

COUNTY COUNCIL OF BEAUFORT COUNTY

ADMINISTRATION BUILDING
100 RIBAUT ROAD
POST OFFICE DRAWER 1228
BEAUFORT, SOUTH CAROLINA 29901-1228
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D. PAUL SOMMERVILLE
CHAIRMAN

STEWART H. RODMAN
VICE CHAIRMAN

COUNCIL MEMBERS

CYNTHIA M. BENSCH
RICK CAPORALE
GERALD DAWSON
BRIAN E. FLEWELLING
WILLIAM L. MCBRIDE
GERALD W. STEWART
ROBERTS "TABOR" VAUX, JR
LAURA L. VON HARTEN

GARY KUBIC
COUNTY ADMINISTRATOR

BRYAN J. HILL
DEPUTY COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
COUNTY ATTORNEY

SUZANNE M. RAINEY
CLERK TO COUNCIL

AGENDA FINANCE COMMITTEE

1:30 p.m.

Wednesday, August 7, 2013

Executive Conference Room
Administration Building, Government Center
100 Ribaut Road, Beaufort

Committee Members:

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

Staff Support

Alicia Holland, Chief Financial Officer

1. CALL TO ORDER – 1:30 P.M.
2. BEAUFORT COUNTY SCHOOL DISTRICT UPDATE ON FY 2014 BUDGET
3. POSTMORTEM ON COUNTY FY 2014 BUDGET PROCESS ([backup](#))
4. FY 2014 BUDGET AMENDMENT SUPPLEMENTAL IN THE AMOUNT OF \$525,000 TO BE USED TO FUND THE FOLLOWING FIVE LINE ITEMS: SOLICITOR'S OFFICE, TECHNICAL COLLEGE OF THE LOWCOUNTRY, UNIVERSITY OF SOUTH CAROLINA-BEAUFORT, ISLAND RECREATION, AND BEAUFORT MEMORIAL HOSPITAL ([backup](#))
5. AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013D, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION, OF BEAUFORT COUNTY, SOUTH CAROLINA, IN THE PRINCIPAL AMOUNT OF NOT EXCEEDING \$25,300,000
6. UPDATE / AVAILABLE 2014 2% ACCOMMODATIONS TAX MONIES ([backup](#))
7. REQUEST FOR FUNDS / ROADSIDE SIGNAGE ENTRANCE TO ST. HELENA ISLAND ([backup](#))
8. DISCUSSION OF REAPPOINTMENTS AND APPOINTMENTS
 - A. Accommodations (2%) Tax Board
9. ADJOURNMENT

[2014 Budget Cycle](#)

[2014 Millage Policy](#)



	A	B	C	D	E
1	Appropriation (000's - \$)	FY13 Budget	FY13 Est	FY14	
2		As Amended	Estimated	Proposed	FY14 vs FY13 Estimated
3	Expenditures:				
4	A. Sheriff	22,687	22,687	23,448	Comp (250) / 27 Cars / 2 C'house
5	B. Magistrate	1,738	1,660	1,833	Staff / Security (190)
6	C. Clerk of Court	1,230	1,195	1,424	Security / Tech (190)
7	D. Treasurer	1,121	1,120	1,050	
8	E. Probate Court	893	873	825	
9	F. Auditor	743	693	653	
10	G. County Council	722	732	795	Form Based Code
11	H. Coroner	481	481	480	New Building in Future
12	I. Master In Equity	346	346	387	Staff
13	J. Public Defender	450	450	600	FY13 (150) / FY14 (150)
14	K. Social Services	171	171	147	Social Services (92)
15	L. Legislative Delegation	87	93	87	
16	M. Solicitor	963	963	1,061	FY13 (152) / FY14 (98)
17					
18	A. Public Works	13,800	13,400	14,561	Solid Waste (700)
19	B. Emergency Mgt	7,043	7,033	7,268	Tech (113)
20	C. Detention Center	6,560	6,360	6,371	
21	D. Administration	6,352	6,277	6,035	
22	E. EMS	5,835	5,960	6,020	2 Crews (160)
23	F. Education Allocation	4,000	4,000	4,000	
24	G. Library	3,933	3,733	3,910	50 Hrs (166)/ Adj (-200)
25	H. PALS	3,625	3,475	3,514	
26	I. Community Services	3,247	3,247	3,347	Ferry - FY13 (150) / DSN (300)
27	J. Assessor	2,473	2,303	2,453	
28	K. Public Health	1,736	1,736	1,742	
29	L. Mosquito Control	1,544	1,534	1,530	
30	M. General Gov't Sub	423	423	284	E Devel (200) / Mil (-62)
31	N. Codes & Enforcement	1,011	991	952	
32	O. Animal Shelter	524	624	639	
33	P. Employee Services	984	1,002	1,038	
34	Q. Planning	812	782	645	
35	R. Voter Registration	719	919	799	Voting Machines (78)
36	S. Traffic Engineering	613	583	607	
37	T. Register of Deeds	546	544	545	
38	U. Zoning	191	192	193	
39					Vacancies (-1,200) / COLA (1,200)
40		97,602	96,580	99,243	2,663
41					
42	Revenues:			Act 388 Cap	2,900
43				TIF	1,600
44				Angus / Other	(3,700)
45		97,150	98,550	99,350	800
46					
47	Ending Fund Balance:	21,890	23,860	23,966	
48		22%	25%	24%	

Tally Sheet - 6/5

(000's - \$)

Votes

6 Votes
1,200
250
160
250
190
150
70
450
125
150
200
200
166
175
175
75
100
150
25

Bill	Brian	Cynthia	Gerald	Jerry	Laura	Paul	Rick	Steve	Stu	Tabor
1,200		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
200	249	200	250	249	400	183	249		249	250
160	175	100		160	160	160	175	175	160	160
250	100	500		250	250	250	100		500	150
190	190	190		190	190	190	190		190	190
150		150	150	150	150	150	200		50	200
70	73	50	70	70	70	70	73		70	
450		450		450	450	450	450		450	450
125	125	125		125	125	125	125		125	
200		150		200		200	200		200	150
200		300			300	300			300	300
200	200		200	200	200	200				
166				225	166	166	225	225		
175		125			75				125	300
175		125			75				125	125
75				75		75	75	75	75	
100				100		100				150
150				150						50
25							25			
4,011	1,112	3,665	1,870	3,794	3,811	3,819	3,287	1,675	3,819	3,675

Tally Sheet - 6/24
 (000's - \$)

	<u>Solicitor</u>	<u>TCL</u>	<u>USCB</u>	<u>Beaufort Memorial</u>	<u>Island Rec</u>
Bill	260	125	125	100	75
Brian	50	100	100	50	75
Cynthia	50	100	50		50
Gerald	100	150	150	100	75
Jerry	125	100	100	100	
Laura	336	300	300	100	
Paul	200	100	200	100	75
Rick	260	160	200	100	75
Steve		50	50	50	75
Stu	250	275	200	100	75
Tabor	50	100	100	50	75
6 Votes	125	100	125	100	75

Budget FY 2013
As of 8/3/2013

Description	Organization	ORG	Actual Year to Date Comparison				Adopted	Adopted	
			FY 2010	FY 2011	FY 2012	FY 2013	Budget FY 2013	Budget FY 2014	
	Taxes	41000	(72,781,606)	(73,219,927)	(72,841,403)	(71,972,743)	(72,323,941)	(75,817,001)	
	Licenses & Permits	42000	(2,406,781)	(2,324,229)	(2,940,209)	(2,755,745)	(2,680,000)	(2,293,000)	
	Intergovernmental	43000	(7,840,692)	(7,209,033)	(7,020,188)	(6,500,898)	(8,000,000)	(7,865,416)	
	Charges for Services	44000	(10,871,665)	(10,960,563)	(11,241,033)	(11,213,560)	(11,175,589)	(10,662,398)	
	Fines & Forfeitures	45000	(1,114,193)	(836,282)	(837,774)	(748,502)	(860,000)	(1,107,531)	
	Interest	46000	(535,064)	(172,209)	(197,644)	(70,346)	(175,100)	(105,000)	
	Miscellaneous	47000	(784,642)	(822,952)	(451,500)	(552,736)	(675,500)	(232,000)	
	Other Financing Sources	48000	(2,754,898)	(1,428,891)	(1,175,401)	(1,644,397)	(1,260,000)	(1,268,750)	
	General Fund Revenue		(99,089,541)	(96,974,086)	(96,705,152)	(95,458,927)	(97,150,130)	(99,351,096)	
General	Elected	COUNTY COUNCIL	1000	635,734	643,954	560,666	640,500	603,520	681,962
General	Elected	AUDITOR	1010	643,652	538,868	489,549	501,027	600,704	558,533
General	Elected	TREASURER	1020	808,954	818,943	682,737	1,102,908	677,760	967,364
General	Elected	TREASURER TAX BILLS & CC FEES	1021	1,327,648	490,214	357,875	-	340,000	-
General	Elected	CLERK OF COURT	1030	963,474	837,312	786,725	799,220	822,751	1,037,944
General	Elected	FAMILY COURT	1031	337,080	215,458	196,491	185,370	232,615	242,574
General	Elected	PROBATE COURT	1040	849,174	730,443	736,309	696,905	760,699	727,213
General	Elected	CORONER	1060	373,890	319,525	391,414	421,459	435,571	444,032
General	State	HILTON HEAD MAGISTRATE	1080	34,356	652	-	-	-	-
General	State	BEAUFORT MAGISTRATE	1081	685,920	660,643	772,450	684,593	742,215	757,189
General	State	BLUFFTON MAGISTRATE	1082	529,107	359,162	397,542	344,464	372,615	415,508
General	State	SHELDON MAGISTRATE	1083	64,207	64,972	69,248	70,900	71,640	73,782
General	State	ST HELENA MAGISTRATE	1084	82,777	82,908	46,276	46,592	104,923	96,100
General	State	MAGISTRATE BOND COURT	1085	84,396	80,201	94,870	97,597	97,515	106,375
General	State	MAGISTRATE AT-LARGE	1086	79,900	102,039	133,706	195,507	140,092	196,760
General	State	MASTER IN EQUITY	1090	309,433	284,317	285,433	287,788	297,848	357,911
General	Elected/Sta	GENERAL GOVT ELECTED BENEFITS POOL	1099	-	-	-	-	-	753,736
General	Allocation	GEN GOVT DIRECT SUBSIDIES	1198	1,631,125	1,364,350	1,020,824	1,259,863	1,234,129	1,496,629
General	Admin	COUNTY ADMINISTRATOR	1100	919,541	591,064	519,420	589,263	509,119	551,121
General	Admin	PUBLIC INFORMATION OFFICER	1101	386,010	96,852	70,860	142,300	148,529	152,919
General	Admin	BROADCAST SERVICES	1102	-	177,022	248,745	267,948	223,431	254,677
General	Admin	COUNTY ATTORNEY	1103	556,119	551,291	507,441	231,001	400,063	319,714
General	Admin	VOTER REGISTRATION/ELECTIONS	1143	694,812	563,717	608,140	808,235	634,703	732,808
General	Admin	ELECTION WORKERS	1144	(1,050)	211	1,060	1,314	-	-
General	Admin	ASSESSOR	1120	2,429,315	1,834,302	1,706,698	1,774,556	2,069,589	2,153,656
General	Admin	REGISTER OF DEEDS	1122	548,074	442,376	446,291	471,131	475,359	482,153

Budget FY 2013
As of 8/3/2013

Description		Organization	ORG	Actual Year to Date Comparison				Adopted	Adopted
				FY 2010	For the Period Ending June 30th		Budget	Budget	
				FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	
General	Admin	RISK MANAGEMENT	1115	135,647	92,245	92,579	96,855	103,691	101,689
General	State	LEGISLATIVE DELEGATION	1070	83,625	66,791	69,099	74,002	69,304	72,415
General	Admin	ZONING & DEVELOPMENT ADM	1130	240,290	193,207	180,455	163,057	161,054	171,934
General	Admin	PLANNING	1131	852,797	704,085	703,282	624,665	698,539	551,640
General	Admin	COMPREHENSIVE PLAN	1132	60,253	398,141	138,829	-	7,100	27,270
General	Admin	AUTOMATED MAPPING/GIS	1152	595,825	446,302	383,503	415,965	420,926	441,043
General	Admin	DIRECTOR OF COMMUNITY SERVICES	1140	208,001	122,808	121,216	119,933	146,040	143,025
General	Admin	EMPLOYEE SERVICES	1160	936,766	909,982	965,024	1,010,289	676,856	994,544
General	Admin	RECORDS MANAGEMENT	1154	199,101	146,795	216,186	282,935	401,975	349,872
General	Admin	FINANCE DEPARTMENT	1111	546,441	529,372	592,945	587,837	600,202	648,510
General	Admin	PURCHASING	1116	248,317	228,451	208,750	158,441	234,987	217,754
General	Admin	BUSINESS LICENSES	1134	474,360	153,371	50,585	45,399	67,127	48,161
General	Admin	MANAGEMENT INFORMATION SYSTEMS	1150	2,504,079	1,891,678	2,095,430	2,156,890	2,229,809	2,495,535
General	Admin	DIRECTOR OF PUBLIC SERVICES	1300	256,898	207,698	209,379	214,512	205,747	219,074
General	Fringe	GENERAL GOVT BENEFITS POOL	1199	-	2,101,252	2,064,354	2,402,527	2,486,724	962,073
Public Safety	Elected	SHERIFF	1201	6,935,326	7,111,849	6,399,786	6,798,567	6,536,306	7,579,076
Public Safety	Elected	SHERIFF	1202	12,051,225	12,193,300	10,789,681	10,803,716	11,018,434	11,537,858
Public Safety	Elected	SHERIFF	1203	-	-	576,583	601,636	641,414	686,110
Public Safety	Elected	SHERIFF	1205	1,420,920	1,315,482	1,146,556	1,087,669	1,161,829	1,200,984
Public Safety	Elected	PUB SAFETY ELECTED POOLED BENEFITS	1209	-	-	-	-	-	2,194,754
Public Safety	Admin	EMERGENCY MANAGEMENT	1210	665,401	480,067	385,167	424,957	419,151	463,159
Public Safety	Admin	EMERGENCY MANAGEMENT	1212	5,393	152,585	79,206	17,273	16,558	17,377
Public Safety	Admin	EMERGENCY MANAGEMENT - Comm	1220	4,252,117	4,212,527	5,070,893	5,425,656	5,450,504	5,692,452
Public Safety	Admin	EMERGENCY MANAGEMENT - DATA	1240	1,076,177	819,645	537,506	496,528	523,912	512,768
Public Safety	Admin	EMERGENCY MEDICAL SERVICE	1230	5,959,606	5,078,989	5,224,311	5,443,361	4,728,752	4,972,901
Public Safety	Admin	DETENTION CENTER	1250	6,409,241	5,557,117	5,113,860	5,245,981	5,473,854	5,527,543
Public Safety	Admin	TRAFFIC - Signal Management	1241	303,325	277,246	291,740	451,382	438,601	430,757
Public Safety	Admin	TRAFFIC - Signal Management	1242	128,249	104,007	115,097	106,024	126,900	129,750
Public Safety	Admin	BUILDING CODES	1260	1,311,688	948,365	700,297	570,043	638,407	591,095
Public Safety	Admin	BUILDING CODES ENFORCEMENT	1261	-	-	183,185	236,095	218,468	244,002
Public Safety	Fringe	PUBLIC SAFETY BENEFITS POOL	1299	-	2,447,228	4,858,807	4,926,734	5,239,864	2,494,623
Public Works	Admin	FACILITIES MANAGEMENT	1310	2,443,107	2,112,228	1,767,469	1,898,295	1,872,952	1,944,103
Public Works	Admin	BUILDINGS MAINTENANCE	1311	1,034,490	1,070,415	994,336	975,303	1,099,344	1,107,433
Public Works	Admin	GROUND MAINTENANCE - NORTH	1312	1,328,895	1,061,146	1,250,688	1,847,499	2,103,038	1,914,353
Public Works	Admin	GROUND MAINTENANCE - SOUTH	1313	1,111,226	876,985	567,967	-	-	-
Public Works	Admin	PUBLIC WORKS GEN SUPPORT	1301	990,810	701,598	691,891	684,184	669,996	625,608
Public Works	Admin	ROADS/DRAINAGE - NORTH	1320	1,048,771	873,630	816,164	897,873	814,177	901,384
Public Works	Admin	ROADS/DRAINAGE - SOUTH	1321	706,686	602,956	455,958	443,085	465,388	435,329
Public Works	Admin	PUBLIC WORKS ADMINISTRATION	1302	371,265	279,819	273,040	270,413	294,241	237,329
Public Works	Admin	ENGINEERING	1330	450,071	304,747	279,599	343,035	501,977	348,014

Budget FY 2013
As of 8/3/2013

Budget FY 2013 As of 8/3/2013				Actual Year to Date Comparison For the Period Ending June 30th				Adopted Budget	Adopted Budget
Description	Organization	ORG	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	
Public Works	Admin	SWR ADMINISTRATION	1340	5,011,077	4,361,167	4,187,121	4,440,514	4,338,807	4,852,684
Public Works	Admin	SWR HILTON HEAD	1343	104,191	108,391	101,345	101,108	100,594	104,112
Public Works	Admin	SWR BLUFFTON	1344	156,074	143,157	148,521	154,622	165,731	170,307
Public Works	Admin	SWR BURTON	1345	156,532	165,616	139,583	127,814	148,518	122,114
Public Works	Admin	SWR DAUFUSKIE	1346	33,298	203	-	-	7,200	7,200
Public Works	Admin	SWR ST HELENA	1347	143,143	137,139	153,245	163,960	183,078	176,420
Public Works	Admin	SWR SHELDON	1348	107,353	109,882	100,525	116,390	107,588	124,214
Public Works	Fringe	PUBLIC WORKS BENEFITS POOL	1399	-	1,382,469	1,273,210	1,419,969	1,511,164	1,217,584
Public Health	Admin	ANIMAL SHELTER & CONTROL	1270	899,340	758,613	799,894	933,441	834,369	561,967
Public Health	Admin	MOSQUITO CONTROL	1400	1,714,086	1,087,606	1,159,244	1,304,745	1,369,461	1,370,377
Public Health	Allocation	PUBLIC HEALTH DIRECT SUBSIDIES	1498	2,630,740	2,582,740	1,914,059	1,637,534	1,741,785	1,697,947
Public Health	Fringe	PUBLIC HEALTH BENEFITS POOL	1499	-	301,388	287,182	380,072	412,938	153,054
Public Welfare	Admin	VETERANS AFFAIRS	1500	194,205	139,703	141,580	143,894	181,207	191,950
Public Welfare	State	DEPT OF SOCIAL SERVICES	1510	196,105	197,450	180,973	170,387	170,700	147,349
Public Welfare	Allocation	PUBLIC WELFARE DIRECT SUBSIDIES	1598	481,320	498,330	438,443	357,613	435,000	598,000
Public Welfare	Fringe	PUBLIC WELFARE BENEFITS POOL	1599	-	37,170	28,045	30,845	32,514	30,644
Cultural	Admin	PALS CENTRAL ADMINISTRATION	1600	407,865	361,055	257,975	308,721	362,550	300,185
Cultural	Admin	PALS SUMMER PROGRAM	1601	143,279	158,241	137,961	202,354	114,500	107,500
Cultural	Admin	PALS AQUATICS PROGRAM	1602	1,177,361	1,041,870	969,921	1,078,344	1,147,382	1,089,007
Cultural	Admin	PALS HILTON HEAD PROGRAMS	1603	80,000	79,980	80,000	80,000	80,000	80,000
Cultural	Admin	PALS BLUFFTON PROGRAMS	1604	900,237	792,306	117,843	122,368	122,000	146,010
Cultural	Admin	PALS ATHLETIC PROGRAMS	1605	523,068	396,397	758,098	692,508	912,649	1,024,870
Cultural	Admin	PALS RECREATION CENTERS	1606	854,749	611,778	589,300	670,201	548,272	515,025
Cultural	Admin	LIBRARY ADMINISTRATION	1620	870,732	639,241	625,724	702,252	626,166	709,546
Cultural	Admin	LIBRARY BEAUFORT BRANCH	1621	651,413	509,425	498,859	455,075	533,606	489,825
Cultural	Admin	LIBRARY BLUFFTON BRANCH	1622	771,287	557,855	436,004	474,217	531,912	570,194
Cultural	Admin	LIBRARY HILTON HEAD BRANCH	1623	707,536	613,103	524,926	499,523	574,105	492,569
Cultural	Admin	LIBRARY LOBECO BRANCH	1624	203,066	111,668	124,457	123,696	133,782	139,474
Cultural	Admin	LIBRARY ST HELENA BRANCH	1625	91,332	92,538	91,799	390,599	552,327	571,647
Cultural	Admin	LIBRARY TECHNICAL SERVICES	1626	888,005	395,537	481,746	466,822	482,525	437,128
Cultural	Admin	LIBRARY SC ROOM	1627	111,974	95,890	95,569	98,501	99,591	101,636
Cultural	Fringe	CULTURAL & RECRE BENEFITS POOL	1699	-	897,015	782,824	740,003	776,442	707,502
General Fund Expenditures				93,078,767	88,399,895	85,736,439	88,557,149	90,298,001	91,802,002

Budget FY 2013
As of 8/3/2013

Actual Year to Date Comparison
For the Period Ending June 30th

Adopted
Budget
FY 2013

Adopted
Budget
FY 2014

Description	Organization	ORG	FY 2010	FY 2011	FY 2012	FY 2013	Adopted Budget FY 2013	Adopted Budget FY 2014
Transfers	Allocation	GENERAL FUND XFERS OUT	1999					
		Miscellaneous Grant	59200	11,301	-	-	-	-
		Daufuskie Ferry	59202	75,000	100,000	100,000	250,000	150,000
		Public Safety Grants	59206	-	61,180	80,874	7,788	-
		EMS Grants	59207	6,352	1,315	6,000	-	-
		Real Property	59209	-	-	333,859	-	-
		Energy Grant	59225	-	-	-	444	-
		Tire Recycling	59226	8,808	14,516	-	-	-
		Dale Water Line	59229	-	31,524	3,805	-	-
		PALS Programs Fund	59231	15,452	2,999	-	-	-
		DSN Programs Fund	59241	1,438,099	1,620,612	1,387,515	1,700,000	2,000,000
		A&D Programs Fund	59261	251,615	364,563	299,687	350,000	400,000
		DNA Laboratory	59270	318,417	332,494	-	-	-
		Victims Assistance	59271	303,364	93,834	107,635	119,290	119,516
		School Resource Officer	59273	115,033	145,855	133,451	142,839	129,322
		Sheriff Grant	59274	6,311	18,528	4,806	-	256
		DNA Grant Fund	59280	-	-	22,097	-	-
		COSY Program	59281	103,000	130,000	160,000	140,000	150,000
		Debt Service Fund	59300	-	-	400,000	-	-
		LI Airport	59570	100,000	-	-	-	-
		HHI Airport	59580	150,000	12,500	-	-	-
		Treasurer's Execution Fund	59603	-	-	-	41,302	-
		Clerk of Court	59619	417,705	-	-	-	-
		Public Defender	59651	653,363	419,028	300,000	300,000	600,000
		Sheriff's Trust	59663	20,000	30,000	30,000	10,000	-
		Total General Fund Transfers Out		3,993,820	3,378,948	3,369,729	3,211,663	2,852,129
Education	Education	Education Allocation	1698	4,716,300	4,716,300	4,000,000	4,000,000	4,000,000
		General Fund Expenditures (including Transfers and Education Allocation)		101,788,887	96,495,143	93,106,168	95,768,812	97,150,130
		Net (Surplus)/Deficit		2,699,346	(478,943)	(3,598,984)	309,885	-

Client: **BCC - Bryan - County Council of Beaufort County**
 Engagement: **Monthly County Council Report**
 Period Ending: **6/30/2013**
 Trial Balance: **1000.05 - FY 2013 TRIAL BALANCE**
 Workpaper: **1500.16 - FY 2013 TRIAL BALANCE Summary of Object Characters - Revenue**

Account	Description	ORIG APPROP 6/30/2013	FY 2013 PER 12 6/30/2013	FY 2012 PER 12 6/30/2012	FY 2011 PER 12 6/30/2011	FY 2010 PER 12 6/30/2010
Group : [40000]	REVENUES					
41000	Taxes	(72,323,941.00)	(71,972,742.76)	(72,841,402.65)	(73,219,927.09)	(72,781,605.97)
42000	Licenses & Permits	(2,680,000.00)	(2,755,745.10)	(2,940,209.23)	(2,324,229.42)	(2,406,781.26)
43000	Intergovernmental	(8,000,000.00)	(6,500,897.95)	(7,020,188.47)	(7,209,032.80)	(7,840,691.52)
44000	Charges for Services	(11,175,589.00)	(11,213,559.52)	(11,241,032.77)	(10,960,563.48)	(10,871,664.63)
45000	Fines & Forfeitures	(860,000.00)	(748,501.57)	(837,774.40)	(836,282.36)	(1,114,192.84)
46000	Interest	(175,100.00)	(70,345.75)	(197,644.37)	(172,209.42)	(535,064.37)
47000	Miscellaneous	(675,500.00)	(552,736.22)	(451,499.54)	(822,952.38)	(784,641.99)
48000	Other Financing Sources	(1,260,000.00)	(1,644,396.62)	(1,175,401.47)	(1,428,891.10)	(2,754,898.34)
40000 Total		<u>(97,150,130.00)</u>	<u>(95,458,925.49)</u>	<u>(96,705,152.90)</u>	<u>(96,974,088.05)</u>	<u>(99,089,540.92)</u>
	Sum of Account Groups	(97,150,130.00)	(95,458,925.49)	(96,705,152.90)	(96,974,088.05)	(99,089,540.92)

Client: **BCC - Bryan - County Council of Beaufort County**
 Engagement: **Monthly County Council Report**
 Period Ending: **6/30/2013**
 Trial Balance: **1000.05 - FY 2013 TRIAL BALANCE**
 Workpaper: **1500.15 - FY 2013 TRIAL BALANCE Summary of Object Characters**

Account	Description	ORIG APPROP 6/30/2013	FY 2013 PER 12 6/30/2013	FY 2012 PER 12 6/30/2012	FY 2011 PER 12 6/30/2011	FY 2010 PER 12 6/30/2010
40000	REVENUES	(97,150,130.00)	(95,458,925.49)	(96,705,152.90)	(96,974,088.05)	(99,089,540.92)
50000	SALARIES, WAGES, OT, HOLIDAY	43,222,154.00	42,494,164.09	41,427,988.88	41,484,318.18	42,370,799.36
50100	EMPLYR COST OF EE	7,994,572.00	7,815,803.31	7,293,493.63	7,211,666.41	7,285,607.82
50140	POOLED BENEFITS	10,459,646.00	9,900,150.46	9,294,421.12	9,595,564.95	9,645,268.55
50500	EMPLOYEE RECOGNITION AWARD	2,085.00	309,663.26	295,795.91	260,441.98	246,886.12
51000	PURCHASED SVCS	17,924,144.00	17,233,334.88	17,092,227.46	18,140,487.73	19,787,458.84
52000	SUPPLIES	5,292,345.00	5,101,565.12	5,189,538.96	4,522,363.55	5,357,507.78
54000	CAPITAL	1,266,856.00	1,805,227.80	1,116,609.63	1,791,833.32	1,974,992.09
55000	SUBSIDIES	7,739,914.00	7,597,859.61	7,687,325.04	9,638,519.05	9,928,468.65
56000	CONTINGENCY	56,285.00	0.00	0.00	0.00	0.00
57000	UNCLASSIFIED	340,000.00	299,379.83	339,035.05	470,999.00	1,198,078.28
58000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
59000	TRANSFERS OUT	2,852,129.00	3,211,663.69	3,370,145.57	3,378,949.00	3,993,821.02
Total		0.00	309,886.56	(3,598,571.65)	(478,944.88)	2,699,347.59

State 2% Accommodations Tax

(000's - \$)

8/5

	'07	'08	'09	'10	'11	'12	'13	3 Yr Ave
Beginning Balance	8	(25)	(85)	(26)	(26)	252	594	
Revenues (& Returns)	636	547	509	467	773	940	657	790
HTAX Distribution					211			
County - Ordinance	(56)	(51)	(49)	(47)	(62)	(71)	(56)	(63)
Chambers - Ordinance	(183)	(157)	(145)	(133)	(244)	(275)	(190)	(218)
Available for ATAX ?								509
Chambers - Additional	(136)	(137)	(100)	(148)	(167)	(105)	(184)	
All Other	(293)	(264)	(155)	(139)	(233)	(147)	(289)	
Ending Balance	(25)	(85)	(26)	(26)	252	594	533	

		6 Years						
All Other		1,226	264	155	139	233	147	289
Chambers	2%	1,984	293	245	281	412	379	374
	3%	<u>2,100</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>
Chamber's %		77%	71%	79%	82%	77%	83%	72%

Steps	A Tax Distribution
1 - County - \$25K	429 400 255 287 400 252 473
2 - 5% - County	
15% - HH Chamber	
15% - Beaufort Chamber	

		6 Years						
Revenues	2%	3,892	547	509	467	773	940	657
	3%	<u>4,484</u>	<u>720</u>	<u>605</u>	<u>563</u>	<u>709</u>	<u>937</u>	<u>949</u>
2% as % of Total	40%	46%	43%	46%	45%	52%	50%	41%

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

8/5

County	County-Wide Advertising	Tourism Infrastructure	Rivers & Beach	Reserve Fund	Total
--------	-------------------------	------------------------	----------------	--------------	-------

Step

1	HHI-B Regional Black County
---	--------------------------------------

	150
	150
	50
?	

2

60%	20%	20%
-----	-----	-----

'08	Beg Balance	86		732		184		249	1,250
	Revenues	58	350	187		62		62	720
	Expenditures	(61)	(350)						(411)
'09	Revenues	48	350	124		41		41	605
	Expenditures	(69)	(350)	(170)	Arsenal	(75)	H Is.		(664)
'10	Revenues	45	350	101		34		34	563
	Expenditures	(81)	(350)			(36)	H Is.		(467)
'11	Revenues	57	350	182		61		61	709
	Expenditures	(48)	(350)			(42)	H Is.		(440)
'12	Revenues	85	350	302		101		101	937
	Expenditures	(60)	(350)			(67)	RR Bridge		(476)
'13	Revenues	76	350	314		105		105	949
	Expenditures	(50)	(350)		Rail Trail				(400)
	Ending Balance	86		1,771		367		652	2,876

Hospitality (000's - \$)

8/23

	'08	'09	'10	'11	'12	Total
Beginning Balance	1,547	2,235	2,686	2,516	1,502	1,547
Revenues	1,135	1,283	1,153	1,345	1,692	6,608
General Fund	(400)	(800)	(1,224)	(1,100)	(1,100)	(4,624)
County	(46)	(33)	(46)	(47)	(49)	(221)
ATAX Board Distribution				(211)		(211)
Grass Cutting			(54)			(54)
Heritage Loan				(1,000)	1,000	
Ending Balance	2,235	2,686	2,516	1,502	3,045	3,045

Admissions Fees

(000's - \$)

8/12

Total

'08	Beginning Balance
	Revenues & Interest
	Expenditures
'09	Beginning Balance
	Revenues
	Expenditures
'10	Beginning Balance
	Revenues
	Expenditures
	Ending Balance

1,404
1,602
(1,046)
1,959
1,256
(1,048)
2,168
1,054
(1,017)
2,205

Debt Service

'08	1,000
'09	1,000
'10	1,000

Personnel

'08	43
'09	43
'10	14

Other

'08	3
'09	4
'10	3

Beaufort County
State Accomodations Tax
June 30, 2013 - Preliminary and Unaudited

Description	Amount
Beginning Fund Balance	595,073
Revenues	
State Accomodations Tax Fund Revenues	656,832
Expenditures	
Subsidies to Others	
Direct Subsidies	
Art League of Hilton Head	(2,000)
Arts Center of Coastal Carolina	(9,000)
Arts Council of Beaufort County	(20,000)
Beaufort Art Association	(1,400)
Beaufort County Black Chamber of Commerce	(60,000)
Beaufort County Historical Society	(5,000)
Beaufort Film Festival	(15,000)
Beaufort Regional Chamber of Commerce	(187,690)
Bluffton Historical Preservation Society	(20,000)
Bluffton Self Help	(1,000)
Coastal Discovery Museum	(20,000)
Community Foundation of the Lowcountry	(12,000)
Daufuskie Island Foundation	(2,000)
Exchange Club of Beaufort	(1,500)
Experience Green	(2,500)
Hilton Head Choral Society	(2,000)
Hilton Head Island Concours D'Elegance	(12,000)
Hilton Head Island-Bluffton Chamber of Commerce	(126,190)
Hilton Head Symphony Orchestra	(4,000)
Historic Beaufort Foundation	(3,200)
Historic Bluffton Arts and Seafood Festival	(5,000)
Independence Fund	(28,900)
Keep Beaufort County Beautiful	(2,800)
Lowcountry Golf Course Owners Association	(18,000)
Lowcountry Resort and Tourism	(25,500)
Main Street Beaufort USA	(20,000)
Main Street Youth Theater	(1,500)
Mitchelville Preservation Project	(10,000)
Penn Center	(16,000)

Beaufort County
State Accomodations Tax
June 30, 2013 - Preliminary and Unaudited

Description	Amount
South Carolina Repertory Company	(2,500)
The Original Gullah Festival of S.C.	(17,500)
The Sandbox	(4,700)
The Society of Bluffton Artists	(1,000)
Yemassee Revitalization Corporation	(2,500)
	<hr style="width: 100%; border: 0.5px solid black;"/> (662,380)
 Other Financial Uses	
Transfers to Beaufort County General Fund	(55,897)
 Total Revenues	 656,832
Total Expenditures	(718,277)
Net Revenues (Expenditures)	<hr style="width: 100%; border: 0.5px solid black;"/> (61,445)
 Ending Fund Balance	 533,628

Beaufort County
Local Accomodations Tax
June 30, 2013 (Follows Ordinance 2009/15) - Preliminary and Unaudited

Description	Operations	County-Wide Advertising	Tourism Infrastructure	River/Beach Access	Reserve Fund	Total
Beginning Fund Balance	59,905	-	1,457,367	262,494	547,223	2,326,989
Revenues						
Local Accomodations Tax Fund Revenues & Interest	75,920	350,000	313,843	104,614	104,614	948,991
Expenditures						
Personnel						
County Personnel Expenditures	(46,952)	-	-	-	-	(46,952)
Purchased Services						
Advertising						
Island Packet/Beaufort Gazette	(137)	-	-	-	-	(137)
Printing						
Budget Print Center	(117)	-	-	-	-	(117)
Postage						
USPS	(38)	-	-	-	-	(38)
Maintenance Contracts						
Tyler Technologies	(2,086)	-	-	-	-	(2,086)
Equipment Rentals						
Automated Business Resources	(353)	-	-	-	-	(353)
Books, Subscriptions, & Memberships						
Municipal Association of SC	(23)	-	-	-	-	(23)
Training and Conferences						
Municipal Association of SC	(70)	-	-	-	-	(70)
Vehicle Insurance						
State Budget & Control Board	(107)	-	-	-	-	(107)
Unclassified Operating						
BB&T	(35)	-	-	-	-	(35)
	(2,966)	-	-	-	-	(2,966)
Supplies						
Office Supplies						
Automated Business Resources	(113)	-	-	-	-	(113)
Forms & Supply Inc	(144)	-	-	-	-	(144)
Tyler Technologies	(117)	-	-	-	-	(117)
	(374)	-	-	-	-	(374)

Beaufort County
Local Accomodations Tax
June 30, 2013 (Follows Ordinance 2009/15) - Preliminary and Unaudited

Description	Operations	County-Wide Advertising	Tourism Infrastructure	River/Beach Access	Reserve Fund	Total
Subsidies to Others						
County-Wide Advertising						
Beaufort County Black Chamber of Commerce	-	(50,000)	-	-	-	(50,000)
Beaufort Regional Chamber of Commerce	-	(150,000)	-	-	-	(150,000)
Hilton Head Island-Bluffton Chamber of Commerce	-	(150,000)	-	-	-	(150,000)
	-	(350,000)	-	-	-	(350,000)
Total Revenues	75,920	350,000	313,843	104,614	104,614	948,991
Total Expenditures	(50,293)	(350,000)	-	-	-	(400,293)
Net Revenues (Expenditures)	25,628	-	313,843	104,614	104,614	548,699
Ending Fund Balance	85,533	-	1,771,210	367,108	651,837	2,875,688
Vendor Totals for FY 2013						
County Personnel	(46,952)	-	-	-	-	(46,952)
BB&T	(35)	-	-	-	-	(35)
Beaufort County Black Chamber of Commerce	-	(50,000)	-	-	-	(50,000)
Beaufort Regional Chamber of Commerce	-	(150,000)	-	-	-	(150,000)
Budget Print Center	(117)	-	-	-	-	(117)
Automated Business Resources	(466)	-	-	-	-	(466)
Forms & Supply Inc	(144)	-	-	-	-	(144)
Hilton Head Island-Bluffton Chamber of Commerce	-	(150,000)	-	-	-	(150,000)
Island Packet/Beaufort Gazette	(137)	-	-	-	-	(137)
Municipal Association of SC	(93)	-	-	-	-	(93)
State Budget & Control Board	(107)	-	-	-	-	(107)
Tyler Technologies	(2,203)	-	-	-	-	(2,203)
USPS	(38)	-	-	-	-	(38)
	(50,293)	(350,000)	-	-	-	(400,293)

ATTN: Mary Legree
838-4655
mlegree@embarqmail.com

PROOF SHEET

SPECTRUM
THE GRAPHIC ARTS CENTER

196 SAMS PT. RD. BEAUFORT, SC 29907
PH. 843-525-0606 • FX. 843-525-0501



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DATE 5/14/12
PREPARED BY: ASHLEY ROCKWELL
REVISION NO1

- OK AS SHOWN, PROCEED
 CORRECTIONS NOTED, PROCEED
 CORRECTIONS NOTED, PLEASE RESEND

X _____

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SPECTRUM

THE GRAPHIC ARTS CENTER

196 Sams Point Road, Beaufort, SC 29907

Phone: 843-525-0606 Fax: 843-525-0501

www.spectrumgraphicarts.com

Invoice

Date	Invoice #
8/17/2011	4020

Bill To
Beaufort County Planning C/O- Mary Legree 100 Ribaut Rd. Beaufort, SC 29902

P.O. Number	Terms	Rep	Due Date
	50% Deposit	AMR	9/30/2011

Customer Name
Mary Legree 838-4655

Quantity	Description	Price Each	Amount
	Design - Layout - Specify - Coordinate with customer	225.00	225.00
	40"x70" Dimensional sandblasted HDU sign, single sided, specialty shape with a digital print and UV matte lamination for the logo. "Welcome to St. Helena, Seat of the Gullah Cultural and a symbol" Reflective white lettering for visibility at night.	2,522.37	2,522.37T
	14"x60" MDO sign, single sided, "Seat of the "Gullah Culture" of the South Carolina Sea Islands" Reflective white lettering for visibility at night.	173.25	173.25T
	Treated sign post - 6 x 6 x 12 - Hunter Green with decorative caps/tops - To be reduced to 4 x 4 at base as break-away - Add sacrete per hole	225.00	225.00T
	Labor - Install stud mountings for posts - Mounting provisions for (2) single-sided HDU signs with posts and through bolt application	165.00	165.00
	On location installation of sign at Chowan Creek location (Actual location to be determined / verified by DOT)	150.00	150.00
	Specifications - Color samples - Coordination - Specifications - DOT Encroachment Permit - Site Survey / Elevations - Have ready for customer	150.00	150.00

50% deposit Required - Net balance due upon completion	Subtotal
	Sales Tax (7.0%)
	Total
	Payments/Credits
	Balance Due

Apparel prices constantly change, please verify for current pricing. All pricing is subject to change without notice. All pieces are counted at least two times by staff members. It is the customers responsibility to verify quantities prior to leaving the premises. Any claims must be made within 3 days of receipt. A late charge (minimum of \$20) will be added per month on all past due invoices.



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Invoice

Date	Invoice #
8/17/2011	4020

Bill To
Beaufort County Planning C/O- Mary Legree 100 Ribaut Rd. Beaufort, SC 29902

P.O. Number	Terms	Rep	Due Date
	50% Deposit	AMR	9/30/2011

Customer Name
Mary Legree 838-4655

Quantity	Description	Price Each	Amount
	<p>*** PLEASE NOTE ***</p> <ul style="list-style-type: none"> - 50% Deposit and layout approval required prior to production - Balance due in full upon completion of work - Please allow 3-4 business weeks lead time for production from date of DOT Encroachment Permit approval. - For your convenience, we accept Visa, Discover and MasterCard 		

50% deposit Required - Net balance due upon completion	Subtotal	\$3,610.62
	Sales Tax (7.0%)	\$204.44
	Total	\$3,815.06
	Payments/Credits	\$0.00
	Balance Due	\$3,815.06

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PROOF SHEET

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DATE 5/14/12
PREPARED BY: ASHLEY ROCKWELL
REVISION NO1

- OK AS SHOWN, PROCEED
- CORRECTIONS NOTED, PROCEED
- CORRECTIONS NOTED, PLEASE RESEND
- _____

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Invoice

Date	Invoice #
8/17/2011	4020

Bill To
Beaufort County Planning C/O- Mary Legree 100 Ribaut Rd. Beaufort, SC 29902

P.O. Number	Terms	Rep	Due Date
	50% Deposit	AMR	9/30/2011

Customer Name
Mary Legree 838-4655

Quantity	Description	Price Each	Amount
	Design - Layout - Specify - Coordinate with customer	225.00	225.00
	40"x70" Dimensional sandblasted HDU sign, single sided, specialty shape with a digital print and UV matte lamination for the logo. "Welcome to St. Helena, Seat of the Gullah Cultural and a symbol" Reflective white lettering for visibility at night.	2,522.37	2,522.37T
	14"x60" MDO sign, single sided, "Seat of the "Gullah Culture" of the South Carolina Sea Islands" Reflective white lettering for visibility at night.	173.25	173.25T
	Treated sign post - 6 x 6 x 12 - Hunter Green with decorative caps/tops - To be reduced to 4 x 4 at base as break-away - Add sacrete per hole	225.00	225.00T
	Labor - Install stud mountings for posts - Mounting provisions for (2) single-sided HDU signs with posts and through bolt application	165.00	165.00
	On location installation of sign at Chowan Creek location (Actual location to be determined / verified by DOT)	150.00	150.00
	Specifications - Color samples - Coordination - Specifications - DOT Encroachment Permit - Site Survey / Elevations - Have ready for customer	150.00	150.00

50% deposit Required - Net balance due upon completion	Subtotal
	Sales Tax (7.0%)
	Total
	Payments/Credits
	Balance Due

Apparel prices constantly change, please verify for current pricing. All pricing is subject to change without notice. All pieces are counted at least two times by staff members. It is the customers responsibility to verify quantities prior to leaving the premises. Any claims must be made within 3 days of receipt. A late charge (minimum of \$20) will be added per month on all past due invoices.



SPECTRUM

THE GRAPHIC ARTS CENTER

196 Sams Point Road, Beaufort, SC 29907

Phone: 843-525-0606 Fax: 843-525-0501

www.spectrumgraphicarts.com

Invoice

Date	Invoice #
8/17/2011	4020

Bill To
Beaufort County Planning C/O- Mary Legree 100 Ribaut Rd. Beaufort, SC 29902

P.O. Number	Terms	Rep	Due Date
	50% Deposit	AMR	9/30/2011

Customer Name
Mary Legree 838-4655

Quantity	Description	Price Each	Amount
	<p>*** PLEASE NOTE ***</p> <ul style="list-style-type: none"> - 50% Deposit and layout approval required prior to production - Balance due in full upon completion of work - Please allow 3-4 business weeks lead time for production from date of DOT Encroachment Permit approval. - For your convenience, we accept Visa, Discover and MasterCard 		

50% deposit Required - Net balance due upon completion	Subtotal	\$3,610.62
	Sales Tax (7.0%)	\$204.44
	Total	\$3,815.06
	Payments/Credits	\$0.00
	Balance Due	\$3,815.06

Apparel prices constantly change, please verify for current pricing. All pricing is subject to change without notice. All pieces are counted at least two times by staff members. It is the customers responsibility to verify quantities prior to leaving the premises. Any claims must be made within 3 days of receipt. A late charge (minimum of \$20) will be added per month on all past due invoices.