

COUNTY COUNCIL OF BEAUFORT COUNTY
ADMINISTRATION BUILDING
BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX
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JOHN L. WEAVER
INTERIM COUNTY ADMINISTRATOR

CONNIE L. SCHROYER
CLERK TO COUNCIL

AGENDA
FINANCE COMMITTEE
Monday, February 4, 2019
2:00 p.m.

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

Committee Members:

Joseph Passiment, Chairman
Chris Hervochon, Vice Chairman
Gerald Dawson
Mark Lawson
Paul Sommerville

Staff Support:

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

1. CALL TO ORDER – 2:00 p.m.
2. PLEDGE OF ALLEGIANCE
3. INTRODUCTIONS
4. APPROVAL OF AGENDA
5. CITIZEN COMMENTS (*Comments regarding agenda items only*)
6. PURCHASE OF JACOB KITS (BLEED KITS) / \$14,437.20 – *Phil Foot, Assistant County Administrator, Public Safety* ([backup](#))
7. ADDITION OF INTERNAL AUDITOR POSITION, FISCAL YEAR 2020 - *Councilman Mike Covert* ([backup](#))
8. A-TAX ORDINANCE AMENDMENTS TO PROVIDE TRANSPARENCY IN ACCOUNTING REPORTS FROM AGENCIES RECEIVING FUNDS FROM THE COUNTY ACCOMMODATIONS TAXES AND TO INCLUDE THE GREATER BLUFFTON CHAMBER OF COMMERCE AS A RECIPIENT OF FUNDS – *Chris Inglese, Staff Attorney and Alicia Holland, Assistant County Administrator, Finance* ([backup](#))
9. SHELDON FIRE DISTRICT GENERAL OBLIGATION BOND – *Alicia Holland* ([backup](#))



10. CONSIDERATION OF CONTRACT AWARD – *Jon Rembold, Airports Director*
 - A. Talbert, Bright and Ellington Work Authorization 18-08 / Construction Administration, Full-time Resident Project Representative and Project Arborist / \$ 118,626 ([backup](#))

11. CONSIDERATION OF REAPPOINTMENTS AND APPOINTMENTS
 - A. Accommodations Tax Board (2% State) / (2) reappointments ([backup](#))
 - B. Board of Assessment Appeals / (3) reappointments, (5) vacancies ([backup](#))

12. DISCUSSION ITEMS
 - A. Review of Committee Mission Statement ([backup](#))
 - B. Treasurer’s Summary of Real and Personal Property Collections, Tax Years 2017 & 2018 ([backup](#))

13. ADJOURNMENT



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Potential Purchase of Bleed Kits (Jacob Kits)

Council Committee:

Finance Committee

Meeting Date:

February 4, 2018

Committee Presenter (Name and Title):

Lt. Dan Byrne, Burton Fire District and Phil Foot, Assistant County Administrator

Issues for Consideration:

During 9/4/2018 Governmental Committee, the motion was passed to purchase bleed kits for county offices (total of 125 kits). We are looking for recommendation on the funding source to purchase.

Points to Consider:

Three quotes for similar bleed kits have been received, with North American Rescue being the most affordable and recommended by the Burton Fire District.

Funding & Liability Factors:

The current quote is for \$14,437.20 for 125 kits and their wall mounting hardware.

Council Options:

To pass motion to purchase and to recommend funding source.

Recommendation:

For bleed kits to be purchased from North American Rescue.



COUNTY COUNCIL OF BEAUFORT COUNTY

Assistant County Administrator for Public Safety

Post Office Drawer 1228

Beaufort, South Carolina 29901-1228

Office (843) 255-5171 e-mail philipf@bcgov.net

December 19, 2018

To: Finance Committee

From: Philip A. Foot, Assistant County Administrator for Public Safety

Cc: Lidia Delhomme, Executive Assistant to Director of Public Safety

RE: Bleed Kits (Jacob Kits)

Background:

- During the September 4, 2018 Governmental Committee, Lt. Dan Byrne from the Burton Fire District presented the Jacob Kit Program. As part of the Stop-the-Bleed campaign, the Burton Fire District has led and implemented this campaign after the death of six-year-old Jacob Hall after a school shooting in Townville, South Carolina. The fire department hopes to place bleed kits in every classroom and County building. Councilman Covert motioned that the committee recommend to the Finance Committee the purchase and implementation of (Jacob Kits) bleed kits for all County buildings; the motion was passed.
- Through joint efforts with Mark Roseneau, Facilities Director and Lt. Dan Byrne, we were able to determine the County would need 125 kits to outfit all County buildings appropriately.

Quotes:

- North American Rescue: \$14,437.20
- Rescue Essentials: \$15,911.31
- Amp, Inc.: \$100,000.00

All quotes are for 125 kits and wall mounting hardware.

Recommendation

- I recommend the bleed kits be purchased from North American Rescue, not only are they the most affordable but they are highly recommended by the Burton Fire District.

Finance Committee Recommendation

- We are looking for the Finance Committee's recommendation on the funding source.



NORTH AMERICAN RESCUE
www.NARescue.com • 888.689.6277

35 Tedwall Court Greer SC 29650
Phone: (864) 675-9800
Fax: (864) 675-9880

QUOTE

Q42845

Quote Date: 11/26/2018

QUOTE

BILL TO: 33067

Beaufort County Public Safety
LIDIA DELHOMME
106 INDUSTRIAL VILLAGE ROAD
BEAUFORT, SC 29906

SHIP TO:

PO #: LIDIA DELHOMME

Beaufort County Public Safety
Lidia Delhomme
Address to be Determined
Shipping wil be Additional
P: (843) 255-5224

Entered By: Meriah Vroman *mvroman@narescue.com*

Date/Time Printed: 11/26/18 09:16

Contact Name	Contact Phone	Shipping Method	FOB Type	Payment Terms	Master #	Exp. Date
Lidia Delhomme	843-255-5224	970-BESTWAY	ORIGIN	CREDIT CARD	359,739	12/26/2018

Quantity	UOM	Item Number	Item Description	Item Weight	Ext. Weight	Unit Price	Extended Price
125	EA	85-1595	KIT, BLEEDING CONTROL - JACOB'S KIT	0.00	0.00	\$44.98	\$5,622.50
125	EA	ZZ-1000	KIT, CABINET, INDIVIDUAL PABC w' STICKER - CLEAR	2.40	300.00	\$63.98	\$7,997.50

NAR TAX ID: 27-1024029
NAR DUNS: 832426782
CAGE CODE: 06ST7

Subtotal	\$13,620.00
Discount	\$0.00
Freight	To Be Determined
Tax	\$817.20
Total	\$14,437.20

Please visit us at www.narescue.com

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<https://www.narescue.com/legal/terms-and-conditions>.



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

FY20 Addition of Internal Auditor Position

Council Committee:

Finance

Meeting Date:

February 4, 2019

Committee Presenter (Name and Title):

Mike Covert, Councilman

Issues for Consideration:

Whether or not the FY20 annual budget should contain funds sufficient to cover the employee cost of an Internal Auditor.

Additional input regarding the necessity and the independence of this position will be addressed by our Assistant Administrator and Director of Finance, Alicia Holland.

Points to Consider:

See Section 2-402 of the Beaufort County Code, established through the passage of Ordinance 2004/6 on March 8, 2004.

Funding & Liability Factors:

The funding for the position will be paid through the county's General Fund.

Council Options:

Recommendation:

Sec. 2-402. - Establishment of internal audit unit.

There hereby is created an internal audit unit that shall report to the county administrator and be responsible for the following duties:

- (1) Performance audits of all offices, departments, agencies, special districts and other governmental organizations within the jurisdiction of the council;
- (2) Evaluation of the adequacy of management and financial accounting systems and controls;
- (3) Appraisal and verification of the accuracy of management and financial records, statements and reports;
- (4) Report to the council and the executive any irregularities or failures to comply with legal or administrative policies.

In the performance of these duties the audit unit shall have access to all such information and records regarding the powers, duties, activities, organization, property, financial transactions and methods of operation from all officers and employees of the government unit under audit. The unit under audit is prohibited from interfering in the audit, audit reporting or access to records.

The audit unit is required to give notice of all completed audits to the county council and the administrator.

The audit unit shall be independent of the activities they audit. This encompasses organizational status and objectivity so the audit unit shall be independent in fact and appearance.

The audit unit, "to ensure professional objectivity and independent work, is obligated to adhere to professional standards such as GAO standards to the standards published by the Institute of Internal Auditors, Inc. (IIA)".

To ensure the audit unit's objectivity and independence in all final reports, the county shall hold harmless all members of the audit unit in any legal action taken against the audit unit providing the audit unit has stayed within the parameters of this act.

(Ord. No. 2004/6, § 1, 3-8-2004)



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

A-Tax Ordinance Amendments

Council Committee:

Finance Committee

Meeting Date:

February 4, 2019

Committee Presenter (Name and Title):

Christopher Inglese, staff attorney; Alicia Holland Assistant County Administrator, Finance (CFO)

Issues for Consideration:

1. Adds Audits and inspections to the 2% section
2. adds Bluffton Chamber as recipient of 3% local A-tax funds and decreases amounts to Hilton Head and Beaufort
3. Adds specific minimum reporting requirements to both 2% and 3% A-tax accounting procedures

Points to Consider:

1. effect of decreasing Hilton Head and Beaufort amounts from \$150,000 down to \$125,000.

Funding & Liability Factors:

Partly in response to Supreme Court decision to provide better transparency on use of government funds

Council Options:

Approve, modify or deny the proposed amendments.

Recommendation:

Approve the proposed amendments.

ORDINANCE 2019/___

AN ORDINANCE TO AMEND BEAUFORT COUNTY CODE OF ORDINANCES SECTION 66-26 et. seq. TO PROVIDE FOR TRANSPARENCY IN ACCOUNTING REPORTS FROM AGENCIES RECEIVING FUNDS FROM THE COUNTY ACCOMMODATIONS TAXES AND TO INCLUDE THE GREATER BLUFFTON CHAMBER OF COMMERCE AS A RECIPIENT OF FUNDS

WHEREAS, County Council having considered the matters brought before it and finding it in the best interest of the citizens and residents of Beaufort County to make such amendments to the Beaufort County Code of Ordinances to provide for accounting transparency from those agencies receiving funds from the County accommodations taxes.

NOW, THEREFORE, BE IT ORDAINED, by Beaufort County Council that the Beaufort County Code of ordinances Section 66-26 et. seq. is hereby amended as provided below wherein deleted text is ~~struck through~~ and added text is double underlined:

DONE this ___ day of _____, 2019.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Stu Rodman, Chairman

APPROVED AS TO FORM:

Thomas J. Keaveny, II, County Attorney

ATTEST:

Connie L. Schroyer, Clerk to Council

First Reading:
Second Reading:
Public Hearing:
Third and Final Reading:

DIVISION 1. - GENERALLY

Sec. 66-26. - Purpose.

The purpose of the accommodations tax board shall be to advise the county council in matters concerning the expenditure of revenues received by the county by means of a two-percent state tax on tourist lodging facilities; provisions of the state act require the council to comply with specified criteria for the expenditure of revenues derived from the tax, and the council wishes to comply with the provisions of the state act.

(Code 1982, § 7-21(a))

Sec. 66-27. - Membership.

Membership on the accommodations tax board shall be composed of the following:

- (1) Four members shall be selected from the hospitality industry of the county.
- (2) Two members shall be selected at the pleasure of the council.
- (3) One member shall be selected from a cultural organization.

(Code 1982, § 7-21(b)(1)—(3))

Sec. 66-28. - Meetings.

The accommodations tax board shall meet no less than four times a year.

(Code 1982, § 7-21(b)(4))

Sec. 66-29. - Powers and duties.

To be in compliance with S.C. Code of Law, Title 6 Chapter 4, the state (2%) accommodations tax shall be allocated in the following manner:

- (1) Be in compliance with the Ordinance No. 89-9; however, the first \$25,000.00 of revenues received from the accommodations tax will, by law, be placed in the county's general fund with no restrictions on the expenditures.

- (2) Five percent of the balance must be allocated to the general fund with no restrictions on expenditures.
- (3) Thirty percent of the remaining balance is split with half going to the Greater Beaufort-Port Royal Convention and Visitors Bureau and half going to the Hilton Head - Bluffton Chamber of Commerce as the council hereby designates the Greater Beaufort-Port Royal Convention and Visitors Bureau and the Hilton Head - Bluffton Chamber of Commerce as the designated marketing organizations (DMOs).
 - (a) In accordance with state law, the DMOs shall submit for approval a detailed budget of planned expenditures. The proposed budgets from the two DMOs shall be presented at the April finance committee meeting. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the county. The accounting shall include but not be limited to IRS form 990s from the organization receiving county funds, audited year-end financial statements, profit and loss statements and any other documentation in which the Finance Committee may request. The ~~final reports~~ accounting from the two DMOs shall be presented at the August ~~finance~~ Finance committee Committee meeting.
 - (b) Advertising expenditures using these county funds cannot be spent within Beaufort County except for notifications of festivals or other events similar in nature.
 - (c) Adoption of this section goes into effect immediately; however, any changes to this section of the Code after initial adoption shall go into effect one year from date of adoption.
- (4) (a) The remaining balance plus earned interest received by the county must be allocated to a special fund and used for tourism-related expenditures. These expenditures shall be dispersed through a grant process of which the accommodations (2% state) tax board evaluates requests and makes recommendations to county council. Grant requests must not be used as an additional source of revenue to provide services normally provided by the county, but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county to attract and provide for tourists. Tourism-related expenditures include:

- i. Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
 - ii. Promotion of the arts and cultural events;
 - iii. Construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;
 - iv. The criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;
 - v. Public facilities such as restrooms, dressing rooms, parks, and parking lots;
 - vi. Tourist shuttle transportation;
 - vii. Control and repair of waterfront erosion;
 - viii. Operating visitor information centers.
- (b) Allocation must be spent within two years of receipt.

Sec. 66-30. 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.

(Code 1982, § 7-21(c); Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2018/21, 6-11-2018)

Secs. 66-31—66-40. - Reserved.

DIVISION 2. - ACCOMMODATIONS (3%) TAX

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 twenty-five thousand dollars (\$125,000.00) shall be allocated to the Greater Beaufort-Port Royal Convention and Visitors Bureau for advertising, promotion and events to increase tourism within the county.

(2) One hundred twenty-five thousand dollars (\$125,000.00) 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 (\$50,000.00) shall be allocated to the Beaufort County Black Chamber of Commerce for advertising, promotion and events to increase tourism within the county.

(4) Fifty thousand dollars (\$50,000.00) shall be allocated to the Greater Bluffton Chamber of Commerce for advertising, promotion and events to increase tourism within the County.

(4) Funds shall be distributed to the designated organizations listed above 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. The accounting shall include but not be limited to IRS form 990s from the organization receiving county funds, audited year-end financial statements, profit and loss statements and any other documentation in which the Finance Committee may request. The accounting from the above listed organizations shall be presented annually at the August Finance Committee meeting.

~~(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 ; Ord. No. 2018/22, 6-11-2018)

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.



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Sheldon Fire District General Obligation Bond

Council Committee:

Finance

Meeting Date:

February 4, 2019

Committee Presenter (Name and Title):

Alicia Holland, Assistant County Administrator, Finance

Issues for Consideration:

Sheldon Fire District is requesting to borrow \$948,511 for improvements to Sheldon Fire Station 40 located at 5 Fire Station Lane.

Points to Consider:

The general obligation bond ordinance will have an amount not to exceed \$1 million to allow for the cost of debt issuance.

Funding & Liability Factors:

The general obligation bond will be issued for fifteen (15) years. This will require the Sheldon Fire District to increase their debt millage rate to provide sufficient revenue for the annual debt service.

Council Options:

Approve or deny the Sheldon Fire District's general obligation bonds for funding of Sheldon Fire Station 40 improvements.

Recommendation:

Approve the Sheldon Fire District's general obligation bonds for funding of Sheldon Fire Station 40 improvements.

Sheldon Fire District

DEBT SERVICE REQUIREMENTS				TOTAL DEBT SERVICE	MILLAGE RATE	AD VALOREM	Estimated	Calculated
EXISTING LOAN #1	EXISTING LOAN #2	PROPOSED GO BOND	TAX REVENUES			Value of 1 Mil	Value of 1 Mil	
FY 2018	\$ 10,112	\$ 61,934	\$ -	\$ 72,046	3.21	\$ 107,284	\$ 35,228	\$ 33,422
FY 2019	\$ 10,112	\$ 61,934	\$ -	\$ 72,046	3.21	\$ 115,339	\$ 37,873	\$ 35,931
FY 2020	\$ 10,112	\$ 61,934	\$ 84,715	\$ 156,761	4.36	\$ 156,761		
FY 2021	\$ 10,112	\$ -	\$ 84,715	\$ 94,827	2.64	\$ 94,827		
FY 2022	\$ 10,112	\$ -	\$ 84,715	\$ 94,827	2.64	\$ 94,827		
FY 2023	\$ 10,112	\$ -	\$ 84,715	\$ 94,827	2.64	\$ 94,827		
FY 2024	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2025	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2026	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2027	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2028	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2029	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2030	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2031	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2032	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2033	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
FY 2034	\$ -	\$ -	\$ 84,715	\$ 84,715	2.36	\$ 84,715		
	\$ 50,560	\$ 123,868	\$ 1,270,725	\$ 1,445,153				

Sheldon Fire District's Debt Service Fund Balance as of June 30, 2018, was \$77,872.

Notes:

The annual debt service of the proposed general obligation bond is assuming an interest rate of 3.9%.

Fiscal Year 2019 revenues and value of 1 mil are projected, not actual. Fiscal Years 2020 - 2034 are projections based on Fiscal Year 2019 mil value staying constant.

The estimated value of 1 mil is derived using the County Assessor's projections in the spring of each year to estimate the value of 1 mil for each taxing district in Beaufort County. The estimated value of 1 mil does not account for appeals, changes in valuation, adjustments, exemptions, etc. that can occur throughout each tax year.

The calculated value of 1 mil is derived using the fiscal year's ad valorem tax revenues divided by the approved millage rate to determine the revenue producing value of 1 mil.



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Contract Award: Approval of Talbert, Bright and Ellington Work Authorization 18-08

Council Committee:

Finance

Meeting Date:

February 4, 2019

Committee Presenter (Name and Title):

Jon Rembold, Airports Director

Issues for Consideration:

Approval of consultant work authorization that provides for standard Construction Admin services as well as the required Resident Project Representative (RPR) services that are required since this project is funded primarily with FAA grant funds. This is normal for all of our capital projects on the airport that are grant-funded.

Points to Consider:

These work authorizations are priced in such a way that the construction admin and quality assurance are shown as a fixed fee but the RPR services and project arborist services are based on an hourly not-to-exceed billing method.

So far, no project has approached the not-to exceed budget. That is important because it is conservative enough that it allows for adjustment in case something unforeseen (hurricane) occurs which demands more time. This budget allows for some adjustments without a requirement to request additional grant funding from the FAA - this would delay a project's completion.

Funding & Liability Factors:

90% via FAA AIP Grant 37, 5% through SCAC grant 15-013, and 5% via Hilton Head Airport Capital Projects Fund.

Council Options:

Recommendation:

Approval of Talbert, Bright and Ellington Work Authorization 18-08



TO: Councilman Joseph Passiment, Chairman, Beaufort County Finance Committee

FROM: Harold Wallace, Beaufort County Airports Board Chair

SUBJ: Approval of Talbert, Bright and Ellington Work Authorization 18-08

DATE: 24 January 2019

BACKGROUND.

On January 17, 2019, the Beaufort County Airports Board reviewed the following items:

- Talbert, Bright and Ellington Work Authorization 18-08

The Board finds the above authorization acceptable and in line with the implementation of the Airport Master Plan. The Board requests Finance Committee approval of the Work Authorization.

cc: John Weaver, Interim County Administrator
Jon Rembold, Airports Director

**HILTON HEAD ISLAND AIRPORT
HILTON HEAD ISLAND, SOUTH CAROLINA
WORK AUTHORIZATION 18-08
November 10, 2018
PROJECT NO.: TBI NO. 2119-1808**

It is agreed to undertake the following work in accordance with the provisions of our Contract for Professional Services.

Description of Work Authorized: This project will include the construction administration, full time Resident Project Representative (RPR) services, and project arborist for the Summit Drive-Runway 03-21 Off-Airport Tree Mitigation - CA at the Hilton Head Island Airport.

The construction phase services for this project includes coordination with the Owner for award of the construction contract, preparation and distribution of contract documents and Released For Construction plans and specifications to the Contractor, follow up with FAA on approval of 7460, coordinating and conducting the Preconstruction Conference and preparation of minutes, review of project schedule submitted by Contractor, coordination and review of Contractor submittals, monthly Construction visits/Progress Meetings outlines and meeting minutes, review field change requests and related correspondence, prepare and distribute general construction correspondence throughout the project, review quality acceptance test results, review and process Contractor pay requests, conduct a Final Inspection and prepare/distribute punch list items letter, develop record drawings, assist Beaufort County with Grant Closeout and prepare Grant closeout paperwork.

BASIC SERVICES

CONSTRUCTION PHASE:

The construction phase services for this project includes coordination with the Owner for award of the construction contract, preparation and distribution of contract documents and Released For Construction plans and specifications to the Contractor, follow up with FAA on approval of 7460, coordinating and conducting the Preconstruction Conference and preparation of minutes, review of project schedule submitted by Contractor, coordination and review of Contractor submittals, Construction visits/Progress Meetings outlines and meeting minutes, review field change requests and related correspondence, prepare and distribute general construction correspondence throughout the project, review quality acceptance test results, review and process Contractor pay requests, conduct a Final Inspection and prepare/distribute punch list items letter, develop record drawings, assist Beaufort County with Grant Closeout and prepare Grant closeout paperwork.

The intended deliverables for this submittal shall include:

- PDF versions of record drawing plan sheets and technical specifications.
- PDF version of final Engineer's Report

SPECIAL SERVICES

Task 1 – Full-Time Resident Project Representative (RPR)

A full-time resident project representative will be provided to observe the construction and other responsibilities.

Task 2 – Project Arborist

Pre-Construction coordination on the Summit Drive mitigation, preconstruction site visit for proposed RW 3/RW 21 Off Airport Tree Removal Mitigation planting work, and construction site visits to oversee crews performing the planting work. Also included in assistance with the final project inspection and punchlist identification.

E-Verify Requirement. The Engineer shall comply with the requirements of the "South Carolina Illegal Immigration and Reform Act". Further, if the Engineer utilizes a subcontractor, the Engineer shall require the subcontractor to comply with the requirements of the "South Carolina Illegal Immigration and Reform Act".

Iran Divestment Act Certification. The Contractor shall comply with the requirements of N.C.G.S. 147-86.59. The Contractor certifies that, as of the date of this contract, it is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C.G.S. 147-86.58. Further, the Contractor shall not utilize any subcontractor found on the State Treasurer's Final Divestment List.

Estimated Time Schedule: Work shall be completed in accordance with the schedule established and agreed upon by the Owner and Engineer.

Cost of Services: The method of payment shall be in accordance with Article 6 of the contract. The work shall be performed in accordance with the Master Contract as a lump sum of **\$22,583.00** including expenses. Special services shall be performed on a not to exceed basis with a budget of **\$96,043.00**, which includes reimbursable expenses. For a total of **\$118,626.00**

Agreed as to Scope of Services, Time Schedule and Budget:

APPROVED:
BEAUFORT COUNTY

APPROVED:
TALBERT, BRIGHT & ELLINGTON,
INC.

Title

Vice President
Title:

Date:

Date:

Witness:

Witness:

SUMMARY OF FEES
SUMMIT DRIVE-RUNWAY 03-21 OFF-AIRPORT TREE MITIGATION
CONSTRUCTION PHASE
 BEAUFORT COUNTY AIRPORT
 BEAUFORT, SOUTH CAROLINA
 TBE PROJECT NO: 2119-1808
 FAA IDENTIFIER: TBD

November 8, 2018

DESCRIPTION	ESTIMATED
BASIC SERVICES	
PROJECT FORMULATION/DEVELOPMENT PHASE (01)	\$ -
DESIGN PHASE (04)	\$ -
BIDDING PHASE (05)	\$ -
CONSTRUCTION ADMINISTRATION PHASE (06)	\$ 19,883.00
SUBTOTAL	\$ 19,883.00
EXPENSES	\$ 2,700.00
SUBCONSULTANTS	\$ 9,775.00
INSPECTION - RESIDENT PROJECT REPRESENTATIVE	\$ 86,268.00
TOTAL	\$ 118,626.00

MANHOOR ESTIMATE
SUMMIT DRIVE-RUNWAY 03-21 OFF-AIRPORT TREE MITIGATION
CONSTRUCTION PHASE
 BEAUFORT COUNTY AIRPORT
 BEAUFORT, SOUTH CAROLINA
 TBE PROJECT NO: 2119-1808
 FAA IDENTIFIER: TBD

November 8, 2018

CONSTRUCTION ADMINISTRATION PHASE (06)

DESCRIPTION	PRIN	PM	SP	E5	E4	E2	E1	T4	T3	AD4	AD3
	\$ 184	\$ 172	\$ 139	\$ 136	\$ 115	\$ 84	\$ 74	\$ 82	\$ 69	\$ 68	\$ 55
Prepare contract/contract docs, RFC plans	1	4	1	2	0	0	0	0	0	4	0
Coordinate award of contract	0	2	0	0	0	0	0	0	0	1	0
Coordinate/conduct precon. conf.	0	10	0	0	0	0	0	0	0	0	0
Preconstruction minutes	0	1	0	0	0	0	0	0	0	0	0
Coordinate/review project schedules	1	2	0	0	0	0	0	0	0	0	0
Coordinate/review submittals	0	8	0	0	0	0	0	0	0	0	0
Construction visits / meetings (3)	8	24	0	0	0	0	0	0	0	3	0
Site Visit/Meeting Minutes	0	3	0	0	0	0	0	0	0	0	0
Review/coordinate field changes	2	4	0	2	0	0	0	0	0	0	0
Construction correspondence	0	10	0	0	0	2	0	0	0	0	0
Process Pay Requests	0	8	0	0	0	0	0	0	0	4	0
Final inspection/Punchlist	0	10	0	0	0	0	0	0	0	0	0
Develop record drawings	0	2	0	4	0	0	0	4	0	0	0
MANHOOR TOTAL	12	88	1	8	0	2	0	4	0	12	0

DIRECT LABOR EXPENSES:

CLASSIFICATION		BILL RATE		EST. MHRS		EST. COST
Principal	PRIN	\$		184	12 S	2,208
Project Manager	PM	\$		172	88 S	15,136
Senior Planner	SP	\$		139	1 S	139
Engineer V	E5	\$		136	8 S	1,088
Engineer IV	E4	\$		115	0 S	-
Engineer II	E2	\$		84	2 S	168
Engineer I	E1	\$		74	0 S	-
Technician IV	T4	\$		82	4 S	328
Technician III	T3	\$		69	0 S	-
Admin. Assistant IV	AD4	\$		68	12 S	816
Admin. Assistant III	AD3	\$		55	0 S	-
			Total		127	
SUBTOTAL						\$ 19,883.00

DIRECT EXPENSES:

EXPENSE DESCRIPTION	UNIT		UNIT RATE		EST. UNITS		EST. COST
Telephone	LS				1	\$	-
Postage	LS				1	\$	-
Copying	LS	\$	500		1	\$	500.00
Reproduction-Rel. for Const.	LS	\$	500		1	\$	500.00
Reproduction-As Built	LS	\$	200		1	\$	200.00
Miscellaneous expenses (prints, faxes, copies)	LS				1	\$	-
Travel	LS	\$	1,500		1	\$	1,500.00
SUBTOTAL						\$	2,700.00

SCOPE OF SUBCONTRACTED SERVICES:

EXPENSE DESCRIPTION	UNIT		UNIT RATE		EST. UNITS		EST. COST
Sub-Consultant - JK Tiller - CA	NTE		\$2,875.00		1	\$	2,875.00
Preservation Tree, LLC - Arborist	NTE		\$6,900.00		1	\$	6,900.00
SUBTOTAL						\$	9,775.00

TOTAL CONSTRUCTION ADMIN. COST:**\$ 32,358.00**

MANHOUR ESTIMATE
SUMMIT DRIVE-RUNWAY 03-21 OFF-AIRPORT TREE MITIGATION
CONSTRUCTION PHASE
 BEAUFORT COUNTY AIRPORT
 BEAUFORT, SOUTH CAROLINA
 TBE PROJECT NO: 2119-1808
 FAA IDENTIFIER: TBD

November 8, 2018

RESIDENT PROJECT REPRESENTATIVE (PHASE 51)
 CALENDAR DAYS 90

DESCRIPTION	RPR
	\$ 80
Project review/Preconstruction Conference	8
Site mobilization	2
On site inspection	720
Final inspection	8
Follow up inspection	100
Site demobilization	2
	0
MANHOUR TOTAL	840
	0

DIRECT LABOR EXPENSES:

CLASSIFICATION		BILL RATE	EST. MHRS	EST. COST
RESIDENT ENGINEER	RPR	\$ 80	840	\$ 67,200
		Total	840	
SUBTOTAL				\$ 67,200.00

DIRECT EXPENSES:

EXPENSE DESCRIPTION	UNIT	UNIT RATE	EST. UNITS	EST. COST
Telephone	LS	\$ -	1	\$ -
Postage	LS	\$ -	1	\$ -
Miscellaneous expenses (prints, faxes, copies)	LS	\$ -	1	\$ -
Travel	LS	\$ -	1	\$ -
SUBTOTAL				\$ -

PER DIEM:

EXPENSE DESCRIPTION	UNIT	UNIT RATE	EST. UNITS	EST. COST
DAILY PER DIEM	PD	\$ 227	84	\$ 19,068
		Total	84	
SUBTOTAL				\$ 19,068.00

TOTAL INSPECTION COST: \$ 86,268.00



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Accommodations Tax (2% State) Board - Board Appointments

Council Committee:

Finance

Meeting Date:

February 4, 2019

Committee Presenter (Name and Title):

N/A

Issues for Consideration:

(2) reappointments

Points to Consider:

Reappointments:
Vimal Desai
Dick Farmer

Funding & Liability Factors:

N/A

Council Options:

N/A

Recommendation:

Make 2 reappointments.



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Board of Assessment Appeals - Board Appointments

Council Committee:

Finance

Meeting Date:

February 4, 2019

Committee Presenter (Name and Title):

N/A

Issues for Consideration:

(3) reappointments
(5) vacancies

Points to Consider:

Reappointments: (Attendance report attached).
Robert Brown
Allan Miller
Alan Obstler

Fill 5 vacancies. (No applicants on file).

Funding & Liability Factors:

N/A

Council Options:

N/A

Recommendation:

Make 3 reappointments.
Fill 5 vacancies.

Mission Statement

- The Finance Committee evaluates the County's current and future financial position, including the deliberation and recommendation of annual budgets to ensure sound financial decisions. This committee also coordinates Council's involvement with financial reporting and procedures and to pursue the development of long-range (multi-year) budgets. The chairman of the Finance Committee is responsible for recruiting and submitting names of candidates for the boards, agencies, commissions, and authorities within its auspices.
- Employee Services oversees personnel policies and procedures, the classification and compensation plan, and the health benefit plan.

VISION STATEMENT

The Finance Committee will be a premier, well managed, fiscally responsible committee. Residents will have the opportunity to participate in the deliberations of this committee either in person or to watch on television. All materials will be available on the county website under the Finance Committee webpage. Our commitment to transparency establishes a common good for the county and its residents.

Summary of Real and Personal Property

Tax Year 2017 as of January 15, 2018

	County Operations	County Debt	School Operations	School Debt	Total Charges	Taxable Value	
						LegRes	Non-LegRes
Real and Personal Property							
Billed	92,840,643.74	9,772,714.29	132,649,604.61	55,549,415.73	383,612,423.77	586,607,760	1,170,281,997
\$ Paid	85,636,167.06	9,014,341.11	120,089,392.57	51,238,789.69	350,437,381.77	560,920,650	1,054,688,117
% Paid	92.24%	92.24%	90.53%	92.24%	91.35%	95.62%	90.12%
\$ Outstanding	7,204,476.68	758,373.18	12,560,212.04	4,310,626.04	33,175,042.00	25,687,110	115,593,880
Motor Vehicles							
Billed	6,572,609.87	706,288.48	14,373,339.14	4,081,664.93	37,750,395.75		
\$ Paid	5,388,041.41	579,571.53	11,794,838.67	3,352,014.87	30,944,372.60		
% Paid	81.98%	82.06%	82.06%	82.12%	81.97%		
\$ Outstanding	1,184,568.46	126,716.95	2,578,500.47	729,650.06	6,806,023.15		
Total Taxes							
Billed	99,413,253.61	10,479,002.77	147,022,943.75	59,631,080.66	421,362,819.52		
\$ Paid	91,024,208.47	9,593,912.64	131,884,231.24	54,590,804.56	381,381,754.37		
% Paid	91.56%	91.55%	89.70%	91.55%	90.51%		
\$ Outstanding	8,389,045.14	885,090.13	15,138,712.51	5,040,276.10	39,981,065.15		

TIFs Paid to Date**

Total Taxes Paid Net of TIF

**TIFs were not reconciled at of January 15, 2018 but as of January 31, 2018.

Tax Year 2018 as of January 15, 2019

	County Operations	County Debt	School Operations	School Debt	Total Charges	Taxable Value	
						LegRes	Non-LegRes
Real and Personal Property							
Billed	97,974,057.40	10,433,110.50	127,210,973.82	59,306,134.02	393,758,337.99	657,618,630	1,216,055,790
\$ Paid	88,531,494.03	9,427,587.95	111,410,176.62	53,585,813.67	350,605,536.43	627,923,280	1,061,967,840
% Paid	90.36%	90.36%	87.58%	90.35%	89.04%	95.48%	87.33%
\$ Outstanding	9,442,563.37	1,005,522.55	15,800,797.20	5,720,320.35	43,152,801.56	29,695,350	154,087,950
Motor Vehicles							
Billed	6,522,465.94	687,186.88	13,898,692.69	3,905,089.57	38,149,155.40		
\$ Paid	5,597,008.01	589,519.53	11,945,956.78	3,350,075.26	32,646,820.52		
% Paid	85.81%	85.79%	85.95%	85.79%	85.58%		
\$ Outstanding	925,457.93	97,667.35	1,952,735.91	555,014.31	5,502,334.88		
Total Taxes							
Billed	104,496,523.34	11,120,297.38	141,109,666.51	63,211,223.59	431,907,493.39		
\$ Paid	94,128,502.04	10,017,107.48	123,356,133.40	56,935,888.93	383,252,356.95		
% Paid	90.08%	90.08%	87.42%	90.07%	88.73%		
\$ Outstanding	10,368,021.30	1,103,189.90	17,753,533.11	6,275,334.66	48,655,136.44		
TIFs Paid to Date	1,945,814	207,207	27,109	885,191			
Total Taxes Paid Net of TIF	\$ 92,182,688.04	\$ 9,809,900.48	\$ 123,329,024.40	\$ 56,050,697.93			