



Finance Committee Meeting

Chairman
MARK LAWSON

Vice Chairman
CHRIS HERVOCHON

Committee Members
GERALD DAWSON
STU RODMAN
BRIAN FLEWELLING

Interim County Administrator
ERIC GREENWAY

Clerk to Council
SARAH W. BROCK

Staff Support
WHITNEY RICHLAND
PHIL FOOT

Administration Building
Beaufort County Government
Robert Smalls Complex
100 Ribaut Road

Contact
Post Office Drawer 1228
Beaufort, South Carolina 29901-1228
(843) 255-2180
www.beaufortcountysc.gov

Finance Committee Agenda

Monday, March 15, 2021 at 2:00 PM

[This meeting is being held virtually in accordance with Beaufort County Resolution 2020-05]

ALL OF OUR MEETINGS ARE AVAILABLE FOR VIEWING ONLINE AT WWW.BEAUFORTCOUNTYSC.GOV AND CAN ALSO BE VIEWED ON HARGRAY CHANNELS 9 AND 113, COMCAST CHANNEL 2, AND SPECTRUM CHANNEL 1304

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
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
5. APPROVAL OF MINUTES- FEBRUARY 16, 2021
6. UPDATE FROM CHIEF FINANCIAL OFFICER, WHITNEY RICHLAND REGARDING YEAR TO DATE FINANCIAL STATEMENTS FOR THE FISCAL YEAR 2021 AND BUDGET CALENDAR

PRESENTATION ITEMS

7. PRESENTATION BY BEAUFORT AREA HOSPITALITY ASSOCIATION
8. BUDGET PRESENTATION FROM SOLICITOR, DUFFIE STONE

DISCUSSION ITEMS

9. DISCUSSION OF BUDGET WORKSHOPS
10. DISCUSSION OF THE POSSIBLE USES OF FUND BALANCE FROM 2020

BOARDS AND COMMISSIONS

11. AN APPOINTMENT FOR ANDREW DISALVO FOR BOARD OF ASSESSMENT APPEALS
1st TERM - DISTRICT 5
EXPIRES ON 02/25
12. A REAPPOINTMENT FOR JAMES BUCKLEY TO AIRPORTS BOARD JAMES BUCKLEY (PROXIMITY (3 -MILE RADIUS) TO HHI AIRPORT) - 4th TERM
1st-2015
2nd - 2017
3rd - 2019
TERM EXPIRES ON 2/23

CITIZEN COMMENTS

13. **CITIZENS COMMENTS** – CITIZENS MAY JOIN VIA ZOOM USING THE LINK AND MEETING INFORMATION BELOW:

[MEETING LINK](#)

Meeting number: 161 085 7680

Password: BC123

(ANYONE who wishes to speak during the Citizen Comment portion of the meeting will limit their comments to no longer than three (3) minutes (a total of 15 minutes) and will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language)

14. ADJOURNMENT



**County Council of
Beaufort County
Community Services
Committee Meeting**

Chairman
MARK LAWSON

Vice Chairman
CHRIS HERVOCHON

Committee Members
GERALD DAWSON
BRIAN FLEWELLING
STU RODMAN

Interim County Administrator
ERIC GREENWAY

Clerk to Council
SARAH W. BROCK

STAFF SUPPORT
RAYMOND WILLIAMS
WHITNEY RICHLAND

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Finance Committee Minutes

Monday, February 16, 2021 at 2:00 PM

[This meeting is being held virtually in accordance with Beaufort County Resolution 2020-05]

ALL OF OUR MEETINGS ARE AVAILABLE FOR VIEWING ONLINE AT WWW.BEAUFORTCOUNTYSC.GOV AND CAN ALSO BE VIEWED ON HARGRAY CHANNELS 9 AND 113, COMCAST CHANNEL 2, AND SPECTRUM CHANNEL 1304

CALL TO ORDER

Committee Chairman Lawson called the meeting to order at 2:00 PM.

PRESENT

Committee Chairman Lawson
Committee Vice-Chairman Hervochoch
Council Member Glover
Council Member Flewelling
Council Member Dawson
Council Member Howard
Council Member Passiment
Council Member Rodman

ABSENT

Council Member Cunningham
Council Member McElynn
Council Member Sommerville

PLEDGE OF ALLEGIANCE

Committee Chairman Lawson led the Pledge of Allegiance.

FOIA

Committee Chairman Lawson noted that the Public Notification of this meeting has been published, posted, and distributed in compliance with the South Carolina Freedom of Information Act.

APPROVAL OF AGENDA

Motion: It was moved by Council Member Glover, seconded by Council Member Flewelling to amend the agenda to include the discussion and action of the Penn Center for A-Tax in the amount \$24,800.00. The Vote: Unanimous without objection. The motion passed.

Motion: It was moved by Council Member Dawson, seconded by Council Member Glover to approve the agenda as amended. The vote: Unanimous without objection. The motion passed.

APPROVAL OF MINTUES- January 19, 2021

Motion: It was moved by Council Member Glover, seconded by Council Member Howard to approve the minutes from January 19, 2021. The Vote: Unanimous without objection. The motion passed.

Update from Chief Financial Officer, Whitney Richland Regarding Year to Date Financials

PLEASE SEE AGENDA FOR GRAPHS AND CHARTS

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

<https://beaufortcountysc.new.swagit.com/videos/112953>

Executive Summary of Revenues and Expenditures through January 31, 2021 was presented.

DISCUSSION ITEMS

CAFR Audit Discussion

Mauldin and Jenkins have begun their fieldwork. Finance is working with auditors to get the draft done as soon as possible.

David Irwin from Mauldin and Jenkins discussed the progress of the audit and timeline for completion is mid-March.

Council Member Glover asked when Mr. Irwin would be presenting the report to Council. Mr. Irwin responded that the report will be finalized by the end of March and he would be able to present the audit to Council in April.

Council Member Hervochon asked when the public will be able to receive the information. Interim County Administrator Greenway stated that once it is viewed by Council and ready for the public, it will be posted in a matter of minutes after Council's approval.

Discussion Before The Third Reading Of An Ordinance To Issue A Tax Anticipation Note (TAN) Due To A Delay Of Tax Collections

Whitney Richland, CFO stated that nothing has changed since the last discussion, staff is still planning on moving forward.

Council Member Howard asked for an update with the school district. Mrs. Richland stated that she has not spoken with Mrs. Crosby since the last update.

ACTION ITEMS

Recommended Changes to County Procurement Code Regarding Purchasing Thresholds and Exempt Goods and Services.

Dave Thomas, Purchasing Director presented recommended changes to the County Procurement Code regarding purchasing thresholds and exempt goods and services.

PLEASE SEE AGENDA FOR GRAPHS AND CHARTS

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

<https://beaufortcountysc.new.swagit.com/videos/112953>

Council Member Hervochon asked how this will benefit the average tax payer. Mr. Thomas stated that it would give the opportunity to hire local vendors.

Council Member Flewelling stated that this is a lot of information and recommends that it be reviewed in another month before moving it to Council.

Council Member Hervochoch asked what the overall savings is. Mr. Thomas stated that number is hard to develop because he doesn't know the spending amount. For employees to do purchase orders it is approximately \$120 in staff time, using a P-Card saves money and time, \$6,000.00 in advertising.

Council Member Hervochoch asked if the staff work load is getting reduced is staff being laid off or relocated to a different position. Mr. Thomas stated that there is plenty of work for staff to do that no one will be laid off or relocated.

Council Member Glover stated that he agreed that it was a lot information and believes that more time is needed to review.

Mr. Thomas stated that anything that the ACA's or Department heads would approve would already be in the approved budget as a line item. Anytime something outside of the budget is needed it would follow the same procedure going through committee and council following the new thresholds.

Council Member Glover asked Mr. Thomas if there is monitoring when using local companies to ensure one particular vendor is not being outsourced solely. Mr. Thomas stated there is a database for local vendors and they are required to go with the lowest bid.

Council Member Hervochoch agrees to postpone until next month and would like to see an exact projection of savings and would like to know how this increases financial transparency. Mr. Thomas stated all reports are online for viewing and he welcomes stopping by his office if anything needs to be reviewed.

Council Member Rodman mentioned that items in budget are covered and the items out of the budget, all the little ones don't need to come back to committee and council.

Mrs. Richland mentioned to keep in mind that this modernizes our policies and benchmarking ourselves us against other agencies in similar size and complexity, leveling out the playing field and hedging ourselves against inflationary cost.

Status: Review next month at Finance Committee

Discussion and Action of the Penn Center for A-Tax in the Amount \$24,800.00

Council Member Glover proposed for the Penn Center to be funded through the A-Tax, adding \$24,800.00 to the total amount. This amount will fund the website development for the Penn Center.

Motion: It was moved by Council Member Glover, seconded by Council Member Flewelling to add an additional \$24,800.00 to the total A-tax amount to fund the website development for the Penn Center. The motion was approved without objection.

First Reading of an Ordinance for the FY2021 Budget Amendment

Mrs. Richland explained that the purpose of this Ordinance and that during the year, there have been unbudgeted expenditures (approved by Council), and some budgetary shortfalls related to payroll.

PLEASE SEE AGENDA FOR GRAPHS AND CHARTS

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

<https://beaufortcountysc.new.swagit.com/videos/112953>

Council Member Hervochoch asked about the IT Short Fall and the Salaries Short fall on the chart. Mrs. Richland explained that the Salary shortfall was due to the Salary amount was being rolled over with no adjustment from 2019 into 2020 and again into 2021. Because there wasn't a COLA or merit based raised between that time periods, you

would assume no adjustments needed to be made but she didn't know how closely those budgetary amounts were looked at and had they been accurate this situation wouldn't have occurred.

Budget Director, Pinky Harriot, spoke regarding IT's shortfall and it was due to additional software, Webex, licensing, etc. IT Director, Patrick Hill also explained do to COVID additional precautions, software, and devices were needed to remotely work and that IT is busier now than ever.

Motion: It was moved by Council Member Flewelling, seconded by Council Member Dawson to approve the ordinance for the FY2021 Budget Amendment. The motion was approved without objection.

Status: Forward to Council.

BOARDS AND COMMISSIONS

Consideration of the reappointment for Kenneth Joy to the Board of Assessment Appeals

Motion: It was moved by Council Member Howard, Seconded by Council Member Dawson to approve the consideration of the reappointment for Kenneth Joy to the Board of Assessment Appeals. The motion was approved without objection.

Status: Forward to Council for approval.

Consideration of the reappointment for Paul Jernigan to the Board of Assessment Appeals

Motion: It was moved by Council Member Flewelling, Seconded by Council Member Glover to approve the consideration of the reappointment for Paul Jernigan to the Board of Assessment Appeals. The motion was approved without objection.

Status: Forward to Council for approval.

Consideration of the reappointment for Robert Coon to the Board of Assessment Appeals

Motion: It was moved by Council Member Flewelling, Seconded by Council Member Passiment to approve the consideration of the reappointment for Robert Coon to the Board of Assessment Appeals. The motion was approved without objection.

Status: Forward to Council for approval.

Consideration of Appointment for Nicholas Messenburg to the Airports Board

Motion: It was moved by Council Member Flewelling, Seconded by Council Member Passiment to approve the consideration of the appointment for Nicholas Messenburg to the Airports Board. The motion was approved without objection.

Status: Forward to Council for approval.

CITIZEN COMMENTS

No Citizen Comments.

ADJOURNMENT

The meeting adjourned at 3:21 pm.

Ratified by Committee:



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
<i>Discussion and presentation of year to date financial statements for FY 2021</i>
MEETING NAME AND DATE:
Finance Committee 03/15/2021
PRESENTER INFORMATION:
<i>Whitney Richland Chief Financial Officer</i> <i>20 Minutes</i>
ITEM BACKGROUND:
<i>Discussion and presentation of the year to date financial reports for FY 2021.</i>
PROJECT / ITEM NARRATIVE:
Discussion and presentation of the year to date financial reports for FY 2021.
FISCAL IMPACT:
<i>None</i>
STAFF RECOMMENDATIONS TO COUNCIL:
Discussion and related questions.
OPTIONS FOR COUNCIL MOTION:
N/A

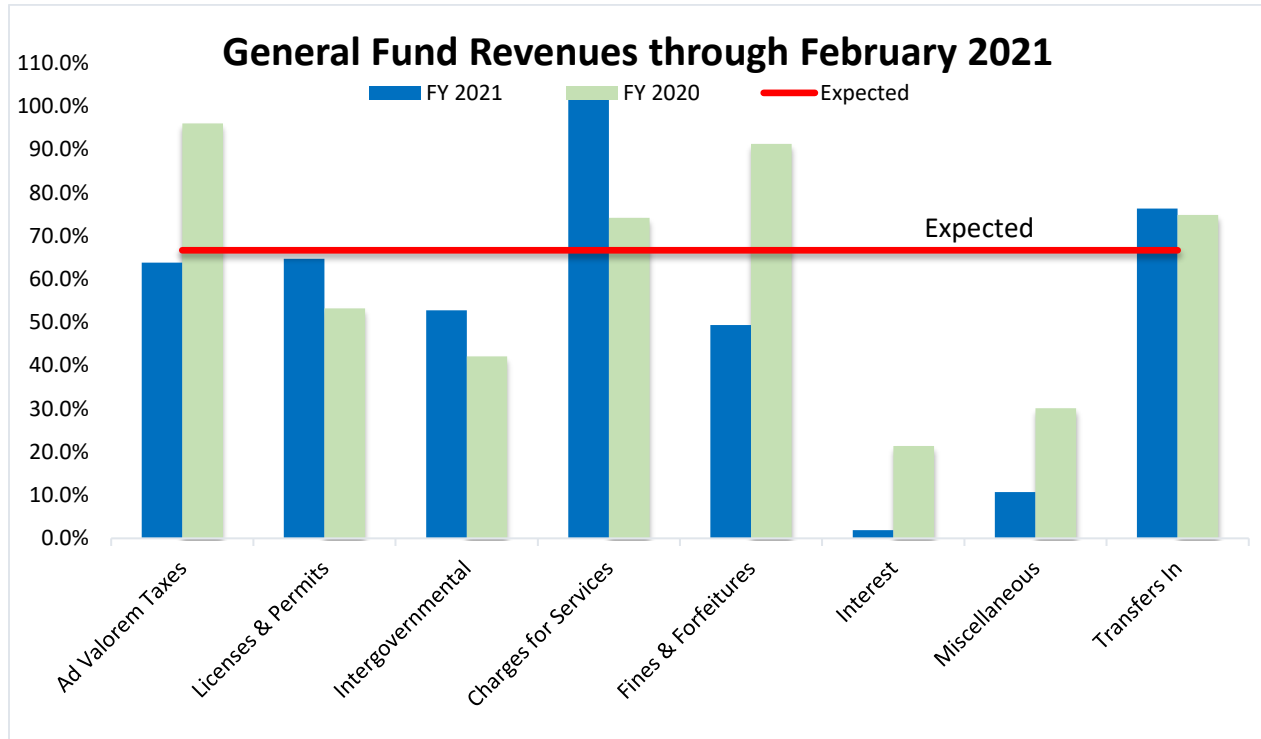
Executive Summary of Revenues and Expenditures

Through February 28, 2021

General Fund Revenues

Budget: \$130,300,431
 Revenue Collected to Date: \$85,330,161
 Revenue Remaining to be Collected: \$44,970,270

Percent of Total Budget Collected: 65.49%
 Percent of Year Completed: 66.67%



Revenue Analysis

Function	Budget	To Date	% Received	% Year Completed
Ad Valorem Taxes	\$106,217,968	\$67,802,495	63.83%	66.67%
Licenses & Permits	\$3,244,160	\$2,098,796	64.69%	66.67%
Intergovernmental	\$9,058,838	\$4,783,516	52.80%	66.67%
Charges for Services	\$8,862,160	\$9,068,739	102.33%	66.67%
Fines & Forfeitures	\$749,500	\$370,122	49.38%	66.67%
Interest	\$442,805	\$8,648	1.91%	66.67%
Miscellaneous	\$180,000	\$19,215	10.68%	66.67%
Transfers In	\$1,545,000	\$1,178,811	76.30%	66.67%

For revenues with variances over 5% of the year completed, a brief explanation is provided below.

Intergovernmental: First and second quarter payments have been received for State Aid.

Charges for Services: Register of Deeds continues to have a record year.

Fines & Forfeitures: Forfeitures, Magistrate and Library fines are lagging.

Interest: This allocation is performed at year-end.

Miscellaneous: FOIA payments and miscellaneous electricity refund.

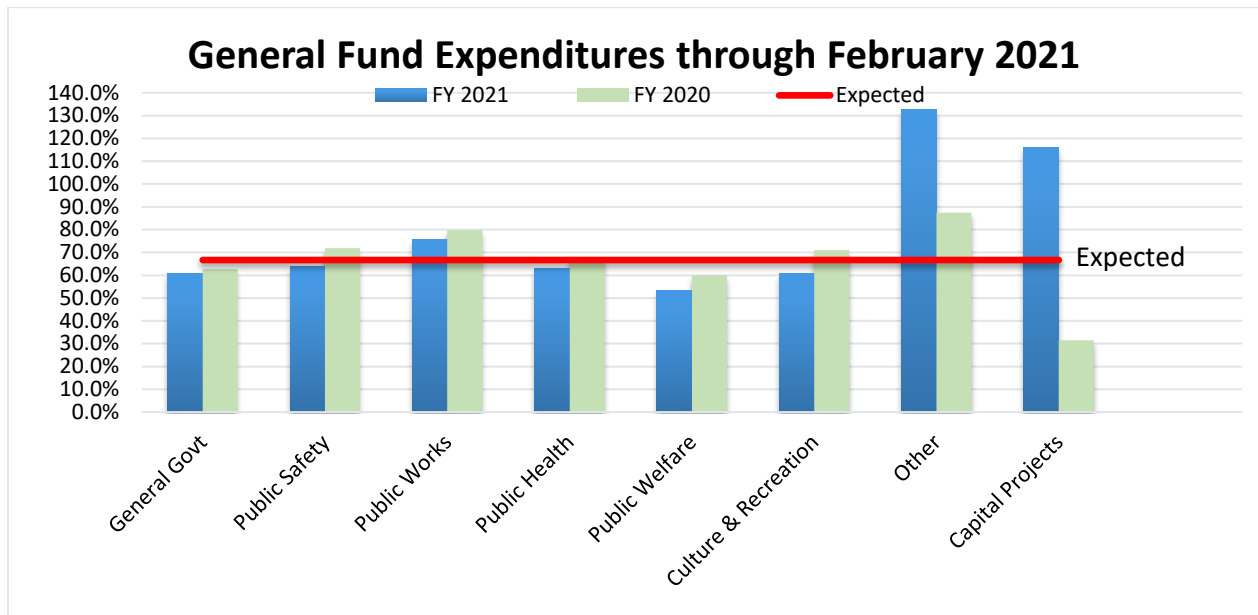
Transfers In: First, second and third quarter transfers are right on track (approximately 3/4 of the annual amount).

Executive Summary of Revenues and Expenditures

Through February 28, 2021

General Fund Expenditures

Budget:	\$130,300,431
Carryover from FY 2020:	\$1,352,447
Amendments and Transfers:	\$0
Total FY 2021 Budget:	\$131,652,878
Actual Expenditures to Date:	\$77,976,809
Encumbrances:	\$6,975,477
Total Exp'd & Enc'd to Date:	\$84,952,286
Budget Remaining:	\$46,700,592
Percent of Total Budget Exp'd & Enc'd:	65.2%
Percent of Year Completed:	66.67%



Expenditure Analysis

Function	Budget	To Date	% Expended	% Year Completed
General Government	\$43,758,593	\$26,655,242	60.91%	66.67%
Public Safety	\$51,471,577	\$32,812,778	63.75%	66.67%
Public Works	\$17,072,908	\$12,951,078	75.86%	66.67%
Public Health	\$3,751,392	\$2,363,831	63.01%	66.67%
Public Welfare	\$708,261	\$377,945	53.36%	66.67%
Culture & Recreation	\$13,475,265	\$8,097,603	60.75%	66.67%
Other	\$508,594	\$675,546	132.83%	66.67%
Capital Projects	\$906,286	\$1,018,263	116.13%	66.67%

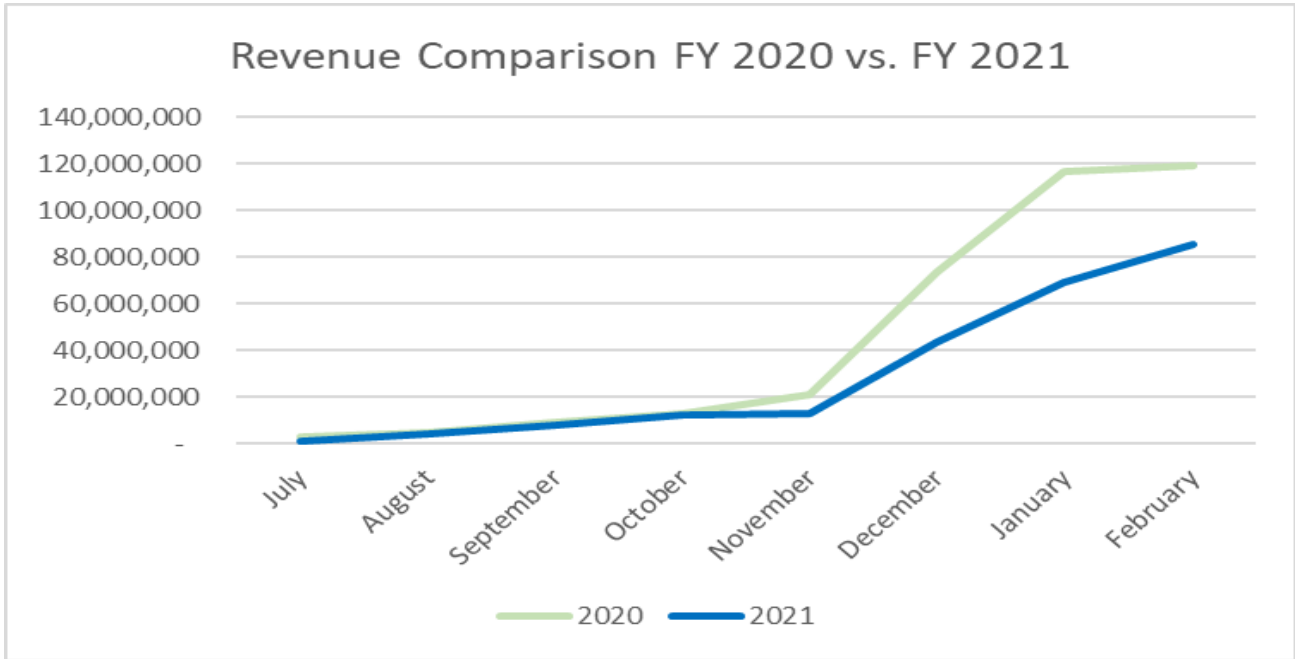
For expenditures with variances over 5% of the year completed or that do not follow the usual prior year trend, a brief explanation is provided below.

Public Works: PO's for contracts inflating the yearly total. Actual: \$9,649,014; Encumbered: \$3,302,064

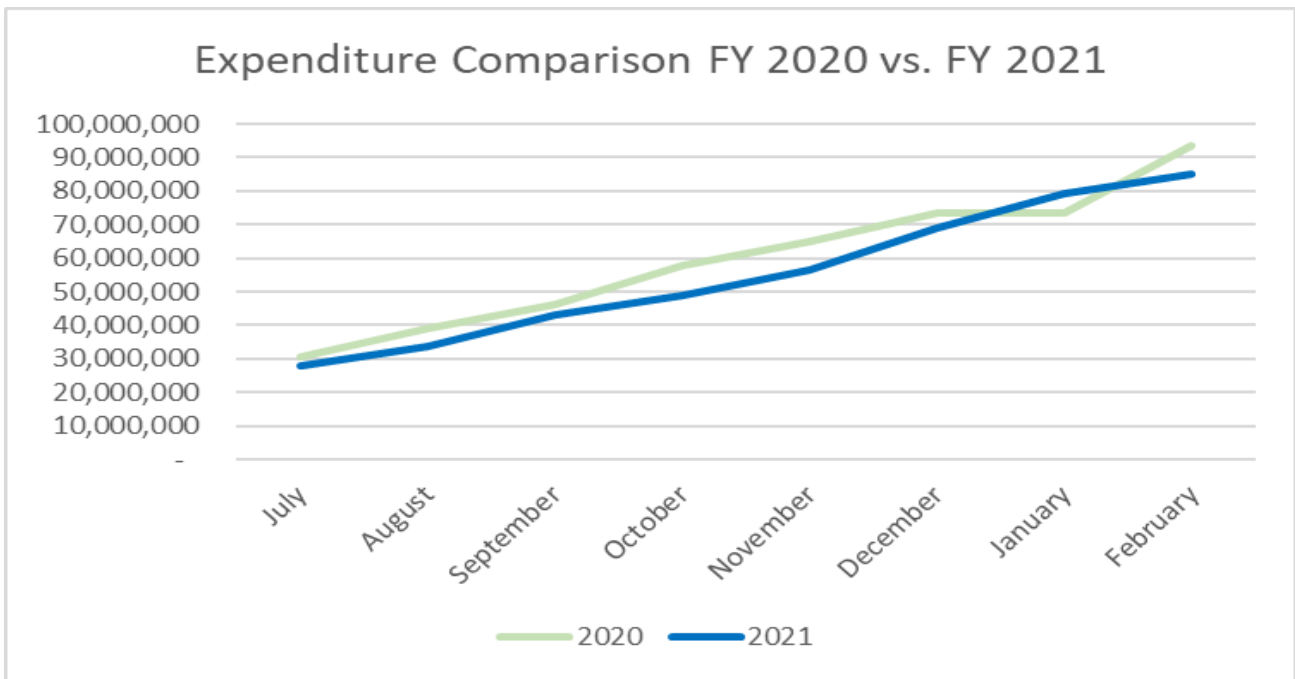
Public Welfare: Personnel costs and office space trending low.

Other: Use of fund balance for the Beaufort County Economic Development Corporation from escrow funds.

Capital Projects: The purchase of an ambulance from insurance proceeds may cause this category to exceed the annual budget but is offset by the insurance proceeds. Actual: \$319,681; Encumbered: \$698,582



Note that revenues are consistent through the first quarter but separate widely in November. This is due to the delay in Ad Valorem Taxation in fiscal year 2021.



Note that expenditures follow a similar trajectory in both fiscal years. To date, expenditures in fiscal year 2021 are approximately \$8,368,843 lower than fiscal year 2020. While we expect this trend to continue through the remainder of the fiscal year, we feel that the spread will reduce by year end.

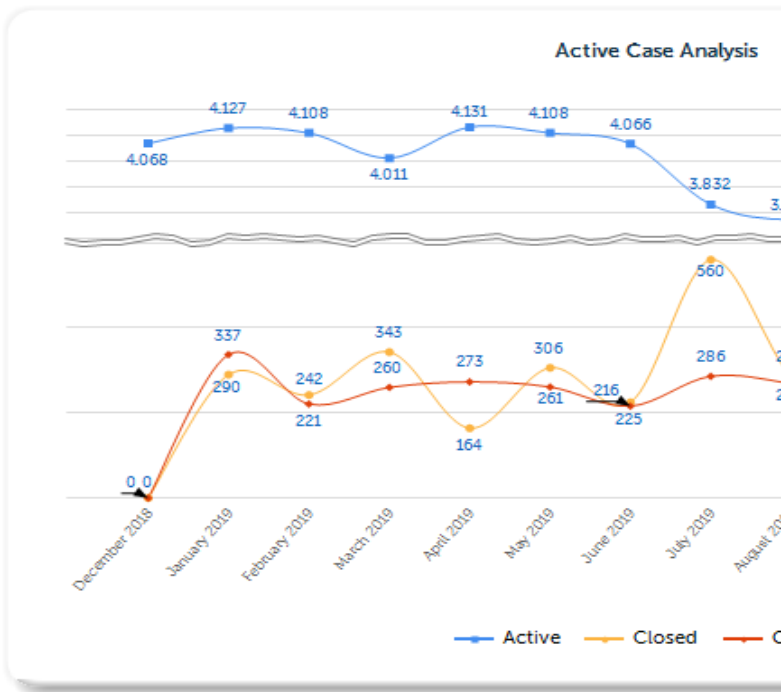


BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
<i>Presentation by Beaufort Area Hospitality Association</i>
MEETING NAME AND DATE:
Finance Committee 03/15/2021
PRESENTER INFORMATION:
<i>Hayes Williams Finance Director and Ashlee Houck Executive Director Beaufort Area Hospitality Association (BAHA)</i> <i>10 Minutes</i>
ITEM BACKGROUND:
<i>Presentation by Ashlee Houck the Executive Director of the BAHA of a special print of the Oyster Festival completed by local artist Lisa Rivers as a thank you for Beaufort County's Contribution to the Beaufort Oyster Festival.</i>
PROJECT / ITEM NARRATIVE:
N/a
FISCAL IMPACT:
None
STAFF RECOMMENDATIONS TO COUNCIL:
N/A
OPTIONS FOR COUNCIL MOTION:
N/A

Department Name Org Code Object Code

14th Circuit Solicitor's Office 1098 55230



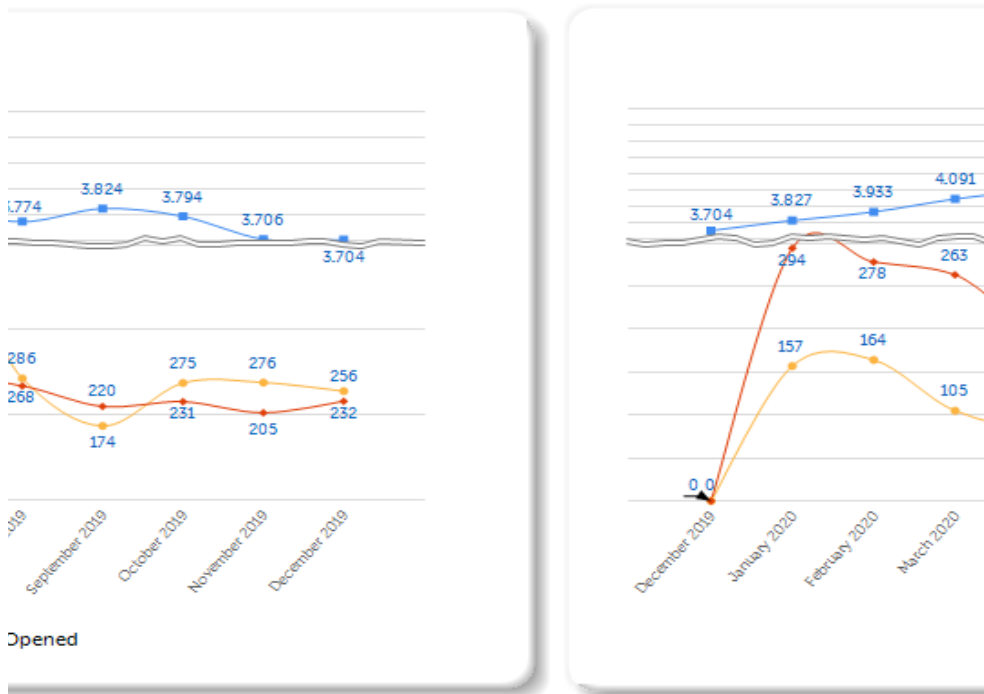
2019

The accompanying charts show the number of pending or "active" remain steady. Similarly, if we clear cases faster than they arrive, a COVID-19 pandemic, when jury trials ceased, we were no longer al

Beaufort County Budget Request Form

Item/Personnel Description

Attorneys to reduce the General Sessions Court backlog that has resulted from COVID-19 and stoppage of jury trials, and bring county funding closer to in that provided by similarly positioned coastal counties.



cases (blue line at top), as well as the number closed cases and new or "opened" (orange line) cases decline, as was the case over most of 2019. While our attorneys continue to bring cases to disposition. As you see in the 2020 chart, this resulted in a general

Justification/Impact

Estimated Amount

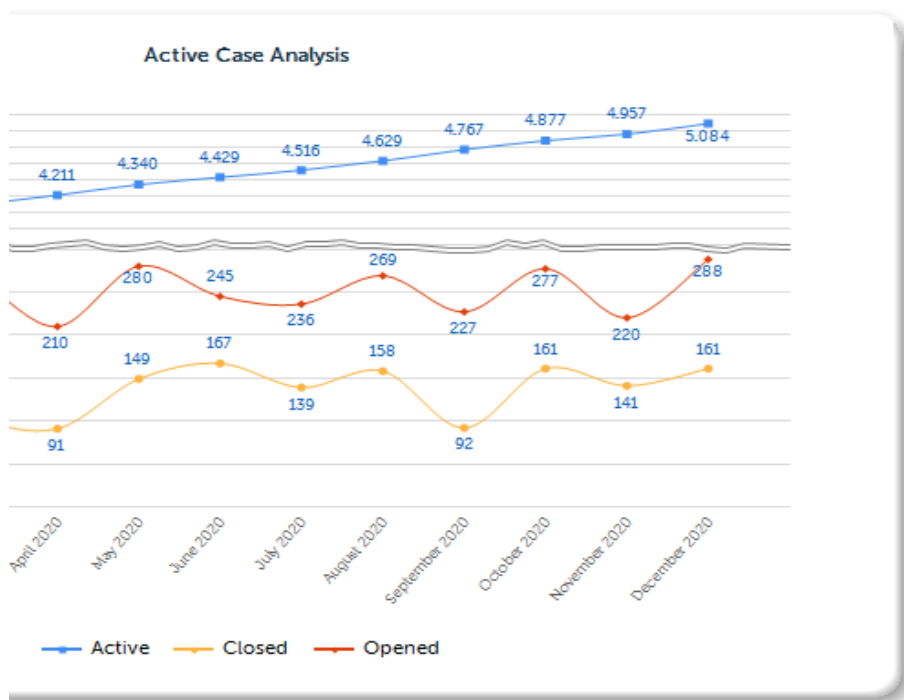
Priority

The COVID-19 pandemic halted many Beaufort County General Sessions Court activities and forced a cessation of jury trials that has extended into early 2021. As the accompanying graphics demonstrate, the result is a substantial backlog. This brings myriad concerns and heightened public-safety risk, as many are free on bond while awaiting trial.

While the backlog was a year in the making, it could take several years to reduce it, particularly if additional resources are not applied to this task. We are requesting an additional \$225,842, an amount sufficient to provide salary and benefits for as many as three new attorneys. This amounts to a \$1.18 per capita increase in county funding, bringing us to \$11 per capita. This is \$5.76 lower than Charleston County Council's \$15.76 per capita expenditure to their Solicitor.

\$225,842 additional

1



2020

cases by month. Obviously, so long as closed and opened cases are roughly equal, pending cases needed to prepare cases for trial and, in many respects, continued their work uninterrupted during the dramatic rise in the pending case load.



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
<i>Discussion of budget workshops</i>
MEETING NAME AND DATE:
Finance Committee 03/15/2021
PRESENTER INFORMATION:
<i>Pinky Harriott, Budget Director</i> <i>10 Minutes</i>
ITEM BACKGROUND:
<i>Discussion of the format of budget workshops.</i>
PROJECT / ITEM NARRATIVE:
Discussion of moving Public Facilities before Finance, then having a budget workshop as a part of the Finance Committee meeting.
FISCAL IMPACT:
<i>None</i>
STAFF RECOMMENDATIONS TO COUNCIL:
Discussion needed for budget workshops.
OPTIONS FOR COUNCIL MOTION:
<i>N/A</i>



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
<i>Discussion of the possible uses of fund balance from 2020.</i>
MEETING NAME AND DATE:
Finance Committee 03/15/2021
PRESENTER INFORMATION:
<i>Whitney Richland 20 Minutes</i>
ITEM BACKGROUND:
<i>As a result of the 2020 audit there is an addition to fund balance of approximately \$11million. The Chief Financial Officer would like to discuss possible uses of the available fund balance.</i>
PROJECT / ITEM NARRATIVE:
The bond refunding has been discussed with the Finance Committee, and County Council has approved the Ordinance with the third reading on 02/22/2021. The Chief Financial Officer would like to use approximately \$5 million of the 2020 additional fund balance to refund one of the bonds previously discussed in the refunding. The cost savings over the life of the refunded bond would be approximately \$5 million.
FISCAL IMPACT:
<i>By using the additional fund balance in 2020 to refund one of the bonds, it would save Beaufort County an estimated \$5 million in costs over the life of the bond.</i>
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends that the Finance Committee recommend that County Council use \$5 million in fund balance to refund bonds.
OPTIONS FOR COUNCIL MOTION:
<i>Finance Committee can approve or deny this motion. Move to Council in the form of an Ordinance for First Reading on March 22, 2021.</i>

Beaufort County, South Carolina
 Carryover Budget FY 2021

Description	Carryover Amount	Remaining Balance
GENERAL FUND		
Sheriff's Department		
Six Dodge Durangos	194,574	-
Geo Validation Upgrade	10,920	-
Install Two transfer switches for Shelter for emergencies	10,823	-
Four Computers	8,638	-
DNA Lab Expansion	461,176	25,027
DNA processing	5,000	-
Total Sheriff's Department	691,131	25,027
Public Works		
Repairing boat ramp Daufuskie Island	11,586	-
Repairing boat ramp Grays Hill	12,725	-
Bluffton Sound Wall	4,800	-
Broad River Blvd sidewalk repair	18,759	18,759
Total Public Works	47,870	18,759
Roads & Drainage		
Glass Crusher Shed	2,129	-
Repairing boat ramp Sands/ Sam's Point	7,475	-
Total Roads & Drainage	9,604	-
Mosquito Control		
Mosquito Control hanger heaters	21,214	21,214
Total Mosquito Control	21,214	21,214
Parks & Recreation		
2020 F250	28,579	-
Tennis or Pickle Ball Courts	65,000	23,550
Total Parks & Recreation	93,579	23,550
Animal Services		
Van for Animal Services	30,000	-
Total Animal Services	30,000	-
Treasurer's Office - General Fund Request		
Beaufort/ Bluffton/ Hilton Head Island Camera Update	12,610	-
Treasurer's Office	12,610	-

Beaufort County, South Carolina
Carryover Budget FY 2021

Description	Carryover Amount	Remaining Balance
Facilities Maintenance		
278 Landscaping	13,112	2,384
BW lighting	1,587	-
Install doors Lind Brown Center	3,332	-
Administration Roof Repair	4,799	3,330
Wetland delineation Camp St. Mary's	400	-
Survey Camp St. Mary's	930	-
Hilton Head Island Library roof repair	1,928	-
LEC Generator	72,283	-
Detention Center Water Heater	127,196	-
Detention Center Roof Top Unit	11,687	11,687
Detention Center Kitchen Hood	1,890	-
Detention Center Cooler/Freezer	4,051	-
Detention Center Generator	157,511	-
Pools Architecture & Engineering	23,750	-
Architecture & Engineering new building	9,372	-
Total Facilities Maintenance	433,829	17,401
 Total Budget Amendment for General Fund	 1,339,836	 105,951
SPECIAL REVENUE FUND		
Treasurer's Office - Special Revenue Fund Request		
Beaufort/ Bluffton/ Hilton Head Island Camera Update	12,610	-
Treasurer's Office	12,610	-
STORMWATER PROPRIETARY FUND		
Stormwater		
Engineering service outfall erosion issues	3,320	-
Stormwater retention pond	20,550	20,550
Design & construct a regional stormwater best	22,764	22,764
Oak Marsh Plantation Drainage Improvements	6,725	-
Pine Tree & Water Oak Tree Removed & Dismantled	2,000	-
Remove & Install Drainage Pipe	2,800	-
Light bar install	2,053	-
International HX620 6x4 Dump Truck	164,779	-
International HX620 6x4 Dump Truck	164,779	-
Brewer Memorial Park BMP Demonstration	43,106	-
Sub watershed Regional Detention Center	265,806	163,713
Study & investigate to evaluate the current condition & capacity of the Stormwater Drainage Facilities	54,250	-
Total Stormwater	752,931	207,027
 Total	 2,105,378	 312,978



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

Item 11.

ITEM TITLE:
APPROVAL OF APPOINTMENT
MEETING NAME AND DATE:
FINANCE COMMITTEE MEETING <ul style="list-style-type: none">FEBRUARY 25, 2021
PRESENTER INFORMATION:
COMMITTEE CHAIRMAN LAWSON
ITEM BACKGROUND:
BOARD OF ASSESSMENT APPEALS 1st TERM - DISTRICT 5 EXPIRES ON 02/25
PROJECT / ITEM NARRATIVE:
CONSIDERATION OF APPOINTMENT FOR ANDREW DiSALVO TO BOARD OF ASSESSMENT APPEALS
FISCAL IMPACT:
N/A
STAFF RECOMMENDATIONS TO COUNCIL:
APPROVE, MODIFY OR REJECT
OPTIONS FOR COUNCIL MOTION:
MOTION TO (APPROVE, MODIFY, REJECT) APPOINTMENT OF ANDREW DiSALVO TO BOARD OF ASSESSMENT APPEALS



COUNTY COUNCIL OF BEAUFORT COUNTY
County Boards, Agencies, Commissions, Authorities and Committees



County Council of Beaufort County selects citizens for service on Council appointed Boards, Agencies, Commissions, Authorities and Committees from a roster of individuals who have either volunteered or have been recommended for appointment. The Clerk to Council uses this form to keep an up-to-date roster of volunteers and to provide Council basic information about each volunteer.

Top Three Priorities: Please indicate by placing a “1”, “2”, or “3” alongside your choices.

BOARDS AND COMMISSIONS

- Accommodations Tax (2% State)
- Airports
- Alcohol and Drug Abuse
- Assessment Appeals
- Beaufort County Transportation
- Beaufort-Jasper Economic Opportunity
- Beaufort-Jasper Water & Sewer
- Beaufort Memorial Hospital
- Bluffton Township Fire
- Burton Fire
- Coastal Zone Management Appellate (inactive)
- Construction Adjustments and Appeals
- Daufuskie Island Fire
- Design Review
- Disabilities and Special Needs
- Economic Development Corporation
- Forestry (inactive)
- Historic Preservation Review
- Keep Beaufort County Beautiful
- Lady's Island / St. Helena Island Fire
- Library
- Lowcountry Council of Governments
- Lowcountry Regional Transportation Authority
- Parks and Recreation
- Planning *
- Rural and Critical Lands Preservation
- Sheldon Fire
- Social Services (inactive)
- Solid Waste and Recycling
- Southern Beaufort County Corridor Beautification
- Stormwater Management Utility
- Zoning

DATE:2-19-21 NAME:Andrew DiSalvo

BEAUFORT COUNTY VOTER REGISTRATION NUMBER: [REDACTED]

OCCUPATION:Certified Public Accountant

TELEPHONE: (Home) _____ (Office) [REDACTED] EMAIL: [REDACTED]

HOME ADDRESS: [REDACTED] STATE:SC ZIP CODE:29906

MAILING ADDRESS:Same STATE:SC ZIP CODE:29906

COUNTY COUNCIL DISTRICT: 1 2 3 4 5 6 7 8 9 10 11

ETHNICITY: Caucasian African American Other

Are you presently serving on a Board, Agency, Commission, Authority or Committee? Yes No

If “yes”, what is the name of the board and when does term expire? _____

- Please return completed form **and a brief resume'** either Email or U.S. Mail:
 - o Email: boardsandcommissions@bcgov.net
 - o U.S. Mail: Clerk to Council, County Council of Beaufort County, P.O. Drawer 1228, Beaufort, SC 29901
- Applications without a brief resume' cannot be considered.
- Applications will be held **three (3) years** for consideration.
- All information contained on this application is subject to public disclosure.

YOU MUST BE A BEAUFORT COUNTY REGISTERED VOTER TO APPLY
YOU MUST ATTACH YOUR RESUME' WITH THIS APPLICATION TO BE CONSIDERED
An incomplete application will be returned

* Anyone submitting an application to serve on the Planning Commission must fill out the questionnaire on page 2.

Applicant's Signature: _____

**Beaufort County Planning Commission
Supplemental Application Questionnaire**

This questionnaire will assist the County Council in assessing your qualifications and experience for the Planning Commission vacancy.

Please explain why you want to serve on the Planning Commission.

What qualifications, experience and expertise make you a good candidate for the Planning Commission?

What role do you feel the Planning Commission plays in making Beaufort County a desirable community in which to live and work?

What do you believe are the most important planning issues facing the County during the next five years?

What previous experience have you had in serving on a Planning Commission? Give some examples of the items typically handled by the Planning Commission.

Phone Cell [REDACTED]
E-mail [REDACTED]

Andrew J. DiSalvo, CPA

Professional experience

CohnReznick LLP-Director, State and Local Tax January 2014-Present

Director serving a broad client base including state and local tax planning, mergers and acquisitions, audit defense of all tax types and tax research. National Director of Property Tax for the firm. Areas of focus include industrial property tax issues, renewable energy and SALT aspects of Chapter 11 bankruptcy.

Chemtura Corporation-Director, State and Local Tax April 2009—December 2013

Responsible for all aspects of state and local tax for a \$3B specialty chemical manufacturer including income and franchise, sales and use, property, unclaimed funds and annual reports. Supervise staff of 5. Accomplishments include:

- Income and franchise tax planning including nexus and transfer pricing studies, apportionment analysis and analysis of filing positions. Results of initiatives included reducing state current provision from \$900K to \$100K annually and franchise tax expense from \$1.5M to \$400K annually. Achieved cash refunds and tax reduction of approximately \$4M in 2010-2013 periods.
- Lead state tax professional on all merger and acquisition due diligence including buy and sell side analysis.
- Manage state ASC 740 and FIN 48 processes. Reduced the number of income tax filings from 70 to 45 annually.
- Negotiated and managed \$8M urban investment act credit with the State of Connecticut including brokering the credit for current cash utilization.
- Implementation of Vertex sales and use tax decision maker for major company division.
- Integral team member responsible for mitigation of tax material weakness in 2010.
- In-housing property tax functions with savings in excess of \$750K (process and planning).
- Lead tax professional in Chemtura's Chapter 11 bankruptcy proceedings. Responsibilities included management of the proof-of claim process, contract cures with vendors, coordination with service providers regarding court filings, and negotiations and workout of 140 state and local tax claims and settlement and negotiation of 25 open audits. Settled two audits resulting in \$2M of cash tax savings. Restructuring awarded Turnaround Management Association's Turnaround of the Year- 2010.
- Project Manager for global implementation of Thomson Reuters OneSource tax provision and compliance software including management of a \$1.5M budget. Project successfully automated 75% of tax adjustments in US and EMEA and 90% in ASIAPAC region. Implemented provision role into the shared service center environments. Automated FIN 48 process reducing preparation time from 3 days per quarter to 1 day. Reduced time to prepare state tax provision from 3 days to 1 day. Project delivered on time and on budget.

Cost Containment Advisors-Senior Director January 2009-April 2009

- Temporary property tax assignment with boutique firm serving a variety of clients in the automotive and leasing industry.

United Technologies Corporation-Manager- Property Tax October 2005-
January 2009

Manager responsible for State and Local property tax compliance and planning for over 1000 locations for a diversified Fortune 50 \$75B manufacturer. Accomplishments included:

- Centralization of tax compliance, planning, audit defense, legislative support and appeal and litigation management into a shared service center environment.
- Multiple tax refund initiatives and reverse audits resulting in refunds and taxes avoided in excess of \$3M.
- Member of the department nexus team and active member of Achieving Competitive Excellence (ACE) operating system team resulting in department being awarded Gold status. Supervise a staff of four.

United Rentals-Manager, Property Tax July 2004-October 2005

Manager responsible for property tax functions for \$3.5B equipment rental company operating in 47 states. Responsibilities include:

- Volume property tax compliance, SOX compliance and reporting and unclaimed property.
- Successfully defended over 75 audits including reducing company's unclaimed funds liability from \$2M to \$400K.
- Managed an active state tax litigation program.
- Lobbied several states and secured tax law changes with value in excess of \$1M. Supervised outsource compliance vendor with budget in excess of \$1M.

McDermott & Associates, LLC-Director September 2002-July 2004

- Director for regional Property Tax consulting firm with emphasis multi state tax consulting, audit defense, appeal and compliance to a diverse client base.

Ernst & Young LLP-Senior Manager-State and Local Tax January 1996-September 2002

Senior Manager/Associate Director with increasing responsibility including federal and state income, sales and use and property tax consulting, audit defense, appeal and compliance to a diverse client base including major manufacturing and real estate clients. Projects included:

- State restructuring for a major furniture manufacturer and retailer.
- Outsourcing of property tax compliance for a major clothing retailer
- Fixed asset verification and property tax studies including valuation for a global manufacturer. Completed over 23 projects including valuation of assets in support of merger and acquisition activities.
- Buy and sell side SALT due diligence for a Fortune 50 diversified manufacturer.
- Outsourcing of federal, state and international compliance for a global fortune 50 aerospace and defense manufacturer. Experience includes managing projects in excess of 8,000 hours. Supervise a staff of up to 8 consultants.

Education

University of Hartford, West Hartford, Connecticut

- BS Business Administration-Accounting, Graduated Cum Laude
- Licensed CPA-Connecticut, Registration Number 6896
- Masters of Science-Taxation, 2010

Vaughn, Tithanie

From: Weitz, Kristina
Sent: Tuesday, February 23, 2021 9:56 AM
To: Vaughn, Tithanie
Subject: RE: VR# [REDACTED]

He is active and in [REDACTED]

Respectfully,

Kristina Weitz
Voter Registration and Elections Manager

Board of Voter Registration and Elections of Beaufort County
15 John Galt Road – Post Office Box 1228
Beaufort, SC 29906 – Beaufort, SC 29901
Voice: (843) 255-6900 -- Fax: (843) 255-9429 -- Website: <https://www.beaufortcountysc.gov/vote/>

From: Vaughn, Tithanie <tithanie.vaughn@bcgov.net>
Sent: Monday, February 22, 2021 13:22
To: Weitz, Kristina <kweitz@bcgov.net>
Subject: VR# [REDACTED]

Good Afternoon,

Can you check

Andrew DiSalvo
VR# [REDACTED]

Thank you,

T. Vaughn
Senior Administrative Assistant to Clerk to Council
Beaufort County Government, SC
843-255-2182 (Office)



"All Great Achievements Require Time." – Maya Angelou

Item 11.



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
APPROVAL OF REAPPOINTMENT
MEETING NAME AND DATE:
FINANCE COMMITTEE MEETING <ul style="list-style-type: none">MARCH 15, 2021
PRESENTER INFORMATION:
COMMITTEE CHAIRMAN LAWSON
ITEM BACKGROUND:
AIRPORTS BOARD JAMES BUCKLEY (PROXIMITY (3 -MILE RADIUS)TO HHI AIRPORT) 4th TERM 1st - 2015 2nd - 2017 3rd - 2019 EXPIRES ON 2/23
PROJECT / ITEM NARRATIVE:
CONSIDERATION OF REAPPOINTMENT FOR JAMES BUCKLEY TO AIRPORTS BOARD
FISCAL IMPACT:
N/A
STAFF RECOMMENDATIONS TO COUNCIL:
APPROVE, MODIFY OR REJECT
OPTIONS FOR COUNCIL MOTION:
MOTION TO (APPROVE, MODIFY, REJECT) REAPPOINTMENT FOR JAMES BUCKLEY TO AIRPORTS BOARD.

James A. Buckley



County Council of Beaufort County

Title

Street Address

City, ST ZIP Code

To Whom it may concern:

This is a statement to verify the intention that I, James A. Buckley am seeking REAPPOINTMENT, to the Beaufort County Airport Board. This will go into effect on 3-1-2021

Sincerely,

James A. Buckley
James A. Buckley

COUNTY COUNCIL OF BEAUFORT COUNTY

ADMINISTRATION BUILDING
100 RIBAUT ROAD
POST OFFICE DRAWER 1228
BEAUFORT, SOUTH CAROLINA 29901-1228
TELEPHONE: (843) 255-2180
FAX: (843) 255-9401
www.bcgov.net

GARY KUBIC
COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
DEPUTY COUNTY ADMINISTRATOR
SPECIAL COUNSEL

SUZANNE M. RAINEY
CLERK TO COUNCIL

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
STUART H. RODMAN

March 25, 2015

Mr. James Buckley



Re: Airports Board

Dear Mr. Buckley:

It is my very distinct pleasure to advise you that you have been appointed by the Beaufort County Council to serve on the Airports Board.

This will be a two-year appointment, which expires February 2017 and, we are very appreciative of your willingness to serve. Council evaluated a number of applicants, and we feel you will do an excellent job.

Please accept our best wishes as you embark upon your service to Beaufort County on the Airports Board. I ask that you be cognizant of Council's policy that all members of its Boards, Agencies and Commissions attend at least two-thirds of the regular meetings, and we are attempting to enforce this policy. We believe that an effective representative is one who participates consistently in the decision-making process. You will be notified of the next meeting of the Airports Board, and I trust you will be able to attend.

Again, thank you for your willingness to serve Beaufort County and its citizens, and please do not hesitate to call upon me if I can answer any questions concerning this appointment.

Sincerely,

D. Paul Sommerville, Chairman

Attachments: Board Membership, Template Ordinance, Enabling Legislation

cc: Jon Rembold, Airports Director
Richard Sells, Board Chairman

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BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX
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D. PAUL SOMMERVILLE
CHAIRMAN

GERALD W. STEWART
VICE CHAIRMAN

COUNCIL MEMBERS

RICK CAPORALE
MICHAEL E. COVERT
GERALD DAWSON
BRIAN E. FLEWELLING
STEVEN G. FOBES
YORK GLOVER, SR.
ALICE G. HOWARD
STEWART H. RODMAN
ROBERTS "TABOR" VAUX

GARY T. KUBIC
COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
DEPUTY COUNTY ADMINISTRATOR
SPECIAL COUNSEL

THOMAS J. KEAVENY, II
COUNTY ATTORNEY

ASHLEY M. BENNETT
CLERK TO COUNCIL

March 15, 2017

Mr. James Buckley

Re: Reappointment to Airports Board

Dear Mr. Buckley:

It is my very distinct pleasure to advise you that you have been reappointed by the Beaufort County Council to serve as a member on the Airports Board.

This will be a two-year term reappointment, which expires February 2019, and we are very appreciative of your willingness to serve.

Please accept our best wishes as you continue your service to Beaufort County on the Airports Board. I ask that you be cognizant of Council's policy that all members of its Boards, Agencies and Commissions attend at least two-thirds of the regular meetings, and we are attempting to enforce this policy. We believe that an effective representative is one who participates consistently in the decision-making process.

Again, thank you for your willingness to serve Beaufort County and its citizens, and please do not hesitate to call upon me if I can answer any questions concerning this reappointment.

Sincerely,



D. Paul Sommerville, Chairman

Attachment: Board Membership

cc: Harold Wallace, Chairman
Jon Rembold, Airports Board

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STEWART H. RODMAN
CHAIRMAN

D. PAUL SOMMERVILLE
VICE CHAIRMAN

COUNCIL MEMBERS

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GERALD DAWSON
BRIAN E. FLEWELLING
YORK GLOVER, SR.
CHRIS HERVOCHON
ALICE G. HOWARD
MARK LAWSON
LAWRENCE P. MCELANN
JOSEPH F. PASSIMENT, JR.

JOHN L. WEAVER
INTERIM COUNTY ADMINISTRATOR

CONNIE L. SCHROYER
CLERK TO COUNCIL

February 28, 2019

Mr. James Buckley
Airports Board



RE: Reappointment to the Airports Board

Dear Mr. Buckley:

It is my very distinct pleasure to advise you that you have been reappointed by the Beaufort County Council to serve as a member of the Airports Board.

This will be a two-year term reappointment, which expires February 2021, and we are very appreciative of your willingness to serve.

Please accept our best wishes as you continue your service to Beaufort County on the Airports Board. I ask that you be cognizant of Council's policy that all members of its Boards, Agencies and Commissions attend at least two-thirds of the regular meetings, and we are attempting to enforce this policy. We believe that an effective representative is one who participates consistently in the decision-making process.

Again, thank you for your willingness to serve Beaufort County and its citizens, and please call upon me if I can answer any questions concerning this reappointment.

Sincerely,

Stewart H. Rodman, Chairman

Attachment: Board Membership

cc: Harold Wallace, Chairman
Jon Rembold, Airports Director