

AN ORDINANCE

To provide for the levy of taxes for corporate and school purposes for Beaufort County for the fiscal year beginning July 1, 1978 and ending June 30, 1979; 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 the year 1978 on all the taxable property in Beaufort a tax of 120.1 mills on the dollar of said property. 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 other appropriations hereafter passed by the County Council of Beaufort County.

SECTION 2. MILLAGE ALLOCATION. The County Treasurer is hereby directed to allocate the mills so levied and collected in the following manner:

School Operations	65.1
Beaufort TEC	0.3
School Bonds	3.0
Indigent Hospitalization	1.5
Hilton Head Hospital Reserve	2.5
Recreation	3.4
County Bonds	5.0
County Operations	<u>39.3</u>
TOTAL	120.1

SECTION 3. SPECIAL DISTRICT TAX LEVY. The County Auditor is hereby authorized and directed to levy the following special district taxes:

Sheldon Fire District	5.0 mills
Burton Fire District	8.0 mills
Lady's Island/St. Helena Fire District	6.3 mills
Bluffton Fire District	5.0 mills

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

SECTION 4. SCHOOL OPERATIONS APPROPRIATION. A total of \$5,419,360 in local funds is appropriated to the Beaufort County Board of Education to fund school operations, including the Career Education Center, to be spent in accord with the school budget presented to County Council by the Board of Education. This appropriation will be funded from the following revenue sources:

- A. Funds accruing to the County from the Alcoholic Liquors Tax, excluding the Mini-Bottle Tax.
- B. Funds accruing to the County from the Beer and Wine Tax.
- C. All revenues generated by the 65.1 mill school tax levy.
- D. All revenues from prior year's school levies collected as delinquent taxes during the coming year.

The County Board of Education is responsible for assuring that school expenditures do not exceed available revenues and must reduce the school budget if anticipated revenues are not available.

SECTION 5. BEAUFORT TEC APPROPRIATION. An amount of \$50,000 from fund

balance in the prior years Vocational Education and TEC Center accounts, and the revenues generated by the 0.3 mill TEC levy, is appropriated to Beaufort TEC for operating expenses.

SECTION 6. SCHOOL BONDS APPROPRIATION. The revenue generated by the 3 mill school bond levy is appropriated to be used by the County Treasurer to meet principal and interest payments of school construction bonds.

SECTION 7. INDIGENT HOSPITALIZATION APPROPRIATION. To help the County's hospitals provide health care to indigent residents, the tax levy includes 1.5 mills for indigent hospital care. The revenues from this levy will be distributed by the Treasurer to Beaufort County Memorial Hospital and Hilton Head Hospital on authorization by the County Administrator in proportion to the care to indigent citizens delivered by each institution.

SECTION 8. HILTON HEAD HOSPITAL RESERVE. The tax levy section of this Ordinance includes 2.5 mills for the Hilton Head Hospital. The resulting revenues will be appropriated to the Hospital Bond Trustees provided that the appropriation is found to be proper by legal counsel and provided that the Trustees and Hospital Bond holders meet certain conditions to be established by the County Council. If either of these conditions is not met, the resulting revenues are hereby appropriated to the County General Fund.

SECTION 9. RECREATION APPROPRIATION. An amount of \$272,228, generated by the

3.4 mills Recreation levy and the delinquent collections from prior years recreation levies, is appropriated to the Beaufort County Recreation Commission to be spent in accord with the Budget presented to County Council by the Commission. The Recreation Commission has agreed to seek Council's approval before making any expenditures not anticipated in their proposed Budget. Any surplus revenues above the \$272,228 appropriation will revert to the General Fund. All inter-department service charges for the Recreation Commission will be funded by interfund transfers except for office supplies, xeroxing service, and vehicle operation and maintenance which will be paid for from the \$272,228 appropriation.

SECTION 10. ALCOHOL AND DRUG ABUSE COMMISSION APPROPRIATION. All funds accruing to the County from the Mini-Bottle plus \$26,000 in General funds is appropriated to the Alcohol and Drug Abuse Commission and the \$136,191 budgets presented to Council by the Commission is hereby approved.

SECTION 11. SPEECH & HEARING CLINIC APPROPRIATION. The Beaufort County Speech and Hearing Clinic, a County department, is hereby appropriated \$37,390 in General and Revenue Sharing Funds to subsidize the Clinic's operations and the budget presented to Council for the Clinic is hereby approved.

SECTION 12. OUTSTANDING BALANCE APPROPRIATION. The outstanding balance remaining on the Treasurer's General Ledger at the close of the fiscal year in any account where a reserve is not required by State or Federal law is hereby appropriated to the County General Fund and the Treasurer is instructed to

make the appropriate transfers on written authorization of the County Administrator.

SECTION 13. COUNTY BONDS APPROPRIATION. The revenue generated by the 5 mill County bond levy is appropriated to be used by the County Treasurer to meet principal and interest payments on Beaufort County Bonds, Notes and Bond anticipation loans. This levy includes amortization of school improvement and air conditioning costs included in the 1977 County General Obligation issue.

SECTION 14. COUNTY OPERATIONS APPROPRIATION. The following amounts are appropriated out of the County General Funds and the County Revenue Sharing Fund for County Departmental personnel, operations, and capital equipment.

Dept # & Name	Personnel	Operating	Capital	** Other	Approp. Net of Interfund Allocations	Allocated Overhead	Total
1010 Delegation	\$ -0-	\$ 9,800	\$ 2,000	\$ -0-	\$ 11,800	\$ 588	\$ 12,388
1020 County Council	44,122	15,910	100,000	118,919	278,951	22,547	301,498
1030 County Administrator	49,270	10,690	-0-	8,000	67,960	37,074	105,034
1031 County Attorney	-0-	48,000	-0-	-0-	48,000	4,090	52,090
1032 Staff Services	39,680	76,995	11,617	-0-	128,292	109,230	237,522*
1033 Personnel	36,080	33,365	141	188,566	258,152	11,599	269,751*
1034 Data Processing	59,252	63,228	-0-	-0-	122,480	6,833	129,313*
1035 Planning Commission	66,480	11,482	803	-0-	78,765	10,607	89,372
1036 Development Commission	29,758	10,640	-0-	-0-	40,398	4,496	44,894
1037 Lowcountry Council of Governments	-0-	-0-	-0-	28,125	28,125	100	28,225
1420 Auditor	36,359	10,494	400	-0-	47,253	16,483	63,736
1430 Treasurer	94,295	28,856	260	-0-	123,411	25,087	148,498
1440 Controller	40,595	29,848	-0-	-0-	70,443	27,559	98,002*
1441 Budget	28,467	1,641	-0-	-0-	30,108	7,058	37,166*
1442 Payroll	16,949	2,770	75	-0-	19,794	18,865	38,659*
1443 Purchasing	24,035	3,319	-0-	-0-	27,354	4,276	31,630*
1450 Assessor	117,209	20,375	3,528	-0-	141,112	38,472	179,584

<u>Dept # & Name</u>	<u>Personnel</u>	<u>Operating</u>	<u>Capital</u>	<u>** Other</u>	<u>Approp. Net of Interfund Allocations</u>	<u>Allocated Overhead</u>	<u>Total</u>
1513 Courthouse Annex	\$ 15,524	\$ 3,210	\$ 3,675	\$ -0-	\$ 22,409	\$ 7,609	\$ 30,018
1514 Manpower	-0-	-0-	-0-	-0-	-0-	53,478	53,478
1520 Election Commission	2,748	4,053	-0-	-0-	6,801	2,790	9,591
1521 Voter Registration	12,262	2,953	-0-	-0-	15,215	2,771	17,986
1532 Animal Shelter	25,906	15,355	-0-	-0-	41,261	6,376	47,637
1533 Mosquito Control	42,877	114,871	14,602	-0-	172,350	23,391	195,741
1540 Library	130,014	55,545	702	-0-	186,261	74,082	260,343
1541 Clemson	-0-	3,550	-0-	1,300	4,850	1,813	6,663
1542 Beaufort Museum	-0-	-0-	-0-	1,700	1,700	25,348	27,048
1553 National Guard	-0-	-0-	-0-	4,300	4,300	157	4,457
1554 Beaufort Chamber	-0-	-0-	-0-	8,000	8,000	50	8,050
1555 Rural Transportation	-0-	-0-	-0-	9,489	9,489	44,053	53,542
1557 Hilton Head Chamber of Commerce	-0-	-0-	-0-	10,000	10,000	74	10,074
1558 Daufuskie Ferry	-0-	20,000	-0-	-0-	20,000	1,592	21,592
2013 Civil Defense	12,466	1,378	-0-	-0-	13,844	2,337	16,181
2014 Emergency Medical Services	249,066	49,099	30,039	-0-	328,204	60,980	389,184
2017 Emergency Communications	-0-	-0-	20,563	15,427	35,990	-0-	35,990
2020 Building Code	121,644	7,331	16,375	-0-	145,350	16,512	161,862
2030 Clerk of Courts	106,956	103,363	13,080	-0-	223,399	32,452	255,851
2031 Family Court Service	-0-	100	-0-	-0-	100	2,394	2,494
2040 Coroner	15,216	7,700	364	-0-	23,280	1,717	24,997
2050 Public Defender	54,704	7,188	-0-	-0-	61,892	7,681	69,573
2071 Magistrate-Beaufort	21,295	5,193	620	-0-	27,108	1,210	28,318
2072 Magistrate-St. Helena	4,219	1,088	-0-	-0-	5,307	349	5,656
2073 Magistrate-Bluffton	4,219	1,898	-0-	-0-	6,117	506	6,623
2074 Magistrate-Hilton Head	3,719	1,933	-0-	-0-	5,652	349	6,001
2075 Magistrate-Sheldon	3,658	1,168	-0-	-0-	4,826	316	5,142
2080 Sheriff's Department	21,618	78	-0-	-0-	21,696	1,352	23,048
2081 Patrol	394,412	263	132,220	-0-	526,895	163,985	690,880
2082 Investigation	117,323	15,285	1,015	-0-	133,623	6,535	140,158
2083 Administration & Civil	163,540	57,730	873	-0-	222,143	37,658	259,801
2084 Jail	99,441	48,593	520	200	148,754	31,449	180,203
3005 Public Works	50,343	3,468	-0-	-0-	53,811	1,677	55,488
3010 Roads and Bridges	310,511	170,334	282,235	-0-	763,080	144,337	907,417
3011 Road Construction	-0-	-0-	-0-	-0-	-0-	47	47
3020 Sanitation	191,118	226,065	2,500	-0-	419,683	48,845	468,528
3021 Environmental Agent	-0-	465	418	3,000	3,883	1,888	5,771
3030 Engineering	22,106	1,333	485	-0-	23,924	3,396	27,320
3040 Building Maintenance	210,476	128,823	28,837	-0-	368,136	16,536	384,672*
3050 Airports	-0-	6,131	-0-	-0-	6,131	1,257	7,388
3060 Garage Maintenance	92,466	380,503	7,200	-0-	480,169	15,899	496,068*
4010 Alcohol and Drug	\$ -0-	\$ 12,000	\$ -0-	\$ 14,000	\$ 26,000	\$ 28,106	\$ 54,106
4020 Health Department	115,790	59,873	-0-	2,448	178,111	53,077	231,188
4022 Speech & Hearing	-0-	-0-	-0-	37,390	37,390	9,633	47,023

Dept # & Name	Personnel	Operating	Capital	** Other	Approp. Net of		Total
					Interfund Allocations	Allocated Overhead	
4023 Coastal Empire Mental Health	-0-	-0-	-0-	73,260	73,260	285	73,545
4024 Mental Retardation	-0-	-0-	-0-	4,000	4,000	-0-	4,000
4030 Probation & Parole	-0-	200	-0-	-0-	200	4,638	4,838
4032 Probate Court	53,922	7,749	-0-	-0-	61,671	9,358	71,029
4040 Social Services	-0-	10,600	-0-	10,500	21,100	74,061	95,161
4041 Beaufort-Jasper EOC	-0-	-0-	-0-	10,560	10,560	7,425	17,985
4042 United Communities for Child Development	-0-	-0-	-0-	32,898	32,898	162	33,060
4043 Veterans Officer	12,171	1,308	144	-0-	13,623	1,359	14,982
4044 Council on Aging	-0-	-0-	-0-	26,000	26,000	74	26,074
4047 Lowcountry Senior Citizens	-0-	-0-	-0-	3,000	3,000	-0-	3,000
4050 USC Beaufort	-0-	200	-0-	-0-	200	55,124	55,324
4051 Housing Authority	-0-	-0-	-0-	2,000	2,000	25	2,025
4070 St. Mary Human Development	-0-	-0-	-0-	14,000	14,000	111	14,111
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<u>\$3,364,281</u> <u>\$1,915,390</u> <u>\$675,291</u> <u>\$627,082</u> <u>\$6,582,044</u> <u>\$1,433,650</u> <u>\$8,015,694</u>							

Recreation Commission \$ 256,753 \$ 46,101 \$ 302,854

* Central Services Departments
 ** Direct Subsidies and Contingencies

Total General Fund Appropriation	\$5,627,659
Total Revenue Sharing Appropriation	905,140
Total Countercyclical Appropriation	<u>49,245</u>
 Grand Total Appropriation	 \$6,582,044

These appropriations will be funded by the following anticipated revenues:

Millage Yield \$50,500 x 53.5 Mills	\$3,077,546
State Share Revenues, Fines & Licenses, Fees for Service, Interest, Delinquent Tax, etc.	2,295,010
Federal Revenue Sharing Funds	905,140
Federal Countercyclical Funds	49,245
Transfer to General Fund Surplus	<u>255,103</u>
 Grand Total Expendable Revenues:	 \$6,582,044

SECTION 15. 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 are hereby adopted as part of this Ordinance.

SECTION 16. REVENUE SHARING APPROPRIATION. Surplus and anticipated County Revenue Sharing funds in the amount of \$905,140 are hereby appropriated to the following operating and captial accounts:

FY 78-79 Revenue Sharing Account
Allocations

<u>Department/Account</u>	<u>Amount</u>
Delegation/Building Improvement	\$ 2,000
County Council/Land Acquisition	48,534
County Council/Building Acquisition	51,466
Planning/Special Equipment	803
Auditor/Office Furniture	400
Treasurer/Office Furniture	260
Assessor/Office Furniture	3,528
Courthouse Annex/Land Improvement	3,674
Mosquito Control/Special Equipment	10,574
Mosquito Control/Office Furniture	528
Mosquito Control/Construction-Building	3,500
Emergency Medical/Special Vehicles	19,240
Emergency Medical/Special Equipment	10,799
Emergency Communications/Special Equipment	20,563
Building Code/Vans and Pick-ups	15,625
Building Code/Special Equipment	750
Clerk of Court/Office Furniture	\$ 13,080
Coroner/Special Equipment	364
Magistrate-Beaufort/Special Equipment	620
Sheriff-Patrol/Police Vehicles	115,711
Sheriff-Patrol/Special Equipment	16,509
Sheriff-Invesatigation/Special Equipment	1,015
Sheriff-Jail/Special Equipment	520

Roads & Bridges/Vehicles	258,735
Roads & Bridges/Building Construction	23,500
Sanitation/Building Construction	2,500
Environmental Agent/Office Equipment	418
Engineering/Office Supplies	485
Veterand Officer/Office Equipment	144
B-J EOC/Direct Subsidy	10,560
UCCD/Direct Subsidy	32,898
St. Mary Human Development/Direct Subsidy	14,000
Housing Authority/Direct Subsidy	2,000
Lowcountry Senior Citizens/Direct Subsidy	3,000
Council on Aging/Direct Subsidy	26,000
Mental Retardation/Direct Subsidy	4,000
Coastal Empire Mental Health/Direct Subsidy	73,260
Speech and Hearing/Direct Subsidy	37,390
Clemson Extension/Direct Subsidy	1,300
Social Services/Direct Subsidy	4,000
	6,500
H.H. Chamber of Commerce/Direct Subsidy	10,000
Voter Registration/Maintenance Contract	50
Voter Registration/Tort Liability	32
Beaufort Chamber of Commerce/Direct Subsidy	8,000
National Guard/Direct Subsidy	4,300
Beaufort Museum/Direct Subsidy	1,700
LCOG/Direct Subsidy	28,125
Health Department/Direct Subsidy	2,448
Alcohol and Drug/Direct Subsidy	
Environmental Agent/Direct Subsidy	\$ 3,000
Environmental Agent/Advertising	150
Environmental Agent/Printing	60
Environmental Agent/Xeroxing	50
Environmental Agent/Postage	90
Environmental Agent/Office Supplies	15
Environmental Agent/Other Supplies	100
Animal Shelter/Subscription and Membership	35
Animal Shelter/Meetings, Conferences, and Tuition	100
Airports/Electricity	891
Airports/Vehicle Rent., Reimbursement Private Auto	150
Airports/Other Supplies	5,000
Airports/Tort Liability	90
TOTAL	\$905,140
Projected R.S. Receipts	843,140
Revenue Sharing Carry Over	62,000
	<u>\$905,140</u>

SECTION 17. COUNTERCYCLICAL FUNDS APPROPRIATION. Federal Countercyclical funds in the amount of \$49,245 are hereby appropriated to the Sheriff's Department Patrol Division Personnel Account.

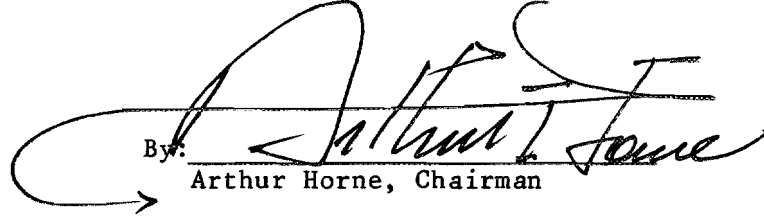
SECTION 18. AUTHORIZATION TO TRANSFER FUNDS. Transfer of funds between operating accounts or between personnel accounts of any department may be authorized by the County Administrator on request of the Department Head to the Budget Officer. The Administrator may also transfer funds from Departmental Accounts to the Council Contingency Account. Transfer of funds between departments or between the Personnel, Operating, and Capital categories of accounts in a department must be authorized by the County Council.

SECTION 19. ALLOCATION OF FUNDS. The County Administrator 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 is authorized to allocate budgeted funds. The County Controller is responsible for monitoring the County General Fund cash flow and advising the Administrator on the allocation of funds.

SECTION 20. TRANSFERS VALIDATED. All transfers of funds heretofore made by the County Treasurer from one account to another or from the General Funds Account upon the written authorization from the County Council during Fiscal Year 1977-1978 are hereby approved.

SECTION 21. EFFECTIVE DATE. This Ordinance shall be effective on July 1, 1978.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: 
Arthur Horne, Chairman

ATTEST:

May A. Richardson
Clerk to Council