

COUNTY COUNCIL OF BEAUFORT COUNTY  
 ADMINISTRATION BUILDING  
 BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX  
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 COUNTY ADMINISTRATOR

JOSHUA A. GRUBER  
 DEPUTY COUNTY ADMINISTRATOR

THOMAS J. KEAVENY, II  
 COUNTY ATTORNEY

SUZANNE M. RAINEY  
 CLERK TO COUNCIL

**AGENDA**  
**FINANCE COMMITTEE**

Monday, April 18, 2016  
 2:00 p.m.

Executive Conference Room, Administration Building  
 Beaufort County Government Robert Smalls Complex  
 100 Ribaut Road, Beaufort

Committee Members:

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

Staff Support:

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

1. CALL TO ORDER – 2:00 P.M.
2. PRESENTATION / SHERIFF'S OFFICE FY 2017 BUDGET PROPOSAL
3. DISCUSSION / SCHOOL DISTRICT FUNDING EXPECTATIONS
4. ADOPTION / FY 2016-2017 BUDGET AND SUBMISSION TO FULL BODY OF COUNCIL ([backup](#))
5. CONSIDERATION OF REAPPOINTMENTS AND APPOINTMENTS
  - A. Tax Equalization Board
6. ADJOURNMENT

2016 Strategic Plan Committee Assignment

Health Insurance Cost Containment / Affordable Care Act  
 Retiree Healthcare Policy

Comprehensive Impact Fee Review / Reassessment

Comprehensive Financial Plan: Revenues and Expenditures

Salary and Compensation Study and Implementation Funding

Business License: Direction on Funding Source for Economic Development



# FY2016-2017 BUDGET



# FY2016-2017 Budget

## Identification of Budget Priorities

### I. Retreat Priorities

- A. Budget for Facility Repairs/Replacement rather than borrowing (\$1MM)
- B. Health Insurance Premium/Self Insurance Reserve Fund (\$600,000)
- C. Implementation of Salary and Compensation Survey (\$2MM)

### II. Administration Priorities

- A. Increase Public Safety Services
- B. Respond to demand in growing population
- C. Secure infrastructure and provide solution for long term document management

# FY2016-2017 Budget

## FY2015-2016/FY2016-2017 Revenue Comparison

### Non-Ad Valorem Revenue

**FY2015-2016**

**\$23,619,822**

**FY2016-2017**

**\$25,687,822**

**Adjustments include:**

<b>Charges for Services</b>	<b>\$1,200,000</b>
<b>Intergovernmental Revenue</b>	<b>\$168,000</b>
<b>Licenses and Permits</b>	<b>\$400,000</b>
<b>Inter-fund Transfers</b>	<b>\$300,000</b>



# FY2016-2017 Budget

## FY2015-2016/FY2016-2017 Revenue Comparison

### Ad Valorem Tax Collections

**FY2015-2016**

**\$84,195,180**

**FY2016-2017**

**\$85,707,050**

**Adjustments Include:**

**Growth (1.5%) \$1,511,870**



# FY2016-2017 Budget

## FY2015-2016/FY2016-2017 Expenditures Comparison Elected/Appointed Officials and State Appropriations

**FY2015-2016**

**\$43,805,696**

**FY2016-2017**

**\$44,256,696**

**Adjustments include:**

<b>Clerk of Court</b>	<b>\$25,000</b>
<b>Solicitor</b>	<b>\$185,000</b>
<b>Public Defender</b>	<b>\$65,000</b>
<b>Coroner</b>	<b>\$50,000</b>
<b>Auditor</b>	<b>\$136,000</b>
<b>Legislative Delegation</b>	<b>\$-10,000</b>



# FY2016-2017 Budget

## FY2015-2016/FY2016-2017 Expenditures Comparison

### County Administrations Operations

**FY2015-2016**

**\$64,009,306**

**FY2016-2017**

**\$71,280,306**

#### Adjustments include:

Government Subsidies	\$10,000	Public Works	\$1,800,000
Detention Center	\$200,000	Assessor	\$145,000
EMS	\$550,000	Library	\$275,000
Mosquito Control	\$180,000	Administration	\$650,000
Community Services	\$260,000	Building Codes	\$100,000
Animal Services	\$90,000	Traffic	\$-40,000



# FY2016-2017 Budget

## County Administrations Operations Breakout

**Public Works** **\$1,800,000**

- Solid Waste
  - Hazardous Materials Employee
  - 20% increase in solid waste disposal volume
  - 100% loss of recycling revenue and additional surcharge for transportation and processing
  - Replacement of Compaction Truck (333,000 miles)
- General Support
  - Replacement of existing failing sidewalks
- Facilities
  - \$1M in recurring funding for facility repair/replacement
  - 5 additional staff members to address increased service requirements





# FY2016-2017 Budget

## County Administrations Operations Breakout

### Emergency Medical Services \$550,000

- 1 new Quick Response Vehicle (QRV) to be stationed on St. Helena Island
- 6 new personnel to staff QRV
- Purchase of 11 powerlift stretchers for deployment on all frontline response units

### Detention Center \$200,000

- Personnel adjustment to reduce mandatory overtime and vacancy factor
- Increase in utility expenses



# FY2016-2017 Budget

## County Administrations Operations Breakout

### Administration

**\$650,000**

- Risk Management
  - Replacement and Purchase of AED machines
- Purchasing
  - Reinstatement of Contracts Administrator Position
- MIS
  - Purchase of Microsoft Live365 licenses
  - SAN upgrade
  - Reorganization of Existing Personnel
- Records Management
  - Five additional employees for data processing and recovery of archived data
  - Application Extender Licenses
- Administrator
  - Installation of security checkpoints at Administration Building and Human Services Building



# FY2016-2017 Budget

## County Administrations Operations Breakout

### Library

**\$275,000**

- Increase Library Hours
  - Hilton Head Branch (+10 Hours)
  - Bluffton Branch (+10 Hours)
  - Beaufort Branch (+10 Hours)
- Kajeet MiFi Program Expansion
- Furniture/Carpeting Replacement
- Computer Terminal Replacement



# FY2016-2017 Budget

## County Administrations Operations Breakout

### Community Services

**\$260,000**

- Disabilities and Special Needs
  - Day Facility in Bluffton/Okatie
  - New Residential Home in Beaufort/Port Royal
  - Staff for additional homes completed in 2015
- Veterans Affairs
  - Mobile Office Equipment/Telephone/MiFi



# FY2016-2017 Budget

## County Administrations Operations Breakout

**Assessor** **\$145,000**

- Two new positions (Hilton Head/Bluffton)

**Mosquito Control** **\$180,000**

- Mandatory replacement of helicopter rotor
- Increased insecticide costs
- Identification and treatment of 1,500 additional catch basin

# FY2016-2017 Budget

## County Administrations Operations Breakout

**Building Codes** **\$100,000**

- Two new positions (Residential/Commercial Inspector)

**Employee Services** **\$70,000**

- One new position
- One more additional position if self-funded health insurance benefits



# FY2016-2017 Budget

## County Administrations Operations Breakout

**Animal Services** **\$115,000**

- One new Animal Control Officer (ACO)
- Vehicle and associated equipment for ACO

**Traffic Engineering** **\$-40,000**

- Completion of vehicle replacement program



# FY2016-2017 Budget

## Revenue vs. Expenditure Comparison

**Revenue**

**\$111,394,872**

**Expenditure**

**\$114,986,003**

**Delta**

**\$3,591,131**



# FY2016-2017 Budget

## Delta Conversion to Millage

$\$3,591,131 / \$1,754,796/\text{mill} =$

**2.04mills**

# FY2016-2017 Budget Millage Comparisons

**FY2015-2016**

**FY2016-2017**

**48.77 mills @ \$1.72MM/mill**

**50.81 mills @ \$1.75MM/mill**



# FY2016-2017 Budget

## Debt Millage Comparisons

### Purchase of Real Property (Voter Approved)

FY2015-2016

4.90 mills

FY2016-2017

4.90 mills

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

FY2015-2016

5.48 mills

FY2016-2017

5.48 mills

**No Change in Debt Millage**



# FY2016-2017 Budget

**FY2016-2017 Proposed Budget: Impact on Citizens**

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

**2.04 mills x \$4.00 = \$8.16/\$100k of value**

**Average Beaufort County Median Home Value\***

**\$265,000**

**$\$265,000 / \$100,000 = 2.65$**

**$2.65 \times \$8.16 = \$21.62$**

\*(source: Zillow.com-2015)



# FY2016-2017 Budget

**FY2016-2017 Proposed Budget: Impact on Citizens**

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

**2.04 mills x \$6.00 = \$12.24/\$100k of value**

**Average Beaufort County Median Home Value\***

**\$265,000**

**$\$265,000 / \$100,000 = 2.65$**

**$2.65 \times \$12.00 = \$32.44$**

\*(source: Zillow.com-2015)



# FY2016-2017 Budget

## Additional Budget Information:

**Calculation of current millage cap based on  
CPI and Population Increase = 1.20 mills\***

\*(Estimated: Population figures to be released March 28, 2016)

**Three year look back millage increase = .84\*  
mills (per S.C. Code of Laws § 6-1-320)**

\*(Estimated: Population figures to be released March 28, 2016)



# FY2016-2017 Budget Budget Perspective

2007/8	2009/10	2015/16	2016/17
1,165 FTE	1,273 FTE	1,127 FTE	1,147 FTE
\$93,675,809	\$104,551,874	\$107,815,002	\$114,986,003
51.9 mills	47.22 mills	48.77 mills	50.81mills
143,614 pop.	150,415 pop.	175,852 pop.	177,000* pop.

\*Estimated figure. Census data to be released 03/28/2016



# FY2016-2017 Budget

## Historical Budget Information:

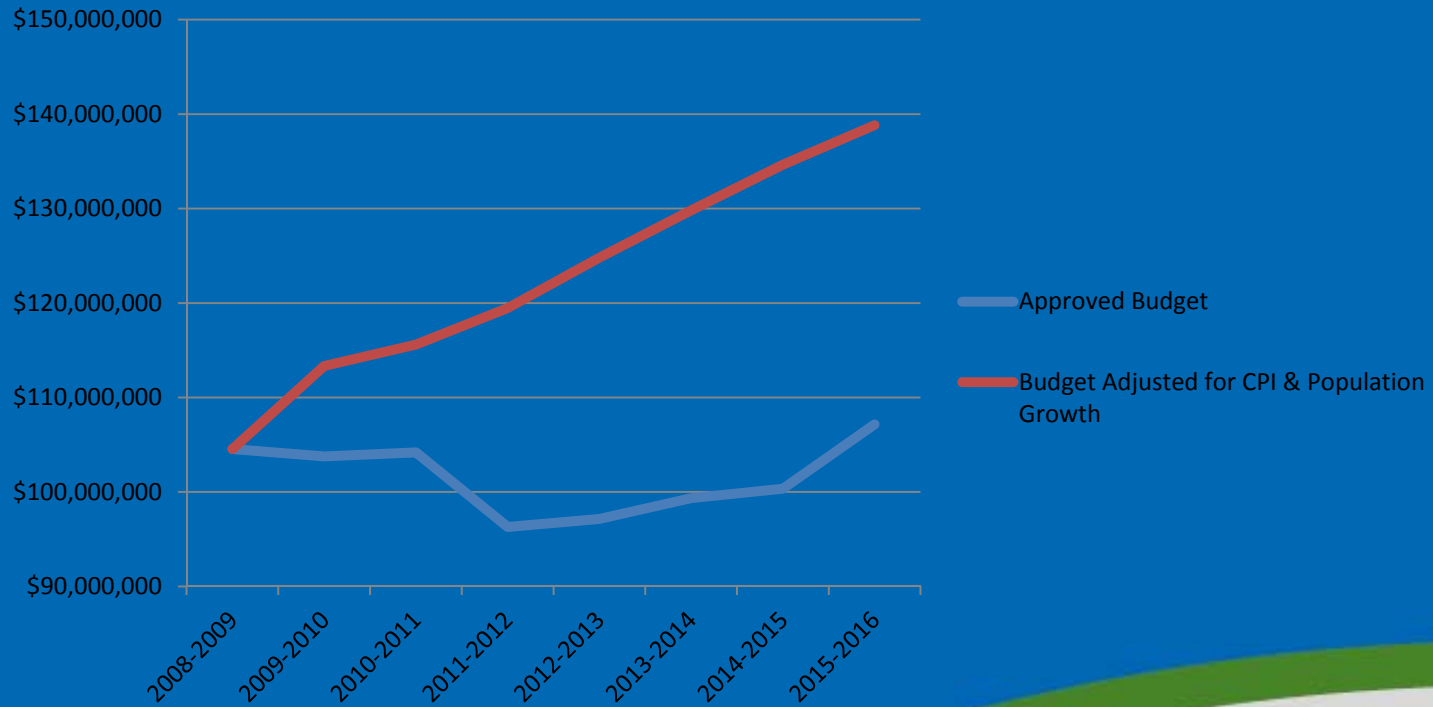
### Perspective of current budget vs. budget adjusted for CPI





# FY2016-2017 Budget

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



**ANY QUESTIONS?**



# 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: FY2017 Sheriff's Office Budget Proposal  
Date Submitted: April 18, 2016  
Submitted By: Suzanne Cook  
Venue: Finance Committee

# Beaufort County Sheriff's Office

## Fiscal Year 2016-2017 Budget Requests

by

Sheriff PJ Tanner & Suzanne Cook

April 18, 2016

Topic: FY2017 Sheriff's Office Budget  
Date Submitted: April 18, 2016  
Submitted By: Suzanne Cook  
Venue: Finance Committee

# FY2017 Revenue increases

- General Fund Annual increase=\$689,874  
(includes Capital Sales Tax items-see next slide)
- New Personnel Requests:
  - 4 Patrol Officers=\$577,625
  - 1 Investigator=\$135,300
  - Total New Personnel=\$712,925
- Total GF requested increase for FY2017=\$1,402,799
- \*Additionally, we are requesting 4 Patrol officers and 1 Investigator from the Town of Hilton Head for FY2017; however, they would reimburse Beaufort County for these expenditures (\$712,925), if approved.

# FY2017 General Fund Revenue- Annual Increase

\$689,874	General Fund Revenue-Annual Increase
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(\$164,000)	2 Highway Advisory Radios
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(\$130,000)	2 Traffic Cameras-SC 170/River Bend & SC170/River Walk
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<u>(\$180,200)</u>	TMC Digital Camera System, Digital upgrade
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(\$474,200)	
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<u><b>\$215,674</b></u>	General Fund Revenue-Annual Increase
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# FY2017 Total General Fund Increase

General Fund Revenue-Annual increase	\$215,674
<b><u>New Personnel Requests:</u></b>	
4 Patrol Officers	\$577,625
1 Investigator	<u>\$135,300</u>
	\$712,925
<b>Total General Fund Revenue increase:</b>	<b><u>\$928,599</u></b>



# FY2016-2017 Revenue Sources

FY2017 Revenue Sources	FY2016 Approved Budget	FY2017 Budget Requests 4/18/2016	+ or -	
General Fund Revenue	\$29,200,002	\$30,128,601	<b>\$928,599</b>	3.2%
Town of HH-VA	\$64,664	\$63,542	(\$1,122)	-1.7%
School District	\$392,376	\$420,635	\$28,259	7.2%
ACE	\$57,463	\$67,295	\$9,832	17.1%
911 revenue	<u>\$1,456,292</u>	<u>\$1,092,752</u>	<u>(\$363,540)</u>	-25.0%
Total Revenue	\$31,170,797	\$31,772,825	\$602,028	

# FY2016-2017 Expenditures

	FY2016 Approved Budget	FY2017 Budget Requests 4/18/2016
FY2017 Expenditures		
Sheriff Office	<u>\$31,170,797</u>	<u>\$31,772,825</u>

Topic: FY2017 School District Budget Proposal  
Date Submitted: April 18, 2016  
Submitted By: Phyllis White  
Venue: Finance Committee

Topic: FY2017 School District Budget  
Date Submitted: April 18, 2016  
Submitted By: Phyllis White  
Venue: Finance Committee

# BEAUFORT COUNTY SCHOOL DISTRICT

**Dr. Jeffrey Moss, Superintendent**  
**Phyllis White, Chief Finance and Operations Officer**

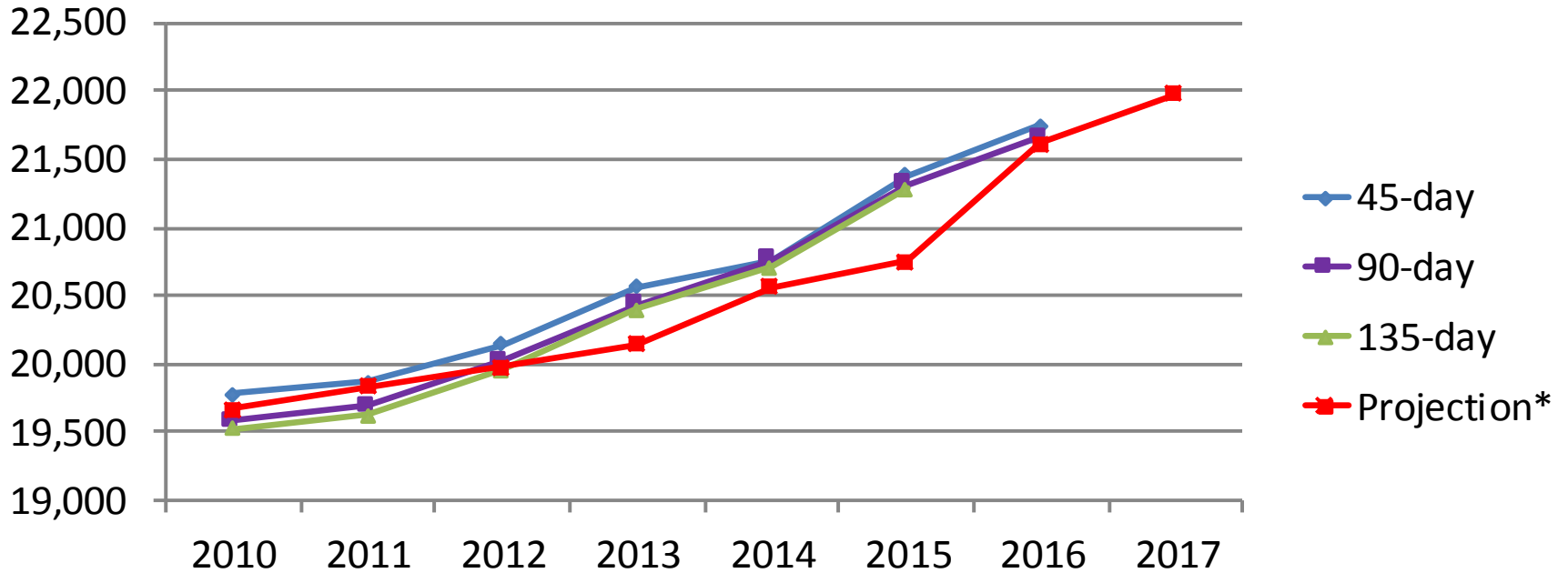
**FY 2016-2017  
Preliminary  
General Fund  
Budget**

**April 18, 2016  
County Council  
Finance  
Committee**

# EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
<b>State/Federal Mandated Increases:</b>	
2% COLA for teachers	\$ 2,127,958
Salary Step for certified staff	1,333,067
Retirement Increase	814,305
Health Insurance Increase	803,997
4.5 Special Education teachers	292,500
JROTC Instructor Match	10,000
Total State Mandates	<u>\$ 5,381,827</u>

# Beaufort County School District 2016 Enrollment Projection



45-day	19,786	19,870	20,148	20,568	20,757	21,381	21,749	
90-day	19,580	19,689	20,021	20,437	20,762	21,320	21,664	
135-day	19,525	19,626	19,953	20,399	20,704	21,285	21,619	
<b>Projection*</b>	<b>19,669</b>	<b>19,834</b>	<b>19,983</b>	<b>20,148</b>	<b>20,568</b>	<b>20,757</b>	<b>21,620</b>	<b>21,983</b>

**234 increase from  
2016 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; 2017-608

# EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
<b>Local - Increases due to enrollment growth*:</b>	
25.8 School Based employees	\$ 1,388,538
10 Teachers for additional growth	650,000
Athletic & Academic Stipends	356,279
Charter School Allocation (+38 students)	243,526
School Non-Salary Allocations	172,921
School Resource Officer	63,692
<b>Total</b>	<b>\$ 2,874,956</b>

\*Includes staff of May River High School. All costs include salary and benefits.

# EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
<b>Operational Increases:</b>	
Contractual Increase (Custodial, Maintenance, Grounds)	565,114
Utilities	440,498
Property Insurance	261,845
Repairs Maintenance	62,725
Storm Water Utility	60,000
Total	<u>\$ 1,390,182</u>



# EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
<b>Increases due to program expansion:</b>	
Career & Technical Education (CATE) - 6 teachers	390,000
Total	<u>\$ 390,000</u>

# EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
<b>Other Increases:</b>	
Locality supplement for teachers	\$ 1,866,651
Step increase for classified	414,783
Step increase for administrators	189,041
Total	<u>\$ 2,470,475</u>

# EXPENDITURE **DECREASES** INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
TAN Interest	(5,000)
Telecommunications	(49,640)
Unemployment Claims	(10,000)
8 Staff Moved to Special Revenue	(495,000)
District Level Departmental	(9,737)
Total	<u>\$ (569,377)</u>

# SUMMARY OF FY 2016-2017 PRELIMINARY BUDGET

Type Increase	Amount	# of Mils	% of Total Increases
State/Federal Mandated	5,381,827	4.41	43%
Local Enrollment	2,874,956	2.36	23%
Local Operational	1,390,182	1.14	11%
Other	2,860,475	2.35	23%
Total Increases	12,507,440		
Less Decreases	(569,377)	(0.47)	
Net Increases	11,938,063	9.79	
Current Year Budget	203,513,932		
FY 2016-2017 Preliminary	215,451,995		

		<b>FY 2015-2016</b>	<b>FY 2016-2017</b>
		<b>Projected</b>	<b>Preliminary</b>
	<b>Revenues by Source</b>	<b>Actual</b>	<b>Budget*</b>
	<b>Millage Rate</b>	<b>103.5</b>	<b>108</b>
1	<b>Local</b>		
2	Ad Valorem (Current and Delinquent)-Net of TIFs	121,801,840	131,662,584
3	Penalties and Interest	800,000	800,000
4	Rental Income	293,500	293,500
5	Other Local	380,000	400,000
6	<b>Total Local Revenue</b>	<b>\$ 123,275,340</b>	<b>\$ 133,156,084</b>
7	<b>State</b>		
8	Sales Tax Reimbursement on Owner Occupied-Tier III	43,970,226	44,216,582
9	Fringe Benefits/Retiree Insurance	6,841,978	9,433,074
10	Education Finance Act (EFA)	6,550,412	12,739,734
11	EFA Transition Funds (hold harmless-Governor's Plan)	1,095,609	-
12	Reimbursement for Local Property Tax Relief-Tier II	7,036,261	7,036,261
13	Other State Revenue (Tier I and Merchant Inventory)	2,442,079	2,442,079
14	Other State Revenue (Bus Driver Salary/Misc)	1,261,352	1,111,982
15	<b>Total State Revenue</b>	<b>\$ 69,197,917</b>	<b>\$ 76,979,712</b>
16	<b>Federal</b>		
17	Other Federal Sources	900,000	900,000
18	<b>Total Federal Revenue</b>	<b>\$ 900,000</b>	<b>900,000</b>
19	<b>Total Revenue</b>	<b>\$ 193,373,257</b>	<b>\$ 211,035,796</b>
20	<b>Other Financing Sources</b>		
21	Transfers from Special Revenue	4,090,919	5,015,087
22	Transfers from Other Funds	450,000	450,000
23	<b>Total Other Financing Sources (Uses)</b>	<b>\$ 4,540,919</b>	<b>5,465,087</b>
24	<b>Total Revenue and Other Financing Sources</b>	<b>\$ 197,914,176</b>	<b>\$ 216,500,883</b>
25	<b>Expenditures</b>	201,513,932	215,451,995
26	<b>Increase(Decrease) in Fund Balance</b>	<b>\$ (3,599,756)</b>	<b>\$ 1,048,888</b>
27			
28	<b>Beginning Fund Balance</b>	31,686,015	28,086,259
29	<b>Ending Fund Balance</b>	<b>\$ 28,086,259</b>	<b>29,135,147</b>
	<b>% of Next Year's Expenditure or Budget</b>	13.0%	13.1%

04/18/2016

# UPCOMING BUDGET DISCUSSIONS

- **April 25, 2016 – Board Budget Discussion**
- **April 26, 2016 – Board Budget Discussion**
- **May 5, 2016 - Public Forum-Bluffton High School**
- **May 9, 2016 – Public Forum-Battery Creek High School**
- **May 17, 2016– Board certifies the 2016-2017 Budget**

Topic: FY2017 Fire Districts' Budget Proposal  
Date Submitted: April 18, 2016  
Submitted By: Josh Gruber  
Venue: Finance Committee

FY 16-24.02  
1.22

FY 17-24.64  
1.10

• Small increase

### Bluffton Township Fire District – Budget Request FY2017

FY2016	Revenue	Expenditures	Millage Rate
Operations	\$11,673,960	\$11,670,900	24.02
Debt Service	\$592,932	\$590,000	1.22
TOTAL			25.24
FY2017	Revenue	Expenditures	Millage Rate
Operations	\$12,873,433	\$12,789,870	24.64
Debt Service	\$574,700	\$567,720	1.10
TOTAL			25.74

- The Bluffton Township Fire District requests \$12,789,870 (24.64 mils) to fund the operational needs of the fire department for FY2017.
- The Bluffton Township Fire District requests \$567,720 (1.10 mils) to fund the debt service requirements of the fire department for FY2017.
- The operating request includes the following:
  - 1.67% longevity increases for those who qualify. (minimum 1 year of service)
  - 1.33% cost of living adjustments for all line employees (Recruit Firefighter – Line Battalion Chief)
  - Up to 1.33% merit increases for all Administrative Staff based on performance.
  - 2% grade adjustment for all fire line Company Officers (mid-level fire line supervisors excluding staff administrative officers) to continue implementation of a salary study the District conducted in 2015.
  - A 10% increase in the budget for overtime. Due to the increased size of the department there is a larger need for overtime to cover sick leaves, FMLA, workers compensation leaves, and mandated military leaves. The FY16 OT budget is currently 8.91% over budget as a result of these factors. Previous trends are not accurate considering the department has grown by approximately 25% over the last three years.
  - Up to a 10% increase in health insurance costs based on trend information. This will likely be lower. However, it is usually June before the final numbers are available and we budget conservatively. Compared to many other agencies this

Topic: FY2017 Fire Districts' Budget  
Date Submitted: April 18, 2016  
Submitted By: Josh Gruber  
Venue: Finance Committee



is a small increase. Increases of 20%-40% are not unheard of across the region and country.

- Slight increases in payroll taxes due to the increases in salary as there was no change from the Federal Government on employer withholding rates.
  - Slight increases in state retirement as the South Carolina Public Employees Benefit Authority (PEBA) did not require a rate increase for FY17 in employer withholding.
  - Slight increases in Worker's Compensation insurance from the State Accident Fund.
  - An increase (up to twice the current monthly costs for internet service) to upgrade the District's IT network capabilities through Hargray Communications which is the only provider available. The District has grown to the point that it must increase its internet capabilities to provide reliable service to all of its facilities.
  - Routine increases of up to 10% in all utility areas such as electric, water and sewer, pest control, and garbage collection. These increases result from standard rate increases from our vendors but also include the addition of the new maintenance and training facilities to the utilities programs.
  - Routine increases up to 5% in the costs to train employees based on increases from vendors providing training services such as the South Carolina Fire Academy, the National Registry of Emergency Medical Technicians, the Alabama Fire College, the National Fire Academy, and the Health and Safety Institute.
  - Routine increases in the costs of professional services such as liability insurance on District vehicles and facilities, and our auditor.
- The operating request also includes a new line item to fund recurring capital items such as the District's routine facility maintenance program, the District's personal protective equipment (PPE) replacement program, the fire hose repair and replacement program, and other smaller capital items as identified in the most current strategic plan for which other funding sources such as debt and impact fees are not prudent or allowed by law.
- In previous years these items have been paid for from reserve funds, if revenues exceeded expenditures.
    - Several of the items listed have not been thoroughly funded because of a lack of revenues related to expenditures as the District's operating budgets have become increasingly better and on track with the revenues provided. This is leading to costlier repairs in the future if not currently addressed for the District's facilities and equipment.
    - The District has grown to the point where it can no longer risk depending on revenues exceeding expenditures to cover these items.
  - This line item provides the ability to properly maintain our facilities, equipment, and capital items to extend the life of those items and reduce replacement costs over time to the taxpayer.
  - The County is implementing a similar strategy for its facilities and equipment needs.

**Burton Fire District**

FY 2016	Revenue	Expenditures	Millage Rate
Operations	5,674,155	5,876,482	60.66
Debt Service	385,268	385,268	5.26

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<b>FY2017</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Millage Rate</b>
<b>Operations</b>	<b>5,164,548</b>	<b>5,422,374</b>	<b>62.42</b>
<b>Debt Service</b>	<b>385,268</b>	<b>385,268</b>	<b>5.26</b>

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- Expenditure request presented is with 2% payroll adjustment and 1 new Firefighter
- The expenditure request includes contract money of \$388,911 and the possible use of Fund Balance.
- The majority of expenditure increases are due to Retirement, Workers Compensation, Health Insurance and 1 new employee.

FY 16 - 56.20  
2.00

FY 17 58.11



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



Eddie Boys, Chief

Charles Henry, Chairman

### Budget Summary

#### FY 2016 Approved Budget

Personnel Cost	-----	\$ 1,017,830
Operations Cost	-----	\$ 107,267
Total	-----	\$ 1,125,097

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#### FY 2017 Budget

Personnel Cost	-----	\$ 1,035,346
Operations Cost	-----	\$ 107,267
Total	-----	\$ 1,142,613

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#### FY 2016-1017 Budget Increases over last year

- PORS (Police Officers Retirement) 1.671% or \$1,465
- Workers Comp \$1,000
- Medicare \$202
- FICA \$867
- Salaries (Longevity) 1.67%
- No change in operating cost for the fourth consecutive year.



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  
MILLAGE RATE

Fiscal Year 2017

**OPERATIONS**

<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>MILLAGE RATE</u>
1,142,613	1,142,613	57.7

**DEBT SERVICE**

<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>MILLAGE RATE</u>
0	0	0

## Gruber, Joshua

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**From:** Bruce Kline <chiefkline@lishfd.org>  
**Sent:** Tuesday, April 12, 2016 3:10 PM  
**To:** Holland, Alicia; Gruber, Joshua  
**Subject:** Lady's Island-St. Helena Fire District FY 2017 Budget Request  
**Attachments:** FY 2017 Budget.pdf

Josh, Alicia,

Attached is our proposed budget request for FY 2017.

We are presenting a budget that will increase our Operations millage to 37.92. **This equates to a \$3.92 increase on a \$100,000 owner occupied home.** FY 2016 millage rate was 36.94 with the addition of .98 **we are requesting a millage rate for FY 2017 of 37.92, which will generate a revenue of \$5,509,396.**

One of the additions to this year proposal is adding 3 firefighters to our staffing. We intend on adding these firefighters at mid-year (January). Lady's Island-St. Helena Fire District has not increased our staffing since 2004. In the 12 years since adding to our staffing our calls for service and added responsibilities have increased significantly. This year's proposal also has a 2% cola for all existing employees.

As always we have prepared a very fiscally responsible budget, for example over the last 4 years we have increased taxes for a \$100,000 owner occupied home by only \$12.40. With our proposed budget for FY 2017 an owner occupied home valued at \$100,000 would pay a total bill (operations and debt) of \$160.48 for our services.

Bruce A. Kline  
Fire Chief  
146 Lady's Island Drive  
Beaufort, SC 29907  
Telephone (843)525-7692  
e-mail [chiefkline@lishfd.org](mailto:chiefkline@lishfd.org)



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

GORDON BOWERS, CHAIRMAN

Lady's Island-St. Helena Fire District

FY 2016	Revenue	Expenditures	Millage Rate
Operations	5,197,054	5,197,054	36.94
Debt Service	309,937	309,937	2.2

FY2017 Rate	Revenue	Expenditures	Millage
Operations	5,509,396	5,509,396	37.92
Debt Service	312,137	312,137	2.20

- Expenditure request presented is with 2% cola and 3 additional Firefighters (midyear), LISH FD has not added staff since 2004
- The expenditure request is minus contract money of \$117,000
- The majority of expenditure increases are due to Retirement, Workers Compensation, Health Insurance, and additional staff
- The Fire District Commission is requesting a total (operations and debt) millage increase of .98 to cover expenditures
- The increase for a \$100,000 owner occupied home is \$3.92 as compared to FY16. Total bill (Operations and Debt) for a \$100,000 home is \$160.48



Fy 16 - 36.33  
2.20

Fy17 - 38.54  
2.14  
2.15 Δ

# SHELDON FIRE DISTRICT

P.O. BOX 129

SHELDON S.C. 29941

## BUDGET SUMMARY

### 2015/2016 Budget Approved

Personnel Cost-----	1,089,335
Operations Cost-----	140,660
Total-----	1,229,995
Total Debt-----	72,500

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### 2016/2017 Proposed Budget

Personnel Cost -----	1,160,647
Operations Cost-----	143,960
Total-----	1,304,607
Total Debt-----	72,500

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### F/Y 2016 – F/Y 2017 Comparison

\$71,312 increase in personnel Cost.

\$3,300 Increase in operations cost.

\$0 increase in debt

\$74,612 total increase from current budget .

**SHELDON FIRE DISTRICT**

**2016/2017**

**BUDGET**

**JUSTIFICATION**

**Personnel**

**Hire one full time firefighter**

**Salaries promotions and longevity (Increase)-----\$52,787**

**Payroll taxes (Increase)-----\$4,039**

**SC PORS Retirement system (Increase)-----\$7,210**

**Health Insurance premium (Increase)-----\$6,424**

**General Liability Insurance (Increase)-----\$352**

**Worker's comp. Insurance (increase)-----\$500**

**Total increase in personnel cost-----**\$71,312****

**Operations**

**Accounting-----\$100**

**Vehicle maintenance Increase-----\$2,000**



Equipment Insurance cost( Increase)-----\$200

Small Equipment-----\$1000

Total increase in operations-----\$3,300

Topic: Tax Bill Sample Insert  
Date Submitted: April 18, 2016  
Submitted By: Maria Walls  
Venue: Finance Committee



BEAUFORT COUNTY TREASURER  
PO DRAWER 487  
BEAUFORT, SC 29901 0487  
**ELECTRONIC SERVICE REQUESTED**  
www.BeaufortCountyTreasurer.com

# 2015 BEAUFORT COUNTY PROPERTY TAX BILL

3503861 8706-PTN 15769 1 1 1



Have a question about...  
**Real property or mobile homes?**  
Call 843 255 2400 or [Assessor@bcgov.net](mailto:Assessor@bcgov.net)  
**Personal property or Homestead exemption?**  
Call 843 255 2500 or [Auditor@bcgov.net](mailto:Auditor@bcgov.net)  
**Your payment?**  
Call 843 255 2600 or [www.BeaufortCountyTreasurer.com](http://www.BeaufortCountyTreasurer.com)

Property ID	AIN
R [REDACTED]	[REDACTED]
Description	Property Class Code
[REDACTED]	ResImp SingleFamily
	Tax Authority Group
	100-BEAUFORT UNINCORP
	Acres
	0.00
	Assessment Ratio
	6.00%

Values And Prior Year Information	
Appraised Value	117,600
Capped Value	117,600
Homestead Exemption Value	0
Other Exemption Value	0
Taxable Value	4,700
Prior Year Tax/Fees	776.12

Where Your Tax Dollars Go			
The tax amount for each fund listed in the description below is calculated by multiplying the taxable value by the millage rate. This does not apply to "fee" amounts.			
Description	Millage	Taxable Value	Tax/Fee
COUNTY OPERATIONS	0.04500	4,700	211.50
COUNTY DEBT	0.00548	4,700	25.76
COUNTY UNFUNDED STATE MANDATES	0.00377	4,700	17.72
RURAL & CRITICAL LANDS	0.00490	4,700	23.03
SCHOOL OPERATIONS	0.09950	4,700	467.65
SCHOOL DEBT	0.03171	4,700	149.04
SCHOOL UNFUNDED STATE MANDATES	0.00400	4,700	18.80
FIRE DISTRICT	0.06592	4,700	309.82
SW Municipal/District Fee			87.00
<b>TOTALS</b>	<b>0.26028</b>	<b>4,700</b>	<b>1,310.32</b>

How Your Taxes Are Calculated	
Taxable Value	4,700
x Millage Rate	0.26028
<b>Tax Amount</b>	<b>1,223.32</b>
School Tax Credit (Primary Residence Only)	0.00
+ Fees	87.00
+ Prior Unpaid Taxes/Fees/Penalties	0.00
Installation Payments	0.00

**TOTAL AMOUNT DUE: \$1,310.32**  
**DUE BY: January 15, 2016**

Want to pay your tax bill online?  
Please visit us at  
[www.BeaufortCountyTreasurer.com](http://www.BeaufortCountyTreasurer.com)



## 2015 BEAUFORT COUNTY PROPERTY TAX BILL

Tax Year	AIN	RevObjID	Property ID	Property Address	Total Amount Due
2015	[REDACTED]	[REDACTED]	R [REDACTED]	[REDACTED]	

Owner as of January 1, 2015 [REDACTED]

Include on your check your Phone Number, RevObjID and make payable to Beaufort County Treasurer.

PAYABLE NOW THRU	01/15/2016		\$823.87
THEN PENALTIES APPLY...			
IF RECEIVED AFTER	01/15/2016 (3%)		\$848.59
IF RECEIVED AFTER	02/01/2016 (10%)		\$906.26
IF RECEIVED AFTER	03/16/2016 (15%)		\$947.45
IF RECEIVED AFTER	03/31/2016 (\$75)		\$1,022.45
IF RECEIVED AFTER	08/31/2016 (\$50)		\$1,072.45

Topic: Tax Bill Sample Insert  
Date Submitted: April 18, 2016  
Submitted By: Maria Walls  
Venue: Finance Committee

BEAUFORT CO TREASURER'S OFFICE  
PO BOX 580074  
CHARLOTTE NC 28258-0074



8238700000848590000090626000009474500746

## GENERAL QUESTIONS

For general questions, please call (843) 255 2000

### BILL INFORMATION

This tax bill may be processed electronically.

If your check is dishonored or returned for any reason, we will electronically debit your account for the amount of the check plus a processing fee of \$30.00. This may also result in additional fees being incurred from your bank.

If you have any further questions on how to read this bill or would like to pay by credit card online please visit us at [www.BeaufortCountyTreasurer.com](http://www.BeaufortCountyTreasurer.com)

If your mobile home ownership changes, please contact Building Codes at (843) 255-2065.

For Stormwater Utility Fee questions, please contact Stormwater Administration at (843) 255 2804 or [stormwater@bcgov.net](mailto:stormwater@bcgov.net). Stormwater rate information can be found at [www.bcgov.net/stormwater](http://www.bcgov.net/stormwater).

### GLOSSARY OF TERMS

**PROPERTY CLASS CODE:** The type (use) of a property subject to appraisal, assessment, and taxation.

**APPRAISED VALUE:** The value determined by the Assessor's and Auditor's Office before any modifiers or exemptions are applied. It is the most probable price that the property would sell for in an open market between a willing buyer and seller.

**CAPPED VALUE:** The value upon which modifiers or exemptions are applied and the limit to which a real property's taxable value can increase. This amount may be the same as a property's appraised value.

**TAXABLE VALUE:** The value upon which the millage is applied.

**HOMESTEAD EXEMPTION VALUE:** A deduction of \$50,000 from a property's capped value for qualified individuals.

**ASSESSMENT RATIO:** The percentage (4%, 5%, 6%, or 10.5%) applied to determine the taxable value of a property that is subject to taxation.

**MILLAGE RATE:** The tax rate applied to the taxable value of a property. It is the total amount of mills levied in order to meet the budget of a school district, county, city or other political subdivision.

**SCHOOL TAX CREDIT:** That portion of the millage rate for school operations which is exempted for primary residences assessed at 4%, this does not include taxes levied for school debt.

### ASSESSOR'S OFFICE

Beaufort:	(843) 255 2400	Email:	<a href="mailto:assessor@bcgov.net">assessor@bcgov.net</a>
Hilton Head:	(843) 255 2425	Fax:	(843) 255 9404
Bluffton:	(843) 255 2420		

- Appraises and revalues all real property
- Keeps records for all real property, including descriptions, ownership, sales and location
- Annually certifies the appraised and assessed valuations
- Administers 4% Primary Resident, Agricultural Use, and other applications
- Updates and maintains tax maps

### AUDITOR'S OFFICE

Beaufort:	(843) 255 2500	Email:	<a href="mailto:auditor@bcgov.net">auditor@bcgov.net</a>
Hilton Head:	(843) 255 2509	Fax:	(843) 255 9409 (Bft)
Bluffton:	(843) 255 2506	Fax:	(843) 255 9488 (HHI)
		Fax:	(843) 255 9487 (Bluff)

- Generates and adjusts the annual tax roll for real property, personal property and motor vehicles
- Processes homestead applications and military exemptions

### TREASURER'S OFFICE

Telephone:	(843) 255 2600	Website:	<a href="http://www.BeaufortCountyTreasurer.com">www.BeaufortCountyTreasurer.com</a>
Fax:	(843) 255 9489		

- Collects and distributes current and delinquent taxes
- Applies and removes delinquency fees
- Monitors and manages the delinquency process
- Distributes tax collections to municipalities
- Processes and issues tax refunds
- Receives and processes change of address requests

### DELINQUENCY TIMELINE

Should your account become delinquent, in addition to the penalty periods listed on the front of your bill, the following is a schedule of the delinquent collections process.

April:	Delinquent accounts are mailed a delinquent tax bill.
May:	Delinquent accounts are mailed a certified delinquent bill.
August:	Delinquent accounts are posted, if the certified mail was not returned to the Treasurer's Office.
September:	Delinquent accounts are advertised to the public.
October:	Delinquent accounts are sent to tax sale.

### RESIDENT EXEMPTION FRAUD

An individual claiming the legal resident (4%) exemption on a property in which he or she is not primarily residing is not entitled to the exemption and may be subject to a significant penalty.

You can change your mailing address online at  
[www.BeaufortCountyTreasurer.com](http://www.BeaufortCountyTreasurer.com)  
or in-person at any Treasurer's Office location.



# Unfunded State Mandates and Your Tax Dollars

## What are state mandates?

Every county in South Carolina is required by the state to provide certain services to the community and resources for state functions, such as services for the Department of Social Services, the Department of Health and Environmental Control, and even Court functions.

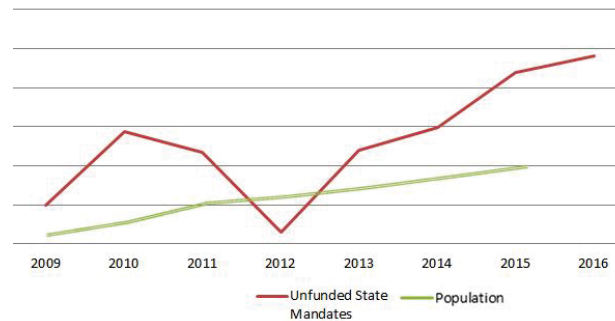
## How should these mandates be paid for?

In the 1990s the South Carolina Legislature passed a law setting up the Local Government Fund. It is a simplified funding structure that should reimburse the County for services provided to the public on behalf of the state. The state funds the reimbursement from taxes already being paid by the citizens of South Carolina through avenues such as income taxes.

## Why are the mandates unfunded now?

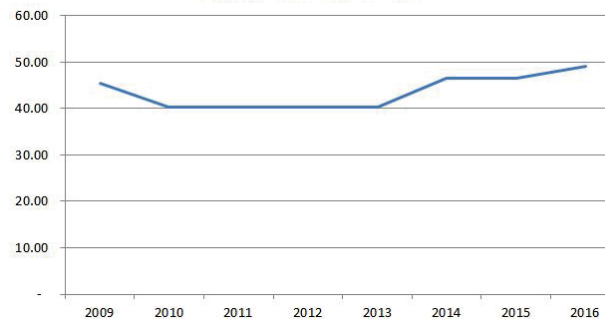
Since 2010, the state has increasingly failed to fully reimburse Beaufort County, and every county in South Carolina, for the public services provided. Each year the legislature has voted to avoid fully reimbursing the counties.

Unfunded State Mandates vs Population Growth



*Despite a growing population and increased shortages in State funding, Beaufort County leadership has....*

Millage Rates by Tax Year



## How does this affect me?

- Beaufort County is required to provide mandated services to the community whether the state fully reimburses the county or not, forcing an unsustainable financial burden on the county.
- When the state does not use your income tax dollars to reimburse the county, the cost of those services are paid for using your property tax dollars.

## What can you do?

Contact.....