



COUNTY COUNCIL OF BEAUFORT COUNTY
 ADMINISTRATION BUILDING
 BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX
 100 RIBAUT ROAD
 POST OFFICE DRAWER 1228
 BEAUFORT, SOUTH CAROLINA 29901-1228
 TELEPHONE: (843) 255-2000
 FAX: (843) 255-9401
 www.bcgov.net

D. PAUL SOMMERVILLE
 CHAIRMAN

GERALD W. STEWART
 VICE CHAIRMAN

COUNCIL MEMBERS

CYNTHIA M. BENSCH
 RICK CAPORALE
 GERALD DAWSON
 BRIAN E. FLEWELLING
 STEVEN G. FOBES
 ALICE G. HOWARD
 WILLIAM L. MCBRIDE
 STEWART H. RODMAN
 ROBERTS "TABOR" VAUX

GARY T. KUBIC
 COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
 DEPUTY COUNTY ADMINISTRATOR

THOMAS J. KEAVENY, II
 COUNTY ATTORNEY

SUZANNE M. RAINEY
 CLERK TO COUNCIL

AGENDA
FINANCE COMMITTEE

Monday, May 16, 2016

2:00 p.m.

Executive Conference Room, Administration Building
 Beaufort County Government Robert Smalls Complex
 100 Ribaut Road, Beaufort

Committee Members:

Jerry Stewart, Chairman
 Steve Fobes, Vice Chairman
 Cynthia Bensch
 Rick Caporale
 Brian Flewelling
 William McBride
 Stu Rodman

Staff Support:

Suzanne Gregory, Employee Services Director
 Alicia Holland, CPA, Assistant County Administrator, Finance
 Chanel Lewis, CGFO, Controller

1. CALL TO ORDER – 2:00 P.M.
2. DISCUSSION / FISCAL YEAR 2016 – 2017 COUNTY BUDGET PROPOSAL ([backup](#))
3. FISCAL YEAR 2016 GENERAL FUND UPDATE AS OF APRIL 30, 2016 ([backup](#))
4. DISCUSSION / FISCAL YEAR 2016 – 2017 SCHOOL DISTRICT BUDGET PROPOSAL ([backup](#))
5. CONSIDERATION OF REAPPOINTMENTS AND APPOINTMENTS
 - A. Tax Equalization Board
6. ADJOURNMENT

2016 Strategic Plan Committee Assignment
 Health Insurance Cost Containment / Affordable Care Act
 Retiree Healthcare Policy
 Comprehensive Impact Fee Review / Reassessment
 Comprehensive Financial Plan: Revenues and Expenditures
 Salary and Compensation Study and Implementation Funding
 Business License: Direction on Funding Source for Economic Development



BEAUFORT COUNTY, SOUTH CAROLINA
FISCAL YEAR 2017 PROPOSED BUDGET

BUDGET ORDINANCE DESCRIPTION	FY 2016 ORIGINAL APPROP	TOTAL CHANGE	FY 2017 PROJECTED/ PROPOSED
REVENUES			
AD VALOREM TAXES	84,195,180		89,416,574
CAP OF 2.67% = 1.30 MILS		3,509,524	
LOOK BACK OF 0.70 MILS			
TOTAL MIL INCREASE OF 2.00 = 50.77 MIL RATE			
PROPERTY VALUE GROWTH (1.64%)		1,511,870	
ECONOMIC DEVELOPMENT (ADDITIONAL 0.12 MIL INCREASE)		200,000	
CHARGES FOR SERVICES	10,402,715	1,200,000	11,602,715
INTERGOVERNMENTAL REVENUE	7,865,416	1,374,229	9,239,645
LICENSES AND PERMITS	3,029,000	400,000	3,429,000
INTERFUND TRANSFERS	1,268,750	300,000	1,568,750
FINES AND FORFEITURES	750,000	-	750,000
MISCELLANEOUS	251,136	-	251,136
INTEREST	52,805	-	52,805
Total Revenue Appropriation	\$ 107,815,002	\$ 8,495,623	\$ 116,310,625
EXPENDITURES			
SHERIFF	21,521,304	712,925	22,234,229
EMERGENCY MGMT	7,678,698	-	7,678,698
MAGISTRATE	1,888,596	-	1,888,596
SOLICITOR	1,060,000	185,000	1,245,000
CLERK OF COURT	1,081,865	25,000	1,106,865
TREASURER	1,088,802	-	1,088,802
PROBATE	753,821	-	753,821
AUDITOR	577,912	272,000	849,912
COUNTY COUNCIL	621,909	-	621,909
PUBLIC DEFENDER	634,293	65,000	699,293
CORONER	479,471	50,000	529,471
MASTER IN EQUITY	306,894	-	306,894
SOCIAL SERVICES	147,349	-	147,349
LEGISLATIVE DELEGATION	74,874	(10,000)	64,874
Subtotal of Elected Officials and State Appropriations:	37,915,788	1,299,925	39,215,713
PUBLIC WORKS	14,068,229	1,800,000	15,868,229
ADMINISTRATION	6,354,192	677,949	7,032,141
EMS	6,228,552	550,000	6,778,552
DETENTION CENTER	5,618,218	200,000	5,818,218
COMMUNITY SERVICES	3,579,854	172,051	3,751,905
EDUCATION	4,000,000	-	4,000,000
LIBRARY	3,434,916	275,000	3,709,916
PALS	3,106,370	-	3,106,370
ASSESSOR	1,988,020	145,000	2,133,020
MOSQUITO CONTROL	1,518,366	180,000	1,698,366
BUILDING CODES/ENF	984,098	100,000	1,084,098
PUBLIC HEALTH	1,081,000	-	1,081,000
EMPLOYEE SVCS	989,543	-	989,543
ANIMAL SVCS	775,694	90,000	865,694
VOTER REGISTRATION	716,075	-	716,075
TRAFFIC ENGINEERING	669,282	(40,000)	629,282
PLANNING	603,049	-	603,049
REGISTER OF DEEDS	504,968	-	504,968
GENERAL GOVT SUBSIDIES	289,882	55,697	345,579
ZONING	180,678	-	180,678
Subtotal of County Administration Operations	56,690,986	4,205,697	60,896,683
BENEFITS	13,208,229	-	13,208,229
	\$ 107,815,003	\$ 5,505,622	\$ 113,320,625

BEAUFORT COUNTY, SOUTH CAROLINA
 FISCAL YEAR 2017 PROPOSED BUDGET

BUDGET ORDINANCE DESCRIPTION	FY 2016 ORIGINAL APPROP	TOTAL CHANGE	FY 2017 PROJECTED/ PROPOSED
COMPENSATION STUDY IMPLEMENTATION (TO BE INCLUDED WITH ADMINISTRATION BUDGET)			2,000,000
HEALTH INSURANCE (TO BE INCLUDED IN BENEFITS)			500,000
PEBA (RETIREMENT) INCREASE (0.5%)			230,000
4% STATE COLA			60,000
GRAND TOTAL OF EXPENDITURES			<u>\$ 116,110,625</u>
If additional millage rate increase of 0.12 mills is approved, this amount will be included for economic			<u>\$ 200,000</u>

NOTES:

BENEFITS include Group Health Insurance, Worker's Compensation Insurance, Tort Liability Insurance and Unemployment Insurance.

COMMUNITY SERVICES includes Veterans Affairs, Together for Beaufort (LRTA increase of \$40,000), Disabilities and Special Needs, Alcohol and Drug Abuse, COSY and Daufuskie Ferry.

PUBLIC HEALTH includes Medical Indigent Act funding.

GENERAL GOVT SUBSIDIES includes the Lowcountry Council of Governments per capita dues, HOME Consortium match, Small Business Development and Economic Development.

BEAUFORT COUNTY, SOUTH CAROLINA
 FISCAL YEAR 2017 PROPOSED BUDGET - DETAIL

BUDGET ORDINANCE DESCRIPTION	DETAIL ACCOUNT DESCRIPTION	FY 2016 ORIGINAL APPROP	TOTAL CHANGE	FY 2017 PROJECTED/ PROPOSED
REVENUES				
AD VALOREM TAXES		84,195,180		89,416,574
CAP OF 2.67% = 1.30 MILS			3,509,524	
LOOK BACK OF 0.70 MILS				
TOTAL MIL INCREASE OF 2.00 = 50.77 MIL RATE				
PROPERTY VALUE GROWTH (1.64%)			1,511,870	
ECONOMIC DEVELOPMENT (ADDITIONAL 0.12 MIL INCREASE)			200,000	
CHARGES FOR SERVICES		10,402,715	1,200,000	11,602,715
INTERGOVERNMENTAL REVENUE		7,865,416	1,374,229	9,239,645
LICENSES AND PERMITS		3,029,000	400,000	3,429,000
INTERFUND TRANSFERS		1,268,750	300,000	1,568,750
FINES AND FORFEITURES		750,000	-	750,000
MISCELLANEOUS		251,136	-	251,136
INTEREST		52,805	-	52,805
Total Revenue Appropriation		\$ 107,815,002	\$ 8,495,623	\$ 116,310,625
EXPENDITURES				
COUNTY COUNCIL	10001000 COUNTY COUNCIL	621,909	-	621,909
AUDITOR	10001010 AUDITOR	577,912	272,000	849,912
TREASURER	10001020 TREASURER	1,088,802	-	1,088,802
CLERK OF COURT	10001030 CLERK OF COURT	872,618	25,000	897,618
CLERK OF COURT	10001031 FAMILY COURT	209,247	-	209,247
PROBATE	10001040 PROBATE COURT	753,821	-	753,821
CORONER	10001060 CORONER	479,471	50,000	529,471
LEGISLATIVE DELEGATION	10001070 LEGISLATIVE DELEGATIO	74,874	(10,000)	64,874
MAGISTRATE	10001081 BEAUFORT MAGISTRATE	1,888,596	-	1,888,596
MASTER IN EQUITY	10001090 MASTER IN EQUITY	306,894	-	306,894
BENEFITS	10001099 GENERAL ELECTED BENEF	1,239,422	-	1,239,422
ADMINISTRATION	10001100 COUNTY ADMINISTRATOR	860,978	(100,000)	760,978
ADMINISTRATION	10001101 COMM AND ACCOUNTABILITY	193,334	202,781	396,115
ADMINISTRATION	10001102 BROADCAST SERVICES	305,446	-	305,446
ADMINISTRATION	10001103 COUNTY ATTORNEY	453,494	(74,832)	378,662
ADMINISTRATION	10001111 FINANCE DEPARTMENT	672,660	-	672,660
ADMINISTRATION	10001115 RISK MANAGEMENT	181,549	5,000	186,549
ADMINISTRATION	10001116 PURCHASING	147,785	45,000	192,785
ASSESSOR	10001120 ASSESSOR	1,988,020	145,000	2,133,020
REGISTER OF DEEDS	10001122 REGISTER OF DEEDS	504,968	-	504,968
ZONING	10001130 ZONING & DEVELOPMENT	180,678	-	180,678
PLANNING	10001131 PLANNING	577,049	-	577,049
PLANNING	10001132 COMPREHENSIVE PLAN	26,000	-	26,000
ADMINISTRATION	10001134 BUSINESS LICENSES	49,359	10,000	59,359
COMMUNITY SERVICES	10001140 DIRECTOR OF COMMUNITY SVCS	127,949	(127,949)	-
VOTER REGISTRATION	10001143 VOTER REGISTRATION	616,075	-	616,075
VOTER REGISTRATION	10001144 ELECTION WORKERS	100,000	-	100,000
ADMINISTRATION	10001150 MGMT INFORMATION SYSTEMS	1,990,677	340,000	2,330,677
ADMINISTRATION	10001152 AUTOMATED MAPPING/GIS	1,139,924	-	1,139,924
ADMINISTRATION	10001154 RECORDS MANAGEMENT	358,986	250,000	608,986
EMPLOYEE SVCS	10001160 EMPLOYEE SERVICES	989,543	-	989,543
N/A	10001198 GEN GOVT DIRECT SUBSI	1,349,882	-	1,349,882
SOLICITOR	SOLICITOR	1,060,000	185,000	1,245,000
GENERAL GOVT SUBSIDIES	GEN GOVT SUBSIDIES	289,882	55,697	345,579
BENEFITS	10001199 GENERAL GOVERNMT BENE	1,517,801	-	1,517,801
SHERIFF	10001201 ADMINISTRATIVE DIVISI	7,932,180	712,925	8,645,105
SHERIFF	10001202 SPECIAL OPERATIONS DI	11,781,414	-	11,781,414
SHERIFF	10001203 SHERIFF DNA LAB	881,745	-	881,745
SHERIFF	10001205 MULTI AGENCY DRUG TAS	925,965	-	925,965
BENEFITS	10001209 PUBLIC SAFETY ELECTED	4,107,002	-	4,107,002
EMERGENCY MGMT	10001210 EMERGENCY MANAGEMENT	801,235	-	801,235
DETENTION CENTER	10001212 EMERGENCY SERVICES DI	19,004	-	19,004
EMERGENCY MGMT	10001220 COMMUNICATIONS	5,950,629	-	5,950,629
EMS	10001230 EMERGENCY MEDICAL SER	6,228,552	550,000	6,778,552

BEAUFORT COUNTY, SOUTH CAROLINA
 FISCAL YEAR 2017 PROPOSED BUDGET - DETAIL

BUDGET ORDINANCE DESCRIPTION	DETAIL ACCOUNT DESCRIPTION	FY 2016 ORIGINAL APPROP	TOTAL CHANGE	FY 2017 PROJECTED/ PROPOSED
EMERGENCY MGMT	10001240 TRAFFIC MANAGEMENT PR	926,834	-	926,834
TRAFFIC ENGINEERING	10001241 TRAFFIC & TRANS ENGIN	544,282	(40,000)	504,282
TRAFFIC ENGINEERING	10001242 SCDOT MAINTENANCE	125,000	-	125,000
DETENTION CENTER	10001250 DETENTION CENTER	5,599,214	200,000	5,799,214
BUILDING CODES/ENF	10001260 BUILDING CODES	686,289	100,000	786,289
BUILDING CODES/ENF	10001261 CODES ENFORCEMENT	297,809	-	297,809
ANIMAL SVCS	10001270 ANIMAL SERVICES	775,694	90,000	865,694
BENEFITS	10001299 PUBLIC SAFETY BENEFIT	3,285,339	-	3,285,339
PUBLIC WORKS	10001300 DIRECTOR OF PUBLIC SE	130,526	-	130,526
PUBLIC WORKS	10001301 PUBLIC WORKS GEN SUPP	591,435	50,000	641,435
PUBLIC WORKS	10001302 PUBLIC WORKS ADMINIST	335,459	-	335,459
PUBLIC WORKS	10001310 FACILITIES MANAGEMENT	2,333,361	1,250,000	3,583,361
PUBLIC WORKS	10001311 BUILDINGS MAINTENANCE	1,144,302	-	1,144,302
PUBLIC WORKS	10001312 GROUNDS MAINTENANCE	1,880,443	-	1,880,443
PUBLIC WORKS	10001320 ROADS/DRAINAGE-NORTH	1,119,310	-	1,119,310
PUBLIC WORKS	10001321 ROADS/DRAINAGE-SOUTH	501,094	-	501,094
PUBLIC WORKS	10001330 ENGINEERING	221,532	-	221,532
PUBLIC WORKS	10001340 SWR ADMINISTRATION	5,810,767	500,000	6,310,767
BENEFITS	10001399 PUBLIC WORKS BENEFITS	1,746,860	-	1,746,860
MOSQUITO CONTROL	10001400 MOSQUITO CONTROL	1,518,366	180,000	1,698,366
PUBLIC HEALTH	10001498 PUB HLTH DIRECT SUBSI	81,000	-	81,000
BENEFITS	10001499 PUBLIC HEALTH BENEFIT	231,992	-	231,992
COMMUNITY SERVICES	10001500 VETERANS AFFAIRS	153,905	10,000	163,905
SOCIAL SERVICES	10001510 DEPT OF SOCIAL SERVICES	147,349	-	147,349
COMMUNITY SERVICES	10001598 PUB WELFARE DIRECT SUBSIDIES	598,000	40,000	638,000
BENEFITS	10001599 PUBLIC WELFARE BENEFI	36,442	-	36,442
PALS	10001600 PALS CENTRAL ADMINIST	334,216	-	334,216
PALS	10001601 PALS SUMMER PROGRAM	131,200	-	131,200
PALS	10001602 PALS AQUATICS PROGRAM	972,162	-	972,162
PALS	10001603 PALS HILTON HEAD PROG	246,054	-	246,054
PALS	10001604 PALS BLUFFTON PROGRAM	586,734	-	586,734
PALS	10001605 PALS ATHLETIC PROGRAM	410,255	-	410,255
PALS	10001606 PALS RECREATION CENTERS	425,749	-	425,749
LIBRARY	10001620 LIBRARY ADMINISTRATION	585,280	275,000	860,280
LIBRARY	10001621 LIBRARY BEAUFORT BRANCH	551,111	-	551,111
LIBRARY	10001622 LIBRARY BLUFFTON BRANCH	586,743	-	586,743
LIBRARY	10001623 LIBRARY HILTON HEAD BRANCH	647,295	-	647,295
LIBRARY	10001624 LIBRARY LOBECO BRANCH	165,564	-	165,564
LIBRARY	10001625 LIBRARY ST HELENA BRANCH	501,608	-	501,608
LIBRARY	10001626 LIBRARY TECHNICAL SVCS	299,675	-	299,675
LIBRARY	10001627 LIBRARY SC ROOM	97,640	-	97,640
EDUCATION	10001698 CULTURAL DIRECT SUBSIDIES	4,000,000	-	4,000,000
BENEFITS	10001699 CULTURAL & RECRE BENE	1,043,371	-	1,043,371
N/A	10001999 GENERAL FUND XFERS OU	4,517,815	-	4,517,815
COMMUNITY SERVICES	ALCOHOL & DRUG	400,000	-	400,000
COMMUNITY SERVICES	COSY	150,000	-	150,000
COMMUNITY SERVICES	DISABILITIES & SPECIAL NEEDS	2,000,000	250,000	2,250,000
COMMUNITY SERVICES	DAUFUSKIE FERRY	150,000	-	150,000
SHERIFF	SHERIFF	-	-	-
PUBLIC DEFENDER	PUBLIC DEFENDER	634,293	65,000	699,293
PUBLIC HEALTH	MEDICAL INDIGENT FUNDING	1,000,000	-	1,000,000
		<u>\$ 107,815,003</u>	<u>\$ 5,505,622</u>	<u>\$ 113,320,625</u>
COMPENSATION STUDY IMPLEMENTATION				2,000,000
HEALTH INSURANCE				500,000
PEBA (SCRS/PORS) RETIREMENT (0.5%)				230,000
4% STATE COLA				60,000
	Total Expenditure Appropriation			<u>\$ 116,110,625</u>
If additional millage rate increase of 0.12 mills is approved, this amount will be included for economic development:				200,000

BENEFITS include Group Health Insurance, Worker's Compensation Insurance, Tort Liability Insurance and Unemployment Insurance.

BEAUFORT COUNTY, SOUTH CAROLINA
GENERAL FUND
REVENUES AND EXPENDITURES

	Fiscal Year 2015			Fiscal Year 2016		
	As of April 30, 2015			As of April 30, 2016		
	Annual Appropriation	Year to Date Actual	Percent of Appropriation	Annual Appropriation	Year to Date Actual	Percent of Appropriation
REVENUES						
Ad Valorem Tax Collections	\$ 76,679,000	\$ 75,662,132	98.7%	\$ 84,195,180	\$ 80,844,460	96.0%
Charges for Services	10,102,715	9,306,177	92.1%	10,402,715	7,941,210	76.3%
Intergovernmental	7,865,416	5,044,336	64.1%	7,865,416	4,904,731	62.4%
Licenses and Permits	2,789,000	2,078,323	74.5%	3,029,000	2,125,841	70.2%
Inter-fund Transfers	1,268,750	1,244,872	98.1%	1,268,750	946,860	74.6%
Fines and Forfeitures	633,642	631,904	99.7%	750,000	596,689	79.6%
Miscellaneous	226,136	365,220	161.5%	251,136	285,610	113.7%
Interest on Investments	27,085	26,754	98.8%	52,805	19,800	37.5%
TOTAL REVENUES	\$ 99,591,744	\$ 94,359,718	94.7%	\$ 107,815,002	\$ 97,665,201	90.6%
ELECTED/APPOINTED EXPENDITURES						
Sheriff	\$ 21,590,012	\$ 17,048,476	79.0%	\$ 21,521,304	\$ 18,467,694	85.8%
Emergency Management (Sheriff)	6,873,679	5,934,688	86.3%	7,678,698	5,590,306	72.8%
Magistrate	1,843,852	1,593,251	86.4%	1,888,596	1,512,790	80.1%
Clerk of Court	1,189,667	859,125	72.2%	1,081,865	863,428	79.8%
Treasurer	1,069,691	1,027,509	96.1%	1,088,802	807,597	74.2%
Solicitor	1,060,000	883,333	83.3%	1,060,000	1,245,000	117.5%
Probate Court	733,054	595,349	81.2%	753,821	618,874	82.1%
County Council	611,066	546,363	89.4%	621,909	612,277	98.5%
Auditor	563,151	443,821	78.8%	577,912	512,711	88.7%
Public Defender	600,000	600,000	100.0%	634,293	568,220	89.6%
Coroner	472,201	356,169	75.4%	479,471	351,673	73.3%
Master In Equity	298,940	225,866	75.6%	306,894	221,756	72.3%
Social Services	147,349	106,042	72.0%	147,349	19,024	12.9%
Legislative Delegation	73,783	43,708	59.2%	74,874	35,514	47.4%
SUBTOTAL	\$ 37,126,445	\$ 30,263,700	81.5%	\$ 37,915,788	\$ 31,426,864	82.9%
ADMINISTRATION EXPENDITURES						
Public Works	13,088,729	10,595,224	80.9%	14,068,229	11,305,547	80.4%
Emergency Medical Services	5,408,161	4,688,599	86.7%	6,228,552	5,442,793	87.4%
Detention Center	5,359,515	4,265,566	79.6%	5,618,218	4,725,381	84.1%
Administration ¹	5,666,939	4,690,855	82.8%	6,354,191	4,698,519	73.9%
Library	3,356,407	2,755,748	82.1%	3,434,916	2,681,768	78.1%
Education Allocation	4,000,000	3,333,333	83.3%	4,000,000	4,000,000	100.0%
Community Services ²	3,592,109	3,048,763	84.9%	3,579,854	2,720,567	76.0%
Parks and Leisure Services	3,118,292	2,515,117	80.7%	3,106,370	2,523,939	81.3%
Assessor	1,884,619	1,538,131	81.6%	1,988,020	1,641,675	82.6%
Mosquito Control	1,447,994	939,398	64.9%	1,518,366	1,070,241	70.5%
Building Codes and Enforcement	835,097	716,125	85.8%	984,098	799,028	81.2%
Public Health	1,660,866	900,833	54.2%	1,081,000	831,000	76.9%
Employee Services	979,544	827,864	84.5%	989,543	773,194	78.1%
Animal Services	708,400	630,710	89.0%	775,694	620,239	80.0%
Voter Registration	704,526	505,407	71.7%	716,075	667,756	93.3%
Traffic Engineering	560,507	429,265	76.6%	669,282	466,914	69.8%
Planning	518,155	422,741	81.6%	603,049	364,103	60.4%
Register of Deeds	482,153	398,775	82.7%	504,968	447,567	88.6%
General Government Subsidies	440,840	375,423	85.2%	289,882	140,005	48.3%
Zoning	171,934	140,876	81.9%	180,678	146,290	81.0%
Employer Provided Benefits ³	11,147,047	11,167,129	100.2%	13,208,229	9,460,617	71.6%
SUBTOTAL	\$ 65,131,834	\$ 54,885,882	84.3%	\$ 69,899,214	\$ 55,527,143	79.4%
TOTAL EXPENDITURES	\$ 102,258,279	\$ 85,149,582	83.3%	\$ 107,815,002	\$ 86,954,007	80.7%
EXCESS OF REVENUES OVER EXPENDITURES	\$ (2,666,535)	\$ 9,210,136		\$ -	\$ 10,711,194	
Beginning Fund Balance, July 1		\$ 23,772,669			\$ 26,694,383	
Ending Fund Balance, June 30		\$ 26,694,383			TBD	
Unassigned Fund Balance, June 30		\$ 24,682,018			TBD	

Note 1: Administration includes County Administrator, Communications and Accountability, Broadcast Services, County Attorney, Finance, Risk Management, Purchasing, Business License, Management Information Systems, Mapping/GIS, and Records Management.

Note 2: Community Services includes Veterans Affairs, Together for Beaufort, Daufuskie Ferry, Disabilities and Special Needs, Alcohol and Drug Abuse, and Collaborative Organizational Services for Youth (COSY).

Note 3: Employer Provided Benefits includes Group Health, Worker's Compensation, Tort Liability and Unemployment Insurance.

BEAUFORT COUNTY SCHOOL DISTRICT

Dr. Jeffrey Moss, Superintendent
Phyllis White, Chief Finance and Operations Officer

FY 2016-2017
Preliminary
General Fund
Budget

County Council
Finance
Committee
May 16, 2016

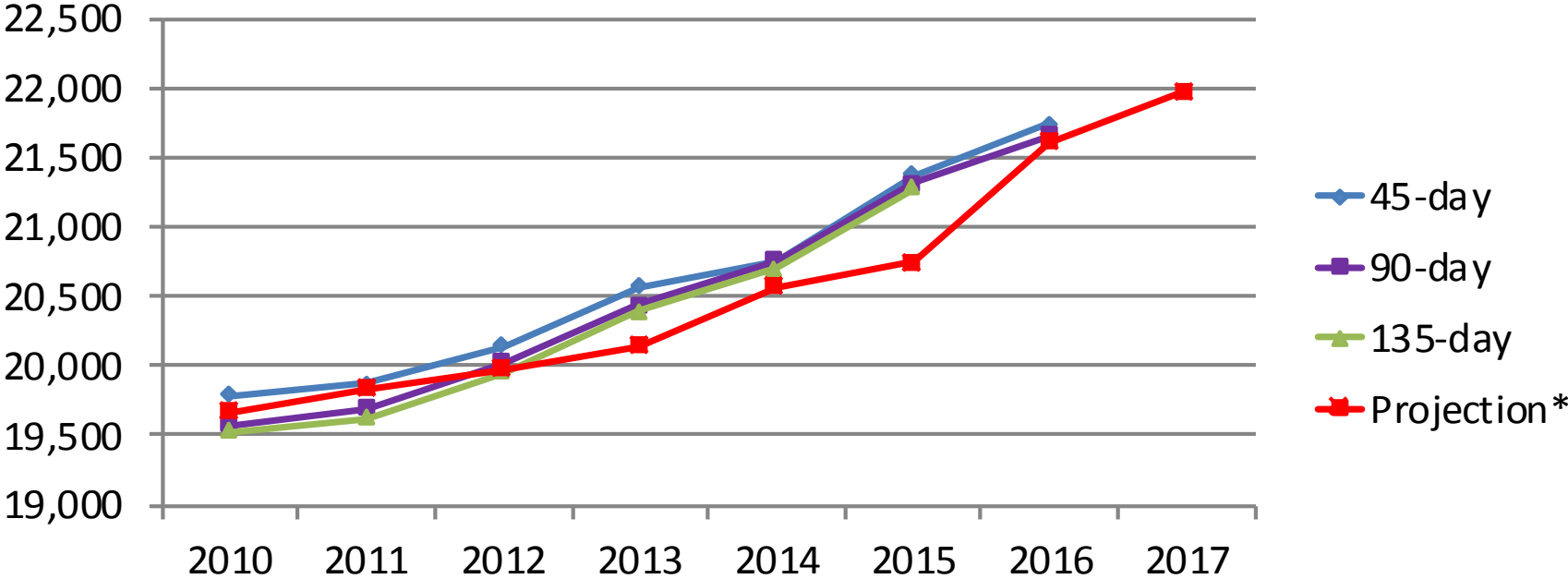
INCLUDED IN OVERALL BUDGET

- Choice at All Schools, including a Charter School, Alternative School and a Vocational School
- Staff to address student growth
- Pre-K with limited waiting lists
- Professional development to enhance teacher performance
- Instructional software (students and teachers)
- High School CATE Programs: Battery Creek, Hilton Head Island and May River
- Reading Interventionists
- Instructional Coaches
- Connect2Learn - BCSD's 1:1 Program (Technology Coaches)
- 2% cost-of-living increase for teachers
- Step increases for staff
- Locality supplements

EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
State/Federal Mandated Increases:	
2% COLA for teachers	\$ 2,127,958
Salary Step for certified staff	1,333,067
Retirement Increase	814,305
Health Insurance Increase	803,997
4.5 Special Education teachers	292,500
JROTC Instructor Match	10,000
Total State Mandates	\$ 5,381,827

Beaufort County School District 2017 Enrollment Projection



45-day	19,786	19,870	20,148	20,568	20,757	21,381	21,749	
90-day	19,580	19,689	20,021	20,437	20,762	21,320	21,664	
135-day	19,525	19,626	19,953	20,399	20,704	21,285	21,619	
Projection*	19,669	19,834	19,983	20,148	20,568	20,757	21,620	21,983

**234 increase from
2016 45-day**

*Projection is based on 45th day

Note: All #s include charter school 2010 - 248, 2011- 304, 2012-342, 2013-456, 2014-494, 2015-532, 2016-570; 2017-608

EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
Local - Increases due to enrollment growth*:	
25.8 School Based employees	\$ 1,388,538
10 Teachers for additional growth	650,000
Athletic & Academic Stipends	356,279
Charter School Allocation (+38 students)	243,526
School Non-Salary Allocations	172,921
School Resource Officer	63,692
Total	\$ 2,874,956

*Includes staff of May River High School. All costs include salary and benefits.

EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
Operational Increases:	
Contractual Increase (Custodial, Maintenance, Grounds)	565,114
Utilities	440,498
Property Insurance	261,845
Repairs Maintenance	62,725
Storm Water Utility	60,000
Total	<u>\$ 1,390,182</u>

EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
Increases due to program expansion:	
Career & Technical Education (CATE) - 6 teachers	390,000
Total	<u>\$ 390,000</u>

EXPENDITURE INCREASES INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

Description	Projected Cost
Other Increases:	
Locality supplement for teachers	\$ 1,866,651
Step increase for classified	414,783
Step increase for administrators	189,041
Total	<u>\$ 2,470,475</u>

EXPENDITURE **DECREASES** INCLUDED IN FY 2016-2017 PRELIMINARY BUDGET

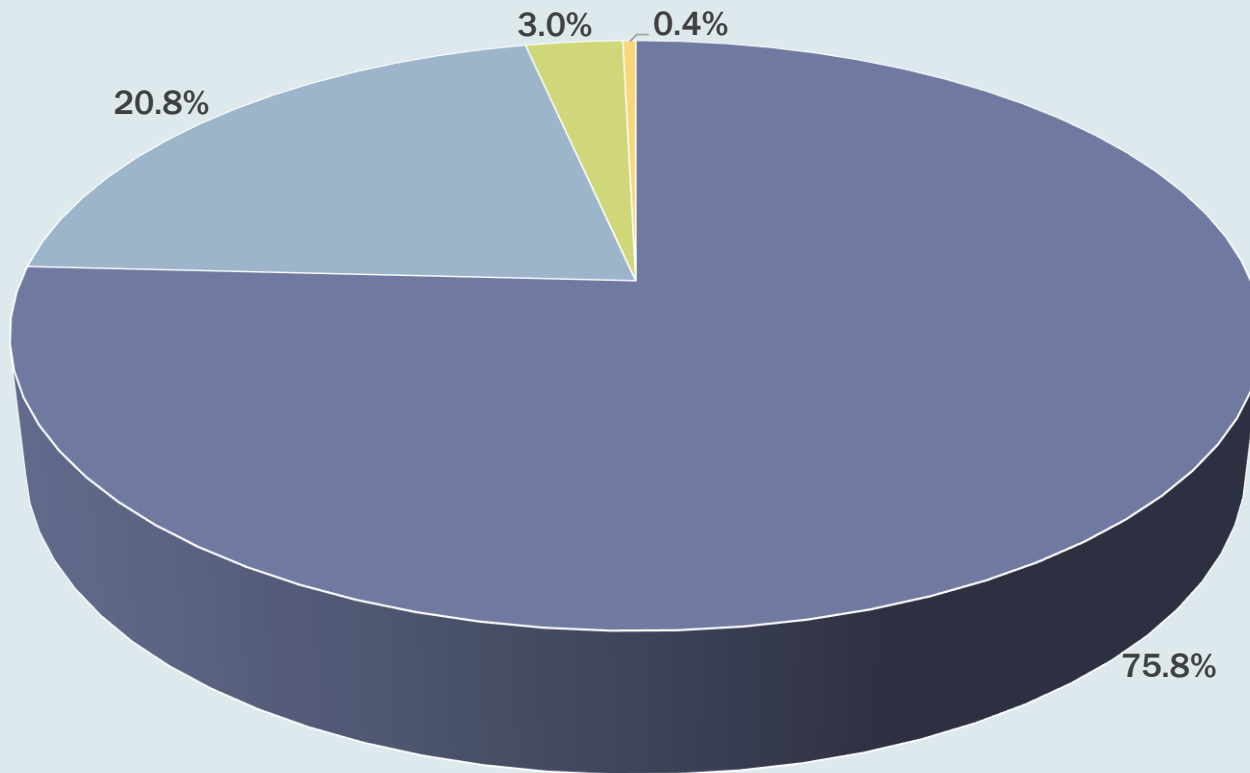
Description	Projected Cost
TAN Interest	(5,000)
Telecommunications	(49,640)
Unemployment Claims	(10,000)
8 Staff Moved to Special Revenue	(495,000)
District Level Departmental	(9,737)
Total	<u>\$ (569,377)</u>

SUMMARY OF FY 2016-2017 PRELIMINARY BUDGET

Type Increase	Amount	% of Total Increases
State/Federal Mandated	5,381,827	43%
Local Enrollment	2,874,956	23%
Local Operational	1,390,182	11%
Other	2,860,475	23%
Total Increases	12,507,440	
Less Decreases	(569,377)	
Net Increases	11,938,063	
Current Year Budget	203,513,932	
FY 2016-2017 Preliminary	215,451,995	

BUDGET BY CATEGORIES

Categories by Percent



■ Instructional & School Based ■ District-Wide Support ■ Charter & Vocational ■ Other Programs

		FY 2015-2016	FY 2016-2017
		Projected	Preliminary
	Revenues by Source	Actual	Budget*
	Millage Rate	103.5	111.5
1	Local		
2	Ad Valorem (Current and Delinquent)-Net of TIFs	121,801,840	131,662,584
3	Penalties and Interest	800,000	800,000
4	Rental Income	293,500	293,500
5	Other Local	380,000	400,000
6	Total Local Revenue	\$ 123,275,340	\$ 133,156,084
7	State		
8	Sales Tax Reimbursement on Owner Occupied-Tier III	43,970,226	44,216,582
9	Fringe Benefits/Retiree Insurance	6,841,978	9,356,150
10	Education Finance Act (EFA)	6,550,412	12,720,180
11	EFA Transition Funds (hold harmless-Governor's Plan)	1,095,609	-
12	Reimbursement for Local Property Tax Relief-Tier II	7,036,261	7,036,261
13	Other State Revenue (Tier I and Merchant Inventory)	2,442,079	2,442,079
14	Other State Revenue (Bus Driver Salary/Misc)	1,261,352	1,490,553
15	Total State Revenue	\$ 69,197,917	\$ 77,261,805
16	Federal		
17	Other Federal Sources	900,000	900,000
18	Total Federal Revenue	\$ 900,000	900,000
19	Total Revenue	\$ 193,373,257	\$ 211,317,889
20	Other Financing Sources		
21	Transfers from Special Revenue	4,090,919	5,015,087
22	Transfers from Other Funds	450,000	450,000
23	Total Other Financing Sources (Uses)	\$ 4,540,919	5,465,087
24	Total Revenue and Other Financing Sources	\$ 197,914,176	\$ 216,782,976
25	Expenditures	201,513,932	215,451,995
26	Increase(Decrease) in Fund Balance	\$ (3,599,756)	\$ 1,330,981
27			
28	Beginning Fund Balance	31,686,015	28,086,259
29	Ending Fund Balance	\$ 28,086,259	29,417,240
	% of Next Year's Expenditure or Budget	13.0%	13.2%

FOR MORE INFORMATION

- Visit the website link below for detailed budget information:

http://www.beaufort.k12.sc.us/pages/BCSD/Departments/Operational_Services/Finance/Budget/FY_2017

OR

- On the Beaufort County School District website search on: FY 2017

FUTURE BUDGET MEETINGS

- **May 16, 2016 – 2 p.m. County Council Finance Committee**
- **May 17, 2016 - Board certifies the FY 2016-2017 Budget**
- **May 23, 2016 – County Council First reading of Budget (Title Only)**
- **June 13, 2016– County Council Second reading of Budget**
- **June 27, 2016– County Council Third and Final reading of Budget**

ADD-ONS

The document(s) herein were provided to Council for information and/or discussion after release of the official agenda and backup items.

Topic: Fiscal Year 2016-2017 Fire District Budgets and Millage Rates
Date Submitted: May 16, 2016
Submitted By: Alicia Holland
Venue: Finance Committee

Beaufort County, South Carolina
Fiscal Year 2017 Fire District Budgets and Millage Rates

	Change in Millage Rate	Fiscal Year 2017 Proposed			Fiscal Year 2016 Approved		
		Revenues	Expenditures	Millage Rate	Revenues	Expenditures	Millage Rate
Bluffton Fire District Operations		\$12,873,433	\$12,789,870	24.64	\$11,673,960	\$11,670,400	24.02
Bluffton Fire District Debt Service		\$ 574,700	\$ 567,720	1.10	\$ 592,932	\$ 590,000	1.22
Total Millage Rate	0.50			25.74			25.24
Burton Fire District Operations		\$ 5,164,548	\$ 5,422,374	62.42	\$ 5,674,155	\$ 5,876,482	60.66
Burton Fire District Debt Service		\$ 385,268	\$ 385,268	5.26	\$ 385,268	\$ 385,268	5.26
Total Millage Rate	1.76			67.68			65.92
Daufuskie Island Fire District Operations		\$ 1,142,613	\$ 1,142,613	58.44	\$ 1,125,097	\$ 1,125,097	56.98
Daufuskie Island Fire District Debt Service		\$ -	\$ -	-	\$ 39,326	\$ 39,326	2.00
Total Millage Rate	-0.54			58.44			58.98
Lady's Island/St. Helena Is. Fire District Operations		\$ 5,509,396	\$ 5,509,396	37.92	\$ 5,197,054	\$ 5,197,054	36.94
Lady's Island/St. Helena Is. Fire District Debt Service		\$ 312,137	\$ 312,137	2.20	\$ 309,937	\$ 309,937	2.20
Total Millage Rate	0.98			40.12			39.14
Sheldon Fire District Operations		\$ 1,304,607	\$ 1,304,607	36.86	\$ 1,229,995	\$ 1,229,995	36.33
Sheldon Fire District Debt Service		\$ 72,500	\$ 72,500	2.20	\$ 72,500	\$ 72,500	2.20
Total Millage Rate	0.53			39.06			38.53

Note: Burton Fire District information is preliminary.

Topic: Fiscal Year 2016-2017 Fire District Budgets and Millage Rates
Date Submitted: May 16, 2016
Submitted By: Alicia Holland
Venue: Finance Committee

Topic: General Fund as of April 30th with Projections
Date Submitted: May 16, 2016
Submitted By: Alicia Holland
Venue: Finance Committee

Topic: General Fund as of April 30th with Projections
 Date Submitted: May 16, 2016
 Submitted By: Alicia Holland
 Venue: Finance Committee

BEAUFORT COUNTY, SOUTH CAROLINA
 GENERAL FUND
 REVENUES AND EXPENDITURES

	Fiscal Year 2015			Fiscal Year 2016			FY 2016
	As of April 30, 2015			As of April 30, 2016			Projected
	Annual Appropriation	Year to Date Actual	Percent of Appropriation	Annual Appropriation	Year to Date Actual	Percent of Appropriation	Year to Date Actual
REVENUES							
Ad Valorem Tax Collections	\$ 76,679,000	\$ 75,662,132	98.7%	\$ 84,195,180	\$ 80,844,460	96.0%	\$ 82,794,460
Charges for Services	10,102,715	9,306,177	92.1%	10,402,715	7,941,210	76.3%	11,616,210
Intergovernmental	7,865,416	5,044,336	64.1%	7,865,416	4,904,731	62.4%	7,928,201
Licenses and Permits	2,789,000	2,078,323	74.5%	3,029,000	2,125,841	70.2%	3,045,841
Inter-fund Transfers	1,268,750	1,244,872	98.1%	1,268,750	946,860	74.6%	1,266,860
Fines and Forfeitures	633,642	631,904	99.7%	750,000	596,689	79.6%	716,689
Miscellaneous	226,136	365,220	161.5%	251,136	285,610	113.7%	385,610
Interest on Investments	27,085	26,754	98.8%	52,805	19,800	37.5%	29,800
TOTAL REVENUES	\$ 99,591,744	\$ 94,359,718	94.7%	\$ 107,815,002	\$ 97,665,201	90.6%	\$ 107,783,671
ELECTED/APPOINTED EXPENDITURES							
Sheriff	\$ 21,590,012	\$ 17,048,476	79.0%	\$ 21,521,304	\$ 18,467,694	85.8%	
Emergency Management (Sheriff)	6,873,679	5,934,688	86.3%	7,678,698	5,590,306	72.8%	
Magistrate	1,843,852	1,593,251	86.4%	1,888,596	1,512,790	80.1%	
Clerk of Court	1,189,667	859,125	72.2%	1,081,865	863,428	79.8%	
Treasurer	1,069,691	1,027,509	96.1%	1,088,802	807,597	74.2%	
Solicitor	1,060,000	883,333	83.3%	1,060,000	1,245,000	117.5%	
Probate Court	733,054	595,349	81.2%	753,821	618,874	82.1%	
County Council	611,066	546,363	89.4%	621,909	612,277	98.5%	
Auditor	563,151	443,821	78.8%	577,912	512,711	88.7%	
Public Defender	600,000	600,000	100.0%	634,293	568,220	89.6%	
Coroner	472,201	356,169	75.4%	479,471	351,673	73.3%	
Master In Equity	298,940	225,866	75.6%	306,894	221,756	72.3%	
Social Services	147,349	106,042	72.0%	147,349	19,024	12.9%	
Legislative Delegation	73,783	43,708	59.2%	74,874	35,514	47.4%	
SUBTOTAL	\$ 37,126,445	\$ 30,263,700	81.5%	\$ 37,915,788	\$ 31,426,864	82.9%	
ADMINISTRATION EXPENDITURES							
Public Works	13,088,729	10,595,224	80.9%	14,068,229	11,305,547	80.4%	
Emergency Medical Services	5,408,161	4,688,599	86.7%	6,228,552	5,442,793	87.4%	
Detention Center	5,359,515	4,265,566	79.6%	5,618,218	4,725,381	84.1%	
Administration ¹	5,666,939	4,690,855	82.8%	6,354,191	4,698,519	73.9%	
Library	3,356,407	2,755,748	82.1%	3,434,916	2,681,768	78.1%	
Education Allocation	4,000,000	3,333,333	83.3%	4,000,000	4,000,000	100.0%	
Community Services ²	3,592,109	3,048,763	84.9%	3,579,854	2,720,567	76.0%	
Parks and Leisure Services	3,118,292	2,515,117	80.7%	3,106,370	2,523,939	81.3%	
Assessor	1,884,619	1,538,131	81.6%	1,988,020	1,641,675	82.6%	
Mosquito Control	1,447,994	939,398	64.9%	1,518,366	1,070,241	70.5%	
Building Codes and Enforcement	835,097	716,125	85.8%	984,098	799,028	81.2%	
Public Health	1,660,866	900,833	54.2%	1,081,000	831,000	76.9%	
Employee Services	979,544	827,864	84.5%	989,543	773,194	78.1%	
Animal Services	708,400	630,710	89.0%	775,694	620,239	80.0%	
Voter Registration	704,526	505,407	71.7%	716,075	667,756	93.3%	
Traffic Engineering	560,507	429,265	76.6%	669,282	466,914	69.8%	
Planning	518,155	422,741	81.6%	603,049	364,103	60.4%	
Register of Deeds	482,153	398,775	82.7%	504,968	447,567	88.6%	
General Government Subsidies	440,840	375,423	85.2%	289,882	140,005	48.3%	
Zoning	171,934	140,876	81.9%	180,678	146,290	81.0%	
Employer Provided Benefits ³	11,147,047	11,167,129	100.2%	13,208,229	9,460,617	71.6%	
SUBTOTAL	\$ 65,131,834	\$ 54,885,882	84.3%	\$ 69,899,214	\$ 55,527,143	79.4%	
TOTAL EXPENDITURES	\$ 102,258,279	\$ 85,149,582	83.3%	\$ 107,815,002	\$ 86,954,007	80.7%	\$ 105,454,007
EXCESS OF REVENUES OVER EXPENDITURES	\$ (2,666,535)	\$ 9,210,136		\$ -	\$ 10,711,194		\$ 2,329,664
Beginning Fund Balance, July 1		\$ 23,772,669			\$ 26,694,383		\$ 26,694,383
Ending Fund Balance, June 30		\$ 26,694,383			TBD		\$ 29,024,047
Unassigned Fund Balance, June 30		\$ 24,682,018			TBD		\$ 26,836,059
Total Fund Balance as % of Appropriated Expenditures		26%			25%		27%
Total Fund Balance as % of Projected Appropriated Expenditures							25%

Note 1: Administration includes County Administrator, Communications and Accountability, Broadcast Services, County Attorney, Finance, Risk Management, Purchasing, Business License, Management Information Systems, Mapping/GIS, and Records Management.

Note 2: Community Services includes Veterans Affairs, Together for Beaufort, Daufuskie Ferry, Disabilities and Special Needs, Alcohol and Drug Abuse, and Collaborative Organizational Services for Youth (COSY).

Note 3: Employer Provided Benefits includes Group Health, Worker's Compensation, Tort Liability and Unemployment Insurance.

Topic: Parcel Data for Tax Years 2000 - 2016
Date Submitted: May 16, 2016
Submitted By: Gary James
Venue: Finance Committee

PARCEL DATA FOR TAX YEARS 2000-2016

TAX YEAR	PARCEL COUNT		MARKET VALUE		CAPPED VALUE	NEW CONST.	NEW LR/4% APP'S	COMMENTS
	TOTAL	ANNUAL INCREASE	TOTAL	ANNUAL INCREASE				
2000	94,949	N/A	\$14,013,045,505	N/A	N/A	2,595	N/A	
2001	98,198	3,249	\$14,951,754,067	\$938,708,562	N/A	2,467	4,800	
2002	100,760	2,562	\$15,664,011,625	\$712,257,558	N/A	2,253	5,099	
2003	103,677	2,917	\$16,365,642,537	\$701,630,912	N/A	2,242	4,239	
2004	106,941	3,264	\$28,724,829,131	\$12,359,186,594	N/A	2,841	4,418	REASSESSMENT
2005	110,394	3,453	\$29,005,587,316	\$280,758,185	N/A	3,018	4,860	
2006	116,298	5,904	\$30,154,625,298	\$1,149,037,982	N/A	4,580	4,925	
2007	122,134	5,836	\$31,674,703,605	\$1,520,078,307	N/A	4,002	5,527	
2008	124,713	2,579	\$32,692,814,170	\$1,018,110,565	N/A	2,681	5,201	
2009	126,075	1,362	\$45,993,527,420	\$13,300,713,250	\$36,963,781,097	1,640	4,387	REASSESSMENT
2010	126,027	(48)	\$45,746,128,937	(\$247,398,483)	\$36,886,516,102	699	4,067	
2011	126,026	(1)	\$43,726,909,071	(\$2,019,219,866)	\$37,059,255,224	552	3,453	
2012	126,075	49	\$45,049,195,036	\$1,322,285,965	\$37,013,883,975	526	4,269	
2013	126,238	163	\$34,414,493,713	(\$10,634,701,323)	\$32,779,169,096	672	5,191	REASSESSMENT
2014	126,533	295	\$34,574,821,040	\$160,327,327	\$33,086,757,603	757	5,920	
2015	126,820	287	\$35,021,313,743	\$446,492,703	\$33,638,202,319	1,215	6,470	
2016	127,672	852	\$35,800,201,447	\$778,887,704	\$34,446,153,659	1,155	6,771	TEST RUN DATA

Notes

- 1 New construction counts may be underestimated because the file pulls from the first building data on the record. Doesn't include 2nd building/residence on site

TY2016

- 2 Largest Growth in Parcel Count Since 2009
- 3 Largest Real Value Growth since 2008
- 4 Most New Construction since 2009
- 5 Most LR/4% Apps since 2007

TY 2010

- 1 42 Total Staff in Assessor's Office

Topic: Parcel Data for Tax Years 2000 - 2016
 Date Submitted: May 16, 2016
 Submitted By: Gary James
 Venue: Finance Committee