

COUNTY COUNCIL OF BEAUFORT COUNTY  
 ADMINISTRATION BUILDING  
 BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX  
 100 RIBAUT ROAD

POST OFFICE DRAWER 1228  
 BEAUFORT, SOUTH CAROLINA 29901-1228

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D. PAUL SOMMERVILLE  
 CHAIRMAN

GERALD W. STEWART  
 VICE CHAIRMAN

COUNCIL MEMBERS

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 RICK CAPORALE  
 GERALD DAWSON  
 BRIAN E. FLEWELLING  
 STEVEN G. FOBES  
 ALICE G. HOWARD  
 WILLIAM L. MCBRIDE  
 STUART H. RODMAN  
 ROBERTS "TABOR" VAUX

Committee Members:

Jerry Stewart, Chairman  
 Steve Fobes, Vice Chairman  
 Cynthia Bensch  
 Rick Caporale  
 Brian Flewelling  
 William McBride  
 Stu Rodman

GARY T. KUBIC  
 COUNTY ADMINISTRATOR

JOSHUA A. GRUBER  
 DEPUTY COUNTY ADMINISTRATOR  
 SPECIAL COUNSEL

SUZANNE M. RAINEY  
 CLERK TO COUNCIL

AGENDA

FINANCE COMMITTEE

Monday, April 20, 2015

1:30 p.m.

Conference Room, Building 3

Beaufort Industrial Village

104 Industrial Village Road, Beaufort

Staff Support:

Suzanne Gregory, Employee Services Director  
 Alicia Holland, Assistant County Administrator, Finance  
 Chanel Lewis, Controller

1. CALL TO ORDER – 1:30 P.M.
2. CONTINUED DISCUSSION / FY 2015/2016 COUNTY BUDGET ([budget](#))
3. PRESENTATION / BEAUFORT COUNTY SCHOOL DISTRICT FY 2015/2016 BUDGET ([budget](#))
4. CONSIDERATION OF REAPPOINTMENTS AND APPOINTMENTS
  - A. Accommodations (2%) Tax Board
  - B. Airports Board
  - C. Tax Equalization Board
5. EXECUTIVE SESSION
  - A. Discussion of negotiations incident to proposed contractual arrangements and proposed sale or purchase of property
6. ADJOURNMENT

[2015 Strategic Plan Committee Assignment](#)

Business License: Direction on Funding Source for Economic Development

Beaufort County, South Carolina  
 Fiscal Year 2016 Proposed Fire District Budgets and Millage Rates  
 Includes Fiscal Year 2015 Approved Budgets for Comparison

	Fiscal Year 2016 Proposed			Fiscal Year 2015 Approved		
	Revenues	Expenditures	Millage Rate	Revenues	Expenditures	Millage Rate
Bluffton Fire District Operations	\$ 11,673,960	\$ 11,670,400	24.02	\$ 10,674,500	\$ 10,955,243	24.02
Bluffton Fire District Debt Service	\$ 592,932	\$ 590,000	1.22	\$ -	\$ -	-
Total Millage Rate			25.24			24.02
Burton Fire District Operations	\$ 5,674,155	\$ 5,876,482	60.66	\$ 4,884,051	\$ 5,557,451	60.18
Burton Fire District Debt Service	\$ 385,268	\$ 385,268	5.26	\$ 385,268	\$ 385,268	5.74
Total Millage Rate			65.92			65.92
Daufuskie Island Fire District Operations	\$ 1,125,097	\$ 1,125,097	56.98	\$ 1,068,509	\$ 1,068,509	54.72
Daufuskie Island Fire District Debt Service	\$ 39,326	\$ 39,326	2.00	\$ 39,052	\$ 39,052	2.00
Total Millage Rate			58.98			56.72
Lady's Island/St. Helena Is. Fire District Operations	\$ 5,197,054	\$ 5,197,054	36.94	\$ 4,867,372	\$ 5,005,100	35.94
Lady's Island/St. Helena Is. Fire District Debt Service	\$ 309,937	\$ 309,937	2.20	\$ 312,737	\$ 312,737	2.36
Total Millage Rate			39.14			38.30
Sheldon Fire District Operations	\$ 1,229,995	\$ 1,229,995	36.33	\$ 1,167,548	\$ 1,167,548	35.82
Sheldon Fire District Debt Service	\$ 72,500	\$ 72,500	2.20	\$ 72,500	\$ 72,500	2.20
Total Millage Rate			38.53			38.02

**Bluffton Township Fire District**

FY 2015	Revenue	Expenditures	Millage Rate
Operations	\$10,674,500	\$10,955,243	24.02
Debt Service	\$0	\$0	0.00
<hr/>			
<b>FY2016</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Millage Rate</b>
<b>Operations</b>	<b>\$11,673,960</b>	<b>\$11,670,400</b>	<b>24.02</b>
<b>Debt Service</b>	<b>\$592,932</b>	<b>\$590,000</b>	<b>1.22</b>

- Expenditure request presented is with 3% COLA
- The majority of expenditure increases are due to state mandated increases in PORS and SCRS Retirement, Workers Compensation increases, health insurance costs, as well as normal increases in materials and supplies to support our operations.
- The Fire District Board is not requesting a millage increase for operations as growth in the mil value will support operations for FY16.
- The Fire District Board is requesting 1.22 mils to support the payment costs of the previously approved bond issue.
- The increase for a \$100,000 owner occupied home is \$4.88 as compared to FY15 where the District had no debt.

## Burton Fire District

FY 2015	Revenue	Expenditures	Millage Rate
Operations	4,884,051	5,557,451	60.18
Debt Service	385,268	385,268	5.74

<b>FY2016</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Millage Rate</b>
<b>Operations</b>	<b>5,674,155</b>	<b>5,876,482</b>	<b>60.66</b>
<b>Debt Service</b>	<b>385,268</b>	<b>385,268</b>	<b>5.26</b>

- Expenditure request presented is with 3% cola and 1 new Firefighter
- The expenditure request includes contract money of \$382,000 and the use of General Fund Balance, Debt Service Fund Balance, Impact Fees, and the sale of used apparatus towards the Capital Improvements plan.
- The majority of expenditure increases are due to Retirement, Workers Compensation, Health Insurance and 1 new employee.
- The Fire District Commission is requesting to keep the total millage rate levied the same as last year.
- No increase in Millage



DAUFUSKIE ISLAND FIRE DISTRICT  
PO BOX 35, 400 HAIG POINT ROAD  
DAUFUSKIE ISLAND, SC 29915  
PHONE: 843-785-2116 FAX: 843-785-6021



## DAUFUSKIE ISLAND FIRE DEPARTMENT

### **OPERATIONS**

<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>MILLAGE RATE</u>
1,125,097	1,125,097	56.98

### **DEBT SERVICE**

<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>MILLAGE RATE</u>
39,326	39,326	2.00

### FY 2015-1016 Budget Increases over last year

- PORS (Police Officers Retirement) \$4,131 or 9%
- Health Insurance \$13,000 or 8%
- COLA = 3%
- Workers Comp \$2,000 or 5.4%
- Medicare \$497
- FICA \$2,123 or 5.5%
- No change in operating cost for the third consecutive year.



LADY'S ISLAND – ST. HELENA FIRE DISTRICT  
 237 SEA ISLAND PARKWAY  
 BEAUFORT, SOUTH CAROLINA 29907  
 PHONE: 843-525-7692 FAX: 843-525-7689



BRUCE KLINE, CHIEF

DAVID C. TOWNSEND, CHAIRMAN

Lady's Island-St. Helena Fire District

FY 2015	Revenue	Expenditures	Millage Rate
Operations	4,867,372	5,005,100	35.94
Debt Service	312,737	312,737	2.36

FY2016	Revenue	Expenditures	Millage Rate
Operations	5,197,054	5,197,054	36.94
Debt Service	309,937	309,937	2.20

- Expenditure request presented is with 3% COLA
- The expenditure request is minus contract money of \$102,000
- The majority of expenditure increases are due to Retirement, Workers Compensation, Health Insurance, 3% COLA, IT management contract and cost associated with our new station
- **The Fire District Commission is requesting a total (operations and debt) millage increase of .84 to cover expenditures**
- The increase for a \$100,000 owner occupied home is \$3.36 as compared to FY15.
- Total cost (operations and debt) for \$100,000 owner occupied home is \$156.56 for FY16

**SHELDON FIRE DISTRICT**

**P.O. BOX 129**

**Sheldon S.C. 29941**

**BUDGET 2015/2016**

	<b>Revenues</b>	<b>Expenditures</b>	<b>Millage</b>
<b>Sheldon Fire District Operations</b>	<b>\$1,229,995</b>	<b>\$ 1,229,995</b>	<b>36.33</b>
<b>Sheldon Fire District Debt</b>	<b>\$ 72,500</b>	<b>\$72,500</b>	<b>2.20</b>

**SHELDON FIRE DISTRICT**

**2015/2016**

**BUDGET INCREASE**

**JUSTIFICATION**

**Personnel (Increases)**

Salaries promotions and longevity Increase of-----	\$34,467
Payroll taxes Increase of-----	\$2,636
SC PORS Retirement system increase-----	\$9,596
Health insurance premium increase-----	\$7,640
General liability & fidelity insurance premium increase-----	\$648
Workers compensation insurance premium increase-----	\$2,600
Total increase in personnel cost-----	<b>\$57,587</b>

**Operations (Increases)**

Building's Insurance premium increase-----	\$1,360
Uniform duty jackets increase of-----	\$500
Vehicle maintenance increase cost of-----	\$3,000
Total increase in operational cost-----	<b>\$4,860</b>



	FY 2015 DEPT		FY 2015 BUDGET		FY 2016 DEPT			FY 2016 BUDGET	
	BUDGET	BENEFITS	ORDINANCE		BUDGET	3% COLA	INCREASES	BENEFITS <sup>1</sup>	ORDINANCE <sup>4</sup>
A. Ad Valorem Tax Collections			\$ 76,679,000					\$ 84,105,180	
B. Charges for Services			\$ 10,102,715					\$ 10,402,715	
C. Intergovernmental Revenue			\$ 7,865,416					\$ 7,865,416	
D. Fees for Licenses and Permits			\$ 2,789,000					\$ 3,029,000	
E. Inter-fund Transfers			\$ 1,268,750					\$ 1,268,750	
F. Use of Assigned Fund Balance (Angus)			\$ 750,000					\$ -	
G. Fines and Forfeitures Collections			\$ 633,642					\$ 750,000	
H. Miscellaneous Revenue			\$ 226,136					\$ 251,136	
I. Interest on Investments			\$ 27,085					\$ 52,805	
			\$ 100,341,744					\$ 107,725,002	
A. Sheriff	\$ 21,690,012	\$ 3,060,652	\$ 24,750,664		\$ 21,690,012	\$ 533,558		\$ 3,711,041	\$ 25,934,611
A1. Emergency Management (Sheriff)	\$ 6,873,679	\$ 533,440	\$ 7,407,119		\$ 6,873,679	\$ 102,753		\$ 646,796	\$ 7,623,228
B. Magistrate	\$ 1,843,852	\$ 289,907	\$ 2,133,759		\$ 1,843,852	\$ 44,744		\$ 351,512	\$ 2,240,108
C. Clerk of Court	\$ 1,189,667	\$ 214,712	\$ 1,404,379		\$ 1,189,667	\$ 22,199		\$ 260,338	\$ 1,472,204
D. Treasurer	\$ 1,069,691	\$ 108,893	\$ 1,178,584		\$ 1,069,691	\$ 19,111		\$ 132,032	\$ 1,220,834
E. Solicitor	\$ 1,060,000	\$ -	\$ 1,060,000		\$ 1,060,000	\$ -		\$ -	\$ 1,060,000
F. Probate Court	\$ 733,054	\$ 135,235	\$ 868,289		\$ 733,054	\$ 20,767		\$ 163,972	\$ 917,793
G. County Council	\$ 611,066	\$ 149,897	\$ 760,963		\$ 611,066	\$ 10,843		\$ 181,750	\$ 803,659
H. Auditor	\$ 563,151	\$ 123,265	\$ 686,416		\$ 563,151	\$ 14,761		\$ 149,459	\$ 727,371
I. Public Defender	\$ 600,000	\$ -	\$ 600,000		\$ 600,000	\$ 34,293		\$ 42,100	\$ 676,393
J. Coroner	\$ 472,201	\$ 34,365	\$ 506,566		\$ 472,201	\$ 7,270		\$ 41,668	\$ 521,139
K. Master In Equity	\$ 298,940	\$ 45,294	\$ 344,234		\$ 298,940	\$ 7,954		\$ 54,919	\$ 361,813
L. Social Services	\$ 147,349	\$ -	\$ 147,349		\$ 147,349	\$ -		\$ -	\$ 147,349
M. Legislative Delegation	\$ 73,783	\$ 20,057	\$ 93,840		\$ 73,783	\$ 1,091		\$ 24,319	\$ 99,193
	\$ 37,226,445	\$ 4,715,717	\$ 41,942,162		\$ 37,226,445	\$ 819,344		\$ 5,759,907	\$ 43,805,696
A. Public Works	\$ 13,088,729	\$ 1,525,238	\$ 14,613,967		\$ 13,088,729	\$ 149,758	\$ 653,500	\$ 1,849,351	\$ 15,741,338
B. Emergency Medical Services	\$ 5,408,161	\$ 1,392,352	\$ 6,800,513		\$ 5,408,161	\$ 157,969	\$ 454,000	\$ 1,688,227	\$ 7,708,357
C. Detention Center	\$ 5,359,515	\$ 1,104,346	\$ 6,463,861		\$ 5,359,515	\$ 121,703	\$ 137,000	\$ 1,339,020	\$ 6,957,238
D. Administration	\$ 5,666,936	\$ 547,932	\$ 6,214,868		\$ 5,666,936	\$ 102,793	\$ 465,000	\$ 664,368	\$ 6,899,097
E. Education Allocation	\$ 4,000,000	\$ -	\$ 4,000,000		\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
F. Library	\$ 3,356,407	\$ 496,405	\$ 3,852,812		\$ 3,356,407	\$ 78,509	\$ -	\$ 601,891	\$ 4,036,807
G. Community Services	\$ 3,592,109	\$ 77,988	\$ 3,670,097		\$ 3,426,319	\$ 115,790	\$ -	\$ 94,560	\$ 3,636,669
H. Parks and Leisure Services	\$ 3,118,292	\$ 429,492	\$ 3,547,784		\$ 3,056,292	\$ 41,078	\$ 9,000	\$ 520,759	\$ 3,627,129
I. Assessor	\$ 1,884,619	\$ 115,833	\$ 2,000,452		\$ 1,884,619	\$ 53,401	\$ 30,000	\$ 140,448	\$ 2,108,468
J. Mosquito Control	\$ 1,447,995	\$ 191,422	\$ 1,639,417		\$ 1,447,995	\$ 18,371	\$ 52,000	\$ 232,099	\$ 1,750,465
K. Public Health <sup>2</sup>	\$ 1,423,789	\$ -	\$ 1,423,789		\$ 1,081,000	\$ -	\$ -	\$ -	\$ 1,081,000
L. Employee Services	\$ 979,544	\$ 53,551	\$ 1,033,095		\$ 979,544	\$ 9,999	\$ -	\$ 64,931	\$ 1,054,474
M. Building Codes and Enforcement	\$ 835,097	\$ 164,698	\$ 999,795		\$ 835,097	\$ 24,466	\$ 50,000	\$ 199,696	\$ 1,109,259
N. Animal Shelter	\$ 708,400	\$ 107,156	\$ 815,556		\$ 708,400	\$ 12,294	\$ 55,000	\$ 129,927	\$ 905,621
O. Voter Registration	\$ 704,526	\$ 92,647	\$ 797,173		\$ 704,526	\$ 11,549	\$ -	\$ 112,334	\$ 828,409
P. Traffic Engineering	\$ 560,507	\$ 73,629	\$ 634,136		\$ 560,507	\$ 8,775	\$ 100,000	\$ 89,275	\$ 758,557
Q. Planning	\$ 518,155	\$ 74,485	\$ 592,640		\$ 518,155	\$ 13,894	\$ 71,000	\$ 90,313	\$ 693,362
R. Register of Deeds	\$ 482,153	\$ 92,858	\$ 575,011		\$ 482,153	\$ 11,830	\$ -	\$ 112,590	\$ 606,573
S. General Government Subsidies <sup>3</sup>	\$ 436,629	\$ -	\$ 436,629		\$ 199,882	\$ -	\$ -	\$ -	\$ 199,882
T. Zoning	\$ 171,934	\$ 32,589	\$ 204,523		\$ 171,934	\$ 5,153	\$ -	\$ 39,514	\$ 216,601
	\$ 53,743,497	\$ 6,572,621	\$ 60,316,118		\$ 52,936,171	\$ 937,332	\$ 2,076,500	\$ 7,969,303	\$ 63,919,306
	\$ 90,969,942	\$ 11,288,338	\$ 102,258,280		\$ 90,162,616	\$ 1,756,676	\$ 2,076,500	\$ 13,729,210	\$ 107,725,002
			\$ (1,916,536)					\$ 594,738	\$ 0
			\$ 100,341,744						

1 Benefits include \$2.44 million increase

2 Public Health

Beaufort Memorial Hospital	\$ 100,000
Ronald McDonald House	\$ 81,000
BJH Comprehensive Health Services	\$ 900,000
	\$ 1,081,000

3 General Government Subsidies

LCOG - per capita	\$ 97,340
LCOG - HOME match	\$ 56,000
LCOG - MPO Match	\$ 21,542
Small Business Development	\$ 25,000
	\$ 199,882

4 FY 2016 Ad Valorem Tax revenue assumes mil value of \$1,726,423 and mil increase from 46.48 to 48.72

This amount is within the current year allowed increase of 4.12% or 1.92 mils based upon population growth and CPI

	FY 2015 DEPT		FY 2015 BUDGET		FY 2016 DEPT			FY 2016 BUDGET	
	BUDGET	BENEFITS	ORDINANCE		BUDGET	3% COLA	INCREASES	BENEFITS <sup>1</sup>	ORDINANCE <sup>4</sup>
A. Ad Valorem Tax Collections			\$ 76,679,000					\$ 83,557,900	
B. Charges for Services			\$ 10,102,715					\$ 10,402,715	
C. Intergovernmental Revenue			\$ 7,865,416					\$ 7,865,416	
D. Fees for Licenses and Permits			\$ 2,789,000					\$ 3,029,000	
E. Inter-fund Transfers			\$ 1,268,750					\$ 1,268,750	
F. Use of Assigned Fund Balance (Angus)			\$ 750,000					\$ -	
G. Fines and Forfeitures Collections			\$ 633,642					\$ 750,000	
H. Miscellaneous Revenue			\$ 226,136					\$ 251,136	
I. Interest on Investments			\$ 27,085					\$ 52,805	
			\$ 100,341,744					\$ 107,177,722	
A. Sheriff	\$ 21,690,012	\$ 3,060,652	\$ 24,750,664		\$ 21,690,012	\$ 533,558		\$ 3,550,356	\$ 25,773,926
A1. Emergency Management (Sheriff)	\$ 6,873,679	\$ 533,440	\$ 7,407,119		\$ 6,873,679	\$ 102,753		\$ 618,790	\$ 7,595,222
B. Magistrate	\$ 1,843,852	\$ 289,907	\$ 2,133,759		\$ 1,843,852	\$ 44,744		\$ 336,292	\$ 2,224,888
C. Clerk of Court	\$ 1,189,667	\$ 214,712	\$ 1,404,379		\$ 1,189,667	\$ 22,199		\$ 249,066	\$ 1,460,932
D. Treasurer	\$ 1,069,691	\$ 108,893	\$ 1,178,584		\$ 1,069,691	\$ 19,111		\$ 126,315	\$ 1,215,117
E. Solicitor	\$ 1,060,000	\$ -	\$ 1,060,000		\$ 1,060,000	\$ -		\$ -	\$ 1,060,000
F. Probate Court	\$ 733,054	\$ 135,235	\$ 868,289		\$ 733,054	\$ 20,767		\$ 156,872	\$ 910,693
G. County Council	\$ 611,066	\$ 149,897	\$ 760,963		\$ 611,066	\$ 10,843		\$ 173,880	\$ 795,789
H. Auditor	\$ 563,151	\$ 123,265	\$ 686,416		\$ 563,151	\$ 14,761		\$ 142,988	\$ 720,900
I. Public Defender	\$ 600,000	\$ -	\$ 600,000		\$ 600,000	\$ 34,293		\$ 40,000	\$ 674,293
J. Coroner	\$ 472,201	\$ 34,365	\$ 506,566		\$ 472,201	\$ 7,270		\$ 39,864	\$ 519,335
K. Master In Equity	\$ 298,940	\$ 45,294	\$ 344,234		\$ 298,940	\$ 7,954		\$ 52,541	\$ 359,435
L. Social Services	\$ 147,349	\$ -	\$ 147,349		\$ 147,349	\$ -		\$ -	\$ 147,349
M. Legislative Delegation	\$ 73,783	\$ 20,057	\$ 93,840		\$ 73,783	\$ 1,091		\$ 23,266	\$ 98,140
	\$ 37,226,445	\$ 4,715,717	\$ 41,942,162		\$ 37,226,445	\$ 819,344		\$ 5,510,232	\$ 43,556,021
A. Public Works	\$ 13,088,729	\$ 1,525,238	\$ 14,613,967		\$ 13,088,729	\$ 149,758	\$ 653,500	\$ 1,769,276	\$ 15,661,263
B. Emergency Medical Services	\$ 5,408,161	\$ 1,392,352	\$ 6,800,513		\$ 5,408,161	\$ 157,969	\$ 454,000	\$ 1,615,128	\$ 7,635,258
C. Detention Center	\$ 5,359,515	\$ 1,104,346	\$ 6,463,861		\$ 5,359,515	\$ 121,703	\$ 137,000	\$ 1,281,041	\$ 6,899,259
D. Administration	\$ 5,666,936	\$ 547,932	\$ 6,214,868		\$ 5,666,936	\$ 102,793	\$ 465,000	\$ 635,601	\$ 6,870,330
E. Education Allocation	\$ 4,000,000	\$ -	\$ 4,000,000		\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
F. Library	\$ 3,356,407	\$ 496,405	\$ 3,852,812		\$ 3,356,407	\$ 78,509	\$ -	\$ 575,830	\$ 4,010,746
G. Community Services	\$ 3,592,109	\$ 77,988	\$ 3,670,097		\$ 3,476,319	\$ 115,790	\$ -	\$ 90,466	\$ 3,682,575
H. Parks and Leisure Services	\$ 3,118,292	\$ 429,492	\$ 3,547,784		\$ 3,056,292	\$ 41,078	\$ 9,000	\$ 498,211	\$ 3,604,581
I. Assessor	\$ 1,884,619	\$ 115,833	\$ 2,000,452		\$ 1,884,619	\$ 53,401	\$ 30,000	\$ 134,366	\$ 2,102,386
J. Mosquito Control	\$ 1,447,995	\$ 191,422	\$ 1,639,417		\$ 1,447,995	\$ 18,371	\$ 52,000	\$ 222,050	\$ 1,740,416
K. Public Health <sup>2</sup>	\$ 1,423,789	\$ -	\$ 1,423,789		\$ 1,081,000	\$ -	\$ -	\$ -	\$ 1,081,000
L. Employee Services	\$ 979,544	\$ 53,551	\$ 1,033,095		\$ 979,544	\$ 9,999	\$ -	\$ 62,119	\$ 1,051,662
M. Building Codes and Enforcement	\$ 835,097	\$ 164,698	\$ 999,795		\$ 835,097	\$ 24,466	\$ 50,000	\$ 191,050	\$ 1,100,613
N. Animal Shelter	\$ 708,400	\$ 107,156	\$ 815,556		\$ 708,400	\$ 12,294	\$ 55,000	\$ 124,301	\$ 899,995
O. Voter Registration	\$ 704,526	\$ 92,647	\$ 797,173		\$ 704,526	\$ 11,549	\$ -	\$ 107,471	\$ 823,546
P. Traffic Engineering	\$ 560,507	\$ 73,629	\$ 634,136		\$ 560,507	\$ 8,775	\$ 100,000	\$ 85,410	\$ 754,692
Q. Planning	\$ 518,155	\$ 74,485	\$ 592,640		\$ 518,155	\$ 13,894	\$ 71,000	\$ 86,403	\$ 689,452
R. Register of Deeds	\$ 482,153	\$ 92,858	\$ 575,011		\$ 482,153	\$ 11,830	\$ -	\$ 107,715	\$ 601,698
S. General Government Subsidies <sup>3</sup>	\$ 436,629	\$ -	\$ 436,629		\$ 178,340	\$ -	\$ -	\$ -	\$ 178,340
T. Zoning	\$ 171,934	\$ 32,589	\$ 204,523		\$ 171,934	\$ 5,153	\$ -	\$ 37,803	\$ 214,890
	\$ 53,743,497	\$ 6,572,621	\$ 60,316,118		\$ 52,964,629	\$ 937,332	\$ 2,076,500	\$ 7,624,240	\$ 63,602,701
	\$ 90,969,942	\$ 11,288,338	\$ 102,258,280		\$ 90,191,074	\$ 1,756,676	\$ 2,076,500	\$ 13,134,472	\$ 107,158,722
			\$ (1,916,536)						\$ 19,000
			\$ 100,341,744						

1 Benefits include \$1.8 million increase

2 Public Health

Beaufort Memorial Hospital	\$ 100,000
Ronald McDonald House	\$ 81,000
BJH Comprehensive Health Services	\$ 900,000
	\$ 1,081,000

3 General Government Subsidies

LCOG - per capita	\$ 97,340
LCOG - HOME match	\$ 56,000
Small Business Development	\$ 25,000
	\$ 178,340

4 FY 2016 Ad Valorem Tax revenue includes 2% growth, no mil increase

Other Notes:

MPO Match of \$21,542 not included above

# FY2015-2016 BUDGET

April 20, 2015



# FY2015-2016 Budget

## Identification of Budget Priorities

### I. County Council Retreat Priorities

- A. Fund FY2015 Budget @ \$102M (\$1.9M)
- B. Provide 3% COLA to all county staff (\$1.75M)
- C. Absorb FY2015-2016 health insurance premium increases without increasing employee contribution (\$2.44M)

### II. Administration Retreat Priorities

#### A. Fund analysis studies

- 1. Compensation Study (\$100k)
- 2. Detention Center/Law Enforcement Center Study (\$100k)
- 3. Facilities/Campus Study (\$100k)

- B. Budget for capital needs rather than borrowing (\$1.1M)

# FY2015-2016 Budget

FY2014-2015/FY2015-2016 Expenditures Comparison

Elected/Appointed Officials and State Appropriations

FY2014-2015

\$41,942,162

FY2015-2016

\$43,805,696\*

\*Includes 3% COLA and 100% absorption of projected health insurance premium increases.



# FY2015-2016 Budget

## FY2014-2015/FY2015-2016 Expenditures Comparison

### County Administration Operations

FY2014-2015

\$60,316,118

FY2015-2016

\$63,919,306\*

\*Funds County Council retreat priorities, Administration retreat priorities, includes 3% COLA and 100% absorption of projected health insurance premium increases, and \$1.1M in capital expenditures.



# FY2015-2016 Budget

## FY2014-2015/FY2015-2016 Revenue Comparison

### Other Revenue (non-Ad Valorem)

FY2014-2015

FY2015-2016

\$23,662,744\*

\$23,619,822\*\*

\*Includes use of \$750,000 of Assigned Fund Balance

\*\*Does not include use of any Assigned Fund Balance



# FY2015-2016 Budget

FY2014-2015/FY2015-2016 Revenue Comparison

Ad Valorem Tax Collections

FY2014-2015

\$76,679,000

FY2015-2016

\$84,105,180





# FY2015-2016 Budget

## FY2014-2015/FY2015-2016 Millage Comparisons

FY2014-2015

FY2015-2016

46.48 mills @ \$1.65M/mill

48.72 mills @ \$1.72\*M/mill

+ 2.24 mills

\*\$1,726,423.00



# FY2015-2016 Budget

## FY2014-2015/FY2015-2016 Debt Millage Comparisons

### Purchase of Real Property (Voter Approved)

FY2014-2015

4.90 mills

FY2015-2016

4.90 mills

### County Debt Service (Non-Voter Approved)

FY2014-2015

5.48 mills

FY2015-2016

5.48 mills

# FY2015-2016 Budget

## FY2014-2015/FY2015-2016 Total Millage Comparisons

FY2014-2015

56.86 mills

FY2015-2016

59.1 mills

+2.24 mills

# FY2015-2016 Budget

FY2015-2016 Proposed Budget: Impact on Citizens

1 mill = \$4.00/\$100k of value @ 4%

2.24 mills x \$4.00 = \$8.96/\$100k of value

Average Beaufort County Median Home Value\*  
\$220,300

$\$220,300 / \$100,000 = 2.203$

$2.203 \times \$9.28 = \$19.73$

\*(source: Zillow.com-2015)



# FY2015-2016 Budget

FY2015-2016 Proposed Budget: Impact on Citizens

1 mill = \$6.00/\$100k of value @ 6%

2.24 mills x \$6.00 = \$13.44/\$100k of value

Average Beaufort County Median Home Value\*  
\$176,800

$\$176,800 / \$100,000 = 1.768$

$1.768 \times \$13.92 = \$23.76$

\*(source: Zillow.com-2015)



# FY2015-2016 Budget

## Additional Budget Information:

Calculation of current millage cap based on CPI and Population Increase = 1.92 mills\*

\*(Estimated: Population figures to be released March 26, 2015)

Three year look back millage increase cap = 5.41\* mills (per S.C. Code of Laws § 6-1-320)

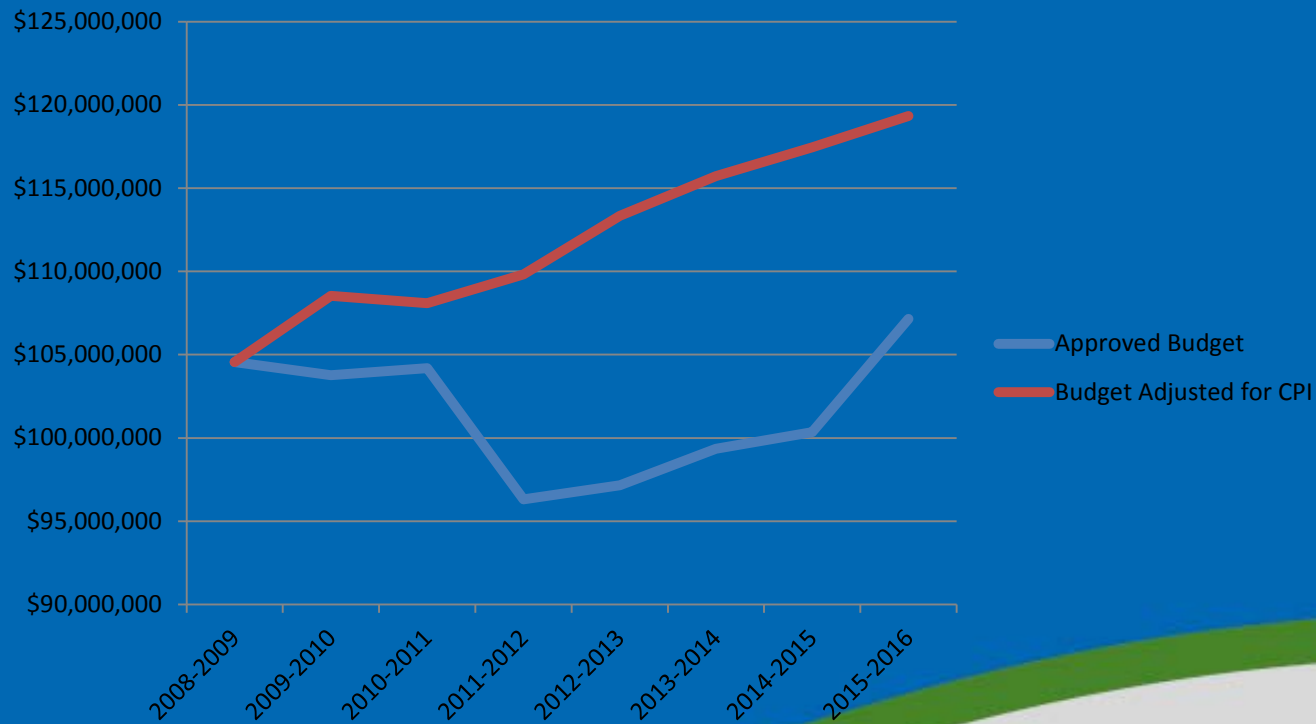
\*(Estimated: Population figures to be released March 26, 2015)



# FY2015-2016 Budget

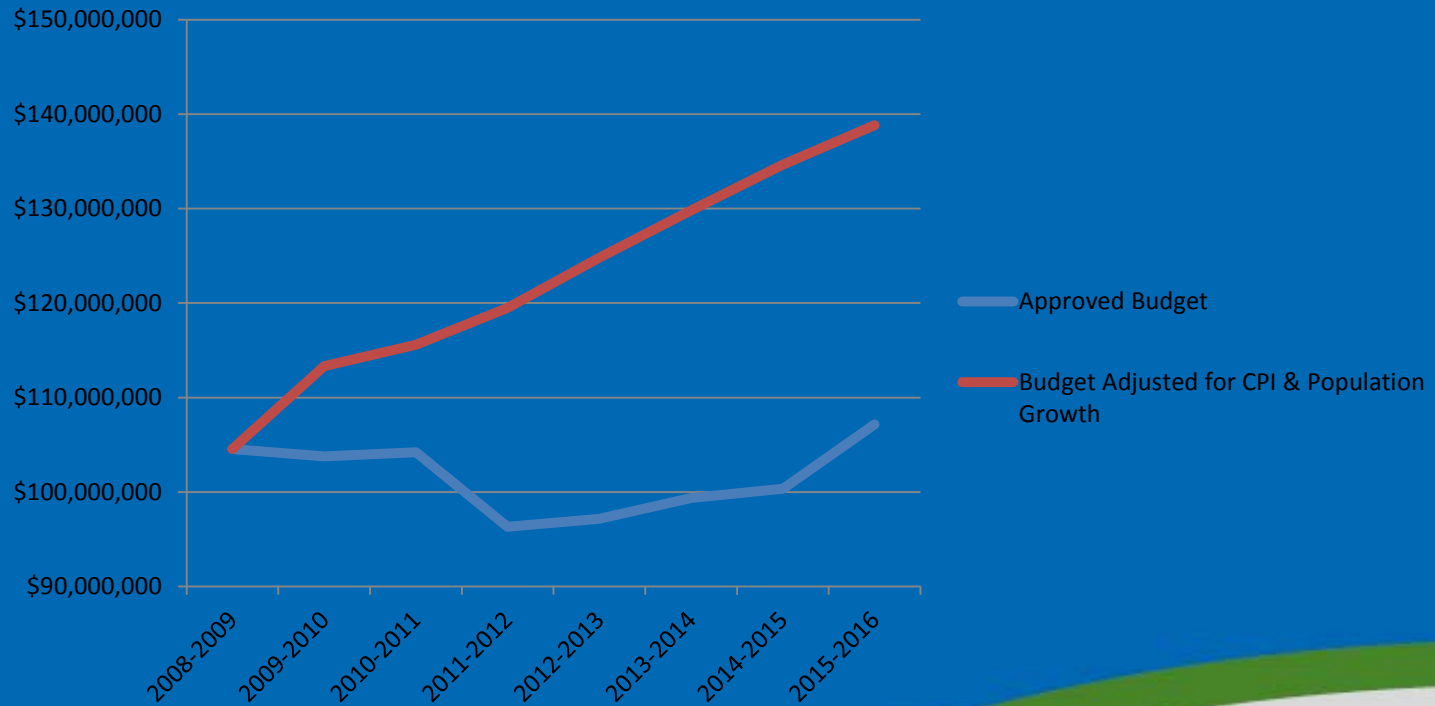
## Historical Budget Information:

Perspective of current budget vs. budget adjusted for CPI



# FY2015-2016 Budget

Historical Budget Information:  
Perspective of current budget vs. budget at mill cap





**ANY QUESTIONS?**



Beaufort County School District  
FY 2015-2016 Budget (Not Certified)

		A	B	C	D	E	F	G
		FY 2013-2014 Approved Budget	FY 2013-2014 Audited Actual	Variance From Budget	FY 2014-2015 Approved Budget	FY2014-2015 Year to Date Actual*	FY 2014-2015 Projected Actual	FY 2015-2016 Projected Budget
Revenues by Source		97.45 mils	97.45 mils		103.5	103.5	103.5	104.9
Millage Rate								
1	<b>Local</b>							
2	Ad Valorem (Current and Delinquent)-Net of TIFs	114,868,815	109,379,367	(5,489,448)	114,868,815	110,823,126	114,868,815	131,008,351
2a	Less Estimated Uncollectible Amount						(500,000)	(3,906,960)
3	Penalties and Interest	800,000	697,449	(102,551)	800,000	278,810	800,000	800,000
4	Rental Income	583,500	553,172	(30,328)	563,500	409,461	564,000	293,500
5	Other Local	80,000	446,362	366,362	370,000	184,738	380,000	370,000
6	<b>Total Local Revenue</b>	<b>\$ 116,332,315</b>	<b>\$ 111,076,350</b>	<b>(5,255,965)</b>	<b>\$ 116,602,315</b>	<b>\$ 111,696,135</b>	<b>\$ 116,112,815</b>	<b>\$ 128,564,892</b>
7	<b>State</b>							
8	Sales Tax Reimbursement on Owner Occupied-Tier III	42,761,119	42,783,003	21,884	43,360,281	25,945,008	43,360,281	43,960,281
9	Fringe Benefits/Retiree Insurance	5,476,221	5,938,827	462,606	5,938,827	5,026,720	6,873,812	7,270,465
10	Education Finance Act (EFA)	3,929,748	3,560,563	(369,185)	6,692,187	5,344,425	7,342,824	6,966,508
11	EFA Transition Funds (hold harmless-Governor's Plan)			-	697,308	-	697,308	1,095,609
12	Reimbursement for Local Property Tax Relief-Tier II	7,036,261	7,036,261	-	7,036,261	6,332,635	7,036,261	7,036,261
13	Other State Property Tax (Homestead-Tier I/Merchant Inv)	2,442,079	2,460,953	18,874	2,442,079	249,060	2,442,079	2,442,079
14	Other State Revenue (Bus Driver Salary/Misc)	-	1,084,522	1,084,522	1,261,352	863,240	1,261,352	1,200,179
15	<b>Total State Revenue</b>	<b>\$ 61,645,428</b>	<b>\$ 62,864,129</b>	<b>1,218,701</b>	<b>\$ 67,428,295</b>	<b>\$ 43,761,088</b>	<b>\$ 69,013,917</b>	<b>\$ 69,971,382</b>
16	<b>Federal</b>							
17	Other Federal Sources	900,000	990,252	90,252	900,000	555,615	900,000	900,000
18	<b>Total Federal Revenue</b>	<b>\$ 900,000</b>	<b>\$ 990,252</b>	<b>90,252</b>	<b>\$ 900,000</b>	<b>\$ 555,615</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>
19	<b>Total Revenue</b>	<b>\$ 178,877,743</b>	<b>\$ 174,930,731</b>	<b>(3,947,012)</b>	<b>\$ 184,930,610</b>	<b>\$ 156,012,838</b>	<b>\$ 186,026,732</b>	<b>\$ 199,436,274</b>
20	<b>Other Financing Sources</b>							
21	Transfers from Special Revenue	3,994,372	3,916,005	(78,367)	3,994,372	2,580,803	3,871,204	4,044,025
22	Transfers from Other Funds	362,882	580,400	217,518	450,000	286,184	450,000	450,000
23	<b>Total Other Financing Sources (Uses)</b>	<b>\$ 4,357,254</b>	<b>\$ 4,496,405</b>	<b>139,151</b>	<b>\$ 4,444,372</b>	<b>\$ 2,866,987</b>	<b>\$ 4,321,204</b>	<b>\$ 4,494,025</b>
24	<b>Total Revenue and Other Financing Sources</b>	<b>\$ 183,234,997</b>	<b>\$ 179,427,136</b>	<b>(3,807,861)</b>	<b>\$ 189,374,982</b>	<b>\$ 158,879,825</b>	<b>\$ 190,347,936</b>	<b>\$ 203,930,299</b>
25	<b>Expenditures</b>	182,906,012	182,302,338	(603,674)	189,558,841	133,679,468	189,268,841	203,513,932
26	<b>Increase(Decrease) in Fund Balance</b>	<b>\$ 328,985</b>	<b>\$ (2,875,202)</b>	<b>(3,204,187)</b>	<b>\$ (183,859)</b>	<b>\$ 25,200,357</b>	<b>\$ 1,079,095</b>	<b>\$ 416,367</b>
27								
28	<b>Beginning Fund Balance</b>	29,706,145	30,503,375		27,628,173		27,628,173	28,707,268
29	<b>Ending Fund Balance</b>	<b>\$ 30,035,130</b>	<b>\$ 27,628,173</b>		<b>\$ 27,444,314</b>		<b>\$ 28,707,268</b>	<b>\$ 29,123,634</b>
30	<b>% of Next Year's Expenditure or Budget</b>	16.5%	14.6%		13.5%		14.1%	13.7%

**Notes:**

\*Year to date actual is as of April 17, 2015

Local revenue projections based on 4-15-2015 mil value information from County

State revenue projections based on FY 16 House Projections released 3-31-2015

# 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 Discount Factor  
Date Submitted: April 20, 2014  
Submitted By: Alicia Holland  
Venue: Finance Committee

Beaufort County, South Carolina  
Real Property Historical Trends

As of Date	TAX YEAR	4% COUNT	6% COUNT	TOTAL COUNT	PERCENTAGE OF 4% BY COUNT	PERCENTAGE OF 6% BY COUNT	4% TAXABLE VALUE	6% TAXABLE VALUE	TOTAL TAXABLE VALUE	PERCENTAGE OF 4% BY VALUE	PERCENTAGE OF 6% BY VALUE
5/31/2013	2007	40,699	87,420	128,119	31.77%	68.23%	\$ 419,246,852	\$ 1,021,685,628	\$ 1,440,932,480	29.10%	70.90%
5/31/2013	2008	46,077	81,510	127,587	36.11%	63.89%	\$ 496,029,860	\$ 1,038,778,332	\$ 1,534,808,192	32.32%	67.68%
5/31/2013	2009	47,457	78,631	126,088	37.64%	62.36%	\$ 571,416,504	\$ 1,134,693,918	\$ 1,706,110,422	33.49%	66.51%
5/31/2013	2010	46,197	80,815	127,012	36.37%	63.63%	\$ 577,185,668	\$ 1,136,222,026	\$ 1,713,407,694	33.69%	66.31%
5/31/2013	2011	46,351	80,409	126,760	36.57%	63.43%	\$ 582,403,564	\$ 1,136,180,583	\$ 1,718,584,147	33.89%	66.11%
11/15/2012	2012	44,621	81,517	126,138	35.37%	64.63%	\$ 556,222,440	\$ 1,185,379,180	\$ 1,741,601,620	31.94%	68.06%
11/30/2012	2012	44,671	81,461	126,132	35.42%	64.58%	\$ 556,768,600	\$ 1,183,741,060	\$ 1,740,509,660	31.99%	68.01%
12/15/2012	2012	44,760	81,368	126,128	35.49%	64.51%	\$ 558,322,260	\$ 1,180,572,570	\$ 1,738,894,830	32.11%	67.89%
12/31/2012	2012	44,874	81,246	126,120	35.58%	64.42%	\$ 560,161,150	\$ 1,174,662,664	\$ 1,734,823,814	32.29%	67.71%
1/31/2013	2012	45,495	80,782	126,277	36.03%	63.97%	\$ 570,266,726	\$ 1,163,486,594	\$ 1,733,753,320	32.89%	67.11%
3/31/2013	2012	45,751	80,774	126,525	36.16%	63.84%	\$ 573,811,876	\$ 1,150,400,894	\$ 1,724,212,770	33.28%	66.72%
4/13/2015	2012	46,771	80,868	127,639	36.64%	63.36%	\$ 584,381,119	\$ 1,129,664,724	\$ 1,714,045,843	34.09%	65.91%

Tax Year 2012 percentage change 5.06%      -4.70%

Assessor											
Projection	2013	41,087	85,276	126,363	32.52%	67.48%	\$ 442,396,002	\$ 1,099,488,487	\$ 1,541,884,489	28.69%	71.31%
3/31/2014	2013	45,802	80,933	126,735	36.14%	63.86%	\$ 503,306,140	\$ 1,008,527,540	\$ 1,511,833,680	33.29%	66.71%
4/13/2015	2013	46,874	80,515	127,389	36.80%	63.20%	\$ 514,370,390	\$ 976,580,090	\$ 1,490,950,480	34.50%	65.50%

Tax Year 2013 percentage change 16.27%      -11.18%

Assessor											
Projection	2014	42,935	83,345	126,280	34.00%	66.00%	\$ 469,311,280	\$ 1,071,621,390	\$ 1,540,932,670	30.46%	69.54%
3/31/2015	2014	46,551	80,618	127,169	36.61%	63.39%	\$ 520,755,830	\$ 996,349,260	\$ 1,517,105,090	34.33%	65.67%
4/13/2015	2014	46,576	80,590	127,166	36.63%	63.37%	\$ 520,952,360	\$ 995,733,880	\$ 1,516,686,240	34.35%	65.65%

Tax Year 2014 percentage change 11.00%      -7.08%

Assessor											
Projection	2015	42,156	84,751	126,907	33.22%	66.78%	\$ 464,563,210	\$ 1,124,712,670	\$ 1,589,275,880	29.23%	70.77%

Based on historical actual average \$ 542,198,516    \$ 1,047,077,364    \$ 1,589,275,880  
calculated discount factor -6.90%

BCSD Gross Millage Rate/ Mil Value/Operations Revenue	103.50	\$ 1,341,487	\$ 138,843,905
BCSD Discounted Millage Rate/ Mil Value/Operations Revenue	103.50	\$ 1,248,888	\$ 129,259,955
		\$ (92,599)	

Alicia Holland

Assessor												
Projection	2015	42,156	84,751	126,907	33.22%	66.78%	\$ 464,563,210	\$ 1,124,712,670	\$ 1,589,275,880	29.23%	70.77%	

Based on historical actual average  
calculated discount factor

\$ 542,198,516 \$ 1,047,077,364 \$ 1,589,275,880  
-6.90%

BCSD Gross Millage Rate/ Mil Value/Operations Revenue	103.50	\$ 1,341,487	\$ 138,843,905
BCSD Discounted Millage Rate/ Mil Value/Operations Revenue	103.50	\$ 1,248,888	\$ 129,259,955
		\$ (92,599)	

/15/2015

Topic: School District Millage Rates FY-14, FY-15, FY-16 Projected  
Date Submitted: April 20, 2015  
Submitted By: Jerry Stewart  
Venue: Finance Committee

Revenues by Source	FY'14	FY'15	FY'15	FY'15	Fy'15	FY'16	FY'16	FY'16
	Audited Actual 97.45 mills	Approved Budget 103.5 mills	Actual to date 12/31/2015	Projected Year-end Retreat	Projected Year-end 4/17/2015	Projected Budget Retreat	103.5	Projected Budget 104.9 mills
<b>Local</b>								
Ad valorem (Current and Delinquent) Net of TIFs Uncollected Amount	109,379,367	114,868,815	58,649,469	111,422,751 (3,446,064)	114,868,815 (500,000)	116,017,503	129,259,805 (854,818)	131,008,251 (3,906,960)
Revenue Needed to Maintain 13% Fund Balance						3,000,000		
Penalties and Interest	697,449	800,000	83,568	800,000	800,000	800,000	800,000	800,000
HHI TIF (2016-2016)						3,100,000		
Rent	55,172	563,500	312,377	564,000	564,000	293,500	293,500	293,500
Other Local	446,362	370,000	142,730	380,000	380,000	370,000	370,000	370,000
<b>Total Local Revenue</b>	<b>111,076,350</b>	<b>116,602,315</b>	<b>59,188,144</b>	<b>113,166,751</b>	<b>116,112,815</b>	<b>123,581,003</b>	<b>129,868,487</b>	<b>128,564,892</b>
<b>State</b>								
Sales Tax Reimbursement on Owner Occupied Proviso 1.101/EFA	42,783,003	43,360,281 697,308	17,289,329	43,360,281 697,308	43,360,281	43,960,281	43,960,281	43,960,281
Fringe Benefits/Retiree Insurance	5,938,827	5,938,827	3,179,627	6,260,291	6,873,812	5,998,215	7,270,465	7,270,465
Education Finance Act	3,560,563	6,692,187	4,012,161	7,342,824	8,040,132	8,100,000	8,062,117	8,062,117
Reimbursement for Local Property Tax Relief	7,036,261	7,036,261	6,332,635	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261
Other State Property Tax (Homestead/Merchant Inv)	2,460,953	2,442,079	166,039	2,442,079	2,442,079	2,442,079	2,442,079	2,442,079
Other State (Bus Driver Salary/Misc)	1,084,522	1,261,352	679,009	1,261,352	1,261,352	1,200,179	1,200,179	1,200,179
<b>Total State Revenue</b>	<b>62,854,129</b>	<b>67,428,295</b>	<b>31,658,800</b>	<b>68,400,396</b>	<b>69,013,917</b>	<b>68,737,015</b>	<b>69,971,382</b>	<b>69,971,382</b>
<b>Federal</b>								
Other Federal Sources	990,252	900,000	46,005	900,000	900,000	900,000	900,000	900,000
<b>Total Federal Revenue</b>	<b>990,252</b>	<b>900,000</b>	<b>46,005</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>
<b>Total Revenue</b>	<b>174,930,731</b>	<b>184,930,610</b>	<b>91,392,949</b>	<b>182,467,147</b>	<b>186,026,732</b>	<b>193,218,018</b>	<b>200,739,869</b>	<b>199,436,274</b>
<b>Other Financing Sources</b>								
Transfers from Special Revenue	3,916,005	3,994,772	1,613,002	3,915,959	3,871,204	4,000,000	4,044,025	4,044,025
Transfers from Other Funds	580,400	450,000	197,121	450,000	450,000	450,000	450,000	450,000
<b>Total other Financing Sources (Uses)</b>	<b>4,496,405</b>	<b>4,444,772</b>	<b>1,810,123</b>	<b>4,365,959</b>	<b>4,321,204</b>	<b>4,450,000</b>	<b>4,494,025</b>	<b>4,494,025</b>
<b>Total Revenue and Other Financing Sources</b>	<b>179,427,136</b>	<b>189,374,982</b>	<b>93,203,072</b>	<b>186,833,106</b>	<b>190,347,936</b>	<b>197,668,018</b>	<b>205,233,894</b>	<b>203,930,299</b>
<b>Expenditures</b>	<b>182,302,338</b>	<b>189,558,841</b>	<b>91,938,012</b>	<b>189,268,841</b>	<b>189,268,841</b>	<b>196,378,841</b>	<b>203,513,932</b>	<b>203,513,932</b>
<b>Increase(Decrease) in Fund Balance</b>	<b>(2,875,202)</b>	<b>(183,859)</b>	<b>1,265,060</b>	<b>(2,435,735)</b>	<b>1,079,095</b>	<b>1,289,177</b>	<b>1,719,962</b>	<b>416,367</b>
<b>Beginning Fund Balance</b>	<b>30,503,375</b>	<b>27,628,173</b>		<b>27,628,173</b>	<b>27,628,173</b>	<b>25,192,437</b>	<b>28,707,268</b>	<b>28,707,268</b>
<b>Ending Fund Balance</b>	<b>27,628,173</b>	<b>27,444,314</b>	<b>1,265,060</b>	<b>25,192,437</b>	<b>28,707,268</b>	<b>26,481,615</b>	<b>30,427,230</b>	<b>29,123,634</b>
<b>% of Next Year's Expenditure or Budget</b>	<b>14.6%</b>	<b>14.0%</b>		<b>12.8%</b>	<b>14.1%</b>	<b>13.0%</b>	<b>15.0%</b>	<b>13.7%</b>

Current mil value = 1,248,887  
Net TIFs and Delinquent

Jerry Stewart  
Finance Committee  
April 20, 2015



Topic: School District Budget FY 15-16  
Preliminary General Fund Budget

Date Submitted: April 20, 2015

Submitted By: Phyllis White

Venue: Finance Committee

# BEAUFORT COUNTY SCHOOL DISTRICT

**Dr. Jeffrey Moss, Superintendent**  
**Phyllis White, Chief Operational Services Officer**

Phyllis White  
Finance Committee  
April 20, 2015

**FY 2015-2016  
Preliminary  
General Fund  
Budget**

**April 20, 2015**

# INCLUDED IN OVERALL BUDGET

- Choice at All Schools, including a Charter School and a Vocational School
- CATE Programs
  - BCHS CATE programs
  - HHIHS CATE programs
- Reading Interventionists
- Instructional Coaches
- Pre-K with limited waiting lists
- Connect2Learn – BCSD’s 1:1 Program (Technology Coaches)
- Responded to student growth
- Professional development to enhance teacher performance
- Instructional software (students and teachers)

# RETURN ON INVESTMENT

## ■ ACADEMIC HIGHLIGHTS

- Five years ago, 75 percent of Beaufort County's schools were rated Excellent, Good or Average on state School Report Cards. Today, it's 94 percent.
- Five years ago, 69 percent of Beaufort County high school students graduated "on time" in four years. Today, the district's graduation rate is 78 percent.
- Beaufort is one of only two districts in South Carolina to have had four schools selected as "Palmetto's Finest" in the past four years: Red Cedar Elementary in 2015, Okatie Elementary in 2014, and Beaufort Middle and Hilton Head Island High in 2012.
- Well above AdvancEd metrics in all areas – commendations on instructional leadership, use of professional development and use of resources
- Four schools received AdvancEd STEM certification (only 15 total nationally)

# RETURN ON INVESTMENT

## ■ BUSINESS/FINANCE ACCOMPLISHMENTS

- Despite rising costs for things that the school district cannot control – insurance contracts, employee health care, state-mandated salary increases for teachers, etc. – Beaufort County has one of the lowest property tax millage rates for school operations in South Carolina at 103.5 (FY2014-15).
- Despite the addition of new building space, energy use has been reduced from 54 million kilowatt-hours in 2006 to 39 million kilowatt-hours in 2014. Water use has been reduced from 58.1 million gallons in 2006 to 50 million gallons in 2014.
- Over the past 12 years, the district has never had a negative finding in any of its annual independent audits. In addition, the district's bond rating with Standard and Poor's includes a positive outlook due to the district's "strong historical financial performance."
- Ranked fifth lowest in administrative costs in state

# RETURN ON INVESTMENT

## ■ COMMUNITY SUPPORT INITIATIVES

- The district has aligned with private investors for the new Building a Better Beaufort Scholarship – dubbed B<sup>3</sup> – which pays up to two years of tuition costs at the Technical College of the Lowcountry for qualified local high school graduates. B<sup>3</sup> is a partnership among the district, TCL and Know2 Beaufort County.
- The district has improved its screening process for school volunteers and, at the same time, increased the number of volunteers from 1,300 last year to 4,400 today.
- Two new schools are being built to serve the fast-growing Bluffton community. River Ridge Academy will be 1,000-capacity PreK-8 school, and May River High will be a 1,500-capacity high school.
- Partnership with Neighborhood Outreach Center has resulted in Education Oversight Committee (EOC) funding and national recognition.

# RETURN ON INVESTMENT

## ■ FOR THE FUTURE

- Parents have strongly embraced the district's expanded school choice program. We received more than 1,800 applications from parents seeking to have their children attend specialized academic programs in schools outside their zoned attendance areas.
- Connect2Learn is a district-wide effort to put a mobile computer in the hands of every student in grades 3-12. Middle and high school students are now taking their computers home to continue their learning outside school, giving them access to programs, files and schoolwork.
- New career and technology courses are designed to prepare students for high-paying jobs and industry certifications in rapidly emerging fields. New facilities will be built and cutting-edge equipment installed at Battery Creek High and May River High.

# EXPENDITURE CHANGES FY 2015-2016 BUDGET

Description	Projected Cost
<b>Increases:</b>	
State Mandates	\$ 2,409,146
Loss in State and Federal Funding	2,013,500
Enrollment increases (includes new PK-8 school)	3,929,960
Program Expansions (Pre-K, CATE, Tutoring, Reading)	1,805,800
Operational (includes new PK-8 school)	1,431,460
Other (Locality Supplement and Step Increases)	3,210,980
Total	<u>\$ 14,800,846</u>
<b>Decreases:</b>	
Operational	(845,755)
Net Difference	<u>\$ 13,955,091</u>



	A	B	C	D	E	F	G
	FY 2013-2014 Approved Budget	FY 2013-2014 Audited Actual	Variance From Budget	FY 2014-2015 Approved Budget	FY2014-2015 Year to Date Actual*	FY 2014-2015 Projected Actual	FY 2015-2016 Projected Budget
Revenues by Source	97.45 mils	97.45 mils		103.5	103.5	103.5	104.9
Millage Rate							
1 <b>Local</b>							
2 Ad Valorem (Current and Delinquent)-Net of TIFs	114,868,815	109,379,367	(5,489,448)	114,868,815	110,823,126	114,868,815	131,008,351
2a Less Estimated Uncollectible Amount						(500,000)	(3,906,960)
3 Penalties and Interest	800,000	697,449	(102,551)	800,000	278,810	800,000	800,000
4 Rental Income	583,500	553,172	(30,328)	563,500	409,461	564,000	293,500
5 Other Local	80,000	446,362	366,362	370,000	184,738	380,000	370,000
6 <b>Total Local Revenue</b>	<b>\$ 116,332,315</b>	<b>\$ 111,076,350</b>	<b>(5,255,965)</b>	<b>\$ 116,602,315</b>	<b>\$ 111,696,135</b>	<b>\$ 116,112,815</b>	<b>\$ 128,564,892</b>
7 <b>State</b>							
8 Sales Tax Reimbursement on Owner Occupied-Tier III	42,761,119	42,783,003	21,884	43,360,281	25,945,008	43,360,281	43,960,281
9 Fringe Benefits/Retiree Insurance	5,476,221	5,938,827	462,606	5,938,827	5,026,720	6,873,812	7,270,465
10 Education Finance Act (EFA)	3,929,748	3,560,563	(369,185)	6,692,187	5,344,425	7,342,824	6,966,508
11 EFA Transition Funds (hold harmless-Governor's Plan)			-	697,308	-	697,308	1,095,609
12 Reimbursement for Local Property Tax Relief-Tier II	7,036,261	7,036,261	-	7,036,261	6,332,635	7,036,261	7,036,261
13 Other State Property Tax (Homestead-Tier I/Merchant Inv)	2,442,079	2,460,953	18,874	2,442,079	249,060	2,442,079	2,442,079
14 Other State Revenue (Bus Driver Salary/Misc)	-	1,084,522	1,084,522	1,261,352	863,240	1,261,352	1,200,179
15 <b>Total State Revenue</b>	<b>\$ 61,645,428</b>	<b>\$ 62,864,129</b>	<b>1,218,701</b>	<b>\$ 67,428,295</b>	<b>\$ 43,761,088</b>	<b>\$ 69,013,917</b>	<b>\$ 69,971,382</b>
16 <b>Federal</b>							
17 Other Federal Sources	900,000	990,252	90,252	900,000	555,615	900,000	900,000
18 <b>Total Federal Revenue</b>	<b>\$ 900,000</b>	<b>\$ 990,252</b>	<b>90,252</b>	<b>\$ 900,000</b>	<b>\$ 555,615</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>
19 <b>Total Revenue</b>	<b>\$ 178,877,743</b>	<b>\$ 174,930,731</b>	<b>(3,947,012)</b>	<b>\$ 184,930,610</b>	<b>\$ 156,012,838</b>	<b>\$ 186,026,732</b>	<b>\$ 199,436,274</b>
20 <b>Other Financing Sources</b>							
21 Transfers from Special Revenue	3,994,372	3,916,005	(78,367)	3,994,372	2,580,803	3,871,204	4,044,025
22 Transfers from Other Funds	362,882	580,400	217,518	450,000	286,184	450,000	450,000
23 <b>Total Other Financing Sources (Uses)</b>	<b>\$ 4,357,254</b>	<b>\$ 4,496,405</b>	<b>139,151</b>	<b>\$ 4,444,372</b>	<b>\$ 2,866,987</b>	<b>\$ 4,321,204</b>	<b>\$ 4,494,025</b>
24 <b>Total Revenue and Other Financing Sources</b>	<b>\$ 183,234,997</b>	<b>\$ 179,427,136</b>	<b>(3,807,861)</b>	<b>\$ 189,374,982</b>	<b>\$ 158,879,825</b>	<b>\$ 190,347,936</b>	<b>\$ 203,930,299</b>
25 <b>Expenditures</b>	182,906,012	182,302,338	(603,674)	189,558,841	133,679,468	189,268,841	203,513,932
26 <b>Increase(Decrease) in Fund Balance</b>	<b>\$ 328,985</b>	<b>\$ (2,875,202)</b>	<b>(3,204,187)</b>	<b>\$ (183,859)</b>	<b>\$ 25,200,357</b>	<b>\$ 1,079,095</b>	<b>\$ 416,367</b>
27							
28 <b>Beginning Fund Balance</b>	29,706,145	30,503,375		27,628,173		27,628,173	28,707,268
29 <b>Ending Fund Balance</b>	<b>\$ 30,035,130</b>	<b>\$ 27,628,173</b>		<b>\$ 27,444,314</b>		<b>\$ 28,707,268</b>	<b>\$ 29,123,634</b>
30 <b>% of Next Year's Expenditure or Budget</b>	16.5%	14.6%		13.5%		14.1%	13.7%

**Notes:**

\*Year to date actual is as of April 17, 2015

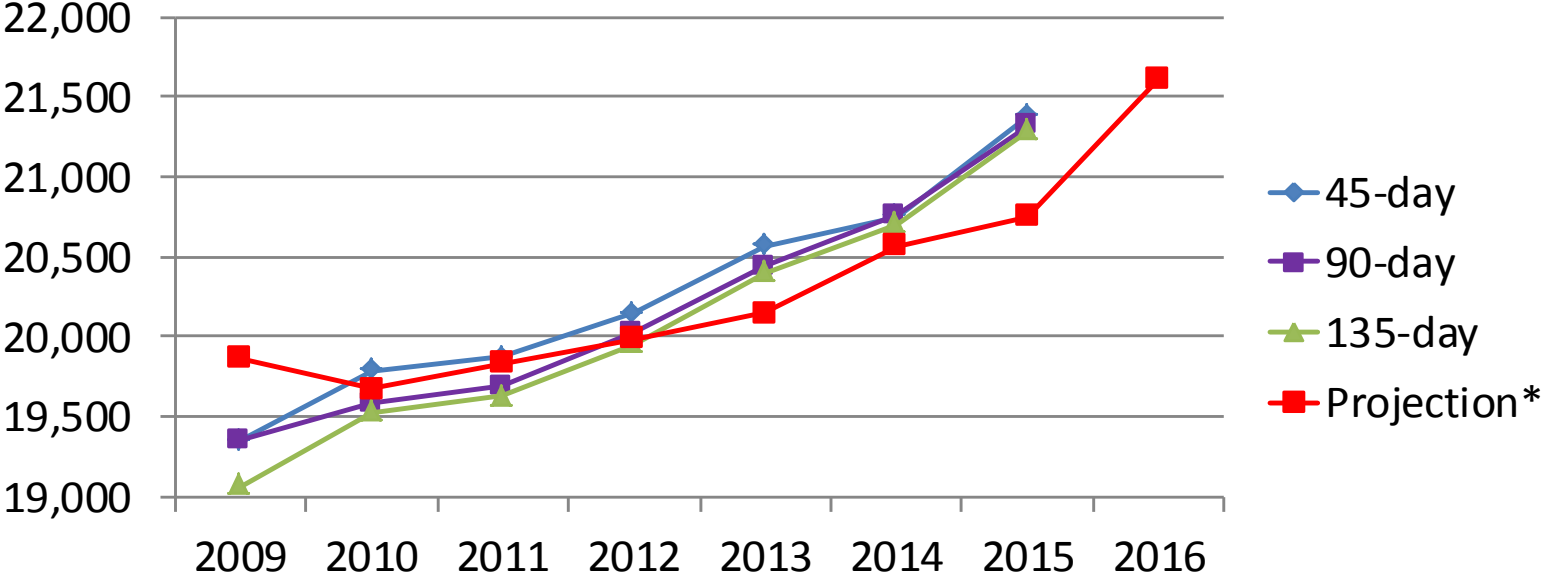
Local revenue projections based on 4-15-2015 mil value information from County

State revenue projections based on FY 16 House Projections released 3-31-2015

# FUTURE BUDGET MEETINGS

- **May 6, 2015 - Public Forum-Bluffton High School**
- **May 7, 2015 – Public Forum-Battery Creek High School**
- **May 19, 2015– Board certifies the 2015-2016 Budget**
- **May 26, 2015 – County Council First reading of Budget**
- **June 8, 2015 – County Council Second reading of Budget**
- **June 22, 2015 – County Council Third and Final reading of Budget**

# Beaufort County School District 2016 Enrollment Projection



45-day	19,349	19,786	19,870	20,148	20,568	20,754	21,381	
90-day	19,349	19,580	19,689	20,021	20,437	20,762	21,320	
135-day	19,067	19,525	19,626	19,953	20,399	20,704	21,285	
<b>Projection*</b>	<b>19,862</b>	<b>19,669</b>	<b>19,834</b>	<b>19,983</b>	<b>20,148</b>	<b>20,568</b>	<b>20,754</b>	<b>21,620</b>

**239 increase from  
2015 45-day**

\*Projection is based on 45<sup>th</sup> day

Note: All #s include charter school 2010 - 248, 2011- 304, 2012-342, 2013-456, 2014-494, 2015-532, 2016-570