



Special Called Meeting of County Council Meeting Beaufort County, SC

Council Chambers, Administration Building Beaufort County Government Robert Smalls
Complex 100 Ribaut Road, Beaufort

Monday, August 21, 2023
4:00 PM

AGENDA

COUNCIL MEMBERS:

JOSEPH F. PASSIMENT, CHAIRMAN
DAVID P. BARTHOLOMEW
LOGAN CUNNINGHAM
YORK GLOVER
MARK LAWSON
ANNA MARIA TABERNIK

LAWRENCE MCELYNN, VICE CHAIR
PAULA BROWN
GERALD DAWSON
ALICE HOWARD
THOMAS REITZ

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE AND INVOCATION - Chairman Passiment
3. PUBLIC NOTIFICATION OF THIS MEETING HAS BEEN PUBLISHED, POSTED, AND DISTRIBUTED IN COMPLIANCE WITH THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT
4. APPROVAL OF AGENDA

CITIZEN COMMENTS

5. **CITIZEN COMMENT PERIOD- 15 MINUTES TOTAL**

Anyone who wishes to speak during the Citizen Comment portion of the meeting will limit their comments and speak no longer than three (3) minutes. Speakers will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language. In accordance with Beaufort County's Rules and Procedures, giving of a speaker's time to another is not allowed

PUBLIC HEARINGS AND ACTION ITEMS

6. SECOND READING OF AN ORDINANCE AMENDMENT TO PROVIDE FOR A MODIFIED MILLAGE RATE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.

Vote at First Reading on August 14, 2023- 11:0

EXECUTIVE SESSION

7. PURSUANT TO S.C. CODE SECTION 30-4-70(A)(1) DISCUSSION OF EMPLOYMENT OF A PERSON REGULATED BY COUNTY COUNCIL (JOHN ROBINSON).
8. PURSUANT TO S.C. CODE SECTION 30-4-70(A)(2) TO RECEIVE LEGAL ADVICE ON MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (RETENTION OF OUTSIDE LAW FIRM TO CONDUCT REVIEWS AND AUDITS AS PREVIOUSLY APPROVED BY COUNCIL).
9. PURSUANT TO S. C. CODE SECTION 30-4-70(A)(2) TO RECEIVE LEGAL ADVICE ON MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (ERIC GREENWAY'S REQUEST FOR A PUBLIC HEARING PURSUANT TO S. C. CODE SECTION 4-9-620).
10. MATTERS ARISING OUT OF EXECUTIVE SESSION
11. ADJOURNMENT

TO WATCH COMMITTEE OR COUNTY COUNCIL MEETINGS OR FOR A COMPLETE LIST OF AGENDAS AND BACKUP PACKAGES, PLEASE VISIT:

<https://beaufortcountysc.gov/council/council-committee-meetings/index.html>



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
FIRST READING OF AN ORDINANCE AMENDMENT TO PROVIDE FOR A MODIFIED MILLAGE RATE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.
MEETING NAME AND DATE:
County Council Meeting 08/14/2023
PRESENTER INFORMATION:
Tonya Crosby – Chief Financial Officer 5 minutes.
ITEM BACKGROUND:
The Beaufort County School District will present the information in support of amending the millage rate for their Fiscal Year 2024 Operating Budget.
PROJECT / ITEM NARRATIVE:
The Beaufort County School District will present the information in support of amending the millage rate in support of their Fiscal Year 2024 Operating Budget.
FISCAL IMPACT:
The presentation will outline amounts needed for school operations for Fiscal Year 2024 that will be included in an amendment to the Beaufort County School District Budget Ordinance.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of the modified millage rate for the approved School District Budget.
OPTIONS FOR COUNCIL MOTION:
Motion to approve First Reading of the Ordinance Amendment for Beaufort County School District’s modified millage rate to support their School Operations Budget.

ORDINANCE 2023/

FY 2023-2024 AMENDED BEAUFORT COUNTY SCHOOL DISTRICT BUDGET

AN AMENDMENT TO ORDINANCE 2023/24 TO PROVIDE FOR A REVISED MILLAGE RATE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.

BE IT ORDAINED BY COUNTY COUNCIL OF BEAUFORT COUNTY:

SECTION 1. TAX LEVY

The County Council of Beaufort County hereby appropriates the funds as detailed in Sections 3 and 4 of this Ordinance and establishes the millage rates as detailed in Section 2 of this Ordinance.

SECTION 2. MILLAGE

In Fiscal Year 2023-2024 and in accordance with the laws of South Carolina, the County Auditor is hereby authorized and directed to levy a tax on the following mills on the dollar of assessed value of property within the County.

School Operations	130.0 121.8
School Bond Debt Service (Principal and Interest)	36.3

The values listed above, in accordance with Section 6-1-320(A)(2) of the *Code of Laws of South Carolina*, 1976, as amended.

	Prior Year Millage	% Average CPI	% Population Growth	Allowable Annual % Increase of Millage Rate	Allowable Increase Of Millage Rate	Millage Rate Used	Millage Bank Balance
2021	114.0	1.23%	1.57%	2.80%	3.2	7.6	0.0
2022	121.6	4.70%	2.49%	7.19%	8.7	4.0	4.7
2023	125.6	8.00%	2.61%	10.61%	13.3	4.4	13.6

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 as may be hereafter passed by the County Council of Beaufort County.

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 of Beaufort County 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, but no later than August 31st of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be adopted by resolution.

SECTION 3. SCHOOL OPERATIONS APPROPRIATION

An amount of \$320,412,978 is hereby appropriated to the Beaufort County Board of Education to fund school operations. This appropriation is to be spent in accordance with the school budget approved by the County Council of Beaufort County, and will be funded from the following revenue sources:

- A. \$195,119,038 to be derived from tax collections;
- B. \$119,077,940 to be derived from State revenues;
- C. \$ 650,000 to be derived from Federal revenues;
- D. \$ 2,466,000 to be derived from other local sources; and
- E. \$ 3,100,000 to be derived from inter-fund transfers.

The Beaufort County Board of Education is responsible for ensuring that the school expenditures do not exceed those amounts herein appropriated without first receiving the approval of a supplemental appropriation from County Council.

SECTION 4. BUDGETARY ACCOUNT BREAKOUT

The line-item budgets submitted by the Beaufort County Board of Education under separate cover for FY 2023-2024 are incorporated herein by reference and shall be part and parcel of this Ordinance.

SECTION 5. OUTSTANDING BALANCE APPROPRIATION

The balance remaining in each fund at the close of the prior fiscal year, where a reserve is not required by State or Federal law, is hereby transferred to the appropriate category of Fund Balance of that fund.

SECTION 6. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2024 are hereby approved.

SECTION 7. EFFECTIVE DATE

Adopted this _____ day of _____, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph Passiment, Chairman

ATTEST:

Sarah Brock, Clerk to Council

First Reading,
Second Reading:
Public Hearings:
Third and Final Reading:



School Operations Rollback Millage

Beaufort County Council
August 14, 2023

BEAUFORT COUNTY SCHOOL DISTRICT
Tonya Crosby, CPA, Chief Financial Officer

Where Learning Leads the Way!



School Operations Rollback Millage

	Operations Millage 2022-2023	Approved Increase	Total Approved 2023-2024 Millage
Pre-Rollback	125.6	+4.4	130.0
Amended Millage	117.4	+4.4	121.8

Rollback of School District millage = 8.2 mills
Net reduction of millage from prior yr = 3.8 mills

Goal: Revenue Neutrality



	Pre-Rollback	Revenue Neutral
General Fund Revenue	\$208,255,190	\$195,119,038
Mill Value	\$1,601,963	\$1,601,963
Mills	130.0	121.8

Due to increased values as a result of reassessment, 130.0 mills are expected to generate \$13 million more revenue than the Board & Council approved in the budget. As a result, state law requires us to adjust the millage to generate the same level of revenue.

Note: This millage rate continues to meet the limitations of the state millage cap.