

FY 2012-2013 BEAUFORT COUNTY BUDGET

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

BE IT ORDAINED BY COUNTY COUNCIL OF BEAUFORT COUNTY:

SECTION 1. TAX LEVY

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

SECTION 2. MILLAGE

The County Auditor is hereby authorized and directed to levy in Fiscal Year 2012-2013 a tax of 47.54 mills on the dollar of assessed value of property within the County, in accordance with the laws of South Carolina. These taxes shall be collected by the County Treasurer, as provided by law, and distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council of Beaufort County.

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

SECTION 3. SPECIAL DISTRICT TAX LEVY

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

Bluffton Fire District Operations	19.67
Bluffton Fire District Debt Service	0.00
Burton Fire District Operations	55.87
Burton Fire District Debt Service	5.53
Daufuskie Island Fire District Operations	31.74
Daufuskie Island Fire District Debt Service	0.00
Lady's Island/St. Helena Island Fire District Operations	32.04
Lady's Island/St. Helena Island Fire District Debt Service	1.50
Sheldon Fire District Operations	32.22
Sheldon Fire District Debt Service	2.18

SECTION 4. COUNTY OPERATIONS APPROPRIATION

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

I. Elected Officials and State Appropriations:

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

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

II. County Administration Operations:

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

* \$250,000 is reserved to the General Fund as a placeholder for any appropriations to the Military Enhancement Committee.

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

SECTION 5. COUNTY OPERATIONS REVENUES

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

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

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

SECTION 6. PURCHASE OF DEVELOPMENT RIGHTS AND REAL PROPERTY PROGRAM

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

SECTION 7. COUNTY DEBT SERVICE APPROPRIATION

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

SECTION 8. BUDGETARY ACCOUNT BREAKOUT

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

SECTION 9. OUTSTANDING BALANCE APPROPRIATION

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

SECTION 10. AUTHORIZATION TO TRANSFER FUNDS

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

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

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

SECTION 11. ALLOCATION OF FUNDS

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

SECTION 12. MISCELLANEOUS RECEIPTS ABOVE-ANTICIPATED REVENUES

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

SECTION 13. TRANSFERS VALIDATED

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

SECTION 14. EFFECTIVE DATE

This Ordinance shall be effective July 1, 2013. Approved and adopted on third and final reading this _____ day of June, 2012.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Wm. Weston J. Newton, Chairman

APPROVED AS TO FORM:

Joshua A. Gruber, Staff Attorney

ATTEST:

Suzanne M. Rainey, Clerk to Council

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