

ORDINANCE 2021 / 30

AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022; TO LEVY TAXES FOR THE PAYMENT THEREOF; AND TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY.

BE IT ENACTED BY THE BEAUFORT COUNTY COUNCIL IN MEETING DULY ASSEMBLED:

SECTION I. TAX LEVY

The County Council of Beaufort County hereby appropriates the funds as detailed in the detailed budget book, which is incorporated herein by reference, and the below Sections 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 as may be deemed necessary and appropriate.

SECTION II. MILLAGE

The County Auditor is hereby authorized and directed to levy in Fiscal Year 2021-2022 a tax of 64.8 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.

SETTING OF MILLAGE RATES

The Beaufort County Council shall, in conjunction with the County Finance Director ("CFO"), in accordance with the law and Constitution of the State of South Carolina, calculate and fix the value of a mill and, accordingly, the amount of millage necessary to support the appropriations herein made, with the exception of those appropriations and portions thereof supported by revenues other than property taxes, and shall advise the Auditor and Treasurer of Beaufort County who shall levy and collect said millage, respectively, as hereby directed by the County Council. Final annual revenue expectations of the County cannot be determined until the State provides the County with final revenue numbers for the County for which the State is responsible (e.g., for taxes on industrial property in the County, for FILOT property, etc.), which is traditionally done well after the beginning of the County fiscal year. Therefore, by necessity, the County Council directs the levy of the millage necessary to fund this balanced budget by June 30, but the actual millage rates will be calculated by the County CFO, after such State revenue numbers are received, and the value of a mill and the resultant millage rates recommended to County Council which will then adopt the value of a mill and those millage rates or not, and if it does so adopt will do so by resolution, announcing the actual millage rates that it has adopted by enactment of this Ordinance. The amount of debt service millage, sufficient to provide adequate debt service coverage for all County-issued debt requiring the use of County ordinary millage revenue, shall be calculated by the County based on the value established for a mill by County Council, and levied by the Auditor and collected by the Treasurer. The following are the millages established for the budget as of July 1, 2021:

County Operations	45.4
Higher Education	2.3
Purchase of Real Property Program	5.3
Indigent Care BJHCHS	0.4
Indigent Care BMH	0.4
Economic Development	0.2
County Capital	0.6
County Debt Service	5.6
Solid Waste Enterprise Fund	4.6

SECTION III. COUNTY OPERATIONS REVENUES

The appropriation for County Operations of the General Fund in the amount of \$132,662,999 will be funded from the following revenue sources:

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| A. \$100,823,197 | to be derived from tax collections; |
| B. \$14,135,800 | to be derived from charges for services; |
| C. \$10,108,473 | to be derived from intergovernmental revenue sources; |
| D. \$4,013,750 | to be derived from fees for licenses and permits; |
| E. \$2,423,079 | to be derived from interfund transfers; |
| F. \$692,100 | to be derived from fines and forfeitures; |
| G. \$290,900 | to be derived from miscellaneous revenue sources; |
| H. \$175,700 | to be derived from interest on investments |

The appropriation for the County Operations of the Solid Waste and Recycling Fund will be funded from the following revenue sources:

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|----------------|--|
| A. \$9,911,562 | to be derived from tax collections; |
| B. \$98,500 | to be derived from charges for services; |
| C. \$148,500 | to be derived from miscellaneous revenue sources |

Additional operations of various County departments are funded by Special Revenue and Enterprise sources. The detail of line-item accounts for these funds is as set forth in the digital detailed budget book previously incorporated herein as part of this Ordinance.

SECTION IV. COUNTY OPERATIONS APPROPRIATION

An amount of \$132,402,978 is appropriated to the Beaufort County General Fund to fund County operations, including subsidized agencies, as follows:

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| A. \$55,820,651 | General Government |
| B. \$47,765,047 | Public Safety |
| C. \$11,278,437 | Public Works |
| D. \$1,743,599 | Public Health |
| E. \$633,849 | Public Welfare |
| F. \$9,341,694 | Culture and Recreation |

G. \$5,819,701

Transfers Out

An amount of \$10,158,562 is appropriated to the Beaufort County Solid Waste and Recycling Fund to fund County operations as follows:

A. \$2,728,083	Personnel Services
B. \$7,229,500	Purchased Services
C. \$166,000	Supplies
D. \$34,979	Capital Expenses

SECTION V. 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:

	Revenues	Expenditures	Millage Rate
Bluffton Fire District Operations	\$16,777,000	\$16,761,772	24.20
Bluffton Fire District Debt Service	\$991,000	\$991,000	1.50
Burton Fire District Operations	\$5,641,08	\$5,665,310	70.30
Burton Fire District Debt Service	\$383,574	\$383,574	5.10
Daufuskie Island Fire District Operations	\$1,168,080	\$1,211,317	62.00
Lady's Island/St. Helena Island Fire District Operations	\$6,728,675	\$6,705,604	41.10
Lady's Island/St. Helena Island Fire District Debt	\$312,237	\$312,237	2.00
Sheldon Fire District Operations	\$1,547,680	\$1,547,680	38.12
Sheldon Fire District Debt Service	\$133,100	\$133,100	3.28

SECTION VI: BOARDS, AGENCIES AND COMMISSIONS

All County boards, agencies, commissions, etc., fully or partially funded by Beaufort County Council, and all non-County government organizations receiving funding from the Beaufort County General Fund are required to furnish either a complete audit or other annual financial report to County Council no later than seven months after the close of each fiscal year for each organization, and to supply to the County Administrator, upon his request, and in whatever form, any and all accounting records, reports, and documents necessary for County Council and the County Administrator to supervise the financial condition of such boards, agencies or commissions. Special audits may be provided for any agency receiving funds as County Council deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County government or any of its officers.

SECTION VII: ROLES AND RESPONSIBILITIES

The County Administrator shall oversee and supervise the day-to-day, proper implementation of this Ordinance. Elected Officials are responsible for the day-to-day management of their departmental budgets. The term "Department Head" as used herein explicitly refers to the funds and functions under the particular auspices of the County Administrator. Management of Elected Officials individual accounts and budget shall be the responsibility of the duly elected official for each office. The Chief Financial Officer ("CFO") shall provide to the County Administrator throughout the fiscal year a monthly financial report detailing expenditures made by County Departments. Also included shall be a monthly, up-to-date revenue report detailing revenues received for the County government. These monthly reports shall be submitted on a timely basis so that the Administrator may make decisions based on the most accurate and latest financial information.

A monthly meeting with the County Administrator or designee and appropriate Council committee chairperson may be held as reports become available for the purpose of budget line item reviews. Where continuous (more than three months) over-runs (expenditures in excess of budgeted amounts) are experienced, a Resolution by Council may be made directing the County Administrator to consider one or a combination of the following options if reconciliation of the excess expenditure cannot otherwise be accomplished:

1. A reduction in the department's employees' days per week, accomplished by work shift adjustments.
2. A reduction in the department's employees' hours per day, accomplished by work shift adjustments.
3. A reduction of the department's staff size.

SECTION VIII: DISBURSEMENT OF FUNDS

All funds for County government purposes shall be disbursed in accordance with the Purchasing Ordinance codified as Section 2-501 et seq. of the Code of Ordinances of Beaufort County.

SECTION IX: TRANSFERS OF FUNDS

Each department head is permitted, subject to the County Administrator's (or his designee's) approval, to transfer appropriation(s) between object classification codes within that department. Transfers from objects 50020 through 50130 (personnel codes) are not permitted under any circumstances without the approval of County Administrator. The County Administrator is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund and Capital Improvements Fund (from one Fund to another Fund) up to \$50,000.

SECTION X: ADDITIONAL APPROPRIATIONS AND BORROWING

If circumstances arise which, in the judgment of a majority of County Council, require the expenditure of a greater amount than herein above enumerated then the County Administrator shall have and is hereby given the right by this Ordinance to transfer funds between the County's General Fund, Special Revenue Funds and Capital Projects Funds and may also appropriate available funds for a purpose not mentioned or referred to in this Ordinance, and the County Treasurer is authorized to borrow, if necessary, such amount as may be required to meet such increases or additional appropriations and may pledge the full faith and credit of Beaufort County for the payment of the amount borrowed. Should actual funding sources be greater than projected in this Ordinance, the County Administrator may revise budgeted revenues and expenditures or direct the increase to be held for future year's disbursements.

SECTION XI: FISCAL COMPLIANCE

The County Treasurer is authorized and directed to deposit, except those restricted by law, County revenues collected or received, from whatever source, into the appropriate fund.

County departments charged with the obligation of County appropriations are forbidden to obligate, without prior approval of the County Council, any funds not as outlined and enumerated in this ordinance. Intentional misappropriations or over-spending of the enumerated accounts by an appointed official shall constitute automatic termination. County departments, boards, commissions, etc. will not deviate from their approved budget, and funds will not be expended for unauthorized expenditures. There will be a quarterly

review by the CFO of the budget of each department, board, commission, etc. for which funds have been allocated, at which time funds, if available, may be re-allocated by the County Administrator to cover any shortfalls or unanticipated expenditures. All departments, boards, commissions, etc. will provide data, reports, statistics, etc. as may be requested by County Council. Failure to do so could result in the freezing of funds allocated to that organization until such data, reports, etc. have been furnished. This will be enforced at the discretion of County Council.

SECTION XII: ANNUAL EXTERNAL AUDIT

Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This audit shall be completed and presented to County Council no later than December 31 following the close of each fiscal year, unless extended.

SECTION XIII: DEPOSITS OF FUNDS

All service charges, fees, fines, reimbursements, etc. received by County departments shall be deposited daily and as soon as possible, but no later than three business days after receipt. For the final month of the fiscal year, all bank accounts, special funds, and depositories maintained by departments and which contain monies which are the responsibility of County Council shall be closed out and all monies deposited no later than June 30, 2022.

SECTION XIV: LAPSING OF FUNDS

Budgetary appropriations of monies received by County departments and existing at the close of the fiscal year shall revert to the appropriate fund of the County. Departments wishing to carry over appropriations into the next succeeding fiscal year must submit the request in writing to the CFO no later than July 15, 2021 for approval by County Council. These carryovers must be for specific items budgeted in the 2020/2021 fiscal year for which unforeseen circumstances prevented the funds from being spent during the current year. Any "excess" funds accumulated at the end of the fiscal year shall be used only with the approval of County Council either to fund capital assets or other expenditures needed by the County or placed in the appropriate reserve fund by the CFO. Departments charged with the proper keeping and reporting of County accounts shall maintain both revenue and expenditure ledgers, and under no circumstances, except in such instances as over-payment errors, authorized transfers, or supplemental appropriations, shall entries except those enumerated in this Ordinance, be recorded on appropriations and/or expenditure ledgers.

SECTION XV: RATES AND AVAILABILITY OF FUNDS

The CFO shall determine the proper rate of disbursement of the enumerated appropriations during the fiscal year based on financial and cash-flow considerations; in most cases, however, lump-sum or direct assistance appropriations should not exceed during any one quarter, one-fourth of the annual appropriation. Lump-sum or direct assistance appropriations of less than \$5,000 per year may be exempted from this provision. Reimbursements for actual mileage traveled shall be at the Internal Revenue Service approved rate. Funds must be available in the appropriate budget before such funds are expended. Payments for travel and subsistence will be paid in accordance with the rules as set forth in the Travel and Subsistence Policy. It shall be unlawful for any department or employee to charge in excess of actual miles.

SECTION XVI: RESERVE FUND

County Council has established a reserve fund. This fund will be increased each year as budgeted or otherwise approved by County Council. The fund is to be reserved for non-recurring expenses. Spending from the reserve fund will require a super majority vote of County Council.

SECTION XVII: COMPENSATION AND CLASSIFICATION

The recently completed compensation and classification study, as embodied in the salary sections of this ordinance and its attachments, is hereby approved for implementation.

SECTION XVIII: TIME AND ATTENDANCE

All department heads are directed to assure that all County employees for which they are responsible give a full day's work for a full day's pay. This is to be accomplished through the maintenance of accurate time and attendance records and procedures.

SECTION XIX: LAW ENFORCEMENT UNIFORM SERVICE CHARGE/USER FEE

The law enforcement service charge and uniform user fee established by Ordinance 2020-29 shall be charged to each applicable parcel based on use and size as set forth in the following table. The types of "land use" in the following table are defined as provided for in the Beaufort County Community Development Code.

Land Use	Demand Unit	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$101
Multifamily	Housing Unit	\$88
Nonresidential		
Retail	1,000 sq. ft.	\$242
Office/Service	1,000 sq. ft.	\$82
Industrial	1,000 sq. ft.	\$33
Institutional	1,000 sq. ft.	\$90
Lodging	Room	\$69

Except as provided for in this section, no public or private property shall be exempt from the law enforcement service charge and uniform user fee. No exemption, offset, or reduction shall be granted based on the age, tax, economic status, race, or religion of the property owner.

The law enforcement service charge and uniform user fee shall be due, payable and to be collected in the same manner as real property taxes and shall be subject to the same penalties and interest as overdue real property taxes. All other provisions of ordinance 2020/29 shall remain in full force and effect.

SECTION XVIII: SPECIAL REVENUE FUNDS

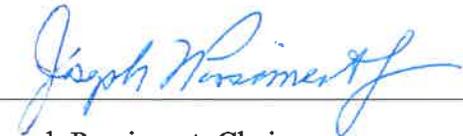
Special Revenue funds - fund balance appropriations- Sheriff's Office forfeiture funds

Special Revenue Funds are those funds which account for the proceeds of specific revenue sources that are legally or by policy restricted to expenditure for limited purposes. Certain special revenue funds have accumulated restricted fund balances. Fund balances may be utilized for projects or purchases through the following methodology. For a purchase or expenditure, the user shall submit a requisition, invoice or other appropriate request identifying the purchase/expenditure and the special revenue fund from which the expenditure is sought. The CFO shall then verify that sufficient funds are available for the purchase/expenditure in the fund balance of the special revenue fund. If current year revenues are insufficient and/or the purchase/expenditure requires the use of fund balance, the CFO shall certify to the County Administrator that funds are available in fund balance. The Administrator may then approve the use of fund balance for the purchase/expenditure, up to his spending approval limit of \$100,000 (as may be amended) without further approval, and the purchase/expenditure shall be processed to completion.

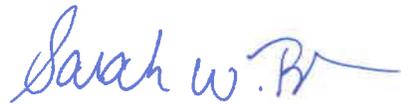
Purchases/expenditures from the Sheriff's Office Civil Forfeiture Special Revenue Funds and the Treasurer's Execution Fund shall be subject to statutory restrictions and other legal requirements, but shall not require any further approval by the County Administrator or County Council so long as funds are available for use. No office, elected or other, shall expend funds in a manner that such expenditure creates a deficit position or negative fund balance.

Ordered in meeting duly assembled this 30th day of June 2021.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: 
Joseph Passiment, Chairman

ATTEST:



Sarah W. Brock, Clerk to Council

First Reading: May 24, 2021- 11:0

Second Reading: June 14, 2021- 11:0

Public Hearing: June 30, 2021

Third Reading: June 30, 2021- 11:0