

# 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

### Committee Members:

Stu Rodman, Chairman  
Rick Caporale, Vice Chairman  
Steven Baer  
Brian Flewelling  
William McBride  
Paul Sommerville  
Jerry Stewart

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, April 25, 2011

2:30 p.m.

Executive Conference Room, Administration Building

### Staff Support

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

**2:30 p.m.**

1. CALL TO ORDER
2. FY 2012 FIRE DISTRICTS' BUDGET PROPOSALS
  - Lady's Island / St. Helena Island ([backup](#))
  - Sheldon ([backup](#))
  - Bluffton ([backup](#))
  - Daufuskie Island ([backup](#))
  - Burton ([backup](#))
3. 2011 ACCOMMODATIONS TAX BOARD RECOMMENDATIONS / HOSPITALITY TAX DISTRIBUTION ([backup](#))
4. REVIEW OF THIRD QUARTER RESULTS ([Q3 results](#))
  - Assessor Second Quarter Results
  - Finance Second Quarter Results
  - Standard Operating Procedures Related to Reporting ([backup](#))
5. CONSIDERATION OF CONTRACT AWARDS
  - Billing Services for Beaufort County EMS ([backup](#))
  - Building Code Software, Installation, Training, and Maintenance for Beaufort County Building Codes Department ([backup](#))

## 6. ADJOURNMENT

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

Finance		
Date	Time	Location
May 16	2:00 p.m.	BIV #2
May 23	2:00 p.m.	ECR
June 13	2:00 p.m.	ECR
June 20	2:00 p.m.	BIV #2
July 18	2:00 p.m.	BIV #2
August 15	2:00 p.m.	BIV #2
September 19	2:00 p.m.	BIV #2
October 17	2:00 p.m.	BIV #2
November 21	2:00 p.m.	BIV #2
December 13	2:00 p.m.	BIV #2

A quorum of Council may be in attendance at all Committee meetings.

Please silence your cell phone during the meeting.

**LADY'S ISLAND - ST. HELENA  
FIRE DISTRICT**

**\*\*\*\*\***

**2012 BUDGET**



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

DAVID C. TOWNSEND, CHAIRMAN

## Budget Summary

### FY 2011 Approved Budget

Personnel Cost -----	\$ 4,192,297
Operations Cost -----	\$ 320,596
<b>TOTAL -----</b>	<b>\$ 4,512,893</b>
Debt -----	\$ 192,035
Impact Fees -----	\$ 101,934
<b>TOTAL Debt -----</b>	<b>\$ 293,969</b>

### FY 2012 Proposed Budget

<b>Personnel Cost -----</b>	<b>\$ 4,229,096</b>
<b>Operations Cost -----</b>	<b>\$ 320,596</b>
<b>TOTAL -----</b>	<b>\$ 4,549,692</b>
<b>Debt -----</b>	<b>\$ 192,035</b>
<b>Impact Fees -----</b>	<b>\$ 101,934</b>
<b>TOTAL Debt -----</b>	<b>\$ 293,969</b>

### FY 2012 Budget with Salary Adjustment

Personnel Cost -----	\$ 4,435,124
Operations Cost -----	\$ 320,596
<b>TOTAL -----</b>	<b>\$ 4,755,720</b>
Debt -----	\$ 192,035
Impact Fees -----	\$ 101,934
<b>TOTAL Debt -----</b>	<b>\$ 293,969</b>

### FY 2011 – FY 2012

- \$ 36,799 increase in Personnel Cost
- \$0 increase in Operation
- \$0 increase in Debt
- FY 2012 will be the last Debt payment from Impact Fees (\$101,934)

**SHELDON TOWNSHIP  
FIRE DISTRICT**

**\*\*\*\*\***

**2012 BUDGET**

# Sheldon Township Fire District

Post Office Box 129  
Sheldon, South Carolina 29941  
Office (843) 846-9221  
Fax (843) 846-8011  
Emergency 911

Walter "Buddy" Jones  
Chief

## BUDGET SUMMARY

2010/2011 Budget Approved

Personnel Cost	\$ 926,402
Operations Cost	\$ 113,950
Total	\$1,040,352
Total Debt	\$ 77,800

---

2011/2012 Proposed Budget

Personnel Cost	\$ 926,402
Operations Cost	\$ 122,650
Total	\$1,049,052
Debt	\$ 77,800
Total Debt	\$ 77,800

2011/2012 Budget with Salary Adjustment

Personnel Cost	\$981,280
Operations Cost	\$122,650
Total	\$1,103,930
Debt	\$ 77,800
Total Debt	\$ 77,800

---

FY 2011/2012 Comparison

\$0 increase in personnel cost in proposed budget or an increase of \$54,878 with salary adjustment

\$8,700 increase in operations

\$0 increase in debt

\$8,700 total increase in proposed budget

\$63,578 total increase in budget from current year with salary adjustment

# Sheldon Township Fire District

Post Office Box 129  
Sheldon, South Carolina 29941  
Office (843) 846-9221  
Fax (843) 846-8011  
Emergency 911

Walter "Buddy" Jones  
Chief

## BUDGET SUMMARY

2010/2011 Budget Approved

Personnel Cost	\$ 926,402
Operations Cost	\$ 113,950
Total	\$1,040,352
Total Debt	\$ 77,800

---

2011/2012 Proposed Budget

Personnel Cost	\$ 926,402
Operations Cost	\$ 122,650
Total	\$1,049,052
Debt	\$ 77,800
Total Debt	\$ 77,800

2011/2012 Budget with Salary Adjustment

Personnel Cost	\$981,280
Operations Cost	\$122,650
Total	\$1,103,930
Debt	\$ 77,800
Total Debt	\$ 77,800

---

FY 2011/2012 Comparison

\$0 increase in personnel cost in proposed budget or an increase of \$54,878 with salary adjustment  
\$8,700 increase in operations  
\$0 increase in debt  
\$8,700 total increase in proposed budget  
\$63,578 total increase in budget from current year with salary adjustment

**SHELDON FIRE DISTRICT  
BUDGET SUMMARY**

**2010/2011 (LAST YEAR BUDGET)**

**BUDGET**

**PERSONNEL COST-----926,402**

**OPERATIONS & CAPITAL-----113,950**

**DEBT-----77,800**

**TOTAL-----1,118,152**

**2011/2012 (NEW BUDGET)**

**BUDGET**

**PERSONNEL COST-----926,402**

**OPERATIONS & CAPITAL-----122,650**

**DEBT-----77,800**

**TOTAL-----1,126,852**

**BUDGET INCREASE**

0 INCREASE IN PERSONNEL  
8,700 INCREASE IN OPERATIONS  
0 INCREASE IN DEBT

**8,700 INCREASE IN BUDGET OVER LAST YEAR**

SHELDON FIRE DISTRICT  
BUDGET 2011/2012

LINE ITEM	DESCRIPTION	ACTUAL F/Y 2010/2011	BUDGET FY 2010/2011	ESTIMATED BUDGET F/Y 2010/2011	REQUESTED BUDGET F/Y 2011/2012
1	SALARY F/T	651,700	670,678	653,348	672,530
2	SALARY P/T	-----	-----	-----	-----
3	OVERTIME	10,807	13,500	13,500	15,000
4	VPD	1,475	1,500	1,500	1,500
5	MEDICARE (.0145)	9,606	9,920	9,473	9,969
6	FICA (.062)	41,075	42,419	40,507	42,626
7	RETIRE.PORS: 11.13 ACC. .0020/LIFE .0020 SCRS: 9.24/LIFE:.0015	72,150	78,885	72,717	78,937
8	HEALTH INS.	38,903	51,000	50,000	53,000
9	GENERAL LIAB. INSUR./FIDELITY	2,641	3,000	3,459	4,000
10	UNEMPLOY. INSURANCE	1,536	1,500	1,850	2,000
11	WORK'S COMP.	46,053	54,000	43,464	46,840
	<b>TOTAL PERSONNEL</b>	<b>875,946</b>	<b>926,402</b>	<b>889,818</b>	<b>926,402</b>
12	ACCOUNTING	4,750	4,800	5,000	5,300
13	PHYSICALS	7,928	8,700	8,700	9,000
14	ELECTRIC, GAS, WATER	16,172	12,500	15,000	14,000
15	GROUNDS MAINT.	347	600	600	800
16	BUILD. INSURANCE	3,707	4,200	3,707	4,200
17	EQUIP. INSURANCE	11,510	11,500	9,116	11,500
18	CUSTODIAL	1,202	1,100	1,100	1,300
19	BLDG. MAIN. & REPAIRS	19,411	5,000	5,000	7,000



LINE ITEM	DESCRIPTION	ACTUAL F/Y 2010/2011	BUDGET FY 2010/2011	ESTIMATED BUDGET F/Y 2010/2011	REQUESTED BUDGET F/Y 2011/2012
20	EQUIP. MT. & REPAIRS	3,275	5,500	5,500	6,500
21	MEMBERSHIP DUES	681	850	850	850
22	OFFICE SUPPLIES	999	1,000	1,000	1,000
23	POSTAGE	410	400	400	400
24	PRINTING	1,360	1,600	1,600	1,600
25	TELEPHONE	2,508	3,700	3,700	3,700
26	TRAINING	2,421	3,000	3,000	3,000
27	UNIFORMS	3,874	4,000	4,050	4,500
28	VEH. GAS & FUEL	13,722	19,500	16,640	19,500
29	VEH. MAIN. & REPAIR	13,344	15,000	20,000	17,000
30	FIRE PREVENTION	1,751	2,000	1,750	2,000
31	MISC.	1,867	2,000	2,000	2,500
32	CAPITAL	11,155	7,000	7,000	7,000
	<b>TOTAL OPERATIONS &amp; CAPITAL</b>	<b>122,394</b>	<b>113,950</b>	<b>115,713</b>	<b>122,650</b>
33	DEBT SERVICE	68,467	77,800	68,467	77,800
	<b>TOTAL BUDGET</b>	<b>1,066,807</b>	<b>1,118,152</b>	<b>1,073,998</b>	<b>1,126,852</b>

a:/budcolumn6columns1112.wpd

**BLUFFTON TOWNSHIP  
FIRE DISTRICT**

**\*\*\*\*\***

**2012 BUDGET**



# BLUFFTON TOWNSHIP FIRE DISTRICT

357 Fording Island Rd  
Bluffton, South Carolina 29909

## Budget Summary

### 2010/2011 Budget Approved

Personnel Cost -----	\$8,049,600.00
Operations Cost -----	\$ 976,916.00
<b>TOTAL -----</b>	<b>\$ 9,026,516.00</b>
Debt -----	\$ 176,651.00
<b>TOTAL Debt -----</b>	<b>\$ 176,651.00</b>

### 2011/2012 Proposed Budget

### 2011/2012 Proposed Budget Market Study

Personnel Costs-----	\$8,174,910	Personnel Costs-----	\$8,632,267
Operating Costs-----	\$898,160	Operating Costs-----	\$898,160
Total Budget -----	\$9,073,070	Total Budget-----	9,530,427
Debt Service -----	\$176,650	Debt Service-----	\$176,650

### NOTES:

- Personnel costs \$125,310 greater than FY11 (1.55% increase)
- Operating costs \$78,756 less than FY11 (8.06% decrease)
- Total Operating budget request \$46,554 greater than FY11 (0.51% increase)
- Debt service no change from FY11.

Bluffton Township Fire District  
FY12 Budget Proposal

---

**Budget Breakout Summary**

**Operating Budget Supported By Tax Revenue**

Proposed Operating Budget	\$9,073,070.00
Projected Possible Tax Revenue per Beaufort County (April 5, 2011 data)	\$9,205,385.00
<b>Difference</b>	<b>\$132,315.00</b>

**Capital Projects Budget Supported By Reserve General Fund Balance<sup>1</sup>**

Fire Station 30 Design Fees	\$100,000.00
Repair Front Apron at Station 35	\$20,000.00
Fire Station 33 Up-fit (EMS Study)	\$150,000.00
Vehicle Replacements Due	\$70,000.00
<b>Total Expense for Capital Projects</b>	<b><u>\$340,000.00</u></b>
Less Projected Revenue (Operations Millage)	\$132,315.00
<b>Net from Reserve Fund</b>	<b>\$207,685.00</b>

**Impact Fee Budget**

NO PROJECTS	0
<b>Total Budget Required</b>	<b>0</b>

**Debt Services Budget**

Station 30 Payment	\$176,650.00
<b>Total Budget Required (Debt Millage)</b>	<b>\$176,650.00</b>

<sup>1</sup>As of 6/30/2010 the General Fund Balance (Reserve) for the District was \$3,754,142. The Fire Commission has established a minimum reserve level for the Fund Balance to equal 3 months of operating expenses. Based upon the proposed budget of \$9,073,069 this equates to approximately \$2,268,267. This leaves a positive reserve in the amount of approximately \$1,132,000 considering capital purchases made in FY11. The amount requested would come from this balance.

**Bluffton Township Fire District**  
**Proposed FY12 Operating Budget Detail by Line Item**

Account Code	Amount Requested
50100 - Salaries	5,340,665
50110 - Overtime	368,663
50120 - FICA	353,978
50130 - Medicare	82,785
50140 - South Carolina State Retirement	26,087
50150 - South Carolina Police Officer's Retirement	639,423
50160 - Health Insurance - Active Members	1,073,172
50165 - Health Insurance - Retired Members	10,831
50170 - Worker's Compensation Insurance	267,477
50180 - Unemployment Insurance	9,828
50190 - Employee Awards and Recognition	2,000
50210 - Telephone	\$50,000.00
50220 - Internet	\$18,750.00
50230 - Electric	\$45,000.00
50240 - Gas and Propane	\$12,500.00
50250 - Water and Sewer	\$11,300.00
50260 - Storm Water Fees	\$1,000.00
50270 - Trash Collection	\$8,500.00
50280 - Pest Control	\$2,310.00
50310 - Training and Seminar Fees	\$20,391.00
50320 - Training and Seminars Lodging Costs	\$11,585.00
50330 - Training and Seminars Meal Costs	\$8,732.00
50340 - Training and Seminars Travel Expnses	\$6,433.00
50350 - Medical Training	\$14,575.00
50360 - Dues, Publications, and Subscriptions	\$8,290.00
50370 - Commission Reimbursements	\$0.00
50410 - Vehicle Fuel	\$100,000.00
50420 - Vehicle Insurance	\$35,805.00
50430 - Vehicle Maintenance	\$109,500.00
50510 - Equipment Rental	\$6,502.00
50520 - Equipment Insurance	\$4,910.00
50530 - Equipment Maintenance	\$21,830.00
50540 - Small Tools and Equipment	\$10,245.00
50550 - Communications Equipment and Repairs	\$8,000.00
50610- IT Replacement Cycle Items	\$0.00
50620 - IT Computers New Hire	\$0.00
50630 - IT Hardware Replacement	\$11,897.25
50640 - IT New Equipment	\$0.00
50650 - Software	\$24,760.00
50660 - IT Maintenance and Technical Support	\$11,418.50
50670 - IT Website and E-Mail	\$360.00

**Bluffton Township Fire District**  
**Proposed FY12 Operating Budget Detail by Line Item**

Account Code	Amount Requested
50710 - Office Supplies	\$9,467.79
50720 - Training Supplies	\$5,000.00
50730 - Public Education Supplies	\$5,440.00
50740 - Medical Supplies	\$22,800.00
50750 - Postage Supplies	\$1,750.00
50760 - Uniforms	\$27,325.75
50770 - Hurricane Supplies	\$3,650.00
50810 - Building Maintenance	\$34,959.00
50820 - Building Insurance	\$37,320.00
50830 - Cleaning and Sanitation	\$6,800.00
50840 - Furniture and Fixtures	\$3,857.00
50850 - Facilities Rental	\$40,500.00
50860 - Appliances	\$5,520.00
50910 - Accounting Services	\$15,300.00
50920 - Human Resources Services	\$15,056.25
50930 - Legal Services	\$15,000.00
50940 - Advertising	\$5,000.00
50950 - Umbrella Liability Insurance	\$6,295.00
50960 - Other Professional Services	\$10,000.00
50970 - Payroll Services	\$6,712.00
60100 - Specialized Capital Equipment	\$16,000.00
60220 - Wildland Team	\$1,175.00
60230 - Fire Investigation Team	\$1,000.00
60240 - Special Operations Team	\$5,000.00
60320 - Physicals and Medical Care	\$31,440.00
60340 - Testing Materials	\$1,200.00
<b>Total Operating Budget Required</b>	<b>9,073,070</b>

**DAUFUSKIE ISLAND  
FIRE DISTRICT**

**\*\*\*\*\***

**2012 BUDGET**



# DAUFUSKIE ISLAND FIRE DISTRICT

## 2011 / 2012 Budget Summary

Personnel Cost-----	\$851,784
Operations Cost-----	\$91,525
Total-----	\$942,309
Debt-----	0
Total Debt-----	0

2010/2011 Approved	2011/2012 Budget Request
Personnel Cost    \$835,720	Personnel Cost    \$851,784
Operations Cost   \$90,579	Operations Cost   \$90,525
Total                \$926,299	Total                \$942,309
Debt                 \$0	Debt                 \$0
Total Debt        \$0	Total Debt        \$0
Total Budget Increase = .51%	Total Budget increase= 1.72%

**FY 2011-FY 2012 Comparison**

\$16,064 increase in personnel cost or \$39,266 increase in personnel cost with salary adjustment.

**\$54.00 decrease in Operations**

**0.0% increase in debt**

If the firefighter's salary adjustments were implemented the total budget increase would amount to \$981,575 or a 4.1% increase in the total budget.



DAUFUSKIE ISLAND FIRE DISTRICT

FISCAL YEAR 2012 BUDGET

February, 2011

BOARD OF COMMISSIONERS

Charles Henry, Chairman

Thomas Dickinson, Vice-Chairman

Thomas Beavor, Commissioner

Patricia Beichler, Commissioner

Michael Bryant, Commissioner

Geof Jenkins, Commissioner

**Daufuskie Island Fire District  
Personnel Cost 2011-2012**

	<u>Budget FY 2010</u>	<u>Estimated Budget FY 2011</u>	<u>Requested Budget FY 2012</u>
<b><u>Personnel Costs:</u></b>			
50020 Salaries and Wages	482,704	510,009	520,526
Overtime	57,885	64,317	59,795
Bunkering	42,210	-	-
<b>Total Payroll</b>	<b>582,799</b>	<b>574,326</b>	<b>580,321</b>
<b><u>Employee Benefits:</u></b>			
50100 FICA @ 6.2%	36,134	35,608	35,980
50110 Medicare @ 1.45%	8,451	8,328	8,405
50130 Retirement @ 11.13%	62,068	63,922	64,590
50140 Group Insurance	108,240	118,080	126,000
50150 Workers Compensation	31,500	34,364	35,000
50170 Employer Unemployment @ 1.24% of \$120,000	1,001	1,092	1,488
<b>Total Employee Benefits</b>	<b>247,394</b>	<b>261,394</b>	<b>271,463</b>
<b>Total Personnel Costs</b>	<b>830,193</b>	<b>835,720</b>	<b>851,784</b>
<b>Total Operating Costs</b>	<b>91,400</b>	<b>90,579</b>	<b>90,525</b>
<b>Grand Total</b>	<b>921,593</b>	<b>926,299</b>	<b>942,309</b>

**Daufuskie Island Fire District  
Purchased Services  
2011-2012**

51000 Advertising	100
51010 Printing	200
51030 Postage	200
51050 Telephone, Fax	4,000
51060 Electricity	7,500
51070 Water / Sewer	1,000
51110 Maintenance contracts(fax,copier,sams)	200
51120 Vehicle Maintenance	9,000
51121 Vehicle & Equipment Maint.	2,700
51130 Repairs to Facilities	6,000
51140 Equipment Rental	4,100
51160 Prof. Services(BC Payroll / Audit	8,000
51190 Annual Medical Physicals	3,000
51200 Per Diem	700
51230 Transport. Cost/Barging	1,000
51260 Pest Control	350
51310 Dues, Subscriptions,SCSFA	1,500
51500 Vehicle Insurance	9,520
51510 Commercial Package	5,600
51520 Umbrella Insurance	1,355
52010 Supplies	3,500
52050 Uniforms	4,500
52240 Small Tools & Appliances	600
52350 A/V & Educational	900
52351 Train/Reg/Lodg/Trans.	1,200
52352 Fire Prevention Program	400
52354 Train. For Officers, Instruc.	300
52360 Photocopy Expenses	100
53400 Other Office Supplies	300
52500 Fuels & Lubricants	7,200
52510 Vehicle Repair Parts	5,500
<b>Total Purchased Services</b>	<b>90,525</b>

DAUFUSKIE ISLAND FIRE DISTRICT

FY' 2012

CAPITAL EXPENDITURES REPORT

The following capital items will be funded with reserve revenues or grants and will not result in a tax increase.

<u>CODE:</u>	<u>ITEM DESCRIPTION:</u>	<u>QUANTITY:</u>	<u>AMOUNT:</u>
A.	Station repairs		\$3,000
B.	Equipment purchases		\$3,000
		Total Cost	\$6,000

TOTAL ESTIMATED CAPITAL ITEMS \$6,000

# **BURTON FIRE DISTRICT**

**\*\*\*\*\***

## **2012 BUDGET**



## Burton Fire District Budget Summary

### FY 2011 Approved Budget

Personnel Cost -----	\$ 3,498,962
Operations Cost -----	\$ 440,400
<b>TOTAL -----</b>	<b>\$ 3,939,362</b>
Debt -----	\$ 362,952
<b>TOTAL Debt -----</b>	<b>\$ 362,952</b>

---

### FY 2012 Proposed Budget

Personnel Cost -----	\$ 3,910,753
Operations Cost -----	\$ 470,067
<b>TOTAL -----</b>	<b>\$ 4,380,820</b>
Debt -----	\$ 368,523

### FY 2012 Budget with Salary Adjustment

Personnel Cost -----	\$
Operations Cost -----	\$ 470,067
<b>TOTAL -----</b>	<b>\$</b>
Debt -----	\$ 368,523

---

### FY 2011 – FY 2012 Comparison

\$ 411,791	Increase in personnel cost
\$ 29,667	Increase in operations cost
\$ 5,571	Change in debt service
\$ 447,029	Total increase in budget from previous year.
\$ 349,949	Contractual revenue

## 2011 ATAX Tax Board Recommendations-HTax Distribution

Organization	Event/Project	Amount Requested	Amt. Recom	Notes
Penn Center, Inc.	Operation of Penn Center	\$ 35,000	\$ 10,000	Maintenance
BCBCC	Flavors of Gullah	\$ 20,000	\$ 5,000	
Main Street Beaufort, USA	Tourism Advertising Campaign	\$ 10,000	\$ 3,000	Southern Living
Arts Council of BC	ARTSeen.org	\$ 5,000	\$ 2,500	Brochures
HH Choral Society	Digital marketing/Social media	\$ 3,000	\$ -	
Bluffton Historical Preservation Society	Heyward House	\$ 25,000	\$ 7,000	
Concours d'Elegance	Interactive marketing campaign	\$ 10,000	\$ 3,500	On-line advertising
Yemassee Revitalization Corp.	Streetscape improvements	\$ 10,000	\$ -	
Friends of Fort Freemont	Signage	\$ 14,000	\$ 4,000	Signage
HH Symphony Orchestra	Picnic and Pops concerts	\$ 6,000	\$ 1,000	Rack cards
Keep Beaufort County Beautiful	Clean waterways project	\$ 2,200	\$ -	
Gullah Festival of SC	Original Gullah Festival	\$ 25,000	\$ 8,000	Brochures
Historic Beaufort Foundation	Verdier House rack cards	\$ 5,000	\$ 1,000	20k rack cards
Coastal Discovery Museum	Eco and cultural programs	\$ 9,500	\$ 2,000	Eco/cultural programs
L/C Estuarium	Operations	\$ 10,000	\$ 1,000	Printing/pubs/educational supplies/internet
Heritage Library Foundation	Phase II-Fort Mitchell refurb.	\$ 10,000	\$ -	
Daufuskie Island Historical Foundation	Brothers and sisters Oyster Union Society Hall restoration	\$ 5,000	\$ 2,000	Part of total
Mitchelville Preservation	Freedom Park	\$ 50,000	\$ 8,000	PR/printing
Arts Center of Coastal Carolina	Facility support	\$ 20,000	\$ 7,000	Toward roof repair
The Sandbox	Summer tourist programs	\$ 10,500	\$ 1,000	Event support
Friends of Hunting Island State Park	ADA compliant camp sites	\$ 15,000	\$ 5,000	Concrete
Literacy Volunteers of the L/C	Storytelling festival	\$ 15,000	\$ 5,000	Part of total
L/C Tourism	Promotion of Beaufort County & L/C	\$ 8,000	\$ 4,000	Web design
HHI Chamber of Commerce	Destination marketing	\$ 50,000	\$ 10,000	Marketing
Main Street Youth Theater	Tom Sawyer; the Broadway Musical	\$ 3,000	\$ 1,000	
Beaufort Regional Chamber of Commerce	Conference center study	\$ 12,000	\$ 10,000	
L/C Regional Transportation Auth.	Multi-modal transportation	\$ 10,000	\$ -	

Totals:	\$398,200	\$	101,000
Amount Total Allowed:	\$100,000		
Total Remaining	-\$1,000		

# **Beaufort County**

## **Third Quarter Results**



**Fiscal Year 2011**

**Period Ended March 31, 2011**



**BEAUFORT COUNTY, SOUTH CAROLINA  
 THIRD QUARTER UNAUDITED FINANCIAL REPORT  
 PERIOD ENDED MARCH 31, 2011  
 TABLE OF CONTENTS**

	<u>Page</u>
<b>General Fund, Debt Service Fund, and Purchase Property Fund Performance Narratives.....</b>	<b>1 - 3</b>
<b>General Fund, Debt Service Fund, and Purchase Property Fund Budget to Actual Revenues and Expenditures            Comparison at March 31, 2011 and March 31, 2010.....</b>	<b>4 - 10</b>
<b>General Fund, Debt Service Fund, and Purchase Property Fund Actual Revenues and Expenditures            Comparison at March 31, 2011 and March 31, 2010.....</b>	<b>11 - 14</b>
<b>General Fund, Debt Service Fund, and Purchase Property Fund Real and Personal Property            Tax Billings and Collections Comparison as of March 31, 2011 and March 31, 2010.....</b>	<b>15 - 18</b>
<b>General Fund, Debt Service Fund, and Purchase Property Fund Automobile            Tax Collections Comparison as of March 31, 2011 and March 31, 2010.....</b>	<b>19 - 20</b>
<b>Gross Ad Valorem Tax Collections by District for Tax Year 2009 as of March 31, 2011.....</b>	<b>21</b>
<b>Gross Ad Valorem Tax Collections by Property Type for Tax Year 2009 as of March 31, 2011.....</b>	<b>22</b>
<b>Gross Ad Valorem Tax Collections by District for Tax Year 2009 as of March 31, 2010.....</b>	<b>23</b>
<b>Gross Ad Valorem Tax Collections by Property Type for Tax Year 2009 as of March 31, 2010.....</b>	<b>24</b>
<b>Real Property 4% and 6% Analysis and Real &amp; Personal Property Billed and Collected Detail as of March 31, 2011.....</b>	<b>25</b>
<b>CIP Summary as of March 31, 2011.....</b>	<b>26 - 27</b>
<b>New River TIF Debt Service Fund Summary and Projections as of March 31, 2011.....</b>	<b>28 - 30</b>
<b>Bluffton - County TIF Debt Service Fund Summary and Projections as of March 31, 2011.....</b>	<b>31 - 33</b>

## **County General Fund**

The County's General Fund revenues for the fiscal year (FY) 2011 third quarter are \$83.3 million as of March 31, 2011. Last year's third quarter General Fund revenues were \$83.4 million.

The County's General Fund expenditures for FY 2011 are \$72.8 million. Last year's third quarter general fund expenditures were \$75.2 million. Adjustments made at fiscal year-end 2010 and in FY 2011 make the difference between fiscal year 2011 and 2010 expenditures approximately \$0 and not \$2.4 million.

It should be noted that FY 2010 net of revenues and expenditures as of March 31, 2010 led to a decrease in the General Fund reserve of \$2.7 million. The current net of revenues and expenditures in FY 2011 is approximately the same as it was as of March 31, 2010. Furthermore, the outstanding 2,447 property value appeals and 328 4% applications may further reduce general revenues and force adjustments in the rate of expenditures and/or decrease general fund reserves.

Our estimate is that the completion of the appeal process will result in zero or very little growth of the County's tax base. Auto taxes are approximately \$.2 million less than fiscal year 2010.

## **County Debt Service Fund**

The County's Debt Service Fund total ad valorem tax performance is currently \$5.5 million more than it was as of March 31, 2010.

Debt requirements in fiscal year 2011 are higher than they were in fiscal year 2010. Debt service payments for the 2010 bonds (2009 bond anticipation notes) totaling \$48.8 million (\$28.8 million of which is related to general obligation debt) are commencing their payment schedule this fiscal year. As such, County debt service millage increased from 3.62 to 4.57 in this fiscal year.

Our expectation is that the County Debt Service Fund balance will realize a gain of approximately \$7 million by the 2011 fiscal year-end. Currently, we have outstanding 2,447 property value appeals and 328 4% applications may reduce this projection.

The County Debt Service Fund's other revenues decreased by approximately \$42.3 million and expenditures decreased by approximately \$46.2 million when comparing March 31, 2011 to March 31, 2010. These large decreases were mostly the result of the planned \$48.8 million 2009 bond anticipation note refinancing in fiscal year 2010. This offsetting factor was a planned refinancing of \$8.1 million of the County's 2002 general obligation (GO) bonds in fiscal year 2011. Thus, the County's Debt Service Fund will temporarily increase in fiscal year 2011 to be drawn down in fiscal year 2012.

Those transactions lowered debt service requirements in future years. Furthermore, premiums realized in these transactions help offset any decreases in ad valorem collections rates or in the tax base in future fiscal years.

**County Purchase Property (Referendum-Voted) Debt Service Fund**

The County Purchase Property Debt Service fund's total performance is currently \$.3 million more than it was as of March 31, 2010.

This fund's current tax collection rates are higher in tax year 2010 than in tax year 2009 by approximately 1%.

At this time, it is our expectation that the County Purchase Property Debt Service Fund balance will realize a gain or loss within \$100,000 (or approximately 5% of fiscal year 2010's fund balance) by the 2011 fiscal year-end. However, the outstanding 2,447 property value appeals and 328 4% applications may further reduce or weaken the County Rural and Critical Purchase Property Debt Service Fund balance.

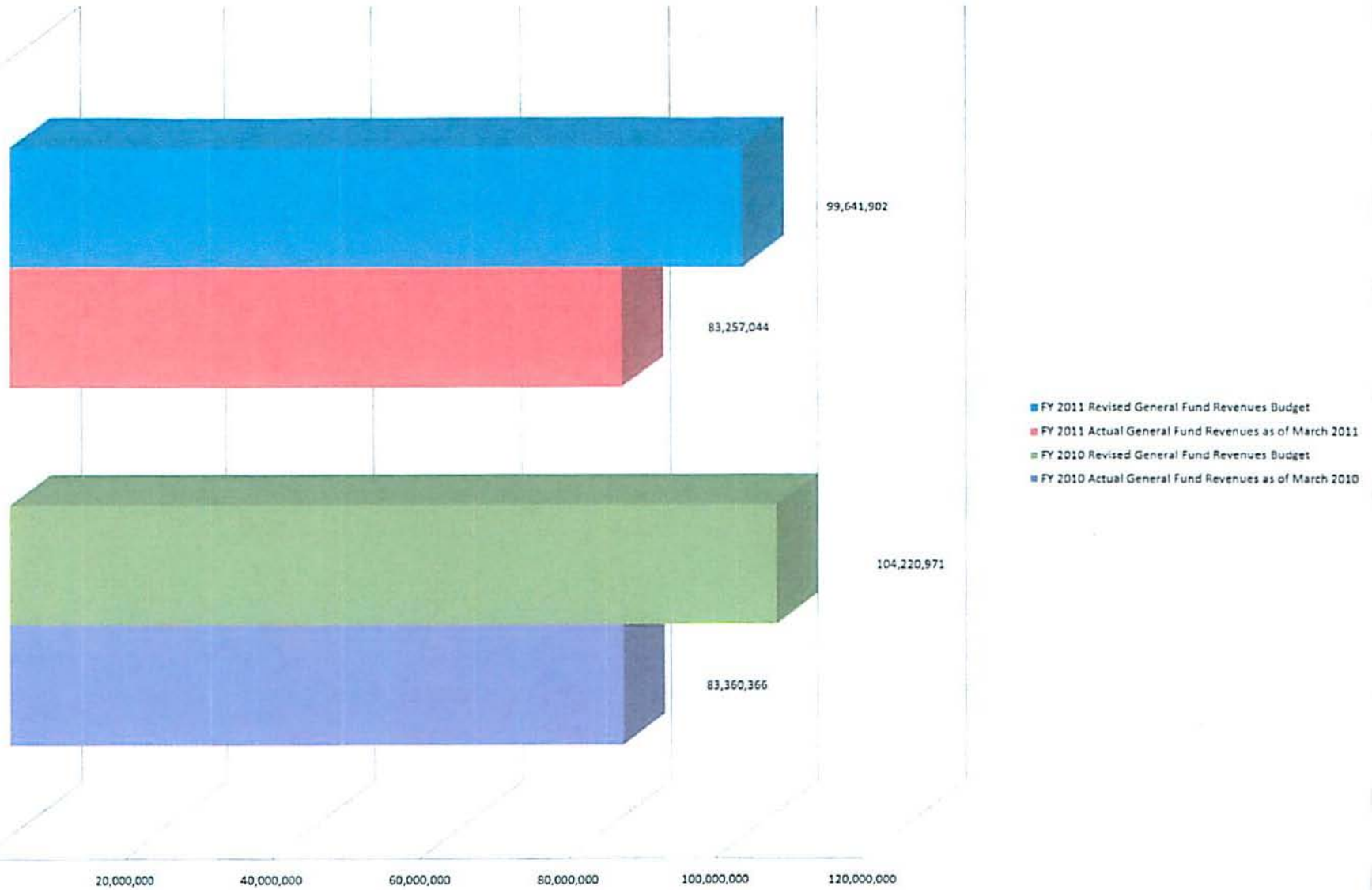
Expenditures within the County's Purchase Property Debt Service Fund are higher in fiscal year 2011 because the debt service requirements are higher this year. This change was recognized and identified in the debt service requirements schedule. As such, the County raised its purchase property debt millage for tax year 2010 from 2.13 to 2.76 to meet these increased requirements.

Unaudited  
Beaufort County  
Revenues & Expenditures Comparison  
FY 2011 and FY 2010 Budget to Actual at March 31, 2011 and March 31, 2010

Fund	FY 2011 as of 3/31/2011	FY 2010 Millage	FY 2011 Original Budget (Full Year)	FY 2011 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget	FY 2010 as of 3/31/2010	FY 2009 Millage	FY 2010 Original Budget (Full Year)	FY 2010 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget
<b>General Fund</b>												
<b>Revenues:</b>												
Current Taxes	64,779,357	40.21	70,057,315	64,780,000	(643)	100%	64,396,788	40.21	70,899,800	70,815,046	(6,418,258)	91%
Other Taxes	4,833,702	N/A	9,927,700	10,153,342	(5,319,640)	48%	5,414,581	N/A	7,975,728	8,060,482	(2,645,901)	67%
Other	13,643,985	N/A	24,207,021	24,708,560	(11,064,575)	55%	13,548,997	N/A	25,075,010	25,345,443	(11,795,446)	53%
<b>Total Revenues</b>	<b>83,257,044</b>		<b>104,192,036</b>	<b>99,641,902</b>	<b>(16,384,858)</b>	<b>84%</b>	<b>83,360,366</b>		<b>103,950,538</b>	<b>104,220,971</b>	<b>(20,860,605)</b>	<b>80%</b>
<b>Expenditures</b>												
	72,788,586	N/A	104,192,036	99,641,902	26,853,316	73%	75,237,718	N/A	103,769,230	104,665,051	29,427,333	72%
<b>Revenues Over Expenditures</b>	<b>10,468,458</b>		<b>-</b>	<b>-</b>	<b>10,468,458</b>		<b>8,122,648</b>		<b>181,308</b>	<b>(444,080)</b>	<b>8,566,728</b>	
<b>County Debt</b>												
<b>Revenues:</b>												
Current Taxes	7,362,385	4.57	6,219,961	7,362,742	(357)	100%	5,797,334	3.62	5,700,000	5,797,317	17	100%
Other Taxes	408,473	N/A	2,137,286	872,996	(464,523)	47%	427,180	N/A	877,000	779,683	(352,503)	55%
Other	14,017,734	N/A	6,921,429	14,109,367	(91,633)	99%	56,323,048	N/A	6,347,524	54,882,703	1,440,345	103%
<b>Total Revenues</b>	<b>21,788,592</b>		<b>15,278,676</b>	<b>22,345,105</b>	<b>(356,513)</b>	<b>98%</b>	<b>62,547,862</b>		<b>12,924,524</b>	<b>61,459,703</b>	<b>1,087,859</b>	<b>102%</b>
<b>Expenditures</b>												
	15,217,567	N/A	15,278,676	15,217,567	-	100%	61,459,701	N/A	12,924,524	61,459,703	2	100%
<b>Revenues Over Expenditures</b>	<b>6,571,025</b>		<b>-</b>	<b>7,127,538</b>	<b>(556,513)</b>		<b>1,087,861</b>		<b>-</b>	<b>-</b>	<b>1,087,861</b>	
<b>County Purchase Property</b>												
<b>Revenues:</b>												
Current Taxes	4,446,423	2.76	3,484,572	4,446,815	(392)	100%	3,411,217	2.13	3,533,800	3,411,207	10	100%
Other Taxes	241,376	N/A	1,466,257	448,149	(206,773)	54%	252,159	N/A	383,200	505,793	(253,634)	50%
Other	11,663	N/A	87,450	79,450	(67,787)	15%	6,334	N/A	321,243	324,337	(318,003)	2%
<b>Total Revenues</b>	<b>4,699,462</b>		<b>5,038,279</b>	<b>4,974,414</b>	<b>(274,952)</b>	<b>94%</b>	<b>3,669,710</b>		<b>4,238,243</b>	<b>4,241,337</b>	<b>(571,627)</b>	<b>87%</b>
<b>Expenditures</b>												
	4,891,584	N/A	5,038,279	4,974,414	82,830	98%	4,137,095	N/A	4,238,243	4,241,337	104,242	98%
<b>Revenues Over Expenditures</b>	<b>(192,122)</b>		<b>-</b>	<b>-</b>	<b>(192,122)</b>		<b>(467,385)</b>		<b>-</b>	<b>-</b>	<b>(467,385)</b>	
<b>Total Direct County Tax Funds</b>												
<b>Revenues:</b>												
Current Taxes	76,588,165	47.54	79,761,848	76,589,557	(1,392)	100%	73,605,339	45.96	80,133,600	80,023,570	(6,418,231)	92%
Other Taxes	5,483,551	N/A	13,531,243	11,474,487	(5,990,936)	48%	6,093,920	N/A	9,235,928	9,345,958	(3,252,038)	65%
Other	27,673,382	N/A	31,215,900	38,897,377	(11,223,995)	71%	69,878,379	N/A	31,743,777	80,552,483	(10,674,104)	87%
<b>Total Revenues</b>	<b>109,745,098</b>		<b>124,508,991</b>	<b>126,961,421</b>	<b>(17,216,323)</b>	<b>86%</b>	<b>149,577,638</b>		<b>121,113,305</b>	<b>169,922,011</b>	<b>(20,344,373)</b>	<b>88%</b>
<b>Expenditures</b>												
	92,897,737	N/A	124,508,991	119,833,883	26,936,146	78%	140,834,514	N/A	120,931,997	170,366,091	29,531,577	83%
<b>Revenues Over Expenditures</b>	<b>16,847,361</b>		<b>-</b>	<b>7,127,538</b>	<b>9,719,823</b>		<b>8,743,124</b>		<b>181,308</b>	<b>(444,080)</b>	<b>9,187,204</b>	

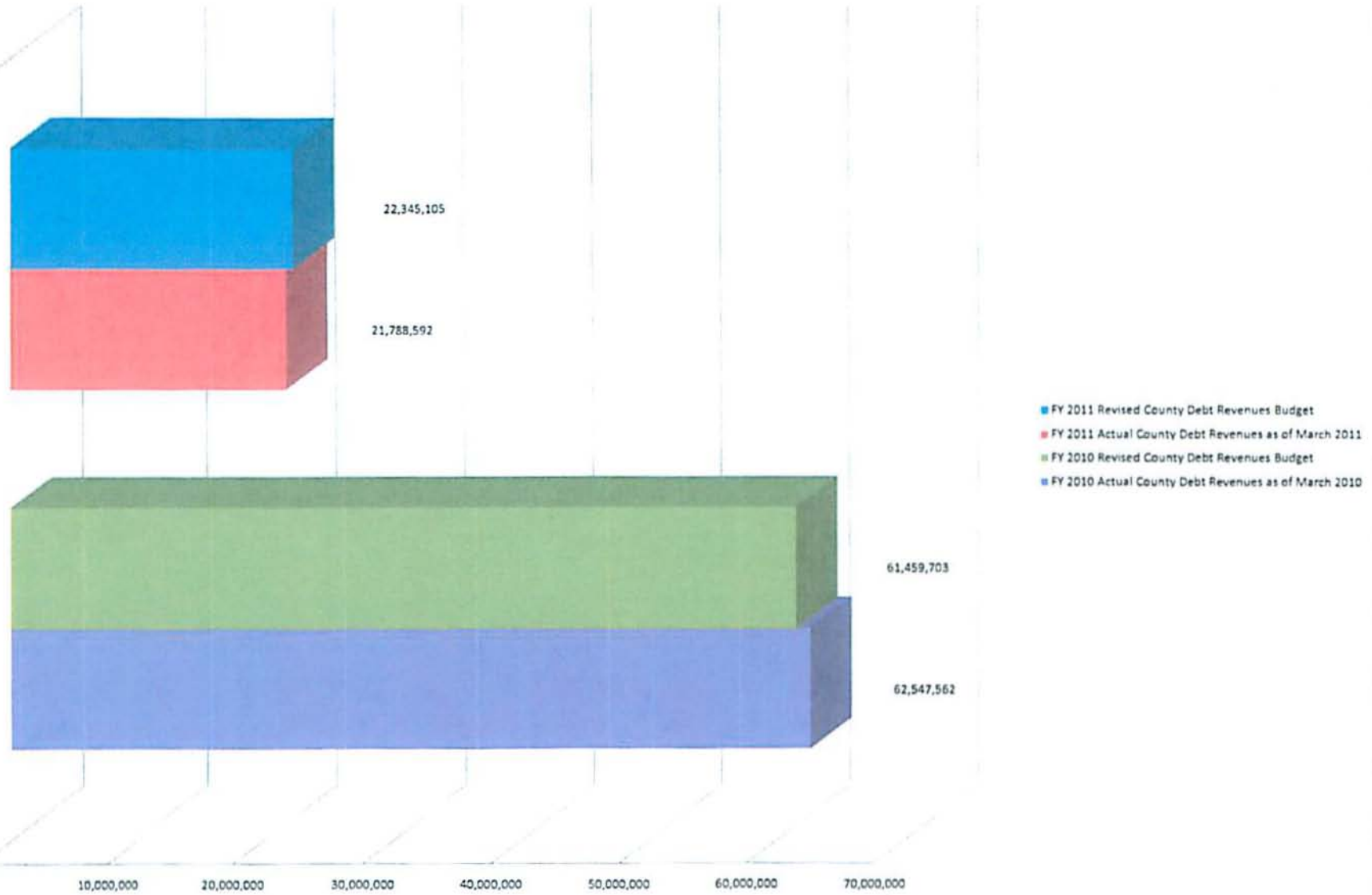
### FY 2011 & FY 2010 General Fund Revenues Budget to Actual Comparison as of March 2011 & 2010

5

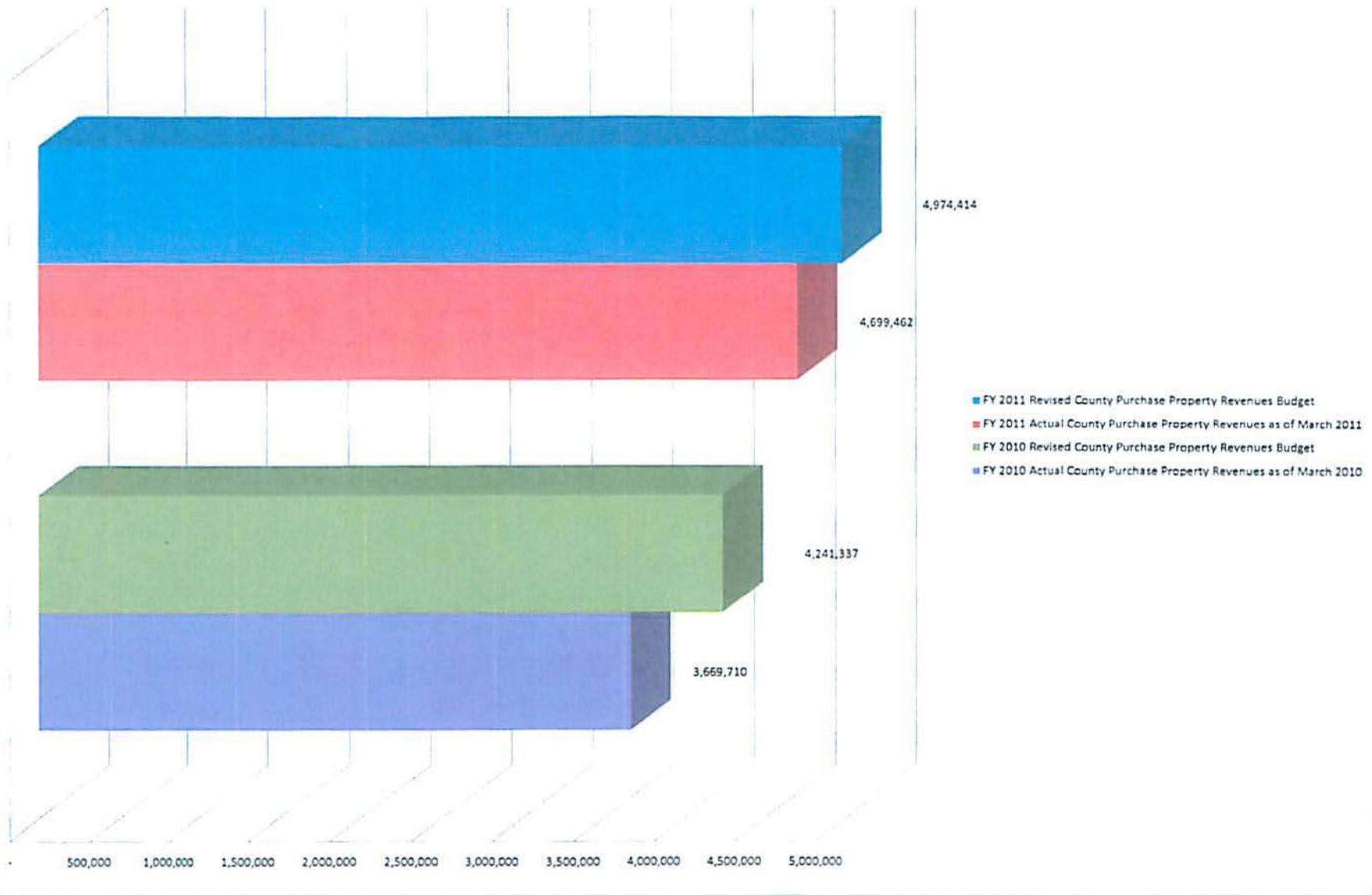


### FY 2011 & FY 2010 County Debt Revenues Budget to Actual Comparison as of March 2011 & 2010

9



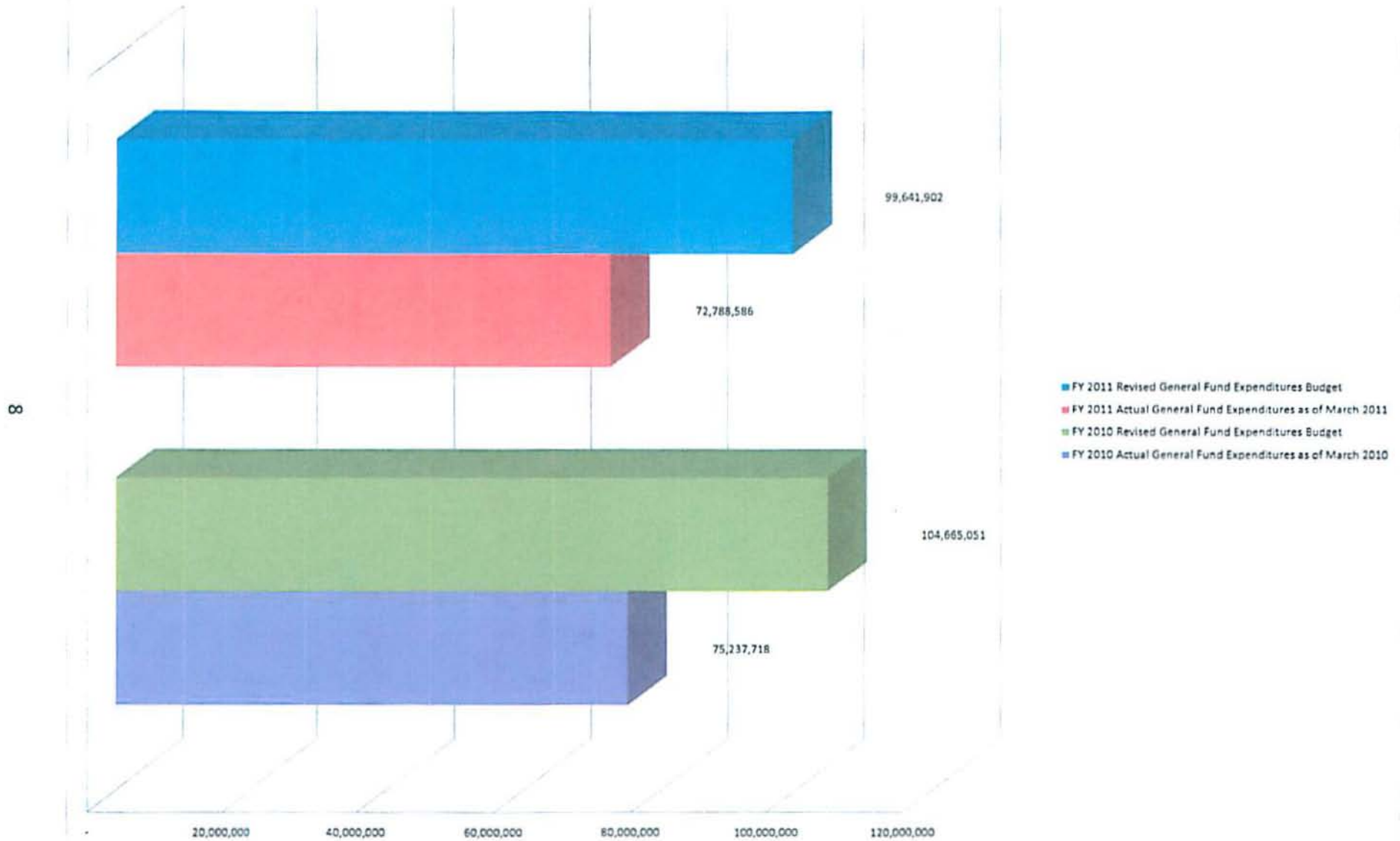
### FY 2011 & FY 2010 County Purchase Property Revenues Budget to Actual Comparison as of March 2011 & 2010



7

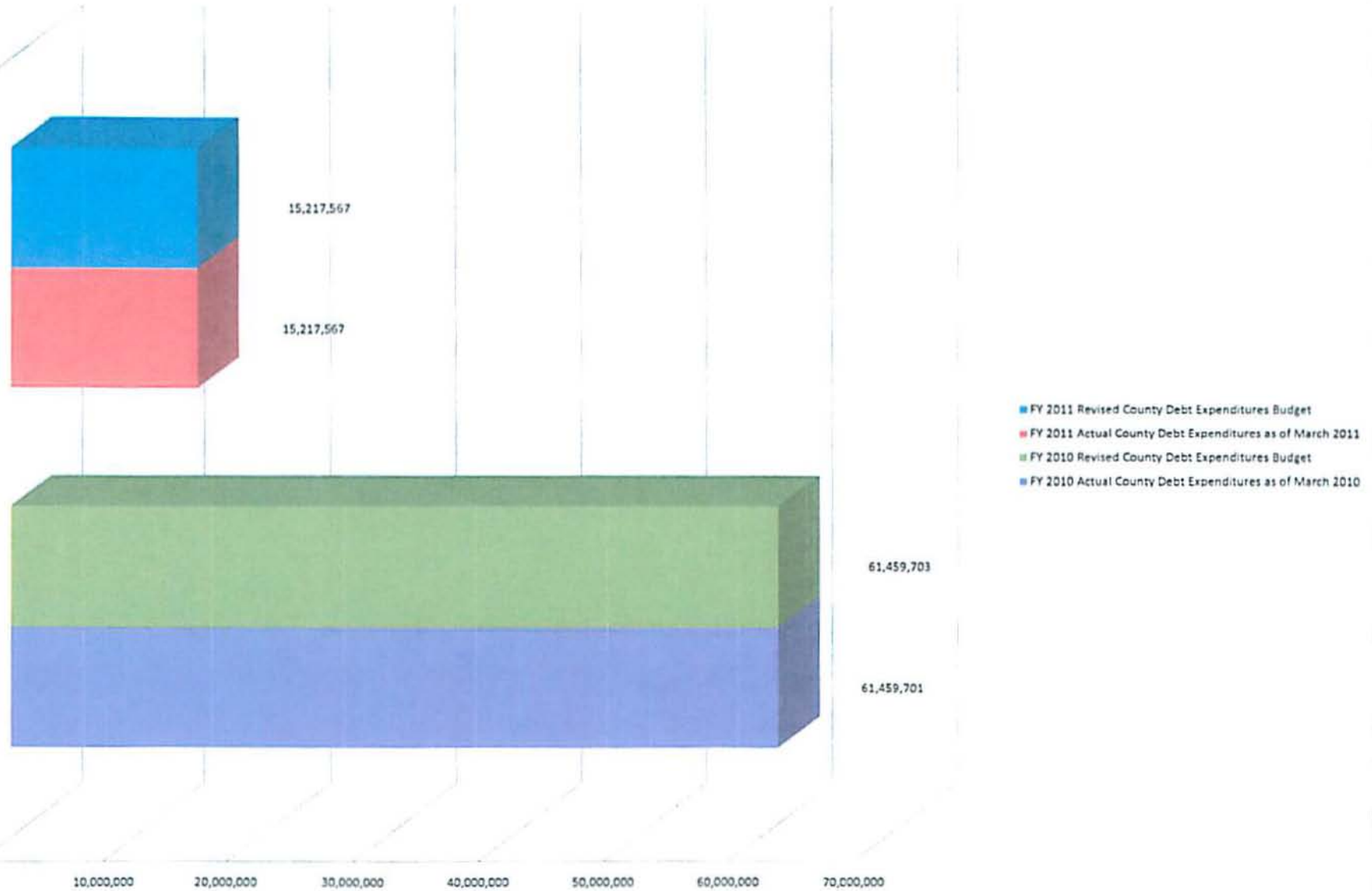


### FY 2011 & FY 2010 General Fund Expenditures Budget to Actual Comparison as of March 2011 & 2010



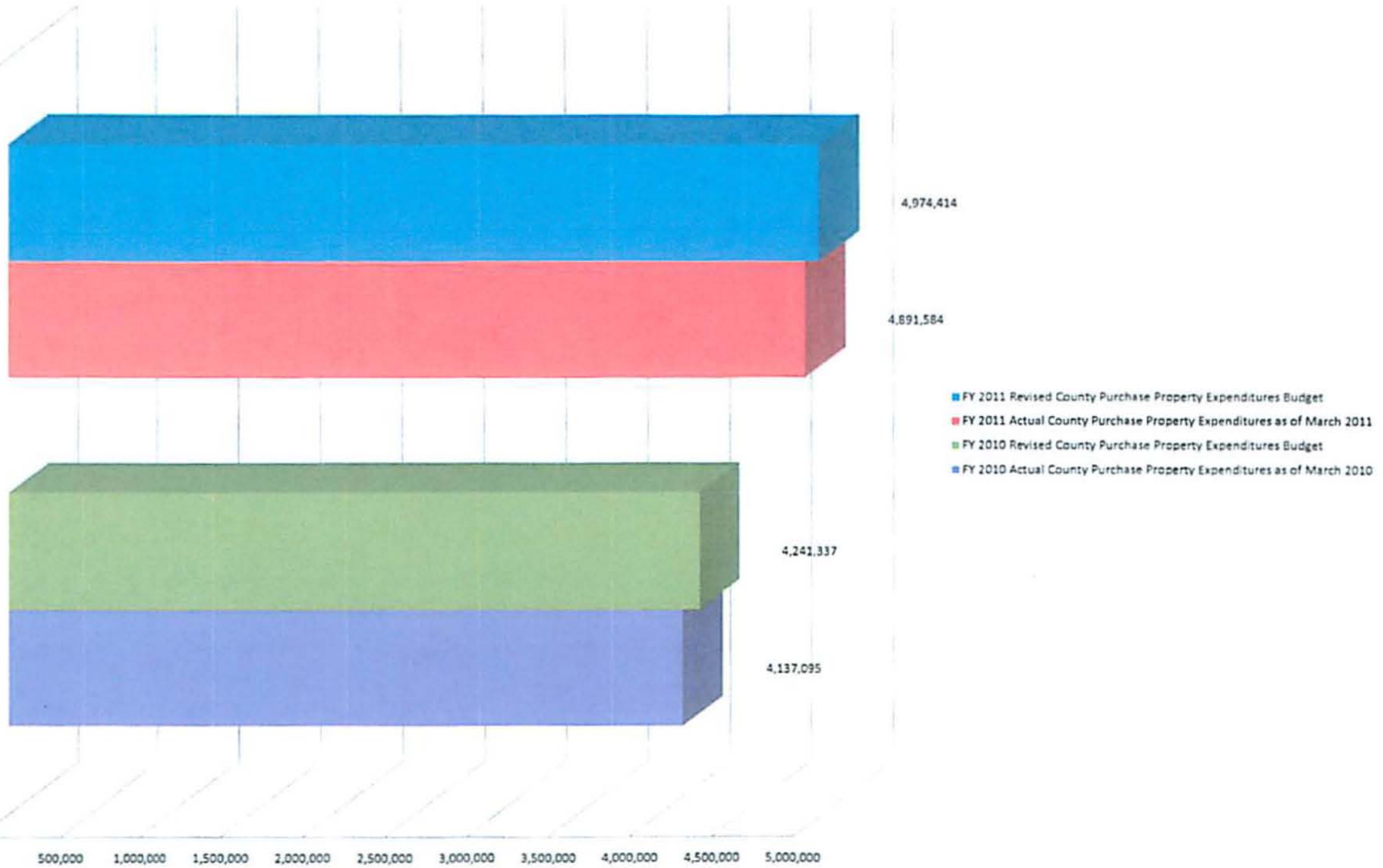
### FY 2011 & FY 2010 County Debt Expenditures Budget to Actual Comparison as of March 2011 & 2010

6



**FY 2011 & FY 2010 County Purchase Property Expenditures Budget to Actual Comparison as of March 2011 & 2010**

10

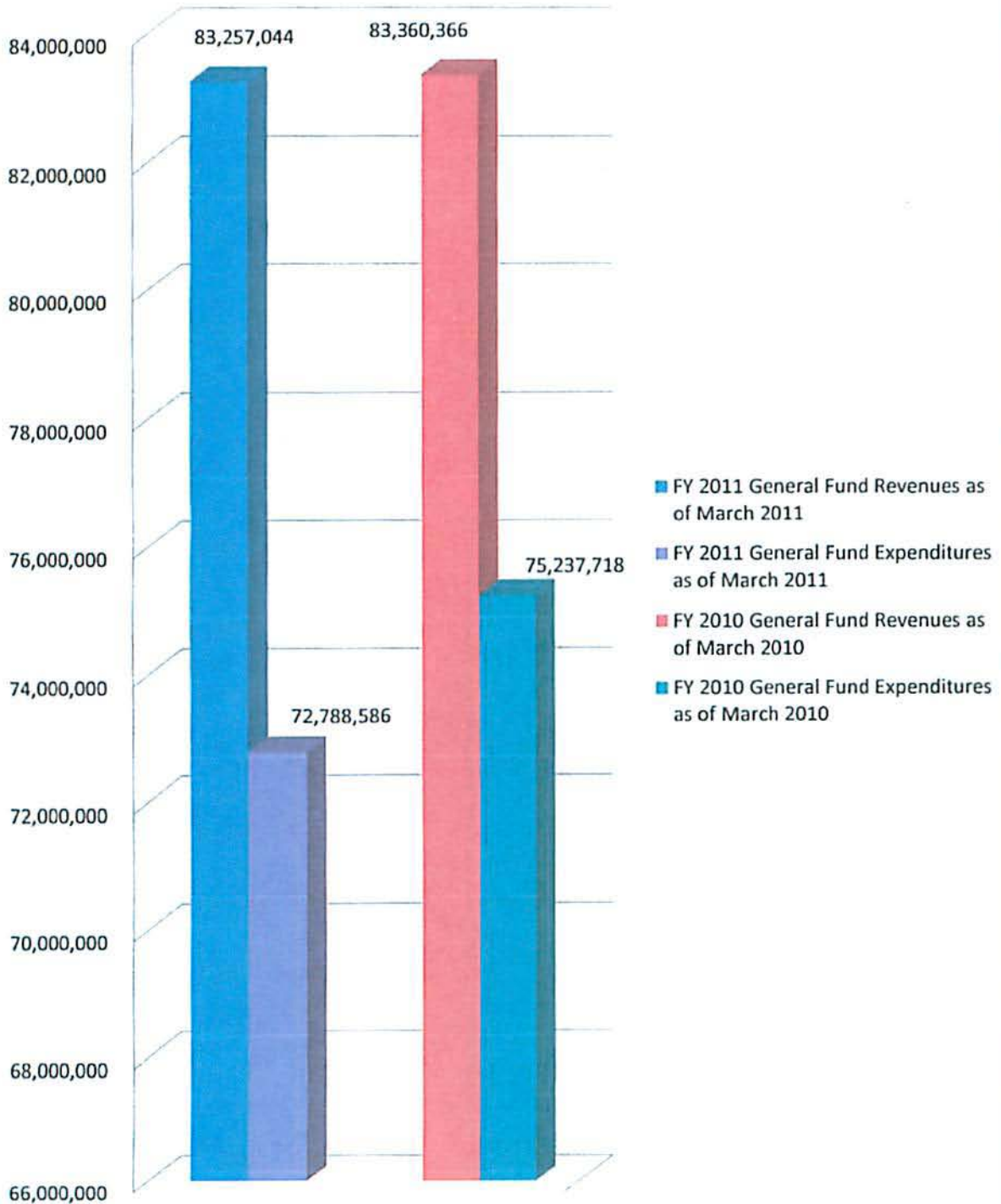


**Unaudited**  
**Beaufort County**  
**Revenues & Expenditures Comparison**  
**FY 2011 and FY 2010 Actual Comparison at March 31, 2011 and March 31, 2010**

Fund	FY 2011 as of 3/31/2011	FY 2010 as of 3/31/2010	Difference	Percent Difference
<b>General Fund</b>				
<b>Revenues:</b>				
Current Taxes	64,779,357	64,396,788	382,569	1%
Other Taxes	4,833,702	5,414,581	(580,879)	-11%
Other	13,643,985	13,548,997	94,988	1%
<b>Total Revenues</b>	<b>83,257,044</b>	<b>83,360,366</b>	<b>(103,322)</b>	<b>0%</b>
<b>Expenditures</b>	<b>72,788,586</b>	<b>75,237,718</b>	<b>(2,449,132)</b>	<b>-3%</b>
<b>Revenues Over Expenditures</b>	<b>10,468,458</b>	<b>8,122,648</b>	<b>2,345,810</b>	<b>29%</b>
<b>County Debt</b>				
<b>Revenues:</b>				
Current Taxes	7,362,385	5,797,334	1,565,051	27%
Other Taxes	408,473	427,180	(18,707)	-4%
Other	14,017,734	56,323,048	(42,305,314)	-75%
<b>Total Revenues</b>	<b>21,788,592</b>	<b>62,547,562</b>	<b>(40,758,970)</b>	<b>-65%</b>
<b>Expenditures</b>	<b>15,217,567</b>	<b>61,459,701</b>	<b>(46,242,134)</b>	<b>-75%</b>
<b>Revenues Over Expenditures</b>	<b>6,571,025</b>	<b>1,087,861</b>	<b>5,483,164</b>	<b>504%</b>
<b>County Purchase Property</b>				
<b>Revenues:</b>				
Current Taxes	4,446,423	3,411,217	1,035,206	30%
Other Taxes	241,376	252,159	(10,783)	-4%
Other	11,663	6,334	5,329	84%
<b>Total Revenues</b>	<b>4,699,462</b>	<b>3,669,710</b>	<b>1,029,752</b>	<b>28%</b>
<b>Expenditures</b>	<b>4,891,584</b>	<b>4,137,095</b>	<b>754,489</b>	<b>18%</b>
<b>Revenues Over Expenditures</b>	<b>(192,122)</b>	<b>(467,385)</b>	<b>275,263</b>	<b>-59%</b>
<b>Total Direct County Tax Funds</b>				
<b>Revenues:</b>				
Current Taxes	76,588,165	73,605,339	2,982,826	4%
Other Taxes	5,483,551	6,093,920	(610,369)	-10%
Other	27,673,382	69,878,379	(42,204,997)	-60%
<b>Total Revenues</b>	<b>109,745,098</b>	<b>149,577,638</b>	<b>(39,832,540)</b>	<b>-27%</b>
<b>Expenditures</b>	<b>92,897,737</b>	<b>140,834,514</b>	<b>(47,936,777)</b>	<b>-34%</b>
<b>Revenues Over Expenditures</b>	<b>16,847,361</b>	<b>8,743,124</b>	<b>8,104,237</b>	<b>93%</b>

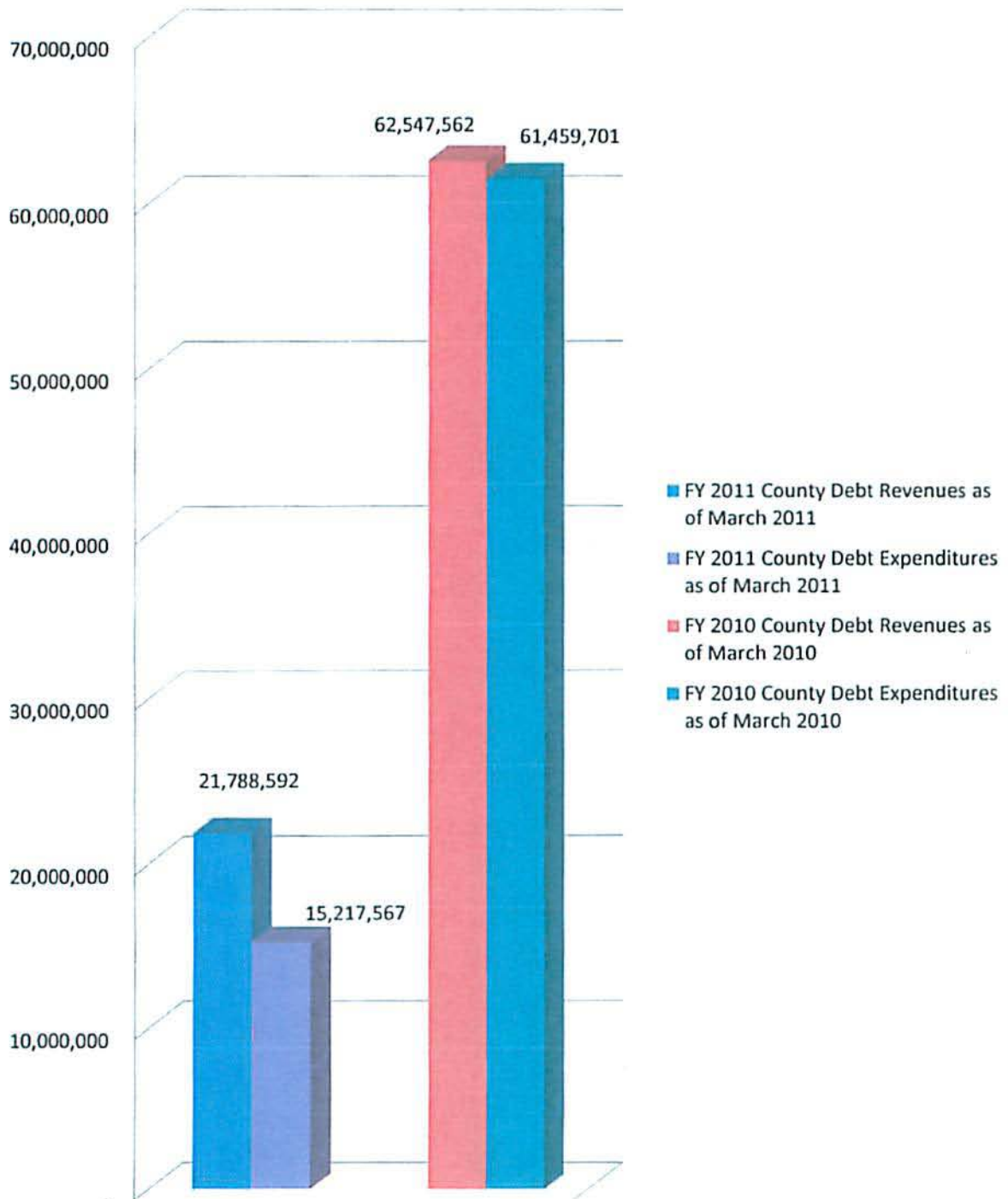
Generated by: Beaufort County Finance Department

## FY 2011 & FY 2010 General Fund Comparison as of March 2011 & 2010



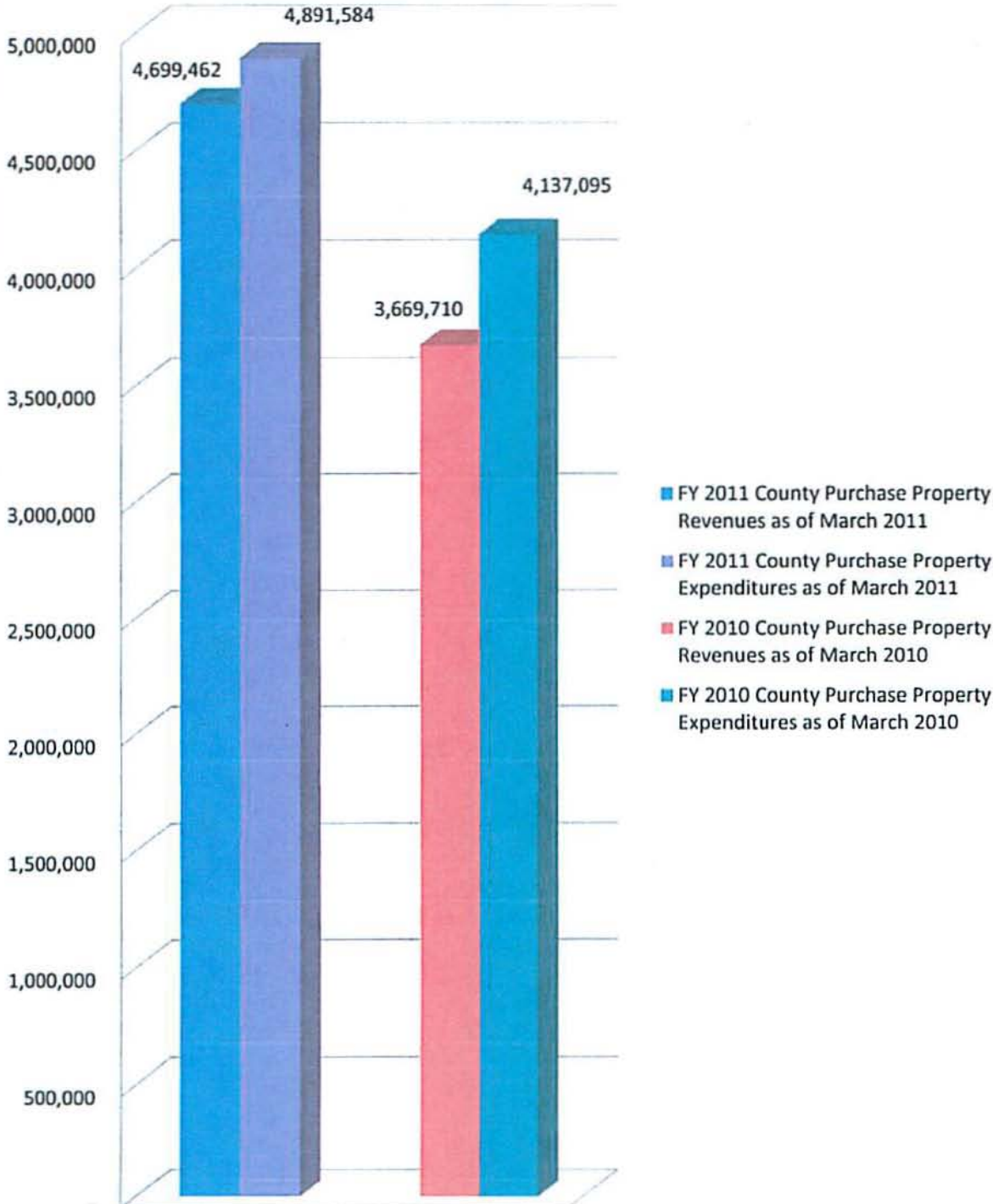
Generated by: Beaufort County Finance Department

## FY 2011 & FY 2010 County Debt Comparison as of March 2011 & 2010



Generated by: Beaufort County Finance Department

# FY 2011 & FY 2010 County Purchase Property Comparison as of March 2011 & 2010



Generated by: Beaufort County Finance Department

**Unaudited  
Beaufort County  
Real and Personal Property Tax Billings & Collections Comparison (Net of TIFs)  
FY 2011 and FY 2010 at March 31, 2011 and March 31, 2010**

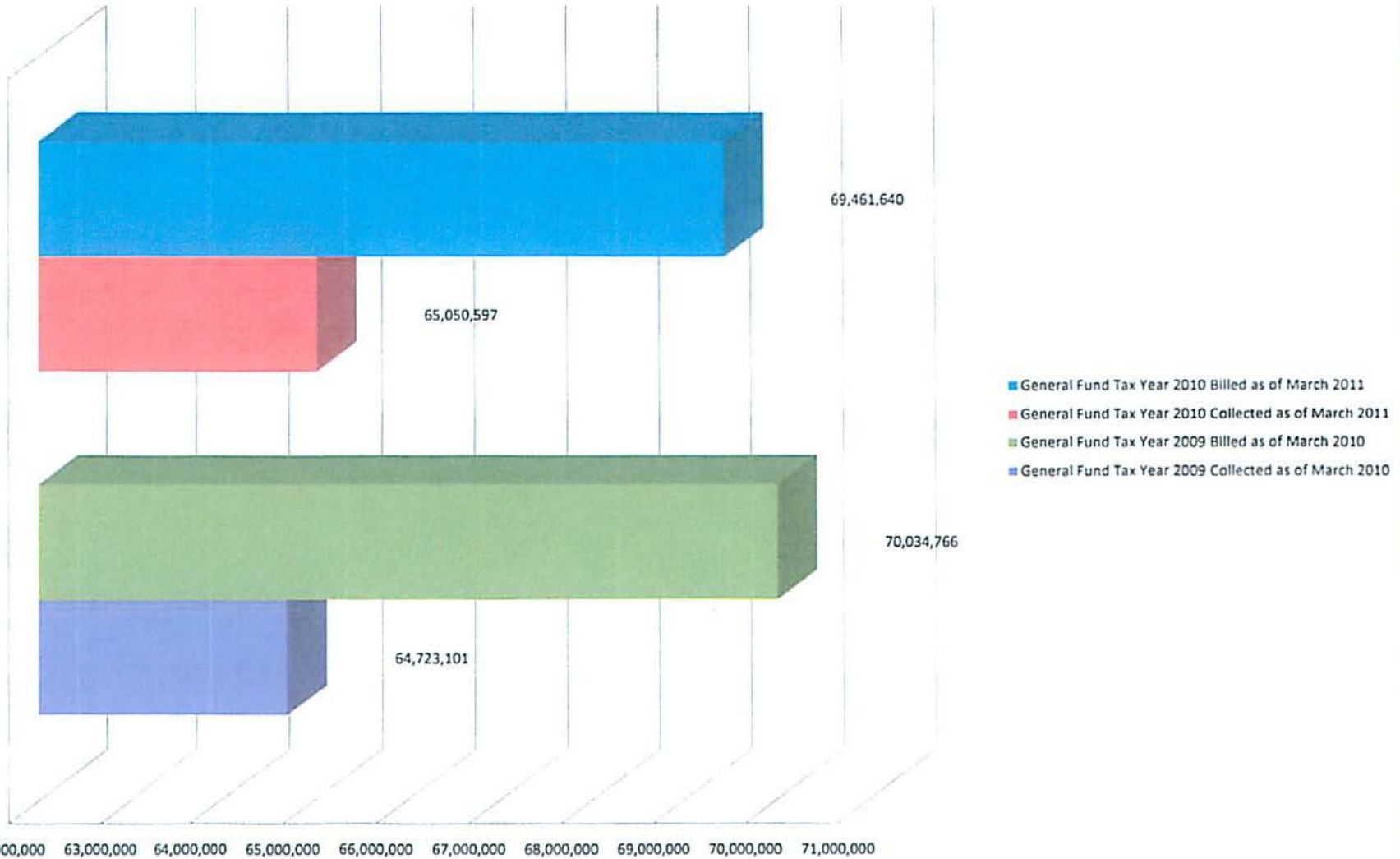
Fund	Tax Year 2010 Collected as of 3/31/2011	TY 2010 Millage*	Tax Year 2010 Billed (Net of TIFs) as of 3/31/2011**	Billed to Actual Difference	Actual as a Percent of Billed	Tax Year 2009 Collected as of 3/31/2010	TY 2009 Millage	Tax Year 2009 Billed (Net of TIFs) as of 3/31/2010**	Billed to Actual Difference	Actual as a Percent of Billed
<b>General Fund</b>										
Real & Personal Property Taxes	65,050,597	40.21	69,461,640	(4,411,043)	93.6%	64,723,101	40.21	70,034,766	(5,311,665)	92.4%
<b>County Debt</b>										
Real & Personal Property Taxes	7,393,210	4.57	7,894,409	(501,199)	93.7%	5,826,856	3.62	6,304,955	(478,099)	92.4%
<b>County Purchase Property</b>										
Real & Personal Property Taxes	4,465,040	2.76	4,767,728	(302,688)	93.7%	3,428,518	2.13	3,710,700	(282,182)	92.4%
<b>Total Direct County Tax Funds</b>										
Real & Personal Property Taxes	76,908,847	47.54	82,123,777	(5,214,930)	93.6%	73,978,475	45.96	80,050,421	(6,071,946)	92.4%

\* - Tax year 2010's County Debt and County Purchase Property millages were increased, thus billed and collected amounts are higher. The County's general fund millage (County Ops) stayed the same.  
\*\* - Adjusted for processed appeals.

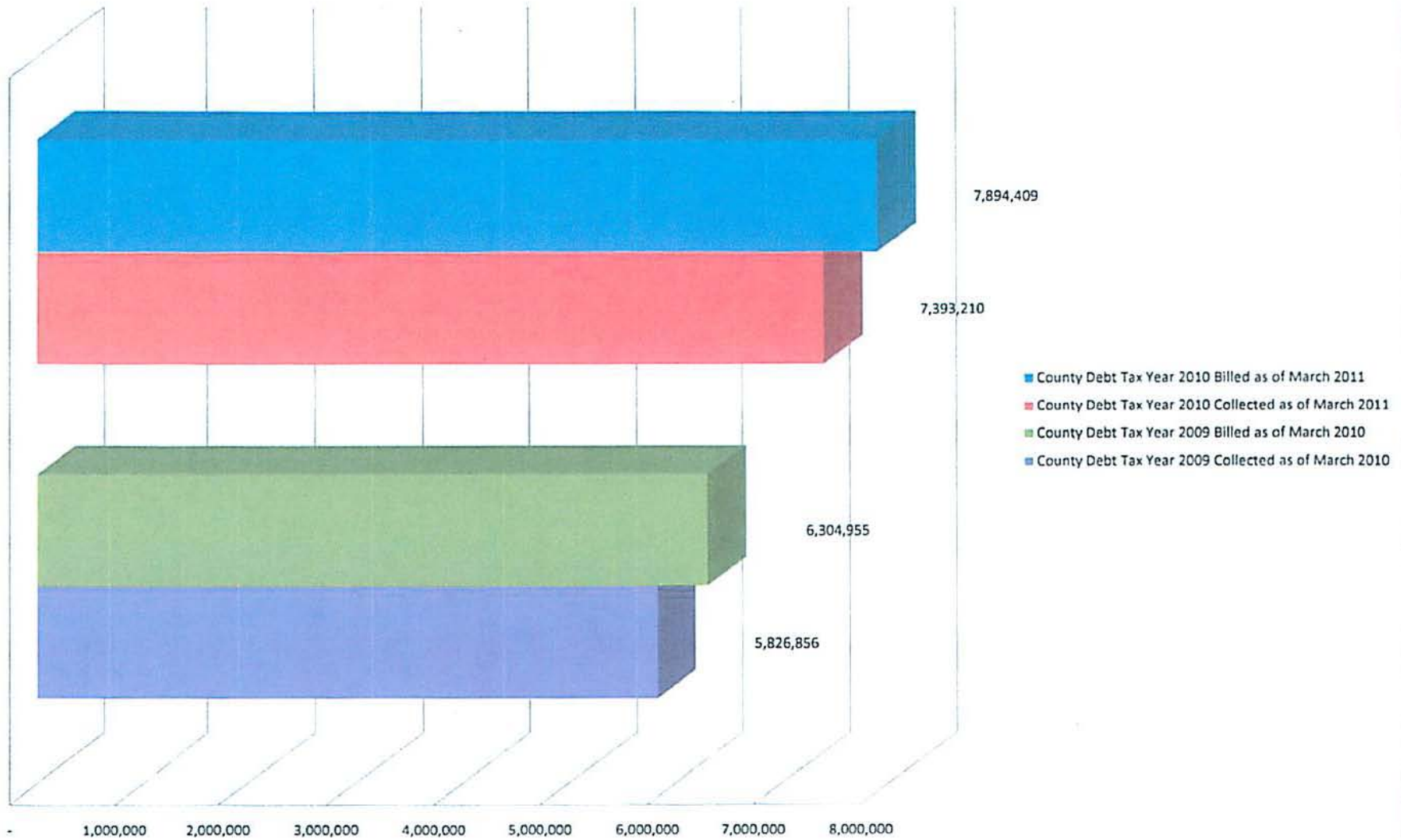
Generated by: Beaufort County Finance Department



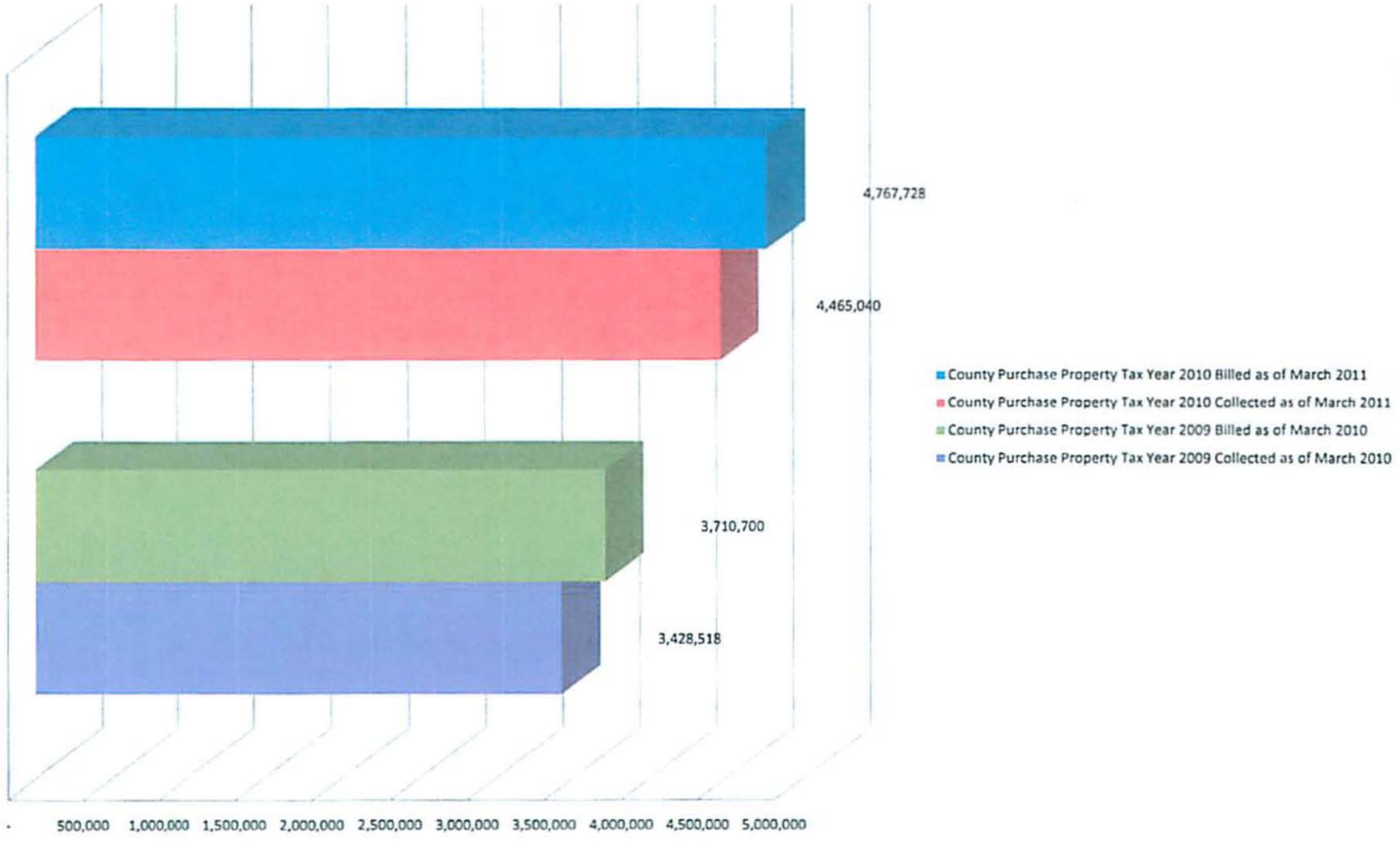
### Tax Year 2010 & Tax Year 2009 General Fund Real & Personal Property Billed to Collected as of March 2011 & 2010



### Tax Year 2010 & Tax Year 2009 County Debt Real and Personal Property Billed to Collected as of March 2011 & 2010



**Tax Year 2010 & Tax Year 2009 County Purchase Property Real and Personal Property Billed to Collected as of March 2011 & 2010**

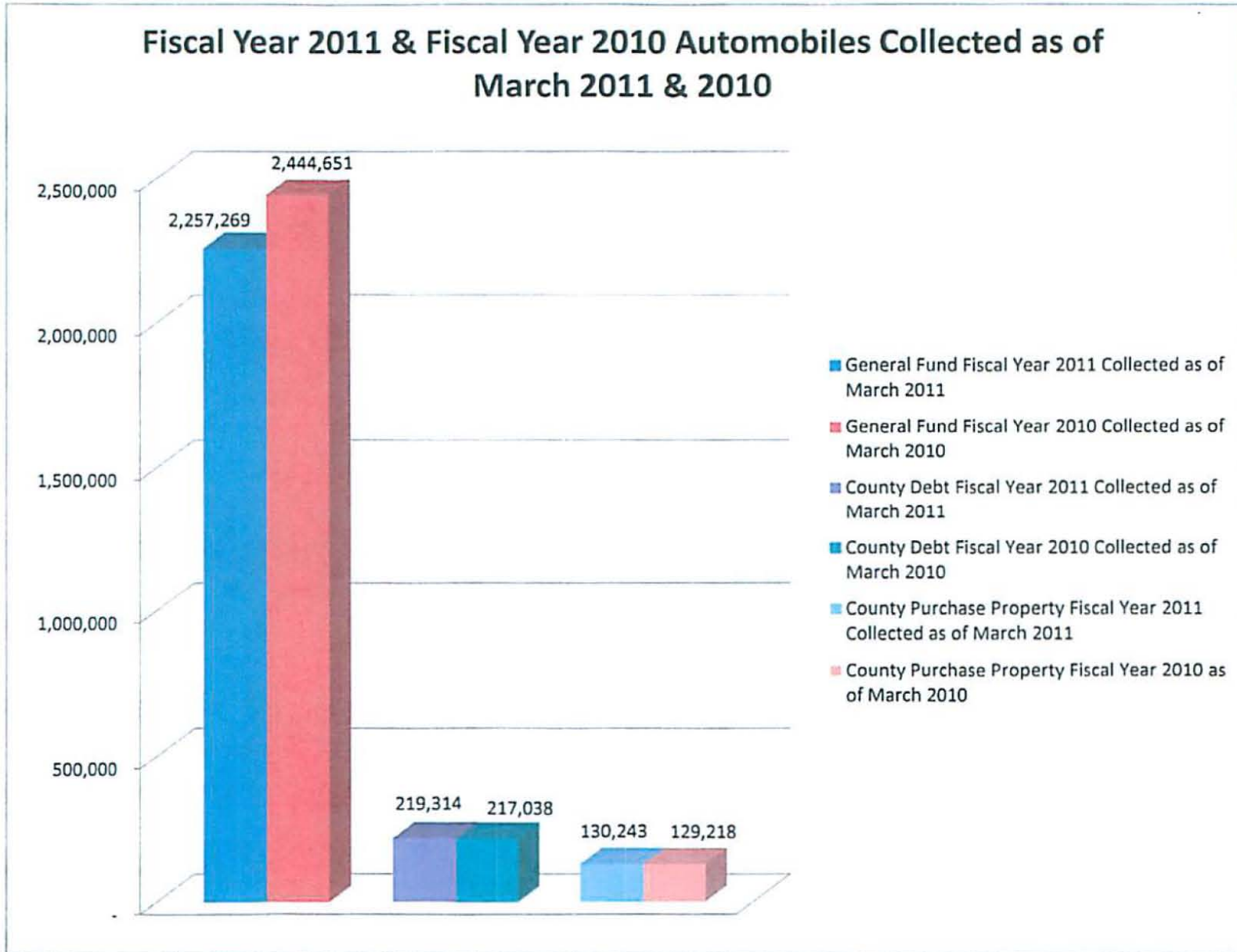


18

**Unaudited  
Beaufort County  
Automobile Tax Collections Comparison  
FY 2011 and FY 2010 at March 31, 2011 and March 31, 2010**

<b>Fund</b>	<b>Fiscal Year 2011 Collected as of 3/31/2011</b>	<b>TY 2010 Millage</b>	<b>Fiscal Year 2010 Collected as of 3/31/2010</b>	<b>TY 2009 Millage</b>	<b>Difference</b>	<b>Percent Difference</b>
<b>General Fund</b>						
Current & Delinquent Taxes	2,257,269	40.21	2,444,651	40.21	(187,382)	-7.7%
<b>County Debt</b>						
Current & Delinquent Taxes	219,314	4.57	217,038	3.62	2,276	1.0%
<b>County Purchase Property</b>						
Current & Delinquent Taxes	130,243	2.76	129,218	2.13	1,025	0.8%
<b>Total Direct County Tax Funds</b>						
Current & Delinquent Taxes	2,606,826	47.54	2,790,907	45.96	(184,081)	-6.6%

**Generated by: Beaufort County Finance Department**



Generated by: Beaufort County Finance Department

Unaudited  
 Beaufort County  
 Gross Collections by District for Tax Year 2010 (Real & Personal Property Only)  
 March 31, 2011

District	District Description	Percentage Collected	Total TY 2010 Billed	Total TY 2010 Collected	Total TY 2010 Outstanding	Total Taxable Assessed Value
100	Unincorporated - Burton	89.0%	12,563,667	11,253,600	1,309,067	66,310,061
110	Town of Port Royal	89.9%	2,653,664	2,385,020	268,644	12,669,694
111	Town of Port Royal TIF	94.7%	826,068	782,239	43,829	3,613,440
112	Town of Port Royal	90.5%	2,179,489	1,971,944	207,545	10,632,253
120	City of Beaufort	91.7%	10,017,781	9,190,772	827,009	54,312,891
121	City of Beaufort TIF I	93.0%	1,086,888	1,032,035	54,853	5,048,920
122	City of Beaufort TIF II	92.5%	2,926,371	2,707,312	219,059	13,053,780
123	City of Beaufort - Lady's Island	82.9%	814,938	675,528	139,410	3,982,166
200	Unincorporated - Lady's Island	92.2%	9,998,898	9,217,372	781,526	68,907,897
201	Unincorporated - Lady's Island	94.3%	868,478	818,840	49,638	4,579,470
300	Unincorporated - St. Helena	92.0%	9,802,284	9,015,296	786,988	60,319,475
400	Unincorporated - Fripp Island	96.1%	9,118,067	8,764,789	353,278	54,163,220
501	Unincorporated - MHI	95.1%	2,541,176	2,415,867	125,309	17,418,300
510	Town of MHI	93.6%	46,440,930	43,490,430	2,950,500	314,143,799
511	Town of MHI TIF	86.5%	3,036,240	2,627,172	409,068	16,392,654
520	Town of MHI	94.8%	27,066,100	25,654,457	1,411,643	160,923,456
550	Town of MHI	95.8%	64,275,513	61,586,072	2,679,441	413,850,303
551	Town of MHI TIF	89.9%	5,796,580	5,212,137	584,443	32,019,626
553	Town of MHI TIF	87.9%	5,293,376	4,639,195	654,181	29,726,000
600	Unincorporated - Bluffton	93.2%	39,850,688	37,157,998	2,692,690	281,545,219
601	Unincorporated - Bluffton (County) TIF	96.3%	1,810,593	1,743,577	67,016	9,956,270
602	Unincorporated - Bluffton (County) TIF	99.2%	18,490	18,337	153	103,100
603	Unincorporated - New River TIF	94.4%	5,903,685	5,575,021	328,664	43,398,430
610	Town of Bluffton	88.4%	12,079,272	10,679,664	1,399,608	61,482,354
611	Town of Bluffton - Bluffton (County) TIF	90.3%	102,533	273,258	29,275	1,477,859
612	Town of Bluffton - Bluffton (County) TIF	78.2%	78,946	61,735	17,211	434,150
613	Town of Bluffton - New River TIF	78.6%	134,785	109,130	25,655	632,270
614	Town of Bluffton - Bluffton (Town) TIF	92.0%	13,517,718	12,433,642	1,084,076	68,497,583
615	Town of Bluffton - Bluffton (County) TIF	94.3%	7,367	6,948	419	35,370
616	Town of Bluffton - Bluffton (County) TIF	100.0%	14,637	14,637	-	65,820
617	Town of Bluffton - New River TIF	100.0%	219,518	219,518	-	588,020
618	Town of Bluffton - Bluffton (County) TIF	0.0%	93	-	93	420
619	Town of Bluffton - Bluffton (County) TIF	100.0%	-	-	-	-
620	Town of Bluffton	100.0%	49	49	-	220
621	Town of Bluffton - Bluffton (County) TIF	100.0%	7,463	7,463	-	33,590
622	Town of Bluffton	100.0%	-	-	-	-
623	Town of Bluffton	0.0%	158	-	158	710
624	Town of Bluffton - Bluffton (County) TIF	100.0%	16,728	16,728	-	75,290
630	Town of Hardeeville	100.0%	1,395	1,395	-	4,400
651	Town of Hardeeville - New River TIF	51.7%	260,421	134,666	125,755	821,180
700	Unincorporated - Sheldon	91.5%	5,259,244	4,812,430	446,814	31,295,234
710	Town of Yemassee	77.9%	87,348	68,056	19,292	378,650
800	Unincorporated - Daufuskie Island	80.5%	5,681,677	4,514,364	1,167,313	30,007,516
<b>Total</b>		<b>93.0%</b>	<b>302,563,816</b>	<b>281,212,499</b>	<b>21,351,317</b>	<b>1,873,583,154</b>
	Total Unincorporated	92.2%	103,215,947	95,207,491	8,008,456	668,004,212
	Total Town of Port Royal	90.8%	5,659,221	5,139,203	520,018	26,915,387
	Total City of Beaufort	91.6%	14,843,478	13,605,447	1,238,031	76,399,757
	Total Town of MHI	94.8%	151,910,739	143,233,463	8,677,276	967,053,838
	Total Town of Bluffton	90.3%	26,383,267	23,822,772	2,560,495	133,723,730
	Total Town of Hardeeville	52.0%	261,816	136,061	125,755	825,380
	Total Town of Yemassee	77.9%	87,348	68,056	19,292	378,650
	Total North of Broad River	91.9%	68,201,685	62,695,033	5,506,652	389,269,151
	Total South of Broad River	93.3%	234,362,131	218,517,466	15,844,671	1,484,034,003

**Unaudited**  
**Beaufort County**  
**Gross Collections by Property Type for Tax Year 2010 (Real & Personal Property Only)**  
**March 31, 2011**

<b>Property Type</b>	<b>Percentage Collected</b>	<b>Total TY 2010 Billed</b>	<b>Total TY 2010 Collected</b>	<b>Total TY 2010 Outstanding</b>	<b>Total Taxable Assessed Value per Tax Records as 3/31/2011</b>
Aircraft	52.9%	98,154	51,952	46,202	552,550
Corporation/Manufacturer	52.6%	567,918	298,575	269,343	2,710,140
Furniture, Fixtures, & Equipment	78.1%	1,390,868	1,086,431	304,437	7,196,490
Merchant Inventory	64.8%	4,397,543	2,850,877	1,546,666	43,657,870
Mobile Homes	66.0%	959,298	633,554	325,744	6,142,344
Real Property	94.4%	278,640,861	262,950,457	15,690,404	1,718,260,450
Rental Residential	57.9%	6,037,162	3,493,331	2,543,831	44,033,060
Signs	54.4%	17,414	9,478	7,936	100,760
Utilities	99.9%	8,813,265	8,805,178	8,027	42,962,570
Watercraft	71.6%	1,441,393	1,032,660	408,733	7,616,890
	<b>83.0%</b>	<b>302,363,816</b>	<b>281,212,493</b>	<b>21,151,323</b>	<b>1,873,303,154</b>

Beaufort County  
Gross Collections by District for Tax Year 2009 (Real & Personal Property Only)  
March 31, 2010

District	District Description	Percentage Collected	Total TY 2009 Billed	Total TY 2009 Collected	Total TY 2009 Outstanding	Total Taxable Assessed Value
100	Unincorporated - Burton	86.8%	12,856,447	10,986,111	1,670,336	66,309,346
110	Town of Port Royal	84.3%	2,595,980	2,240,723	355,257	12,526,155
111	Town of Port Royal TIF	92.8%	890,131	770,229	80,102	3,674,060
112	Town of Port Royal	92.6%	2,074,442	1,922,463	151,979	9,958,432
120	City of Beaufort	89.6%	10,002,895	8,959,580	1,043,315	54,483,731
121	City of Beaufort TIF I	94.2%	1,011,250	952,780	58,470	4,778,342
122	City of Beaufort TIF II	94.5%	2,840,496	2,496,397	344,099	11,910,799
123	City of Beaufort - Lady's Island	78.9%	847,319	668,559	178,760	4,046,400
200	Unincorporated - Lady's Island	91.6%	9,830,914	9,023,473	807,341	68,799,247
201	Unincorporated - Lady's Island	97.0%	807,607	783,581	24,026	4,353,610
300	Unincorporated - St. Helena	91.7%	9,623,069	8,824,429	798,640	60,147,229
400	Unincorporated - Fripp Island	96.0%	8,907,064	8,546,765	360,299	53,790,188
501	Unincorporated - NHI	94.5%	2,504,520	2,370,475	134,045	17,267,490
510	Town of NHI	89.7%	46,946,665	42,133,980	4,812,785	315,030,463
511	Town of NHI TIF	83.6%	3,054,244	2,613,105	441,139	16,701,894
520	Town of NHI	96.0%	26,377,137	25,317,259	1,059,878	159,376,456
530	Town of NHI	94.0%	63,708,373	59,884,006	3,824,367	410,974,947
552	Town of NHI TIF	90.1%	5,701,404	5,138,626	562,778	32,074,734
553	Town of NHI TIF	95.3%	5,170,377	4,928,971	241,406	29,586,220
600	Unincorporated - Bluffton	92.2%	39,721,930	36,620,264	3,101,666	283,365,145
601	Unincorporated - Bluffton (County) TIF	93.9%	1,775,402	1,666,287	109,115	9,933,380
602	Unincorporated - Bluffton (County) TIF	84.7%	18,649	15,791	2,858	105,970
603	Unincorporated - New River TIF	91.7%	5,350,239	5,455,299	494,740	43,932,352
610	Town of Bluffton	87.5%	12,186,314	10,660,737	1,525,577	62,890,681
611	Town of Bluffton - Bluffton (County) TIF	90.2%	302,540	272,816	29,724	1,489,831
612	Town of Bluffton - Bluffton (County) TIF	78.7%	78,000	61,401	16,599	438,470
613	Town of Bluffton - New River TIF	75.6%	380,015	336,043	43,972	634,360
614	Town of Bluffton - Bluffton (Town) TIF	92.2%	13,107,961	12,074,682	1,033,279	65,920,823
615	Town of Bluffton - Bluffton (County) TIF	83.2%	7,338	6,270	1,268	37,640
616	Town of Bluffton - Bluffton (County) TIF	100.0%	20,323	20,323	-	65,880
617	Town of Bluffton - New River TIF	100.0%	46,028	46,028	-	210,470
618	Town of Bluffton - Bluffton (County) TIF	100.0%	92	92	-	430
619	Town of Bluffton - Bluffton (County) TIF	100.0%	-	-	-	-
620	Town of Bluffton	100.0%	48	48	-	220
621	Town of Bluffton - Bluffton (County) TIF	100.0%	7,306	7,306	-	33,410
622	Town of Bluffton	100.0%	-	-	-	-
651	Town of Hardeeville - New River TIF	51.0%	261,158	133,189	127,969	832,640
700	Unincorporated - Sheldon	89.0%	5,282,941	4,701,134	581,807	30,711,693
710	Town of Yemassee	62.4%	68,427	42,723	25,704	300,370
800	Unincorporated - Causeuse Island	80.4%	5,379,525	4,325,075	1,054,450	29,504,387
<b>Total</b>		<b>91.7%</b>	<b>299,690,870</b>	<b>274,868,320</b>	<b>24,822,551</b>	<b>1,868,205,947</b>
	Total Unincorporated	91.1%	102,462,207	93,318,684	9,143,523	670,220,007
	Total Town of Port Royal	89.7%	5,501,753	4,933,415	568,338	26,158,627
	Total City of Beaufort	90.2%	14,501,560	13,077,316	1,424,244	75,219,262
	Total Town of NHI	92.8%	150,958,200	140,015,847	7,880,864	963,744,814
	Total Town of Bluffton	89.8%	15,936,165	13,285,146	2,650,619	131,730,227
	Total Town of Hardeeville	51.0%	261,158	133,189	127,969	832,640
	Total Town of Yemassee	62.4%	68,427	42,723	25,704	300,370
	Total North of Broad River	90.7%	67,181,082	60,918,947	6,262,135	385,789,572
	Total South of Broad River	92.0%	232,509,788	213,887,373	18,622,416	1,482,416,375



**Unaudited**  
**Beaufort County**  
**Gross Collections by Property Type for Tax Year 2009 (Real & Personal Property Only)**  
**March 31, 2010**

<b>Property Type</b>	<b>Percentage Collected</b>	<b>Total TY 2009 Billed</b>	<b>Total TY 2009 Collected</b>	<b>Total TY 2009 Outstanding</b>	<b>Total Taxable Assessed Value per Tax Records at 3/31/2010</b>
Aircraft	40.3%	254,130	102,526	151,604	1,895,210
Corporation/Manufacturer	63.4%	1,324,757	840,473	484,284	6,978,330
Furniture, Fixtures, & Equipment	80.3%	1,363,862	1,094,670	269,192	6,978,770
Merchant Inventory	48.3%	7,012,990	3,243,839	3,769,151	42,445,870
Mobile Homes	63.9%	976,876	624,555	352,321	6,059,115
Real Property	93.8%	274,140,447	257,027,257	17,113,210	1,734,306,182
Rental Residential	56.8%	4,727,532	2,684,101	2,043,431	37,093,960
Signs	57.5%	18,793	10,813	7,980	108,510
Utilities	99.0%	8,228,851	8,149,815	79,036	43,629,790
Watercraft	62.6%	1,642,632	1,028,291	614,341	8,710,210
	91.7%	299,690,870	274,806,320	24,884,550	1,868,205,947

**Beaufort County  
4% and 6% Analysis  
Tax Years 2010 and 2009 as of March 31, 2011 and October 31, 2010, Respectively**

<b>Property Counts and Assessed Values</b>	<b>4% Property Count**</b>	<b>4% Property Assessed Value**</b>	<b>6% Residential Property Count**</b>	<b>6% Residential Property Assessed Value**</b>	<b>6% Commercial Property Count</b>	<b>6% Commercial Property Assessed Value*</b>	<b>Ag Use Property Count</b>	<b>Ag Use Property Assessed Value*</b>	<b>Personal Property Count</b>	<b>Personal Property Assessed Value</b>
March 31, 2011 - TY 2010	45,585	589,797,556	69,738	949,015,053	8,393	198,072,283	2,578	6,718,122	52,382	148,900,380
October 31, 2010 - TY 2009	45,668	567,964,481	69,770	942,299,444	8,388	195,378,931	2,463	6,561,189	48,307	140,132,520
Increase/Decrease	(83)	1,833,075	(32)	6,745,609	7	3,495,332	125	156,933	6,055	8,767,840
Percent Difference	-0.2%	0.3%	0.0%	0.7%	0.1%	1.8%	5.1%	2.4%	13.1%	6.3%
Net Real Property Parcel Increase	17									
Net Real Property Assessed Value Increase	12,230,949									
Net Personal Property Count Increase	6,055									
Net Personal Property Assessed Value Increase	8,767,840									

\* - Not net of TIFs.

\*\* - As there are approximately 328 4% applications outstanding and not processed as of March 31, 2011, the 4% and 6% residential property counts and assessed values will change upwards and downwards, respectively as the tax year goes on. The total number of 4% properties and assessed value will likely increase from the end of TY 2009 by the end of TY 2010 and the total number of 6% residential properties and assessed value will likely decrease from the end of TY 2009 by the end of TY 2010.

<b>Property Tax Billed (Net of TIFs) - Not Adjusted for Outstanding Appeals***</b>	<b>BCSD Ops</b>	<b>BCSD Debt</b>	<b>County Ops</b>	<b>County Debt</b>	<b>County Purchase Property</b>
March 31, 2011 - TY 2010****	108,583,447	46,128,066	69,481,640	7,894,409	4,767,728
October 31, 2010 - TY 2009	105,053,775	42,333,467	68,597,913	6,175,696	3,633,773
Increase/Decrease	1,529,672	3,792,599	883,727	1,718,713	1,133,955
Percent Difference	1.5%	9.0%	1.3%	27.6%	31.2%

\*\*\* - As of March 31, 2011, there were approximately 328 4% applications outstanding and not processed, 980 TY 2009 value appeals and TY 2010 1,467 value appeals outstanding and not processed. The processing of these appeals will greatly impact the January 18, 2011 billed amounts downward.

\*\*\*\* - County Debt, County Purchase Property, and BCSD Debt had millage increases in TY 2010. County and BCSD Ops remained at the same millage levels.

<b>Property Tax Billed &amp; Collected (Net of TIFs) - March 31, 2011 - TY 2010</b>	<b>BCSD Ops</b>	<b>BCSD Debt</b>	<b>County Ops</b>	<b>County Debt</b>	<b>County Purchase Property</b>
Billed	108,583,447	46,128,066	69,481,640	7,894,409	4,767,728
Collected	98,031,780	43,179,717	65,050,597	7,393,210	4,485,040
Outstanding	8,551,667	2,948,349	4,411,043	501,199	302,688
Percent Collected	92.0%	93.6%	93.6%	93.7%	93.7%
Percent Outstanding	8.0%	6.4%	6.4%	6.3%	6.3%

<b>Property Tax Billed &amp; Collected (Net of TIFs) - March 31, 2010 - TY 2009</b>	<b>BCSD Ops</b>	<b>BCSD Debt</b>	<b>County Ops</b>	<b>County Debt</b>	<b>County Purchase Property</b>
Billed	108,454,151	43,205,236	70,034,786	6,304,955	3,710,700
Collected	98,808,387	39,932,674	64,723,101	5,826,856	3,428,518
Outstanding	10,645,764	3,272,562	5,311,685	478,099	282,182
Percent Collected	90.3%	92.4%	92.4%	92.4%	92.4%
Percent Outstanding	9.7%	7.6%	7.6%	7.6%	7.6%

**Beaufort County  
Overall CIP Summary  
March 31, 2011**

<b>Capital Project Funds (Bond Borrowings)</b>	
Reserved for Specific Projects	12,715,262
Retainage	<u>547,005</u>
<b>Total</b>	<b>13,262,267</b>
 <b>Rural &amp; Critical Lands Fund (Bond Borrowings)</b>	
Available for Future Land Purchases	4,868,431
 <b>Rural &amp; Critical Lands Donations Fund</b>	
Reserved for Designated Projects	1,628,370
 <b>Local Accomodations Tax Fund</b>	
Reserved for Operations	31,738
Reserved for Local Advertising	-
Available for Tourism Infrastructure Projects	1,056,955
Available for River/Beach Access Projects	195,527
Available from Reserve*	<u>413,752</u>
	<b>1,697,972</b>
 <b>Hospitality Tax Fund</b>	
Reserved for Heritage Tournament Loan	1,000,000
Reserved for Direct Subsidies	100,000
Available from Unreserved*	<u>1,437,527</u>
	<b>2,537,527</b>
 <b>Road Impact Fees</b>	
Reserved for BTAG	1,244,127
 <b>Road Improvement (TAG) Fund</b>	
Reserved for Road Projects (County & SCDOT)	6,189,129
 <b>PALS Impact Fees</b>	
Available for Daufuskie Island PALS Projects	483
Available for Bluffton PALS Projects	1,200,210
Available for Port Royal Island PALS Projects	181,142
Reserved for Lady's Island PALS Projects	648,908
Available for St. Helena Island PALS Projects	<u>796,761</u>
	<b>2,827,504</b>

**Library Impact Fees**

Available for HHI & Daufuskie Island Library Projects	306,728
Available for Bluffton Library Projects	1,122,088
Available for Port Royal Island Library Projects	560,098
Available for Lady's Island/St. Helena Library Projects	966,268
Available for Sheldon Library Projects	<u>146,372</u>
	<b>3,101,554</b>

**Government Center Settlement Fund**

Available for Admin Complex Reskin Project	5,584,595
--	-----------

**Multi-County Office Park Fund**

Available for Beaufort Multi-County Office Park	7,883
Available for Bluffton Multi-County Office Park	<u>47,334</u>
	<b>55,217</b>

**Del Webb Agreement Fund**

Available for Library Projects	194,395
Available for Boat Ramps	66,508
Available for Drainage/Stormwater Projects	<u>24,644</u>
	<b>285,547</b>

**\* - Potential Expenditures Must Meet Corresponding Requirements.**

**Beaufort County**  
**New River TIF Debt Service Fund Summary and Projections**  
**March 31, 2011**

<b>Fund Balance at 6/30/2002</b>	-
<b>New River TIF Revenues FY 2003</b>	289,314
<b>New River TIF Interest Earned FY 2003</b>	2,774
<b>Transfers from New River Capital Project Fund FY 2003</b>	4,329,882
<b>Bond Fees Payments in FY 2003</b>	(9,325)
<b>Principal &amp; Interest Payments in FY 2003</b>	<u>(1,083,380)</u>
	3,529,265
<b>Fund Balance at 6/30/2003</b>	3,529,265
<b>New River TIF Revenues FY 2004</b>	468,638
<b>New River TIF Interest Earned FY 2004</b>	1,051
<b>Bond Fees Payments in FY 2004</b>	(4,102)
<b>Principal &amp; Interest Payments in FY 2004</b>	<u>(1,989,883)</u>
	(1,524,296)
<b>Fund Balance at 6/30/2004</b>	2,004,969
<b>New River TIF Revenues FY 2005</b>	1,101,519
<b>New River TIF Interest Earned FY 2005</b>	12,416
<b>Bond Fees Payments in FY 2005</b>	(4,100)
<b>Principal &amp; Interest Payments in FY 2005</b>	<u>(1,989,883)</u>
	(880,048)
<b>Fund Balance at 6/30/2005</b>	1,124,921
<b>New River TIF Revenues FY 2006</b>	1,790,471
<b>New River TIF Interest Earned FY 2006</b>	27,939
<b>Bond Fees Payments in FY 2006</b>	(4,275)
<b>Principal &amp; Interest Payments in FY 2006</b>	<u>(1,989,883)</u>
	(175,748)
<b>Fund Balance at 6/30/2006</b>	949,173

<b>Prior Period Adjustment FY 2006 &amp; Prior Recon</b>	<b>3,035,336</b>
<b>New River TIF Revenues FY 2007</b>	<b>4,864,052</b>
<b>New River TIF Interest Earned FY 2007</b>	<b>84,987</b>
<b>Contribution from TCL FY 2007</b>	<b>10</b>
<b>Bond Fees Payments in FY 2007</b>	<b>(3,200)</b>
<b>Principal &amp; Interest Payments in FY 2007</b>	<b><u>(2,189,882)</u></b>
	<b>5,791,303</b>
<b>Fund Balance at 6/30/2007</b>	<b>6,740,476</b>
<b>New River TIF Revenues FY 2008</b>	<b>6,749,228</b>
<b>New River TIF Interest Earned FY 2008</b>	<b>105,945</b>
<b>Transfers from New River Capital Project Fund FY 2008</b>	<b>461,925</b>
<b>Bond Fees Payments in FY 2008</b>	<b>(3,050)</b>
<b>Principal &amp; Interest Payments in FY 2008</b>	<b><u>(2,233,883)</u></b>
	<b>5,080,165</b>
<b>Fund Balance at 6/30/2008</b>	<b>11,820,641</b>
<b>New River TIF Revenues FY 2009</b>	<b>7,189,830</b>
<b>New River TIF Interest Earned FY 2009</b>	<b>79,437</b>
<b>Bond Fees Payments in FY 2009</b>	<b>(3,076)</b>
<b>Principal &amp; Interest Payments in FY 2009</b>	<b><u>(2,286,383)</u></b>
	<b>4,979,808</b>
<b>Fund Balance at 6/30/2009</b>	<b>16,800,449</b>
<b>New River TIF Revenues FY 2010</b>	<b>7,337,824</b>
<b>New River TIF Interest Earned FY 2010</b>	<b>42,556</b>
<b>Projected Bond Fees Payment in FY 2010</b>	<b>(3,050)</b>
<b>Principal &amp; Interest Payments in FY 2010</b>	<b><u>(2,546,463)</u></b>
	<b>4,830,867</b>
<b>Fund Balance at 6/30/2010</b>	<b>21,631,316</b>
<b>New River TIF Revenues FY 2011 (Unaudited)</b>	<b>7,548,305</b>
<b>Projected Remaining FY 2011 TIF Revenues</b>	<b>9,654</b>
<b>New River TIF Interest Earned FY 2011</b>	<b>55,921</b>
<b>Projected Bond Fees Payment in FY 2011</b>	<b>(3,050)</b>
<b>Principal &amp; Interest Payments in FY 2011</b>	<b><u>(2,813,262)</u></b>
	<b>4,797,568</b>
<b>Projected Fund Balance at 6/30/2011</b>	<b>26,428,884</b>

<b>Projected FY 2012 Revenues (Assumes 3% Increase)</b>	<b>7,784,698</b>
<b>Projected Bond Fees Payment in FY 2012</b>	<b>(3,050)</b>
<b>Principal &amp; Interest Payments in FY 2012</b>	<b><u>(2,993,463)</u></b>
	<b>4,788,185</b>
<b>Projected Fund Balance at 6/30/2012</b>	<b>31,217,069</b>
<b>Interest Payment Due on 12/1/2012</b>	<b>(954,231)</b>
<b>Projected Fund Balance at 12/1/2012 Prior to Call</b>	<b>30,262,838</b>
<b>Bond Principal Due at 12/1/2012 Prior to Call</b>	<b>(36,705,000)</b>
<b>Projected Bonds Called at 12/1/2012 (2027 - 2018)</b>	<b>(28,250,000)</b>
<b>Projected Fund Balance at 12/1/2012 After Call</b>	<b>2,012,838</b>
<b>Projected Bond Principal Due at 12/1/2012 After Call</b>	<b>(8,455,000)</b>

**Conclusion: The New River TIF bonds are currently projected be paid fully off at the end of FY 2013. The County's General Fund contributed over \$1.6 million to the New River TIF in FY 2010, or approximately .93 mills. This contribution will end once the New River TIF bonds are paid in full.**

**Beaufort County**  
**Bluffton - County TIF Debt Service Fund Summary and Projections**  
**March 31, 2011**

<b>Fund Balance at 6/30/2001</b>	-
<b>Bluffton - County TIF Revenues FY 2002</b>	52,388
<b>Bond Proceeds FY 2002</b>	12,000,000
<b>Principal &amp; Interest Payments in FY 2004</b>	<u>(12,000,000)</u>
	52,388
<b>Fund Balance at 6/30/2002</b>	52,388
<b>Bluffton - County TIF Revenues FY 2003</b>	84,010
<b>Bluffton - County TIF Interest Earned FY 2003</b>	<u>249</u>
	84,259
<b>Fund Balance at 6/30/2003</b>	136,647
<b>Bluffton - County TIF Revenues FY 2004</b>	241,872
<b>Bluffton - County TIF Impact Fee Revenues FY 2004</b>	2,020,698
<b>Bluffton - County TIF Interest Earned FY 2004</b>	13,247
<b>Transfers from Bluffton - County Capital Project Fund FY 2004</b>	3,691,350
<b>Bond Proceeds FY 2004</b>	15,000,000
<b>Bond Fees Payments in FY 2004</b>	(7,335)
<b>Principal &amp; Interest Payments in FY 2004</b>	<u>(15,504,193)</u>
	5,455,639
<b>Fund Balance at 6/30/2004</b>	5,592,286
<b>Bluffton - County TIF Revenues FY 2005</b>	369,440
<b>Bluffton - County TIF Impact Fee Revenues FY 2005</b>	2,328,429
<b>Bluffton - County TIF Interest Earned FY 2005</b>	136,572
<b>Bond Fees Payments in FY 2005</b>	(4,500)
<b>Principal &amp; Interest Payments in FY 2005</b>	<u>(1,141,080)</u>
	1,688,861
<b>Fund Balance at 6/30/2005</b>	7,281,147
<b>Bluffton - County TIF Revenues FY 2006</b>	454,531
<b>Bluffton - County TIF Impact Fee Revenues FY 2006</b>	2,091,573
<b>Bluffton - County TIF Interest Earned FY 2006</b>	267,986
<b>Bond Fees Payments in FY 2006</b>	(4,500)
<b>Principal &amp; Interest Payments in FY 2006</b>	<u>(1,276,080)</u>
	1,533,510
<b>Fund Balance at 6/30/2006</b>	8,814,657



<b>Prior Period Adjustment FY 2006 &amp; Prior Recon</b>	<b>(323,497)</b>
<b>Bluffton - County TIF Revenues FY 2007</b>	<b>299,274</b>
<b>Bluffton - County TIF Impact Fee Revenues FY 2007</b>	<b>2,409,275</b>
<b>Bluffton - County TIF Interest Earned FY 2007</b>	<b>345,961</b>
<b>Bond Fees Payments in FY 2007</b>	<b>(4,500)</b>
<b>Principal &amp; Interest Payments in FY 2007</b>	<b><u>(1,293,380)</u></b>
	<b>1,433,133</b>
<b>Fund Balance at 6/30/2007</b>	<b>10,247,790</b>
<b>Bluffton - County TIF Revenues FY 2008</b>	<b>438,793</b>
<b>Bluffton - County TIF Impact Fee Revenues FY 2008</b>	<b>3,216,927</b>
<b>Bluffton - County TIF Interest Earned FY 2008</b>	<b>444,853</b>
<b>Bond Fees Payments in FY 2008</b>	<b>(4,500)</b>
<b>Principal &amp; Interest Payments in FY 2008</b>	<b><u>(1,314,815)</u></b>
	<b>2,781,258</b>
<b>Fund Balance at 6/30/2008</b>	<b>13,029,048</b>
<b>Bluffton - County TIF Revenues FY 2009</b>	<b>447,015</b>
<b>Bluffton - County TIF Impact Fee Revenues FY 2009</b>	<b>938,804</b>
<b>Bluffton - County TIF Interest Earned FY 2009</b>	<b>164,779</b>
<b>Bond Fees Payments in FY 2009</b>	<b>(4,500)</b>
<b>Principal &amp; Interest Payments in FY 2009</b>	<b><u>(2,919,032)</u></b>
	<b>(1,372,934)</b>
<b>Fund Balance at 6/30/2009</b>	<b>11,656,114</b>
<b>Bluffton - County TIF Revenues FY 2010</b>	<b>821,578</b>
<b>Bluffton - County TIF Impact Fee Revenues FY 2010</b>	<b>1,850,213</b>
<b>Bluffton - County TIF Interest Earned FY 2010</b>	<b>75,681</b>
<b>Bond Fees Payments in FY 2010</b>	<b>(4,900)</b>
<b>Principal &amp; Interest Payments in FY 2010</b>	<b><u>(1,320,100)</u></b>
	<b>1,422,472</b>
<b>Fund Balance at 6/30/2010</b>	<b>13,078,586</b>

<b>Bluffton - County TIF Revenues FY 2011 (Unaudited)</b>	<b>683,443</b>
<b>Projected Remaining FY 2011 TIF Revenues</b>	<b>6,557</b>
<b>Bluffton - County TIF Impact Fee Revenues FY 2011 (Unaudited)</b>	<b>622,109</b>
<b>Projected Remaining FY 2011 TIF Impact Fee Revenues</b>	<b>73,241</b>
<b>Bluffton - County TIF Interest Earned FY 2011 (Unaudited)</b>	<b>55,932</b>
<b>Projected Remaining FY 2011 TIF Interest Earned</b>	<b>368</b>
<b>Bluffton - County TIF Misc Revenues FY 2011 (Unaudited)</b>	<b>63,000</b>
<b>Bond Fees Payments in FY 2011 (Unaudited)</b>	<b>(5,268)</b>
<b>Principal &amp; Interest Payments in FY 2011</b>	<b><u>(1,405,650)</u></b>
	<b>93,732</b>
<b>Projected Fund Balance at 6/30/2011</b>	<b>13,172,318</b>
<b>Projected FY 2012 Revenues (Assumes 3% Increase)</b>	<b>710,700</b>
<b>Projected FY 2012 TIF Impact Fee Revenues (Assumes 3% Increase)</b>	<b>716,211</b>
<b>Projected FY 2012 Interest Earned (Assumes 3% Increase)</b>	<b>57,989</b>
<b>Projected Bond Fees Payment in FY 2012</b>	<b>(5,000)</b>
<b>Principal &amp; Interest Payments in FY 2012</b>	<b><u>(1,575,275)</u></b>
	<b>(95,375)</b>
<b>Projected Fund Balance at 6/30/2012</b>	<b>13,076,943</b>
<b>Projected FY 2013 Revenues (Assumes 3% Increase)</b>	<b>732,021</b>
<b>Projected FY 2013 TIF Impact Fee Revenues (Assumes 3% Increase)</b>	<b>737,697</b>
<b>Projected FY 2013 Interest Earned (Assumes 3% Increase)</b>	<b>59,729</b>
<b>Projected Bond Fees Payment in FY 2013</b>	<b>(5,000)</b>
<b>Principal &amp; Interest Payments in FY 2013</b>	<b><u>(1,731,275)</u></b>
	<b>(206,828)</b>
<b>Projected Fund Balance at 6/30/2013 (Call Date 2/1/2013)</b>	<b>12,870,115</b>
<b>Bond Principal Due at 6/30/2013 Prior to Call</b>	<b>(19,555,000)</b>
<b>Projected Bonds Called at 6/30/2013 (2028 - 2020)</b>	<b>(12,715,000)</b>
<b>Projected Fund Balance at 6/30/2013 After Call</b>	<b>155,115</b>
<b>Projected Bond Principal Due at 6/30/2013 After Call</b>	<b>(6,840,000)</b>

**Conclusion: The Bluffton - County TIF bonds should be paid fully off by the end of FY 2017. The County's General Fund contributed over \$390,000 to the Bluffton - County TIF in FY 2010, or approximately .22 mills. This contribution will end once the Bluffton - County TIF bonds are paid in full.**

Beaufort County  
Financial Standard Operating Report as of March 31, 2011

1 Assessor	Applications	New Applications	2009	2010	2011
			6% to 4% Approved	4111	3945
			3659	3512	745

ATI	Number of Parcels	2009	2010	2011
		4,871	3,514	6,712
Previous Assessed Value		1,684,590	1,141,040	2,083,328
Forecast Assessed Value		85,785	61,145	118,432
Change			-29%	94%

\* See Attached Detail Sheet

Tax Year Appeals	2009	2010	2011
Total Received	14,577	4,940	243
Remaining	980	1,467	243
% Changed	32%	14%	0
Avg Change Market Value	52,999	31,653	-
Avg Change Market Tax Value	37,063	25,526	-
Avg Change Assessed Value	2,202	1,588	-

2 Auditor		Number Processed	Value
TY 2010 Homestead Exemptions Processed			
Automobiles	TY 2010 Autos Billed	56,283	
	TY 2010 Assessed Value of Autos Billed		
Personal Property	TY 2010 Personal Billed		52,362
	TY 2010 Assessed Value of Personal Billed		\$ 148,900,360

3 Treasurer	TY 2010 Real & Personal Billed	178,656
	TY 2010 General Fund Amount Billed*	\$ 69,461,640
	TY 2010 General Fund Amount Collected*	\$ 65,050,597
	TY 2010 Autos Billed	56,283
	TY 2010 General Fund Amount Billed*	\$ 1,165,709
	TY 2010 General Fund Amount Collected*	\$ 670,778
	TY 2010 After Jan 18th Real & Personal Delinquent:	
	TY 2010 General Fund Collected*	\$ 2,564,552
	TY 2010 General Fund Remaining*	\$ 4,411,043

\* - Net of TIFs

4 Finance	Impact - FY 2011 As of March 31, 2011	Revised Ad Valorem Revenue Budget - FY 2011	Actual Ad Valorem Revenues Collected - FY 2011	Actual Ad Valorem Revenues Outstanding - FY 2011
	Operations	\$ 74,933,342	\$ 69,613,059	\$ 5,320,283
	Debt	\$ 8,235,738	\$ 7,770,858	\$ 464,880
	Purchase Property	\$ 4,894,964	\$ 4,687,799	\$ 207,165

	Net Revenues Over Expenditures - FY 2010	Net Revenues Over Expenditures - FY 2011	Difference
Operations	\$ 8,122,648	\$ 10,389,123	\$ 2,266,475
Debt** ***	\$ 1,087,861	\$ 6,571,025	\$ 5,483,164
Purchase Property***	\$ (467,385)	\$ (192,122)	\$ 275,263

\*\* - Note: FY 2010's performance recognized more expenditures over revenues, due to the 2001 Bond Refinance.

\*\*\* - FY 2011 recognized higher debt millage to pay for larger debt requirements.

Not Provided by Respective Department.  
 Provided by the Finance Department.



**COUNTY COUNCIL OF BEAUFORT COUNTY  
PURCHASING DEPARTMENT**

102 Industrial Village Road, Building 3  
Post Office Drawer 1228, Beaufort, SC 29901-1228  
Phone: (843) 255-2350 Fax: (843) 255-9437

TO: Councilman Stewart H. Rodman, Chairman, Finance Committee

VIA: Gary Kubic, County Administrator  
Bryan Hill, Deputy County Administrator  
David Starkey, Chief Financial Officer  
William Winn, Public Safety Director  
Donna Ownby, EMS Director *DMO*

FROM: Dave Thomas, CPPO, Purchasing Director *DT*

SUBJ: **RFP 3946/110234 Billing Services for Beaufort County EMS**

**EVALUATION COMMITTEE NOTES:** The evaluation committee consisted of Donna Ownby, EMS Director, Marci Taylor, EMS Administration, Monica Spells, Compliance Officer, and Alan Eisenman, Financial Supervisor. The evaluation committee interviewed the top two firms and selected EMS Management and Consultants as the number one ranked firm. We are currently providing this service in house through our EMS Department, which is unable to handle the volume of billing services. The current revenue for fiscal year 2010 was \$2,040,882. With this service, estimated revenues are expected to increase by \$473,655. Net of fees, the increase to revenue is estimated to be \$516,768. The contract includes the software licenses for emsCharts ePCR solution, twenty rugged laptop computers, and accessories. See "Attachment 1" for information on the return on investment for this service.

**FINAL EVALUATION RANKING**

- 1 EMS Management and Consultants, Lewisville, NC
- 2 Carolina Ambulance Billing, LLC, Florence, SC
- 3 Med 3000, Miamisburg, OH
- 4 Intermix, Fort Lauderdale, FL
- 5 Ambulance Medical Billing, Paducah, KY
- 6 Global Healthcare Resource, Atlanta, GA
- 7 CareMed, Lakewood, CO

**FUNDING:** Services are paid from the collected fees based on a percentage of money collected from the actions taken by the service provider. Commission based on a five (5) year contract for 7.0% of revenues. The account used will be 10001-44220 Emergency Medical Fees.

**RECOMMENDATION:** The Finance Committee approve and recommend to County Council the contract award to EMS Management and Consultants, the top ranked firm, with the anticipated cost per year of \$176,018 for a five year contract totaling \$880,090.

cc: Richard Hinehline, Monica Spells, Elizabeth Wooten

**EMS Billing- In House Attachment 1**

Expected EMS Revenues (Assuming FY 10 Figures)	2,040,882
Additional Full Time Staff (Includes Salary and Benefits)	<u>Annual Cost</u>
Billing Specialist- Medicare	(45,113)
Billing Specialist- Medicaid	(45,113)
Billing Specialist- Private Pay and Commercial Insurance	(45,113)
New Patient Care Reporting Software	(13,669)
New Computer Hardware (Laptops and Peripherals)(\$75,000 every 3 years from presentation)	(25,000)
Total Annual Cost- In House EMS Billing	<u>(174,008)</u>
In-House Net Revenues	<u><u>1,866,874</u></u>
<b><u>Through EMS MC- Billing Services, Software, and Hardware</u></b>	
Outstanding Accounts Receivable at 6/30/10	1,578,883
Expected Collection Rate by EMS MC (Conservative)	<u>30%</u>
Expected Increased Revenue at 6/30/10	<u>473,665</u>
Expected EMS Revenues (Assuming FY 10 Figures and Expected Increased FY10 Revenue of \$473,665)	2,514,547
Savings From Using Current EMS Staff Devoted to Billing	45,113
Annual EMS MC Cost at 7.0% Commission	(176,018)
EMS MC Net Revenue	<u><u>2,383,642</u></u>
Annual Increase in Net Revenues through EMS MC	<u><u>516,768</u></u>



*Beaufort County, South Carolina*

# EMS Billing Services

## Finance Committee

### April 25, 2011



## Outline

- Reasons for Outsourcing Billing
- Reasons for Selecting EMS MC
- Reasons for Not Selecting CAB LLC
- Hardware and Software cost
- Warranty Information
- Return on Investment
- Questions



## Reasons for Outsourcing Billing

- Recommended as part of the CRA Study
- Faster billing and revenue recovery with more staff working on the billable calls
- Higher recovery rate
- More expertise for Medicare, Medicare HMO, Medicaid, and Medicaid HMO claims
- Loss of experienced Medicare, Medicaid, and commercial insurance in-house staff (position not filled)
- Current staff unable to effectively bill insurance companies





## Reasons for Selecting EMS MC

- Six member billing staff dedicated to Beaufort County EMS accounts
- Two certified coders for each team
- Currently bill for several South Carolina counties, including Charleston, Greenville, and Richland
- Two staff members with previous employment with Medicare, and Medicaid
- Lobbyist on staff to address EMS billing issues in South Carolina Legislature



## Reasons for Not Selecting CAB LLC

- Only three member billing staff dedicated to Beaufort County EMS accounts
- One employee on staff for appeals
- Two certified coders available, as needed, to advise billing staff
- Only bills for Georgetown County EMS



## Software and Hardware Cost

- Panasonic CF-19 ToughBook Laptops
  - 20 at \$3,306 each = \$66,120
- Docking Stations for PCR printing
  - 4 at \$285 each = \$1,140
- Various accessories
  - \$7,740
- ePCR (Electronic Patient Care Reporting) software  
emsCharts
  - Annual cost of \$13,669



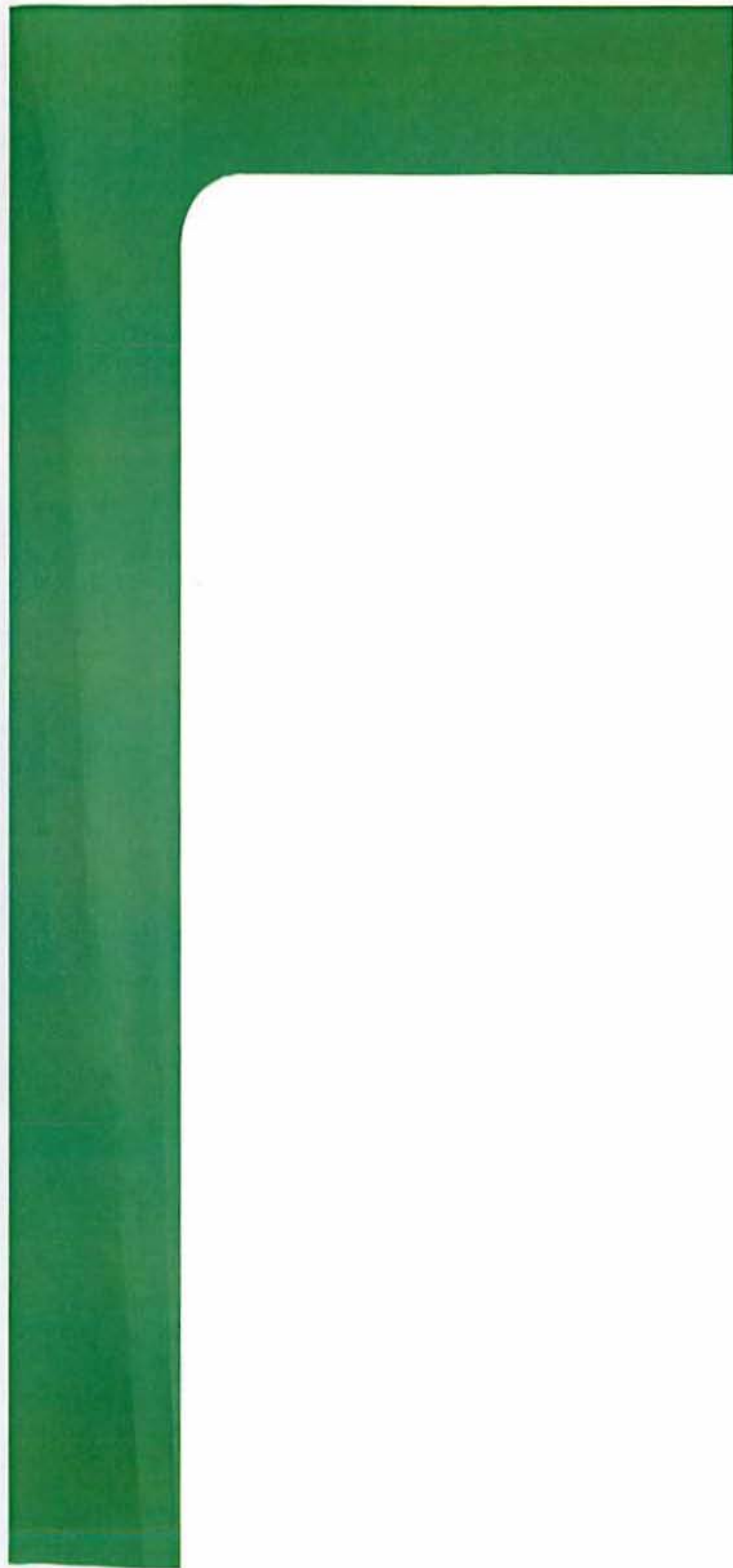
## Warranty on Computer Hardware and Software

- Panasonic ToughBook CF-19
  - Three year protection plus through Panasonic
- emsCharts ePCR software
  - Warranty is included in annual cost
  - Two day on site training is also part of the package



## Return on Investment

- If we continued in-house billing-  
Cost of \$174,008 Per Year
- If we select EMS MC
  - EMS Accounts Receivable at 6/30/10 \$1,578,883
  - Expected Collection Rate  $X \quad 30\%$
  - Expected Increased Revenue  $\$473,665$
  - Annual 7% Commission  $(\$176,018)$
  - Annual Return on Investment  $\$297,647$



**Questions?**





## COUNTY COUNCIL OF BEAUFORT COUNTY PURCHASING DEPARTMENT

102 Industrial Village Road, Building 3  
Post Office Drawer 1228, Beaufort, SC 29901-1228  
Phone: (843) 255-2350 Fax: (843) 255-9437

TO: Councilman Stewart H. Rodman, Chairman Finance Committee

VIA: Gary Kubic, County Administrator  
Bryan Hill, Deputy County Administrator  
David Starkey, Chief Financial Officer  
William Winn, Public Safety Director  
Dan Morgan, MIS Director  
Arthur Cummings, Building Codes Director

FROM: Dave Thomas, CPPO, Purchasing Director

SUBJECT: Request for Sole Source Purchase of Building Codes Workflow Software and Services from Manatron for the Beaufort County Building Codes Department.

### BACKGROUND:

Beaufort County created a software review committee consisting of William Winn, Public Safety Director, Dan Morgan, MIS Director, Arthur Cummings, Building Codes Director, Dave Thomas, Purchasing Director, and other department key staff members to review the building codes software responses submitted by firms from a September 2010 Request for Information (RFI) process. After the committee's review, the committee determined that soliciting bids was not in the best interest of the County due to the end of the life timeline (June 30, 2011) of the current software system, and the software is the only compatible, tested, and integrated system with our Manatron software. In this case, the committee recommended Blue Prince software to replace the County's current Land Development Office (LDO) System, which will no longer be supported by the current vendor. Blue Prince was one of the lower priced systems and the only software supported, integrated, and tested by Manatron. Colleton County is currently using this software package.

The new software will support our immediate need to upgrade our permitting system and allow us to share information with other County departments. The software will be integrated with GIS, Manatron's Proval (appraisal software), E911 addressing, and Application Extender (document management system); and also allow the County to expand integrated support for many aspects of community development. The new system will encompass permitting, inspections, zoning and planning, and citizen's access, as well as produce scheduled reports and provide a query package for customized reporting.

Beaufort County has a current contract with Manatron. Since Manatron has an authorized strategic permitting business partnership with Blue Prince, we would like to purchase the Blue Prince software through a change order to our original Manatron contract. See the attached document for the detailed pricing breakdown.

### FUNDING:

The funding source will be fund 11435-56000 for \$204,300.

### RECOMMENDATION:

The Finance Committee approve and recommend to County Council the contract award to Manatron, in the amount of \$204,300 for the Building Codes software, installation, data conversion, training, and services.

Cc: Richard Hinline, Monica Spells, and Elizabeth Wooten, Purchasing

**SOFTWARE and PROFESSIONAL SERVICES**

<b>QTY</b>	<b>DESCRIPTION</b>	<b>ONE TIME FEES</b>	<b>ANNUAL FEE YR 1</b>
	<b>Manatron Software &amp; Professional Services</b>		
1-Site License	GRM Enterprise Records upgrade including Software Development Kit (SDK)		Continue at Current Rate
4-Days	Data Model Training Class – On-site for up to 6-People	\$8,750.00	
1-Day	SDK Training - On-site for up to 6-People	\$2,450.00	
1	Manatron Integration Services*	\$25,000.00	
	Travel Expenses – Billed As Used		
	<b>BUILDERadius Software &amp; Professional Services</b>		
30-Users	BluePrince Land Management Suite** Project Management, Land Use Management, Permit Management, Licensing Management, Code Enforcement, Inspections		\$28,100
	<b>Software Implementation – Professional Services</b>		
4-Days	Project Review and Audits		
17-Days	Workflow and Configuration – Building Permitting		
2-Days	System Installation		
	<b>Data Conversion and Import Services</b>		
	Property Data, Permit Data, Contractor Data		
1	Customizations and System Integrations to Manatron GRM Tax 8.6.10		
Up to 9-Days	Remote User Training		
Up to 10-Days	On Site Training		
1	Travel Expenses for Professional Services	\$16,960.00	
	<b>TOTAL FEES</b>	<b>\$176,200.00</b>	<b>\$28,100.00***</b>
	<b>TOTAL FEES ONE-TIME AND FIRST YEAR SUPPORT FEES</b>		<b>\$204,300.00</b>

\*Includes Interface set up and configuration, project management and administration.

\*\*BluePrince Land 2.8 to Monarch 4.0 Management Suite included.

\*\*\*Support Fees are in addition to existing / current fees.