

ORDINANCE 88-5

To provide for the levy of tax for corporate and school purposes for Beaufort County for the fiscal year beginning July 1, 1988, and ending June 30, 1989; to make appropriations for said purposes; and to provide for budgetary control of the County's fiscal affairs.

BE IT ORDAINED BY THE COUNTY COUNCIL OF BEAUFORT COUNTY:

SECTION 1. TAX LEVY.

The County Auditor is hereby authorized and directed to levy in Fiscal Year 1988-89 a tax of 145.60 mils on the dollar of assessed value of property within the County in accordance with the laws of South Carolina. These taxes shall be collected by the County Treasurer as provided by law and paid out by the Treasurer in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council of Beaufort County.

SECTION 2. MILLAGE.

The County Auditor is hereby authorized and directed to levy, and the County Treasurer is hereby directed to allocate the mils so levied, in the following manner:

School Operations	78.7
Beaufort TEC/USC-Beaufort	.3
School Bonds	16.8
Indigent Health Care	2.0
County Operations	36.8
County Capital Improvements	3.0
County Bonds	4.1
Recreation	3.9
Total	145.6

These taxes shall be collected and distributed by the County Treasurer as provided by law.

SECTION 3. SPECIAL DISTRICT TAX LEVY.

The County Auditor is hereby authorized and directed to levy, and the County Treasurer is hereby directed to allocate the mils so levied for the following special tax districts:

	<u>OPERA-</u> <u>TIONS</u>	<u>BOND</u>	<u>TOTAL</u>
Sea Pines/Forest Beach Fire Department	20.7	.6	21.3
Sheldon Fire District	22.1	8.7	30.8
Burton Fire District	14.7	2.6	17.3
Lady's Island/St. Helena Fire District	15.0		15.0

	<u>OPERA-</u> <u>TIONS</u>	<u>BOND</u>	<u>TOTAL</u>
Bluffton Fire District	14.8		14.8
Hilton Head Fire District	17.2	1.2	18.4
Fripp Island Fire Department	9.0	8.3	17.3
Fripp Island Erosion Control	4.8		4.8

These taxes shall be collected and distributed by the County Treasurer as provided by law.

SECTION 4. SCHOOL OPERATIONS APPROPRIATIONS.

A total of \$34,648,274 is appropriated to the Beaufort County Board of Education to fund operations, including the Career Education Center, and to provide a Contingency Fund of \$641,291. This appropriation is to be spent in accordance with the school budget approved by County Council of Beaufort County and will be funded from the following revenue sources:

- A. \$25,952,000 to be derived from a tax levy of 78.7 mils.
- B. \$900,000 to be derived from prior year's delinquent tax collection for school operations.
- C. State revenue of \$5,961,274 and Federal revenue of \$215,000.
- D. \$205,000 to be derived from Interest on Investments (\$100,000) and transfers from Special Revenue (\$105,000).

The Beaufort County Board of Education is responsible for ensuring that school expenditures do not exceed appropriations other than as provided for in this Ordinance. As revenues are based on projections, the Board of Education must make every effort to reduce the approved budget to allow for over-estimated revenues. Should the Board of Education be unable to sufficiently reduce the approved budget to allow for over-estimated revenues, the Board of Education must appear before the County Council in an effort to resolve the problem. Any transfer of funds between programs as herein enacted must be in compliance with Section 14 of this Ordinance.

SECTION 5. CONTINUING EDUCATION APPROPRIATION.

An amount of \$96,000 to be generated by a .3 mil levy and the projected fund balance of \$98,400 for a total of \$194,400 is appropriated to be distributed \$150,000 to Beaufort TEC and \$44,000 to USC-Beaufort.

SECTION 6. SCHOOL BONDS APPROPRIATION.

The revenue generated by a 16.8 mil school bond levy is appropriated to be used by the County Treasurer to meet principal and interest payments of school construction bonds and bond anticipation notes where applicable.

SECTION 7. INDIGENT HOSPITALIZATION APPROPRIATION.

To assist in providing health care to indigent residents, \$852,800 is appropriated as follows:

Beaufort Memorial Hospital	\$160,000
Hilton Head Hospital	18,000
Beaufort-Jasper Comprehensive Health	255,000
Medically Indigent Assistance Act	400,000
Contingency Reserve	19,800

This appropriation is funded from a tax levy of 2.0 mils, and anticipated Fund Balance of \$212,800. These funds are to be distributed by the County Treasurer upon documentation presented for authorization by the County Administrator.

SECTION 8. COUNTY BONDS APPROPRIATION.

Revenue generated by a levy of 4.1 mils is appropriated to be distributed by the County Treasurer to defray the amortization of interest and principal payment on County bonds and notes. This levy covers 1977 General Obligation Bonded indebtedness incurred for several projects, including Board of Education's school improvements and air-conditioning equipment for the Health Department. The levy also covers retirement of the 1984 G. O. bonds issued to construct the County's Multi-Government Complex.

SECTION 9. COUNTY CAPITAL IMPROVEMENTS APPROPRIATION.

A total of \$1,155,000 is appropriated to support the Capital Improvements Program, as documented in the 5-Year Capital Improvements Budget. This appropriation will be funded as follows:

- A. \$960,000 to be derived from a tax levy of 3.0 mils.
- B. Sale of property, services reimbursements \$3,000.
- C. Anticipated Fund Balance \$192,000.

SECTION 10. RECREATION APPROPRIATION.

A total of \$1,548,403 is appropriated to the Beaufort County Recreation District to fund Recreation operating and capital activities. This appropriation will be funded from the following revenue sources:

- A. \$1,262,721 to be derived from a tax levy of 3.9 mils.
- B. Federal (Title XX) revenue of \$27,242.
- C. Federal (U.S.D.A Nutrition) revenues of \$179,240.
- D. Anticipated Recreation Fee Collections of \$79,200.

The Beaufort County Recreation District is responsible for ensuring that expenditures do not exceed appropriations as provided for in this Ordinance. As revenues are based on

projections, the Beaufort County Recreation District must reduce the approved budget to allow for over-estimated revenue should this situation occur. However, if amounts received are in excess of those anticipated, the Recreation Commission is hereby authorized to make expenditures from either source up to a maximum amount of \$10,000 without prior approval of County Council. These expenditures are to be reported to County Council quarterly. If more than \$10,000 in excess of that anticipated is to be expended from either source, it is required that the Recreation Commission receive prior approval of County Council for such expenditures. Any transfer of funds between programs as herein enacted must be in compliance with Section 14 of this Ordinance.

SECTION 11. COUNTY OPERATIONS APPROPRIATION.

The following amounts are appropriated from County General funds for County departments and subsidized agencies for the categories noted. The detailed Operations budget containing line-item accounts by department and agency is hereby adopted as part of this Ordinance. Appropriations are to be funded from the following of this Ordinance. Appropriations are to be funded from the following anticipated revenues:

A.	Tax levy: Property tax	\$10,964,000
	Automobile tax	812,000
B.	State Shared, Fines, Licenses, Fees, Delinquent Tax, Penalties, Inter-Governmental, etc.	8,102,100
C.	Interest, Fund Balance, and other Revenue Funds	<u>725,000</u>
	Grand Total Expendable Revenue	\$20,603,100

SECTION 12. BUDGETARY ACCOUNT BREAKOUT.

The foregoing County Operation appropriations have been broken out by the County Council into line-item accounts for each department. The detailed appropriation by account and budget narrative contained in the following pages of this document is hereby adopted as part of this Ordinance. The Beaufort County Board of Education, the Beaufort County Recreation District and Fire Districts are described in Section 3, Section 4 and Section 10 of this Ordinance, line-item budgets are under separate cover but are also part and parcel of this Ordinance.

SECTION 13. OUTSTANDING BALANCE APPROPRIATION.

The outstanding unencumbered balance remaining in the County's Operation budget at the close of the fiscal year where a reserve is not required by State or Federal law is hereby transferred to the General Fund Balance, and the Treasurer is instructed to make the appropriate transfers of those funds on written authorization by the County Administrator. From the

projected ending Fund Balance, June 30, 1988, \$300,000 is appropriated for Fiscal Year 1988-89 to lessen the amount of the tax levy.

SECTION 14. AUTHORIZATION TO TRANSFER FUNDS.

In the following Section where reference is made to "County Administrator/School Superintendent/Recreation Executive Director," it is explicit that this refers to those County funds under the particular auspices of the County Administrator requiring his approval; those under the auspices of the Recreation Commission requiring their approval; and those under the auspices of the School Superintendent requiring his approval. It is not the intent to have cross-authority, or approving power between the three entities for the transfer of funds.

Transfers of funds among operating accounts or among capital accounts within a department may be authorized by the County Administrator/School Superintendent/Recreation Executive Director or his designee upon the written request of the Department Head. The County Administrator/School Superintendent/Recreation Executive Director or his designee may also transfer funds from any departmental account to their respective Contingency Accounts.

Transfer of monies/budgets between funds or programs must be authorized by County Council, the Board of Education and/or the Recreation District except amounts less than \$7,500 which may be authorized by the Council Chairman, School Board Chairman/Recreation District Chairman and/or the Finance Chairman of the respective bodies upon the written request and consent of the County Administrator/School Superintendent/Recreation Executive Director. Transfers of less than \$5,000 may be authorized by the County Administrator/School Superintendent/Recreation Executive Director, and/or his designee. All unexpended personnel funds within each department shall revert to the County Council Payroll Contingency Account/Board of Education Contingency Account/Recreation Commission Contingency Account on a quarterly basis.

SECTION 15. ALLOCATION OF FUNDS.

The County Administrator/School Superintendent/Recreation Executive Director is responsible for controlling the rate of expenditure of budgeted funds in order to assure that expenditures do not exceed funds on hand. To carry out this responsibility, the Administrator/Superintendent/Recreation Executive Director are authorized to allocate budgeted funds.

SECTION 16. MISCELLANEOUS RECEIPTS ABOVE-ANTICIPATED REVENUES.

Revenues other than and/or in excess of those addressed in Section 4, 10, and 11 of this Ordinance received by Beaufort County, Beaufort County School District, the Beaufort County Recreation District and all other County agencies fiscally

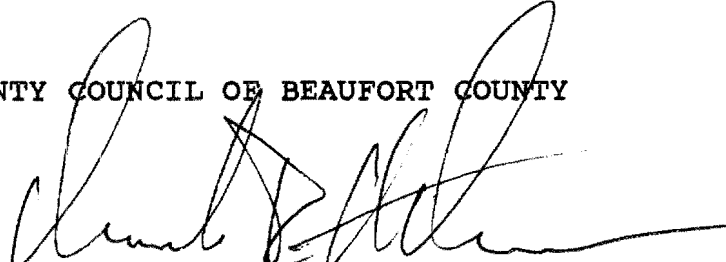
responsible to Beaufort County, which are in excess of anticipated revenue as approved in the current budget, may be expended as directed by the revenue source or for the express purposes for which the funds were generated without further approval of County Council. These expenditures shall be reported in written form to the County Council of Beaufort County on a quarterly basis. Such funds include sales, products, services, rents, contributions, donations, special events, insurance and similar recoveries.

SECTION 17. TRANSFERS VALIDATED.

All transfers of funds heretofore made by the County Treasurer from one account to another or from the General Fund upon the written authorization from the County Council of Beaufort County during Fiscal Year 1987-88 are approved.

SECTION 18. EFFECTIVE DATE.

This Ordinance shall be effective July 1, 1988. Approved and adopted on third and final reading this 27th day of June 1988.

COUNTY COUNCIL OF BEAUFORT COUNTY


BY: Charles R. "Ron" Atkinson
Chairman

ATTEST:


Clerk to Council

First Reading, By Title Only: May 26, 1988
Public Hearing: June 15, 1988
Second Reading: June 20, 1988
Third and Final Reading: June 27, 1988