ORDINANCE

AN ORDINANCE TO LEVY TAXES AND ESTABLISH A MUNICIPAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 and ENDING JUNE 30, 2014, AND A CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEAR 2014 – 2016.

WHEREAS, pursuant to the provisions of the laws of the State of South Carolina, the City Manager is required to submit to the City Council a budget for the year beginning July 1, 2013 and ending June 30, 2014, and

WHEREAS, the City Manager has prepared and presented such proposed budget to the Council, such budget available for inspection at the office of the Finance Director, and

WHEREAS, the budget contains the budgets of the General Fund, Accommodations Fund, TIF 1 Fund, TIF II Fund and the Redevelopment Fund.

NOW, THEREFORE, BE IT ORDAINED by the governing body of the City of Beaufort, SC, in Council duly assembled, and by the authority of the same to provide for the levy of tax for corporate City of Beaufort for the fiscal year beginning July 1, 2013 and ending June 30, 2014, to make appropriations for said purposes, and to provide for budgetary control of the City's fiscal affairs.

SECTION 1. TAX LEVY

The City Council of Beaufort, SC hereby appropriates the funds as detailed in Sections 3 and 4 of this Ordinance. Further, that the City Council of Beaufort, SC hereby establishes the millage rates as detailed in Section 2 of this Ordinance. However, the City Council of Beaufort, SC reserves the right to modify these millage rates at its August 27, 2013 meeting.

SECTION 2. MILLAGE

The Beaufort County Auditor is hereby authorized and directed to levy the Fiscal Year 2013 – 2014 a tax of 67.27 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 Beaufort County Treasurer, as provided by law and distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the City Council of Beaufort, SC.

City Operations	48.12
City Debt Service	19.15

SECTION 3. CITY OPERATIONS APPROPRIATION

An amount of $17,715,094 is appropriated to the City of Beaufort General Fund to fund City Administration Operations as follows:

Department	Appropriation
Non-Departmental	$ 1,664,187
City Council	179,018
City Manager	360,866
Finance	586,843
Human Resources	225,791
Information Technology	360,698
Courts & Legal	464,218
Planning	781,090
Office of Civic Investment	30,000
Police	4,271,658
School Resource Officer	250,814
School Crossing Guards	22,026
Victims Rights	65,075
Beaufort Fire	2,925,284
Public Works	436,387
Streets	656,508
Parks	1,108,610
Traffic	282,083
Vehicle	79,114
Storm Water	889,740
Solid Waste	712,857
Debt	1,362,224
	$ 17,715,094

The detailed Operations budget containing line-item accounts by department is hereby adopted as part of this Ordinance.

Capital Project Appropriations shall not lapse at June 30, 2014, but each project appropriation shall remain in force for the life of the project and shall be closed out upon completion or other disposition of the project.

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

SECTION 4. CITY OPERATIONS REVENUE

The appropriations of the City Operations will be funded from the following revenue sources:

Property Taxes	$	3,680,132
Other Taxes		1,915,000
Licenses & Permits		3,913,350
Franchise Fees		1,839,587
Intergovernmental		1,127,000
Charges for Services		2,272,142
Fines & Forfeitures		337,500
Miscellaneous		84,500
Transfers In		36,250
Total Operating Revenues	$	15,205,461
Appropriated Fund Balance/Transfers:		
Release of Committed fund balance for Equipment and Vehicles		357,178
Release of Committed Fund Balance for Capital Projects		790,231
GO Bond Debt Service Tax Revenue		1,362,224
Total General Fund Budgeted Revenues	$	17,715,094

SECTION 5. AFFIRMATION/AMENDMENTS OF VARIOUS SCHEDULES OF FEES AND CHARGES.

Pursuant to the provisions of the Code of Ordinances of the City of Beaufort, the:

Solid Waste Fee shall be amended and established at a rate of $16.20 per residential account per month and certified by the City Clerk.

All other fees and charges set by ordinance are hereby affirmed in their entirety according to the established schedules.

SECTION 6. CITY DEBT SERVICE APPROPRIATION

The revenue generated by a 19.15 mill levy is appropriated to defray the principal and interest payment on all City bonds authorized to cover Capital expenditures.

SECTION 7. BUDGETARY ACCOUNT BREAKOUT

The foregoing City Operation appropriations have been detailed by the City Council into line-item accounts for each department. The detailed appropriation by account and budget narrative contained under separate cover is hereby adopted as part of this Ordinance.

SECTION 8. FY 2012-2013 ENCUMBRANCES AND REMAINING GRANT AUTHORIZATIONS REAPPROPRIATED, RECORDING OF ASSIGNMENTS OF AMOUNTS APPROPRIATED FROM FUND BALANCE.

Encumbrances in each fund at June 30, 2013, representing obligations made against 2012-2013 appropriations outstanding as of that date, are hereby reappropriated and the appropriations shall be distributed to the budgetary accounts under which the expenditures will be charged during the FY 2013-2014 budget year as such obligations are satisfied, provided that such encumbrances, when taken together with the FY 2012-2013 expenditures, do not cause any fund to exceed its budgetary authorization for the year ended June 30, 2013.

For each fund in which a reappropriation occurs, the amount of funds appropriated hereunder shall be established in that fund as "Assigned Fund Balance for Encumbrances."

For each fund in which the balanced budget for FY 2013-2014 includes the use of fund balance; the amount of the fund balance so used shall be identified as "Assigned for Current Appropriations."

Appropriations for grants, the authorization for which extends beyond the end of the fiscal year, shall not lapse at the end of the fiscal year. Any such grant authorizations remaining at the end of a fiscal year shall be reappropriated pursuant to the conditions of the respective grant agreements.

Appropriations for active projects resulting in restrictions or commitments of fund balances shall be identified by appropriate titles in the financial statements of the affected funds.

SECTION 9. ADMINISTRATION OF THE BUDGET

The City Manager or his designee shall administer the budget and may authorize the transfer of appropriations within the allotments heretofore established and necessary to achieve the goals of the budget provided, however, that no such transfer shall be used to increase the total appropriation within any fund.

SECTION 10. AUTHORIZATION TO ENTER INTO CONTRACTS

The City Manager is authorized to enter into City contracts if the total contract amount is less than or equal to the budget line item or project budget as approved by City Council herein.

SECTION 11. ALLOCATION OF FUNDS

The City Manager is responsible for controlling the rate of expenditures of budgeted funds in order to assure that expenditures do not exceed funds on hand. To carry out this responsibility, the City Manager is authorized to allocate budgeted funds.

SECTION 12. MISCELLANEOUS RECEIPTS ABOVE-ANTICIPATED REVENUES

Revenues other than, and/or in excess of, those addressed in Section 4 of this Ordinance, received by the City of Beaufort, which are in excess of the 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 City Council. All such expenditures addressed in Section 3, in excess of $10,000, shall be reported, in written form, to the City Council of

Beaufort on a quarterly basis. Such funds include sales of products, services, rents, contributions, donations, special events, insurance and similar recoveries.

SECTION 13. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2014, are hereby approved.

SECTION 14. EFFECTIVE DATE

This Ordinance shall be effective July 1, 2013. Approved and adopted on the second and final reading this 25th day of June, 2013.

Billy Keyserling

BILLY KEYSERLING, MAYOR

ATTEST:

I Burgess

IVETTE BURGESS, CITY CLERK

1ST Reading June 18, 2013
2nd Reading & Adoption June 25, 2013
Reviewed by: William Harvey, III City Attorney, June 13, 2013