

COUNTY COUNCIL OF BEAUFORT COUNTY
ADMINISTRATION BUILDING
100 RIBAUT ROAD
POST OFFICE DRAWER 1228
BEAUFORT, SOUTH CAROLINA 29901-1228
TELEPHONE: (843) 255-1000
FAX: (843) 255-9401
www.bcgov.net

D. PAUL SOMMERVILLE
CHAIRMAN

STEWART H. RODMAN
VICE CHAIRMAN

COUNCIL MEMBERS

CYNTHIA M. BENSCH
RICK CAPORALE
GERALD DAWSON
BRIAN E. FLEWELLING
STEVEN G. FOBES
WILLIAM L. MCBRIDE
GERALD W. STEWART
ROBERTS "TABOR" VAUX, JR
LAURA L. VON HARTEN

GARY KUBIC
COUNTY ADMINISTRATOR

BRYAN J. HILL
DEPUTY COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
COUNTY ATTORNEY

SUZANNE M. RAINEY
CLERK TO COUNCIL

AGENDA
FINANCE SUB-COMMITTEE
Monday, January 6, 2014
12:00 Noon
Executive Conference Room
Administration Building, Government Center

Sub-Committee Members:
Rick Caporale, Chairman
Steven Fobes
William McBride

Staff Support
Alicia Holland, Chief Financial Officer

1. CALL TO ORDER – 12:00 NOON
2. REVIEW / RECENT CONVERSATIONS WITH MR. RODMAN AND MR. FOBES
3. DISCUSSION / SUB-COMMITTEE'S PERCEIVED GOALS
4. BRIEF DISCUSSION / IDEAS SUBMITTED TO DATE
5. OPEN DISCUSSION ABOUT THOSE IDEAS AND WHERE WE GO FROM HERE
6. ADJOURNMENT

[FY 2015 Budget Preparation Schedule](#)
[FY 2014 Budget](#)
[FY 2014 Budget Supplement](#)
[FY 2013 Budget](#)
[FY 2013 Budget Amendment](#)



FY 2015 BUDGET PREPARATION SCHEDULE

October 4	Departmental Top 5 Achievement Project Due
October - November	Budget Parameters Detailed
November	Budget Meetings Parameters Detailed
November - March	Budget Preparation and Continued Discussion
February 3	Goals and Objectives Due
February 3	Description of Services Due
February 17-March 14	Budget Preparation/Revised Goals and Objectives
February 10, 12 & 14	Budget Training
February (TBD)	Council Retreat
March 10	New Personnel Request Forms Submitted to Employee Services
March 10	Vehicle Replacement Requests Due
March 10	Capital Item Requests Due
March 10	Departmental Revenue Estimates Submitted to Finance
March 10	Departmental Expenditure Requests Submitted to Finance
March 11-28	Review of Departmental Requests
March 17	Finance Committee Meeting
April 7	Finance Committee Meeting (TCL & USCB)
April 14	Finance Committee Meeting (School District & Elected)
April 21	Finance Committee Meeting (Elected Officials)
April 28	Possible Finance Committee Meeting (Sheriff & Fire Dept.)
May 5.....	Finance Committee Meeting
May 19.....	Finance Committee Meeting
May 19.....	First Reading of FY 2015 Budget (Bluffton)
June 9	Finance Committee Meeting
June 9.....	Public Hearing
June 9	Second Reading of FY 2015 Budget
June 23.....	Possible Finance Committee Meeting (if needed)
June 23	Third Reading and Adoption of FY 2015 Budget
July 1	Implementation of FY 2015 Budget

FY 2013-2014 BEAUFORT COUNTY BUDGET

To provide for the levy of tax for corporate Beaufort County for the fiscal year beginning July 1, 2013 and ending June 30, 2014, to make appropriations for said purposes, and to provide for budgetary control of the County's fiscal affairs.

BE IT ORDAINED BY COUNTY COUNCIL OF BEAUFORT COUNTY:

SECTION 1. TAX LEVY

The County Council of Beaufort County hereby appropriates the funds as detailed in Sections 4, 5 and 6 of this Ordinance. Further, that the County Council of Beaufort County hereby establishes the millage rates as detailed in Sections 2 and 3 of this Ordinance. However, the County Council of Beaufort County reserves the right to modify these millage rates at its August 26, 2013 meeting.

SECTION 2. MILLAGE

The County Auditor is hereby authorized and directed to levy in Fiscal Year 2013-2014 a tax of 56.30 mills on the dollar of assessed value of property within the County, in accordance with the laws of South Carolina. These taxes shall be collected by the County Treasurer, as provided by law, and distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council of Beaufort County.

County Operations	46.48
Purchase of Real Property Program	4.34
County Debt Service	5.48

SECTION 3. SPECIAL DISTRICT TAX LEVY

The County Auditor is hereby authorized and directed to levy, and the County Treasurer is hereby authorized and directed to collect and distribute the mills so levied, as provided by law, for the operations of the following special tax districts:

Bluffton Fire District Operations	24.02
Bluffton Fire District Debt Service	0.00
Burton Fire District Operations	60.18
Burton Fire District Debt Service	5.74
Daufuskie Island Fire District Operations	52.57
Daufuskie Island Fire District Debt Service	2.00
Lady's Island/St. Helena Island Fire District Operations	34.82
Lady's Island/St. Helena Island Fire District Debt Service	2.30
Sheldon Fire District Operations	34.53
Sheldon Fire District Debt Service	2.20

SECTION 4. COUNTY OPERATIONS APPROPRIATION

An amount of \$99,351,096 is appropriated to the Beaufort County General Fund to fund County operations and subsidized agencies as follows:

I. Elected Officials and State Appropriations:

A. Sheriff	\$23,447,877
B. Magistrate	\$ 1,832,869
C. Clerk of Court	\$ 1,423,608
D. Treasurer	\$ 1,050,115
E. Probate Court	\$ 825,342
F. Auditor	\$ 652,866
G. County Council	\$ 788,035
H. Coroner	\$ 479,886
I. Master-in-Equity	\$ 387,403
J. Public Defender	\$ 600,000
K. Social Services	\$ 147,349
L. Legislative Delegation	\$ 86,540
M. Solicitor	\$ <u>1,060,000</u>
Total	\$32,781,890

Management of these individual accounts shall be the responsibility of the duly elected official for each office. At no time shall the elected official exceed the budget appropriation identified above without first receiving an approved supplemental appropriation by County Council.

II. County Administration Operations:

A. Public Works	\$14,560,777
B. Emergency Management	\$ 7,167,696
C. Detention Center	\$ 6,370,802
D. Administration	\$ 6,034,607
E. EMS	\$ 6,019,792
F. Education Allocation	\$ 4,000,000
G. Library	\$ 3,972,788
H. Parks and Leisure Services	\$ 3,514,238
I. Community Services	\$ 3,347,346
J. Assessor	\$ 2,452,900
K. Public Health	\$ 1,741,947
L. Mosquito Control	\$ 1,530,158
M. General Government Subsidies	\$ 436,629
N. Building Codes and Enforcement	\$ 952,251
O. Animal Shelter	\$ 639,121
P. Employee Services	\$ 1,038,008
Q. Planning	\$ 645,388
R. Voter Registration	\$ 799,178
S. Traffic Engineering	\$ 607,488
T. Register of Deeds	\$ 545,270
U. Zoning	\$ <u>192,822</u>
Total	\$66,569,206

The detailed Operations budget containing line-item accounts by department and/or agency is hereby adopted as part of this Ordinance.

SECTION 5. COUNTY OPERATIONS REVENUES

The appropriation for County Operations will be funded from the following revenues sources:

- A. \$75,817,001 to be derived from tax collections;
- B. \$ 2,293,000 to be derived from fees for licenses and permits;
- C. \$ 7,865,416 to be derived from Intergovernmental revenue sources;
- D. \$10,662,398 to be derived from charges for services;
- E. \$ 1,107,531 to be derived from fines and forfeitures' collections;
- F. \$ 105,000 to be derived from interest on investments;
- G. \$ 232,000 to be derived from miscellaneous revenue sources;
- H. \$ 1,268,750 to be derived from inter-fund transfers;

Additional operations of various County departments are funded by Special Revenue sources. The detail of line-item accounts for these funds is hereby adopted as part of this Ordinance.

SECTION 6. PURCHASE OF DEVELOPMENT RIGHTS AND REAL PROPERTY PROGRAM

The revenue generated by a 4.34 mill levy is appropriated for the County's Purchase of Development Rights and Real Property Program.

SECTION 7. COUNTY DEBT SERVICE APPROPRIATION

The revenue generated by a 5.48 mill levy is appropriated to defray the principal and interest payments on all County bonds and on the lease-purchase agreement authorized to cover other Capital expenditures.

SECTION 8. BUDGETARY ACCOUNT BREAKOUT

The foregoing County Operation appropriations have been detailed by the County Council into line-item accounts for each department. The detailed appropriation by account and budget narrative contained under separate cover is hereby adopted as part of this Ordinance. The Fire Districts, as described in Section 3 of this Ordinance, line-item budgets are under separate cover but are also part and parcel of this Ordinance.

SECTION 9. OUTSTANDING BALANCE APPROPRIATION

The balance remaining in each fund at the close of the prior fiscal year, where a reserve is not required by State or Federal law, is hereby transferred to the Unreserved Fund Balance of that fund.

SECTION 10. AUTHORIZATION TO TRANSFER FUNDS

In the following Section where reference is made to "County Administrator" it is explicit that this refers to those funds under the particular auspices of the County Administrator requiring his approval as outlined in Section 4 subpart II.

Transfers of monies/budgets among operating accounts, capital accounts, funds, and programs must be authorized by the County Administrator or his designee, upon the written request of the

Department Head. Any transfer in excess of \$25,000 for individual expenditures or in excess of \$50,000 cumulatively during any current fiscal year is to be authorized by County Council, or its designee.

Transfer of monies/budgets within operating accounts, capital accounts, funds, and programs must be authorized by the County Administrator or his designee, upon written request of the Department Head. The County Administrator, or his designee, may also transfer funds from any departmental account to their respective Contingency Accounts. All transfers among and within accounts in excess of \$25,000 for individual expenditures and in excess of \$50,000 cumulatively during any current fiscal year are to be reported to County Council through the Finance Committee on a quarterly basis.

SECTION 11. ALLOCATION OF FUNDS

The County Administrator is responsible for controlling the rate of expenditure of budgeted funds in order to assure that expenditures do not exceed funds on hand. To carry out this responsibility, the County Administrator is authorized to allocate budgeted funds.

SECTION 12. MISCELLANEOUS RECEIPTS ABOVE-ANTICIPATED REVENUES

Revenues other than, and/or in excess of, those addressed in Sections 4, 5 and 6 of this Ordinance, received by Beaufort County, and all other County agencies fiscally responsible to Beaufort County, which are in excess of anticipated revenue as approved in the current budget, may be expended as directed by the revenue source, or for the express purposes for which the funds were generated without further approval of County Council. All such expenditures, in excess of \$10,000, shall be reported, in written form, to the County Council of Beaufort County on a quarterly basis. Such funds include sales of products, services, rents, contributions, donations, special events, insurance and similar recoveries.

SECTION 13. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2014, are hereby approved.

SECTION 14. EFFECTIVE DATE

This Ordinance shall be effective July 1, 2013. Approved and adopted on third and final reading this 24th day of June, 2013.


COUNTY COUNCIL OF BEAUFORT COUNTY

BY: 
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:


Joshua A. Gruber, Staff Attorney

ATTEST:


Suzanne M. Rainey, Clerk to Council
First Reading, By Title Only: May 20, 2013
Second Reading: June 10, 2013
Public Hearing: June 10, 2013
Third and Final Reading: June 24, 2013

ORDINANCE NO. 2012/19

AN ORDINANCE TO AMEND THE FY2011-2012 BEAUFORT COUNTY BUDGET ORDINANCE SO AS TO PROVIDE A SUPPLEMENTAL APPROPRIATION FROM THE COUNTY'S GENERAL RESERVE FUND IN AN AMOUNT NOT TO EXCEED \$7,200,000 FOR THE PURPOSE OF SATISFYING OUTSTANDING BOND OBLIGATIONS RELATIVE TO THE NEW RIVER TAX INCREMENT FINANCING DISTRICT.

WHEREAS, on June 11, 2012, Beaufort County Council adopted Ordinance No. 2012/7 which set the County's FY 2012-2013 budget and associated expenditures; and

WHEREAS, Beaufort County has an opportunity to recognize substantial interest payment savings for its residents by calling and satisfying all outstanding bonds relative to the New River Tax Increment Financing District; and

WHEREAS, in order to have the funds necessary to call all of the outstanding bonds relative to the New River Tax Increment Financing District it will be necessary for the County to make a supplemental appropriation from its General Reserve Fund in an amount not to exceed \$7,200,000; and

WHEREAS, the funds that are being transferred from the County's General Reserve Fund to satisfy the outstanding bonds shall be repaid from the tax collections attributable to the New River Tax Increment Financing District and shall be given priority over other distributions that may be necessary from those revenues; and

WHEREAS, the County shall enter into such agreements with the participating entities under the New River Tax Increment Financing District as may be necessary to effectuate the early calling of the outstanding bonds and the repayment to the County's General Reserve Fund as identified above.

NOW, THEREFORE, BE IT ORDAINED by Beaufort County Council that the FY2011-2012 Beaufort County Budget Ordinance is hereby amended so as to provide a supplemental appropriation in an amount not to exceed \$7,200,000 for the purpose of satisfying all outstanding bonds relative to the New River Tax Increment Financing District.

DONE, this 26th day of November, 2012.

COUNTY COUNCIL OF BEAUFORT COUNTY


By: 

Wm. Weston J. Newton, Chairman

APPROVED AS TO FORM:


Joshua A. Gruber, Staff Attorney

ATTEST:


Suzanne M. Rainey, Clerk to Council
First Reading, By Title Only: November 5, 2012
Second Reading: November 15, 2012
Public Hearing: November 26, 2012
Third and Final Reading: November 26, 2012

FY 2012-2013 BEAUFORT COUNTY BUDGET

To provide for the levy of tax for corporate Beaufort County for the fiscal year beginning July 1, 2012 and ending June 30, 2013, to make appropriations for said purposes, and to provide for budgetary control of the County's fiscal affairs.

BE IT ORDAINED BY COUNTY COUNCIL OF BEAUFORT COUNTY:

SECTION 1. TAX LEVY

The County Council of Beaufort County hereby appropriates the funds as detailed in Sections 4, 5 and 6 of this Ordinance. Further, that the County Council of Beaufort County hereby establishes the millage rates as detailed in Sections 2 and 3 of this Ordinance. However, the County Council of Beaufort County reserves the right to modify these millage rates at its August 27, 2012 meeting.

SECTION 2. MILLAGE

The County Auditor is hereby authorized and directed to levy in Fiscal Year 2012-2013 a tax of 48.52 mills on the dollar of assessed value of property within the County, in accordance with the laws of South Carolina. These taxes shall be collected by the County Treasurer, as provided by law, and distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council of Beaufort County.

County Operations	40.21
Purchase of Real Property Program	3.87
County Debt Service	4.44

SECTION 3. SPECIAL DISTRICT TAX LEVY

The County Auditor is hereby authorized and directed to levy, and the County Treasurer is hereby authorized and directed to collect and distribute the mills so levied, as provided by law, for the operations of the following special tax districts:

Bluffton Fire District Operations	20.49
Bluffton Fire District Debt Service	0.00
Burton Fire District Operations	58.21
Burton Fire District Debt Service	5.53
Daufuskie Island Fire District Operations	33.07
Daufuskie Island Fire District Debt Service	0.00
Lady's Island/St. Helena Island Fire District Operations	33.34
Lady's Island/St. Helena Island Fire District Debt Service	1.50
Sheldon Fire District Operations	33.11
Sheldon Fire District Debt Service	2.18

SECTION 4. COUNTY OPERATIONS APPROPRIATION

An amount of \$97,150,130 is appropriated to the Beaufort County General Fund to fund County operations and subsidized agencies as follows:

I. Elected Officials and State Appropriations:

A. Sheriff	\$22,224,595
B. Magistrate	\$ 1,737,818
C. Clerk of Court	\$ 1,230,290
D. Treasurer	\$ 1,121,135
E. Probate Court	\$ 892,720
F. Auditor	\$ 743,197
G. County Council	\$ 721,919
H. Coroner	\$ 480,500
I. Master-in-Equity	\$ 345,723
J. Public Defender	\$ 300,000
K. Social Services	\$ 170,700
L. Legislative Delegation	\$ 86,966

Management of these individual accounts shall be the responsibility of the duly elected official for each office. At no time shall the elected official exceed the budget appropriation identified above without first receiving an approved supplemental appropriation by County Council.

II. County Administration Operations:

A. Public Works	\$13,800,230
B. Emergency Management	\$ 7,043,084
C. Detention Center	\$ 6,560,274
D. Administration	\$ 6,352,088
E. EMS	\$ 5,835,122
F. Education Allocation	\$ 4,000,000
G. Library	\$ 3,932,960
H. Parks and Leisure Services	\$ 3,624,883
I. Community Services	\$ 3,097,446
J. Assessor	\$ 2,473,250
K. Public Health	\$ 1,735,785
L. Mosquito Control	\$ 1,543,971
M. General Government Subsidies	\$ 1,234,129
N. Building Codes and Enforcement	\$ 1,011,110
O. Animal Shelter	\$ 985,538
P. Employee Services	\$ 984,452
Q. Planning	\$ 811,668
R. Voter Registration	\$ 718,643
S. Traffic Engineering	\$ 612,577
T. Register of Deeds	\$ 546,461
U. Zoning	\$ 190,896

The detailed Operations budget containing line-item accounts by department and/or agency is hereby adopted as part of this Ordinance.

SECTION 5. COUNTY OPERATIONS REVENUES

The appropriation for County Operations will be funded from the following revenues sources:

- A. \$72,323,941 to be derived from tax collections;
- B. \$ 2,680,000 to be derived from fees for licenses and permits;
- C. \$ 8,000,000 to be derived from Intergovernmental revenue sources;
- D. \$11,175,589 to be derived from charges for services;
- E. \$ 860,000 to be derived from fines and forfeitures' collections;
- F. \$ 175,100 to be derived from interest on investments;
- G. \$ 675,500 to be derived from miscellaneous revenue sources;
- H. \$ 1,260,000 be derived from inter-fund transfers;

Additional operations of various County departments are funded by Special Revenue sources. The detail of line-item accounts for these funds is hereby adopted as part of this Ordinance.

SECTION 6. PURCHASE OF DEVELOPMENT RIGHTS AND REAL PROPERTY PROGRAM

The revenue generated by a 3.87 mill levy is appropriated for the County's Purchase of Development Rights and Real Property Program.

SECTION 7. COUNTY DEBT SERVICE APPROPRIATION

The revenue generated by a 4.44 mill levy is appropriated to defray the principal and interest payments on all County bonds and on the lease-purchase agreement authorized to cover other Capital expenditures.

SECTION 8. BUDGETARY ACCOUNT BREAKOUT

The foregoing County Operation appropriations have been detailed by the County Council into line-item accounts for each department. The detailed appropriation by account and budget narrative contained under separate cover is hereby adopted as part of this Ordinance. The Fire Districts, as described in Section 3 of this Ordinance, line-item budgets are under separate cover but are also part and parcel of this Ordinance.

SECTION 9. OUTSTANDING BALANCE APPROPRIATION

The balance remaining in each fund at the close of the prior fiscal year, where a reserve is not required by State or Federal law, is hereby transferred to the Unreserved Fund Balance of that fund.

SECTION 10. AUTHORIZATION TO TRANSFER FUNDS

In the following Section where reference is made to "County Administrator" it is explicit that this refers to those funds under the particular auspices of the County Administrator requiring his approval as outlined in section 4 subpart II.

Transfers of monies/budgets among operating accounts, capital accounts, funds, and programs must be authorized by the County Administrator or his designee, upon the written request of the Department Head. Any transfer in excess of \$25,000 for individual expenditures or in excess of \$50,000 cumulatively during any current fiscal year is to be authorized by County Council, or its designee.

Transfer of monies/budgets within operating accounts, capital accounts, funds, and programs must be authorized by the County Administrator or his designee, upon written request of the Department Head. The County Administrator, or his designee, may also transfer funds from any departmental account to their respective Contingency Accounts. All transfers among and within accounts in excess of \$25,000 for individual expenditures and in excess of \$50,000 cummulative during any current fiscal year are to be reported to County Council through the Finance Committee on a quarterly basis.

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SECTION 12. MISCELLANEOUS RECEIPTS ABOVE-ANTICIPATED REVENUES

Revenues other than, and/or in excess of, those addressed in Sections 4, 5 and 6 his Ordinance, received by Beaufort County, and all other County agencies fiscally responsible to Beaufort County, which are in excess of anticipated revenue as approved in the current budget, may be expended as directed by the revenue source, or for the express purposes for which the funds were generated without further approval of County Council. All such expenditures, in excess of \$10,000, shall be reported, in written form, to the County Council of Beaufort County on a quarterly basis. Such funds include sales of products, services, rents, contributions, donations, special events, insurance and similar recoveries.


SECTION 13. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2013, are hereby approved.


SECTION 14. EFFECTIVE DATE

This Ordinance shall be effective July 1, 2012. Approved and adopted on third and final reading this 11th day of June, 2012.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: 
Wm. Weston J. Newton, Chairman

APPROVED AS TO FORM:


Joshua A. Gruber, Staff Attorney

ATTEST:


Suzanne M. Rainey, Clerk to Council

First Reading: May 7, 2012
Second Reading: May 21, 2012
Public Hearing: May 21, 2012
Third and Final Reading: June 11, 2012

	FY 2013 approved	Budget Ordinance	Difference
A. Sheriff	19,620,112	22,224,595	2,604,483
B. Magistrate	1,529,000	1,737,818	208,818
C. Clerk of Court	1,055,366	1,230,290	174,924
D. Treasurer	1,017,760	1,121,135	103,375
E. Probate Court	760,699	892,720	132,021
F. Auditor	600,704	743,197	142,493
G. County Council	603,520	721,919	118,399
H. Coroner	435,571	480,500	44,929
I. Master In Equity	297,848	345,723	47,875
J. Public Defender	300,000	300,000	-
K. Social Services	170,700	170,700	-
L. Legislative Delegation	69,304	86,966	17,662
A. Public Works	13,912,609	13,800,230	(112,379)
B. Emergency Management	6,410,125	7,043,084	632,959
C. Detention Center	5,473,854	6,560,274	1,086,420
D. Administration	8,260,042	6,352,088	(1,907,954)
E. EMS	4,728,752	5,835,122	1,106,370
F. Education Allocation	4,000,000	4,000,000	-
G. Library	3,417,927	3,932,960	515,033
H. PALS	3,156,953	3,624,883	467,930
I. Community Services	3,074,761	3,097,446	22,685
J. Assessor	2,069,589	2,473,250	403,661
K. Public Health	2,242,134	1,735,785	(506,349)
L. Mosquito Control	1,369,461	1,543,971	174,510
M. General Government Subsidies	1,234,129	1,234,129	-
N. Building Codes and Enforcement	856,875	1,011,110	154,235
O. Animal Shelter	834,369	985,538	151,169
P. Employee Services	676,856	984,452	307,596
Q. Planning	705,639	811,668	106,029
R. Voter Registration	634,703	718,643	83,940
S. Traffic Engineering	565,501	612,577	47,076
T. Register of Deeds	475,359	546,461	71,102
U. Zoning	161,054	190,896	29,842
* Public Safety Pooled Benefits	5,604,891		
** Cultural & Recreational Pooled Benefits	823,963		
	97,150,130	97,150,130	

* Note: these pooled benefits include the Sheriff, Emergency Management, EMS, Detention Center, Traffic Engineering, Building Codes and Enforcement.

** Note: these pooled benefits include PALS and Libraries.

Note: Administration above contains the General Gov't Pooled Benefits; Public Health above includes Pooled Benefits, and Community Services includes Public Welfare Pooled Benefits.

Client: *BCC - Bryan - County Council of Beaufort County*
Engagement: *Monthly County Council Report*
Period Ending: *5/31/2012*
Trial Balance: *1000.30 - FY 2013 BUDGET TRIAL BALANCE*
Workpaper: *FY 2013 BUDGET TRIAL BALANCE Subgroup LS*

6/13/2012
11:12 AM

Account	Description	FY13 PROP 5/31/2012	FY12 ORIG 5/31/2011
Group : [1]	REVENUES		
41000	Taxes	(72,323,941.00)	(72,130,243.00)
42000	Licenses & Permits	(2,680,000.00)	(2,567,500.00)
43000	Intergovernmental	(8,000,000.00)	(7,422,875.00)
44000	Charges for Services	(11,175,589.00)	(11,226,774.00)
45000	Fines & Forfeitures	(860,000.00)	(953,000.00)
46000	Interest	(175,100.00)	(141,000.00)
47000	Miscellaneous	(675,500.00)	(705,600.00)
48000	Other Financing Sources	(1,260,000.00)	(1,156,500.00)
1 Total		<u>(97,150,130.00)</u>	<u>(96,303,492.00)</u>
Group : [2]	EXPENDITURES		
11000	COUNTY COUNCIL	603,520.00	623,982.00
11010	AUDITOR	600,704.00	623,510.00
11020	TREASURER	677,760.00	645,070.00
11021	TREASURER TAX BILLS & CC FEES	340,000.00	481,000.00
11030	CLERK OF COURT	822,751.00	831,574.00
11031	FAMILY COURT	232,615.00	249,668.00
11040	PROBATE COURT	760,699.00	756,659.00
11060	CORONER	435,571.00	391,938.00
11100	HILTON HEAD MAGISTRATE	0.00	0.00
11101	BEAUFORT MAGISTRATE	742,215.00	606,062.00
11102	BLUFFTON MAGISTRATE	372,615.00	401,125.00
11103	SHELDON MAGISTRATE	71,640.00	66,618.00
11104	ST HELENA MAGISTRATE	104,923.00	82,508.00
11105	MAGISTRATE BOND COURT	97,515.00	90,681.00
11106	MAGISTRATE AT-LARGE	140,092.00	101,058.00
11107	MAGISTRATE (INACTIVE)	0.00	0.00
11108	MAGISTRATE (INACTIVE)	0.00	0.00
11109	MAGISTRATE (INACTIVE)	0.00	0.00
11110	MASTER IN EQUITY	297,848.00	295,937.00
11199	GEN GOVT DIRECT SUBSIDIES	1,234,129.00	1,128,340.00
12000	COUNTY ADMINISTRATOR	523,119.00	567,747.00
12003	HOUSING	0.00	0.00
12005	PUBLIC INFORMATION OFFICER	85,158.00	85,218.00
12006	BROADCAST SERVICES	223,431.00	221,467.00
12010	STAFF ATTORNEY	400,063.00	497,661.00
12015	INTERNAL AUDITOR	63,371.00	66,091.00
12020	PUBLIC DEFENDER	0.00	0.00
12030	VOTER REGISTRATION/ELECTIONS	634,703.00	598,260.00
12031	ELECTION WORKERS	0.00	0.00
12040	ASSESSOR	2,069,589.00	2,053,520.00
12041	ASSESSOR	0.00	0.00
12050	REGISTER OF DEEDS	475,359.00	469,563.00
12060	RISK MANAGEMENT	103,691.00	96,495.00
12070	ECONOMIC DEVELOPMENT	0.00	0.00
12080	LEGISLATIVE DELEGATION	69,304.00	67,535.00

Client: **BCC - Bryan - County Council of Beaufort County**
Engagement: **Monthly County Council Report**
Period Ending: **5/31/2012**
Trial Balance: **1000.30 - FY 2013 BUDGET TRIAL BALANCE**
Workpaper: **FY 2013 BUDGET TRIAL BALANCE Subgroup LS**

6/13/2012
11:12 AM

Account	Description	FY13 PROP 5/31/2012	FY12 ORIG 5/31/2011
12090	GRANTS MANAGEMENT	0.00	0.00
12100	DIRECTOR OF HUMAN RESOURCES	0.00	0.00
13000	DIRECTOR OF PUBLIC SAFETY	0.00	0.00
13330	ZONING & DEVELOPMENT ADM	161,054.00	204,643.00
13335	CODES ENFORCEMENT	0.00	0.00
13340	PLANNING	698,539.00	696,539.00
13341	COMPREHENSIVE PLAN	7,100.00	126,475.00
13350	AUTOMATED MAPPING/GIS	420,926.00	407,316.00
14000	DIRECTOR OF COMMUNITY SERVICES	136,040.00	127,785.00
14010	STAFF SERVICES	0.00	353,193.00
14020	EMPLOYEE SERVICES	676,856.00	872,760.00
14030	RECORDS MANAGEMENT	401,975.00	208,385.00
15000	CONTROLLER	0.00	0.00
15010	FINANCE DEPARTMENT	600,202.00	593,166.00
15015	BUDGET ANALYST	0.00	0.00
15040	PURCHASING	234,987.00	235,383.00
15050	BUSINESS LICENSES	67,127.00	97,537.00
15060	MANAGEMENT INFORMATION SYSTEMS	2,229,809.00	2,360,307.00
15061	MANAGEMENT INFORMATION SYSTEMS	0.00	0.00
16000	DIRECTOR OF LAND MANAGEMENT	0.00	0.00
17000	DIRECTOR OF PUBLIC SERVICES	205,747.00	205,382.00
19199	GENERAL GOVT BENEFITS POOL	2,700,436.00	2,177,360.00
21050	SHERIFF	0.00	0.00
21051	SHERIFF - ADMIN DIVISION	6,536,306.00	6,567,860.00
21052	SHERIFF - SPECIAL OPS DIVISION	11,018,434.00	10,655,494.00
21053	SHERIFF - DNA LAB	641,414.00	555,457.00
21054	SHERIFF - ENFRMNT DIV - SOUTH	0.00	0.00
21055	SHERIFF MULTI AGENCY DRUG TASK FORCE	1,161,829.00	1,302,274.00
23140	EMERGENCY MANAGEMENT	419,151.00	440,327.00
23141	EMERGENCY MANAGEMENT	0.00	0.00
23142	EMERGENCY SERVICES DIRECTOR	16,558.00	91,586.00
23150	COMMUNICATIONS	5,450,504.00	4,602,211.00
23155	TRAFFIC MANAGEMENT PROGRAM	523,912.00	692,857.00
23160	EMERGENCY MEDICAL SERVICE	4,728,752.00	4,898,239.00
23170	DETENTION CENTER	5,473,854.00	5,433,000.00
23322	TRAFFIC & TRANS ENGINEERING	438,601.00	307,314.00
23323	SCDOT MAINTENANCE	126,900.00	116,000.00
23360	BUILDING CODES	638,407.00	624,837.00
23361	CODES ENFORCEMENT	218,468.00	219,393.00
23399	PUBLIC SAFETY DIRECT SUBSIDY	0.00	0.00
29299	PUBLIC SAFETY BENEFITS POOL	5,604,891.00	5,372,376.00
33020	FACILITIES MANAGEMENT	1,872,952.00	2,055,403.00
33030	BUILDINGS MAINTENANCE	1,099,344.00	1,061,572.00
33040	GROUNDS MAINTENANCE - NORTH	2,103,038.00	1,759,275.00
33042	GROUNDS MAINTENANCE - SOUTH	0.00	0.00
33300	PUBLIC WORKS GEN SUPPORT	629,996.00	709,671.00
33301	ROADS/DRAINAGE - NORTH	814,177.00	801,181.00
33302	ROADS/DRAINAGE - SOUTH	465,388.00	539,706.00

Client: **BCC - Bryan - County Council of Beaufort County**
Engagement: **Monthly County Council Report**
Period Ending: **5/31/2012**
Trial Balance: **1000.30 - FY 2013 BUDGET TRIAL BALANCE**
Workpaper: **FY 2013 BUDGET TRIAL BALANCE Subgroup LS**

6/13/2012
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Account	Description	FY13 PROP 5/31/2012	FY12 ORIG 5/31/2011
33305	PUBLIC WORKS ADMINISTRATION	294,241.00	248,018.00
33310	SOLID WASTE	0.00	0.00
33320	ENGINEERING	501,977.00	338,283.00
33390	SWR ADMINISTRATION	3,878,125.00	4,744,454.00
33391	SWR	0.00	0.00
33392	SWR	0.00	0.00
33393	SWR HILTON HEAD	100,594.00	100,693.00
33394	SWR BLUFFTON	165,731.00	145,790.00
33395	SWR BURTON	148,518.00	177,521.00
33396	SWR DAUFUSKIE	7,200.00	49,356.00
33397	SWR ST HELENA	183,078.00	163,455.00
33398	SWR SHELDON	107,588.00	101,993.00
33399	SWR TOWN OF BLUFFTON	0.00	0.00
39399	PUBLIC WORKS BENEFITS POOL	1,540,662.00	1,429,893.00
33499	PUBLIC WORKS DIRECT SUBSIDIES	0.00	0.00
43180	ANIMAL SHELTER & CONTROL	834,369.00	774,061.00
43190	MOSQUITO CONTROL	1,369,461.00	1,091,325.00
43195	ENVIRONMENTAL SCIENCE	0.00	0.00
44199	PUBLIC HEALTH DIRECT SUBSIDIES	1,737,785.00	1,800,511.00
49499	PUBLIC HEALTH BENEFITS POOL	504,349.00	325,265.00
54050	VETERANS AFFAIRS	181,207.00	143,034.00
54060	DEPT OF SOCIAL SERVICES	170,700.00	195,700.00
54299	PUBLIC WELFARE DIRECT SUBSIDIES	435,000.00	540,000.00
59599	PUBLIC WELFARE BENEFITS POOL	32,514.00	29,572.00
63310	PALS CENTRAL ADMINISTRATION	377,150.00	264,628.00
63311	PALS SUMMER PROGRAM	114,500.00	120,450.00
63312	PALS AQUATICS PROGRAM	1,127,382.00	924,044.00
63313	PALS HILTON HEAD PROGRAMS	80,000.00	80,000.00
63314	PALS BLUFFTON PROGRAMS	122,000.00	145,500.00
63316	PALS ATHLETIC PROGRAMS	772,649.00	917,492.00
63317	PALS RECREATION CENTERS	563,272.00	717,584.00
64070	LIBRARY ADMINISTRATION	570,113.00	651,166.00
64071	LIBRARY BEAUFORT BRANCH	529,861.00	512,347.00
64072	LIBRARY BLUFFTON BRANCH	492,296.00	509,272.00
64073	LIBRARY HILTON HEAD BRANCH	526,888.00	572,403.00
64074	LIBRARY LOBECO BRANCH	132,851.00	128,087.00
64075	LIBRARY ST HELENA BRANCH	591,072.00	91,919.00
64078	LIBRARY TECHNICAL SERVICES	475,996.00	579,194.00
64079	LIBRARY SC ROOM	98,850.00	99,178.00
64399	Education Allocation	4,000,000.00	4,000,000.00
69699	CULTURAL & RECRE BENEFITS POOL	823,963.00	834,815.00
99100	GENERAL FUND XFERS - OTHER	0.00	0.00
99200	GENERAL FUND XFERS - MISC	0.00	0.00
99202	GENERAL FUND XFERS - DAUF FERRY	100,000.00	100,000.00
99206	GENERAL FUND XFERS - PUB SAFETY	0.00	0.00
99207	GENERAL FUND XFERS - EMS	0.00	6,000.00
99209	GENERAL FUND XFERS - REAL PROP	0.00	333,859.00
99226	GENERAL FUND XFERS - TIRE RECYC	0.00	0.00

Client: **BCC - Bryan - County Council of Beaufort County**
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6/13/2012
11:12 AM

Account	Description	FY13 PROP 5/31/2012	FY12 ORIG 5/31/2011
99229	GENERAL FUND XFERS - CDBG	0.00	0.00
99230	GENERAL FUND XFERS - PALS	0.00	0.00
99240	GENERAL FUND XFERS - DSN	1,700,000.00	1,359,500.00
99260	GENERAL FUND XFERS - A&D	350,000.00	299,687.00
99270	GENERAL FUND XFERS - SHERIFF	262,129.00	245,892.00
99281	GENERAL FUND XFERS - COSY	140,000.00	140,000.00
99290	GENERAL FUND XFERS - SOLID WASTE	0.00	0.00
99300	GENERAL FUND XFERS - DEBT SVC	0.00	400,000.00
99500	GENERAL FUND XFERS - AIRPORTS	0.00	0.00
99619	GENERAL FUND XFERS - CLERK OF COURT	0.00	0.00
99651	GENERAL FUND XFERS - PUB DEF	300,000.00	300,000.00
2 Total		<u>97,150,130.00</u>	<u>96,303,492.00</u>
	Sum of Account Groups	0.00	0.00
	Net (Income) Loss	0.00	0.00

ORDINANCE NO. 2012/19

AN ORDINANCE TO AMEND THE FY2011-2012 BEAUFORT COUNTY BUDGET ORDINANCE SO AS TO PROVIDE A SUPPLEMENTAL APPROPRIATION FROM THE COUNTY'S GENERAL RESERVE FUND IN AN AMOUNT NOT TO EXCEED \$7,200,000 FOR THE PURPOSE OF SATISFYING OUTSTANDING BOND OBLIGATIONS RELATIVE TO THE NEW RIVER TAX INCREMENT FINANCING DISTRICT.

WHEREAS, on June 11, 2012, Beaufort County Council adopted Ordinance No. 2012/7 which set the County's FY 2012-2013 budget and associated expenditures; and

WHEREAS, Beaufort County has an opportunity to recognize substantial interest payment savings for its residents by calling and satisfying all outstanding bonds relative to the New River Tax Increment Financing District; and

WHEREAS, in order to have the funds necessary to call all of the outstanding bonds relative to the New River Tax Increment Financing District it will be necessary for the County to make a supplemental appropriation from its General Reserve Fund in an amount not to exceed \$7,200,000; and

WHEREAS, the funds that are being transferred from the County's General Reserve Fund to satisfy the outstanding bonds shall be repaid from the tax collections attributable to the New River Tax Increment Financing District and shall be given priority over other distributions that may be necessary from those revenues; and

WHEREAS, the County shall enter into such agreements with the participating entities under the New River Tax Increment Financing District as may be necessary to effectuate the early calling of the outstanding bonds and the repayment to the County's General Reserve Fund as identified above.

NOW, THEREFORE, BE IT ORDAINED by Beaufort County Council that the FY2011-2012 Beaufort County Budget Ordinance is hereby amended so as to provide a supplemental appropriation in an amount not to exceed \$7,200,000 for the purpose of satisfying all outstanding bonds relative to the New River Tax Increment Financing District.

DONE, this 26th day of November, 2012.

COUNTY COUNCIL OF BEAUFORT COUNTY


By: 

Wm. Weston J. Newton, Chairman

APPROVED AS TO FORM:


Joshua A. Gruber, Staff Attorney

ATTEST:


Suzanne M. Rainey, Clerk to Council
First Reading, By Title Only: November 5, 2012
Second Reading: November 15, 2012
Public Hearing: November 26, 2012
Third and Final Reading: November 26, 2012

ADD-ONS

The document(s) herein were provided to Council for information and/or discussion after release of the official agenda and backup items.

Topic: Budget Worksheet - Proposed Format FY 2015
Date Submitted: January 5, 2014
Submitted by: Rick Caporale
Venue: Finance Subcommittee

	A	B	C	D	E	F	G	H	I
1	Appropriation (000's - \$)	FY12 Budget	FY13 Budget	FY14 Budget	FY14 Budget	FY15 Budget	Increase	Current	Current
2		<u>CAFR</u>	<u>CAFR</u>	<u>Appropriated</u>	<u>YTD</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>Personnel</u>	<u>Vacancies</u>
3	Expenditures:								
4	A. Sheriff	22,687	22,687	23,448					
5	B. Magistrate	1,738	1,660	1,833					
6	C. Clerk of Court	1,230	1,195	1,424					
7	D. Treasurer	1,121	1,120	1,050					
8	E. Probate Court	893	873	825					
9	F. Auditor	743	693	653					
10	G. County Council	722	732	795					
11	H. Coroner	481	481	480					
12	I. Master In Equity	346	346	387					
13	J. Public Defender	450	450	600					
14	K. Social Services	171	171	147					
15	L. Legislative Delegation	87	93	87					
16	M. Solicitor	963	963	1,061					
17									
18	A. Public Works	13,800	13,400	14,561					
19	B. Emergency Mgt	7,043	7,033	7,268					
20	C. Detention Center	6,560	6,360	6,371					
21	D. Administration	6,352	6,277	6,035					
22	E. EMS	5,835	5,960	6,020					
23	F. Education Allocation	4,000	4,000	4,000					
24	G. Library	3,933	3,733	3,910					
25	H. PALS	3,625	3,475	3,514					
26	I. Community Services	3,247	3,247	3,347					
27	J. Assessor	2,473	2,303	2,453					
28	K. Public Health	1,736	1,736	1,742					
29	L. Mosquito Control	1,544	1,534	1,530					
30	M. General Gov't Sub	423	423	284					
31	N. Codes & Enforcement	1,011	991	952					
32	O. Animal Shelter	524	624	639					
33	P. Employee Services	984	1,002	1,038					
34	Q. Planning	812	782	645					
35	R. Voter Registration	719	919	799					
36	S. Traffic Engineering	613	583	607					
37	T. Register of Deeds	546	544	545					
38	U. Zoning	191	192	193					
39									
40		97,602	96,580	99,243					
41									
42	Revenues:	97,150	98,550	99,350					
43									
44	Ending Fund Balance:	21,890	23,860	23,966					
45		22%	25%	24%					