund Amount Billed*	\$ 69,299,440
TY 2010 General Fund Amount Collected*	\$ 65,464,303
TY 2010 General Fund Autos Amount Billed	\$ 1,225,178
TY 2010 General Fund Autos Amount Collected	\$ 883,158
TY 2010 After Jan 18th Real & Personal Delinquent:	
TY 2010 General Fund Collected*	\$ 3,619,477
TY 2010 General Fund Remaining*	\$ 3,835,137

\* - Net of TIFs

4 Finance

	Revised Ad Valorem Revenue Budget - FY 2011	Actual Ad Valorem Revenues Collected - FY 2011	Actual Ad Valorem Revenues Outstanding - FY 2011
Impact - FY 2011 As of April 30, 2011			
Operations	\$ 73,725,584	\$ 70,302,060	\$ 3,423,524
Debt	\$ 8,235,736	\$ 7,838,354	\$ 397,382
Purchase Property	\$ 4,894,964	\$ 4,728,718	\$ 166,246
	Net Revenues Over Expenditures - FY 2010	Net Revenues Over Expenditures - FY 2011	Difference
Operations**	\$ 1,477,135	\$ 4,680,125	\$ 3,202,990
Debt*** ****	\$ 1,135,924	\$ 6,638,537	\$ 5,502,613
Purchase Property****	\$ (466,641)	\$ (163,980)	\$ 302,661

\*\* - The difference between FY 2010 and FY 2011 operations is actually around \$742,000, considering year-end benefits entries were made earlier in FY 2011 than in FY 2010 and the \$1.1 million credit card issue for the general fund was mitigated in June 2010.

\*\*\* - Fiscal year 2010's performance recognized more expenditures over revenues, due to the 2001 Bond Refinance.

\*\*\*\* - FY 2011 recognized higher debt millage to pay for larger debt requirements.

Not Provided by Respective Department.  
 Provided by the Finance Department.

Budget FY 2012  
 May 23, 2011

Description	Organization	ORG.	Actual to date 2011	Revised Budget 2011	Proposed Budget 2012	
41***	Taxes	41	(70,296,140)	(73,938,125)	(72,130,243)	
42***	Licenses/Permits	42	(1,451,604)	(2,500,030)	(2,567,500)	
43***	Intergovernmental	43	(4,406,224)	(7,728,924)	(7,422,875)	
44***	Charges for services	44	(9,256,588)	(11,381,069)	(11,226,774)	
45***	Fines & Forfeitures	45	(725,196)	(977,400)	(953,000)	
46***	Interest	46	(122,887)	(125,849)	(141,000)	
47***	Miscellaneous	47	(672,385)	(693,025)	(705,600)	
48***	Other Finance Sources	48	(1,160,063)	(1,163,469)	(1,156,500)	
	Revenue		(88,091,087)	(98,507,891)	(96,303,492)	
General	Newton	Council	11000	570,292	611,840	659,842
General	Burris	Auditor	11010	483,608	575,925	657,600
General	Logan	Treasurer	11020	703,791	767,906	527,571
General	Logan	Treasurer	11021	464,872	466,296	621,000
General	Roseneau	Clerk of Court	11030	726,903	867,178	831,574
General	Roseneau	Clerk of Court	11031	203,884	252,357	235,510
General	Simon	Probate	11040	634,575	770,456	756,659
General	Allen	Coroner	11060	266,002	312,492	398,448
General	Smith	Magistrate	11100	624	624	-
General	Smith	Magistrate	11101	572,902	605,925	607,062
General	Smith	Magistrate	11102	317,083	421,820	402,125
General	Smith	Magistrate	11103	56,918	63,284	67,118
General	Smith	Magistrate	11104	73,504	77,050	83,258
General	Smith	Magistrate	11105	70,019	81,110	91,481
General	Smith	Magistrate	11106	89,393	73,233	101,558
General	Dukes	Master in Equity	11110	249,564	295,929	295,937
General	Allocation	General Government Subsidies	11199	1,195,137	1,364,334	1,124,129
General	Kubic	County Administrator	12000	557,135	625,865	568,989
General	Criscitiello	Housing	12003	-	-	-
General	Kubic	PIO	12005	82,233	93,495	86,218
General	Kubic	Broadcast Services	12006	157,850	179,045	228,967
General	Kubic	Staff Attorney	12010	475,925	505,964	501,880
General	Starkey	Internal Audit	12015	31,103	30,399	-
General	Hood	Public Defender	12020	-	-	-
General	Campbell	Voter Registration	12030	512,690	609,607	614,260
General	Campbell	Voter Registration	12031	211	212	-
General	Hughes	Assessor	12040	1,635,063	1,889,075	2,053,520
General	Hughes	Assessor	12041	-	-	-
General	Hughes	Register of Deeds	12050	400,926	447,784	462,472
General	Starkey	Risk Mgmt	12060	81,353	91,578	96,495
General	Allocation	Delegation	12080	58,982	67,798	67,535
General	Criscitiello	Zoning	13330	169,715	195,106	204,643
General	Criscitiello	Planning	13340	626,092	716,482	697,658
General	Criscitiello	Planning (Comp Plan)	13341	518,676	438,175	189,655
General	Morgan	GIS Map	13350	409,332	458,978	407,316
General	Campbell	Community Service	14000	111,355	174,696	107,785
General	Kubic	Staff Services	14010	384,528	356,571	373,749
General	Gregory	Employee Services	14020	814,088	861,130	804,456

Budget FY 2012

May 23, 2011

Description

OrganizationORG.Actual to date  
2011Revised  
Budget  
2011Proposed  
Budget  
2012

Description	<u>Organization</u>	<u>ORG.</u>	Actual to date <u>2011</u>	Revised Budget <u>2011</u>	Proposed Budget <u>2012</u>
General Morgan	Records Management	14030	134,295	162,371	225,508
General Starkey	Finance	15010	485,928	549,586	583,687
General Starkey	Purchasing	15040	197,477	221,187	205,186
General Starkey	Business License	15050	148,367	155,575	97,537
General Morgan	MIS	15060	1,933,446	2,106,127	2,185,307
General Morgan	MIS	15061	-	-	-
General McFee	Public Works	17000	183,823	211,749	205,382
General Benefits	Fringe Benefits-General Govt	19199	1,770,747	2,073,101	2,348,245
Public Safe Tanner	Sheriff	21050	-	-	-
Public Safe Tanner	Sheriff	21051	6,218,425	7,435,128	6,386,760
Public Safe Tanner	Sheriff	21052	10,616,367	12,367,109	10,999,473
Public Safe Tanner	Sheriff	21053	-	-	319,830
Public Safe Tanner	Sheriff	21054	-	-	-
Public Safe Tanner	Sheriff	21055	1,145,602	1,462,012	1,329,031
Public Safe Winn	Emergency Management	23140	497,041	567,056	434,771
Public Safe Winn	Emergency Management	23141	-	-	-
Public Safe Winn	Emergency Management	23142	134,067	155,145	167,704
Public Safe Winn	Emergency Management - Comm	23150	3,863,974	4,305,539	4,342,612
Public Safe Winn	Emergency Management - DATA	23155	770,412	881,196	897,357
Public Safe Winn	EMS	23160	4,483,322	5,131,797	4,868,239
Public Safe Winn	Detention Center	23170	4,997,761	5,776,374	5,473,000
Public Safe Mcfee	Traffic-Signal Management	23322	259,010	306,670	332,314
Public Safe Mcfee	Traffic-Signal Management	23323	102,182	113,530	116,000
Public Safe Winn	Building Codes	23360	846,235	998,051	634,038
Public Safe Winn	Building Codes	23361	-	-	219,393
PublicSaeft Benefits	Fringe Benefits-Public Safety*	29299	2,108,481	2,395,326	5,493,949
Public Worl McFee	Facilities Management	33020	2,081,144	2,222,034	1,980,403
Public Worl McFee	Bldg Facilities Maint	33030	966,845	1,091,405	1,061,572
Public Worl McFee	Grounds North	33040	937,334	1,064,428	1,101,713
Public Worl McFee	Grounds South	33042	784,770	857,377	689,138
Public Worl McFee	Public Works General	33300	597,401	676,539	669,671
Public Worl McFee	Public Works Roads North	33301	746,784	860,766	801,181
Public Worl McFee	Public Works Roads South	33302	546,938	639,431	539,706
Public Worl McFee	Public Works Admin	33305	246,235	286,067	248,018
Public Worl McFee	Engineering	33320	279,729	335,162	338,283
Public Worl McFee	SWR- Adm	33390	4,296,436	4,529,559	4,740,709
Public Worl McFee	SWR- Beaufort	33391	-	-	-
Public Worl McFee	SWR- Port Royal	33392	-	-	-
Public Worl McFee	SWR-HHI	33393	95,109	107,837	96,393
Public Worl McFee	SWR- Bluffton	33394	126,906	148,392	143,790
Public Worl McFee	SWR-Burton	33395	145,464	167,549	170,721
Public Worl McFee	SWR-Ladys Isl (7)	33396	203	204	49,356
Public Worl McFee	SWR- St., Helena (8)	33397	119,221	137,804	161,155
Public Worl McFee	SWR- Sheldon	33398	96,610	132,369	97,993
Public Worl Benefits	Fringe Benefits-Public Works	39399	1,193,313	1,347,376	1,545,264
Public Heal Winn	Animal Shelter	43180	653,737	764,046	776,061
Public Heal Winn	Mosquito Control	43190	1,011,696	1,180,689	1,098,825
Public Heal Kubic	Environmental Sciences	43195	-	-	-
Public Heal Allocation	Public Health Subsidy	44199	2,509,249	2,576,732	1,904,511

Budget FY 2012

May 23, 2011

Description

OrganizationORG.Actual to date  
2011Revised  
Budget  
2011Proposed  
Budget  
2012

Public Heal Benefits	Fringe Benefits-Public Health	49499	261,524	293,344	334,386
Public welf: Campbell	Veterans	54050	124,042	148,272	143,034
Public welf: Campbell	Social Services	54060	189,462	201,661	195,700
Public welf: Campbell	Public Welfare	54299	493,330	493,330	442,500
Public welf: Benefits	Fringe Benefits-Public Welfare	59599	31,558	36,286	29,572
Cultural Campbell	PALS-Admin	63310	323,147	375,742	337,252
Cultural Campbell	PALS-summer	63311	104,718	132,588	109,540
Cultural Campbell	PALS-Aquatics	63312	900,117	1,040,627	741,731
Cultural Campbell	PALS-HH	63313	80,000	80,000	-
Cultural Campbell	PALS-Bluffton	63314	695,057	736,724	-
Cultural Campbell	PALS-Athletic Programs	63316	395,569	422,959	973,398
Cultural Campbell	PALS-Rec Centers	63317	542,197	653,320	674,584
Cultural Campbell	Library Admin	64070	551,331	663,674	651,333
Cultural Campbell	Library Beaufort	64071	441,934	492,684	533,435
Cultural Campbell	Library Bluffton	64072	495,939	578,351	547,680
Cultural Campbell	Library Hilton Head	64073	538,248	615,827	617,627
Cultural Campbell	Library Iobeco	64074	97,160	113,419	128,087
Cultural Campbell	Library St. Helena	64075	81,998	94,627	91,919
Cultural Campbell	Library St. Helena	64076	-	-	-
Cultural Campbell	Library Technical Services	64078	377,456	415,929	634,970
Cultural Campbell	Library SC Room	64079	84,888	98,084	99,178
Cultural Benefits	Fringe Benefits-Parks & Cultural	69699	761,043	882,682	841,612
Transfers Allocation	General Funds Contributions	99100	2,980,731	2,980,734	3,169,698
	County General Fund Budget		82,589,861	93,400,972	92,303,492
Education Allocation	Education Allocation	64399	4,716,300	4,716,300	4,000,000
	Total County Budget		87,306,161	98,117,272	96,303,492

\* Pooled Benefits include the Sheriffs office in FY 2012

	Actual 2009	Actual FY 2010	Budget Fy2011	Proposed Fy2012	Actual to date Fy2011
Taxes	(74,049,849)	(72,781,606)	(73,938,125)	(72,130,243)	(70,296,140)
Licenses/Permits	(2,787,597)	(2,406,781)	(2,500,030)	(2,567,500)	(1,451,604)
Intergovernmental	(9,064,133)	(7,840,690)	(7,728,924)	(7,422,875)	(4,406,224)
Charges for services	(10,181,054)	(10,971,664)	(11,381,069)	(11,226,774)	(9,256,588)
Fines & Forfeitures	(1,063,709)	(1,114,192)	(977,400)	(953,000)	(725,196)
Interest	(1,033,426)	(535,064)	(125,849)	(141,000)	(122,887)
Miscellaneous	(1,091,777)	(784,642)	(693,025)	(705,600)	(672,385)
Other Finance Sources	(849,175)	(2,754,899)	(1,163,469)	(1,156,500)	(1,160,063)
	(100,120,721)	(99,189,538)	(98,507,891)	(96,303,492)	(88,091,087)
General Government	20,934,536	22,865,201	20,829,411	20,777,322	18,560,410
Public Safety	40,265,773	40,522,567	41,894,934	42,014,471	36,042,878
Public Works	15,309,290	15,078,653	14,604,297	14,435,066	13,260,441
Public Health	5,151,909	5,249,167	4,814,811	4,113,783	4,436,206
Public welfare	932,425	871,630	879,548	810,806	838,392
Cultural	8,638,014	8,381,904	7,397,236	6,982,346	6,470,803
Contributions	2,791,775	3,993,821	2,980,734	3,169,698	2,980,731
Education	4,716,300	4,716,317	4,716,300	4,000,000	4,716,300
Total	98,740,023	101,679,259	98,117,272	96,303,492 (3,561,988)	87,306,161 (1,813,780)

Description	FY-2008 ACTUALS	FY-2009 ACTUALS	FY-2010 ACTUALS	Current Year ACTUALS	Revised FY 20 BUDGET	Proposed FY - 2012
Beaufort Memorial (1)		643,382	643,382	589,767	643,382	-
Community Caring		81,098	81,098	74,340	81,098	81,000
C A P A (1)	35,000	32,000	32,000	30,000	30,000	-
C O D A (1)	18,000	15,000	15,000	15,000	15,000	-
Hope Haven (1)	17,000	15,000	15,000	15,000	15,000	-
Senior Services (1)	70,000	55,000	55,000	55,000	55,000	-
Literacy Volunteers (1)	10,000	10,000	10,000	10,000	10,000	-
XFER DNA (2)	476,948	323,379	318,417	332,494	332,494	-
XFER To Sherriff's	40,580	23,919	6,311	27,215	27,215	-
Economic Development	270,000	270,000	623,163	271,172	293,672	150,000
XFER TO Public Defender	-	360,000	653,363	419,028	419,029	300,000
XFER Alcohol & Drugs	353,118	292,679	251,615	303,803	303,803	300,000
XFER Disabilities and Special Needs	1,115,119	1,295,789	1,438,099	1,350,510	1,350,510	1,350,000
Costal Empire	140,000	130,000	128,000	121,000	121,000	110,000
SOLICITOR	674,380	733,518	854,400	783,200	917,100	800,000
BFT SOIL/WATER	25,000	22,000	21,000	19,000	19,000	19,000
Beaufort Jasper Comp Health	-	965,073	965,073	965,173	965,073	925,000
BFT CO HEALTH DEPT	75,240	70,240	67,313	65,000	65,000	65,000
Palmetto Breeze	247,000	247,000	247,000	246,000	246,000	240,000
DRUG COURT	47,500	47,500	-	-	-	-
Small Business	25,000	25,000	25,000	22,917	25,000	25,000
WJWJ / SCE	25,000	25,000	-	-	-	-
Beaufort Health Rent	108,251	96,730	125,424	101,041	108,251	108,251
CLEMSON EX	7,500	5,000	5,000	5,000	5,000	5,000
BJWSA - WA	5,000	-	-	-	-	-
BFT/JSPR	7,000	5,000	5,000	5,000	5,000	5,000
XFER - Grants	10,000	10,000	11,301	-	-	-
Ferry Service	50,000	75,000	75,000	100,000	100,000	100,000
XFER TO EMS	5,688	1,772	6,352	7,554	7,554	6,000

Description	FY-2008 ACTUALS	FY-2009 ACTUALS	FY-2010 ACTUALS	Current Year ACTUALS	Revised FY 20 BUDGET	Proposed FY - 2012
XFER To Real Property (3)	-	-	-	-	-	333,859
XFER To Dale Water Line	-	-	-	34,939	34,940	-
XFER PALS	2,393	10,860	15,452	2,999	3,000	-
XFER School Resource	84,414	115,033	115,033	145,855	145,855	145,855
XFER TO Purchase Property (3)	-	-	-	-	-	400,000
XFER TO Ladys's Island Airport	-	-	100,000	-	-	-
XFER TO Hilton Head Airport	-	-	150,000	12,500	12,500	-
XFER TO CO	-	-	417,705	-	-	-
XFER TO SH	-	-	20,000	20,000	20,000	-
Sheriff Victims Advocates	43,033	203,577	303,364	93,834	93,834	93,984
PAYMENTS MIAF	-	622,926	620,450	592,928	592,928	621,260
XFER TO COSY-Alliance	42,000	42,000	103,000	130,000	130,000	140,000
Together for Beaufort( 1)	65,000	98,681	76,320	93,330	93,330	163,219
L C O G	72,562	72,562	72,562	72,562	72,562	93,129
LCOG / HOME CONSORTIUM	56,000	56,000	56,000	56,000	56,000	56,000
SOLICITOR		674,380	733,518	854,400	917,100	800,000
	4,095,164	6,969,156	8,599,636	7,060,598	7,286,568	6,487,428

1. The alliance will provide allocations to these entities
2. GASB 54 mandates that non-revenue generating entriprises must be funded via the general fund
3. No Tax increase, payment for Debt Service Payments have been incorporated into the general fund