

## **ORDINANCE 2025/29**

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY, AND OTHER MATTERS RELATED THERETO.**

**BE IT ENACTED BY THE BEAUFORT COUNTY COUNCIL IN MEETING DULY ASSEMBLED:**

### **SECTION I. TAX LEVY**

The County Council of Beaufort County hereby appropriates the funds as detailed in the detailed budget book, which is incorporated herein by reference, and the below Sections of this Ordinance. Further, that the County Council of Beaufort County hereby establishes the millage rates as detailed in Sections II and III of this Ordinance. However, the County Council of Beaufort County reserves the right to modify these millage rates as may be deemed necessary and appropriate. It is the intent of Council that the Auditor print on all tax notices the tax millage breakdown as shown in Section II of this Ordinance, including any special tax district millage.

### **SECTION II. MILLAGE**

The County Auditor is hereby authorized and directed to levy in Fiscal Year 2025-2026 a tax of 59.5 mills 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 distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council of Beaufort County.

#### **SETTING OF MILLAGE RATES**

The County Council hereby establishes the millage rate necessary to meet all budget requirements, to support the appropriations herein made, with the exception of those appropriations and portions supported by revenues other than property taxes and shall advise the Auditor and Treasurer who shall levy and collect said millage, respectively, as hereby directed by the County Council. However, County Council reserves the right to modify these millage rates as may be deemed necessary and appropriate after the State has provided the County with final revenue numbers and assessed values have been determined, but no later than August 31<sup>st</sup> of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be modified by resolution.

<b>County Operations</b>	<b>47.2</b>
<b>Higher Education-USCB</b>	<b>1.1</b>
<b>Higher Education- TCL</b>	<b>1.2</b>
<b>Purchase of Real Property Program</b>	<b>2.5</b>
<b>Indigent Care BJHCHS</b>	<b>0.4</b>
<b>Indigent Care BMH</b>	<b>0.6</b>
<b>Economic Development</b>	<b>0.3</b>

<b>Capital Improvements</b>	<b>3.2</b>
<b>County Debt Service</b>	<b>3.0</b>

### **SECTION III. COUNTY OPERATIONS REVENUES**

The appropriation for County Operations of the General Fund in the amount of \$199,159,361 will be funded from the following revenue sources:

A. \$140,675,163	to be derived from tax collections;
B. \$17,448,357	to be derived from charges for services;
C. \$12,476,346	to be derived from intergovernmental revenue sources;
D. \$4,206,000	to be derived from fees for licenses and permits;
E. \$19,182,386	to be derived from interfund transfers;
F. \$788,094	to be derived from fines and forfeitures;
G. \$1,552,943	to be derived from miscellaneous revenue sources;
H. \$2,830,072	to be derived from interest on investments

Additional operations of various County departments are funded by Special Revenue and Enterprise sources. The detail of line-item accounts for these funds is hereby adopted as part of this Ordinance.

### **SECTION IV. COUNTY OPERATIONS APPROPRIATION**

An amount of \$199,159,361 is appropriated to the Beaufort County General Fund to fund County operations, including subsidized agencies, as follows:

A. \$70,768,136	General Government
B. \$66,228,060	Public Safety
C. \$28,466,525	Public Works
D. \$2,328,589	Public Health
E. \$1,095,590	Public Welfare
F. \$15,272,461	Culture and Recreation
G. \$15,000,000	Transfers Out

### **SECTION V. SPECIAL DISTRICT TAX LEVY**

The County Auditor is hereby authorized and directed to levy, and the County Treasurer is hereby authorized and directed to collect and distribute the mills so levied, as provided by law, for the operations of the following special tax districts:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Millage Rate</u>
Bluffton Fire District Operations	\$26,913,566	\$26,913,566	24.75
Bluffton Fire District Debt Service	\$1,349,170	\$1,349,170	1.25
Burton Fire District Operations	\$7,681,019	\$7,681,019	69.1
Burton Fire District Debt Service	\$413,508	\$413,508	3.90
Daufuskie Island Fire District Operations	\$1,639,860	\$1,639,860	60.36
Daufuskie Island Fire District Debt Service	\$106,770	\$106,770	3.93
Lady's Island/St. Helena Island Fire District Operations	\$9,115,760	\$9,115,760	40.0
Lady's Island/St. Helena Island Fire District Debt	\$598,309	\$598,309	2.7
Sheldon Fire District Operations	\$1,972,242	\$1,972,242	38.3
Sheldon Fire District Debt Service	\$133,100	\$133,100	2.6

### **SECTION VI: BOARDS, AGENCIES AND COMMISSIONS**

All County boards, agencies, commissions, etc., fully or partially funded by Beaufort County Council, and all non-County government organizations receiving funding from the Beaufort County General Fund are required to furnish either a complete audit or other annual financial report to County Council no later than seven months after the close of each fiscal year for each organization, and to supply to the County Administrator, upon his request, and in whatever form, any and all accounting records, reports, and documents necessary for County Council and the County Administrator to supervise the financial condition of such boards, agencies or commissions. Special audits may be provided for any agency receiving funds as County Council deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County government or any of its officers.

## **SECTION VII. ROLES AND RESPONSIBILITIES**

The County Administrator shall oversee and supervise the day-to-day, proper implementation of this Ordinance. Elected Officials are responsible for the day-to-day management of their departmental budgets. The term "Department Head" as used herein explicitly refers to the funds and functions under the particular auspices of the County Administrator. Management of Elected Officials' individual accounts and budgets shall be the responsibility of the duly elected official for each office. All funds for County government purposes shall be disbursed in accordance with the Purchasing Ordinance codified as Section 2-501 et seq. of the Code of Ordinances of Beaufort County.

## **SECTION VIII. TRANSFERS OF FUNDS**

Each department head is permitted to transfer appropriation(s) between object classification codes within that department. Transfers from objects 50020 through 50130 (personnel codes) are not permitted under any circumstances without the approval of County Administrator or the Chief Financial Officer ("CFO") or their designee. The County Administrator or the CFO is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund, and Capital Improvements Fund (from one Fund to another Fund) up to \$150,000.

## **SECTION IX. FISCAL COMPLIANCE**

The Treasurer is authorized and directed to deposit, except those restricted by law, County revenues collected or received, from whatever source, into the appropriate funds. There will be a quarterly review by the CFO of the budget of each department, board, commission, etc. for which funds have been allocated, at which time funds, if available, may be re-allocated by the County Administrator to cover any shortfalls or unanticipated expenditures. All departments, boards, commissions, etc. will provide data, reports, statistics, etc. as may be requested by County Council.

## **SECTION X. ANNUAL EXTERNAL AUDIT**

Pursuant to South Carolina Code Section 4-9-150, the County shall provide for an independent annual audit of all financial records and transactions of the County, as well as any agency funded in whole by County funds. Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This audit shall be completed and presented to County Council no later than December 31 following the close of each fiscal year, unless extended by the South Carolina State Treasurer's Office.

## SECTION XI. CARRYOVERS OF PURCHASE ORDERS

Budgetary appropriations of monies received by County departments and existing at the close of the fiscal year shall revert to the appropriate fund of the County. Departments wishing to carry over appropriations into the next succeeding fiscal year must submit the request in writing to the CFO no later than June 30, 2025, for approval by County Council. These carryovers must be for specific items budgeted in the 2025/2026 fiscal year for which unforeseen circumstances prevented the funds from being spent during the current year. Any “excess” funds accumulated at the end of the fiscal year shall be used only with the approval of County Council either to fund capital assets or other expenditures needed by the County or placed in the appropriate reserve fund by the CFO. Departments charged with the proper keeping and reporting of County accounts shall maintain both revenue and expenditure ledgers, and under no circumstances, except in such instances as over-payment errors, authorized transfers, or supplemental appropriations, shall entries except those enumerated in this Ordinance, be recorded on appropriations and/or expenditure ledgers.

## SECTION XII. RATES AND AVAILABILITY OF FUNDS

With respect to providing appropriated funds to outside agencies, the CFO shall determine the proper rate of disbursement of the enumerated appropriations during the fiscal year based on financial and cash-flow considerations; in most cases, however, lump-sum or direct assistance appropriations should not exceed during any one quarter, one-fourth of the annual appropriation. Lump-sum or direct assistance appropriations of less than \$25,000 per year may be exempted from this provision.

## SECTION XIII. LAW ENFORCEMENT UNIFORM SERVICE CHARGE/USER FEE

The law enforcement service charge and uniform user fee established by Ordinance 2020-29 shall be charged to each applicable parcel based on use and size as set forth in the following table. The types of “land use” in the following table are defined as provided for in the Beaufort County Community Development Code.

### SUMMARY SCHEDULE

Land Use	Demand Unit	Service Charge per Demand Unit
<b>Residential</b>		
Single Family	Housing Unit	\$167
Multifamily	Housing Unit	\$121
<b>Nonresidential</b>		
Retail	1,000 sq. ft.	\$287
Office/Service	1,000 sq. ft.	\$111
Industrial	1,000 sq. ft.	\$48
Institutional	1,000 sq. ft.	\$110
Lodging	Room	\$81

Except as provided for in this section, no public or private property shall be exempt from the law enforcement service charge and uniform user fee. No exemption, offset, or reduction shall be granted based on the age, tax, economic status, race, or religion of the property owner.

The law enforcement service charge and uniform user fee shall be due, payable, and to be collected in the same manner as real property taxes and shall be subject to the same penalties and interest as overdue real property taxes. All other provisions of ordinance 2020/29 shall remain in full force and effect.

#### **SECTION XIV. SPECIAL REVENUE FUNDS**

Restricted fund balances in special revenue funds may be used in limited circumstances as approved by the County Administrator or CFO, if the current year revenues are insufficient and/or the purchase/expenditure requires the use of fund balance.

Purchases/expenditures from the Sheriff's Office Civil Forfeiture Special Revenue Funds and the Treasurer's Execution Fund shall be subject to statutory restrictions and other legal requirements but shall not require any further approval by the County Administrator or County Council so long as funds are available for use. No office, elected or other, shall expend funds in a manner that such expenditure creates a deficit position or negative fund balance.

#### **SECTION XV. AUTHORITY OF ADMINISTRATOR REGARDING GRANTS**

County Council authorizes the County Administrator to approve the application for, acceptance of, and use within County standards of all grants which do not require matching funds or for which required funds have already been appropriated by County Council.

#### **SECTION XVI. CONFLICTING ORDINANCES REPEALED**

Any terms of previous ordinances or portions of the Beaufort County Code of Ordinances which are conflicting with the terms herein are hereby repealed and replaced by the terms of this Ordinance.

#### **SECTION XVII. SEVERABILITY**

If any section, subsection, clause, or application thereof of this Ordinance shall be deemed to be unconstitutional or otherwise invalid by a court of competent jurisdiction, the invalidity shall not affect the application of any other provision of this Ordinance which shall remain in full force and effect.

Ordered in meeting duly assembled this 9th day of June 2025.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: Alice G. Howard

Alice Howard, Chair

ATTEST:



Sarah W. Brock, Clerk to Council

First Reading: May 12, 2025 / 11:0

Second Reading: May 27, 2025 / 10:0

Public Hearing: June 9, 2025

Third Reading: June 9, 2025 / 10:0