

COUNTY COUNCIL OF BEAUFORT COUNTY

ADMINISTRATION BUILDING
100 RIBAUT ROAD
POST OFFICE DRAWER 1228
BEAUFORT, SOUTH CAROLINA 29901-1228
TELEPHONE: (843) 255-2180
FAX: (843) 255-9401
www.bcgov.net

WM. WESTON J. NEWTON
CHAIRMAN

D. PAUL SOMMERVILLE
VICE CHAIRMAN

COUNCIL MEMBERS

STEVEN M. BAER
RICK CAPORALE
GERALD DAWSON
BRIAN E. FLEWELLING
HERBERT N. GLAZE
WILLIAM L. McBRIDE
STEWART H. RODMAN
GERALD W. STEWART
LAURA VON HARTEN

GARY KUBIC
COUNTY ADMINISTRATOR

BRYAN J. HILL
DEPUTY COUNTY ADMINISTRATOR

LADSON F. HOWELL
COUNTY ATTORNEY

SUZANNE M. RAINEY
CLERK TO COUNCIL

AGENDA

FINANCE COMMITTEE

Monday, August 23, 2010

12:45 p.m.

Executive Conference Room
Administration Building

Committee Members:

Stu Rodman, Chairman
William McBride, Vice Chairman
Steven Baer
Brian Flewelling
Paul Sommerville
Jerry Stewart
Laura Von Harten

Staff Support

Bryan Hill, Deputy County Administrator
David Starkey, Chief Financial Officer

- 12:45 p.m.** 1. CALL TO ORDER
2. 2011 HOSPITALITY TAX AND LOCAL ACCOMMODATIONS TAX DISCUSSION ([backup](#))
- 1:45 p.m.** 3. SCHOOL DISTRICT FY 2010/2011 MILLAGE RATES ([backup](#))
4. ADJOURNMENT
- OPEN FINANCE ITEMS
- Hurricane Revenue Anticipation Notes
 - Radio Frequency Identification (RFID) System Purchase for Library Department

County TV Rebroadcast	
Monday	9:00 a.m.
Wednesday	1:00 a.m.
Thursday	7:00 p.m.

Finance		
Date	Time	Location
September 20	2:00 p.m.	BIV #2
October 18	2:00 p.m.	BIV #2
November 15	2:00 p.m.	BIV #2
December 13	2:00 p.m.	ECR

A quorum of Council may be in attendance at all Committee meetings.
Please silence your cell phone during the meeting

ATAX \$ HTAX Summary

(000's - \$)

8/18

	Total	'08	'09	'10	'11	'11 Requests
Beginning Balance	2,772	2,772	3,709	4,160	4,076	3,309
Revenues	9,144	2,402	2,397	2,173	2,173	
Heritage Loan	(1,000)				(1,000)	
Expenditures	(7,607)	(1,465)	(1,946)	(2,257)	(1,939)	(1,374)
Ending Balance	3,309	3,709	4,160	4,076	3,309	1,935
Fund Bal Inc / (Dec)	1,304 26%	937	451	(84)	(767)	(1,374)
Expenditures						
County	2,960 58%	558	951	1,451	1,399	929
Chambers		643	595	631	487	
Arsenal	170 3%		170			
Hunting I	143 3%	15	90	38		
All Other	526 10%	249	140	138		445
	5,103 100%	1,465	1,946	2,257	1,886	1,374

State 2% Accomodations Tax
(000's - \$)
8/18

	'07	'08	'09	'10	'11	'11 Requests
Beginning Balance	8	(25)	(85)	(26)	(36)	236
Revenues	636	547	509	457	457	
County	(56)	(51)	(49)	(47)	(48)	
Chambers	(319)	(293)	(245)	(281)	(137)	(264)
All Other	(293)	(264)	(155)	(139)		(445)
Ending Balance	(25)	(85)	(26)	(36)	236	(473)

Chambers						
Regional	248	232	205	135	68	111
Hilton Head - Bluffton	56	50	25	106	68	78
Black	15	12	15	40		75
	319	293	245	281	137	264

Note: \$10K for Regional Chamber in '10

All Other					
Main St Beaufort	38	30	15	17	
Arts Center	13	10	11	17	
Lowcountry Resorts	25	25	18	16	
Bluffton Historic	50	25	26	15	
Penn Center	8	7	5	15	
Concours	15	10	10	13	
Coastal Discovery	15	15	12	10	
Arts Council	20	6	5	10	
Historic Beaufort	3	4	2	4	
Daufuskie I		4	3	4	
Historic Bluffton Arts	5			3	
HHSO		5	3	3	
Exchange Club	2	2		2	
Hunting Island	20	15	15	2	
Native Island Business	10	9	15		
Old Village	6	15	6		
Estuarium			5	1	
Bluffton Artists	3	2	4		
Keep Beaufort Beaufort	2	1	1		
Beaufort Performing Arts	15	11			
HH Regional Partnership		10			
Gullah	7	9		4	
Marketing Partnership	25				
Other	12	50		5	
	293	264	155	139	445

Local 3% Accomodations Tax
 (000's - \$)
 8/18

	Operations	County-Wide Advertising	Tourism Infrastructure	Rivers & Beach	Reserve Fund	Total
'08 Beginning Balance	86		732	184	249	1,250
Revenues	58	350	187	62	62	720
Expenditures	(61)	(350)				(411)
'09 Beginning Balance	83		919	246	311	1,559
Revenues	48	350	124	41	41	605
Expenditures	(69)	(350)	(170)	(75)		(664)
'10 Beginning Balance	62		873	213	353	1,500
Revenues	45	350	101	34	34	563
Expenditures	(81)	(350)		(36)		(467)
'11 Beginning Balance	26		974	210	386	1,596
Revenues	55	350			158	563
Expenditures	(81)	(350)				(431)
Ending Balance			974	210	544	1,728

	County
'08	61
'09	69
'10	81
'11	81

	Black
'08	35
'09	50
'10	50
'11	50

	Arsenal
'09	170

	Hunting I
'09	75
'10	36
'11	?

	Regional
'08	65
'09	150
'10	150
'11	150

	'11 - ?
Ft Freemont	
Camp St Mary's	
Ft Mitchel	
Convention Ctr	
Other	

	HHI-B
'08	110
'09	150
'10	150
'11	150

	T Coast
'08	140

Hospitality

(000's - \$)

8/18

Total

'08	Beginning Balance
	Revenues
	Expenditures
'09	Beginning Balance
	Revenues
	Expenditures
'10	Beginning Balance
	Revenues
	Expenditures
'11	Beginning Balance
	Revenues
	Heritage Loan
	Expenditures
'12	Beginning Balance

1,547
1,135
(446)
2,235
1,283
(833)
2,686
1,153
(1,324)
2,516
1,153
(1,000)
(1,324)
1,345

General Fund	
'08	400
'09	800
'10	1,224
'11	1,224

County	
'08	46
'09	33
'10	46
'11	46

Capital	
'10	54
'11	54

'11	Regional Chamber
	HH - Bluffton Chamber
	Black Chambers
	Other

Requests	
	270
	270
	125
	?
	665

**Beaufort County
Admissions Fees
June 30, 2010 - unaudited**

Beginning Fund Balance	2,167,813.60
Revenues	
Local Admissions Fees Revenue	1,054,387.81
Transfers	
Transfers to Debt Service Fund	(1,000,000.00)
Personnel	
County Personnel Expenditures	(14,192.85)
Purchased Services	
Postage	
USPS	(288.83)
County Telephone Expenditures	(212.91)
Maintenance Contracts	
Printer Masters, LLC	(93.75)
SC Department of Revenue	(6.43)
Tyler Tech	(1,604.14)
Equipment Rentals	
Automated Business Resources	(29.39)
Books, Subscriptions, & Memberships	
Beaufort Gazette	(34.50)
	<u>(2,269.95)</u>
Supplies	
Office Supplies	
Automated Business Resources	(9.26)
Forms & Supply	(629.14)
Office Depot	(30.21)
Staples Advantage	(36.98)
	<u>(705.59)</u>
Total Revenues	1,054,387.81
Total Expenditures	(1,017,168.39)
Net Revenues (Expenditures)	<u>37,219.42</u>
Ending Fund Balance	2,205,033.02

Vendor Totals for FY 2010

County Personnel	(14,192.85)
County Telephones	(212.91)
County Transfers to the Debt Service Fund	(1,000,000.00)
Beaufort Gazette	(34.50)
Automated Business Resources	(38.65)
Forms & Supply	(629.14)
Office Depot	(30.21)
Printer Masters, LLC	(93.75)
SC Department of Revenue	(6.43)
Staples Advantage	(36.98)
Tyler Tech	(1,604.14)
USPS	(288.83)
	<u>(1,017,168.39)</u>

**Beaufort County
Admissions Fees
FY 2009**

Beginning Fund Balance	1,959,135.05
Revenues	
Local Admissions Fees Revenue	1,256,285.65
Transfers	
Transfers to Debt Service Fund	(999,999.96)
Personnel	
County Personnel Expenditures	(43,275.35)
Purchased Services	
Printing	
Budget Print Center	(13.80)
Postage	
USPS	(28.00)
County Telephone Expenditures	(256.32)
Maintenance Contracts	
Printer Masters, LLC	(93.75)
SC Department of Revenue	(6.43)
Tyler Tech	(1,527.76)
Books, Subscriptions, & Memberships	
Beaufort Gazette	(31.50)
Municipal Association of SC	(10.00)
Training and Conferences	
Beaufort County Employee	(65.00)
	<u>(2,032.56)</u>
Supplies	
Office Supplies	
Corporate Express	(486.82)
Office Depot	(309.27)
Staples	(43.67)
Data Processing Supplies	
Bank of America	(41.74)
Corporate Express	(80.12)
Office Depot	(178.14)
Minor Office Furniture Under \$3,000	
Office Depot	(46.94)
Staples	(1,000.00)
Data Processing Equipment Under \$3,000	
Bank of America	(112.53)
	<u>(2,299.23)</u>

Total Revenues	1,256,285.65
Total Expenditures	<u>(1,047,607.10)</u>
Net Revenues (Expenditures)	208,678.55

Ending Fund Balance	2,167,813.60
----------------------------	---------------------

Vendor Totals for FY 2009

County Personnel	(43,275.35)
County Telephones	(256.32)
County Transfers to the General Fund	(999,999.96)
Bank of America	(154.27)
Beaufort County Employee	(65.00)
Beaufort Gazette	(31.50)
Corporate Express	(566.94)
Municipal Association of SC	(10.00)
Office Depot	(534.35)
Printer Masters, LLC	(93.75)
Budget Print Center	(13.80)
SC Department of Revenue	(6.43)
Staples	(1,043.67)
Tyler Tech	(1,527.76)
USPS	<u>(28.00)</u>
	<u>(1,047,607.10)</u>

**Beaufort County
Admissions Fees
FY 2008**

Beginning Fund Balance	1,403,665.86
 Revenues	
Local Admissions Fees Revenue	1,544,881.94
Interest on Investments	56,695.34
	<u>1,601,577.28</u>
 Transfers	
Transfers to Debt Service Fund	(1,000,000.00)
 Personnel	
County Personnel Expenditures	(43,385.99)
 Purchased Services	
Printing	
Beaufort County Staff Services	(423.50)
Budget Print Center	(63.13)
Postage	
USPS	(139.10)
County Telephone Expenditures	(252.57)
Equipment Rental	
Ikon	(453.84)
	<u>(1,332.14)</u>
 Supplies	
Office Supplies	
Corporate Express	(428.80)
Beaufort County Staff Services	(11.16)
Ikon	(600.00)
Data Processing Supplies	
Corporate Express	(350.00)
	<u>(1,389.96)</u>
 Total Revenues	 1,601,577.28
Total Expenditures	(1,046,108.09)
Net Revenues (Expenditures)	<u>555,469.19</u>
 Ending Fund Balance	 1,959,135.05

Vendor Totals for FY 2008

County Personnel	(43,385.99)
County Telephones	(252.57)
County Transfers to the Debt Service Fund	(1,000,000.00)
Beaufort County Staff Services	(434.66)
Budget Print Center	(63.13)
Corporate Express	(778.80)
Ikon	(1,053.84)
USPS	(139.10)
	<hr/>
	(1,046,108.09)

RESOLUTION

In accordance with Section I of Ordinance 2010/11 County Council of Beaufort County hereby adopts the following millage rates for Fiscal Year 2010/2011:

	<u>As Adopted</u> ¹	<u>As Revised</u>
School Operations	90.26	—
School Debt Service	26.33	—

Adopted this _____ day of August, 2010.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Wm. Weston J. Newton, Chairman

ATTEST:

Suzanne M. Rainey, Clerk to Council

¹ Ordinance 2010/11, adopted June 28, 2010

County Fire Districts

(000's - \$)

		Mills		6/30 Fund Balance (000's - \$)		
		Last Year	Possible Increase	2010	2011 Inc / (Dec)	w/ Increase
Bluffton						
	Operations	19.67		3,911	63	
	Debt	0.04		546	(6)	
Burton						
	Operations	55.87		1,212	256	
	Debt	5.53		314	39	
Daufuskie						
	Operations	30.11	0.60	(139)	(48)	17
	Debt	2.23	(2.23)	30		
Sheldon						
	Operations	32.09	0.13	112	(4)	4
	Debt	2.14	0.04	19	(9)	1
Lady's Island						
	Operations	30.39	0.61	411	(187)	85
	Debt	1.50		52	17	

RESOLUTION

In accordance with Section I of Ordinance 2010/11 County Council of Beaufort County hereby adopts the following millage rates for Fiscal Year 2010/2011:

	<u>As Adopted</u> ¹	<u>As Revised</u>
County Operations	40.21	40.21
Purchase of Real Property Program	2.76	2.76
County Debt Service	4.57	4.57
Bluffton Fire District Operations	19.67	19.67
Bluffton Fire District Debt Service	0.37	0.38
Burton Fire District Operations	55.87	55.87
Burton Fire District Debt Service	5.53	5.53
Daufuskie Island Fire District Operations	30.11	30.72
Daufuskie Island Fire District Debt Service	0.00	0.00
Lady's Island/St. Helena Fire District Operations	30.39	31.00
Lady's Island/St. Helena Fire District Debt Service	1.50	1.50
Sheldon Fire District Operations	32.09	32.22
Sheldon Fire District Debt Service	2.14	2.18

Adopted this _____ day of _____, 2010.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Wm. Weston J. Newton, Chairman

ATTEST:

Suzanne M. Rainey, Clerk to Council

¹ Ordinance 2010/10, adopted June 28, 2010

**Beaufort County
Tax Year 2010
Fire District Millage Analysis**

With Increase	TY 2009 Millage	Increase/(Decrease)	TY 2010 Estimated Millage	Estimated Mill Value	Total Collections at 100%	Other Revenue Sources*	Total Estimated Revenues	FY 2011 Budget	Difference	Unaudited	Projected
										County Agency Fund Balance at 6/30/2010	County Agency Fund Balance at 6/30/2011
Burton Fire Operations	55.87	0.00	55.87	72,620	4,057,279	98,625	4,155,904	3,899,908	255,996	1,212,215	1,468,211
Burton Fire Debt	5.53	0.00	5.53	72,620	401,589	-	401,589	362,952	38,637	314,076	352,713
LISH Fire Operations	30.39	0.61	31.00	139,552	4,326,112	85,000	4,411,112	4,512,893	(101,781)	410,726	308,945
LISH Fire Debt	1.50	0.00	1.50	139,552	209,328	-	209,328	192,035	17,293	51,612	68,905
Bluffton Fire Operations	19.67	0.00	19.67	462,120	9,089,900	-	9,089,900	9,026,516	63,384	3,910,511	3,973,895
Bluffton Fire Debt	0.37	0.01	0.38	462,120	175,606	-	175,606	176,651	(1,045)	545,515	544,470
Sheldon Fire Operations	32.09	0.13	32.22	32,300	1,040,706	-	1,040,706	1,040,352	354	111,644	111,998
Sheldon Fire Debt	2.14	0.04	2.18	32,300	70,414	-	70,414	77,800	(7,386)	18,809	11,423
Daufuskie Fire Operations	30.11	0.60	30.71	29,182	896,179	-	896,179	926,299	(30,120)	(139,497)	(169,617)
Daufuskie Fire Debt	2.23	(2.23)	0.00	29,182	-	-	-	-	-	30,421	30,421

Without Increase	TY 2009 Millage	Increase/(Decrease)	TY 2010 Estimated Millage	Estimated Mill Value	Total Collections at 100%	Other Revenue Sources*	Total Estimated Revenues	FY 2011 Budget	Difference	Unaudited	Projected
										County Agency Fund Balance at 6/30/2010	County Agency Fund Balance at 6/30/2011
Burton Fire Operations	55.87	0.00	55.87	72,620	4,057,279	98,625	4,155,904	3,899,908	255,996	1,212,215	1,468,211
Burton Fire Debt	5.53	0.00	5.53	72,620	401,589	-	401,589	362,952	38,637	314,076	352,713
LISH Fire Operations	30.39	0.00	30.39	139,552	4,240,985	85,000	4,325,985	4,512,893	(186,908)	410,726	223,818
LISH Fire Debt	1.50	0.00	1.50	139,552	209,328	-	209,328	192,035	17,293	51,612	68,905
Bluffton Fire Operations	19.67	0.00	19.67	462,120	9,089,900	-	9,089,900	9,026,516	63,384	3,910,511	3,973,895
Bluffton Fire Debt	0.37	0.00	0.37	462,120	170,984	-	170,984	176,651	(5,667)	545,515	539,848
Sheldon Fire Operations	32.09	0.00	32.09	32,300	1,036,507	-	1,036,507	1,040,352	(3,845)	111,644	107,799
Sheldon Fire Debt	2.14	0.00	2.14	32,300	69,122	-	69,122	77,800	(8,678)	18,809	10,131
Daufuskie Fire Operations	30.11	0.00	30.11	29,182	878,670	-	878,670	926,299	(47,629)	(139,497)	(187,126)
Daufuskie Fire Debt	2.23	(2.23)	0.00	29,182	-	-	-	-	-	30,421	30,421

* - Prior year's estimates.