

COUNTY COUNCIL OF BEAUFORT COUNTY

ADMINISTRATION BUILDING
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 BEAUFORT, SOUTH CAROLINA 29901-1228
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 COUNTY ADMINISTRATOR

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 DEPUTY COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
 COUNTY ATTORNEY

SUZANNE M. RAINEY
 CLERK TO COUNCIL

AGENDA
FINANCE COMMITTEE

Tuesday, May 27, 2014

2:00 p.m.

Large Meeting Room, Bluffton Branch Library
 120 Palmetto Way, Bluffton

Staff Support

Alicia Holland, Chief Financial Officer

1. CALL TO ORDER – 2:00 P.M.
2. REQUEST TO PURCHASE ENTERPRISE STORAGE AREA NETWORK (SAN) FROM A STATE CONTRACT VENDOR FOR THE BEAUFORT COUNTY MIS DEPARTMENT ([backup](#))
3. LIFE GUARDS AT HUNTING ISLAND / REQUEST FOR LOCAL (3%) ACCOMMODATIONS TAX FUNDS ([backup](#))
4. FURTHER DISCUSSION / BOARD OF EDUCATION BUDGET
5. FURTHER ANALYSIS / SHERIFF'S BUDGET ALLOCATION
6. FURTHER DISCUSSION
 - A. Solicitor's Budget
 - B. Library Funding
7. IF TIME ALLOWS, GENERAL DISCUSSION REGARDING THE BUDGET PROCESS (SEQUENCE OF PRESENTATIONS, START DATE, FORMATS, ETC.)
8. CONSIDERATION OF REAPPOINTMENTS AND APPOINTMENT
 - A. Accommodations Tax Board
9. ADJOURNMENT

2014 Strategic Plan: Committee Assignments

Budget Document/Process and Financial Reporting: Revision
 Debt Reserve Policy (*Goal Accomplished April 2014*)
 General Fund Fund Balance Policy (*Goal Accomplished April 2014*)
 Mitchelville Historic Site Development: Funding





COUNTY COUNCIL OF BEAUFORT COUNTY
PURCHASING DEPARTMENT
106 Industrial Village Road, Bldg 2—Post Office Drawer 1228
Beaufort, South Carolina 29901-1228

TO: Councilman Rick Caporale, Chairman, Finance Committee
FROM: Dave Thomas, CPPO, Purchasing Director *DT*
SUBJ: Request to Purchase Enterprise Storage Area Network (SAN) from a State Contract Vendor for the Beaufort County MIS Department
DATE: May 27, 2014

BACKGROUND: The Purchasing Department received a request from the MIS Department to purchase a new Storage Area Network (SAN). The existing Beaufort County SAN is over 8 years old and can no longer provide the required storage space, performance, and reliability. Beaufort County MIS Department would like to purchase a redundant configuration of a 10Gb iSCSI SAN to replace the existing SAN.

STATE CONTRACT VENDOR INFORMATION:

COST

Encore Technology, Greenville, SC

\$ 322,093 (includes sales tax)

FUNDING: Account # 10001150-54200, MIS, Specialized Capital Equipment, Available Budget: \$337,000
Prior year cost: N/A

FOR ACTION: Finance Committee meeting on May 27, 2014.

RECOMMENDATION: The Purchasing Department recommends that the Finance Committee approve and recommend to County Council the contract award of \$322,093 for a new Storage Area Network (SAN) from the aforementioned vendor in support of County operations.

CC: Gary Kubic, County Administrator *GKubic*
Bryan Hill, Deputy Administrator *BHill*
Alicia Holland, Chief Financial Officer *AH*
Dan Morgan, MIS Director *DM*

Att: Pricing Information, SC State Contract # 4400006455



810 Dutch Square Blvd

Columbia, SC 29210

803-807-2729

QUOTATION

DATE: 5/19/2014

TO: Beaufort County Government

QUOTED BY: Tony Gallman

ATTN: Andrew Dalkos

QUOTE #:BCG051914AA Enterprise SAN Storage 4 hr support 10GB Modules w/ 10GB Switches

Item #	Mfg. Part#	Description	Qty.	Unit Price	Total Price
Primary Site SAN 4 hr support					
1	CS240G-X2	24TB Raw, 16-33TB Usable, 1.2TB Flash Cache, 2x10GigE + 2x10GigE, High Perf Ctlr	1	44,333.00	\$44,333.00
2	ES1-H65	45TB Raw, 34-68TB Usable, 600GB Flash Cache, Hyb Exp Shelf, 2x1M Qual SAS cable	1	27,444.44	\$27,444.44
3	SP-PCORD-US	US Power Cord	2	No Charge	No Charge
4	SP-KIT-CS240	Spares kit for CS240; Ctlr, Power Supply HDD, SSC	1	8,233.00	\$8,233.00
5	SP-PCORD-US	US Power Cord	2	No Charge	No Charge
6	SLA-ES1-H65-4HR-3Yr	4HR Parts Del, SW Sup & InfoSight-ES1-H65 3YR	1	9,013.33	\$9,013.33
7	SLA-CS240-4HR-3YR	4HR Parts Del, SW Sup & InfoSight - 240, 3Yr	1	15,191.00	\$15,191.00
Secondary Site SAN 4 hr support					
1	CS240G-X2	24TB Raw, 16-33TB Usable, 1.2TB Flash Cache, 2x10GigE + 2x10GigE, High Perf Ctlr	1	44,333.00	\$44,333.00
2	ES1-H65	45TB Raw, 34-68TB Usable, 600GB Flash Cache, Hyb Exp Shelf, 2x1M Qual SAS cable	1	27,444.44	\$27,444.44
3	SP-PCORD-US	US Power Cord	2	No Charge	No Charge
4	SP-PCORD-US	US Power Cord	2	No Charge	No Charge
5	SLA-ES1-H65-4HR-3Yr	4HR Parts Del, SW Sup & InfoSight-ES1-H65 3YR	1	9,013.33	\$9,013.33
6	SLA-CS240-4HR-3YR	4HR Parts Del, SW Sup & InfoSight - 240, 3Yr	1	15,191.00	\$15,191.00
Disaster Recovery Offsite SAN					
1	CS220	12TB Raw, 8-16TB Usable, 320GB Flash Cache, 6x1 GigE, High Perf Ctlr	1	23,222.22	\$23,222.22
2	ES1-H65	45TB Raw, 34-68TB Usable, 600GB Flash Cache, Hyb Exp Shelf, 2x1M Qual SAS cable	1	27,444.44	\$27,444.44
3	SLA-ES1-H65-NBD-3Yr	NBD Parts Del, SW Sup & InfoSight-ES1-H65 3YR	1	6,248.88	\$6,248.88
4	SP-PCORD-US	US Power Cord	2	No Charge	No Charge
5	SP-PCORD-US	US Power Cord	2	No Charge	No Charge
6	SLA-CS220-NBD-3YR	NBD Parts Del, SW Sup & InfoSight - 220, 3Yr	1	7,635.55	\$7,635.55
Dell 10GB TOR Rack Switches plus accessories and Install					
1	N4032F	Dell N4032F, 24x 10GbE SFP+ Fixed Ports, 1x Mcc Bay, 2x Power Supplies included Documentation Kit, N4000 Series Switch	2	9,492.00	\$18,984.00

CSI Technology Outfitters, Inc.-Confidential BCG051914AA Enterprise SAN solution Dell Switches install tax

Page 1



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803-807-2729

QUOTATION

DATE: 5/19/2014

TO: Beaufort County Government

QUOTED BY: Tony Gallman

ATTN: Andrew Dalkos

QUOTE #:BCG051914AA Enterprise SAN Storage 4 hr support 10GB Modules w/ 10GB Switches

Item #	Mfg. Part#	Description	Qty.	Unit Price	Total Price
		US Power Cord 2each QSFP+ 40GbE Module, 2-Port, Hot Swap, used for 40GbE Uplink, Stacking, or 8x 10GbE Dell Networking, Cable, QSFP+ to QSFP+, 40GbE Passive Copper Direct Attach Cable, 0.5 m Dell Hardware Limited Warranty Initial Year Dell Hardware Limited Warranty Extended Year(s) Lifetime Limited Hardware Warranty with Basic Hardware Service Next Business Day Parts Only on Your Network Sw Software Support,NW,90 Day ProSupport: Next Business Day Onsite Service, After Problem Diagnosis, year one ProSupport: Next Business Day Onsite Service After Problem Diagnosis, 2 Year Extended ProSupport: 7x24 HW / SW Tech Support and Assistance, 3 Year Dell ProSupport. For tech support, visit http://support.dell.com/ProSupport or call 1-800-945-3355			
2	ADD-PCIE-2SFP+	AddOncomputer.com 10 Gigabit Ethernet NIC w/2 Open SFP+ Slots PCIe x8	14	365.00	\$5,110.00
3	470-11430-AOK	3M 10GBASE-CU PASSIVE TWINAX COPPER CA F/DELL DAC SFP+/SFP+	36	70.00	\$2,520.00
4	ETG-INSTALL	This install is for the setup and config of the Primary Secondary SAN and DR Site SAN along with above Dell 10GB Switches for the 10GB Network Design and the vSphere Optimization Project Please note this is a firm fixed price	1	12,500.00	\$12,500.00

Total Price	\$303,861.63
6% Sales Tax	\$18,231.69
Total Price w/ Tax	\$322,093.32

Note: These prices are good for a period of 30 days.

taxes are included

Ground shipping is free

Lifeguard Operational Budget

Throughout most of Hunting Island's history with lifeguards the north area has traditionally been the only section with guarded beaches. This area is about 1/8 of a mile.

In the mid 1990's we guarded both north and south beaches when lifeguards were available. The campground and cabin road area beaches have never been designated as guarded areas.

To setup lifeguard operations today at north and south beach would require the following resources and associated budget.

Lifeguards

A minimum number of lifeguards would be a total of nine with three each stationed at the campground, north and south beaches. This would allow for all areas to be covered on weekends and minimum on weekdays.

9 guards @ 40 hours per week = 360 per week x 17 weeks of summer = 6,120 hours x \$12.50 per hour = \$76,500.00

NOTE - For each additional lifeguard add \$8,500 to cover other areas of the beach.

Lifeguard Equipment Budget

<u>Item</u>	<u>Quantity</u>	<u>Cost</u>
Lifeguard Chairs (with setup gear)	6	\$500.00
Lifeguard Umbrella	6	\$150.00
Rescue Buoy	9	\$70.00
Megaphone	3	\$100.00
Safety Throw Bag (75 feet)	6	\$50.00
Back Board	3	\$400.00
Surf Rescue Boards	3	\$700.00
Uniforms – swim trunks and/or suits & gear bag	9	\$300.00
First Aid Supplies	9	\$100.00
Binoculars	4	\$150.00
Radios	7	\$250.00
ATV	1	\$4,600.00
Storage Box	3	\$1,700.00
Misc.	1	\$3,500.00
Total Equipment		\$26,080.00
Total Budget for first year		\$102,580.00

\$76,000 minimum each remaining year unless supplies and equipment need to be replaced

Beaufort County, South Carolina, Code of Ordinances >> PART I - GENERAL ORDINANCES >> **Chapter 66 - TAXATION >> ARTICLE II. - ACCOMMODATIONS TAX BOARD >> DIVISION 2. ACCOMMODATIONS (3%) TAX >>**

DIVISION 2. ACCOMMODATIONS (3%) TAX

[Sec. 66-41. Authority.](#)

[Sec. 66-42. Local \(3%\) accommodations tax—definitions.](#)

[Sec. 66-43. Payment of local \(3%\) accommodations tax.](#)

[Sec. 66-44. Permitted uses of local \(3%\) accommodations tax funds.](#)

[Sec. 66-45. Inspections and audits.](#)

[Sec. 66-46. Violations and penalty.](#)

[Sec. 66-47. Management and use of local \(3%\) accommodations tax.](#)

[Sec. 66-48. Applicability and effective date.](#)

[Sec. 66-49. Severability.](#)

[Sec. 66-50. Reserved.](#)

Sec. 66-41. Authority.

This article is enacted pursuant to the authority S.C. Code § 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county and S.C. Code § 6-1-500 et seq. (1976, as amended) which expressly provides authorization for the imposition of a local accommodations tax.

(Ord. No. 2002-11, § 1, 3-11-2002; [Ord. No. 2005/10, § 1, 3-28-2005](#))

Sec. 66-42. Local (3%) accommodations tax—definitions.

- (a) *Tourist and transient* means a person traveling to and staying in places outside his or her usual environment for one night or more for leisure, business, or any other purpose for consideration within the unincorporated areas of Beaufort County, South Carolina. A person meeting this definition may be staying in places of public accommodations such as hotels, motels, inns, condominium, bed and breakfasts, tourist courts, campgrounds or the residences of family or friends for consideration.
- (b) *Local accommodations tax* means a tax on the gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for consideration. This tax does not apply where the facilities consist of less than six sleeping rooms, contained on the same premises, which is used as the individual's place of abode. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of 90 continuous days are not considered proceeds from transients. The tax imposed herein does not apply to additional guest charges as defined in S.C. Code § 12-36-920(B) (1976, as amended).
- (c)

A local accommodations tax equal to three percent is hereby imposed on the gross proceeds derived from the rental of any room(s) (excluding meeting rooms) as provided above.

(Ord. No. 2002-11, § 2, 3-11-2002; Ord. No. 2005/10, § 2, 3-28-2005; Ord. No. 2009/15, 3-30-2009)

Sec. 66-43. Payment of local (3%) accommodations tax.

- (a) Payment of the local accommodations tax established herein shall be the liability of the consumer of the services described herein. The local accommodations tax shall be paid at the time of delivery of the services to which the local accommodations tax applies, and shall be collected by the provider of the services.
- (b) The county shall provide a local accommodations tax return, which shall be utilized by the provider of the services to calculate the amount of local accommodation taxes collected and due. Payment shall be made to Beaufort County and shall be made at the same time the return is required to be filed as provided below.

Real estate agents, brokers, corporations, or listing services required to remit taxes under this article must notify the county if rental property, previously listed by them, is dropped from their listings. The notice shall be on a form provided by the county.

- (c) The local accommodations tax collected by the provider of the services as required herein shall be remitted to the County of Beaufort, South Carolina, as follows:
 - (1) Payment shall be collected and remitted monthly starting January 1, 2010 and each month thereafter.
 - (2) Payments are due on or before the twentieth day following the end of the filing period.
- (d) An interest-bearing restricted account, kept in a separate fund segregated from the county's general fund and to be known as "The County of Beaufort, South Carolina, Local Accommodations Tax Account" is hereby established. All revenue and interest generated by the local accommodations tax shall be deposited into this account. "The County of Beaufort, South Carolina, Local Accommodations Tax Account," shall be controlled by the county administrator for the County of Beaufort, South Carolina. The principal and any accrued interest thereon shall be spent only as provided herein.
- (e) Deposits into "The County of Beaufort, South Carolina, Local Accommodations Tax Account" may also include appropriations from the general fund by the county council and voluntary contributions of money and other liquid assets from any source. Once any such funds are so deposited, the funds become dedicated funds and may only be spent as provided herein.

(Ord. No. 2002-11, § 3, 3-11-2002; Ord. No. 2005/10, § 3, 3-28-2005; Ord. No. 2009/15, 3-30-2009; Ord. No. 2009/36, 10-12-2009)

Sec. 66-44. Permitted uses of local (3%) accommodations tax funds.

- (a) The county council is hereby authorized to utilize the funds collected from the imposition and collection of the local accommodations tax and other funds deposited into "The County of Beaufort, South Carolina, Local Accommodations Tax Account." The revenue generated by the local accommodations tax must be used exclusively for the following purposes:
 - (1) Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;
 - (2) Cultural, recreational, or historic facilities;
 - (3) River/beach access and renourishment;
 - (4) Highways, roads, streets, bridges and boat ramps providing access to tourist destinations;

- (5) Advertisements and promotions related to tourism development;
 - (6) Water and sewer infrastructure to serve tourism-related demand; and
 - (7) The operation and maintenance of those items provided in (a)(1) through (a)(6) above, including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.
 - (8) For all other proper purposes including those set forth herein.
- (b) Authorization to utilize any funds from the "County of Beaufort, South Carolina, Local Accommodations Tax Account," shall be by ordinance duly adopted by the county council for the County of Beaufort, South Carolina.

(Ord. No. 2002-11, § 4, 3-11-2002; Ord. No. 2005/10, § 4, 3-28-2005; Ord. No. 2009/15, 3-30-2009)

Sec. 66-45. Inspections and audits.

- (a) For the purpose of enforcing the provisions of this article, the license official or other authorized agent of the County of Beaufort, South Carolina, is empowered to enter upon the premises of any person or establishment subject to this article to make inspections, examine and audit books and records of such person or establishment.
- (b) It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon 24 hours' written notice. In the event that the audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount determined to be due in addition to the penalties provided herein. The license official may make systematic inspections of all businesses within the unincorporated areas of the County of Beaufort, South Carolina, to ensure compliance with this chapter.

(Ord. No. 2002-11, § 5, 3-11-2002; Ord. No. 2005/10, § 5, 3-28-2005; Ord. No. 2009/36, 10-12-2009)

Sec. 66-46. Violations and penalty.

- (a) It shall be a violation of this chapter to:
 - (1) Fail to collect the local accommodations tax in connection with the rental of accommodations to tourists or transients as set forth herein.
 - (2) Fail to remit to the County of Beaufort, South Carolina, any local accommodations taxes collected pursuant to this article by the twentieth day of the following month, as set forth herein.
 - (3) Knowingly provide false information on a return submitted to the County of Beaufort, South Carolina, as set forth herein.
 - (4) Fail or refuse to provide books and records to an authorized agent of the County of Beaufort, South Carolina, for the purpose of an examination or audit upon 24 hours' written notice as provided herein.
- (b) In the event that local accommodations taxes are not timely remitted to the County of Beaufort, South Carolina as provided herein, the person or establishment failing to remit shall also pay a penalty equal to one and one-half percent of the unpaid amount for each month or portion thereof that such taxes remain unpaid.
- (c) A person or establishment failing or refusing to timely file a return and make appropriate payment and/or provide books and records as provided herein may be subject to a conviction for a violation hereof. The violator shall be guilty of a misdemeanor and subject to the penalties provided in section 1-6 of the Code of the County Council of Beaufort County, South Carolina.

- (d) Upon identification of a delinquent account, the director of business license or his/her designee has the authority to establish payment plans, revenue procedures, and reduce or waive penalties based on the revenue procedures as adopted with this amendment.

(Ord. No. 2002-11, § 6, 3-11-2002; Ord. No. 2005/10, § 6, 3-28-2005; Ord. No. 2009/36, 10-12-2009)

Sec. 66-47. Management and use of local (3%) accommodations tax.

[The management and use of local accommodations tax is as follows:]

- (a) Fund the approved annual operating expenditures of the program at an amount not to exceed eight percent of the funds collected.
- (b) Allocate \$350,000.00 annually for advertising and promotion programs related to tourism development (subsection 66-44(a)(5)). These funds shall be allocated as follows:
- (1) One hundred fifty thousand dollars shall be allocated to the Beaufort Regional Chamber of Commerce for advertising, promotion and events to increase tourism within the county.
 - (2) One hundred fifty thousand dollars shall be allocated to the Hilton Head - Bluffton Chamber of Commerce for advertising, promotion and events to increase tourism within the county.
 - (3) Fifty thousand dollars shall be allocated to the Beaufort County Black Chamber of Commerce for advertising, promotion and events to increase tourism within the county.
 - (4) Funds shall be distributed to the designated organizations on a quarterly basis no later than 30 days after the end of the quarter.
 - (5) Advertising expenditures using these county funds cannot be spent within Beaufort County except for notifications of festivals or other events similar in nature.
- (c) Allocate the remaining balance of collections as follows:
- (1) Twenty percent to establish a reserve fund for emergency or other unforeseen needs;
 - (2) Twenty percent for river/beach access and renourishment (subsection 66-44(a)(3));
 - (3) Sixty percent for tourism-related buildings, including, but not limited to, civic centers, coliseums and aquariums (subsection 66-44(a)(1)); cultural, recreational, or historic facilities; highways, roads, streets, bridges and boat ramps providing access to tourist destinations (subsection 66-44(a)(2)); water and sewer infrastructure to serve tourism-related demand (subsection 66-44(a)(6)); the operation and maintenance, including police, fire protection, emergency medical services and emergency preparedness operating directly attendant to those facilities as referenced above (subsection 66-44(a)(7)); and for all other proper purposes (subsection 66-44(a)(8)).
- (d) In accordance with state law, the three chambers shall submit for approval a budget of planned expenditures. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the county.
- (e) Any changes to this section of the code shall go into effect after July 1, 2009.

(Ord. No. 2002-11, § 7, 3-11-2002; Ord. No. 2005/10, § 7, 3-28-2005; Ord. No. 2009/15, 3-30-2009)

Sec. 66-48. Applicability and effective date.

- (a) This division shall become effective on October 12, 2009.
- (b) The business license department is authorized to adopt guidelines, policies and procedures to implement this division.

(Ord. No. 2009/36, 10-12-2009)

Sec. 66-49. Severability.

If any part of the ordinance is held by a court of competent jurisdiction be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the County Council of Beaufort County, South Carolina, to pass this Ordinance [Ord. No. 2009/36] without such unconstitutional, illegal or invalid provision, and the remainder of this division shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this division or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

(Ord. No. 2009/36, 10-12-2009)

Sec. 66-50. Reserved.

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: School District FY 2014 Budget Model
Date Submitted: May 27, 2014
Submitted By: Jeffrey Moss
Venue: Finance Committee

Moss

BCSD '15 Budget Model

(M's - \$)

5/20/14

	'13 <u>Act</u>	'14 <u>Est</u>	'15 <u>vs '14</u>	BoE Request		Option A		Option B		Option C	
				6.1% Spending Inc 14% Fund Balance		5.5% Spending Inc 13% Fund Balance		3.6% Spending Inc 14% Fund Balance		2.6% Spending Inc 15% Fund Balance	
				= 7.4% Millage Inc		= 4.0% Millage Inc		= 2.8% Millage Inc		= 1.6% Millage Inc	
				'15 <u>Budget</u>	'16 <u>Est</u>	'15 <u>Budget</u>	'16 <u>Est</u>	'15 <u>Budget</u>	'16 <u>Est</u>	'15 <u>Budget</u>	'16 <u>Est</u>
<u>Mill Value</u>		1.13		1.13	1.14	1.13	1.14	1.13	1.14	1.13	1.14
<u>Mills</u>	91.3	97.5	4.1	101.6	104.6	101.3	105.4	100.2	103.0	99.0	100.6
<u>Increase</u>				4.2%	3.0%	4.0%	4.0%	2.8%	2.8%	1.6%	1.6%
<u>Revenues:</u>											
Ad Valorem	113.7	110.2	4.6	114.8	119.5	114.6	120.3	113.2	117.6	111.9	114.8
HHI TIF Allocation	1.3				3.1		3.1		3.1		3.1
State	57.6	62.8	5.0	67.9	68.6	67.9	68.6	68.0	68.6	68.0	68.6
All Other	<u>7.2</u>	<u>6.8</u>	<u>0.3</u>	<u>7.1</u>	<u>7.1</u>	<u>7.1</u>	<u>7.1</u>	<u>7.0</u>	<u>7.1</u>	<u>7.0</u>	<u>7.1</u>
	179.7	179.7	10.0	189.7	198.3	189.5	199.1	188.2	196.4	186.8	193.7
<u>Expenditures:</u>											
State Mandates			4.0								
Enrollment Growth			3.2								
Transportation			1.2								
Non-Certified			0.7								
Lost Special Revenue			0.7								
Operational			0.6								
All Other			(0.4)								
<u>Inc vs. Prior Yr</u>	3.6	4.6	10.0	11.0	5.8	10.0	5.8	6.5	6.8	4.7	4.9
<u>Total</u>	177.3	181.9	11.0	192.9	198.7	191.9	197.7	188.5	195.2	186.6	191.5
<u>Increase</u>	1.5%	2.6%		6.1%	3.0%	5.5%	3.0%	3.6%	3.6%	2.6%	2.6%
<u>Net</u>	2.4	(2.2)	(1.0)	(3.2)	(0.5)	(2.4)	1.4	(0.3)	1.1	0.2	2.2
<u>Ending Fund Balance:</u>	30.5	28.3	(3.2)	25.1	24.6	25.9	27.3	24.3	25.5	28.5	30.7
	16.7%	14.7%		12.6%	12.0%	14.2%	13.3%	12.2%	12.4%	14.9%	14.9%

Topic: School District General Fund Budget Increases

Date Submitted: May 27, 2014

Submitted By: Phyllis White

Venue: Finance Committee

**General Fund Budget INCREASES
Beaufort County School District**

Description	Projected Enrollment	Opened RCS and 2 ECCs	Opened PVES WBECHS BLMS				Totals
	19,862	19,669	19,834	19,983	20,148	20,568	
	FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	
Increases due to State Mandated:							
Teacher Salary Step	1,300,000	1,300,000	1,331,233	1,300,000	1,300,000	1,300,000	
Cost of Living	2,886,025				2,693,000		
Benefits	597,309			2,000,000	500,000	2,060,189	
Total Mandated	4,783,334	1,300,000	1,331,233	3,300,000	4,493,000	3,360,189	\$ 18,567,756
Increases due to State/Federal Loss of Funding:							
Professional Development						474,807	
Staffing Moved from Special Revenue						373,730	
Water Safety (grades 2 or 3)						15,000	
Special Education Extended School Year						50,000	
Total Loss of Funding	-	-	-	-	-	913,537	\$ 913,537
Increases due to Enrollment:							
Teachers						1,300,000	
Other Staff							
New Schools		1,100,000	3,821,961				
Supplies						68,788	
Riverview Charter		2,400,000	418,638	100,000	1,000,000	329,782	
Total Enrollment	-	3,500,000	4,240,599	100,000	1,000,000	1,698,570	\$ 10,539,169
Increases due to Operational Costs:							
Substitute Teachers				200,000			
Workers' Compensation				300,000	150,000		
Property/Casualty Insurance	336,520		180,500		163,534	283,614	
Student Athlete Insurance	150,000					15,000	
Contractual Agreements	460,214	2,300,000		800,000		329,163	
Telecommunications	80,660					196,908	
Intergovernmental (SRO/Stormwater)	10,000	100,000				87,752	
Utilities			131,968	300,000		39,416	
State mandated increase to other staff	1,350,710	300,000		100,000	220,000	596,000	
Total Operational	2,388,104	2,700,000	312,468	1,700,000	533,534	1,547,853	\$ 9,181,959
Increases due to Instructional Initiatives:							
College & Career Readiness Technology					1,800,000		
Dual Enrollment						27,750	
JROTC					50,000		
Career & Technical Education	275,365						
National Board Certification	24,100						
Math	224,363						
Science	142,282						
International Baccalaureate	224,306						
Total Instructional	890,416	-	-	-	1,850,000	27,750	\$ 2,768,166
Grand Totals	\$ 8,061,854	\$ 7,500,000	\$ 5,884,300	\$ 5,100,000	\$ 7,876,534	\$ 7,547,899	\$ 41,970,587

Phyllis White
Finance Committee
May 27, 2014

Topic: School District General Funds Reductions
Date Submitted: May 27, 2014
Submitted By: Phyllis White
Venue: Finance Committee

**General Fund Budget REDUCTIONS
Beaufort County School District**

Description	Projected Enrollment	Opened RCS	Opened PVES				Totals	
		and 2 ECCs	WBECHS BLMS					
		19,862	19,669	19,834	19,983	20,148	20,568	
		FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	
1 Energy reductions due to automated controls		1,072,187						
2 74 positions reduced			4,500,000					
3 School supply allocations reduced due to enrollment			100,000					
4 Property and athletic insurance			200,000					
5 ACE allocation			400,000					
6 Central Office departmental reductions (5%)			1,800,000					
7 10.6 District Office positions				665,438				
8 32.5 school level positions				1,500,654				
9 District level departmental reductions (excluding maintenance and operations) - 5% reduction				830,370				
10 Reduced extended contracts				77,024				
11 Closure of all schools and District Office for Winter Break				27,290				
12 80 positions reduced					4,036,462			
13 Reduced District Special Education, School to Work	504,270							
14 Reduced Career Development Facilitators (by 6)	257,000							
15 Reduced Math and Science Coaches (28 to 12)	1,115,472							
16 Increased K-8 class size by 1	1,323,000							
17 Increased 9-12 class size by 1	819,000							
18 Reduced Literacy Coaches (30 to 16)	1,060,150							
19 Nurse Assistant	27,494							
20 Academy for Career Excellence (content teacher)	84,442							
21 Parenting Program					135,574			
22 ADEPT stipends					70,500			
23 Reduction of National Board Certified Local Supplement					104,800			
24 Constrained Special Revenue Activities					630,000			
25 Supply Allocations to Schools-reduced by 10%					321,960			
26 Reduction in Teacher Assistant days (190 to 182 days)					150,000			
27 Athletic Equipment Allocation - reduced by 5%					21,100			
28 Athletic Stipends - reduced by 5%					62,789			
29 Academic Stipends- reduced by 5%					32,435			
30 High School Transportation Allocations-reduced 5%					21,292			
31 Middle School Transportation Allocations-reduced 5%					6,558			
32 Partial school closures					74,000			
33 Reduction of 30 positions						1,709,475		
34 Closure of Shell Point Elementary School						778,046		
35 Shift of Special Education teachers to EIA funding						1,000,000		
36 Shift of Literacy Coaches to EIA funding						224,239		
37 Reduced District Office non-salary budgets						156,234		
38 Reduced Maintenance and Operations							945,013	
39 Eliminated iPad purchases from previous year							1,615,564	
TOTALS		1,072,187	7,000,000	3,100,776	5,667,470	3,867,994	2,560,577	23,269,004
Additional FY 2011-2012 actions were taken to provide savings:								
Teacher Step Increase not provided		1,200,000						
Froze Administrators' Salary Step		100,000						
		<u>1,300,000</u>						
Grand Total		<u><u>24,569,004</u></u>						

Phyllis White
Finance Committee
May 27, 2014

Topic: School District Programs by Character with PreK
Date Submitted: May 27, 2014
Submitted By: Phyllis White
Venue: Finance Committee

All Programs

ACCOUNTS FOR GENERAL FUND	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
KINDERGARTEN PROGRAMS							
SALARIES	\$ 5,304,739	\$ 5,225,304	\$ 5,171,184	\$ 3,267,453	\$ 5,555,020	\$ 5,699,590	2.6% step increase
BENEFITS	1,796,030	1,870,514	2,117,130	1,327,488	2,363,869	2,327,365	-1.5% reduced subs in this program based on historical info
PURCHASED SERVICES	1,630	26,690	35,724	27,993	27,764	87,364	214.7% moved iPads and repairs from high schools to elem schools
SUPPLIES	124,073	176,102	99,751	74,238	91,788	93,720	2.1%
KINDERGARTEN PROGRAMS	7,226,472	7,298,610	7,423,789	4,697,172	8,038,441	8,208,039	2.1%
PRIMARY PROGRAMS							
SALARIES	15,522,888	14,208,753	14,425,035	10,238,980	16,307,166	16,663,182	2.2% step increase
BENEFITS	5,394,037	5,245,113	5,361,323	3,718,846	6,512,457	6,437,630	-1.1% allocated benefits increases to all programs
PURCHASED SERVICES	44,933	358,153	536,416	668,304	687,355	590,086	-14.2%
SUPPLIES	652,613	775,681	561,550	357,134	495,004	598,287	20.9%
CAPITAL OUTLAY	23,752	23,935	-	-	5,300	-	-100.0%
OTHER OBJECTS	743	620	7,159	4,300	20,340	8,140	-60.0%
PRIMARY PROGRAMS	21,638,966	20,612,255	20,891,483	14,987,563	24,027,622	24,297,325	1.1%
ELEMENTARY PROGRAMS							
SALARIES	23,067,068	22,279,889	23,194,491	15,508,085	24,239,411	24,859,452	2.6% step increase Montessori expansion
BENEFITS	7,176,622	7,211,192	7,924,604	5,534,087	7,982,016	8,237,717	3.2%
PURCHASED SERVICES	68,110	249,712	355,564	372,668	417,988	560,412	34.1% Instructional software, iPad repair
SUPPLIES	702,917	1,788,528	1,613,568	414,791	753,693	667,049	-11.5% schools based allocations
CAPITAL OUTLAY	27,064	-	-	-	-	-	
OTHER OBJECTS	5,379	31,047	20,332	10,618	26,799	25,645	-4.3%
ELEMENTARY PROGRAMS	31,047,160	31,560,370	33,108,560	21,840,248	33,419,907	34,350,275	2.8%
HIGH SCHOOL PROGRAMS							
SALARIES	14,423,222	14,136,688	14,880,442	9,815,130	15,366,525	15,629,846	1.7% step increase
BENEFITS	4,408,167	4,540,902	5,146,933	3,459,571	5,052,304	5,576,775	10.4%
PURCHASED SERVICES	125,062	616,704	420,890	373,349	367,699	631,332	71.7% dual enrollment moved from supplies to tuition/purchased services
SUPPLIES	589,647	630,319	1,382,523	414,885	968,793	668,798	-31.0%
CAPITAL OUTLAY	192,655	8,131	-	420	-	-	0.0%
OTHER OBJECTS	68,110	62,956	66,396	88,684	51,251	93,408	82.3% school based
HIGH SCHOOL PROGRAMS	19,806,862	19,995,700	21,897,185	14,152,038	21,806,572	22,600,159	3.6%

ACCOUNTS FOR: GENERAL FUND	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
VOCATIONAL PROGRAMS							
SALARIES	1,237,208	1,134,225	1,206,227	857,391	1,234,248	1,329,702	7.7% step vocational teachers
BENEFITS	372,850	357,125	403,039	304,280	393,372	467,651	18.9% reclassified from high school program
PURCHASED SERVICES	2,665,969	2,534,698	2,536,172	1,899,205	2,532,017	2,387,081	-5.7%
SUPPLIES	42,055	36,078	36,546	16,471	42,445	38,768	-8.7%
OTHER OBJECTS	3,365	-	1,043	-	-	300	0.0%
VOCATIONAL PROGRAMS	4,321,447	4,062,126	4,183,028	3,077,348	4,202,082	4,223,502	0.5%
SPECIAL EDUCATION PROGRAMS							
SALARIES	7,842,565	6,899,098	6,117,517	4,419,470	6,785,204	7,756,026	14.3% moved 6 positions from Special Revenue funds
BENEFITS	2,596,851	2,367,440	2,295,937	1,754,371	2,357,203	3,069,083	30.2%
PURCHASED SERVICES	9,770	2,624	269,542	6,751	7,461	7,606	1.9%
SUPPLIES	1,774,784	130,173	106,099	65,432	108,133	98,262	-9.1% school based budgets
OTHER OBJECTS	796	648	767	1,040	2,025	2,000	-1.2%
SPECIAL EDUCATION	12,224,766	9,399,983	8,789,862	6,247,064	9,260,026	10,932,977	18.1%
EARLY CHILDHOOD SPECIAL EDUCATION PROGRAMS							
SALARIES	204,317	267,892	157,195	99,549	153,122	171,869	12.2% addition of classified staff to provide federally mandated services
BENEFITS	75,283	95,835	63,547	32,834	58,888	51,562	-12.4%
SUPPLIES	187	-	229	-	-	-	0.0%
EC SPECIAL ED PROGRAMS	279,787	363,727	220,971	132,383	212,010	223,431	5.4%
EARLY CHILDHOOD PROGRAMS							
SALARIES	1,095,018	1,417,716	1,258,641	890,479	1,361,143	1,850,068	35.9% expand Pre-K from midday to full day
BENEFITS	380,324	493,267	479,035	356,524	487,927	707,333	45.0% 2 Pre-K classes at Robert Smalls
PURCHASED SERVICES	527	648	610	3,261	24,471	10,000	-59.1%
SUPPLIES	50,622	36,044	42,520	23,154	41,611	198,548	377.2% supplies to upfit new classrooms
OTHER OBJECTS	573	1,060	1,360	-	-	1,500	0.0%
EARLY CHILDHOOD PROGRAMS	1,527,064	1,948,736	1,782,165	1,273,418	1,915,152	2,767,449	44.5%
GIFTED AND TALENTED							
SALARIES	937,162	1,233,140	1,157,317	741,680	1,156,871	1,179,118	1.9% step increase 11 positions will move to GF in 2015-16 due to elimination of funding
BENEFITS	271,947	400,273	377,487	257,390	367,973	405,151	10.1%
PURCHASED SERVICES	6,426	2,199	4,215	1,714	17,696	29,695	67.8% increases due to school allocations
SUPPLIES	105,736	47,562	30,845	37,237	44,072	45,712	3.7%
CAPITAL OUTLAY	39,506	-	-	-	-	-	0.0%
OTHER OBJECTS	1,334	585	920	1,216	1,487	4,240	185.1%
GIFTED AND TALENTED	1,362,112	1,683,759	1,570,784	1,039,236	1,588,099	1,663,916	4.8%

	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
ACCOUNTS FOR GENERAL FUND HOMEBOUND							
SALARIES	117,515	82,487	100,038	52,993	110,000	110,000	0.0%
BENEFITS	30,174	22,880	29,434	16,409	30,100	26,400	-12.3% reduced to reflect historical actuals
PURCHASED SERVICES	41,696	11,272	12,729	6,862	10,000	10,000	0.0%
HOMEBOUND	189,384	116,639	142,201	76,264	150,100	146,400	-2.5%
INST PROGR BEYOND REG SCHOOL DAY							
SALARIES	9,226	12,136	47,006	38,170	58,832	-	-100.0% budgeted at the school level
BENEFITS	240	2,530	10,676	8,807	15,146	-	-100.0%
PURCHASED SERVICES	-	-	5,522	-	-	-	0.0%
OTHER OBJECTS	109	216	2,633	-	-	26,521	100.0%
INST PROGR BEYOND REG SCHOOL DAY	9,575	14,882	65,837	46,977	73,978	26,521	-64.2%
ADULT EDUCATION							
SALARIES	-	51,206	-	-	-	-	0.0% funded through Special Revenue funds
BENEFITS	-	15,288	-	-	-	-	0.0%
ADULT EDUCATION	-	66,495	-	-	-	-	0.0%
PARENTING/FAMILY LITERACY							
SALARIES	46,003	-	-	-	-	-	0.0% BOE voted to remove from GF beginning FY2012
BENEFITS	14,366	-	-	-	-	-	0.0%
PURCHASED SERVICES	37,061	-	-	-	-	-	0.0%
SUPPLIES	38,071	-	-	-	-	-	0.0%
OTHER OBJECTS	1,484	-	-	-	-	-	0.0%
PARENTING/FAMILY LITERACY	136,985	-	-	-	-	-	0.0%
INSTRUCTIONAL PUPIL ACTIVITY							
PURCHASED SERVICES	1,021	300	1,629	1,998	4,424	5,500	24.3% field trip transportation
SUPPLIES	2,907	6,041	3,747	6,188	7,141	5,467	-23.4%
OTHER OBJECTS	120,208	141,414	134,027	73,862	118,182	120,986	2.4%
INSTRUCTIONAL PUPIL ACTIVITY	124,136	147,756	139,403	82,048	129,747	131,953	1.7%
ATTENDANCE AND SOCIAL							
SALARIES	1,748,730	1,833,631	1,891,481	1,315,996	1,683,004	1,875,122	11.4% 1 position for growth PT positions funded
BENEFITS	625,350	659,212	705,655	517,134	632,682	743,554	17.5% from other general fund areas reduction in Medicaid funding
PURCHASED SERVICES	42,837	44,360	42,248	28,209	80,637	79,350	-1.6% return to FY13 funding levels
SUPPLIES	36,589	26,419	31,142	23,471	38,092	36,626	-3.8%
OTHER OBJECTS	2,206	1,426	556	1,612	2,250	2,250	0.0%
ATTENDANCE AND SOCIAL	2,455,712	2,565,047	2,671,082	1,886,422	2,436,665	2,736,902	12.3%
GUIDANCE SERVICES							
SALARIES	2,923,966	2,688,751	2,830,523	1,799,039	2,646,736	2,742,125	3.6% Step Increases
BENEFITS	859,954	823,233	1,005,460	638,493	984,431	1,004,986	2.1%
PURCHASED SERVICES	11,112	10,693	17,391	10,821	46,323	47,625	2.8%
SUPPLIES	78,897	62,370	49,611	32,801	52,624	49,110	-6.7%
OTHER OBJECTS	3,093	1,995	1,563	1,605	4,150	4,350	4.8%
GUIDANCE SERVICES	3,877,022	3,587,043	3,904,548	2,482,760	3,734,264	3,848,196	3.1%

ACCOUNTS FOR GENERAL FUND	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
HEALTH SERVICES							
SALARIES	774,439	813,824	816,339	486,041	735,312	852,374	15.9% 1 additional nurse due to growth step increase one PT position not budgeted in prior year
BENEFITS	244,157	277,074	301,398	200,772	302,966	335,726	10.8%
PURCHASED SERVICES	6,032	5,793	5,444	4,984	10,000	10,000	0.0%
SUPPLIES	35,543	39,336	37,224	23,241	42,000	42,000	0.0%
OTHER OBJECTS	24,656	40	-	222	1,500	2,000	33.3%
HEALTH SERVICES	1,084,827	1,136,066	1,160,405	715,260	1,091,778	1,242,100	13.8%
PSYCHOLOGICAL SERVICES							
SALARIES	550,706	626,880	596,586	434,209	757,450	719,449	-5.0% removed budgets for 2 interns
BENEFITS	156,449	197,488	211,661	154,459	242,528	247,586	2.1%
PURCHASED SERVICES	6,224	10,226	8,398	3,874	20,280	-	-100.0%
SUPPLIES	8,315	8,421	6,274	15,219	15,220	30,000	97.1%
CAPITAL OUTLAY	10,043	-	-	-	-	-	0.0%
OTHER OBJECTS	41	-	-	-	-	-	-
PSYCHOLOGICAL SERVICES	731,779	843,014	822,919	607,762	1,035,478	997,035	-3.7%
INSTRUCTIONAL SERVICES							
SALARIES	4,441,393	4,187,072	3,972,680	3,153,175	4,292,673	4,958,126	15.5% 5 admin positions funded in other areas of general fund
BENEFITS	1,242,811	1,194,084	1,225,160	1,007,145	1,110,251	1,435,853	29.3%
PURCHASED SERVICES	318,075	199,991	163,498	104,157	269,301	331,222	23.0%
SUPPLIES	332,979	344,838	240,997	208,392	234,755	247,574	5.5%
CAPITAL OUTLAY	184,916	-	-	-	-	-	0.0%
OTHER OBJECTS	8,292	44,422	55,792	58,520	58,935	57,076	-3.2%
INSTRUCTIONAL SERVICES	6,528,465	5,970,407	5,658,127	4,531,389	5,965,915	7,029,851	17.8%
LITERACY AND MEDIA SERVICES							
SALARIES	2,522,039	2,393,948	2,315,407	1,503,542	2,393,367	2,440,129	2.0% step increase
BENEFITS	843,710	838,831	872,442	586,465	887,783	938,905	5.8%
PURCHASED SERVICES	11,187	23,199	12,108	29,635	41,752	43,689	4.6%
SUPPLIES	494,302	360,360	328,420	231,054	366,246	344,433	-6.0%
OTHER OBJECTS	1,646	2,567	2,885	496	1,522	550	-63.9%
LITERACY AND MEDIA SERVICES	3,872,884	3,618,905	3,531,263	2,351,192	3,690,670	3,767,706	2.1%
STUDENT SERVICES							
SALARIES	235,900	214,277	663,448	211,465	300,728	351,793	17.0% classified positions moved from IDEA due to restrictions on federal funding
BENEFITS	74,305	67,862	229,187	75,160	108,369	130,323	20.3%
PURCHASED SERVICES	-	839	215	55,216	71,680	73,500	2.5%
SUPPLIES	1,092	-	9,578	3,423	3,618	3,500	-3.3%
OTHER OBJECTS	-	200	5,680	-	1,000	1,000	0.0%
STUDENT SERVICES	311,297	283,178	908,107	345,263	485,395	560,116	15.4%

ACCOUNTS FOR: GENERAL FUND	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
STAFF DEVELOPMENT							
SALARIES	47,305	35,977	29,077	15,800	170,000	150,000	-11.8% reduction of stipends shift to contracts
BENEFITS	5,393	7,295	5,352	3,414	39,550	29,377	-25.7%
PURCHASED SERVICES	329,306	283,469	264,667	118,381	404,027	522,419	29.3% Summer Institute not held in FY14, delayed until Aug 2014 (FY15)
SUPPLIES	29,438	20,494	17,569	31,192	21,479	575	-97.3%
OTHER OBJECTS	935	1,228	2,861	4,972	5,000	2,050	-59.0%
STAFF DEVELOPMENT	412,377	348,464	319,526	173,759	640,056	704,421	10.1%
BOARD OF EDUCATION							
SALARIES	127,043	126,578	127,733	95,057	135,536	154,895	14.3% addition of PT admin assistant
BENEFITS	32,166	34,074	36,852	30,835	36,936	46,649	26.3%
PURCHASED SERVICES	551,404	459,578	548,819	483,542	479,700	425,700	-11.3% reduction in legal fees w/ addition of staff attorney
SUPPLIES	12,681	8,134	9,138	7,066	9,300	18,450	98.4%
OTHER OBJECTS	149,477	751	31,273	32,911	32,675	41,000	25.5%
BOARD OF EDUCATION	872,770	629,114	753,815	649,412	694,147	686,694	-1.1%
OFFICE OF THE SUPERINTENDENT							
SALARIES	254,686	251,905	198,392	199,908	278,989	269,434	-3.4%
BENEFITS	68,932	70,869	49,663	74,163	85,336	101,856	19.4%
PURCHASED SERVICES	30,630	33,871	43,903	16,394	34,500	34,500	0.0%
SUPPLIES	12,806	8,709	6,123	5,999	13,000	13,000	0.0%
OTHER OBJECTS	4,918	3,963	3,161	1,800	7,500	7,500	0.0%
OFFICE OF THE SUPERINTENDENT	371,972	369,318	301,242	298,264	419,325	426,290	1.7%
SCHOOL ADMINISTRATION							
SALARIES	8,932,315	8,889,193	9,017,022	6,901,300	8,683,326	9,649,675	11.1% 1 additional A/P position for growth step increases
BENEFITS	2,674,073	2,807,727	3,002,089	2,421,439	2,945,088	3,459,195	17.5% 2 additional office support for growth reclassification of support staff
PURCHASED SERVICES	733,950	175,139	202,358	135,352	182,108	188,849	3.7% from instructional programs 4 admin positions funded in
SUPPLIES	297,835	317,224	322,318	192,974	351,485	334,124	-4.9% other general fund programs turnover in 4 positions with more experienced staff
CAPITAL OUTLAY	-	-	10,341	-	-	-	0.0%
OTHER OBJECTS	17,333	11,875	11,895	14,713	20,695	18,485	-10.7%
SCHOOL ADMINISTRATION	12,655,507	12,201,157	12,566,022	9,665,778	12,182,702	13,650,328	12.0%
FISCAL SERVICES							
SALARIES	1,018,539	1,024,603	979,872	776,463	1,025,077	1,061,813	3.6%
BENEFITS	303,434	305,398	297,190	246,976	315,025	344,341	9.3%
PURCHASED SERVICES	77,331	56,776	70,401	36,070	59,445	59,645	0.3%
SUPPLIES	55,242	65,851	49,067	32,669	56,000	54,500	-2.7%
CAPITAL OUTLAY	7,356	-	9,815	-	-	-	0.0%

	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
ACCOUNTS FOR GENERAL FUND OTHER OBJECTS FISCAL SERVICES	7,045 1,468,947	3,800 1,456,428	5,331 1,411,676	4,923 1,097,102	5,725 1,461,272	5,500 1,525,799	-3.9% 4.4%
FACILITIES ACQUISITION							
PURCHASED SERVICES	1,812	2,472	7,681	6,412	6,050	8,140	34.5%
SUPPLIES	13,920	4,569	11,222	2,174	13,000	12,000	-7.7%
CAPITAL OUTLAY	5,227	-	-	-	-	-	0.0%
OTHER OBJECTS FACILITIES ACQUISITION	7,292 28,251	418 7,459	1,441 20,344	787 9,372	1,050 20,100	1,500 21,640	42.9% 7.7%
OPERATION AND MAINTENANCE							
SALARIES	618,878	499,521	426,252	306,648	401,603	388,437	-3.3%
BENEFITS	474,963	296,924	158,256	117,489	158,532	158,052	-0.3%
PURCHASED SERVICES	14,962,403	15,956,583	14,719,779	11,790,988	15,128,274	15,815,542	4.5%
SUPPLIES	7,098,710	6,483,247	6,521,197	4,338,047	7,123,901	6,832,615	-4.1%
CAPITAL OUTLAY	433,309	77,647	155,740	219,101	219,101	-	-100.0%
OTHER OBJECTS OPERATION AND MAINTENANCE	169,853 23,758,116	204,619 23,518,539	200,230 22,181,455	202,532 16,974,805	202,000 23,233,411	205,000 23,399,646	1.5% 0.7%
STUDENT TRANSPORTATION							
SALARIES	141,346	133,757	134,652	82,748	130,901	134,844	3.0%
BENEFITS	66,894	68,173	77,738	49,557	70,067	67,553	-3.6%
PURCHASED SERVICES	4,863,386	5,223,795	5,577,129	3,507,530	5,181,769	6,035,386	16.5% adjusted based on historical spending
SUPPLIES	-	-	-	-	30,000	-	-100.0%
OTHER OBJECTS STUDENT TRANSPORTATION	- 5,071,626	- 5,425,725	- 5,789,518	- 3,639,836	- 5,412,737	5,000 6,242,783	100.0% 15.3%
FOOD SERVICES							
BENEFITS	110,000	110,000	110,000	-	-	-	0.0%
FOOD SERVICES	110,000	110,000	110,000	-	-	-	0.0%
SECURITY							
SALARIES	283,353	264,205	249,624	195,194	304,473	356,539	17.1% hall monitors reclassified from high school programs
BENEFITS	77,480	71,843	72,936	69,391	91,692	123,740	35.0%
PURCHASED SERVICES	555,941	739,503	842,794	401,533	835,957	829,439	-0.8%
SUPPLIES	1,632	302	6,066	-	5,000	7,500	50.0%
OTHER OBJECTS SECURITY	120 918,526	120 1,075,973	120 1,171,540	- 666,118	125 1,237,247	125 1,317,343	0.0% 6.5%
PLANNING							
SALARIES	69,360	68,613	70,488	53,453	71,271	72,069	1.1%
BENEFITS	23,225	24,083	25,644	20,552	25,733	27,644	7.4%
PURCHASED SERVICES	1,135	3,176	1,210	2,491	2,100	2,800	33.3%
SUPPLIES	615	-	1,478	-	1,675	1,500	-10.4%
OTHER OBJECTS PLANNING	- 94,335	274 96,147	400 99,220	175 76,671	450 101,229	500 104,513	11.1% 3.2%

ACCOUNTS FOR GENERAL FUND	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
INFORMATION SERVICES							
SALARIES	213,871	202,084	219,634	162,184	222,146	220,389	-0.8%
BENEFITS	52,305	55,967	60,678	46,683	61,596	70,636	14.7%
PURCHASED SERVICES	43,295	26,019	38,247	4,183	30,500	30,500	0.0%
SUPPLIES	2,905	3,792	4,428	8,130	8,255	8,255	0.0%
OTHER OBJECTS	1,368	53	1,005	420	945	945	0.0%
INFORMATION SERVICES	313,745	287,914	323,992	221,600	323,442	330,725	2.3%
HUMAN RESOURCE SERVICES							
SALARIES	1,097,194	1,105,416	1,311,346	840,077	1,177,724	1,303,343	10.7% Adept stipends addition of Staff Attorney
BENEFITS	487,453	435,688	441,744	263,740	486,158	459,823	-5.4%
PURCHASED SERVICES	399,219	499,603	374,678	267,979	462,240	427,600	-7.5% reduction in legal fees w/addition of staff attorney
SUPPLIES	93,925	92,164	55,339	33,915	80,350	89,350	11.2%
CAPITAL OUTLAY	39,725	-	-	-	-	-	0.0%
OTHER OBJECTS	14,377	7,400	6,088	8,168	9,165	6,665	-27.3%
HUMAN RESOURCE SERVICES	2,131,893	2,140,271	2,189,196	1,413,879	2,215,637	2,286,781	3.2%
TECHNOLOGY SERVICES							
SALARIES	1,697,691	1,697,767	1,787,634	1,404,303	1,819,881	1,977,110	8.6% step increases 1 position not budgeted in prior year, funded through other general fund sources
BENEFITS	517,059	539,288	609,863	491,006	624,762	684,127	9.5%
PURCHASED SERVICES	2,086,936	1,690,796	1,462,544	904,100	1,415,237	1,278,825	-9.6%
SUPPLIES	78,162	605,392	229,843	110,914	233,900	337,625	44.3%
CAPITAL OUTLAY	277,889	303,215	9,678	23,011	50,000	82,000	64.0%
OTHER OBJECTS	2,749	1,194	1,619	1,225	2,500	2,500	0.0%
TECHNOLOGY SERVICES	4,660,486	4,837,652	4,101,180	2,934,559	4,146,280	4,362,187	5.2%
PUPIL SERVICE ACTIVITIES							
SALARIES	1,033,027	1,004,724	1,035,752	937,172	1,135,291	1,139,698	0.4%
BENEFITS	189,819	189,749	201,531	211,023	205,509	272,635	32.7%
PURCHASED SERVICES	48,031	41,282	42,859	33,451	30,085	11,800	-60.8%
SUPPLIES	362,157	336,222	312,395	205,985	308,844	269,882	-12.6%
CAPITAL OUTLAY	-	11,585	-	6,240	6,241	-	-100.0%
OTHER OBJECTS	756,295	745,494	757,945	715,058	858,708	897,000	4.5%
PUPIL SERVICE ACTIVITIES	2,389,329	2,329,056	2,350,482	2,108,928	2,544,678	2,591,015	1.8%

ACCOUNTS FOR GENERAL FUND	FY2011 YTD ACTUALS	FY2012 YTD ACTUALS	FY2013 YTD ACTUALS	FY2014 YTD ACTUALS	FY2014 REVISED BUDGET	FY2015 PROJECTED BUDGET	PCT CHANGE
PMTS TO OTHER GOVERNMENTS							
PURCHASED SERVICES	40,664	40,586	30,968	15,682	25,000	25,000	0.0%
TRANSFERS	12,066	17,397	22,892	9,575	15,000	15,000	0.0%
PMTS TO OTHER GOVERNMENTS	52,730	57,983	53,861	25,257	40,000	40,000	0.0%
CHARTER SCHOOL							
TRANSFERS	2,672,877	3,002,854	4,068,053	3,685,784	4,289,848	4,716,997	10.0%
LEA PMTS TO PUBLIC CHARTER	2,672,877	3,002,854	4,068,053	3,685,784	4,289,848	4,716,997	10.0%
TRANSFERS							
TRANSFER TO SPECIAL REVENUE	468,355	476,080	576,714	288,000	500,000	575,000	15.0% JROTC instructor, reductions in federal funding
TRANSFER TO FOOD SERVICE	-	-	-	79,484	110,000	110,000	0.0%
TRANSFERS	468,355	476,080	576,714	367,484	610,000	685,000	12.3%
DEBT SERVICE							
OTHER OBJECTS	15,384	43,017	50,392	114,961	70,000	70,000	0.0%
DEBT SERVICE	15,384	43,017	50,392	114,961	70,000	70,000	0.0%
TOTAL	177,223,925	\$ 173,687,847	\$ 177,309,947	\$ 124,695,375	\$ 182,906,012	\$ 192,916,015	5.5%

Topic: School District FY 2015 Budget Model

Date Submitted: May 27, 2014

Submitted By: Stu Rodman

Venue: Finance Committee

BCSD '15 Budget Model

(M's - \$)
5/20/14

	'13 <u>Act</u>	'14 <u>Est</u>	'15 <u>vs '14</u>	BoE Request		Option A		Option B		Option C	
				6.1% Spending Inc 14% Fund Balance		5.5% Spending Inc 13% Fund Balance		3.6% Spending Inc 14% Fund Balance		2.6% Spending Inc 15% Fund Balance	
				= 7.4% Millage Inc		= 4.0% Millage Inc		= 2.8% Millage Inc		= 1.6% Millage Inc	
				'15 <u>Budget</u>	'16 <u>Est</u>	'15 <u>Budget</u>	'16 <u>Est</u>	'15 <u>Budget</u>	'16 <u>Est</u>	'15 <u>Budget</u>	'16 <u>Est</u>
Mill Value		1.13		1.13	1.14	1.13	1.14	1.13	1.14	1.13	1.14
Mills	91.3	97.5	7.2	104.6	107.6	101.3	105.4	100.2	103.0	99.0	100.6
Increase				7.4%	2.9%	4.0%	4.0%	2.8%	2.8%	1.6%	1.6%
Revenues:											
Ad Valorem	113.7	110.2	8.1	118.3	119.5	114.6	120.3	113.2	117.6	111.9	114.8
HHI TIF Allocation	1.3				3.1		3.1		3.1		3.1
State	57.6	62.8	5.0	67.9	68.6	67.9	68.6	68.0	68.6	68.0	68.6
All Other	7.2	6.8	0.3	7.1	7.1	7.1	7.1	7.0	7.1	7.0	7.1
	179.7	179.7	13.5	193.2	198.3	189.5	199.1	188.2	196.4	186.8	193.7
Expenditures:											
State Mandates			4.0								
Enrollment Growth			3.2								
Transportation			1.2								
Non-Certified			0.7								
Lost Special Revenue			0.7								
Operational			0.6								
All Other			(0.4)								
Inc vs. Prior Yr	3.6	4.6	10.0	11.0	5.8	10.0	5.8	6.5	6.8	4.7	4.9
Total	177.3	181.9	11.0	192.9	198.7	191.9	197.7	188.5	195.2	186.6	191.5
Increase	1.5%	2.6%		6.1%	3.0%	5.5%	3.0%	3.6%	3.6%	2.6%	2.6%
Net	2.4	(2.2)	2.5	0.3	(0.5)	(2.4)	1.4	(0.3)	1.1	0.2	2.2
Ending Fund Balance:	30.5	28.3	0.3	28.6	28.1	25.9	27.3	27.8	28.9	28.5	30.7
	16.7%	14.7%		14.4%	13.7%	14.2%	13.3%	14.0%	14.1%	14.9%	14.9%

BCSD General Fund Expenditures

5/27/14

	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	
	Act	Act	Act	Act	Est	Budget	Est	Est	Est	Ave
Operating Expenditures										
General Fund	168.8	172.9	170.6	173.1	177.4	188.0	193.4	199.4	203.0	
Charter School	2.3	2.8	3.1	4.2	4.5	4.9	5.3	5.7	6.1	
Total	171.1	175.6	173.7	177.3	181.9	192.9	198.7	205.1	209.1	
Increase	4.7	4.5	(1.9)	3.6	4.6	11.0	5.8	6.4	4.0	
Ave Excl Hi & Low	4.7	4.5		3.6	4.6		5.8	6.4	4.0	4.8

	Lost							Total	
	State M'dates	Enroll-ment	Trans-port	non-Certified	Special Revenue	Opns	Other		
Increases by Category									
State Mandates	3.96							4.0	40%
Enrollment Growth		2.57						2.6	26%
Other Increases		0.61	0.40	0.73			0.32	2.1	21%
Operational			0.77			0.64		1.4	14%
SC & Fed Lost Funding					0.71			0.7	7%
Decreases							(0.70)	(0.7)	-7%
	4.0	3.2	1.2	0.7	0.7	0.6	(0.4)	10.0	
	40%	32%	12%	7%	7%	6%	-4%		100%

BCSD General Fund Summary (M's - \$)

5/27/14

	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
	Act	Act	Act	Act	Act	Act	Act	Act	Act	Act	Est	Budget	Est	Est	Est
Operating Expenditures															
General Fund	121.4	127.3	133.3	149.6	156.5	164.7	168.8	172.9	170.6	173.1	177.4	188.0	193.4	199.4	203.0
Charter School							2.3	2.8	3.1	4.2	4.5	4.9	5.3	5.7	6.1
Debt Payments						1.7									
Total	121.4	127.3	133.3	149.6	156.5	166.4	171.1	175.6	173.7	177.3	181.9	192.9	198.7	205.1	209.1
% Inc (excl Debt & Charter)		4.9%	4.7%	12.2%	4.6%	5.2%	2.5%	2.4%	-1.3%	1.5%	2.5%	6.0%	2.9%	3.1%	1.8%
Operating Revenues															
General Fund*	121.8	130.3	135.0	149.2	168.4	173.8	169.9	170.7	175.3	179.7	179.7	193.2	198.3	200.2	202.0
% Change		7.0%	3.6%	10.5%	12.9%	3.2%	-2.2%	0.5%	2.7%	2.5%	0.0%	7.5%	2.6%	1.0%	0.9%
Fund Balance															
Beginning	8.6	9.0	12.0	13.7	13.3	25.2	32.6	31.4	26.5	28.1	30.5	28.3	28.6	28.1	23.1
Excess/(Shortfall)	0.4	3.0	1.7	(0.4)	11.9	7.4	(1.2)	(4.9)	1.6	2.4	(2.2)	0.3	(0.5)	(5.0)	(7.1)
Ending	9.0	12.0	13.7	13.3	25.2	32.6	31.4	26.5	28.1	30.5	28.3	28.6	28.1	23.1	16.0
As a % - Next Year Exp	7.1%	9.0%	9.2%	8.5%	15.1%	19.1%	17.9%	15.2%	15.8%	16.8%	14.7%	14.4%	13.7%	11.1%	
Enrollment (000's)															
45 Day	18.1	18.5	19.0	19.3	19.5	19.3	19.5	19.6	19.8	20.1	20.3				
135 Day	17.9	18.4	18.7	19.2	19.2	19.1	19.0	19.3	19.3	19.5	19.7				
Average (excls Charter)	18.0	18.4	18.9	19.3	19.4	19.2	19.3	19.5	19.5	19.8	20.0	20.1			
Charter							0.3	0.3	0.3	0.5	0.5	0.5			
Positions															
Teachers		1,143	1,194	1,241	1,286		1,381								
Other		686	730	742	737		680								
Total - General Fund		1,829	1,924	1,983	2,023		2,061								
Total - All Funds		2,353	2,379	2,373	2,481	2,485	2,411								
Pupil to Employee Ratio															
		7.8	7.9	8.1	7.8	7.7	8.0								
Expenditure / Pupil (\$'s)															
	6,744	6,906	7,058	7,756	8,081	8,580	8,753	8,888	8,729	8,745	8,873	9,354			
% Change		2.4%	2.2%	9.9%	4.2%	6.2%	2.0%	1.5%	-1.8%	0.2%	1.5%	5.4%			

Topic: Beaufort County 4% and 6% Comparison
Tax Years 2005 - 2012 as of December 31, 2012

Date Submitted: May 27, 2014

Submitted By: Stu Rodman

Venue: Finance Committee

Beaufort County
4% and 6% Comparison
Tax Years 2005 - 2012 as of December 31, 2012

Note: Tax year data is calculated as of August 31, 2010, unless otherwise noted.

Tax Year	4% Count	6% Count	Percentage of 4% Property by Count	Percentage of 6% Property by Count	4% Assessed Value	6% Assessed Value	Percentage of 4% Property by Value	Percentage of 6% Property by Value
2005	32,337	95,326	25.3%	74.7%	320,424,346	981,447,773	24.6%	75.4%
2006	36,430	90,977	28.6%	71.4%	367,315,876	1,008,076,084	26.7%	73.3%
2007	40,907	86,247	32.2%	67.8%	419,420,112	1,021,867,430	29.1%	70.9%
2008	46,229	80,375	36.5%	63.5%	495,486,299	1,040,381,110	32.3%	67.7%
2009*	47,511	78,736	37.6%	62.4%	570,933,926	1,136,706,241	33.4%	66.6%
2010**	46,166	80,521	36.4%	63.6%	576,600,608	1,137,988,094	33.6%	66.4%
2011***	46,269	80,087	36.6%	63.4%	581,483,704	1,138,598,107	33.8%	66.2%
2012****	45,010	81,194	35.7%	64.3%	562,085,276	1,170,669,126	32.4%	67.6%

Tax Year	4% Count	6% Count	Change Percentage of 4% Property by Count	Change Percentage of 6% Property by Count	4% Assessed Value	6% Assessed Value	Change Percentage of 4% Property by Value	Change Percentage of 6% Property by Value
2005	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2006	4,093	(4,349)	3.3%	-3.3%	46,891,530	26,628,311	2.1%	-2.1%
2007	4,477	(4,730)	3.6%	-3.6%	52,104,236	13,791,346	2.4%	-2.4%
2008	5,322	(5,872)	4.3%	-4.3%	76,066,187	18,513,680	3.2%	-3.2%
2009*	1,282	(1,639)	1.1%	-1.1%	75,447,627	96,325,131	1.2%	-1.2%
2010**	(1,345)	1,785	-1.2%	1.2%	5,666,682	1,281,853	0.2%	-0.2%
2011***	103	(434)	0.2%	-0.2%	4,883,096	610,013	0.2%	-0.2%
2012****	(1,259)	1,107	-1.0%	1.0%	(19,398,428)	32,071,019	-1.4%	1.4%

* - Tax year 2009 was a reassessment year and the data is as of June 30, 2011.

** - Tax year 2010 data is as of June 30, 2012. Per the Beaufort County Assessor there are still tax year 2010 appeals outstanding as of December 31, 2012.

*** - Tax year 2011 data is as of October 31, 2012. Per the Beaufort County Assessor there are still tax year 2011 appeals outstanding as of December 31, 2012.

*** - Tax year 2012 data is as of December 31, 2012. Per the Beaufort County Assessor there are still tax year 2012 appeals outstanding as of December 31, 2012. Furthermore, there were approximately 1,425 6% to 4% applications outstanding as of January 15, 2013 (the last day to make a tax year 2012 application). Once processed, most of these applications will change from 6% to 4%.