

# COUNTY COUNCIL OF BEAUFORT COUNTY

ADMINISTRATION BUILDING  
100 RIBAUT ROAD  
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BEAUFORT, SOUTH CAROLINA 29901-1228  
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CHAIRMAN

STEWART H. RODMAN  
VICE CHAIRMAN

## COUNCIL MEMBERS

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COUNTY ADMINISTRATOR

BRYAN J. HILL  
DEPUTY COUNTY ADMINISTRATOR

JOSHUA A. GRUBER  
COUNTY ATTORNEY

SUZANNE M. RAINEY  
CLERK TO COUNCIL

## AGENDA FINANCE COMMITTEE

2:00 p.m.

Monday, April 15, 2013  
Conference Room, Building 2  
Beaufort Industrial Village  
102 Industrial Village Road, Beaufort

### Committee Members:

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

### Staff Support

David Starkey, Chief Financial Officer  
Alicia Holland, Comptroller

1. CALL TO ORDER – 2:00 P.M.
2. DISSOLUTION OF KINGS GRANT II SPECIAL PURPOSE TAX DISTRICT ([backup](#))
3. ELECTED OFFICIALS' FY 2014 BUDGET PROPOSALS
  - A. Clerk of Court Jerri Roseneau – 2:10 p.m. ([backup](#))
  - B. Treasurer Doug Henderson – 2:20 p.m. ([backup](#))
  - C. Coroner Ed Allen – 2:40 p.m. ([backup](#))
4. AN ORDINANCE TO AMEND THE MEMBERSHIP AND COMPOSITION OF THE BEAUFORT COUNTY TAX EQUALIZATION BOARD AND TO ESTABLISH THE TERM OF SERVICE FOR SUCH MEMBERS ([backup](#))
5. SCHOOL DISTRICT FY 2014 BUDGET PROPOSAL - 2:45 P.M.
6. ADJOURNMENT

### Open and Priority Retreat Items

Transfer Station Analysis  
Road Financing  
Burton Wells Regional Park Financing  
Sports Complex Economic Analysis

### 2013 Budget Cycle

Business License Fees  
2014 Millage Policy  
Joint Use of School Facilities  
Airport Business Plan



Beaufort County  
Special Purpose Tax District Detail  
As of December 31, 2011

Special Purpose Tax District	District	Corresponding Fund	Incepted	Termination Date	Termination Amount	Amount Collected from Inception to Date/Termination	Amount Remitted from Inception to Date/Termination	Difference Between Termination Amount & Remitted to Date	Notes
Burlington Estates	8	870	10/22/1990	*	N/A	\$ 20,481	\$ -	N/A	Continued collections in line with ordinance, however there have been no remissions to this district since its inception.
Burlington Land	8	871	8/27/1990	*	N/A	\$ 15,027	\$ -	N/A	Continued collections in line with ordinance, however there have been no remissions to this district since its inception.
Hilton Head #1 PSD - Folley Field Front Foot Assessment	1	872	FY 2006	N/A	N/A	\$ 258,318	\$ 236,437	N/A	OK - This is actually not a special purpose tax district. This fund was not renamed in FY 2006, when the fund changed from the defunct Cedarcrest District. In FY 2012, the name was changed to eliminate confusion.
King's Grant II	7	873	8/27/1990	2/22/1999	N/A	\$ 27,645	\$ 8,573	N/A	Collections continuing but remissions stopped properly in FY 1998. The POA never submitted the petition to end the district although expressed interest in doing so. Council action now needed.
O'Neal Place	7	874	8/27/1990	*	N/A	\$ 12,275	\$ -	N/A	Continued collections in line with ordinance, however there have been no remissions to this district since its inception.
Pleasant Farm (second district)	9	875	3/13/2006	3/13/2016	\$ 200,000	\$ 115,232	\$ 97,146	\$ 102,854	OK - Continued collections and remissions in line with ordinance.
Robin Wood	7	876	4/13/1992	*	N/A	\$ 16,604	\$ -	N/A	Continued collections in line with ordinance, however there have been no remissions to this district since its inception.
Seabrook	6	877	5/21/1990	*	N/A	\$ 692,086	\$ 653,585	N/A	OK - Continued collections and remissions in line with ordinance.
Woodland Estates	8	879	10/22/1990	*	N/A	\$ 13,614	\$ 1,304	N/A	Continued collections in line with ordinance, however last remission occurred in FY 1999.
Brown's Island	6	880	TY 2008	End of TY 2027	N/A	\$ 37,511	\$ 31,384	N/A	OK - Continued collections and remissions in line with legal documentation.
Shipyards - Town of HHI District	3	878	FY 1994	~FY 1999	N/A	\$ 198,092	\$ 198,092	N/A	OK - Collections stopped in FY 2000 and remissions stopped in FY 1999. Also, in FY 2006, there was \$1,070 collected and then remitted to the Town of HHI.
Bay Pines	3	881	8/28/1995	TY 1998	N/A	\$ 17,798	\$ 17,798	N/A	OK - Collections now stopped. The County performed the work (Public Works) and thus, in FY 2006 the monies were properly transferred to the general fund.
Cedarcrest	7	872 - Prior to HHH#1 PSD - Folley Field FFA	9/24/1990	5/8/2000	N/A	\$ 16,913	\$ 16,385	N/A	OK - Collections and remissions properly stopped in FY 2000.
Tansi Village	7	880 - Prior to Brown's Island	6/24/1991	TY 1998	N/A	\$ 100,414	\$ 100,414	N/A	OK - Collections now stopped and remissions stopped in FY 1998. In FY 2006, the remaining fund balance was properly transferred to the general fund.
Oak Marsh Plantation	2	N/A	9/10/2001	*	N/A	\$ -	\$ -	N/A	This district was never set up in the general ledger and fee collection never started in TY 2001. However, the County has made an effort to take over the corresponding roads. The process is currently stalled.

\* - District shall petition Council to dissolve upon presentation of sufficient documentation that roads and drainage which have been maintained by the District have been accepted for perpetual care and maintenance by a governmental agency or duly incorporated homeowners' association.

## Rainey, Sue

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**Subject:** RE: Kings Grant

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**From:** Gruber, Joshua  
**Sent:** Thursday, April 11, 2013 10:16 AM  
**To:** Rainey, Sue  
**Cc:** Starkey, David  
**Subject:** Re: Kings Grant

I think it should go to the finance committee meeting first.

Thanks,

-Josh-

Sent from my iPad

On Apr 11, 2013, at 10:12 AM, "Rainey, Sue" <[suer@bcgov.net](mailto:suer@bcgov.net)> wrote:

<image001.jpg>  
Josh,

1. Should this item appear as agenda item at the Council meeting of April 22? or
2. Should it go to Finance Committee first?

Thank you.

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**From:** Rigg, Elizabeth  
**Sent:** Thursday, April 11, 2013 9:26 AM  
**To:** Rainey, Sue  
**Subject:** Kings Grant

Hi Sue

Thank you so much for your assistance yesterday. I have spoken with my neighbor regarding the Repeal of the special fee for Kings Grant. After speaking with Doug Henderson, he informed me that there is a total of \$19,437 in the coffers set aside since 1999.

Ms. Burris should have removed this extra fee assessed to property owners over 13 years ago! The loosely formed Kings Grant POA would like to use these funds to clean up the common areas of the Kings Grant Subdivision. There is approximately 6 acres. First hire a surveyor to stake the exact common areas, then hire a landscaping company to clean up those areas. They are a health hazard at this point with saplings, weeds, snakes and a stagnant pond which, as you know, is a haven for mosquitos!! Some of the areas have been maintained by owners of homes in the area and other areas have been used as a dumping ground for leaves and stumps.

You mentioned the county council meeting April 22<sup>nd</sup>. My neighbor said she could gather a petition with signatures from most of the homeowners of Kings Grant, requesting the funds be used for the purpose of cleaning the common areas and disbanding the Kings Grant POA officially. Would that be sufficient? I read through the minutes of Council meeting of February 22, 1999 which stated a petition should be signed.



04/12/2013 14:04  
jhendrickson

BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000103051010		PRINTING	3,500.00	3,500.00	3,500.00	.00
	1000-10-1030-000-00000-51010					
1000103051030		POSTAGE/OTHER CARRIERS	10,500.00	10,500.00	10,500.00	.00
	1000-10-1030-000-00000-51030					
1000103051050		TELEPHONE	1,300.00	1,300.00	1,300.00	.00
	1000-10-1030-000-00000-51050					
1000103051110		MAINTENANCE CONTRACTS	20,000.00	20,000.00	32,200.00	61.00
	1000-10-1030-000-00000-51110					
1000103051120		REPAIRS TO EQUIPMENT	500.00	500.00	500.00	.00
	1000-10-1030-000-00000-51120					
1000103051140		EQUIPMENT RENTALS	7,500.00	7,500.00	7,500.00	.00
	1000-10-1030-000-00000-51140					
1000103051160		PROFESSIONAL SERVICES	4,000.00	4,000.00	4,000.00	.00
	1000-10-1030-000-00000-51160					
1000103051310		BOOKS,SUBS, MEMBERSHIPS	2,500.00	2,500.00	2,500.00	.00
	1000-10-1030-000-00000-51310					
1000103051320		TRAINING AND CONFERENCES	3,000.00	3,000.00	3,000.00	.00
	1000-10-1030-000-00000-51320					
1000103051340		JURORS/WITNESS FEES	175,000.00	175,000.00	175,000.00	.00
	1000-10-1030-000-00000-51340					
1000103051530		BONDING (ALL)	.00	.00	.00	.00
	1000-10-1030-000-00000-51530					
1000103051990		UNCLASSIFIED OPERATING	.00	.00	.00	.00
	1000-10-1030-000-00000-51990					
1000103052010		SUPPLIES-OFFICE/PHOTO/ETC	19,124.00	20,000.00	17,700.00	-7.45
	1000-10-1030-000-00000-52010					
1000103052020		DATA PROCESSING SUPPLIES	500.00	500.00	500.00	.00
	1000-10-1030-000-00000-52020					
1000103052600		MINOR OFF FURN/EQP <\$5,000	.00	.00	.00	.00
	1000-10-1030-000-00000-52600					
1000103052610		DATA PROCESSING EQUIP <\$5,000	876.00	.00	.00	-100.00
	1000-10-1030-000-00000-52610					



04/12/2013 14:04  
jhendrickson

BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

PG 2  
bgdeptra

BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000103054100		OFFICE FURN AND EQUIPMENT	.00	.00	.00	.00
	1000-10-1030-000-00000-54100					
1000103054110		DATA PROCESSING EQUIPMENT	.00	.00	.00	.00
	1000-10-1030-000-00000-54110					
1000103054111		DATA PROCESSING EQUIPMENT /Y2K	.00	.00	.00	.00
	1000-10-1030-000-00000-54111					
1000103054112		DATA PROCESSING SOFTWARE	.00	.00	.00	.00
	1000-10-1030-000-00000-54112					
1000103054200		SPECIALIZED CAPITAL EQUIP	.00	.00	140,000.00	.00
	1000-10-1030-000-00000-54200					
		BUDGET CEILING:			.00	
		TOTALS:	248,300.00	248,300.00	398,200.00	60.37

\*\* END OF REPORT - Generated by Janet Hendrickson \*\*





04/12/2013 14:05  
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BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000103151010		PRINTING	6,200.00	6,200.00	6,200.00	.00
	1000-10-1031-000-00000-51010					
1000103151030		POSTAGE/OTHER CARRIERS	8,500.00	8,500.00	8,500.00	.00
	1000-10-1031-000-00000-51030					
1000103151050		TELEPHONE	.00	.00	.00	.00
	1000-10-1031-000-00000-51050					
1000103151110		MAINTENANCE CONTRACTS	7,000.00	7,000.00	11,000.00	57.14
	1000-10-1031-000-00000-51110					
1000103151120		REPAIRS TO EQUIPMENT	.00	.00	.00	.00
	1000-10-1031-000-00000-51120					
1000103151140		EQUIPMENT RENTALS	15,500.00	15,500.00	15,500.00	.00
	1000-10-1031-000-00000-51140					
1000103151160		PROFESSIONAL SERVICES	500.00	500.00	500.00	.00
	1000-10-1031-000-00000-51160					
1000103151310		BOOKS,SUBS, MEMBERSHIPS	500.00	500.00	500.00	.00
	1000-10-1031-000-00000-51310					
1000103151320		TRAINING AND CONFERENCES	1,950.00	1,950.00	1,950.00	.00
	1000-10-1031-000-00000-51320					
1000103151990		UNCLASSIFIED OPERATING	.00	.00	.00	.00
	1000-10-1031-000-00000-51990					
1000103152010		SUPPLIES-OFFICE/PHOTO/ETC	11,000.00	11,000.00	11,000.00	.00
	1000-10-1031-000-00000-52010					
1000103152020		DATA PROCESSING SUPPLIES	1,707.00	1,707.00	1,707.00	.00
	1000-10-1031-000-00000-52020					
1000103152600		MINOR OFF FURN/EQP <\$5,000	.00	.00	.00	.00
	1000-10-1031-000-00000-52600					
1000103152610		DATA PROCESSING EQUIP <\$5,000	.00	.00	.00	.00
	1000-10-1031-000-00000-52610					
1000103154110		DATA PROCESSING EQUIPMENT	.00	.00	.00	.00
	1000-10-1031-000-00000-54110					
1000103154111		DATA PROCESSING EQUIPMENT /Y2K	.00	.00	.00	.00
	1000-10-1031-000-00000-54111					



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BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

PG 2  
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BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000103154112		DATA PROCESSING SOFTWARE	.00	.00	.00	.00
	1000-10-1031-000-00000-54112					
1000103154200		SPECIALIZED CAPITAL EQUIP	.00	.00	.00	.00
	1000-10-1031-000-00000-54200					
1000103154990		UNCLASSIFIED CAPITAL COST	.00	.00	.00	.00
	1000-10-1031-000-00000-54990					
		BUDGET CEILING:			.00	
		TOTALS:	52,857.00	52,857.00	56,857.00	7.57

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04/12/2013 13:58  
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BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000102051000		ADVERTISING	1,000.00	1,000.00	500.00	-50.00
	1000-10-1020-000-00000-51000					
1000102051010		PRINTING	45,000.00	45,000.00	44,000.00	-2.22
	1000-10-1020-000-00000-51010					
1000102051011		PRINTING - TAX BILLS	.00	.00	.00	.00
	1000-10-1020-000-00000-51011					
1000102051030		POSTAGE/OTHER CARRIERS	110,000.00	110,000.00	130,000.00	18.18
	1000-10-1020-000-00000-51030					
1000102051031		POSTAGE - TAX BILLS	.00	.00	.00	.00
	1000-10-1020-000-00000-51031					
1000102051050		TELEPHONE	800.00	800.00	800.00	.00
	1000-10-1020-000-00000-51050					
1000102051110		MAINTENANCE CONTRACTS	2,500.00	2,500.00	.00	-100.00
	1000-10-1020-000-00000-51110					
1000102051120		REPAIRS TO EQUIPMENT	500.00	500.00	500.00	.00
	1000-10-1020-000-00000-51120					
1000102051140		EQUIPMENT RENTALS	2,000.00	2,000.00	3,000.00	50.00
	1000-10-1020-000-00000-51140					
1000102051150		OFFICE SPACE RENTALS	5,520.00	5,520.00	.00	-100.00
	1000-10-1020-000-00000-51150					
1000102051160		PROFESSIONAL SERVICES	20,000.00	20,000.00	15,000.00	-25.00
	1000-10-1020-000-00000-51160					
1000102051170		NON-PROFESSIONAL SERVICES	.00	.00	.00	.00
	1000-10-1020-000-00000-51170					
1000102051295		OTHER VEHICLE OPER COSTS	.00	.00	.00	.00
	1000-10-1020-000-00000-51295					
1000102051300		GARAGE REPAIRS & MAINT	.00	.00	.00	.00
	1000-10-1020-000-00000-51300					
1000102051310		BOOKS,SUBS, MEMBERSHIPS	1,200.00	1,200.00	2,405.00	100.42
	1000-10-1020-000-00000-51310					
1000102051320		TRAINING AND CONFERENCES	8,000.00	8,000.00	7,525.00	-5.94
	1000-10-1020-000-00000-51320					



04/12/2013 13:58  
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BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

PG 2  
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BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000102051500		VEHICLE INSURANCE	.00	.00	.00	.00
	1000-10-1020-000-00000-51500					
1000102051530		BONDING (ALL)	.00	.00	800.00	.00
	1000-10-1020-000-00000-51530					
1000102051990		UNCLASSIFIED OPERATING	3,000.00	3,000.00	1,500.00	-50.00
	1000-10-1020-000-00000-51990					
1000102052010		SUPPLIES-OFFICE/PHOTO/ETC	22,000.00	22,000.00	11,000.00	-50.00
	1000-10-1020-000-00000-52010					
1000102052020		DATA PROCESSING SUPPLIES	3,000.00	3,000.00	2,000.00	-33.33
	1000-10-1020-000-00000-52020					
1000102052500		FUELS/LUBRICANTS	.00	.00	.00	.00
	1000-10-1020-000-00000-52500					
1000102052600		MINOR OFF FURN/EQP <\$5,000	2,000.00	2,000.00	2,000.00	.00
	1000-10-1020-000-00000-52600					
1000102052610		DATA PROCESSING EQUIP <\$5,000	9,000.00	1,500.00	1,000.00	-88.89
	1000-10-1020-000-00000-52610					
1000102054000		VEHICLE PURCHASES	.00	.00	.00	.00
	1000-10-1020-000-00000-54000					
1000102054100		OFFICE FURN AND EQUIPMENT	.00	7,500.00	.00	.00
	1000-10-1020-000-00000-54100					
1000102054110		DATA PROCESSING EQUIPMENT	.00	.00	.00	.00
	1000-10-1020-000-00000-54110					
1000102054111		DATA PROCESSING EQUIPMENT /Y2K	.00	.00	.00	.00
	1000-10-1020-000-00000-54111					
1000102057900		CREDIT CARD FEES	340,000.00	.00	250,000.00	-26.47
	1000-10-1020-000-00000-57900					
		BUDGET CEILING:			.00	
		TOTALS:	575,520.00	235,520.00	472,030.00	-17.98

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04/12/2013 14:01  
jhendrickson

BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

PG 1  
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BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000102151010		PRINTING	.00	.00	.00	.00
	1000-10-1021-000-00000-51010					
1000102151030		POSTAGE/OTHER CARRIERS	.00	.00	.00	.00
	1000-10-1021-000-00000-51030					
1000102152010		SUPPLIES-OFFICE/PHOTO/ETC	.00	.00	.00	.00
	1000-10-1021-000-00000-52010					
1000102157900		CREDIT CARD FEES	.00	340,000.00	.00	.00
	1000-10-1021-000-00000-57900					
		BUDGET CEILING:			.00	
		TOTALS:	.00	340,000.00	.00	.00

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04/12/2013 13:58  
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BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000102051000		ADVERTISING	1,000.00	1,000.00	500.00	-50.00
	1000-10-1020-000-00000-51000					
1000102051010		PRINTING	45,000.00	45,000.00	44,000.00	-2.22
	1000-10-1020-000-00000-51010					
1000102051011		PRINTING - TAX BILLS	.00	.00	.00	.00
	1000-10-1020-000-00000-51011					
1000102051030		POSTAGE/OTHER CARRIERS	110,000.00	110,000.00	130,000.00	18.18
	1000-10-1020-000-00000-51030					
1000102051031		POSTAGE - TAX BILLS	.00	.00	.00	.00
	1000-10-1020-000-00000-51031					
1000102051050		TELEPHONE	800.00	800.00	800.00	.00
	1000-10-1020-000-00000-51050					
1000102051110		MAINTENANCE CONTRACTS	2,500.00	2,500.00	.00	-100.00
	1000-10-1020-000-00000-51110					
1000102051120		REPAIRS TO EQUIPMENT	500.00	500.00	500.00	.00
	1000-10-1020-000-00000-51120					
1000102051140		EQUIPMENT RENTALS	2,000.00	2,000.00	3,000.00	50.00
	1000-10-1020-000-00000-51140					
1000102051150		OFFICE SPACE RENTALS	5,520.00	5,520.00	.00	-100.00
	1000-10-1020-000-00000-51150					
1000102051160		PROFESSIONAL SERVICES	20,000.00	20,000.00	15,000.00	-25.00
	1000-10-1020-000-00000-51160					
1000102051170		NON-PROFESSIONAL SERVICES	.00	.00	.00	.00
	1000-10-1020-000-00000-51170					
1000102051295		OTHER VEHICLE OPER COSTS	.00	.00	.00	.00
	1000-10-1020-000-00000-51295					
1000102051300		GARAGE REPAIRS & MAINT	.00	.00	.00	.00
	1000-10-1020-000-00000-51300					
1000102051310		BOOKS,SUBS, MEMBERSHIPS	1,200.00	1,200.00	2,405.00	100.42
	1000-10-1020-000-00000-51310					
1000102051320		TRAINING AND CONFERENCES	8,000.00	8,000.00	7,525.00	-5.94
	1000-10-1020-000-00000-51320					



04/12/2013 13:58  
jhendrickson

BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

PG 2  
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BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000102051500		VEHICLE INSURANCE	.00	.00	.00	.00
	1000-10-1020-000-00000-51500					
1000102051530		BONDING (ALL)	.00	.00	800.00	.00
	1000-10-1020-000-00000-51530					
1000102051990		UNCLASSIFIED OPERATING	3,000.00	3,000.00	1,500.00	-50.00
	1000-10-1020-000-00000-51990					
1000102052010		SUPPLIES-OFFICE/PHOTO/ETC	22,000.00	22,000.00	11,000.00	-50.00
	1000-10-1020-000-00000-52010					
1000102052020		DATA PROCESSING SUPPLIES	3,000.00	3,000.00	2,000.00	-33.33
	1000-10-1020-000-00000-52020					
1000102052500		FUELS/LUBRICANTS	.00	.00	.00	.00
	1000-10-1020-000-00000-52500					
1000102052600		MINOR OFF FURN/EQP <\$5,000	2,000.00	2,000.00	2,000.00	.00
	1000-10-1020-000-00000-52600					
1000102052610		DATA PROCESSING EQUIP <\$5,000	9,000.00	1,500.00	1,000.00	-88.89
	1000-10-1020-000-00000-52610					
1000102054000		VEHICLE PURCHASES	.00	.00	.00	.00
	1000-10-1020-000-00000-54000					
1000102054100		OFFICE FURN AND EQUIPMENT	.00	7,500.00	.00	.00
	1000-10-1020-000-00000-54100					
1000102054110		DATA PROCESSING EQUIPMENT	.00	.00	.00	.00
	1000-10-1020-000-00000-54110					
1000102054111		DATA PROCESSING EQUIPMENT /Y2K	.00	.00	.00	.00
	1000-10-1020-000-00000-54111					
1000102057900		CREDIT CARD FEES	340,000.00	.00	250,000.00	-26.47
	1000-10-1020-000-00000-57900					
		BUDGET CEILING:			.00	
		TOTALS:	575,520.00	235,520.00	472,030.00	-17.98

\*\* END OF REPORT - Generated by Janet Hendrickson \*\*





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BEAUFORT COUNTY  
DEPARTMENT BUDGET REQUESTS

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BUDGET PROJECTION 2014 FY 2014 BUDGET ENTRY - DEPARTMENT

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUESTED	PERCENT CHANGE
1000102151010		PRINTING	.00	.00	.00	.00
	1000-10-1021-000-00000-51010					
1000102151030		POSTAGE/OTHER CARRIERS	.00	.00	.00	.00
	1000-10-1021-000-00000-51030					
1000102152010		SUPPLIES-OFFICE/PHOTO/ETC	.00	.00	.00	.00
	1000-10-1021-000-00000-52010					
1000102157900		CREDIT CARD FEES	.00	340,000.00	.00	.00
	1000-10-1021-000-00000-57900					
		BUDGET CEILING:			.00	
		TOTALS:	.00	340,000.00	.00	.00

\*\* END OF REPORT - Generated by Janet Hendrickson \*\*



ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE TO AMEND THE MEMBERSHIP AND COMPOSITION OF THE BEAUFORT COUNTY TAX EQUALIZATION BOARD AND TO ESTABLISH THE TERMS OF SERVICE FOR SUCH MEMBERS

WHEREAS, Act Number 1623 of 1972 of the South Carolina General Assembly created the Beaufort County Tax Equalization Board and authorized appointment to the Board by Beaufort County Council; and

WHEREAS, Beaufort County Council subsequently adopted a charter for the Tax Equalization Board that defined the membership of the Board and its powers and duties based upon the language contained within Act Number 1623; and

WHEREAS, Act 283 of 1975, The Home Rule Act, vested Beaufort County Council with the independent authority to control all acts and powers of local governmental authority that are not expressly prohibited by South Carolina law; and

WHEREAS, Beaufort County Council believes that it is in the best interests of its citizens to amend the membership and composition of the Beaufort County Tax Equalization Board and to provide for the Terms of Service of such members.

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL, that the Charter for the Beaufort County Tax Equalization Board is hereby amended and replaced with the following:

SECTION 1. Appointive Powers of Council.

Pursuant to section 4-9-170, Code of Laws of South Carolina, 1976, and section 3 of Act 283, (the Home Rule Act), the Beaufort County Council hereby assumes all appointive powers in regard to the Beaufort County Tax Equalization Board.

SECTION 2. Composition; Terms; Vacancies.

The Beaufort County Tax Equalization Board shall be composed of fifteen (15) members to be appointed by Beaufort County Council. The Council shall appoint three members representing the unincorporated areas of Beaufort County, three members from within the geographical boundaries of the City of Beaufort, three members from within the geographical boundaries of the Town of Port Royal, three members from within the geographical boundaries of the Town of Bluffton, and three members from within the geographical boundaries of the Town of Hilton Head. Council will then appoint members to the Board, such that there is a balance as to the geographical residency of the members of the Board and the professions of the members as they relate to the functions of the Board. The terms shall be staggered so that the first eight (8) members appointed to the Board shall serve an initial term of four (4) years. The

next seven members appointed to the Board shall serve an initial term of two (2) years. After such initial appointments, all members appointed to the Board shall serve a term of four (4) years. Members of the Board shall be appointed and serve until their successors are appointed and qualified. All vacancies shall be filled by appointment in the same manner as the original appointment for the remainder of the unexpired term.

Appeals and other hearings may be conducted by panels of five (5) members chosen from among the 15 members of the Board. Three members of the panel shall constitute a quorum, unless the parties agree to a lesser number.

Panels may be chosen by a method or methods determined by the Board to maximize the efficiency and effectiveness of the Board. The method of choosing hearing panels should enable timely consideration of appeals and other matters brought to the Board, and should also involve considerations of members' availability and limiting overburdening individual members with hearings.

Beaufort County Council may amend this article as it deems necessary, to reduce the Board to a lower complement of members. When so amended, unless otherwise specified, the Council may reappoint seven (7) members from among the existing fifteen (15) and establish their respective terms, or may abolish and reconstitute the Board as it sees fit, seeking applicants for the remaining positions.

#### SECTION 2. Duties.

The Tax Equalization Board shall meet whenever necessary to act on appeals from the assessments of the Auditor or County Assessor as may be provided by law. The Board may change assessments of the Auditor or County Assessor for only the current year appealed from unless otherwise authorized by law and agreed to by the Auditor or County Assessor. Each change shall be certified by the Board to the Auditor or County Assessor and shall be adopted by him/her for the purpose of taxation for the year appealed from. The Tax Equalization Board shall not make a final determination of any assessment until the Auditor or County Assessor has been given an opportunity to present his/her justification for the assessment.

#### SECTION 3. Officers.

The Tax Equalization Board shall meet and elect a chairperson and secretary. Additionally each hearing panel created by the Board shall elect a chairperson for purposes of efficiently conducting each appeal hearing.

#### SECTION 4. Minutes of Meetings.

Minutes shall be taken of all meetings of the Tax Equalization Board. The minutes shall be a matter of public record. A copy of the minutes of the Board duly certified by the secretary will be sent to the Auditor and the County Assessor. In lieu of a copy of certified minutes, an audio or video recording of the meeting may be substituted so long as a copy of the recording is made available to the Auditor, Tax Collector, and the general public.

SECTION 5. Availability of Auditor's and Assessor's Records; Attendance of Auditor or Assessor at Meetings

The records of the Auditor's Office and the County Assessor's Office shall be available to the Board and the Board may request the presence of the Auditor or County Assessor at any of their meetings.

SECTION 6. Taxpayer's, Property Owner's Right to Appeal Decisions.

The right is reserved to any property owner, taxpayer or his agent to appeal from the decision of the Beaufort County Tax Equalization Board to the South Carolina Administrative Law Court for such relief as may be available to him/her under the general law.

SECTION 7. EFFECTIVE DATE

This Ordinance shall be effective upon approval at third and final reading by Beaufort County Council.

DONE, this \_\_\_\_\_ day of May, 2013.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: \_\_\_\_\_  
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

\_\_\_\_\_  
Joshua A. Gruber, Staff Attorney

ATTEST:

\_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

First Reading, By Title Only:  
Second Reading:  
Public Hearing:  
Third and Final Reading: