



County Council Meeting Beaufort County, SC

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

Monday, June 10, 2024
5:00 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- Vice Chairman Lawrence McElynn
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 - *Special Called Council Meeting April 29, 2024 & April 30, 2024*
6. ADMINISTRATOR'S REPORT

CITIZEN COMMENTS

[7.](#) CITIZEN COMMENT PERIOD - 15 MINUTES TOTAL

Anyone who wishes to speak during the Citizen Comment portion of the meeting will limit their comments to AGENDA ITEMS ONLY 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.

COMMITTEE REPORTS

-
8. LIASION AND COMMITTEE REPORTS
-

PUBLIC HEARINGS AND ACTION ITEMS

9. APPROVAL OF CONSENT AGENDA
- [10.](#) THIRD READING OF AN ORDINANCE FOR A 2024 TRANSPORTATION SALES AND USE TAX REFERENDUM
- [11.](#) SECOND READING OF AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT SERVICE AND USER FEES; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; AND OTHER MATTERS RELATED THERETO (**FISCAL IMPACT: The ordinance will outline the Revenues to be collected and the estimated expenditures for the Fiscal Year 2025**)
- Vote at First Reading by Title Only on May 28, 2024 - 11:0*
- [12.](#) FIRST READING OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS TO CONVEY UTILITY EASEMENT # 904091 ENCUMBERING PROPERTY OWNED BY BEAUFORT COUNTY
- [13.](#) FIRST READING OF AN ORDINANCE AUTHORIZING THE ACCEPTANCE OF DRAINAGE EASEMENTS ASSOCIATED WITH DRAINAGE SYSTEMS LOCATED IN THE SHELL POINT AREA ON PARCELS R100 033 00A 0350 0000 & R100 033 00A 0116 0000 (**FISCAL IMPACT: Work to be included in Stormwater Maintenance account # 5025-90-9020-51170**) - Jared Fralix, P.E., Assistant County Administrator, Infrastructure
- [14.](#) FIRST READING OF AN ORDINANCE AUTHORIZING THE CONVEYANCE OF A PORTION OF PARCELS R123-018-000-0483-0000 AND R200-018-000-0257-0000 OF REAL PROPERTY FROM BEAUFORT COUNTY TO THE CITY OF BEAUFORT ASSOCIATED WITH US 21 AIRPORT AREA AND FRONTAGE ROAD IMPROVEMENTS
- [15.](#) FIRST READING OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE ANY AND ALL NECESSARY DOCUMENTS FOR THE ACCEPTANCE OF PROPERTIES ENCUMBERING THE ROAD RIGHT OF WAY FOR PRIVATE SECTION OF SCHEPER LANE
- [16.](#) APPROVAL OF A RESOLUTION ADOPTING A PARKS AND RECREATION MASTER PLAN FOR BEAUFORT COUNTY'S ACTIVE PARKS AND RECREATION FACILITIES - Dale Butts, Assistant County Administrator
-

CITIZEN COMMENTS

17. **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.***
-

EXECUTIVE SESSION

18. PURSUANT TO S. C. CODE §30-4-70(a)(2): RECEIPT OF LEGAL ADVICE WHERE THE LEGAL ADVICE RELATES TO MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (FOIA)
19. PURSUANT TO S.C. CODE SECTION 30-4-70(A)(2): DISCUSSION OF MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (INQUIRIES AND INVESTIGATIONS PURSUANT TO S.C. CODE SECTION 4-9-660 - HSB)
-

END OF EXECUTIVE SESSION

20. MATTERS ARISING OUT OF EXECUTIVE SESSION

21. ADJOURNMENT

CONSENT AGENDA

Items Originating from the Public Facilities & Safety Committee

1. THIRD READING OF AN ORDINANCE AUTHORIZING THE CONVEYANCE OF MULTIPLE PARCELS OF REAL PROPERTY FROM BEAUFORT COUNTY TO SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION IN CONNECTION WITH SC 802 SAMS POINT ROAD RIGHT TURN LANE (**FISCAL IMPACT: these properties have already been purchased through the 2018 Sales Tax Program per an IGA with SCDOT. There is no financial consideration for the transfer of ownership from Beaufort County to SCDOT**)

Vote at First Reading on May 13, 2024- 9:0

Vote at Public Hearing and Second Reading on May 28, 2024- 11:0

2. THIRD READING OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS AND PROVIDE FUNDING FOR THE PURCHASE OF A PORTION OF REAL PROPERTY ABUTTING THE HILTON HEAD ISLAND AIRPORT LOCATED ON SUMMIT DRIVE WITH TMS NO. R510 005 000 271A 0000 (**FISCAL IMPACT: purchase price of \$22,390.56 plus seller and purchaser closing costs. Account balance \$54,455.64, Account # 5402-90-0000-571320; costs to be reimbursed by grant funds (23-025) awarded by the South Carolina Aeronautics Commission**)

Vote at First Reading on May 13, 2024 - 9:0

Vote at Public Hearing and Second Reading on May 28, 2024 - 11:0

3. APPROVAL TO AWARD A CONTRACT TO COASTAL AIR TECHNOLOGIES FOR IFB #050724 BEAUFORT COUNTY DISABILITIES AND SPECIAL NEEDS OFFICE HVAC REPLACEMENT (**FISCAL IMPACT: \$\$205,590.00. Funding comes from the Capital Improvements fund, Account #1040-80-1310-54420. Current account balance is \$2,005,987.74 as of May 14, 2024**) - Eric Larson, PE, Director, Capital Projects

Items Originating from the Finance, Administration, & Economic Development Committee

4. SECOND READING OF AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.

Vote at First Reading on May 28, 2024 - 11:0

END OF CONSENT AGENDA

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>



Special Called County Council Meeting Beaufort County, SC

Executive Conference Room, Administration Building Beaufort County Government Robert
Smalls Complex 100 Ribaut Road, Beaufort

Wednesday, April 29, 2024
9:00 AM

MINUTES

Watch the video stream available on the County's website to hear the Council's discussion of a specific topic or the complete meeting <https://beaufortcountysc.new.swagit.com/videos/303914>

1. CALL TO ORDER

Chairman Passiment called the meeting to order at 9:00AM

PRESENT

Chairman Joseph F. Passiment
Council Member Gerald Dawson
Council Member David P. Bartholomew (arrived late)
Council Member Paula Brown
Council Member Mark Lawson (arrived late)
Council Member York Glover
Council Member Alice Howard
Council Member Anna Maria Tabernik
Council Member Thomas Reitz

ABSENT

Council Member Logan Cunningham
Vice-Chairman Lawrence McElynn

2. PUBLIC NOTIFICATION OF THIS MEETING HAS BEEN PUBLISHED, POSTED, AND DISTRIBUTED IN COMPLIANCE WITH THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT

The Chairman led the Pledge of Allegiance and stated that the agenda had been published, posted, and distributed in compliance with the SC Freedom of Information Act.

3. APPROVAL OF AGENDA

Motion: It was moved by Council Member Tabernik, Seconded by Council Member Brown to approve the agenda.

The Vote – Motion was approved without objection.

EXECUTIVE SESSION

4. PURSUANT TO S. C. CODE SECTION 30-4-70(A)(1): TO ENGAGE IN DISCUSSIONS INCIDENT TO EMPLOYMENT, APPOINTMENT, OR COMPENSATION OF A PERSON REGULATED BY A PUBLIC BODY.

Motion: It was moved by Council Member Howard, Seconded by Council Member Dawson to go into executive session.

The Vote – Motion was approved without objection.

5. MATTERS ARISING OUT OF EXECUTIVE SESSION

There were no items arising out of executive session.

6. ADJOURNMENT

The meeting adjourned at or around noon.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph F. Passiment, Jr., Chairman

ATTEST:

Sarah W. Brock, Clerk to Council
Ratified:



Special Called County Council Meeting Beaufort County, SC

Executive Conference Room, Administration Building Beaufort County Government Robert
Smalls Complex 100 Ribaut Road, Beaufort

Wednesday, April 29, 2024
1:00 PM

MINUTES

Watch the video stream available on the County's website to hear the Council's discussion of a specific topic or the complete meeting <https://beaufortcountysc.new.swagit.com/videos/303915>

1. CALL TO ORDER

Chairman Passiment called the meeting to order at 1:00PM

PRESENT

Chairman Joseph F. Passiment
Council Member Gerald Dawson
Council Member David P. Bartholomew (arrived late)
Council Member Paula Brown
Council Member Mark Lawson (arrived late)
Council Member York Glover
Council Member Alice Howard
Council Member Anna Maria Tabernik
Council Member Thomas Reitz

ABSENT

Council Member Logan Cunningham
Vice-Chairman Lawrence McElynn

EXECUTIVE SESSION

2. PURSUANT TO S. C. CODE SECTION 30-4-70(A)(1): TO ENGAGE IN DISCUSSIONS INCIDENT TO EMPLOYMENT, APPOINTMENT, OR COMPENSATION OF A PERSON REGULATED BY A PUBLIC BODY.

Motion: It was moved by Council Member Howard, Seconded by Council Member Tabernik to go into executive session.

The Vote – Motion was approved without objection.

3. MATTERS ARISING OUT OF EXECUTIVE SESSION

There were no items arising out of executive session.

4. ADJOURNMENT

The meeting adjourned at or around 3:00 PM.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph F. Passiment, Jr., Chairman

ATTEST:

Sarah W. Brock, Clerk to Council
Ratified:



Special Called County Council Meeting Beaufort County, SC

Executive Conference Room, Administration Building Beaufort County Government Robert
Smalls Complex 100 Ribaut Road, Beaufort

Wednesday, April 30, 2024
9:00 AM

MINUTES

Watch the video stream available on the County's website to hear the Council's discussion of a specific topic or the complete meeting <https://beaufortcountysc.new.swagit.com/videos/303982>

1. CALL TO ORDER

Chairman Passiment called the meeting to order at 9:00AM

PRESENT

Chairman Joseph F. Passiment
Council Member Gerald Dawson
Council Member David P. Bartholomew (arrived late)
Council Member Paula Brown
Council Member Mark Lawson
Council Member York Glover (arrived late)
Council Member Alice Howard
Council Member Anna Maria Tabernik
Council Member Thomas Reitz

ABSENT

Council Member Logan Cunningham
Vice-Chairman Lawrence McElynn

2. PUBLIC NOTIFICATION OF THIS MEETING HAS BEEN PUBLISHED, POSTED, AND DISTRIBUTED IN COMPLIANCE WITH THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT

The Chairman led the Pledge of Allegiance and stated that the agenda had been published, posted, and distributed in compliance with the SC Freedom of Information Act.

3. APPROVAL OF AGENDA

Motion: It was moved by Council Member Tabernik, Seconded by Council Member Howard to approve the agenda.

The Vote – Motion was approved without objection.

EXECUTIVE SESSION

4. PURSUANT TO S. C. CODE SECTION 30-4-70(A)(1): TO ENGAGE IN DISCUSSIONS INCIDENT TO EMPLOYMENT, APPOINTMENT, OR COMPENSATION OF A PERSON REGULATED BY A PUBLIC BODY.

Motion: It was moved by Council Member Brown, Seconded by Council Member Dawson to go into executive session.

The Vote – Motion was approved without objection.

5. MATTERS ARISING OUT OF EXECUTIVE SESSION

There were no items arising out of executive session.

6. ADJOURNMENT

The meeting adjourned at or around noon.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph F. Passiment, Jr., Chairman

ATTEST:

Sarah W. Brock, Clerk to Council
Ratified:



Special Called County Council Meeting Beaufort County, SC

Executive Conference Room, Administration Building Beaufort County Government Robert
Smalls Complex 100 Ribaut Road, Beaufort

Wednesday, April 30, 2024
1:00 PM

MINUTES

Watch the video stream available on the County's website to hear the Council's discussion of a specific topic or the complete meeting <https://beaufortcountysc.new.swagit.com/videos/303982>

1. CALL TO ORDER

Chairman Passiment called the meeting to order at 1:00PM

PRESENT

Chairman Joseph F. Passiment
Council Member Gerald Dawson
Council Member David P. Bartholomew (arrived late)
Council Member Paula Brown
Council Member Mark Lawson
Council Member York Glover (arrived late)
Council Member Alice Howard
Council Member Anna Maria Tabernik
Council Member Thomas Reitz

ABSENT

Council Member Logan Cunningham
Vice-Chairman Lawrence McElynn

EXECUTIVE SESSION

2. PURSUANT TO S. C. CODE SECTION 30-4-70(A)(1): TO ENGAGE IN DISCUSSIONS INCIDENT TO EMPLOYMENT, APPOINTMENT, OR COMPENSATION OF A PERSON REGULATED BY A PUBLIC BODY.

Motion: It was moved by Council Member Dawson, Seconded by Council Member Howard to go into executive session.

The Vote – Motion was approved without objection.

3. MATTERS ARISING OUT OF EXECUTIVE SESSION

There were no items arising out of executive session.

4. ADJOURNMENT

The meeting adjourned at or around 3:00 PM.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph F. Passiment, Jr., Chairman

ATTEST:

Sarah W. Brock, Clerk to Council
Ratified:

COUNTY COUNCIL
CITIZENS COMMENTS 1ST PORTION

AGENDA ITEMS ONLY

DATE: 6/10/24
PRINT FULL NAME: MIKE ~~HAAS~~ FLAGEN
Agenda Item to be addressed: SALES TAX Ref #10

COUNTY COUNCIL
CITIZENS COMMENTS 1ST PORTION

AGENDA ITEMS ONLY

DATE: 6/10/24
PRINT FULL NAME: Joe Mac
Agenda Item to be addressed: #16 Parks & Rec
Master Plan

COUNTY COUNCIL
CITIZENS COMMENTS 1ST PORTION

AGENDA ITEMS ONLY

DATE: 6/10/24
PRINT FULL NAME: ANN MARIE UBELIS
Agenda Item to be addressed: Sales Tax Ref #10

COUNTY COUNCIL

CITIZENS COMMENTS 2nd PORTION

Any Topic

DATE: 06/10/24

PRINT FULL NAME: Kade Yarborough

TOPIC: Daufuskie Update

COUNTY COUNCIL

CITIZENS COMMENTS 2nd PORTION

Any Topic

DATE: 6/10/24

PRINT FULL NAME: Rose Ewing

TOPIC: _____

COUNTY COUNCIL

CITIZENS COMMENTS 2nd PORTION

Any Topic

DATE: 6/10/24

PRINT FULL NAME: ERIN QUINN

TOPIC: DI Community Buildings

COUNTY COUNCIL

CITIZENS COMMENTS 2nd PORTION

Any Topic

DATE: 6/10/24

PRINT FULL NAME: Carrie B. Major

TOPIC: Youth & Comm. Chr. - St. Helena

To: jsschartner@yahoo.com

Sir, Hank is out of town this week but sent me the below for you in response to your questions concerned the proposed bathrooms near the end of Beach road and the proposed community center on DI.

- The bathrooms are not funded in this current CIP year.
- The community Center is still funded for 1 million with ARPA dollars. The lengthy condemnation process at Melrose may render this project a non-starter. The plan is to build the community building on the Melrose parcel. This cannot happen until the county resolves ownership of the property.

The County planned 3 community centers, one of which was planned for DI. The other two community centers (Sheldon & St. Helena) are predicted to exceed the \$1 million dollars allocation for each center. These two mainland projects are ready to go. The federal timeline to obligate funding is approaching. Uncertainties on Daufuskie, and budget overruns may force staff to recommend council reappropriate those dollars and revisit the project on DI after the County has ownership to the property. It is impractical to lose dollars by saving them for a project that cannot be completed.

Respectfully;

Hank/ John

John Robinson
Beaufort County
Interim County Administrator
(843)
263-0650 Mobile (preferred)
(843) 255-2026 Office
jrobinson@bcgov.net

The information contained in this communication is confidential and is intended solely for the individual or entity above. If you received this communication in error please do not read it, copy it, forward it or disseminate it to others. Please delete it after notifying the sender of the error.



DAUFUSKIE ISLAND FERRY - TEMPERATURE INSIDE MANATEE II CABIN ON JUNE 5 2024 - LATE AFTERNOON BOAT





BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
Approval of an Ordinance for a 2024 Transportation Sales and Use Tax Referendum
MEETING NAME AND DATE:
Public Facilities Meeting, January 22, 2024
PRESENTER INFORMATION:
Jared Fralix, Assistant County Administrator of Engineering 30 minutes
ITEM BACKGROUND:
<p>On December 11, 2023, County Council adopted Resolution 2023/66. In adopting the Resolution, Council accepted and adopted the recommendations of the Sales Tax Advisory Committee (“STAC”) which Council established on June 12, 2023 and whose purpose it was to study possible sales taxes for three different purposes: transportation, capital projects, and education capital projects. STAC recommended proceeding with a transportation sales tax only in 2024. It recommended a referendum question to be placed on the ballot in November 2024 which asks voters to approve a one percent (1%) sales and use tax in Beaufort County beginning the following year and extending for fifteen (15) years or until the County raises \$1.625 billion, whichever occurs first, to fund the series of critical transportation and mobility projects set forth in Exhibit A to the Resolution. Based on Resolution 2023/66, administration brings forward the attached ordinance to levy and impose a one percent (1%) sales and use tax, subject to a referendum, pursuant to S.C. Code §4-37-30; to define the specific purposes and to designate projects for which the proceeds of the sales and use tax may be used; to provide for the maximum time for which the tax may be imposed; to provide the estimated cost of the projects to be funded; to provide for a county-wide referendum on the issuance of general obligations bonds; to prescribe the contents of the ballot questions in the referendum; and other matters as set forth therein.</p>
PROJECT / ITEM NARRATIVE:
See above
FISCAL IMPACT:
If approved by Council and the electorate, the county will levy and impose a one percent (1%) sales and use tax throughout the entire county for fifteen (15) years or until the county raises \$1.625 billion in revenue, whichever occurs first.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of the ordinance
OPTIONS FOR COUNCIL MOTION:
Motion to approve/deny/amend the proposed ordinance for a 2024 Transportation Sales and Use Tax Referendum. If approved, the proposed ordinance will move to Council for approval.

RESOLUTION 2023/66

A RESOLUTION TO ACCEPT AND ADOPT THE RECOMMENDATIONS OF THE SALES TAX ADVISORY COMMITTEE REGARDING THE IMPLEMENTATION OF A 2024 TRANSPORTATION SALES TAX PROGRAM

The County Council of Beaufort County (the “*Council*”), the governing body of Beaufort County, South Carolina (the “*County*”), has made the following findings of fact;

WHEREAS, on June 12th, 2023, the County Council established a Sales Tax Advisory Committee (the “*STAC*”) to study possible sales taxes for three different purposes: transportation, capital projects, and education capital projects; and

WHEREAS, in addition to studying the possible types of sales tax to adopt, the committee was further charged with developing and recommending to the Council a project list, the amount to be collected, and the period of time for collecting the tax or taxes proposed; and

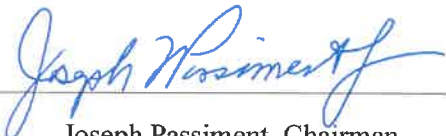
WHEREAS, the Committee met several times and recommends that the Council prepare a referendum question to be placed upon the ballot in November 2024, which will ask the electorate to approve a one percent (1%) sales tax in Beaufort County, beginning in the following year and extending for fifteen years to raise \$1.625 billion for a series of critical transportation and mobility projects and programs which are vital to the health, safety, and welfare of the residents and visitors. The project list includes \$650 million for “Big Projects” and \$975 million for “Project Programs”; and

WHEREAS, the Committees further recommends that a standing Transportation Oversight Committee be appointed to assist the County Council and staff in the prioritization and implementation of the projects and activities to be funded by the referendum, all as set forth in a Memorandum to Council drafted by STAC Chairman, Dean Moss, and attached hereto as Exhibit A;

NOW THEREFORE, BE IT RESOLVED THAT COUNTY COUNCIL OF BEAUFORT COUNTY does hereby accept and adopt the recommendations of the STAC as set forth in Exhibit “A” for a Transportation Sales Tax Program for November 2024.

ADOPTED, this 11th day of December 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: 
Joseph Passiment, Chairman

ATTEST:



Sarah W. Brock, Clerk to Council

Exhibit A

MEMORANDUM

To: Chairman and Members, Beaufort County Council

From: Dean Moss, Chairman, Sales Tax Advisory Committee

Copy to: County Administrator and Members of 2023 Sales Tax Advisory Committee

Subject: Sales Tax Advisory Committee Report and Recommendations

Date: December 11, 2023

1. Introduction

The purpose of this memo is to transmit to the Beaufort County Council the recommendations and observations of the Council appointed Sales Tax Advisory Committee (STAC). These recommendations represent the unanimous position of the 6 members of the Committee.

2. Summary General Recommendations

The Committee recommends that Council prepare a referendum question to be placed upon the ballot in November 2024, which will ask the electorate to approve a one percent (1%) additional sales tax in Beaufort County, beginning in the following year and extending for fifteen years. The proceeds from this tax would be expended by the County for a series of critical transportation and mobility projects and programs vital to the health and safety of the residents and visitors. Further, the Committee recommends that a standing Citizen's Oversight Committee be appointed to assist the County Council and staff in the prioritization and implementation of the projects and activities to be funded by the referendum.

3. Council's Charge to the Committee

County Council created the STAC through a resolution adopted on 12 June 2023. The charge to the Committee reads as follows:

'The Committee will, by a date to be set by Council in the future, provide Council with information that identifies the need and, where required the specific projects for the various referenda questions.'

4. Committee Process

The Committee consisted of six (6) members, one representing the two municipalities north of the Broad River, one representing the Town of Hilton Head, one representing the Town of Bluffton, two representing the north county unincorporated area, and one representing the south county unincorporated area. Five of the six members had been members of the Transportation Tax Committee established in early 2022 and were familiar with the technologies and concepts being discussed. The Committee met eight times, on Thursday afternoons from 5:30 to between 7:00 and 7:30. At the meeting on November 30, the Committee reached a general consensus, and at the meeting on December 7, formally voted unanimously to approve the projects, amounts, and recommendations that are contained in this memo.

5. Sales Tax Alternatives Considered

The Committee was initially presented with three separate sales tax options based on three separate State statutes: one for Transportation, one for Capital Projects, and one for Education. Two meetings evaluated and discussed these and the opportunities each presented. We watched the 2023 Education Referendum carefully with the thought that, should it not pass, a sales tax might be needed to raise the funds required for the School District. It did pass, and we turned our attention to the Transportation Tax and the Capital Projects Tax. Both offer significant opportunities since a very substantial portion of the taxes collected for either one would be paid by visitors to the County and residents of adjacent counties. After analysis and considerable discussion, we settled on the Transportation Tax and our recommendations for that tax are contained herein. I would note that we recommend that Council consider the addition of a Capital Projects 1% tax in the future.

6. Role of the Staff

Staff involved in this project consisted of Assistant County Administrator of Infrastructure Jared Fralix and Executive Assistant Carol Puryear. Given the

complex nature of this process there was a lot for the Committee members to learn and staff provided many documents and plans that had been completed by the State of SC and other Counties. Staff provided the Committee with a suggested list of projects, transportation program categories and amounts. There were many questions at every meeting, and they were clearly and patiently answered. In sum, the staff support to the STAC was outstanding.

7. Concepts behind the Recommendations

The Committee is recommending that the referendum contain two types of project expenditures.

a. **Big Projects - \$650,000,000**

These represent the traditional approach to referendum questions. As in the 2018 referendum, specific projects are enumerated with an allocation of money specified. An example might be “Highway 170 Improvements – \$80 million.” A short description of the project is included. As described below, the Committee recommends that eight of these projects be included in the referendum. They are countywide and address problems both on Federally designated highways (278, 46, 170, 21) and on State, County, and local roads, and streets. \$300 million is recommended for projects south of the Broad River, and \$175 million is recommended for projects north of the Broad River. \$175 million is recommended for future “big projects”. It is important to note that none of these projects have been fully designed or bid, and the amounts assigned to them do not represent project budgets.

b. **Project Programs \$975,000,000**

This category encompasses a large variety of projects which, because they are small (pave a dirt road), or because they may emerge in the future, are not specifically defined. These are projects that are, and will be, undeniably required, but which cannot yet be defined and may cost only a fraction of a “Big Project.” They would address needs that will emerge all over the County; in response, for example, to coastal flooding, new developments in rural areas, or the need to resurface existing streets. Spent correctly, these funds will benefit residents and businesses all over the County. The Committee recommends putting approximately sixty percent (\$975 million) of the total expected revenue into these categories of projects, as described below.

8. Recommendations

a. Amount and Duration of Tax

We recommend that the sales tax be applied at 1% (one penny on the dollar) for a period of fifteen years. We assumed a moderate to high growth rate. Based upon this projection, the tax should raise approximately \$1.625 billion over 15 years. We believe that this amount will enable us to plan, develop, and implement appropriate solutions to meet the current needs caused by an overwhelmed and aging infrastructure system and to accomplish the improvements required to address future demands. In addition, this money can be multiplied several times over by aggressive pursuit of matching federal and state funds and the development of coordinated projects with Jasper County.

b. Big Projects and Amounts

i. The Triangle - \$100,000,000

Capacity and safety improvements on the Beaufort County section of the triangle made by Hwy 170, Hwy 278, and Argent Blvd. This project will be developed jointly with Jasper County. Traffic counts on these roadways have exploded with the development of residential and commercial development along all three corridors.

ii. Ribaut Road Improvements -\$75,000,000

Implementation of the “Reimagine Ribaut Road” Project developed by the County, the City of Beaufort, and the Town of Port Royal to improve safety, interconnectivity, capacity, and attractiveness along the Ribaut Road Corridor between Boundary Street and the Russell Bell Bridge.

iii. Hwy 46 Improvements - \$20,000,000

Capacity and safety improvements along SC 46 from SC 170 to Jasper County. Additional safety improvements (i.e.- turn lanes at intersections) along SC 46 from SC 170 to Buckwalter Parkway. All planned improvements would be designed so as to preserve the South Carolina Scenic Byway designation.

iv. Lady’s Island Corridor Improvements -\$40,000,000

Lady’s Island Corridor Traffic Improvements from the Woods Memorial Bridge to Chowan Creek. These funds would supplement the monies approved in the 2018 referendum.

- v. **Bluffton Municipal Projects - \$60,000,000**
Implementation of any or all Bluffton projects listed as priorities by the Bluffton Town Council.
 - vi. **Hilton Head Island Municipal Projects - \$60,000,000**
Intersection improvements to include Sea Pines Circle and adjacent corridors for the safety of motorists, bicyclists and pedestrians.
 - vii. **North of the Broad Transportation System Improvements - \$60,000,000**
Intersection improvements, pathways, flood prevention on access roads such as, Warsaw Island Road, and other projects in both incorporated and unincorporated areas developed in coordination with the City of Beaufort and the Town of Port Royal.
 - viii. **Hwy 278 Project Enhancements -\$60,000,000**
Additional funding to support the US 278 Corridor Improvement Project.
 - ix. **Future Projects - \$175,000,000**
The County and its neighbors will continue to grow into the future, and work must be continued to plan for the transportation improvements going forward. As an example, and while not specifically listed here, a third bridge between Port Royal Island and Lady's Island has been discussed for decades and given the growth on Lady's Island, may become necessary before too long.
- c. **Project Programs and Amounts**
- i. **Mass Transit – \$100,000,000**
Funding multimodal transportation planning and implementation, to include marine transport and commercial airport improvements for a more robust and equitable public transportation system.
 - ii. **Safety and Traffic Flow - \$250,000,000**
Safety improvements along roadways and intersections to include pedestrian accommodations.
 - iii. **Emergency Evacuation and Resiliency - \$90,000,000**

Improvements to transportation infrastructure to address flooding, rising sea levels, stormwater, and drainage.

- iv. **Pavement Resurfacing and Preservation – \$180,000,000**
Road resurfacing and preservation of ALL roadways (State, County, and municipal-owned) throughout the County. The goal is to improve the overall pavement condition of roads across the County. This includes paving county and municipally owned dirt roads throughout the county.
- v. **Pathways - \$180,000,000**
Design, right of way acquisition, and construction of bike and pedestrian accommodations throughout the County in accordance with the Beaufort County Connects Bicycle and Pedestrian Plan 2021. We recommend that priority be given to pathways already approved by the voters in the 2018 referendum.
- vi. **Transportation Technology/Access Roads - \$90,000,000**
Planning, design, right-of-way acquisition, and construction of access roads for better interconnectivity. Implementation of transportation technologies to support enhancements to capacity and safety of the transportation system.
- vii. **Greenbelts (Long-term Demand Reduction) - \$85,000,000**
Acquisition of property to reduce new lots and thereby establish a balance between environmental protection and development growth. *Note: the term “Greenbelt” is used in the enabling legislation as an eligible category of expenditure.*

9. Implementation Recommendations

a. Citizen’s Oversight Committee (“Committee”)

- i. County Council, with other stakeholders, should create a citizen’s oversight committee similar to the BCSD’s successful Citizen’s Oversight Committee to oversee and prioritize projects for the entire length of the program. It should meet bi-monthly or quarterly. Its membership of seven members should reflect the interests of all citizens of the County.

- ii. The Committee should make a call each year for projects from all stakeholders (County, municipalities, LATS/COG) for general projects.
- iii. The Committee should prioritize all central programs, such as:
 1. **Safety:** intersection Improvements, turn lanes, rural road improvements. Specifics to be developed.
 2. **Dirt Road Paving:** update the existing 5-year plan to include municipal dirt roads.
 3. **Resilience:** priorities should be based on susceptibility to flooding and population or critical functions the road serves.
 4. **Resurfacing:** program to look at improving any and all roads (DOT, County, Municipal) specifics to be developed.
 5. **Pathways:** use approved county-wide pedestrian and bike master plan as a guide. Priorities to projects already approved by voters.
 6. **Transportation Technologies/Access Roads:** focus on access and connecting roads, smart signals, and other advanced transportation technologies.
- b. **Issue Revenue Bonds**
Big projects should be bonded for immediate work.
- c. **Long Term Demand Reduction**
Utilize the new Greenspace Board for priority setting of expenditures related to land or development rights acquisition.
- d. **Mass Transit**
Because no central plan currently exists for a comprehensive mass transit program, this should be the first priority. Utilize the existing transit authority as the lead agency for this effort supported by an advisory committee.

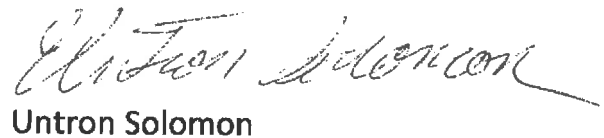
10. Conclusions

As we weaved through the process and reviewed the gravity of the assignment and the critical needs for improvement and new components for our local mobility, it became quite evident that there is much to do. It appears that we are not just behind the "8 ball"; we are under it, and it will take a coordinated public relations effort to move this referendum forward for a better "mobility" future for all of us.

On behalf of the Sales Tax Advisory Committee members, may I say that it has been an honor to be entrusted by Council with preparing these important recommendations. I am available to meet with Council at your discretion to explain and discuss these projects and recommendations.

Sales Tax Advisory Committee:


Dean Moss, Chairman


Untron Solomon


Charlie Wetmore, Vice-Chairman


Morris Campbell


Carol Ruff


Tom Lennox

AN ORDINANCE

TO LEVY AND IMPOSE A ONE PERCENT (1%) SALES AND USE TAX, SUBJECT TO A REFERENDUM, WITHIN BEAUFORT COUNTY PURSUANT TO SECTION 4-37-30 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE THE PROJECTS FOR WHICH THE PROCEEDS OF THE SALES AND USE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH SUCH SALES AND USE TAX MAY BE IMPOSED; TO PROVIDE THE ESTIMATED COST OF THE PROJECTS FUNDED FROM THE PROCEEDS OF THE SALES AND USE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM ON THE IMPOSITION OF THE SALES AND USE TAX AND THE ISSUANCE OF GENERAL OBLIGATION BONDS AND TO PRESCRIBE THE CONTENTS OF THE BALLOT QUESTIONS IN THE REFERENDUM; TO PROVIDE FOR THE CONDUCT OF THE REFERENDUM BY THE BOARD OF VOTER REGISTRATION AND ELECTIONS OF BEAUFORT COUNTY; TO PROVIDE FOR THE ADMINISTRATION OF THE SALES AND USE TAX, IF APPROVED; TO PROVIDE FOR THE PAYMENT OF THE SALES AND USE TAX, IF APPROVED; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

BE IT ENACTED BY THE COUNTY COUNCIL OF BEAUFORT COUNTY, SOUTH CAROLINA, IN MEETING DULY ASSEMBLED:

Section 1. Recitals and Legislative Findings. As an incident to the enactment of this ordinance (the “Ordinance”), the County Council (the “County Council”) as governing body of Beaufort County, South Carolina (“County”) makes the following findings:

1.1 The South Carolina General Assembly has enacted Section 4-37-30 of the Code of Laws of South Carolina 1976, as amended (the “Act”), pursuant to which the County governing body may impose by ordinance a sales and use tax in an amount not to exceed one percent, subject to the favorable results of a referendum, within the County area for a specific purpose or purposes and for a limited amount of time to collect a limited amount of money.

1.2 Pursuant to the terms of Section 4-37-30 of the Code of Laws of South Carolina 1976, as amended, the South Carolina General Assembly has authorized county government to finance the costs of highways, roads, streets, bridges, mass transit systems, greenbelt initiatives, and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; either alone or in conjunction with other governmental entities. As a means to furthering the powers granted to the County under the provisions of Section 4-9-30 and Sections 6-21-10, *et.seq.* of the Code of Laws of South Carolina 1976 as amended, the County Council is authorized to form a transportation authority or to enter into a partnership, consortium, or other contractual arrangement with one of more other governmental entities pursuant to Title 4, Chapter 37 of the Code of Laws of the

South Carolina 1976, as amended. The County Council has decided to provide funding for highways, roads, streets, bridges, mass transit systems, greenbelts, and other transportation-related projects, *inter alia*, without the complexity of a transportation authority or entering into a partnership, consortium, or other contractual arrangements with one or more other governmental entities at this time; provided that nothing herein shall preclude County Council from entering into partnerships, consortiums, or other contractual arrangements in the future. County Council may utilize such provisions in the future as necessary or convenient to promote the public purposes served by funding highways, roads, streets, bridges, mass transit systems, greenbelt initiatives, and other transportation-related projects facilities as provided in this Ordinance.

1.3 The County Council finds that a one percent (1%) sales and use tax should be levied and imposed within the County, for the following projects and purpose:

- i. For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities related thereto, including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; and mass transit systems operated by the County or jointly operated by the County and other entities.
- ii. For financing the costs of greenbelt initiatives.

(the above herein referred to as the “Projects”)

For a period not to exceed fifteen (15) years from the date of imposition of such tax, to fund the Projects at a maximum cost not to exceed \$1,625,000,000 to be funded from the net proceeds of a sales and use tax imposed in the County pursuant to provisions of the Act, subject to approval of the qualified electors of the County in referendum to be held on November 5, 2024. The imposition of the sales and use tax and the use of sales and use tax revenue if approved in the referendum, shall be subject to the conditions precedent and conditions or restrictions on the use and expenditure of sales and use tax revenue established by the Act, the provisions of this Ordinance, and other applicable law. Subject to annual appropriations by County Council, sales and use tax revenues shall be used for the costs of the Projects established in this Ordinance, as it may be amended from time to time, including, without limitation, payment of administrative costs of the Projects, and such sums as may be required in connection with the issuance of bonds, the proceeds of which are applied to pay costs of the Projects. All spending shall be subject to an annual independent audit to be made available to the public.

1.4 County Council finds that the imposition of a sales and use tax in the County for the Projects and purposes defined in this Ordinance for a limited time not to exceed fifteen years to collect a limited amount of money will serve a public purpose, provide funding for highways, roads, streets, bridges, mass transit systems, greenbelts,

and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; as provided in this Ordinance to facilitate economic development, promote public safety, provide needed infrastructure, promote desirable living conditions, enhance the quality of life in the County, and promote public health and safety in the event of fire, emergency, and other dangers, and prepare the County to meet present and future needs of the County and its citizens.

Section 2. Approval of Sales and Use Tax Subject to Referendum.

2.1 A sales and use tax (the “Sales and Use Tax”), as authorized by the Act, is hereby imposed in the County, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the imposition of the tax to be held in the County, South Carolina on November 5, 2024.

2.2 The Sales and Use Tax shall be imposed for a period not to exceed fifteen (15) years from the date of imposition.

2.3 The maximum cost of the Projects to be funded from the proceeds of the Sales and Use Tax shall not exceed, in the aggregate, the sum of \$1,625,000,000 and the maximum amount of net proceeds to be raised by the tax shall not exceed \$1,625,000,000, which includes administrative costs and debt service on bonds issued to pay for the Projects. The estimated principal amount of initial authorization of bonds to be issued to pay costs of the Projects and to be paid by a portion of the Sales and Use Tax is \$650,000,000.

2.4 The Sales and Use Tax shall be expended for the costs of the following described Projects, including payment of any sums as may be required for the issuance of and debt service for bonds, the proceeds of which are applied to such Projects, for the following purposes:

(i) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities, and drainage facilities related thereto, and mass transit systems operated by the County or jointly operated by the County and other governmental entities, which may include, but not limited to the following Projects at the estimated costs indicated:

Major Projects and Amounts

The Triangle (\$100 million): Capacity and safety improvements on the County section of the triangle made by Highway 170, Highway 278 and Argent Boulevard.

Ribaut Road Improvements (\$75 million): Implementation of the Ribaut Road project developed by the County, the City of Beaufort and the Town of Port Royal to improve safety, interconnectivity, capacity and attractiveness along the Ribaut Road Corridor between Boundary Street and the Russell Bell Bridge.

Highway 46 Improvements (\$20 million): Capacity and safety improvements along SC 46 from SC 170 to Jasper County. Additional safety improvements (i.e.- turn lanes at intersections) along SC 46 from SC 170 to Buckwalter Parkway. All planned improvements would be coordinated so as to preserve the South Carolina Scenic Byway designation.

Lady's Island Corridor Traffic Improvements (\$40 million): Lady's Island Corridor Traffic Improvements from the Woods Memorial Bridge to Chowan Creek. These funds will supplement the monies approved in the 2018 Transportation Sales Tax Referendum.

Bluffton Municipal Projects (\$60 million): Implementation of the Bluffton projects listed as priorities by the Bluffton Town Council.

Hilton Head Island Municipal Projects (\$60 million): Intersection improvements to included Sea Pines Circle and adjacent corridors for the safety of motorists, bicyclists and pedestrians.

North of the Broad Transportation System Improvements (\$60 million): Intersection improvements, pathways, flood prevention on access road such as Warsaw Island Road, and other projects in both incorporated and unincorporated areas developed in coordination with the City of Beaufort and the Town of Port Royal.

Highway 278 Project Enhancements (\$60 million): Additional funding to support the US 278 Corridor Improvement Project.

Future Projects (\$175 million): Additional safety, capacity and interconnectivity transportation improvement projects in the County.

Project Programs and Amounts

Mass Transit (\$100 million): Funding multimodal transportation planning and implementation, including marine transport and commercial airport improvements.

Safety and Traffic Flow (\$250 million): Safety improvements along roadways and intersections to include pedestrian accommodations.

Emergency Evacuation and Resiliency (\$90 million): Improvements to transportation infrastructure to address flooding, rising sea levels, stormwater and drainage.

Pavement Resurfacing and Preservation (\$180 million): Road resurfacing and preservation of roadways (including roads owned by the State of South Carolina (the "State), by the County and by municipalities). The goal is to improve the overall pavement condition of roads throughout the County.

Pathways (\$180 million): Design, right of way acquisition, and construction of bike and pedestrian accommodations throughout the County in accordance with the Beaufort County Connects Bicycle and Pedestrian Plan 2021.

Transportation Technology/Access Roads (\$90 million): Planning, design, right of way acquisition, and construction of access roads for

better interconnectivity. Implementation of transportation technologies to support the enhancement to capacity and safety of the transportation system.

The amount of the maximum total funds to be collected which shall be expended for these

Projects and purposes shall be no more than \$1,540,000,000;

(ii) For financing the costs of greenbelt initiatives, including, but not limited to, purchasing property for conservation and conservation easements, creating passive and active greenspaces, protecting natural resources, protecting agricultural or heritage landscapes, and protecting scenic corridors. The amount of the maximum total funds to be collected which shall be expended for these Projects and purposes shall be no more than \$85,000,000.

2.5 If the Sales and Use Tax is approved by a majority of the qualified electors voting in a referendum to be held in the County on November 5, 2024, the tax is to be imposed on the first day of May 2025, provided the Board of Voter Registration and Elections of Beaufort County shall certify the results not later than November 30, 2024, to the County Council and the South Carolina Department of Revenue (“DOR”). Included in the certification must be the maximum cost of the Projects to be funded in whole or in part from the proceeds of the tax, the maximum time specified for the imposition of the tax, and the principal amount of initial authorization of bonds, if any, to be supported by a portion of the tax.

2.6 The Sales and Use Tax, if approved in the referendum conducted on November 5, 2024 shall terminate on the earlier of:

(1) April 30, 2040; or

(2) the end of the calendar month during which DOR determines that the tax has raised revenues sufficient to provide the greater of either the costs of the Projects as approved in the referendum or the cost to amortize all debts related to the approved Projects.

2.7 Amounts of Sales and Use Tax collected in excess of the required proceeds must first be applied, if necessary, to complete each project for which the tax was imposed. Any additional revenue collected above the specified amount must be applied to the reduction of debt principal of the County on transportation infrastructure debts only.

2.8 The Sales and Use Tax must be administered and collected by DOR in the same manner that other sales and use taxes are collected. DOR may prescribe amounts that may be added to the sales price because of the Sales and Use Tax.

2.9 The Sales and Use Tax is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable area that is subject to the tax

imposed by Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, and the enforcement provisions of Chapter 54 of Title 12 of the Code of Laws of South Carolina 1976, as amended. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, are exempt from the Sales and Use Tax. The gross proceeds of the sale of food lawfully purchased with United States Department of Agriculture Food Stamps are exempt from the Sales and Use Tax. The Sales and Use Tax also applies to tangible property subject to the use tax in Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended.

2.10 Taxpayers required to remit taxes under Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, must identify the county in which the tangible personal property purchased at retail is stored, used, or consumed in this State.

2.11 Utilities are required to report sales in the county in which the consumption of the tangible personal property occurs.

2.12 A taxpayer subject to the tax imposed by Section 12-36-920 of the Code of Laws of South Carolina 1976, as amended, who owns or manages rental units in more than one county must report separately in his sales tax return the total gross proceeds from business done in each county.

2.13 The gross proceeds of sales of tangible personal property delivered after the imposition date of the Sales and Use Tax, either under the terms of a construction contract executed before the imposition date, or written bid submitted before the imposition date, are exempt from the Sales and Use Tax if a verified copy of the contract is filed with DOR within six months after the imposition date of the Sales and Use Tax.

2.14 Notwithstanding the imposition date of the Sales and Use Tax with respect to services that are billed regularly on a monthly basis, the Sales and Use Tax is imposed on the first day of the billing period beginning on or after the imposition date.

2.15 The County Council hereby establishes a Citizen's Oversight Committee (the "Oversight Committee") to provide oversight of the Projects described in this Ordinance, to gather input from all areas of the County regarding the general projects to be undertaken with proceeds of the Sales and Use Tax, and to make recommendations to the County Council on matters related to the Sales and Use Tax, including but not limited to, the general projects and the prioritization of the Projects. The Oversight Committee will consist of seven (7) members who reflect the interests of all citizens of the County. Three (3) members will be appointed by the County Council; one (1) member will be appointed by the Town Council of Hilton Head Island; one (1) member will be appointed by the Town Council of Bluffton; one (1) member will be appointed by the City Council of the City of Beaufort; and one (1) member will be appointed by the Town Council of the Town of Port Royal. Council members of the County Council and council members of the municipal councils that appoint members to the Oversight Committee are not

eligible to serve on the Oversight Committee. Members of the Oversight Committee shall have terms of four (4) years; provided, however, that the three (3) members appointed by the County Council shall have initial terms of three (3) years. All of the terms of the initial members of the Oversight Committee will commence on January 1, 2025, and members may serve two (2) terms on the Oversight Committee. The Oversight Committee will elect officers; produce minutes following each of its meetings which are to be provided to the public and to all of the county, city and town councils which have appointees on the Oversight Committee; deliver quarterly updates to the County Council; follow all of the requirements of the South Carolina Freedom of Information Act; and meet quarterly beginning in the first quarter of 2025 and continuing throughout the time period during which the Sales and Use Tax is imposed.

Section 3. Remission of Sales and Use Tax; Segregation of Funds; Administration of Funds; Distribution to County: Confidentially.

3.1 The revenues of the Sales and Use Tax must be remitted to the State Treasurer and credited to a fund separate and distinct from the general fund of the State. After deducting the amount of any refunds made and costs to DOR of administrating the tax, not to exceed one percent of such revenues, the State Treasurer shall distribute the revenues and related interest earnings quarterly to the County Treasurer and the revenues must be used only for the purposes stated herein. The State Treasurer may correct misallocations by adjusting subsequent distributions must be made in the same fiscal year as the misallocation. However, allocations made as a result of city or County code errors must be corrected prospectively.

3.2 (a) Any outside agencies, political subdivisions, or organizations designated to receive funding from the Sales and Use Tax must annually submit requests for funding in accordance with procedures and schedules established by the County Administrator. The County Administrator shall prepare the proposed budget for the Sales and Use Tax and submit it to the County Council at such time as the County Council determines. At the time of submitting the proposed budget, the County Administrator shall submit to the County Council a statement describing the important features of the proposed budget.

(b) County Council shall adopt annually and prior to the beginning of each fiscal year a budget for expenditures of Sales and Use Tax revenues. County Council may make supplemental appropriations for the Sales and Use Tax following the same procedures prescribed for the enactment of other budget ordinances. The provisions of this section shall not be construed to prohibit the transfer of funds appropriated in the annual budget for the Sales and Use Tax for purposes other than as specified in the annual budget when such transfers are approved by County Council. In the preparation of the annual budget, County Council may require any reports, estimates, and statistics from any County agency or department as may be necessary to perform its duties as the responsible fiscal body of the County.

(c) Except as specifically authorized by County Council, any outside agency or organization receiving an appropriation of the Sales and Use Tax must provide to County Council an independent audit of such agency’s or organization’s financial records and transactions and such other and more frequent financial information as required by County Council, all in form satisfactory to County Council.

3.3 DOR shall furnish data to the State Treasurer and to the County Treasurer for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the County upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.

Section 4. Sales and Use Tax Referendum; Ballot Question.

4.1 The Board of Voter Registration and Elections of Beaufort County shall conduct a referendum on the question of imposing a Sales and Use Tax in the area of the County on Tuesday, November 5, 2024, between the hours of 7 a.m. and 7 p.m. under the election laws of the State, mutatis mutandis. The Board of Voter Registration and Elections of Beaufort County shall publish in a newspaper of general circulation the date and purpose of the referendum, including the question that is to appear on the ballot, with the list of Projects and purposes as set forth herein, and the cost of Projects, and shall publish such election and other notices as required by law.

4.2 The referendum question to be on the ballot of the referendum to be held in the County on November 5, 2024, must read substantially as follows:

BEAUFORT COUNTY SPECIAL SALES AND USE TAX

QUESTION 1

I approve a special sales and use tax in the amount of one percent (1%) to be imposed in Beaufort County for not more than fifteen (15) years, or until a total of \$1,625,000,000 in resulting revenue has been collected, whichever occurs first, to fund the following projects:

Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities related thereto including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; and mass transit systems operated by Beaufort County or jointly operated by the County and other governmental entities \$1,540,000,000.

Project (2) For financing the costs of greenbelt initiatives \$85,000,000.

YES _____

NO _____

Instructions to Voters: All qualified electors desiring to vote in favor of levying the special sales and use tax shall vote “YES;” and

All qualified electors opposed to levying the special sales and use tax shall vote “NO.”

QUESTION 2

I approve the issuance of not exceeding \$650,000,000 of general obligation bonds of Beaufort County, maturing over a period not to exceed fifteen (15) years and payable from the special sales and use tax described in Question 1 above, to fund completion of projects from among the categories described in Question 1 above.

YES _____

NO _____

Instructions to Voters:

All qualified electors desiring to vote in favor of the issuance bonds for the stated purposes shall vote “YES;” and

All qualified electors opposed to the issuance of bonds for the stated purposes shall vote “NO.”

4.3 In the referendum on the imposition of the Sales and Use Tax in the County, all qualified electors desiring to vote in favor of imposing the tax for the stated purposes shall vote “yes” and all qualified electors opposed to levying the tax shall vote “no”. If a majority of the electors voting in the referendum shall vote in favor of imposing the tax, then the tax is imposed as provided in the Act and this Ordinance. Expenses of the referendum must be paid by the County.

4.4 In the referendum on the issuance of bonds, all qualified electors desiring to vote in favor of the issuance of bonds for the stated purposes shall vote “yes” and all qualified electors opposed to the issuance of bonds shall vote “no”. If a majority of the electors voting in the referendum shall vote in favor of the issuance of bonds, then the issuance of bonds shall be authorized in accordance with S.C. Constitution Article X, Section 14, Paragraph (6). Expenses of the referendum must be paid by the County.

Section 5. Imposition of Tax Subject to Referendum.

The imposition of the Sales and Use Tax in the County is subject in all respects to the favorable vote of a majority of qualified electors casting votes in a referendum on the question of imposing the Sales and Use Tax in the County area in a referendum to be conducted by the Board of Voter Registration and Elections of Beaufort County on November 5, 2024, and the favorable vote of a majority of the qualified electors voting in such a referendum shall be a condition precedent to the imposition of the Sales and Use Tax pursuant to the provisions of this Ordinance.

Section 6. Miscellaneous.

6.1 If any one or more of the provisions or portions hereof are determined by a court of competent jurisdiction to be contrary to law, then that provision or portion shall be deemed severable from the remaining terms or portions hereof and the invalidity thereof shall in no way affect the validity of the other provisions of this Ordinance; if any provisions of this Ordinance shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid as applied to any particular case in any jurisdiction or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, those circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstance, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever; provided, however that the Sales and Use Tax may not be imposed without the favorable results of the referendum to be held on November 5, 2024.

6.2 This Ordinance shall be construed and interpreted in accordance with the laws of the State and all suits and actions arising out of this Ordinance shall be instituted in a court of competent jurisdiction in this State.

6.3 The headings or titles of the several sections hereof shall be solely for convenience of reference and shall not affect the meaning, construction, interpretations, or effect of this Ordinance.

6.4 This Ordinance shall take effect immediately upon approval following third reading.

6.5 All previous ordinances regarding the same subject matter as this Ordinance are hereby repealed.

IT IS SO ORDAINED.

Joseph Passiment
County Council Chairman

Sarah Brock, Clerk to Council

First Reading: January 22, 2024
Second Reading: February 12, 2024
Public Hearing: February 12, 2024
Third Reading:

AN ORDINANCE

TO LEVY AND IMPOSE A ONE PERCENT (1%) SALES AND USE TAX, SUBJECT TO A REFERENDUM, WITHIN BEAUFORT COUNTY PURSUANT TO SECTION 4-37-30 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE THE PROJECTS FOR WHICH THE PROCEEDS OF THE SALES AND USE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH SUCH SALES AND USE TAX MAY BE IMPOSED; TO PROVIDE THE ESTIMATED COST OF THE PROJECTS FUNDED FROM THE PROCEEDS OF THE SALES AND USE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM ON THE IMPOSITION OF THE SALES AND USE TAX AND THE ISSUANCE OF GENERAL OBLIGATION BONDS AND TO PRESCRIBE THE CONTENTS OF THE BALLOT QUESTIONS IN THE REFERENDUM; TO PROVIDE FOR THE CONDUCT OF THE REFERENDUM BY THE BOARD OF VOTER REGISTRATION AND ELECTIONS OF BEAUFORT COUNTY; TO PROVIDE FOR THE ADMINISTRATION OF THE SALES AND USE TAX, IF APPROVED; TO PROVIDE FOR THE PAYMENT OF THE SALES AND USE TAX, IF APPROVED; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

BE IT ENACTED BY THE COUNTY COUNCIL OF BEAUFORT COUNTY, SOUTH CAROLINA, IN MEETING DULY ASSEMBLED:

Section 1. Recitals and Legislative Findings. As an incident to the enactment of this ordinance (the “Ordinance”), the County Council (the “County Council”) as governing body of Beaufort County, South Carolina (“County”) makes the following findings:

1.1 The South Carolina General Assembly has enacted Section 4-37-30 of the Code of Laws of South Carolina 1976, as amended (the “Act”), pursuant to which the County governing body may impose by ordinance a sales and use tax in an amount not to exceed one percent, subject to the favorable results of a referendum, within the County area for a specific purpose or purposes and for a limited amount of time to collect a limited amount of money.

1.2 Pursuant to the terms of Section 4-37-30 of the Code of Laws of South Carolina 1976, as amended, the South Carolina General Assembly has authorized county government to finance the costs of highways, roads, streets, bridges, mass transit systems, greenbelt initiatives, and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; either alone or in conjunction with other governmental entities. As a means to furthering the powers granted to the County under the provisions of Section 4-9-30 and Sections 6-21-10, *et.seq.* of the Code of Laws of South Carolina 1976 as amended, the County Council is authorized to form a transportation authority or to enter into a partnership, consortium, or other contractual arrangement with one of more other governmental entities pursuant to Title 4, Chapter 37 of the Code of Laws of the

South Carolina 1976, as amended. The County Council has decided to provide funding for highways, roads, streets, bridges, mass transit systems, greenbelts, and other transportation-related projects, *inter alia*, without the complexity of a transportation authority or entering into a partnership, consortium, or other contractual arrangements with one or more other governmental entities at this time; provided that nothing herein shall preclude County Council from entering into partnerships, consortiums, or other contractual arrangements in the future. County Council may utilize such provisions in the future as necessary or convenient to promote the public purposes served by funding highways, roads, streets, bridges, mass transit systems, greenbelt initiatives, and other transportation-related projects facilities as provided in this Ordinance.

1.3 The County Council finds that a one percent (1%) sales and use tax should be levied and imposed within the County, for the following projects and purpose:

- i. For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities related thereto, including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; and mass transit systems operated by the County or jointly operated by the County and other entities.
- ii. For financing the costs of greenbelt initiatives.

(the above herein referred to as the “Projects”)

For a period not to exceed fifteen (15) years from the date of imposition of such tax, to fund the Projects at a maximum cost not to exceed \$1,625,000,000 to be funded from the net proceeds of a sales and use tax imposed in the County pursuant to provisions of the Act, subject to approval of the qualified electors of the County in referendum to be held on November 5, 2024. The imposition of the sales and use tax and the use of sales and use tax revenue if approved in the referendum, shall be subject to the conditions precedent and conditions or restrictions on the use and expenditure of sales and use tax revenue established by the Act, the provisions of this Ordinance, and other applicable law. Subject to annual appropriations by County Council, sales and use tax revenues shall be used for the costs of the Projects established in this Ordinance, as it may be amended from time to time, including, without limitation, payment of administrative costs of the Projects, and such sums as may be required in connection with the issuance of bonds, the proceeds of which are applied to pay costs of the Projects. All spending shall be subject to an annual independent audit to be made available to the public.

1.4 County Council finds that the imposition of a sales and use tax in the County for the Projects and purposes defined in this Ordinance for a limited time not to exceed fifteen years to collect a limited amount of money will serve a public purpose, provide funding for highways, roads, streets, bridges, mass transit systems, greenbelts,

and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; as provided in this Ordinance to facilitate economic development, promote public safety, provide needed infrastructure, promote desirable living conditions, enhance the quality of life in the County, and promote public health and safety in the event of fire, emergency, and other dangers, and prepare the County to meet present and future needs of the County and its citizens.

Section 2. Approval of Sales and Use Tax Subject to Referendum.

2.1 A sales and use tax (the “Sales and Use Tax”), as authorized by the Act, is hereby imposed in the County, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the imposition of the tax to be held in the County, South Carolina on November 5, 2024.

2.2 The Sales and Use Tax shall be imposed for a period not to exceed fifteen (15) years from the date of imposition.

2.3 The maximum cost of the Projects to be funded from the proceeds of the Sales and Use Tax shall not exceed, in the aggregate, the sum of \$1,625,000,000 and the maximum amount of net proceeds to be raised by the tax shall not exceed \$1,625,000,000, which includes administrative costs and debt service on bonds issued to pay for the Projects. The estimated principal amount of initial authorization of bonds to be issued to pay costs of the Projects and to be paid by a portion of the Sales and Use Tax is \$650,000,000. ~~All proceeds of the Sales and Use Tax and all proceeds of any bonds payable therefrom shall be held by the County until the County Council has approved the allocation and expenditure of funds for the Projects or portions of the Projects, as further identified herein.~~

2.4 The Sales and Use Tax shall be expended for the costs of the following described Projects, including payment of any sums as may be required for the issuance of and debt service for bonds, the proceeds of which are applied to such Projects, for the following purposes:

(i) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities, and drainage facilities related thereto, and mass transit systems operated by the County or jointly operated by the County and other governmental entities, which may include, but not limited to the following Projects at the estimated costs indicated:

Major Projects and Amounts

The Triangle (\$100 million): Capacity and safety improvements on the County section of the triangle made by Highway 170, Highway 278 and Argent Boulevard.

Ribaut Road Improvements (\$75 million): Implementation of the Ribaut Road project developed by the County, the City of Beaufort and the Town

of Port Royal to improve safety, interconnectivity, capacity and attractiveness along the Ribaut Road Corridor between Boundary Street and the Russell Bell Bridge.

Highway 46 Improvements (\$20 million): Capacity and safety improvements along SC 46 from SC 170 to Jasper County. Additional safety improvements (i.e.- turn lanes at intersections) along SC 46 from SC 170 to Buckwalter Parkway. All planned improvements would be coordinated so as to preserve the South Carolina Scenic Byway designation.

Lady's Island Corridor Traffic Improvements (\$40 million): Lady's Island Corridor Traffic Improvements from the Woods Memorial Bridge to Chowan Creek. These funds will supplement the monies approved in the 2018 Transportation Sales Tax Referendum.

Bluffton Municipal Projects (\$60 million): Implementation of the Bluffton projects listed as priorities by the Bluffton Town Council.

Hilton Head Island Municipal Projects (\$60 million): Intersection improvements to included Sea Pines Circle and adjacent corridors for the safety of motorists, bicyclists and pedestrians.

North of the Broad Transportation System Improvements (\$60 million): Intersection improvements, pathways, flood prevention on access road such as Warsaw Island Road, and other projects in both incorporated and unincorporated areas developed in coordination with the City of Beaufort and the Town of Port Royal.

Highway 278 Project Enhancements (\$60 million): Additional funding to support the US 278 Corridor Improvement Project.

Future Projects (\$175 million): Additional safety, capacity and interconnectivity transportation improvement projects in the County.

Project Programs and Amounts

Mass Transit (\$100 million): Funding multimodal transportation planning and implementation, including marine transport and commercial airport improvements.

Safety and Traffic Flow (\$250 million): Safety improvements along roadways and intersections to include pedestrian accommodations.

Emergency Evacuation and Resiliency (\$90 million): Improvements to transportation infrastructure to address flooding, rising sea levels, stormwater and drainage.

Pavement Resurfacing and Preservation (\$180 million): Road resurfacing and preservation of roadways (including roads owned by the State of South Carolina (the "State), by the County and by municipalities). The goal is to improve the overall pavement condition of roads throughout the County.

Pathways (\$180 million): Design, right of way acquisition, and construction of bike and pedestrian accommodations throughout the

County in accordance with the Beaufort County Connects Bicycle and Pedestrian Plan 2021.

Transportation Technology/Access Roads (\$90 million): Planning, design, right of way acquisition, and construction of access roads for better interconnectivity. Implementation of transportation technologies to support the enhancement to capacity and safety of the transportation system.

The amount of the maximum total funds to be collected which shall be expended for these

Projects and purposes shall be no more than \$1,540,000,000;

(ii) For financing the costs of greenbelt initiatives, including, but not limited to, purchasing property for conservation and conservation easements, creating passive and active greenspaces, protecting natural resources, protecting agricultural or heritage landscapes, and protecting scenic corridors. The amount of the maximum total funds to be collected which shall be expended for these Projects and purposes shall be no more than \$85,000,000.

2.5 If the Sales and Use Tax is approved by a majority of the qualified electors voting in a referendum to be held in the County on November 5, 2024, the tax is to be imposed on the first day of May 2025, provided the Board of Voter Registration and Elections of Beaufort County shall certify the results not later than November 30, 2024, to the County Council and the South Carolina Department of Revenue (“DOR”). Included in the certification must be the maximum cost of the Projects to be funded in whole or in part from the proceeds of the tax, the maximum time specified for the imposition of the tax, and the principal amount of initial authorization of bonds, if any, to be supported by a portion of the tax.

2.6 The Sales and Use Tax, if approved in the referendum conducted on November 5, 2024 shall terminate on the earlier of:

(1) April 30, 2040; or

(2) the end of the calendar month during which DOR determines that the tax has raised revenues sufficient to provide the greater of either the costs of the Projects as approved in the referendum or the cost to amortize all debts related to the approved Projects.

2.7 Amounts of Sales and Use Tax collected in excess of the required proceeds must first be applied, if necessary, to complete each project for which the tax was imposed. Any additional revenue collected above the specified amount must be applied to the reduction of debt principal of the County on transportation infrastructure debts only.

2.8 The Sales and Use Tax must be administered and collected by DOR in the same manner that other sales and use taxes are collected. DOR may prescribe amounts that may be added to the sales price because of the Sales and Use Tax.

2.9 The Sales and Use Tax is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable area that is subject to the tax imposed by Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, and the enforcement provisions of Chapter 54 of Title 12 of the Code of Laws of South Carolina 1976, as amended. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, are exempt from the Sales and Use Tax. The gross proceeds of the sale of food lawfully purchased with United States Department of Agriculture Food Stamps are exempt from the Sales and Use Tax. The Sales and Use Tax also applies to tangible property subject to the use tax in Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended.

2.10 Taxpayers required to remit taxes under Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, must identify the county in which the tangible personal property purchased at retail is stored, used, or consumed in this State.

2.11 Utilities are required to report sales in the county in which the consumption of the tangible personal property occurs.

2.12 A taxpayer subject to the tax imposed by Section 12-36-920 of the Code of Laws of South Carolina 1976, as amended, who owns or manages rental units in more than one county must report separately in his sales tax return the total gross proceeds from business done in each county.

2.13 The gross proceeds of sales of tangible personal property delivered after the imposition date of the Sales and Use Tax, either under the terms of a construction contract executed before the imposition date, or written bid submitted before the imposition date, are exempt from the Sales and Use Tax if a verified copy of the contract is filed with DOR within six months after the imposition date of the Sales and Use Tax.

2.14 Notwithstanding the imposition date of the Sales and Use Tax with respect to services that are billed regularly on a monthly basis, the Sales and Use Tax is imposed on the first day of the billing period beginning on or after the imposition date.

2.15 The County Council hereby establishes a Citizen's Oversight Committee (the "Oversight Committee") to provide oversight of the Projects described in this Ordinance, to gather input from all areas of the County regarding the general projects to be undertaken with proceeds of the Sales and Use Tax, and to make recommendations to the County Council on matters related to the Sales and Use Tax, including but not limited to, the general projects and the prioritization of the Projects. The Oversight Committee will consist of seven (7) members who reflect the interests of all citizens of the County.

Three (3) members will be appointed by the County Council; one (1) member will be appointed by the Town Council of Hilton Head Island; one (1) member will be appointed by the Town Council of Bluffton; one (1) member will be appointed by the City Council of the City of Beaufort; and one (1) member will be appointed by the Town Council of the Town of Port Royal. [Council members of the County Council and council members of the municipal councils that appoint members to the Oversight Committee are not eligible to serve on the Oversight Committee.](#) Members of the Oversight Committee shall have terms of four (4) years; provided, however, that the three (3) members appointed by the County Council shall have initial terms of three (3) years. All of the terms of the initial members of the Oversight Committee will commence on January 1, 2025, and members may serve two (2) terms on the Oversight Committee. The Oversight Committee will elect officers; produce minutes following each of its meetings which are to be provided to the public and to all of the county, city and town councils which have appointees on the Oversight Committee; [deliver quarterly updates to the County Council;](#) follow all of the requirements of the South Carolina Freedom of Information Act; and meet quarterly beginning in the first quarter of 2025 and continuing throughout the time period during which the Sales and Use Tax is imposed.

Section 3. Remission of Sales and Use Tax; Segregation of Funds; Administration of Funds; Distribution to County: Confidentially.

3.1 The revenues of the Sales and Use Tax must be remitted to the State Treasurer and credited to a fund separate and distinct from the general fund of the State. After deducting the amount of any refunds made and costs to DOR of administering the tax, not to exceed one percent of such revenues, the State Treasurer shall distribute the revenues and related interest earnings quarterly to the County Treasurer and the revenues must be used only for the purposes stated herein. The State Treasurer may correct misallocations by adjusting subsequent distributions must be made in the same fiscal year as the misallocation. However, allocations made as a result of city or County code errors must be corrected prospectively.

3.2 (a) Any outside agencies, political subdivisions, or organizations designated to receive funding from the Sales and Use Tax must annually submit requests for funding in accordance with procedures and schedules established by the County Administrator. The County Administrator shall prepare the proposed budget for the Sales and Use Tax and submit it to the County Council at such time as the County Council determines. At the time of submitting the proposed budget, the County Administrator shall submit to the County Council a statement describing the important features of the proposed budget.

(b) County Council shall adopt annually and prior to the beginning of each fiscal year a budget for expenditures of Sales and Use Tax revenues. County Council may make supplemental appropriations for the Sales and Use Tax following the same procedures prescribed for the enactment of other budget ordinances. The provisions of this section shall not be construed to prohibit the transfer of funds appropriated in the

annual budget for the Sales and Use Tax for purposes other than as specified in the annual budget when such transfers are approved by County Council. In the preparation of the annual budget, County Council may require any reports, estimates, and statistics from any County agency or department as may be necessary to perform its duties as the responsible fiscal body of the County.

(c) Except as specifically authorized by County Council, any outside agency or organization receiving an appropriation of the Sales and Use Tax must provide to County Council an independent audit of such agency's or organization's financial records and transactions and such other and more frequent financial information as required by County Council, all in form satisfactory to County Council.

3.3 DOR shall furnish data to the State Treasurer and to the County Treasurer for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the County upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.

Section 4. Sales and Use Tax Referendum; Ballot Question.

4.1 The Board of Voter Registration and Elections of Beaufort County shall conduct a referendum on the question of imposing a Sales and Use Tax in the area of the County on Tuesday, November 5, 2024, between the hours of 7 a.m. and 7 p.m. under the election laws of the State, mutatis mutandis. The Board of Voter Registration and Elections of Beaufort County shall publish in a newspaper of general circulation the date and purpose of the referendum, including the question that is to appear on the ballot, with the list of Projects and purposes as set forth herein, and the cost of Projects, and shall publish such election and other notices as required by law.

4.2 The referendum question to be on the ballot of the referendum to be held in the County on November 5, 2024, must read substantially as follows:

BEAUFORT COUNTY SPECIAL SALES AND USE TAX

QUESTION 1

I approve a special sales and use tax in the amount of one percent (1%) to be imposed in Beaufort County for not more than fifteen (15) years, or until a total of \$1,625,000,000 in resulting revenue has been collected, whichever occurs first, to fund the following projects:

Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities related thereto including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; and mass transit systems operated by Beaufort County or jointly operated by the County and other governmental entities \$1,540,000,000.

Project (2) For financing the costs of greenbelt initiatives \$85,000,000.

YES _____

NO _____

Instructions to Voters: All qualified electors desiring to vote in favor of levying special sales and use tax shall vote “YES;” and the

All qualified electors opposed to levying the special sales and use tax shall vote “NO.”

QUESTION 2

I approve the issuance of not exceeding \$650,000,000 of general obligation bonds of Beaufort County, maturing over a period not to exceed fifteen (15) years and payable from the special sales and use tax described in Question 1 above, to fund completion of projects from among the categories described in Question 1 above.

YES _____

NO _____

Instructions to Voters: All qualified electors desiring to vote in favor of the issuance bonds for the stated purposes shall vote “YES;” and

All qualified electors opposed to the issuance of bonds for the stated purposes shall vote “NO.”

4.3 In the referendum on the imposition of the Sales and Use Tax in the County, all qualified electors desiring to vote in favor of imposing the tax for the stated purposes shall vote “yes” and all qualified electors opposed to levying the tax shall vote “no”. If a majority of the electors voting in the referendum shall vote in favor of imposing the tax, then the tax is imposed as provided in the Act and this Ordinance. Expenses of the referendum must be paid by the County.

4.4 In the referendum on the issuance of bonds, all qualified electors desiring to vote in favor of the issuance of bonds for the stated purposes shall vote “yes” and all qualified electors opposed to the issuance of bonds shall vote “no”. If a majority of the electors voting in the referendum shall vote in favor of the issuance of bonds, then the issuance of bonds shall be authorized in accordance with S.C. Constitution Article X, Section 14, Paragraph (6). Expenses of the referendum must be paid by the County.

Section 5. Imposition of Tax Subject to Referendum.

The imposition of the Sales and Use Tax in the County is subject in all respects to the favorable vote of a majority of qualified electors casting votes in a referendum on the question of imposing the Sales and Use Tax in the County area in a referendum to be conducted by the Board of Voter Registration and Elections of Beaufort County on

November 5, 2024, and the favorable vote of a majority of the qualified electors voting in such a referendum shall be a condition precedent to the imposition of the Sales and Use Tax pursuant to the provisions of this Ordinance.

Section 6. Miscellaneous.

6.1 If any one or more of the provisions or portions hereof are determined by a court of competent jurisdiction to be contrary to law, then that provision or portion shall be deemed severable from the remaining terms or portions hereof and the invalidity thereof shall in no way affect the validity of the other provisions of this Ordinance; if any provisions of this Ordinance shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid as applied to any particular case in any jurisdiction or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, those circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstance, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever; provided, however that the Sales and Use Tax may not be imposed without the favorable results of the referendum to be held on November 5, 2024.

6.2 This Ordinance shall be construed and interpreted in accordance with the laws of the State and all suits and actions arising out of this Ordinance shall be instituted in a court of competent jurisdiction in this State.

6.3 The headings or titles of the several sections hereof shall be solely for convenience of reference and shall not affect the meaning, construction, interpretations, or effect of this Ordinance.

6.4 This Ordinance shall take effect immediately upon approval following third reading.

6.5 All previous ordinances regarding the same subject matter as this Ordinance are hereby repealed.

IT IS SO ORDAINED.

Joseph Passiment
County Council Chairman

Sarah Brock, Clerk to Council

First Reading: January 22, 2024
Second Reading: February 12, 2024
Public Hearing: February 12, 2024
Third Reading:

Summary report:	
Litera Compare for Word 11.4.0.111 Document comparison done on 2/20/2024 12:36:26 PM	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://hsblawfirm.cloudimanager.com/HSBDOCS/9030166/4	
Modified DMS: iw://hsblawfirm.cloudimanager.com/HSBDOCS/9030166/5	
Changes:	
Add	2
Delete	1
Move From	0
Move To	0
Table Insert	0
Table Delete	0
Table moves to	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	3

AN ORDINANCE

TO LEVY AND IMPOSE A ONE PERCENT (1%) SALES AND USE TAX, SUBJECT TO A REFERENDUM, WITHIN BEAUFORT COUNTY PURSUANT TO SECTION 4-37-30 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE THE PROJECTS FOR WHICH THE PROCEEDS OF THE SALES AND USE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH SUCH SALES AND USE TAX MAY BE IMPOSED; TO PROVIDE THE ESTIMATED COST OF THE PROJECTS FUNDED FROM THE PROCEEDS OF THE SALES AND USE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM ON THE IMPOSITION OF THE SALES AND USE TAX AND THE ISSUANCE OF GENERAL OBLIGATION BONDS AND TO PRESCRIBE THE CONTENTS OF THE BALLOT QUESTIONS IN THE REFERENDUM; TO PROVIDE FOR THE CONDUCT OF THE REFERENDUM BY THE BOARD OF VOTER REGISTRATION AND ELECTIONS OF BEAUFORT COUNTY; TO PROVIDE FOR THE ADMINISTRATION OF THE SALES AND USE TAX, IF APPROVED; TO PROVIDE FOR THE PAYMENT OF THE SALES AND USE TAX, IF APPROVED; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

BE IT ENACTED BY THE COUNTY COUNCIL OF BEAUFORT COUNTY, SOUTH CAROLINA, IN MEETING DULY ASSEMBLED:

Section 1. Recitals and Legislative Findings. As an incident to the enactment of this ordinance (the “Ordinance”), the County Council (the “County Council”) as governing body of Beaufort County, South Carolina (“County”) makes the following findings:

1.1 The South Carolina General Assembly has enacted Section 4-37-30 of the Code of Laws of South Carolina 1976, as amended (the “Act”), pursuant to which the County governing body may impose by ordinance a sales and use tax in an amount not to exceed one percent, subject to the favorable results of a referendum, within the County area for a specific purpose or purposes and for a limited amount of time to collect a limited amount of money.

1.2 Pursuant to the terms of Section 4-37-30 of the Code of Laws of South Carolina 1976, as amended, the South Carolina General Assembly has authorized county government to finance the costs of highways, roads, streets, bridges, mass transit systems, greenbelt initiatives, and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; either alone or in conjunction with other governmental entities. As a means to furthering the powers granted to the County under the provisions of Section 4-9-30 and Sections 6-21-10, *et.seq.* of the Code of Laws of South Carolina 1976 as amended, the County Council is authorized to form a transportation authority or to enter into a partnership, consortium, or other contractual arrangement with one of more other governmental entities pursuant to Title 4, Chapter 37 of the Code of Laws of the

South Carolina 1976, as amended. The County Council has decided to provide funding for highways, roads, streets, bridges, mass transit systems, greenbelts, and other transportation-related projects, *inter alia*, without the complexity of a transportation authority or entering into a partnership, consortium, or other contractual arrangements with one or more other governmental entities at this time; provided that nothing herein shall preclude County Council from entering into partnerships, consortiums, or other contractual arrangements in the future. County Council may utilize such provisions in the future as necessary or convenient to promote the public purposes served by funding highways, roads, streets, bridges, mass transit systems, greenbelt initiatives, and other transportation-related projects facilities as provided in this Ordinance.

1.3 The County Council finds that a one percent (1%) sales and use tax should be levied and imposed within the County, for the following projects and purpose:

- i. For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities related thereto, including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; and mass transit systems operated by the County or jointly operated by the County and other entities.
- ii. For financing the costs of greenbelt initiatives.

(the above herein referred to as the “Projects”)

For a period not to exceed ten (10) years from the date of imposition of such tax, to fund the Projects at a maximum cost not to exceed \$950,000,000 to be funded from the net proceeds of a sales and use tax imposed in the County pursuant to provisions of the Act, subject to approval of the qualified electors of the County in referendum to be held on November 5, 2024. The imposition of the sales and use tax and the use of sales and use tax revenue if approved in the referendum, shall be subject to the conditions precedent and conditions or restrictions on the use and expenditure of sales and use tax revenue established by the Act, the provisions of this Ordinance, and other applicable law. Subject to annual appropriations by County Council, sales and use tax revenues shall be used for the costs of the Projects established in this Ordinance, as it may be amended from time to time, including, without limitation, payment of administrative costs of the Projects, and such sums as may be required in connection with the issuance of bonds, the proceeds of which are applied to pay costs of the Projects. All spending shall be subject to an annual independent audit to be made available to the public.

1.4 County Council finds that the imposition of a sales and use tax in the County for the Projects and purposes defined in this Ordinance for a limited time not to exceed fifteen years to collect a limited amount of money will serve a public purpose, provide funding for highways, roads, streets, bridges, mass transit systems, greenbelts,

and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; as provided in this Ordinance to facilitate economic development, promote public safety, provide needed infrastructure, promote desirable living conditions, enhance the quality of life in the County, and promote public health and safety in the event of fire, emergency, and other dangers, and prepare the County to meet present and future needs of the County and its citizens.

Section 2. Approval of Sales and Use Tax Subject to Referendum.

2.1 A sales and use tax (the “Sales and Use Tax”), as authorized by the Act, is hereby imposed in the County, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the imposition of the tax to be held in the County, South Carolina on November 5, 2024.

2.2 The Sales and Use Tax shall be imposed for a period not to exceed **ten (10)** years from the date of imposition.

2.3 The maximum cost of the Projects to be funded from the proceeds of the Sales and Use Tax shall not exceed, in the aggregate, the sum of **\$950,000,000** and the maximum amount of net proceeds to be raised by the tax shall not exceed **\$950,000,000**, which includes administrative costs and debt service on bonds issued to pay for the Projects. The estimated principal amount of initial authorization of bonds to be issued to pay costs of the Projects and to be paid by a portion of the Sales and Use Tax is **\$515,000,000**.

2.4 The Sales and Use Tax shall be expended for the costs of the following described Projects, including payment of any sums as may be required for the issuance of and debt service for bonds, the proceeds of which are applied to such Projects, for the following purposes:

(i) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities, and drainage facilities related thereto, and mass transit systems operated by the County or jointly operated by the County and other governmental entities, which may include, but not limited to the following Projects at the estimated costs indicated:

Major Projects and Amounts

The Triangle (\$120 million): Capacity and safety improvements on the County section of the triangle made by Highway 170, Highway 278 and Argent Boulevard.

Ribaut Road Improvements (\$75 million): Implementation of the Ribaut Road project developed by the County, the City of Beaufort and the Town of Port Royal to improve safety, interconnectivity, capacity and attractiveness along the Ribaut Road Corridor between Boundary Street and the Russell Bell Bridge.

Highway 46 Improvements (\$50 million): Capacity and safety improvements along SC 46 from SC 170 to Jasper County. Additional safety improvements (i.e.- turn lanes at intersections) along SC 46 from SC 170 to Buckwalter Parkway. All planned improvements would be coordinated so as to preserve the South Carolina Scenic Byway designation.

Lady’s Island Corridor Traffic Improvements (\$60 million): Lady’s Island Corridor Traffic Improvements from the Woods Memorial Bridge to Chowan Creek. These funds will supplement the monies approved in the 2018 Transportation Sales Tax Referendum.

Bluffton Municipal Projects (\$30 million): Implementation of the Bluffton projects listed as priorities by the Bluffton Town Council, with the exclusion of Bluffton Parkway 5B.

Hilton Head Island Municipal Projects (\$30 million): Intersection improvements to included Sea Pines Circle and adjacent corridors for the safety of motorists, bicyclists and pedestrians.

North of the Broad Transportation System Improvements (\$30 million): Intersection improvements, pathways, flood prevention on access road such as Warsaw Island Road, and other projects in both incorporated and unincorporated areas developed in coordination with the City of Beaufort and the Town of Port Royal.

Highway 278 Project Enhancements (\$90 million): Additional funding to support the US 278 Corridor Improvement Project.

2018 Existing Pathways (\$30 million): Additional funding to support the completion of the remaining unfunded pathways from the 2018 Transportation Sales Tax.

~~**Future Projects (\$175 million):** Additional safety, capacity and interconnectivity transportation improvement projects in the County.~~

Project Programs and Amounts

Mass Transit (\$80 million): Funding multimodal transportation planning and implementation, including marine transport and commercial airport improvements.

Safety and Traffic Flow (\$100 million): Safety improvements along roadways and intersections to include pedestrian accommodations.

Emergency and Resiliency (\$55 million): Improvements to transportation infrastructure to address flooding, rising sea levels, stormwater, and drainage.

Pavement Resurfacing and Preservation (\$50 million): Road resurfacing and preservation of roadways (including roads owned by the State of South Carolina (the “State), by the County and by municipalities). The goal is to improve the overall pavement condition of roads throughout the County.

Dirt Road Paving (\$80 million): Paving of County and municipally owned dirt roads throughout the county.

Pathways (\$20 million): Design, right of way acquisition, and construction of bike and pedestrian accommodations throughout the County in accordance with the Beaufort County Connects Bicycle and Pedestrian Plan 2021.

~~**Transportation Technology/Access Roads (\$90 million):** Planning, design, right of way acquisition, and construction of access roads for~~

~~better interconnectivity. Implementation of transportation technologies to support the enhancement to capacity and safety of the transportation system.~~

The amount of the maximum total funds to be collected which shall be expended for these

Projects and purposes shall be no more than \$900,000,000;

(ii) For financing the costs of greenbelt initiatives, including, but not limited to, purchasing property for conservation and conservation easements, creating passive and active greenspaces, protecting natural resources, protecting agricultural or heritage landscapes, and protecting scenic corridors. The amount of the maximum total funds to be collected which shall be expended for these Projects and purposes shall be no more than \$50,000,000.

2.5 If the Sales and Use Tax is approved by a majority of the qualified electors voting in a referendum to be held in the County on November 5, 2024, the tax is to be imposed on the first day of May 2025, provided the Board of Voter Registration and Elections of Beaufort County shall certify the results not later than November 30, 2024, to the County Council and the South Carolina Department of Revenue (“DOR”). Included in the certification must be the maximum cost of the Projects to be funded in whole or in part from the proceeds of the tax, the maximum time specified for the imposition of the tax, and the principal amount of initial authorization of bonds, if any, to be supported by a portion of the tax.

2.6 The Sales and Use Tax, if approved in the referendum conducted on November 5, 2024 shall terminate on the earlier of:

(1) April 30, 2040; or

(2) the end of the calendar month during which DOR determines that the tax has raised revenues sufficient to provide the greater of either the costs of the Projects as approved in the referendum or the cost to amortize all debts related to the approved Projects.

2.7 Amounts of Sales and Use Tax collected in excess of the required proceeds must first be applied, if necessary, to complete each project for which the tax was imposed. Any additional revenue collected above the specified amount must be applied to the reduction of debt principal of the County on transportation infrastructure debts only.

2.8 The Sales and Use Tax must be administered and collected by DOR in the same manner that other sales and use taxes are collected. DOR may prescribe amounts that may be added to the sales price because of the Sales and Use Tax.

2.9 The Sales and Use Tax is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable area that is subject to the tax

imposed by Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, and the enforcement provisions of Chapter 54 of Title 12 of the Code of Laws of South Carolina 1976, as amended. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, are exempt from the Sales and Use Tax. The gross proceeds of the sale of food lawfully purchased with United States Department of Agriculture Food Stamps are exempt from the Sales and Use Tax. The Sales and Use Tax also applies to tangible property subject to the use tax in Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended.

2.10 Taxpayers required to remit taxes under Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina 1976, as amended, must identify the county in which the tangible personal property purchased at retail is stored, used, or consumed in this State.

2.11 Utilities are required to report sales in the county in which the consumption of the tangible personal property occurs.

2.12 A taxpayer subject to the tax imposed by Section 12-36-920 of the Code of Laws of South Carolina 1976, as amended, who owns or manages rental units in more than one county must report separately in his sales tax return the total gross proceeds from business done in each county.

2.13 The gross proceeds of sales of tangible personal property delivered after the imposition date of the Sales and Use Tax, either under the terms of a construction contract executed before the imposition date, or written bid submitted before the imposition date, are exempt from the Sales and Use Tax if a verified copy of the contract is filed with DOR within six months after the imposition date of the Sales and Use Tax.

2.14 Notwithstanding the imposition date of the Sales and Use Tax with respect to services that are billed regularly on a monthly basis, the Sales and Use Tax is imposed on the first day of the billing period beginning on or after the imposition date.

2.15 The County Council hereby establishes a Citizen's Oversight Committee (the "Oversight Committee") to provide oversight of the Projects described in this Ordinance, to gather input from all areas of the County regarding the general projects to be undertaken with proceeds of the Sales and Use Tax, and to make recommendations to the County Council on matters related to the Sales and Use Tax, including but not limited to, the general projects and the prioritization of the Projects. The Oversight Committee will consist of seven (7) members who reflect the interests of all citizens of the County. Three (3) members will be appointed by the County Council; one (1) member will be appointed by the Town Council of Hilton Head Island; one (1) member will be appointed by the Town Council of Bluffton; one (1) member will be appointed by the City Council of the City of Beaufort; and one (1) member will be appointed by the Town Council of the Town of Port Royal. Council members of the County Council and council members of the municipal councils that appoint members to the Oversight Committee are not

eligible to serve on the Oversight Committee. Members of the Oversight Committee shall have terms of four (4) years; provided, however, that the three (3) members appointed by the County Council shall have initial terms of three (3) years. All of the terms of the initial members of the Oversight Committee will commence on January 1, 2025, and members may serve two (2) terms on the Oversight Committee. The Oversight Committee will elect officers; produce minutes following each of its meetings which are to be provided to the public and to all of the county, city and town councils which have appointees on the Oversight Committee; deliver quarterly updates to the County Council; follow all of the requirements of the South Carolina Freedom of Information Act; and meet quarterly beginning in the first quarter of 2025 and continuing throughout the time period during which the Sales and Use Tax is imposed.

Section 3. Remission of Sales and Use Tax; Segregation of Funds; Administration of Funds; Distribution to County: Confidentially.

3.1 The revenues of the Sales and Use Tax must be remitted to the State Treasurer and credited to a fund separate and distinct from the general fund of the State. After deducting the amount of any refunds made and costs to DOR of administrating the tax, not to exceed one percent of such revenues, the State Treasurer shall distribute the revenues and related interest earnings quarterly to the County Treasurer and the revenues must be used only for the purposes stated herein. The State Treasurer may correct misallocations by adjusting subsequent distributions must be made in the same fiscal year as the misallocation. However, allocations made as a result of city or County code errors must be corrected prospectively.

3.2 (a) Any outside agencies, political subdivisions, or organizations designated to receive funding from the Sales and Use Tax must annually submit requests for funding in accordance with procedures and schedules established by the County Administrator. The County Administrator shall prepare the proposed budget for the Sales and Use Tax and submit it to the County Council at such time as the County Council determines. At the time of submitting the proposed budget, the County Administrator shall submit to the County Council a statement describing the important features of the proposed budget.

(b) County Council shall adopt annually and prior to the beginning of each fiscal year a budget for expenditures of Sales and Use Tax revenues. County Council may make supplemental appropriations for the Sales and Use Tax following the same procedures prescribed for the enactment of other budget ordinances. The provisions of this section shall not be construed to prohibit the transfer of funds appropriated in the annual budget for the Sales and Use Tax for purposes other than as specified in the annual budget when such transfers are approved by County Council. In the preparation of the annual budget, County Council may require any reports, estimates, and statistics from any County agency or department as may be necessary to perform its duties as the responsible fiscal body of the County.

(c) Except as specifically authorized by County Council, any outside agency or organization receiving an appropriation of the Sales and Use Tax must provide to County Council an independent audit of such agency's or organization's financial records and transactions and such other and more frequent financial information as required by County Council, all in form satisfactory to County Council.

3.3 DOR shall furnish data to the State Treasurer and to the County Treasurer for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the County upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.

Section 4. Sales and Use Tax Referendum; Ballot Question.

4.1 The Board of Voter Registration and Elections of Beaufort County shall conduct a referendum on the question of imposing a Sales and Use Tax in the area of the County on Tuesday, November 5, 2024, between the hours of 7 a.m. and 7 p.m. under the election laws of the State, mutatis mutandis. The Board of Voter Registration and Elections of Beaufort County shall publish in a newspaper of general circulation the date and purpose of the referendum, including the question that is to appear on the ballot, with the list of Projects and purposes as set forth herein, and the cost of Projects, and shall publish such election and other notices as required by law.

4.2 The referendum question to be on the ballot of the referendum to be held in the County on November 5, 2024, must read substantially as follows:

BEAUFORT COUNTY SPECIAL SALES AND USE TAX

QUESTION 1

I approve a special sales and use tax in the amount of one percent (1%) to be imposed in Beaufort County for not more than ten (10) years, or until a total of \$950,000,000 in resulting revenue has been collected, whichever occurs first, to fund the following projects:

Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities related thereto including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects; and mass transit systems operated by Beaufort County or jointly operated by the County and other governmental entities \$900,000,000.

Project (2) For financing the costs of greenbelt initiatives \$50,000,000.

YES _____

NO _____

Instructions to Voters: All qualified electors desiring to vote in favor of levying the special sales and use tax shall vote "YES;" and

All qualified electors opposed to levying the special sales and use tax shall vote “NO.”

QUESTION 2

I approve the issuance of not exceeding \$515,000,000 of general obligation bonds of Beaufort County, maturing over a period not to exceed ten (10) years and payable from the special sales and use tax described in Question 1 above, to fund completion of projects from among the categories described in Question 1 above.

YES _____

NO _____

Instructions to Voters:

All qualified electors desiring to vote in favor of the issuance bonds for the stated purposes shall vote “YES;” and

All qualified electors opposed to the issuance of bonds for the stated purposes shall vote “NO.”

4.3 In the referendum on the imposition of the Sales and Use Tax in the County, all qualified electors desiring to vote in favor of imposing the tax for the stated purposes shall vote “yes” and all qualified electors opposed to levying the tax shall vote “no”. If a majority of the electors voting in the referendum shall vote in favor of imposing the tax, then the tax is imposed as provided in the Act and this Ordinance. Expenses of the referendum must be paid by the County.

4.4 In the referendum on the issuance of bonds, all qualified electors desiring to vote in favor of the issuance of bonds for the stated purposes shall vote “yes” and all qualified electors opposed to the issuance of bonds shall vote “no”. If a majority of the electors voting in the referendum shall vote in favor of the issuance of bonds, then the issuance of bonds shall be authorized in accordance with S.C. Constitution Article X, Section 14, Paragraph (6). Expenses of the referendum must be paid by the County.

Section 5. Imposition of Tax Subject to Referendum.

The imposition of the Sales and Use Tax in the County is subject in all respects to the favorable vote of a majority of qualified electors casting votes in a referendum on the question of imposing the Sales and Use Tax in the County area in a referendum to be conducted by the Board of Voter Registration and Elections of Beaufort County on November 5, 2024, and the favorable vote of a majority of the qualified electors voting in such a referendum shall be a condition precedent to the imposition of the Sales and Use Tax pursuant to the provisions of this Ordinance.

Section 6. Miscellaneous.

6.1 If any one or more of the provisions or portions hereof are determined by a court of competent jurisdiction to be contrary to law, then that provision or portion shall be deemed severable from the remaining terms or portions hereof and the invalidity thereof shall in no way affect the validity of the other provisions of this Ordinance; if any provisions of this Ordinance shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid as applied to any particular case in any jurisdiction or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, those circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstance, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever; provided, however that the Sales and Use Tax may not be imposed without the favorable results of the referendum to be held on November 5, 2024.

6.2 This Ordinance shall be construed and interpreted in accordance with the laws of the State and all suits and actions arising out of this Ordinance shall be instituted in a court of competent jurisdiction in this State.

6.3 The headings or titles of the several sections hereof shall be solely for convenience of reference and shall not affect the meaning, construction, interpretations, or effect of this Ordinance.

6.4 This Ordinance shall take effect immediately upon approval following third reading.

6.5 All previous ordinances regarding the same subject matter as this Ordinance are hereby repealed.

IT IS SO ORDAINED.

Joseph Passiment
County Council Chairman

Sarah Brock, Clerk to Council

First Reading: January 22, 2024
Second Reading: February 12, 2024
Public Hearing: February 12, 2024
Third Reading:



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
RECOMMEND APPROVAL OF AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT SERVICE AND USER FEES; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; AND OTHER MATTERS RELATED THERETO
MEETING NAME AND DATE:
Finance, Administration and Economic Development Committee, 5/20/2024
PRESENTER INFORMATION:
John Robinson, Interim County Administrator; Denise Christmas, Chief Financial Officer; Valerie Althoff, Budget Manager <i>Approx 1 hour</i>
ITEM BACKGROUND:
This is a presentation of the fiscal year 2025 budget for the General Fund, Capital Improvement Fund, Special Revenue Funds, Debt Service Fund and Enterprise Funds
PROJECT / ITEM NARRATIVE:
The presentation of the Ordinance will outline the revenues and expenditures for the operations budgeted for Fiscal Year 2025 for the General Fund, Capital Improvement Fund, Special Revenue Funds, Debt Service Fund and Enterprise Funds.
FISCAL IMPACT:
The Ordinance will outline the Revenues to be collected and the estimated expenditures for the Fiscal Year 2025.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends that the Committee forward the Ordinance to Council recommending approval.
OPTIONS FOR COUNCIL MOTION:
Move forward to Council for First Reading (public hearing is required)

ORDINANCE 2024/_____

AN ORDINANCE TO MAKE APPROPRIATIONS FOR BEAUFORT COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT SERVICE AND USER FEES; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; AND OTHER MATTERS RELATED THERETO

WHEREAS, the Beaufort County Council (“County Council”), pursuant to the authority granted by the Constitution of the State of South Carolina and the General Assembly of the State of South Carolina, has the authority to prepare an annual budget for all Beaufort County (“County”) Departments, Agencies, Elected Officials, Boards and Commissions.

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

SECTION I. TAX LEVY, COLLECTION, APPROPRIATION AND BUDGET

The County Council hereby authorizes and directs the Beaufort County Auditor (“Auditor”) to levy upon taxable property in Beaufort County ad valorem taxes for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the provisions of this Ordinance. The Auditor is directed to print on all tax notices the tax millage breakdown as shown in this Ordinance, including any special tax district millage. The taxes shall be collected by the Beaufort County Treasurer (“Treasurer”), as provided by law, and appropriated in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council. The estimated revenues contained in this Ordinance support the appropriations provided herein, as well as other supporting documents contained in the 2024-2025 Fiscal Year Annual Budget Detail (“Budget Detail”) hereby adopted as part of this Ordinance.

SECTION II. MILLAGE

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 31st of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be modified by resolution.

A. *Establishment of Millage Rate.* The following are the millages established for the budget as of July 1, 2024:

Type of Millage	Millage Rate
Operations	42.3
Capital Improvement	3.2
Debt Service	3.2
Purchase of Real Property	3.0
Solid Waste & Recycling	3.2
Higher Education	2.3
Indigent Care Support to BMH	0.6
Indigent Care Support to BJHCHS	0.4
Economic Development	1.3
Total Millage	59.5

SECTION III. COUNTY OPERATIONS REVENUES

- A. **General Fund.** The appropriation for County Operations of the General Fund will be funded from the revenue sources as follows:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 115,574,500
Fees for licenses and permits	4,811,500
Intergovernmental revenue	11,802,756
Charges for Services	15,946,475
Fines and forfeitures	759,500
Interest on investments	2,150,000
Miscellaneous revenue	1,470,300
Interfund transfers	1,630,000
Total Operating Income	\$ 154,295,203

- B. **Capital Improvement Fund.** The appropriation for County Capital Improvements will be funded from tax collections of \$8,691,000, interest revenue of \$1,000,000, bond proceeds of \$70,175,728, and use of fund balance of \$20,147,100 totaling \$100,013,828.
- C. **Debt Service Fund.** The appropriation for County Debt Service will be funded from the revenue sources as follows:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 8,695,600
Intergovernmental Revenue	280,450
Contributed from PY Fund Balance	1,412,470
Total Operating Income	\$ 10,388,520

- D. **Rural and Critical Debt Services.** The appropriation for County purchase of real property through the Rural and Critical Land Program will be funded from the revenue sources as follows:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 8,161,000
Intergovernmental Revenue	232,000
Interest on Investments	40,000
Contributed from PY Fund Balance	1,773,894
Total Operating Income	\$ 10,206,894

- E. **Solid Waste and Recycling Fund.** The appropriation for the County Operations of the Solid Waste and Recycling Fund will be funded from the revenue sources as follows:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 8,670,000
Charges for Services	11,000
Miscellaneous Revenues	250,000
Contributed from PY Fund Balance	3,557,045
Interest on Investments	50,000
Total Operating Income	\$ 12,538,045

- F. **Higher Education Allocation.** The appropriation for County Higher Education Allocation will be funded from tax collections of \$6,222,500.
- G. **Indigent Care support to Beaufort Memorial Hospital.** The appropriation for County Indigent Care to Beaufort Memorial Hospital will be funded from tax collections of \$1,626,000.
- H. **Indigent Care support to Beaufort Jasper Hampton Comprehensive Health.** The appropriation for County Indigent Care to Beaufort Jasper Hampton Comprehensive Health will be funded from tax collections of \$1,082,000.
- I. **Economic Development support to the Jobs and Worksite Fund.** The appropriation for County Economic Development support to the Jobs and Worksite Fund will be funded from tax collections of \$3,516,500.
- J. **Additional Operation Funds.** Additional operations of various County departments are funded by Special Revenue and Enterprise sources. The detail of line-item accounts for these funds is set forth in the Budget Detail as adopted as part of this Ordinance.

SECTION IV. COUNTY OPERATIONS APPROPRIATION

- A. **General Fund.** The amount appropriated to the Beaufort County General Fund to fund County operations, including subsidized agencies, as follows:

<u>Operating Appropriation Source</u>	<u>Amount</u>
General Government	\$ 65,714,866
Public Safety	58,496,793
Public Works	12,323,132
Public Health	1,892,360
Public Welfare	753,616
Cultural and Recreation	12,799,765
Transfers Out	2,314,671
Total Operating Appropriation Source	<u><u>\$ 154,295,203</u></u>

- B. **Capital Improvement Fund.** The amount of \$100,013,828 appropriated for County Capital Improvements will be expended for Capital Expenditures. All encumbrances as set forth in Exhibit “A”, attached hereto and incorporated herein by reference, shall be carried forward into Fiscal Year 2025.
- C. **Debt Service Fund.** The amount of \$10,388,520 appropriated for County Debt Service will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.
- D. **Rural and Critical Debt Service.** The amount of \$10,206,894 appropriated for Rural and Critical Debt Service will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.

E. **Solid Waste and Recycling Fund.** The amount appropriated to the Beaufort County Solid Waste and Recycling Fund operations, as follows:

<u>Operating Appropriation Source</u>	<u>Amount</u>
Personnel Services	\$ 2,969,952
Purchased Services	8,395,243
Supplies	162,450
Capital Outlay	906,000
Contingency	104,400
Total Operating Appropriation Source	\$ 12,538,045

F. **Higher Education Allocation.** The amount of \$6,222,500 is appropriated for the Higher Education Allocation to help sustain operations. The amount collected will be disbursed as follows: \$2,975,500 to University of South Carolina-Beaufort and \$2,861,790 to the Technical College of the Lowcountry. An amount up to but not exceeding \$385,210 of collections will be appropriated for debt service, to be paid by the County, for the Technical College of the Lowcountry for the issuance of \$6,000,000 in G.O. Bonds for the construction of a workforce development center. Should the tax collections exceed the amounts appropriated herein, the surplus revenue will be divided equally between the University of South Carolina-Beaufort and the Technical College of the Lowcountry and paid no later than August 31, 2025.

G. **Indigent Care support to Beaufort Memorial Hospital.** The amount of \$1,626,000 appropriated by Beaufort County to Beaufort Memorial Hospital is to help sustain indigent care to patients needing assistance with medical care. An amount up to but not exceeding \$635,000 of the appropriated total will be appropriated for debt service for a \$10,000,000 G.O. Bond issue for the construction of a hospital in Bluffton to further assist with the support of indigent care in the Bluffton area. The remainder of revenue collected in this fund will be paid to Beaufort Memorial Hospital no later than August 31, 2025.

H. **Indigent Care support to Beaufort Jasper Hampton Comprehensive Health.** The amount of \$1,082,000 appropriated by Beaufort County to Beaufort Jasper Hampton Comprehensive Health is to help sustain indigent care to patients needing assistance with medical care.

I. **Economic Development support to the Jobs and Worksite Fund.** The amount of \$3,516,500 appropriated by Beaufort County is to fund the Jobs and Worksite Fund that is overseen by the Beaufort County Economic Development Corporation. These funds are allowed to accumulate and are to be used to attract new businesses and economic development into Beaufort County.

SECTION V. SPECIAL TAX DISTRICT MILLAGE

The Auditor is hereby authorized and directed to levy, and the 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 as follows:

Special Tax District	Revenues	Expenditures	Millage Rate
Bluffton Fire District Operations	\$ 23,693,000	\$ 23,606,911	24.6
Bluffton Fire District Debt Service	\$ 1,337,000	\$ 1,337,000	1.4
Burton Fire District Operations	\$ 7,339,671	\$ 7,339,667	69.1
Burton Fire District Debt Service	\$ 363,574	\$ 363,574	3.9
Daufuskie Island Fire District Operations	\$ 1,499,068	\$ 1,498,722	58
Daufuskie Island Fire District Debt Service	\$ 106,615	\$ 106,615	4.2
Lady's Island/St. Helena Fire District Operations	\$ 8,375,149	\$ 8,261,522	39.4

Lady's Is./St. Helena Fire District Debt Service	\$ 672,157	\$ 672,157	3.3
Sheldon Fire District Operations	\$ 1,871,379	\$ 1,871,379	38.5
Sheldon Fire District Debt Service	\$ 133,100	\$ 133,100	2.9

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

SECTION VI. FEES FOR SERVICES and USES

A. **Stormwater Utility Fees.** Beaufort County Ordinance Chapter 99 establishes a stormwater management utility and a utility enterprise fund. A stormwater utility fee must be established to generate the revenue necessary to meet the cost of the stormwater management services, systems and facilities. The stormwater utility fee shall be shown as a separate line item on the tax bill. The stormwater utility fee shall be calculated in accordance with Beaufort County Ordinance Chapter 99 and the rate shall be set as follows:

	Beaufort County	City of Beaufort	Town of Port Royal	Town of Hilton Head Island	Town of Bluffton
Administrative Fee	\$19.00	\$5.00	\$5.07	\$24.00	\$5.00
Impervious Area Unit (IA)	\$71.00	\$95.00	\$43.50	\$105.00	\$85.00
Gross Area Unit (GA)	\$10.00	\$35.00	\$11.43	\$21.00	\$25.00

Real property located within the jurisdictional boundaries of the Town of Hilton Head Island, Town of Bluffton, Town of Port Royal, and the City of Beaufort shall pay a Countywide Infrastructure Fee directly to Beaufort County. This shall be shown as a separate line item on the tax bill and shall be set as follows:

	City of Beaufort	Town of Port Royal	Town of Hilton Head Island	Town of Bluffton
Countywide Infrastructure Fee	\$6.68	\$4.76	\$7.37	\$28.71

B. **Airport Fees.** Beaufort County Ordinance Chapter 6 Article III establishes fees associated with use and services of the County Airports. The fees set forth in the table in this Section for the Hilton Head Island Airport (“HXD”) and Beaufort Executive Airport (“ARW”) shall be applied in accordance with Beaufort County Ordinance Chapter 6 Article III and the rates shall be set as follow:

HXD Fees	Rate	Application/Frequency
T-Hangar Fee (1,040 square feet)	\$ 485.00	per month
Corporate Hangar Fee (60'x52')	\$ 1,442.00	per month
Box Hangar Fee (80'x80')	\$ 2,956.00	per month
Parking	\$ 12.00	per day
Commercial Airlines Fees		
Rent - Assigned Space	\$ 5.82	per square foot
Rent - Common space	\$ 5.22	per enplaned passenger
Security Fees	\$ 2.32	per enplaned passenger
Firefighting Fees	\$ 3.76	per enplaned passenger

Landing Fees	\$ 3.45	per 1,000 lbs landed weight
ARW Fees		
T-Hangar Fee (1,040 square feet)	\$ 362.00	per month
Ramp Fee (Landing Fee)	\$ 150.00	per month
Nightly Tie Down (Large)Transient	\$ 50.00	
Nightly Tie Down (Small)Transient	\$ 20.00	
Monthly Tie Down Fee (Large) Tenant	\$ 200.00	
Monthly Tie Down Fee (Small) Tenant	\$ 150.00	
After Hour Fee for Fueling	\$ 150.00	first hour
After Hour Fee for Fueling	\$ 100.00	each additional hour

SECTION VII. LAW ENFORCEMENT UNIFORM USER FEE

Beaufort County Ordinance Chapter 54 Article IV establishes the law enforcement service charge and uniform user fee. The Law Enforcement Uniform User Fee shall be calculated, applied and collected in accordance with Ordinance 2020-29 and Beaufort County Ordinance Chapter 54 Article IV, and shall be charged to each applicable parcel based on use and size as set forth in the table in this Section. However, County Council reserves the right to modify the uniform user fee as may be deemed necessary and appropriate after the County is provided with final revenue numbers, but no later than August 31st of the taxing year; and if it does determine necessary and appropriate, then said uniform user fee rates shall be modified by resolution.

All appropriations for this purpose shall be solely funded from the law enforcement service charge and uniform user fee. The law enforcement uniform user fee shall appear on the tax bill as a separate line item. The law enforcement uniform user fee shall be set as follows:

Land Use	Demand Unit Type	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$ 134
Multifamily	Housing Unit	\$ 99
Nonresidential		
Retail	1,000 sq. feet	\$ 219
Office/ service	1,000 sq. feet	\$ 84
Industrial	1,000 sq. feet	\$ 37
Institutional	1,000 sq. feet	\$ 84
Lodging	Room	\$ 62

SECTION VIII. ELECTED OR APPOINTED OFFICIALS’ SALARIES

Pursuant to Title 4, Chapter 9 of the South Carolina Code of Laws and Beaufort County Ordinance Article VI Division 3, the salary for each current elected or appointed official shall be established as follows:

Elected/Appointed Position	County Salary	State Stipend/Supplement	Total Salary
Auditor	\$105,245.88	\$22,652.00	\$127,897.88
Clerk of Court	\$130,005.88	\$15,000.18	\$145,006.06
Coroner	\$107,345.95	\$15,000.18	\$122,346.13
Probate Judge	\$131,433.12	\$15,000.18	\$146,433.30
Sheriff	\$188,052.23	\$15,000.18	\$203,052.41
Treasurer	\$157,533.02	\$22,652.00	\$180,185.02
Master-In-Equity	\$191,505.60	\$0.00	\$191,505.60
Magistrate	\$98,763.60	\$1,500.00	\$100,263.60

The Total Salary stated above includes any cost-of-living adjustment, state stipend, state mandated salary adjustment, and reelection or reappointment increase as may be applicable for the individual elected or appointed official holding the position on July 1, 2024.

SECTION IX. BOARDS, AGENCIES AND COMMISSIONS

All County boards, agencies, commissions, etc., fully or partially funded by 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. The County Administrator may request from any party receiving funds, 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. The County Council or County Administrator may, for any reason, request a special audit to be completed for any agency receiving funds; and if requested, then the audit shall be made completed 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. At the County Council's discretion, failure by any agency to complete a special audit can result in the freezing of funds allocated to that agency until such audit is completed.

SECTION X. TRANSFERS OF FUNDS

Each department head is permitted, subject to the County Administrator's (or his designee's) approval, 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. The County Administrator 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 \$50,000.

Each elected official is permitted, subject to the County Council's prior approval, to transfer appropriation(s) between object classification codes within that elected official's office.

SECTION XI. 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.

- A. ***Travel Reimbursement.*** Reimbursements for actual mileage traveled shall be at the Internal Revenue Service approved rate. Funds must be available in the appropriate budget before such funds are expended. Payments for travel and subsistence will be paid in accordance with the rules as set forth in the Beaufort County Employee Handbook effective 1/1/2024. It shall be unlawful for any department or employee to charge in excess of actual miles.

SECTION XII. ANNUAL EXTERNAL AUDIT

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 XIII. RATES AND AVAILABILITY OF FUNDS

In regard 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 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 a meeting duly assembled this ____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____

Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council

ORDINANCE 2024/_____

AN ORDINANCE TO MAKE APPROPRIATIONS FOR BEAUFORT COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT SERVICE AND USER FEES; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; AND OTHER MATTERS RELATED THERETO

WHEREAS, the Beaufort County Council (“County Council”), pursuant to the authority granted by the Constitution of the State of South Carolina and the General Assembly of the State of South Carolina, has the authority to prepare an annual budget for all Beaufort County (“County”) Departments, Agencies, Elected Officials, Boards and Commissions.

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

SECTION I. TAX LEVY, COLLECTION, APPROPRIATION AND BUDGET

The County Council hereby authorizes and directs the Beaufort County Auditor (“Auditor”) to levy upon taxable property in Beaufort County ad valorem taxes for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the provisions of this Ordinance. The Auditor is directed to print on all tax notices the tax millage breakdown as shown in this Ordinance, including any special tax district millage. The taxes shall be collected by the Beaufort County Treasurer (“Treasurer”), as provided by law, and appropriated in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council. The estimated revenues contained in this Ordinance support the appropriations provided herein, as well as other supporting documents contained in the 2024-2025 Fiscal Year Annual Budget Detail (“Budget Detail”) hereby adopted as part of this Ordinance.

SECTION II. MILLAGE

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 31st of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be modified by resolution.

A. *Establishment of Millage Rate.* The following are the millages established for the budget as of July 1, 2024:

Type of Millage	Millage Rate
Operations	42.3
Capital Improvement	3.2
Debt Service	3.2
Purchase of Real Property	3.0
Solid Waste & Recycling	3.2
Higher Education	2.3
Indigent Care Support to BMH	0.6
Indigent Care Support to BJHCHS	0.4
Economic Development	1.3
Total Millage	59.5

SECTION III. COUNTY OPERATIONS REVENUES

- A. **General Fund.** The appropriation for County Operations of the General Fund will be funded from the revenue sources as follows:

Funding Source	Amount
Tax Collections	\$ 115,574,500
Fees for licenses and permits	4,811,500
Intergovernmental revenue	11,802,756
Charges for Services	15,946,475
Fines and forfeitures	759,500
Interest on investments	2,150,000
Miscellaneous revenue	1,470,300
Interfund transfers	1,630,000
<u>Contribution from prior year fund balance</u>	<u>2,726,812</u>
Total Operating Income	\$ 154,295,203 156,872,015

- B. **Capital Improvement Fund.** The appropriation for County Capital Improvements will be funded from tax collections of \$8,691,000, interest revenue of \$1,000,000, bond proceeds of \$70,175,728, and use of fund balance of \$20,147,100 totaling \$100,013,828.
- C. **Debt Service Fund.** The appropriation for County Debt Service will be funded from the revenue sources as follows:

Funding Source	Amount
Tax Collections	\$ 8,695,600
Intergovernmental Revenue	280,450
Contributed from PY Fund Balance	1,412,470
Total Operating Income	\$ 10,388,520

- D. **Rural and Critical Debt Services.** The appropriation for County purchase of real property through the

Funding Source	Amount	Rural and
Tax Collections	\$ 8,161,000	
Intergovernmental Revenue	232,000	
Interest on Investments	40,000	
Contributed from PY Fund Balance	1,773,894	
Total Operating Income	\$ 10,206,894	

Critical Land Program will be funded from the revenue sources as follows:

D.E. Solid Waste and Recycling Fund. The appropriation for the County Operations of the Solid Waste and Recycling Fund will be funded from the revenue sources as follows:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 8,670,000
Charges for Services	11,000
Miscellaneous Revenues	250,000
Contributed from PY Fund Balance	3,557,045
Interest on Investments	50,000
Total Operating Income	<u>\$ 12,538,045</u>

E.F. Higher Education Allocation. The appropriation for County Higher Education Allocation will be funded from tax collections of \$6,222,500.

F.G. Indigent Care support to Beaufort Memorial Hospital. The appropriation for County Indigent Care to Beaufort Memorial Hospital will be funded from tax collections of \$1,626,000.

G.H. Indigent Care support to Beaufort Jasper Hampton Comprehensive Health. The appropriation for County Indigent Care to Beaufort Jasper Hampton Comprehensive Health will be funded from tax collections of \$1,082,000.

H.I. Economic Development support to the Jobs and Worksite Fund. The appropriation for County Economic Development support to the Jobs and Worksite Fund will be funded from tax collections of \$3,516,500.

I.J. Additional Operation Funds. Additional operations of various County departments are funded by Special Revenue and Enterprise sources. The detail of line-item accounts for these funds is set forth in the Budget Detail as adopted as part of this Ordinance.

SECTION IV. COUNTY OPERATIONS APPROPRIATION

A. General Fund. The amount appropriated to the Beaufort County General Fund to fund County operations, including subsidized agencies, as follows:

<u>Operating Appropriation Source</u>	<u>Amount</u>
	\$
	<u>65,714,866</u>
General Government	<u>70,606,349</u>
Public Safety	58,496,793
Public Works	12,323,132
Public Health	1,892,360
Public Welfare	753,616
Cultural and Recreation	12,799,765
	<u>2,314,671</u>
Transfers Out	<u>\$ 4,992,733</u>
	<u>\$ 154,295,203</u>
Total Operating Appropriation Source	<u>\$ 156,872,015</u>

- B. **Capital Improvement Fund.** The amount of \$100,013,828 appropriated for County Capital Improvements will be expended for Capital Expenditures. All encumbrances as set forth in Exhibit “A”, attached hereto and incorporated herein by reference, shall be carried forward into Fiscal Year 2025.
- C. **Debt Service Fund.** The amount of \$10,388,520 appropriated for County Debt Service will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.
- D. **Rural and Critical Debt Service.** The amount of \$10,206,894 appropriated for Rural and Critical Debt Service will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.
- E. **Solid Waste and Recycling Fund.** The amount appropriated to the Beaufort County Solid Waste and Recycling Fund operations, as follows:

<u>Operating Appropriation Source</u>	<u>Amount</u>
Personnel Services	\$ 2,969,952
Purchased Services	8,395,243
Supplies	162,450
Capital Outlay	906,000
Contingency	104,400
Total Operating Appropriation Source	\$ 12,538,045

- F.F. **Higher Education Allocation.** The amount of \$6,222,500 is appropriated for the Higher Education Allocation to help sustain operations. The amount collected will be disbursed as follows: \$2,975,500 to University of South Carolina-Beaufort and \$2,861,790 to the Technical College of the Lowcountry. An amount up to but not exceeding \$385,210 of collections will be appropriated for debt service, to be paid by the County, for the Technical College of the Lowcountry for the issuance of \$6,000,000 in G.O. Bonds for the construction of a workforce development center. Should the tax collections exceed the amounts appropriated herein, the surplus revenue will be divided equally between the University of South Carolina-Beaufort and the Technical College of the Lowcountry and paid no later than August 31, 2025.
- F.G. **Indigent Care support to Beaufort Memorial Hospital.** The amount of \$1,626,000 appropriated by Beaufort County to Beaufort Memorial Hospital is to help sustain indigent care to patients needing assistance with medical care. An amount up to but not exceeding \$635,000 of the appropriated total will be appropriated for debt service for a \$10,000,000 G.O. Bond issue for the construction of a hospital in Bluffton to further assist with the support of indigent care in the Bluffton area. The remainder of revenue collected in this fund will be paid to Beaufort Memorial Hospital no later than August 31, 2025.
- F.H. **Indigent Care support to Beaufort Jasper Hampton Comprehensive Health.** The amount of \$1,082,000 appropriated by Beaufort County to Beaufort Jasper Hampton Comprehensive Health is to help sustain indigent care to patients needing assistance with medical care.

H.I. Economic Development support to the Jobs and Worksite Fund. The amount of \$3,516,500 appropriated by Beaufort County is to fund the Jobs and Worksite Fund that is overseen by the Beaufort County Economic Development Corporation. These funds are allowed to accumulate and are to be used to attract new businesses and economic development into Beaufort County.

SECTION V. SPECIAL TAX DISTRICT MILLAGE

The Auditor is hereby authorized and directed to levy, and the 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 as follows:

Special Tax District	Revenues	Expenditures	Millage Rate
Bluffton Fire District Operations	\$ 23,693,000	\$ 23,606,911	24.6
Bluffton Fire District Debt Service	\$ 1,337,000	\$ 1,337,000	1.4
Burton Fire District Operations	\$ 7,339,671	\$ 7,339,667	69.1
Burton Fire District Debt Service	\$ 363,574	\$ 363,574	3.9
Daufuskie Island Fire District Operations	\$ 1,499,068	\$ 1,498,722	58
Daufuskie Island Fire District Debt Service	\$ 106,615	\$ 106,615	4.2
Lady's Island/St. Helena Fire District Operations	\$ 8,375,149	\$ 8,261,522 \$ 8,351,522	39.4
Lady's Is./St. Helena Fire District Debt Service	\$ 672,157	\$ 672,157	3.3
Sheldon Fire District Operations	\$ 1,871,379	\$ 1,871,379	38.5
Sheldon Fire District Debt Service	\$ 133,100	\$ 133,100	2.9

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

SECTION VI. FEES FOR SERVICES and USES

A. *Stormwater Utility Fees.* Beaufort County Ordinance Chapter 99 establishes a stormwater management utility and a utility enterprise fund. A stormwater utility fee must be established to generate the revenue necessary to meet the cost of the stormwater management services, systems and facilities. The stormwater utility fee shall be shown as a separate line item on the tax bill. The stormwater utility fee shall be calculated in accordance with Beaufort County Ordinance Chapter 99 and the rate shall be set as follows:

	Beaufort County	City of Beaufort	Town of Port Royal	Town of Hilton Head Island	Town of Bluffton
Administrative Fee	\$19.00	\$5.00	\$5.07	\$24.00	\$5.00
Impervious Area Unit (IA)	\$71.00	\$95.00	\$43.50	\$105.00	\$85.00
Gross Area Unit (GA)	\$10.00	\$35.00	\$11.43	\$21.00	\$25.00

Real property located within the jurisdictional boundaries of the Town of Hilton Head Island, Town of Bluffton, Town of Port Royal, and the City of Beaufort shall pay a Countywide Infrastructure Fee directly to Beaufort County. This shall be shown as a separate line item on the tax bill and shall be set as follows:

	City of Beaufort	Town of Port Royal	Town of Hilton Head Island	Town of Bluffton
Countywide Infrastructure Fee	\$6.68	\$4.76	\$7.37	\$28.71

B. **Airport Fees.** Beaufort County Ordinance Chapter 6 Article III establishes fees associated with use and services of the County Airports. The fees set forth in the table in this Section for the Hilton Head Island Airport (“HXD”) and Beaufort Executive Airport (“ARW”) shall be applied in accordance with Beaufort County Ordinance Chapter 6 Article III and the rates shall be set as follow:

HXD Fees	Rate	Application/Frequency
T-Hangar Fee (1,040 square feet)	\$ 485.00	per month
Corporate Hangar Fee (60'x52')	\$ 1,442.00	per month
Box Hangar Fee (80'x80')	\$ 2,956.00	per month
Parking	\$ 12.00	per day
<i>Commercial Airlines Fees (HXD)</i>		
Rent - Assigned Space	\$ 5.82	per square foot
Rent - Common space	\$ 5.22	per enplaned passenger
Security Fees	\$ 2.32	per enplaned passenger
Firefighting Fees	\$ 3.76	per enplaned passenger
Landing Fees	\$ 3.45	per 1,000 lbs landed weight
ARW Fees		
T-Hangar Fee (1,040 square feet)	\$ 362.00	Per month
Ramp Fee (Landing Fee)	\$ 150.00	Per month
Tie Down (Large)Transient	\$ 50.00	Per night
Tie Down (Small)Transient	\$ 20.00	Per night
Tie Down Fee (Large) Tenant	\$ 200.00	Per month
Tie Down Fee (Small) Tenant	\$ 150.00	Per month
After Hour Fee for Fueling	\$ 150.00	First hour
After Hour Fee for Fueling	\$ 100.00	Each additional hour

SECTION VII. LAW ENFORCEMENT UNIFORM USER FEE

Beaufort County Ordinance Chapter 54 Article IV establishes the law enforcement service charge and uniform user fee. The Law Enforcement Uniform User Fee shall be calculated, applied and collected in accordance with Ordinance 2020-29 and Beaufort County Ordinance Chapter 54 Article IV, and shall be charged to each applicable parcel based on use and size as set forth in the table in this Section. However, County Council reserves the right to modify the uniform user fee as may be deemed necessary and appropriate after the County is provided with final revenue numbers, but no later than August 31st of the taxing year; and if it does determine necessary and appropriate, then said uniform user fee rates shall be modified by resolution.

All appropriations for this purpose shall be solely funded from the law enforcement service charge and uniform user fee. The law enforcement uniform user fee shall appear on the tax bill as a separate line item. The law enforcement uniform user fee shall be set as follows:

Land Use	Demand Unit Type	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$ 134 \$156

Multifamily	Housing Unit	\$ 99 <u>\$113</u>
Nonresidential		
Retail	1,000 sq. feet	\$ 219 <u>\$252</u>
Office/ service	1,000 sq. feet	\$ 84 <u>97</u>
Industrial	1,000 sq. feet	\$ 37 <u>\$43</u>
Institutional	1,000 sq. feet	\$ 84 <u>\$96</u>
Lodging	Room	\$ <u>72</u> <u>62</u>

SECTION VIII. ELECTED OR APPOINTED OFFICIALS’ SALARIES

Pursuant to Title 4, Chapter 9 of the South Carolina Code of Laws and Beaufort County Ordinance Article VI Division 3, the salary for each current elected or appointed official shall be established as follows:

Elected/Appointed Position	County Salary	State Stipend/Supplement	Total Salary
Auditor	\$105,245.88	\$22,652.00	\$127,897.88
Clerk of Court	\$130,005.88	\$15,000.18	\$145,006.06
Coroner	\$107,345.95	\$15,000.18	\$122,346.13
Probate Judge	\$131,433.12	\$15,000.18	\$146,433.30
Sheriff	\$188,052.23	\$15,000.18	\$203,052.41
Treasurer	\$157,533.02	\$22,652.00	\$180,185.02
Master-In-Equity	\$191,505.60	\$0.00	\$191,505.60
Magistrate	\$98,763.60	\$1,500.00	\$100,263.60

The Total Salary stated above includes any cost-of-living adjustment, state stipend, state mandated salary adjustment, and reelection or reappointment increase as may be applicable for the individual elected or appointed official holding the position on July 1, 2024.

SECTION IX. BOARDS, AGENCIES AND COMMISSIONS

All County boards, agencies, commissions, etc., fully or partially funded by 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. The County Administrator may request from any party receiving funds, 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. The County Council or County Administrator may, for any reason, request a special audit to be completed for any agency receiving funds; and if requested, then the audit shall be made completed 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. At the County Council’s discretion, failure by any agency to complete a special audit can result in the freezing of funds allocated to that agency until such audit is completed.

SECTION X. 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 budget 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 XI. 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. The CFO shall provide a monthly report showing the transfer of funds for each department, agency and elected officials.

~~Each department head is permitted, subject to the County Administrator's (or his designee's) approval, 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. The County Administrator 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 \$50,000.~~

~~Each elected official is permitted, subject to the County Council’s prior approval, to transfer appropriation(s) between object classification codes within that elected official’s office.~~

SECTION XII. 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.

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Ordered in a meeting duly assembled this _____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____

Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council



Beaufort County SOUTH CAROLINA

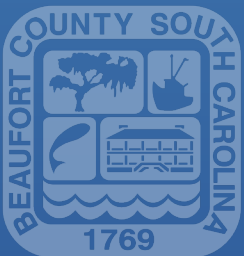
Fiscal Year 25 Proposed Budget

BEAUFORT COUNTY GOVERNMENT, SOUTH CAROLINA
INTERIM COUNTY ADMINISTRATOR



Administration Overview

Administration is responsible for the effective implementation of policies set by County Council that govern daily operations and ensure services are provided continually and efficiently, and through sound fiscal accountability whereby the expense is equitably shared among citizens.



FY2025 Strategic Plan Priorities

Quality of Life

- Staff compensation adjustments to remain competitive
- Public Safety - Transportation

Culture and Community

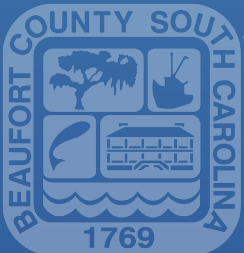
- Passive Parks
- Parks and Recreation

Improved customer service

- Admin Building Lobby remodel
- Invest in technology and community engagement

Economic Development

- Address deferred internal facilities and capital needs
- External funding for Higher Education, Indigent Care, Economic Development



No Millage Increase

RECOMMENDED MILLAGE 2025
FISCAL YEAR '24 VALUE OF MIL \$2,650,000
FISCAL YEAR '25 VALUE OF MIL \$2,705,000

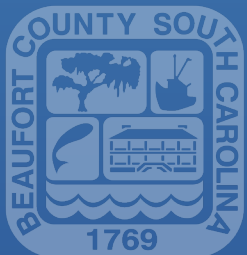
TYPE OF MILLAGE (MIL)	CURRENT MIL	FY '25 PROPOSED MIL
COUNTY OPERATIONS	42.3	42.3
DEBT SERVICE	3.4	3.2
PURCHASE OF REAL PROPERTY(DEBT)	4.4	3
CAPITAL IMPROVEMENTS	2.4	3.2
ECONOMIC DEVELOPMENT	0.3	1.3
SOLID WASTE	3.7	3.2
INDIGENT CARE BJHCHS	0.4	0.4
INDIGENT CARE BMH	0.4	0.6
HIGHER EDUCATION	2.2	2.3
TOTAL	59.5	59.5



FY2025 Class and Compensation

Management Advisory Group International (MAG)

- 1109 employees comprising 340 specific classifications
- New pay band recommendations puts 631 employees outside of the recommended pay band
 - Correction = \$2,372,251
- Internal Equity Adjustment – Evaluation of duties, compression, equitable length of service
 - 446 employees not properly compensated within their pay bands
 - Correction = \$2,735,460
- Recommendation is 4% flat rate adjustment to compensate for Consumer Price Index increase
 - \$2,454,029
 - Total recommendation for FY25 compensation increase for employees in the County's Compensation and Classification plan is **\$7,561,740.**



- **MAG complete report expected June 10. Resolution to accept will come to Finance Committee on June 17.**

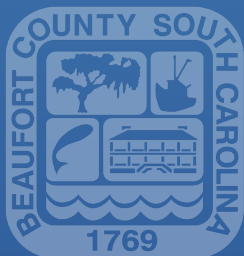
FY2025 Class and Compensation

Management Advisory Group International (MAG)

There will be adjustments after the final report from MAG is presented. If approved, HR Staff expects to implement this strategy in August/September.

Other Highlights

- Compensation maintenance plan. FY26 and beyond. The maintenance plan will keep Beaufort County's compensation competitive with the market and classify Beaufort County as an Employer of Choice. The maintenance plan includes maintaining CPI adjustments, implementation of longevity as well as merit incentive program tied to personnel evaluations.
- Implementing the recommend changes will bring the Beaufort County minimum compensation for pay band 207 up to \$18.02 hr and pay band 101 up to \$19.18 hr.



Public Safety / Transportation

Funding included for Beaufort County Hazmat Teams

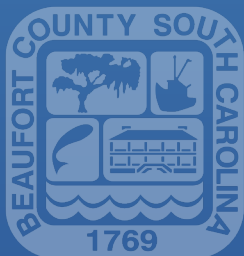
1198-Direct Subsidies line of the General Fund \$50k

Funding included for Marine Water Rescue

1198-Direct Subsidies line of the General Fund \$40k

Funding included for Palmetto Breeze

\$717,639 is 53% increase over last year. This is to compensate for FY24 unfunded request and FY25.



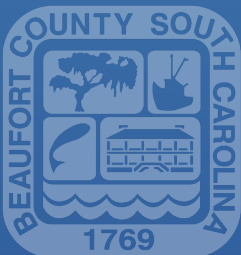
Public Engagement

Administration Building Lobby remodel \$1.2 mil

CIP project which includes council chamber and Administration (\$826k FY24 and \$350K FY25)

IT/communications software upgrades

- Questica – Finance Dept Budget Software \$154,237
 - Budget management, development and transparency tool
- Project Mates – Project management tool \$68,346
 - Management of documents, cost, workflow, planning, analytics and reporting
- Granicus Engagement HQ – Public Information Tool \$32,000
 - Facilitate, centralize, and communicate with community. Focus on community direct input, engagement, and two-way-communication platform.
- 3 of 7 new software tools to improve efficiency, transparency, or engagement



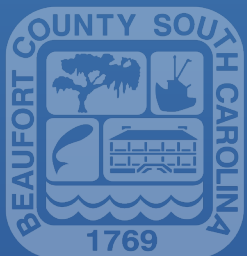
Passive Parks

- 38.9% increase in department budget.
 - The bulk of this increase is \$200k for professional services- park planning, hydrology and engineering assessment.
- Passive park projects budgeted in FY 25 through various sources (CIP, impact fees, grants, and general fund)
 - Camp St. Mary’s \$2.2mil for civil planning and construction
 - Crystal Lake Park \$120k for trail walkway (FY24 rollover)
 - Ford Shell Ring \$250k for Park Construction
 - Fort Fremont \$500k for stairs and safety
 - Okatie River Park \$950k for park construction (FY24 rollover)
 - Whitehall Park \$250k for pier/dock construction (FY24 rollover)



Parks and Recreation

- Parks and Recreation projects are budgeted in FY 25 through various sources (CIP, impact fees, grants, and general fund)
 - **Funded projects**
 - MC Riley Pool – HVAC and Building Envelope Repairs \$2.47mil
 - Southside Park Pickleball courts \$635k
 - Charles Lind Brown
 - Restroom Renovations Phase 2 \$63k
 - Gym renovation \$500k
 - Entryway awning \$30k
 - Booker T Washington remodel \$145k
 - Scott Center Remodel \$115K
 - Boundary Street Tennis Court \$87k

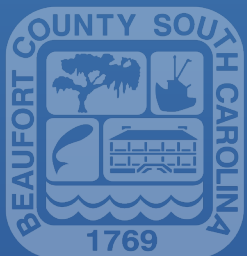


Address deferred internal facilities and capital needs

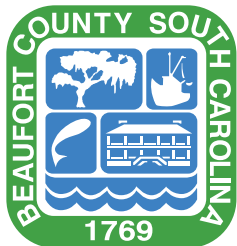
- GO Bond – \$68.3 million dollars of Capital projects The bulk of these funds (45 million) may be used to replace Public Works buildings. Site evaluation, and conceptual plans are nearly complete.

External entity funding - Higher Education, Indigent Care, Economic Development

- Economic Development – Increased from .3 mil to 1.3 mil expected to generate \$2.7 million
- Indigent Care (BMH) Education – Increased from .4 to .6 mils to offset the cost of 8 million bond for new hospital and 2 million Bond request for Workforce Housing.
- Education – Increase from 2.2 to 2.3 to offset cost of 6 million for TCL workforce training center.
- Staff intends to prepare a bond ordinance for committee presentation in late June. If approved, issue bonds in the 2nd quarter of FY25 with payments deferred until 2nd quarter of FY26.



No Millage Increase Questions?



Beaufort County
SOUTH CAROLINA

Beaufort County

FUND DEFINITIONS

GENERAL FUND

The General Fund is the County's primary operating fund. It accounts for the majority of the County's activities; it derives a large portion of its revenues from property tax and charges for services; and spends resources on most County offices or departments; chief among them are the Sheriff, Emergency Medical Services, Public Works, Parks and Recreation and the Courts.

SPECIAL REVENUE FUNDS:

Special Revenue Funds are those whose revenue sources are legally restricted or committed to expenditure for specific purposes, other than debt service or capital projects. Revenue sources are many: taxes, fees, charges for services and grants, for example.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of restricted resources for, and the payment of general long-term debt principal and interest.

CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund houses all the County's capital expenditures and capital projects that have been budgeted during the current budget cycle. Capital expenditures that are significant, non-routine and cost over \$5,000 are placed in the CIP. These expenditures can be an annual expenditure or a multi-year expenditure.

PROPRIETARY FUNDS (ALSO REFERENCED AS ENTERPRISE FUNDS)

Proprietary Funds are used to account for business-type activities of the government whereby goods or services are provided to customers external to the government, and where the activity is often financed with debt that is secured solely from the revenues of the activity or where the user fees and charges are sufficient to cover the costs of providing the goods or services, including related capital costs such as depreciation or debt service. In other words, the activity is to be self-supporting.

3 - 1 FY 25 FUND 1000 GENERAL FUND SNAPSHOT

DEPARTMENT	2025 PENDING Budget	% CHANGE FROM PY	2024 Revised Budget	20	Item 11.
VETERAN'S AFFAIRS	\$355,616.00	88.85%	\$188,305.00	\$201,579.33	
PASSIVE PARKS	\$544,532.00	75.25%	\$310,723.00	\$0.00	
DIRECT SUBSIDIES	\$2,274,092.00	63.77%	\$1,388,590.00	\$1,374,052.59	
PURCHASING	\$423,894.00	49.32%	\$283,881.00	\$264,382.21	
GARAGE	\$3,190,279.00	37.25%	\$2,324,500.00	\$2,626,392.00	
COUNTY ATTORNEY	\$1,557,526.00	36.46%	\$1,141,364.00	\$1,043,784.82	
BUILDING CODES	\$2,022,646.00	32.67%	\$1,524,622.00	\$1,554,562.96	
BROADCAST SERVICES	\$953,664.00	27.48%	\$748,062.00	\$512,999.13	
REGISTER OF DEEDS	\$589,960.00	27.44%	\$462,935.00	\$430,705.36	
PUBLIC WORKS	\$5,026,144.00	27.07%	\$3,955,376.00	\$4,387,634.09	
FAMILY COURT	\$693,495.00	25.70%	\$551,708.00	\$498,841.47	
PLANNING AND ZONING	\$1,287,287.00	24.28%	\$1,035,762.00	\$1,038,427.52	
LIBRARY ADMINISTRATION	\$5,950,614.00	23.54%	\$4,816,716.00	\$4,394,154.32	
GIS	\$3,216,288.00	23.51%	\$2,604,000.00	\$2,069,988.52	
EMS	\$14,016,190.00	22.44%	\$11,446,971.00	\$11,259,789.00	
VOTER REGISTRATION AND ELECTIONS	\$1,778,118.00	22.21%	\$1,454,953.00	\$1,108,993.97	
PAR	\$6,304,619.00	20.69%	\$5,223,888.00	\$4,569,364.17	
CORONER	\$1,132,098.00	17.92%	\$960,050.00	\$886,136.35	
TRAFFIC OPERATION	\$447,967.00	11.76%	\$400,813.00	\$351,020.75	
MIS	\$6,250,654.00	11.14%	\$5,624,343.00	\$5,098,244.31	
CLERK OF COURT	\$1,212,346.00	9.73%	\$1,104,882.00	\$1,026,930.21	
HUMAN RESOURCES	\$1,197,856.00	8.84%	\$1,100,537.00	\$878,590.34	
MOSQUITO CONTROL	\$1,892,360.00	8.73%	\$1,740,477.00	\$1,617,287.00	
AUDITOR	\$1,591,532.00	8.49%	\$1,466,995.00	\$1,274,328.11	
RECORDS MANAGEMENT	\$635,938.00	7.32%	\$592,566.00	\$515,708.89	
PROBATE JUDGE	\$1,518,352.00	6.41%	\$1,426,860.00	\$1,082,096.72	
RISK MANAGEMENT	\$4,478,687.00	5.40%	\$4,249,306.00	\$3,389,073.28	
MASTER IN EQUITY	\$461,244.00	5.26%	\$438,203.00	\$395,753.17	
ASSESSOR	\$2,616,928.00	4.96%	\$2,493,247.00	\$2,177,705.73	
DETENTION CENTER	\$7,424,193.00	4.95%	\$7,073,880.00	\$6,505,150.81	
LEGISLATIVE DELEGATION	\$62,052.00	4.92%	\$59,142.00	\$54,937.53	
SHERIFF ADMIN	\$32,410,607.00	4.01%	\$31,161,748.00	\$29,308,172.50	
ANIMAL SERVICES	\$1,305,222.00	3.57%	\$1,260,200.00	\$1,301,384.59	
NON DEPARTMENTAL	\$16,723,000.00	2.58%	\$16,303,184.00	\$10,527,593.16	
MAGISTRATE	\$2,522,426.00	2.38%	\$2,463,701.00	\$2,327,291.99	
TREASURER	\$2,378,708.00	0.58%	\$2,365,075.00	\$1,863,649.13	
SOLICITOR'S OFFICE	\$1,700,450.00	0.00%	\$1,700,450.00	\$1,700,450.00	
TOGETHER FOR BEAUFORT	\$398,000.00	0.00%	\$398,000.00	\$398,000.00	
FACILITIES MANAGEMENT	\$6,580,407.00	-0.66%	\$6,624,419.00	\$6,661,171.15	
ENGINEERING	\$869,968.00	-1.56%	\$883,767.00	\$704,414.73	
COMMUNICATIONS AND ACCOUNTABILITY	\$430,502.00	-7.61%	\$465,976.00	\$450,129.33	
COUNTY ADMINISTRATOR	\$1,962,328.00	-7.88%	\$2,130,074.00	\$2,091,857.64	
FINANCE	\$1,507,071.00	-8.14%	\$1,640,584.00	\$1,495,098.01	
CAPITAL PROJECTS	\$716,581.00	-28.95%	\$1,008,620.00	\$534,864.47	
NON DEPARTMENTAL	\$2,594,671.00	-70.20%	\$8,707,370.00	\$27,603,337.45	
COUNTY COUNCIL	\$1,088,091.00	-77.80%	\$4,902,198.00	\$7,837,268.75	

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 GENERAL FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
PROPERTY TAXES					
1000-10-0000-41010	CURRENT TAXES	\$103,721,500.00	3.27%	\$100,434,000.00	\$89,508,732.62
1000-10-0000-41020	DELINQUENT TAXES	\$2,550,000.00	21.43%	\$2,100,000.00	\$2,519,912.97
1000-10-0000-41030	AUTOMOBILE TAXES	\$8,150,000.00	7.24%	\$7,600,000.00	\$8,031,076.40
1000-10-0000-41040	3% & 7% PENALTIES ON TAX	\$478,000.00	-4.40%	\$500,000.00	\$477,217.65
1000-10-0000-41050	5% PENALTIES ON TAXES	\$675,000.00	3.85%	\$650,000.00	\$636,795.59
TOTAL PROPERTY TAXES		\$115,574,500.00	3.86%	\$111,284,000.00	\$101,173,735.23
LICENSE AND PERMITS					
1000-10-0000-42010	BUILDING PERMITS	\$1,800,000.00	12.22%	\$1,604,000.00	\$1,861,551.65
1000-10-0000-42020	ELECTRICIANS' LICENSES	\$0.00	0.00%	\$0.00	\$3.00
1000-10-0000-42030	MOBILE HOME PERMITS	\$21,000.00	5.00%	\$20,000.00	\$20,105.00
1000-10-0000-42040	MARRIAGE LICENSES	\$65,000.00	0.00%	\$65,000.00	\$62,960.00
1000-10-0000-42060	SHERIFF COPPER PERMITS	\$500.00	100.00%	\$250.00	\$250.00
1000-10-0000-42200	CABLE TV FRANCHISES	\$325,000.00	16.07%	\$280,000.00	\$331,724.46
1000-10-0000-42300	BUSINESS LICENSE	\$2,500,000.00	25.00%	\$2,000,000.00	\$3,361,017.50
1000-10-0000-42310	ALCOHOL BEVERAGE LICENSE	\$100,000.00	33.33%	\$75,000.00	\$118,650.00
TOTAL LICENSE AND PERMITS		\$4,811,500.00	18.97%	\$4,044,250.00	\$5,756,261.61
INTERGOVERNMENTAL					
1000-10-0000-43015	HOMESTEAD EXEMPTION, ETC	\$2,075,000.00	2.47%	\$2,025,000.00	\$2,074,840.49
1000-10-0000-43020	MERCHANTS INVENTORY TAX	\$186,308.00	-1.94%	\$190,000.00	\$186,308.92
1000-10-0000-43021	MANUFACTURER TAX EXEMPT PROGRM	\$300,000.00	20.00%	\$250,000.00	\$277,616.08
1000-10-0000-43022	MOTOR CARRIER PAYMENTS	\$225,000.00	-6.25%	\$240,000.00	\$255,666.04
1000-10-0000-43040	PAYMENTS IN LIEU OF TAXES	\$93,000.00	-7.00%	\$100,000.00	\$92,068.41
1000-10-0000-43041	PYMT IN LIEU OF - FEDERAL	\$9,734.00	-35.11%	\$15,000.00	\$9,734.69
1000-10-0000-43051	LOCAL ASSESSMENT FEE	\$6,571.00	31.42%	\$5,000.00	\$6,571.62
1000-10-0000-43200	VETERANS OFFICER STIPEND	\$6,073.00	2.53%	\$5,923.00	\$5,783.57
1000-10-0000-43210	STATE E-911 REVENUE	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-43230	VOTER REG/ELEC STIPENDS	\$13,500.00	0.00%	\$13,500.00	\$11,613.99
1000-10-0000-43238	VOTER REG. STATE REIMB.	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-43250	SALARY SUP'LMTS FR STATE	\$62,000.00	37.78%	\$45,000.00	\$54,862.00
1000-10-0000-43260	STATE AID TO LIBRARIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-43290	POLL'TN CNTRL PEN FR STAT	\$15,000.00	650.00%	\$2,000.00	\$1,750.00
1000-10-0000-43310	STATE AID TO SUBDIVISIONS	\$8,775,788.00	5.06%	\$8,353,438.00	\$7,611,652.85
1000-10-0000-43770	STATE GRANT FUNDS	\$34,782.00	0.00%	\$34,783.00	\$34,782.60
1000-10-0000-43780	FEDERAL GRANT FUNDS	\$0.00	-100.00%	\$200,000.00	\$0.00
TOTAL INTERGOVERNMENTAL		\$11,802,756.00	2.81%	\$11,479,644.00	\$10,623,251.26
CHARGES FOR SERVICE					
1000-10-0000-44010	3% COMM ON DOC STAMPS RMC	\$0.00	-100.00%	\$450,000.00	\$0.00
1000-10-0000-44020	COUNTY RECORDING FEES-RMC	\$8,000,000.00	37.93%	\$5,800,000.00	\$7,565,055.33
1000-10-0000-44030	COUNTY STAMP FEES-RMC	\$0.00	-100.00%	\$1,300,000.00	\$0.00
1000-10-0000-44040	COLLECT CO XFER FEES-RMC	\$0.00	-100.00%	\$60,000.00	\$0.00
1000-10-0000-44050	COPY AND SERVICE FEES-RMC	\$2,500.00	0.00%	\$0.00	\$0.00
1000-10-0000-44070	MISCELLANEOUS FEE	\$15,000.00	160.87%	\$5,750.00	\$5,632.32
1000-10-0000-44100	SHERIFF'S FEES	\$40,000.00	0.00%	\$40,000.00	\$35,284.97
1000-10-0000-44110	PROBATE FEES	\$610,000.00	0.00%	\$610,000.00	\$665,012.12
1000-10-0000-44120	PROBATE ADVERTISING FEES	\$23,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-44130	PROBATE COPY FEES	\$20,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-44140	MAGISTRATE CIVIL FEES	\$175,000.00	0.76%	\$173,678.00	\$174,389.35
1000-10-0000-44150	CLERK OF CT FILING FEES	\$110,000.00	0.00%	\$110,000.00	\$115,899.71
1000-10-0000-44160	CLERK OF CT COPY FEES	\$17,000.00	0.00%	\$17,000.00	\$18,947.00
1000-10-0000-44170	FAMILY COURT FEES	\$250,000.00	0.81%	\$248,000.00	\$257,224.02
1000-10-0000-44190	MASTER IN EQUITY FEES	\$100,000.00	-9.09%	\$110,000.00	\$90,291.97
1000-10-0000-44200	TREASURER'S FEES	\$24,000.00	33.33%	\$18,000.00	\$22,859.60
1000-10-0000-44205	TREASURER'S MISC FEES	\$16,000.00	0.00%	\$16,000.00	\$19,353.48
1000-10-0000-44220	EMERGENCY MEDICAL FEES	\$5,100,000.00	37.84%	\$3,700,000.00	\$5,087,912.12
1000-10-0000-44225	EMS - COPY FEES	\$10,000.00	0.00%	\$10,000.00	\$9,000.00
1000-10-0000-44230	WASTE DISPOSAL FEES	\$0.00	0.00%	\$0.00	\$0.00

3 - 2 FY 25 FUND 1000 GENERAL FUND

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-0000-44260	D S O FEES	\$125,000.00	47.06%	\$85,000.00	\$111,194.39
1000-10-0000-44280	ANIMAL SHELTER FEES	\$5,000.00	-50.00%	\$10,000.00	\$9,205.27
1000-10-0000-44370	REZONING APPLICATION FEES	\$0.00	-100.00%	\$2,000.00	\$0.00
1000-10-0000-44375	CRB - APPLICATION FEES	\$13,500.00	170.00%	\$5,000.00	\$13,169.16
1000-10-0000-44700	SHERIFF'S SRVCS-TOWN H H	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-44760	PAYROLL SERVICES-OTHERS	\$13,172.00	-1.38%	\$13,356.00	\$13,944.00
1000-10-0000-44780	CREDIT CARD FEES	\$1,000.00	-56.52%	\$2,300.00	\$2,297.53
1000-10-1060-44070	MISCELLANEOUS FEE	\$10,000.00	0.00%	\$0.00	\$15,000.00
1000-10-1102-44510	VIDEO PRODUCTION	\$90,000.00	0.00%	\$90,000.00	\$97,580.00
1000-20-1201-44070-	MISCELLANEOUS FEE	\$1,375.00	0.00%	\$0.00	\$0.00
1000-20-1201-44070-SHSEC	MISCELLANEOUS FEE	\$75,000.00	0.00%	\$0.00	\$0.00
1000-20-1201-44070-TSA	MISCELLANEOUS FEE	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-44483	PROJECT INCOME	\$3,000.00	0.00%	\$0.00	\$2,779.50
1000-60-1600-44400-	SPORTS FEES	\$500,000.00	6.19%	\$533,000.00	\$175,729.85
1000-60-1600-44420-	AQUATICS CLASS	\$12,000.00	0.00%	\$12,000.00	\$14,051.00
1000-60-1600-44430-	RENTALS	\$52,000.00	40.54%	\$37,000.00	\$22,955.00
1000-60-1600-44440-	SPONSORSHIP	\$26,000.00	0.00%	\$26,000.00	\$7,325.00
1000-60-1600-44449-	SUMMER CAMP	\$60,000.00	114.29%	\$28,000.00	\$61,200.00
1000-60-1600-44450-	AQUATIC ADMISSIONS	\$50,000.00	49.25%	\$33,500.00	\$35,085.28
1000-60-1600-44472-	PROGRAM/RECREATION FEE	\$35,000.00	0.00%	\$0.00	\$0.00
1000-60-1600-44472-SENIO	PROGRAM/RECREATION FEE	\$355,000.00	0.00%	\$355,000.00	\$94,580.44
1000-60-1600-44480-	TICKET SALES	\$5,000.00	0.00%	\$0.00	\$0.00
1000-60-1600-44483-	PROJECT INCOME	\$2,100.00	0.00%	\$0.00	\$0.00
TOTAL CHARGES FOR SERVICE		\$15,946,647.00	14.72%	\$13,900,584.00	\$14,743,417.14
FINES AND FORFEITURES					
1000-10-0000-45010	GENERAL SESSIONS FINES	\$15,000.00	42.86%	\$10,500.00	\$15,107.14
1000-10-0000-45020	DRUG FINES - GEN SESSIONS	\$2,000.00	0.00%	\$2,000.00	\$2,061.01
1000-10-0000-45030	GENERAL SESSIONS-VICTIMS PROGR	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-45100	MAGISTRATE FINES	\$542,500.00	0.00%	\$542,500.00	\$535,469.44
1000-10-0000-45200	LIBRARY FINES	\$40,000.00	0.00%	\$40,000.00	\$47,620.99
1000-10-0000-45600	LATE PENALTIES - BUS LICENSE	\$160,000.00	60.00%	\$100,000.00	\$102,474.92
1000-20-1201-45400-SHRFF	DRUG SEIZURE FORFEITURES	\$0.00	0.00%	\$0.00	\$18,252.97
TOTAL FINES AND FORFEITURES		\$759,500.00	9.28%	\$695,000.00	\$720,986.47
INTEREST					
1000-10-0000-46010	INTEREST ON INVESTMENTS	\$2,150,000.00	257.44%	\$601,500.00	\$1,167,677.64
1000-10-0000-46020	UNREALIZED GAIN/LOSSES	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTEREST		\$2,150,000.00	257.44%	\$601,500.00	\$1,167,677.64
MISCELLANEOUS					
1000-10-0000-47010	MISCELLANEOUS REVENUES	\$250,000.00	257.14%	\$70,000.00	\$294,220.37
1000-10-0000-47010-PRDED	MISCELLANEOUS REVENUES	\$1,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-47210	RENTAL CO PROPERTY	\$52,000.00	73.33%	\$30,000.00	\$38,897.58
1000-10-0000-47400	SALE OF COUNTY PROPERTY	\$200,000.00	0.00%	\$200,000.00	\$260,676.80
1000-10-0000-47410	SALE OF RECYCLABLES	\$0.00	0.00%	\$0.00	\$27.99
1000-10-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$24,462.49
1000-10-1115-47010-INSUR	MISCELLANEOUS REVENUES	\$35,000.00	0.00%	\$0.00	\$0.00
1000-10-1103-47010-LEGAL	MISCELLANEOUS REVENUES	\$400,000.00	0.00%	\$0.00	\$0.00
1000-10-1152-47010-GIS	MISCELLANEOUS REVENUES	\$2,000.00	0.00%	\$0.00	\$0.00
1000-10-3500-47010-	MISCELLANEOUS REVENUES	\$10,000.00	0.00%	\$0.00	\$0.00
1000-10-3500-47010-INSUR	MISCELLANEOUS REVENUES	\$500,000.00	0.00%	\$0.00	\$0.00
1000-20-1201-47010-	MISCELLANEOUS REVENUES	\$4,300.00	0.00%	\$0.00	\$0.00
1000-20-1201-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-47500-	TRUST FUNDS RECEIVED	\$0.00	-100.00%	\$367,918.00	\$13,897.41
1000-20-1201-47600-LIFES	DONATIONS	\$1,000.00	100.00%	\$500.00	\$7,451.79
1000-60-1600-47020-	CONCESSIONS	\$15,000.00	0.00%	\$0.00	\$0.00
TOTAL MISCELLANEOUS		\$1,470,300.00	119.97%	\$668,418.00	\$639,634.43
OTHER FINANCING SOURCES					
1000-10-0000-48910	CONT FROM PR YR FUND BAL	\$150,000.00	-96.45%	\$4,225,000.00	\$0.00
1000-10-0000-49100	TRANSFER IN	\$1,630,000.00	20.13%	\$1,356,902.00	\$3,333
TOTAL OTHER REVENUE		\$1,780,000.00	-68.11%	\$5,581,902.00	\$3,333
TOTAL REVENUE		\$154,295,203.00		\$148,255,298.00	\$138,158,247.80

3 - 2 FY 25 FUND 1000 GENERAL FUND

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
EXPENDITURES					
NON DEPARTMENTAL					
1000-10-0000-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-50160	TORT LIABILITY INSURANCE	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51010	PRINTING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51030	POSTAGE	\$80,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-51050	TELEPHONE/COMMUNICATION	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51150	RENTALS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51300-	VEHICLE MAINT SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51320	TRAINING & CONFERENCES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51990	MISC. EXPENDITURES	\$100,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-52010	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-55000	DIRECT SUBSIDIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-57999-	LOCAL GRANT MATCH	\$100,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-59100	TRANSFER OUT	\$2,314,671.00	-73.42%	\$8,707,370.00	\$27,603,337.45
TOTAL NON DEPARTMENTAL		\$2,594,671.00	-70.20%	\$8,707,370.00	\$27,603,337.45
COUNTY COUNCIL					
1000-10-1000-50011	STIPEND	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-50020	SALARIES AND WAGES	\$546,299.00	1.38%	\$538,870.00	\$508,446.90
1000-10-1000-50060	OVERTIME	\$2,000.00	0.00%	\$2,000.00	\$1,310.53
1000-10-1000-50100	EMPLOYER FICA	\$33,995.00	1.37%	\$33,534.00	\$30,363.83
1000-10-1000-50110	EMPLOYER MEDICARE	\$7,950.00	1.36%	\$7,843.00	\$7,101.23
1000-10-1000-50120	EMPLOYER SC RETIREMENT	\$101,764.00	7.39%	\$94,765.00	\$84,072.56
1000-10-1000-50130	EMPLOYER PO RETIREMENT	\$6,433.00	0.00%	\$6,433.00	\$5,893.46
1000-10-1000-51000	ADVERTISING	\$3,000.00	56.58%	\$1,916.00	\$2,700.13
1000-10-1000-51010	PRINTING	\$500.00	-64.39%	\$1,404.00	\$2,597.66
1000-10-1000-51030	POSTAGE	\$250.00	346.43%	\$56.00	\$134.39
1000-10-1000-51042	HH POLICE FEES	\$3,500.00	14.64%	\$3,053.00	\$0.00
1000-10-1000-51150	RENTALS	\$900.00	20.00%	\$750.00	\$695.64
1000-10-1000-51160	PROFESSIONAL SERVICES	\$80,000.00	33.33%	\$60,000.00	\$55,320.65
1000-10-1000-51162	LEGAL SERVICES	\$0.00	0.00%	\$0.00	(\$827.20)
1000-10-1000-51170	NON-PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-51310	DUES & SUBSCRIPTIONS	\$55,000.00	0.00%	\$55,000.00	\$47,754.67
1000-10-1000-51320	TRAINING & CONFERENCES	\$25,000.00	-15.20%	\$29,482.00	\$20,337.77
1000-10-1000-51323	MILEAGE & SUBSISTENCE	\$13,500.00	4.84%	\$12,877.00	\$12,579.34
1000-10-1000-51990	MISC. EXPENDITURES	\$0.00	-100.00%	\$193.00	(\$70,202.50)
1000-10-1000-52010	SUPPLIES & MATERIALS	\$8,000.00	-42.54%	\$13,922.00	\$9,305.93
1000-10-1000-52500	FUELS/LUBRICANTS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$100.00	\$0.00
1000-10-1000-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-54400	LAND ACQUISITION	\$0.00	-100.00%	\$3,600,000.00	\$6,948,759.00
1000-10-1000-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-55000	DIRECT SUBSIDIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-56000	GENERAL CONTINGENCY	\$200,000.00	-54.55%	\$440,000.00	\$170,924.76
1000-10-1000-56010	PAYROLL CONTINGENCY	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-57999	LOCAL GRANT MATCH	\$0.00	0.00%	\$0.00	\$0.00
TOTAL COUNTY COUNCIL		\$1,088,091.00	-77.80%	\$4,902,198.00	\$7,837,268.75
AUDITOR					
1000-10-1010-50020	SALARIES AND WAGES	\$1,061,184.00	9.68%	\$967,490.00	\$896,134.59
1000-10-1010-50060	OVERTIME	\$6,000.00	0.00%	\$6,000.00	\$4,016.49
1000-10-1010-50100	EMPLOYER FICA	\$66,165.00	9.96%	\$60,170.00	\$54,571.03
1000-10-1010-50110	EMPLOYER MEDICARE	\$15,474.00	9.96%	\$14,072.00	\$12,762.58
1000-10-1010-50120	EMPLOYER SC RETIREMENT	\$198,069.00	9.96%	\$180,123.00	\$155,187.03
1000-10-1010-51000	ADVERTISING	\$1,000.00	0.00%	\$1,000.00	
1000-10-1010-51010	PRINTING	\$12,000.00	0.00%	\$12,000.00	\$8
1000-10-1010-51030	POSTAGE	\$32,640.00	0.00%	\$32,640.00	\$38,702.98

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-10-1010-51150	RENTALS	\$2,500.00	0.00%	\$2,500.00	\$1,100.16
1000-10-1010-51160	PROFESSIONAL SERVICES	\$150,000.00	9.49%	\$137,000.00	\$74,702.68
1000-10-1010-51310	DUES & SUBSCRIPTIONS	\$9,000.00	-21.74%	\$11,500.00	\$8,057.58
1000-10-1010-51320	TRAINING & CONFERENCES	\$15,000.00	0.00%	\$15,000.00	\$2,218.02
1000-10-1010-52010	SUPPLIES & MATERIALS	\$22,500.00	-18.18%	\$27,500.00	\$18,306.17
TOTAL AUDITOR		\$1,591,532.00	8.49%	\$1,466,995.00	\$1,274,328.11
TREASURER					
1000-10-1020-50020	SALARIES AND WAGES	\$1,045,304.00	4.48%	\$1,000,465.00	\$914,196.16
1000-10-1020-50060	OVERTIME	\$15,000.00	0.00%	\$15,000.00	\$16,751.93
1000-10-1020-50100	EMPLOYER FICA	\$65,738.00	4.67%	\$62,808.00	\$55,890.49
1000-10-1020-50110	EMPLOYER MEDICARE	\$15,374.00	4.66%	\$14,689.00	\$13,070.92
1000-10-1020-50120	EMPLOYER SC RETIREMENT	\$196,792.00	4.67%	\$188,018.00	\$162,057.93
1000-10-1020-51000	ADVERTISING	\$25,000.00	0.00%	\$25,000.00	\$17,347.21
1000-10-1020-51010	PRINTING	\$86,000.00	0.00%	\$86,000.00	\$83,801.45
1000-10-1020-51030	POSTAGE	\$190,000.00	-1.04%	\$192,000.00	\$158,744.51
1000-10-1020-51120	EQUIPMENT MAINTENANCE	\$500.00	426.32%	\$95.00	\$0.00
1000-10-1020-51150	RENTALS	\$3,000.00	0.00%	\$3,000.00	\$2,790.24
1000-10-1020-51160	PROFESSIONAL SERVICES	\$65,000.00	0.00%	\$65,000.00	\$45,105.83
1000-10-1020-51310	DUES & SUBSCRIPTIONS	\$11,000.00	0.00%	\$11,000.00	\$9,808.27
1000-10-1020-51320	TRAINING & CONFERENCES	\$30,000.00	0.00%	\$30,000.00	\$38,193.28
1000-10-1020-52010	SUPPLIES & MATERIALS	\$20,000.00	-20.00%	\$25,000.00	\$14,314.09
1000-10-1020-52600	NON-CAP EQUIPMENT	\$10,000.00	0.00%	\$10,000.00	\$265.48
1000-10-1020-57900	CREDIT CARD FEES	\$300,000.00	-14.29%	\$350,000.00	\$252,534.58
1000-10-1020-57910	BANK FEES	\$300,000.00	4.53%	\$287,000.00	\$78,776.76
TOTAL TREASURER		\$2,378,708.00	0.58%	\$2,365,075.00	\$1,863,649.13
CLERK OF COURT					
1000-10-1030-50020	SALARIES AND WAGES	\$690,394.00	13.84%	\$606,435.00	\$605,975.32
1000-10-1030-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1030-50100	EMPLOYER FICA	\$42,804.00	13.84%	\$37,599.00	\$35,950.19
1000-10-1030-50110	EMPLOYER MEDICARE	\$10,011.00	13.85%	\$8,793.00	\$8,407.67
1000-10-1030-50120	EMPLOYER SC RETIREMENT	\$128,137.00	13.84%	\$112,555.00	\$105,221.05
1000-10-1030-51010	PRINTING	\$7,000.00	0.00%	\$7,000.00	\$3,434.93
1000-10-1030-51030	POSTAGE	\$21,000.00	0.00%	\$21,000.00	\$16,351.64
1000-10-1030-51050	TELEPHONE/COMMUNICATION	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1030-51110	MAINTENANCE CONTRACTS	\$25,000.00	0.00%	\$25,000.00	\$20,651.61
1000-10-1030-51120	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1030-51150	RENTALS	\$7,500.00	0.00%	\$7,500.00	\$2,914.48
1000-10-1030-51160	PROFESSIONAL SERVICES	\$6,000.00	0.00%	\$6,000.00	\$0.00
1000-10-1030-51310	DUES & SUBSCRIPTIONS	\$2,500.00	0.00%	\$2,500.00	\$300.00
1000-10-1030-51320	TRAINING & CONFERENCES	\$2,000.00	33.33%	\$1,500.00	\$200.11
1000-10-1030-51340	JURORS/WITNESS FEES	\$260,000.00	0.00%	\$260,000.00	\$220,675.92
1000-10-1030-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1030-52010	SUPPLIES & MATERIALS	\$9,000.00	12.50%	\$8,000.00	\$6,847.29
1000-10-1030-52600	NON-CAP EQUIPMENT	\$500.00	0.00%	\$500.00	\$0.00
TOTAL CLERK OF COURT		\$1,212,346.00	9.73%	\$1,104,882.00	\$1,026,930.21
FAMILY COURT					
1000-10-1031-50020	SALARIES AND WAGES	\$503,759.00	26.95%	\$396,805.00	\$386,924.36
1000-10-1031-50100	EMPLOYER FICA	\$31,233.00	26.95%	\$24,602.00	\$23,337.72
1000-10-1031-50110	EMPLOYER MEDICARE	\$7,305.00	26.96%	\$5,754.00	\$5,458.01
1000-10-1031-50120	EMPLOYER SC RETIREMENT	\$93,498.00	26.95%	\$73,647.00	\$67,257.04
1000-10-1031-51010	PRINTING	\$6,200.00	0.00%	\$6,200.00	\$1,836.30
1000-10-1031-51030	POSTAGE	\$8,500.00	0.00%	\$8,500.00	\$858.14
1000-10-1031-51110	MAINTENANCE CONTRACTS	\$8,000.00	700.00%	\$1,000.00	\$417.50
1000-10-1031-51150	RENTALS	\$15,500.00	0.00%	\$15,500.00	\$3,189.64
1000-10-1031-51160	PROFESSIONAL SERVICES	\$6,000.00	0.00%	\$6,000.00	\$0.00
1000-10-1031-51310	DUES & SUBSCRIPTIONS	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1031-51320	TRAINING & CONFERENCES	\$1,950.00	0.00%	\$1,950.00	\$0.00
1000-10-1031-52010	SUPPLIES & MATERIALS	\$11,000.00	0.00%	\$11,000.00	\$7,213.90
1000-10-1031-52600	NON-CAP EQUIPMENT	\$0.00	0.00%	\$0.00	\$2
1000-10-1031-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$
1000-10-1031-57910	BANK FEES	\$50.00	-80.00%	\$250.00	\$104.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
TOTAL FAMILY COURT		\$693,495.00	25.70%	\$551,708.00	\$498,841.47
PROBATE JUDGE					
1000-10-1040-50020	SALARIES AND WAGES	\$1,091,122.00	4.65%	\$1,042,596.00	\$793,853.24
1000-10-1040-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1040-50100	EMPLOYER FICA	\$67,650.00	4.65%	\$64,641.00	\$47,358.13
1000-10-1040-50110	EMPLOYER MEDICARE	\$15,821.00	4.65%	\$15,118.00	\$11,075.66
1000-10-1040-50120	EMPLOYER SC RETIREMENT	\$178,641.00	6.05%	\$168,442.00	\$128,261.65
1000-10-1040-50130	EMPLOYER PO RETIREMENT	\$27,318.00	9.00%	\$25,063.00	\$12,556.66
1000-10-1040-51000	ADVERTISING	\$5,000.00	66.67%	\$3,000.00	\$38,023.17
1000-10-1040-51000-NTC	ADVERTISING	\$48,000.00	20.00%	\$40,000.00	\$0.00
1000-10-1040-51010	PRINTING	\$10,000.00	25.00%	\$8,000.00	\$5,721.45
1000-10-1040-51030	POSTAGE	\$8,000.00	0.00%	\$8,000.00	\$6,265.86
1000-10-1040-51110	MAINTENANCE CONTRACTS	\$7,000.00	-12.50%	\$8,000.00	\$5,330.00
1000-10-1040-51150	RENTALS	\$2,800.00	12.00%	\$2,500.00	\$1,894.40
1000-10-1040-51310	DUES & SUBSCRIPTIONS	\$8,500.00	0.00%	\$8,500.00	\$4,029.25
1000-10-1040-51320	TRAINING & CONFERENCES	\$30,000.00	50.00%	\$20,000.00	\$19,947.32
1000-10-1040-51340	JURORS/WITNESS FEES	\$5,000.00	#DIV/0!	\$0.00	\$0.00
1000-10-1040-52010	SUPPLIES & MATERIALS	\$10,000.00	25.00%	\$8,000.00	\$7,779.93
1000-10-1040-52600	NON-CAP EQUIPMENT	\$3,500.00	-30.00%	\$5,000.00	\$0.00
TOTAL PROBATE JUDGE		\$1,518,352.00	6.41%	\$1,426,860.00	\$1,082,096.72
CORONER					
1000-10-1060-50020	SALARIES AND WAGES	\$821,310.00	19.90%	\$685,000.00	\$624,966.20
1000-10-1060-50060	OVERTIME	\$0.00	-100.00%	\$5,000.00	\$0.00
1000-10-1060-50100	EMPLOYER FICA	\$50,921.00	19.03%	\$42,780.00	\$37,941.51
1000-10-1060-50110	EMPLOYER MEDICARE	\$11,909.00	19.03%	\$10,005.00	\$8,873.37
1000-10-1060-50120	EMPLOYER SC RETIREMENT	\$100,165.00	-10.67%	\$112,128.00	\$93,392.16
1000-10-1060-50130	EMPLOYER PO RETIREMENT	\$59,818.00	228.00%	\$18,237.00	\$18,263.90
1000-10-1060-51030	POSTAGE	\$800.00	0.00%	\$800.00	\$377.55
1000-10-1060-51110	MAINTENANCE CONTRACTS	\$2,500.00	25.00%	\$2,000.00	\$768.00
1000-10-1060-51150	RENTALS	\$675.00	12.50%	\$600.00	\$673.08
1000-10-1060-51160	PROFESSIONAL SERVICES	\$55,000.00	0.00%	\$55,000.00	\$77,161.74
1000-10-1060-51300	VEHICLE MAINT SERVICES	\$0.00	0.00%	\$0.00	\$1,248.48
1000-10-1060-51310	DUES & SUBSCRIPTIONS	\$2,000.00	100.00%	\$1,000.00	\$275.00
1000-10-1060-51320	TRAINING & CONFERENCES	\$4,500.00	50.00%	\$3,000.00	\$3,716.42
1000-10-1060-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$480.96
1000-10-1060-52010	SUPPLIES & MATERIALS	\$19,000.00	-9.52%	\$21,000.00	\$15,312.71
1000-10-1060-52050	UNIFORMS	\$3,500.00	0.00%	\$3,500.00	\$2,685.27
TOTAL CORONER		\$1,132,098.00	17.92%	\$960,050.00	\$886,136.35
LEGISLATIVE DELEGATION					
1000-10-1070-50020	SALARIES AND WAGES	\$47,541.00	5.10%	\$45,235.00	\$43,685.61
1000-10-1070-50060-	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1070-50100	EMPLOYER FICA	\$2,948.00	5.10%	\$2,805.00	\$2,590.42
1000-10-1070-50110	EMPLOYER MEDICARE	\$689.00	5.03%	\$656.00	\$605.81
1000-10-1070-50120	EMPLOYER SC RETIREMENT	\$8,824.00	5.10%	\$8,396.00	\$7,671.68
1000-10-1070-51000	ADVERTISING	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1070-51010	PRINTING	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1070-51030	POSTAGE	\$300.00	0.00%	\$300.00	\$181.98
1000-10-1070-52010	SUPPLIES & MATERIALS	\$750.00	0.00%	\$750.00	\$202.03
TOTAL LEGISLATIVE DELEGATION		\$62,052.00	4.92%	\$59,142.00	\$54,937.53
MAGISTRATE					
1000-10-1081-50020	SALARIES AND WAGES	\$1,801,213.00	4.45%	\$1,724,465.00	\$1,673,853.71
1000-10-1081-50060	OVERTIME	\$20,000.00	0.00%	\$20,000.00	\$16,358.48
1000-10-1081-50100	EMPLOYER FICA	\$111,676.00	3.25%	\$108,157.00	\$101,509.03
1000-10-1081-50110	EMPLOYER MEDICARE	\$26,303.00	3.98%	\$25,295.00	\$23,739.94
1000-10-1081-50120	EMPLOYER SC RETIREMENT	\$140,438.00	2.72%	\$136,719.00	\$121,816.07
1000-10-1081-50130	EMPLOYER PO RETIREMENT	\$213,496.00	-0.27%	\$214,065.00	\$199,724.92
1000-10-1081-51010	PRINTING	\$7,000.00	0.00%	\$7,000.00	\$3,481.34
1000-10-1081-51030	POSTAGE	\$30,000.00	0.00%	\$30,000.00	\$18,000.00
1000-10-1081-51050	TELEPHONE/COMMUNICATION	\$1,100.00	10.00%	\$1,000.00	\$0.00
1000-10-1081-51110	MAINTENANCE CONTRACTS	\$45,000.00	0.00%	\$45,000.00	\$43,700.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-10-1081-51150	RENTALS	\$17,000.00	0.00%	\$17,000.00	\$15,243.76
1000-10-1081-51310	DUES & SUBSCRIPTIONS	\$8,200.00	36.67%	\$6,000.00	\$20,497.37
1000-10-1081-51320	TRAINING & CONFERENCES	\$20,000.00	0.00%	\$20,000.00	\$16,981.97
1000-10-1081-51340	JURORS/WITNESS FEES	\$25,000.00	0.00%	\$25,000.00	\$12,224.12
1000-10-1081-52010	SUPPLIES & MATERIALS	\$44,000.00	0.00%	\$44,000.00	\$48,203.52
1000-10-1081-52600	NON-CAP EQUIPMENT	\$12,000.00	-70.00%	\$40,000.00	\$11,421.29
TOTAL MAGISTRATE		\$2,522,426.00	2.38%	\$2,463,701.00	\$2,327,291.99
MASTER IN EQUITY					
1000-10-1090-50020	SALARIES AND WAGES	\$362,847.00	9.32%	\$331,910.00	\$316,236.96
1000-10-1090-50100	EMPLOYER FICA	\$20,750.00	0.84%	\$20,578.00	\$16,527.90
1000-10-1090-50110	EMPLOYER MEDICARE	\$4,853.00	0.83%	\$4,813.00	\$4,396.86
1000-10-1090-50120	EMPLOYER SC RETIREMENT	\$67,344.00	9.32%	\$61,602.00	\$55,535.74
1000-10-1090-51030	POSTAGE	\$600.00	-40.00%	\$1,000.00	\$252.66
1000-10-1090-51150	RENTALS	\$750.00	0.00%	\$750.00	\$0.00
1000-10-1090-51310	DUES & SUBSCRIPTIONS	\$700.00	0.00%	\$700.00	\$408.00
1000-10-1090-51320	TRAINING & CONFERENCES	\$900.00	5.88%	\$850.00	\$409.86
1000-10-1090-52010	SUPPLIES & MATERIALS	\$2,500.00	0.00%	\$2,500.00	\$1,985.19
1000-10-1090-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$13,500.00	\$0.00
TOTAL MASTER IN EQUITY		\$461,244.00	5.26%	\$438,203.00	\$395,753.17
SOLICITOR'S OFFICE					
1000-10-1098-55000	DIRECT SUBSIDIES	\$1,700,450.00	0.00%	\$1,700,450.00	\$1,700,450.00
TOTAL SOLICITOR'S OFFICE		\$1,700,450.00	0.00%	\$1,700,450.00	\$1,700,450.00
COUNTY ADMINISTRATOR					
1000-10-1100-50020	SALARIES AND WAGES	\$1,149,731.00	-22.10%	\$1,475,875.00	\$1,483,582.37
1000-10-1100-50021	SUPPLEMENTAL PAY	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1100-50060	OVERTIME	\$500.00	0.00%	\$500.00	\$37.80
1000-10-1100-50100	EMPLOYER FICA	\$71,314.00	-22.09%	\$91,535.00	\$83,843.37
1000-10-1100-50110	EMPLOYER MEDICARE	\$16,678.00	-22.09%	\$21,407.00	\$21,099.45
1000-10-1100-50120	EMPLOYER SC RETIREMENT	\$213,483.00	-20.55%	\$268,703.00	\$217,952.14
1000-10-1100-50130	EMPLOYER PO RETIREMENT	\$0.00	-100.00%	\$28,120.00	\$47,160.67
1000-10-1100-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1100-51010	PRINTING	\$1,000.00	-13.04%	\$1,150.00	\$348.74
1000-10-1100-51030	POSTAGE	\$250.00	-37.50%	\$400.00	\$55.54
1000-10-1100-51040	LICENSES/PERMITS	\$3,500.00	-0.57%	\$3,520.00	\$312.00
1000-10-1100-51150	RENTALS	\$720.00	0.00%	\$720.00	\$630.00
1000-10-1100-51160	PROFESSIONAL SERVICES	\$112,000.00	55.56%	\$72,000.00	\$62,959.08
1000-10-1100-51310	DUES & SUBSCRIPTIONS	\$9,180.00	0.79%	\$9,108.00	\$9,942.61
1000-10-1100-51320	TRAINING & CONFERENCES	\$65,000.00	-0.59%	\$65,386.00	\$39,245.05
1000-10-1100-51323	MILEAGE & SUBSISTENCE	\$3,000.00	0.00%	\$3,000.00	\$88.19
1000-10-1100-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$649.98
1000-10-1100-52010	SUPPLIES & MATERIALS	\$11,000.00	20.22%	\$9,150.00	\$7,294.89
1000-10-1100-52600	NON-CAP EQUIPMENT	\$10,000.00	100.00%	\$5,000.00	\$1,114.04
1000-10-1100-56000	GENERAL CONTINGENCY	\$294,972.00	295.94%	\$74,500.00	\$115,541.72
TOTAL COUNTY ADMINISTRATOR		\$1,962,328.00	-7.88%	\$2,130,074.00	\$2,091,857.64
COMMUNICATIONS AND ACCOUNTABILITY					
1000-10-1101-50020	SALARIES AND WAGES	\$180,391.00	-24.27%	\$238,210.00	\$232,127.88
1000-10-1101-50060	OVERTIME	\$500.00	0.00%	\$500.00	\$361.97
1000-10-1101-50100	EMPLOYER FICA	\$11,215.00	-24.22%	\$14,800.00	\$14,175.49
1000-10-1101-50110	EMPLOYER MEDICARE	\$2,623.00	-24.21%	\$3,461.00	\$3,315.21
1000-10-1101-50120	EMPLOYER SC RETIREMENT	\$33,573.00	-24.22%	\$44,305.00	\$39,503.34
1000-10-1101-51000	ADVERTISING	\$100,000.00	33.33%	\$75,000.00	\$90,300.50
1000-10-1101-51010	PRINTING	\$4,000.00	300.00%	\$1,000.00	\$0.00
1000-10-1101-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$0.00
1000-10-1101-51160	PROFESSIONAL SERVICES	\$65,000.00	8.33%	\$60,000.00	\$27,532.90
1000-10-1101-51310	DUES & SUBSCRIPTIONS	\$20,000.00	-6.98%	\$21,500.00	\$38,269.56
1000-10-1101-51320	TRAINING & CONFERENCES	\$3,000.00	50.00%	\$2,000.00	\$996.21
1000-10-1101-52010	SUPPLIES & MATERIALS	\$6,000.00	100.00%	\$3,000.00	\$1,829.54
1000-10-1101-52600	NON-CAP EQUIPMENT	\$4,000.00	100.00%	\$2,000.00	\$1,000.00
TOTAL COMMUNICATIONS AND ACCOUNTABILITY		\$430,502.00	-7.61%	\$465,976.00	\$450,960.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
BROADCAST SERVICES					
1000-10-1102-50020	SALARIES AND WAGES	\$566,067.00	20.56%	\$469,540.00	\$284,133.07
1000-10-1102-50024	TEMPORARY/SEASONAL SALARIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1102-50060	OVERTIME	\$10,000.00	0.00%	\$10,000.00	\$13,817.11
1000-10-1102-50100	EMPLOYER FICA	\$35,716.00	20.13%	\$29,731.00	\$18,195.38
1000-10-1102-50110	EMPLOYER MEDICARE	\$8,353.00	20.14%	\$6,953.00	\$4,255.35
1000-10-1102-50120	EMPLOYER SC RETIREMENT	\$106,918.00	20.13%	\$89,003.00	\$52,342.73
1000-10-1102-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1102-51010	PRINTING	\$0.00	0.00%	\$0.00	\$216.00
1000-10-1102-51030	POSTAGE	\$250.00	0.00%	\$250.00	\$164.87
1000-10-1102-51120	EQUIPMENT MAINTENANCE	\$51,160.00	11.50%	\$45,885.00	\$41,294.90
1000-10-1102-51150	RENTALS	\$1,500.00	-50.00%	\$3,000.00	\$1,376.69
1000-10-1102-51160	PROFESSIONAL SERVICES	\$100,000.00	400.00%	\$20,000.00	\$40,248.26
1000-10-1102-51310	DUES & SUBSCRIPTIONS	\$500.00	0.00%	\$500.00	\$408.97
1000-10-1102-51320	TRAINING & CONFERENCES	\$10,000.00	0.00%	\$10,000.00	\$258.62
1000-10-1102-52010	SUPPLIES & MATERIALS	\$15,000.00	0.00%	\$15,000.00	\$7,740.27
1000-10-1102-52600	NON-CAP EQUIPMENT	\$48,200.00	0.00%	\$48,200.00	\$48,546.91
TOTAL BROADCAST SERVICES		\$953,664.00	27.48%	\$748,062.00	\$512,999.13
COUNTY ATTORNEY					
1000-10-1103-50020	SALARIES AND WAGES	\$620,841.00	5.04%	\$591,040.00	\$529,300.86
1000-10-1103-50060	OVERTIME	\$1,000.00	0.00%	\$1,000.00	\$568.73
1000-10-1103-50100	EMPLOYER FICA	\$38,554.00	5.03%	\$36,706.00	\$31,947.95
1000-10-1103-50110	EMPLOYER MEDICARE	\$9,017.00	5.03%	\$8,585.00	\$7,590.27
1000-10-1103-50120	EMPLOYER SC RETIREMENT	\$115,414.00	5.03%	\$109,883.00	\$91,971.10
1000-10-1103-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1103-51010	PRINTING	\$100.00	0.00%	\$100.00	\$91.33
1000-10-1103-51030	POSTAGE	\$750.00	0.00%	\$750.00	\$794.36
1000-10-1103-51150	RENTALS	\$1,400.00	7.69%	\$1,300.00	\$1,256.28
1000-10-1103-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$301.74
1000-10-1103-51162	LEGAL SERVICES	\$750,000.00	100.00%	\$375,000.00	\$370,364.69
1000-10-1103-51170	NON-PROFESSIONAL SERVICES	\$250.00	-75.00%	\$1,000.00	\$210.00
1000-10-1103-51310	DUES & SUBSCRIPTIONS	\$5,000.00	42.86%	\$3,500.00	\$2,049.96
1000-10-1103-51320	TRAINING & CONFERENCES	\$7,500.00	25.00%	\$6,000.00	\$1,088.06
1000-10-1103-51323	MILEAGE & SUBSISTENCE	\$1,200.00	20.00%	\$1,000.00	\$544.03
1000-10-1103-52010	SUPPLIES & MATERIALS	\$6,500.00	18.18%	\$5,500.00	\$5,705.46
TOTAL COUNTY ATTORNEY		\$1,557,526.00	36.46%	\$1,141,364.00	\$1,043,784.82
FINANCE					
1000-10-1111-50020	SALARIES AND WAGES	\$1,038,064.00	-9.78%	\$1,150,560.00	\$1,052,818.11
1000-10-1111-50060	OVERTIME	\$500.00	-50.00%	\$1,000.00	\$21.06
1000-10-1111-50100	EMPLOYER FICA	\$64,391.00	-9.81%	\$71,396.00	\$63,304.64
1000-10-1111-50110	EMPLOYER MEDICARE	\$15,059.00	-9.82%	\$16,698.00	\$14,804.96
1000-10-1111-50120	EMPLOYER SC RETIREMENT	\$192,757.00	-9.81%	\$213,730.00	\$183,893.62
1000-10-1111-51010	PRINTING	\$3,500.00	-12.50%	\$4,000.00	\$2,487.90
1000-10-1111-51030	POSTAGE	\$5,000.00	0.00%	\$5,000.00	\$4,018.53
1000-10-1111-51150	RENTALS	\$2,300.00	4.55%	\$2,200.00	\$2,391.67
1000-10-1111-51160	PROFESSIONAL SERVICES	\$142,000.00	0.00%	\$142,000.00	\$115,972.50
1000-10-1111-51310	DUES & SUBSCRIPTIONS	\$4,000.00	0.00%	\$4,000.00	\$2,784.00
1000-10-1111-51320	TRAINING & CONFERENCES	\$24,000.00	60.00%	\$15,000.00	\$8,229.26
1000-10-1111-52010	SUPPLIES & MATERIALS	\$13,000.00	8.33%	\$12,000.00	\$11,986.54
1000-10-1111-52600	NON-CAP EQUIPMENT	\$2,500.00	-0.71%	\$2,518.00	\$4,700.22
1000-10-1111-54200	CAPITAL EQUIPMENT	\$0.00	-100.00%	\$482.00	\$27,685.00
TOTAL FINANCE		\$1,507,071.00	-8.14%	\$1,640,584.00	\$1,495,098.01
RISK MANAGEMENT					
1000-10-1115-50020	SALARIES AND WAGES	\$219,465.00	25.70%	\$174,590.00	\$168,185.37
1000-10-1115-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$128.63
1000-10-1115-50100	EMPLOYER FICA	\$13,607.00	25.70%	\$10,825.00	\$10,277.73
1000-10-1115-50110	EMPLOYER MEDICARE	\$3,182.00	25.67%	\$2,532.00	\$2,403.65
1000-10-1115-50120	EMPLOYER SC RETIREMENT	\$40,733.00	25.70%	\$32,404.00	\$29,557.76
1000-10-1115-50130	EMPLOYER PO RETIREMENT	\$0.00	0.00%	\$0.00	
1000-10-1115-51010	PRINTING	\$0.00	0.00%	\$0.00	
1000-10-1115-51030	POSTAGE	\$100.00	0.00%	\$100.00	\$58.45

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>		<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>		<u>FROM PY</u>		
1000-10-1115-51160	PROFESSIONAL SERVICES	\$55,000.00		3.77%	\$53,000.00	\$50,493.30
1000-10-1115-51310	DUES & SUBSCRIPTIONS	\$2,100.00		-10.83%	\$2,355.00	\$1,704.00
1000-10-1115-51320	TRAINING & CONFERENCES	\$11,500.00		15.00%	\$10,000.00	\$9,968.16
1000-10-1115-51500	VEHICLE INSURANCE	\$575,000.00		15.00%	\$500,000.00	\$546,252.98
1000-10-1115-51510	BLDG/CONTENTS INSURANCE	\$600,000.00		2.56%	\$585,000.00	\$567,847.70
1000-10-1115-51520	MED/PROF LIAB INSURANCE	\$20,000.00		-20.00%	\$25,000.00	\$18,588.50
1000-10-1115-51540	INSURANCE - OTHER	\$1,000,000.00		32.98%	\$752,000.00	\$990,153.79
1000-10-1115-51580	GROUP BENEFITS - WORKERS COMP	\$1,900,000.00		-9.52%	\$2,100,000.00	\$793,701.22
1000-10-1115-52010	SUPPLIES & MATERIALS	\$35,000.00		2233.33%	\$1,500.00	\$2,479.04
1000-10-1115-52600	NON CAPITAL EQUIPMENT	\$3,000.00		0.00%	\$0.00	\$197,293.00
TOTAL RISK MANAGEMENT		\$4,478,687.00		5.40%	\$4,249,306.00	\$3,389,073.28
PURCHASING						
1000-10-1116-50020	SALARIES AND WAGES	\$265,843.00		30.98%	\$202,960.00	\$196,784.21
1000-10-1116-50060	OVERTIME	\$0.00		0.00%	\$0.00	\$0.00
1000-10-1116-50100	EMPLOYER FICA	\$16,482.00		30.98%	\$12,584.00	\$11,849.12
1000-10-1116-50110	EMPLOYER MEDICARE	\$3,854.00		30.95%	\$2,943.00	\$2,771.15
1000-10-1116-50120	EMPLOYER SC RETIREMENT	\$49,340.00		30.98%	\$37,669.00	\$33,831.47
1000-10-1116-51000	ADVERTISING	\$7,000.00		55.56%	\$4,500.00	\$4,856.33
1000-10-1116-51010	PRINTING	\$700.00		0.00%	\$700.00	\$243.65
1000-10-1116-51030	POSTAGE	\$20.00		-20.00%	\$25.00	\$1.74
1000-10-1116-51110	MAINTENANCE CONTRACTS	\$38,000.00		442.86%	\$7,000.00	\$4,005.00
1000-10-1116-51160	PROFESSIONAL SERVICES	\$29,455.00		741.57%	\$3,500.00	\$0.00
1000-10-1116-51310	DUES & SUBSCRIPTIONS	\$1,200.00		0.00%	\$1,200.00	\$695.64
1000-10-1116-51320	TRAINING & CONFERENCES	\$8,000.00		14.29%	\$7,000.00	\$8,803.40
1000-10-1116-52010	SUPPLIES & MATERIALS	\$2,000.00		100.00%	\$1,000.00	\$540.50
1000-10-1116-52600	NON-CAP EQUIPMENT	\$2,000.00		-28.57%	\$2,800.00	\$0.00
TOTAL PURCHASING		\$423,894.00		49.32%	\$283,881.00	\$264,382.21
ASSESSOR						
1000-10-1120-50020	SALARIES AND WAGES	\$1,903,433.00		17.07%	\$1,625,860.00	\$1,507,172.68
1000-10-1120-50060	OVERTIME	\$50,000.00		0.00%	\$50,000.00	\$32,676.48
1000-10-1120-50100	EMPLOYER FICA	\$121,113.00		16.56%	\$103,903.00	\$90,874.23
1000-10-1120-50110	EMPLOYER MEDICARE	\$28,325.00		16.56%	\$24,300.00	\$21,252.84
1000-10-1120-50120	EMPLOYER SC RETIREMENT	\$362,557.00		17.26%	\$309,184.00	\$268,994.01
1000-10-1120-51000	ADVERTISING	\$0.00		0.00%	\$0.00	\$0.00
1000-10-1120-51010	PRINTING	\$15,000.00		-72.73%	\$55,000.00	\$5,857.87
1000-10-1120-51030	POSTAGE	\$20,000.00		-23.08%	\$26,000.00	\$11,218.44
1000-10-1120-51040	LICENSES/PERMITS	\$3,000.00		-50.00%	\$6,000.00	\$2,432.34
1000-10-1120-51150	RENTALS	\$4,000.00		14.29%	\$3,500.00	\$2,986.23
1000-10-1120-51160	PROFESSIONAL SERVICES	\$24,000.00		-89.09%	\$220,000.00	\$140,309.47
1000-10-1120-51310	DUES & SUBSCRIPTIONS	\$35,000.00		29.63%	\$27,000.00	\$60,058.13
1000-10-1120-51320	TRAINING & CONFERENCES	\$30,000.00		36.36%	\$22,000.00	\$18,525.15
1000-10-1120-52010	SUPPLIES & MATERIALS	\$20,000.00		0.00%	\$20,000.00	\$15,006.57
1000-10-1120-52050	UNIFORMS	\$500.00		0.00%	\$500.00	\$341.29
TOTAL ASSESSOR		\$2,616,928.00		4.96%	\$2,493,247.00	\$2,177,705.73
REGISTER OF DEEDS						
1000-10-1122-50020	SALARIES AND WAGES	\$433,634.00		28.86%	\$336,515.00	\$320,520.82
1000-10-1122-50060	OVERTIME	\$10,000.00		0.00%	\$10,000.00	\$9,564.24
1000-10-1122-50100	EMPLOYER FICA	\$27,505.00		28.03%	\$21,483.00	\$19,382.60
1000-10-1122-50110	EMPLOYER MEDICARE	\$6,433.00		28.05%	\$5,024.00	\$4,533.02
1000-10-1122-50120	EMPLOYER SC RETIREMENT	\$82,338.00		28.03%	\$64,313.00	\$57,513.71
1000-10-1122-51010	PRINTING	\$1,500.00		0.00%	\$1,500.00	\$874.98
1000-10-1122-51030	POSTAGE	\$1,800.00		0.00%	\$1,800.00	\$1,827.30
1000-10-1122-51120	EQUIPMENT MAINTENANCE	\$6,600.00		0.00%	\$6,600.00	\$2,564.00
1000-10-1122-51150	RENTALS	\$700.00		0.00%	\$700.00	\$607.56
1000-10-1122-51310	DUES & SUBSCRIPTIONS	\$950.00		90.00%	\$500.00	\$150.00
1000-10-1122-51320	TRAINING & CONFERENCES	\$6,000.00		0.00%	\$6,000.00	\$1,857.40
1000-10-1122-52010	SUPPLIES & MATERIALS	\$12,500.00		47.06%	\$8,500.00	\$11,309.73
TOTAL REGISTER OF DEEDS		\$589,960.00		27.44%	\$462,935.00	\$430,705.36
PLANNING AND ZONING						
1000-10-1130-50020	SALARIES AND WAGES	\$947,141.00		28.94%	\$734,580.00	\$791,501.57

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-10-1130-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1130-50100	EMPLOYER FICA	\$58,723.00	28.94%	\$45,544.00	\$48,300.61
1000-10-1130-50110	EMPLOYER MEDICARE	\$13,734.00	28.96%	\$10,650.00	\$11,296.05
1000-10-1130-50120	EMPLOYER SC RETIREMENT	\$175,789.00	28.89%	\$136,388.00	\$137,009.65
1000-10-1130-51000	ADVERTISING	\$2,600.00	0.00%	\$2,600.00	\$1,914.04
1000-10-1130-51010	PRINTING	\$2,000.00	-25.93%	\$2,700.00	\$2,405.27
1000-10-1130-51030	POSTAGE	\$2,000.00	0.00%	\$2,000.00	\$2,284.75
1000-10-1130-51150	RENTALS	\$800.00	-20.00%	\$1,000.00	\$695.64
1000-10-1130-51160	PROFESSIONAL SERVICES	\$50,000.00	-30.56%	\$72,000.00	\$7,751.65
1000-10-1130-51310	DUES & SUBSCRIPTIONS	\$4,500.00	36.36%	\$3,300.00	\$2,128.79
1000-10-1130-51320	TRAINING & CONFERENCES	\$15,000.00	50.00%	\$10,000.00	\$11,500.21
1000-10-1130-52010	SUPPLIES & MATERIALS	\$9,000.00	0.00%	\$9,000.00	\$15,596.07
1000-10-1130-52600	NON-CAP EQUIPMENT	\$6,000.00	0.00%	\$6,000.00	\$5,983.22
TOTAL PLANNING AND ZONING		\$1,287,287.00	24.28%	\$1,035,762.00	\$1,038,427.52
VOTER REGISTRATION AND ELECTIONS					
1000-10-1143-50011	STIPEND	\$13,500.00	0.00%	\$13,500.00	\$9,668.47
1000-10-1143-50020	SALARIES AND WAGES	\$687,975.00	2.24%	\$672,915.00	\$592,903.17
1000-10-1143-50022	ELECTION SALARIES	\$350,000.00	150.00%	\$140,000.00	\$11,031.46
1000-10-1143-50060	OVERTIME	\$60,000.00	0.00%	\$60,000.00	\$34,770.13
1000-10-1143-50100	EMPLOYER FICA	\$68,074.00	23.87%	\$54,958.00	\$38,431.46
1000-10-1143-50110	EMPLOYER MEDICARE	\$15,921.00	23.87%	\$12,853.00	\$8,987.94
1000-10-1143-50120	EMPLOYER SC RETIREMENT	\$203,784.00	23.87%	\$164,518.00	\$113,696.08
1000-10-1143-50130	EMPLOYER PO RETIREMENT	\$0.00	0.00%	\$0.00	\$27.32
1000-10-1143-51000	ADVERTISING	\$10,000.00	11.11%	\$9,000.00	\$535.14
1000-10-1143-51010	PRINTING	\$50,000.00	42.86%	\$35,000.00	\$13,904.21
1000-10-1143-51030	POSTAGE	\$31,000.00	-44.64%	\$56,000.00	\$32,269.83
1000-10-1143-51110	MAINTENANCE CONTRACTS	\$150,180.00	27.90%	\$117,417.00	\$112,852.90
1000-10-1143-51120	EQUIPMENT MAINTENANCE	\$3,500.00	0.00%	\$0.00	\$144.21
1000-10-1143-51150	RENTALS	\$16,684.00	-38.21%	\$27,000.00	\$4,933.00
1000-10-1143-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1143-51170	NON-PROFESSIONAL SERVICES	\$500.00	-50.00%	\$1,000.00	\$0.00
1000-10-1143-51310	DUES & SUBSCRIPTIONS	\$2,000.00	0.00%	\$2,000.00	\$2,001.55
1000-10-1143-51320	TRAINING & CONFERENCES	\$45,000.00	28.57%	\$35,000.00	\$28,456.45
1000-10-1143-52010	SUPPLIES & MATERIALS	\$60,000.00	11.54%	\$53,792.00	\$104,380.65
1000-10-1143-52600	NON-CAP EQUIPMENT	\$10,000.00	0.00%	\$0.00	\$0.00
TOTAL VOTER REGISTRATION AND ELECTIONS		\$1,778,118.00	22.21%	\$1,454,953.00	\$1,108,993.97
MANAGEMENT INFORMATION SYSTEMS					
1000-10-1150-50020	SALARIES AND WAGES	\$1,564,395.00	24.86%	\$1,252,910.00	\$1,123,481.54
1000-10-1150-50060	OVERTIME	\$15,000.00	50.00%	\$10,000.00	\$13,641.43
1000-10-1150-50100	EMPLOYER FICA	\$97,922.00	25.06%	\$78,300.00	\$68,431.25
1000-10-1150-50110	EMPLOYER MEDICARE	\$22,901.00	25.06%	\$18,312.00	\$16,004.07
1000-10-1150-50120	EMPLOYER SC RETIREMENT	\$293,136.00	25.06%	\$234,396.00	\$196,842.44
1000-10-1150-51010	SALARIES AND WAGES	\$800.00	0.00%	\$800.00	\$720.80
1000-10-1150-51030	POSTAGE	\$3,000.00	-50.00%	\$6,000.00	\$2,365.68
1000-10-1150-51050	TELEPHONE/COMMUNICATION	\$750,000.00	4.90%	\$715,000.00	\$706,007.35
1000-10-1150-51110	MAINTENANCE CONTRACTS	\$1,705,000.00	1.12%	\$1,686,125.00	\$1,482,387.30
1000-10-1150-51150	RENTALS	\$6,000.00	0.00%	\$6,000.00	\$5,630.21
1000-10-1150-51160	PROFESSIONAL SERVICES	\$60,000.00	#DIV/0!	\$0.00	\$361.44
1000-10-1150-51310	DUES & SUBSCRIPTIONS	\$5,000.00	0.00%	\$5,000.00	\$546.10
1000-10-1150-51320	TRAINING & CONFERENCES	\$20,000.00	300.00%	\$5,000.00	\$37,357.59
1000-10-1150-52010	SUPPLIES & MATERIALS	\$7,500.00	0.00%	\$7,500.00	\$5,850.98
1000-10-1150-52600	NON-CAP EQUIPMENT	\$1,700,000.00	6.32%	\$1,599,000.00	\$1,438,616.13
TOTAL MIS		\$6,250,654.00	11.14%	\$5,624,343.00	\$5,098,244.31
AUTOMATED MAPPING/GIS					
1000-10-1152-50020	SALARIES AND WAGES	\$791,768.00	20.59%	\$656,575.00	\$675,434.35
1000-10-1152-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$12.65
1000-10-1152-50100	EMPLOYER FICA	\$49,090.00	20.59%	\$40,708.00	\$40,820.39
1000-10-1152-50110	EMPLOYER MEDICARE	\$11,481.00	20.60%	\$9,520.00	\$9,546.69
1000-10-1152-50120	EMPLOYER SC RETIREMENT	\$146,952.00	20.59%	\$121,860.00	\$116,000.00
1000-10-1152-51010	PRINTING	\$200.00	0.00%	\$200.00	\$0.00
1000-10-1152-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$0.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-10-1152-51050	TELEPHONE/COMMUNICATION	\$0.00	0.00%	\$0.00	\$48.03
1000-10-1152-51110	MAINTENANCE CONTRACTS	\$2,073,247.00	26.78%	\$1,635,287.00	\$1,102,919.72
1000-10-1152-51160	PROFESSIONAL SERVICES	\$120,000.00	0.00%	\$120,000.00	\$93,215.58
1000-10-1152-51310	DUES & SUBSCRIPTIONS	\$650.00	0.00%	\$650.00	\$910.00
1000-10-1152-51320	TRAINING & CONFERENCES	\$10,000.00	0.00%	\$10,000.00	\$3,049.65
1000-10-1152-52010	SUPPLIES & MATERIALS	\$2,700.00	8.00%	\$2,500.00	\$1,187.03
1000-10-1152-52600	NON-CAP EQUIPMENT	\$10,000.00	53.85%	\$6,500.00	\$25,807.90
TOTAL GIS		\$3,216,288.00	23.51%	\$2,604,000.00	\$2,069,988.52
RECORDS MANAGEMENT					
1000-10-1154-50020	SALARIES AND WAGES	\$434,865.00	12.19%	\$387,600.00	\$366,192.30
1000-10-1154-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$107.62
1000-10-1154-50100	EMPLOYER FICA	\$26,961.00	12.19%	\$24,031.00	\$22,313.59
1000-10-1154-50110	EMPLOYER MEDICARE	\$6,306.00	12.21%	\$5,620.00	\$5,218.48
1000-10-1154-50120	EMPLOYER SC RETIREMENT	\$80,711.00	12.19%	\$71,940.00	\$63,253.51
1000-10-1154-51030	POSTAGE	\$3,000.00	-88.00%	\$25,000.00	(\$11,588.23)
1000-10-1154-51110	MAINTENANCE CONTRACTS	\$45,000.00	7.14%	\$42,000.00	\$30,380.58
1000-10-1154-51150	RENTALS	\$16,000.00	-20.00%	\$20,000.00	\$20,122.53
1000-10-1154-51160	PROFESSIONAL SERVICES	\$2,000.00	-20.00%	\$2,500.00	\$3,964.80
1000-10-1154-51310	DUES & SUBSCRIPTIONS	\$845.00	0.00%	\$845.00	\$483.99
1000-10-1154-51320	TRAINING & CONFERENCES	\$10,000.00	305.68%	\$2,465.00	\$2,027.23
1000-10-1154-52010	SUPPLIES & MATERIALS	\$10,000.00	-3.05%	\$10,315.00	\$13,027.38
1000-10-1154-52050	UNIFORMS	\$250.00	0.00%	\$250.00	\$205.11
TOTAL RECORDS MANAGEMENT		\$635,938.00	7.32%	\$592,566.00	\$515,708.89
HUMAN RESOURCES					
1000-10-1160-50020	SALARIES AND WAGES	\$735,961.00	5.23%	\$699,400.00	\$529,547.36
1000-10-1160-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$460.22
1000-10-1160-50100	EMPLOYER FICA	\$45,630.00	5.23%	\$43,362.00	\$31,572.36
1000-10-1160-50110	EMPLOYER MEDICARE	\$10,671.00	5.23%	\$10,141.00	\$7,383.85
1000-10-1160-50120	EMPLOYER SC RETIREMENT	\$136,594.00	5.23%	\$129,809.00	\$91,446.23
1000-10-1160-50500	EMPLOYEE RECOGNITION	\$7,000.00	-58.82%	\$17,000.00	\$9,196.98
1000-10-1160-51000	ADVERTISING	\$7,000.00	13.49%	\$6,168.00	\$4,099.39
1000-10-1160-51010	PRINTING	\$2,000.00	0.00%	\$2,000.00	\$1,532.25
1000-10-1160-51030	POSTAGE	\$700.00	-22.22%	\$900.00	\$465.25
1000-10-1160-51150	RENTALS	\$2,300.00	0.00%	\$2,300.00	\$3,302.40
1000-10-1160-51160	PROFESSIONAL SERVICES	\$215,000.00	28.84%	\$166,875.00	\$159,501.42
1000-10-1160-51310	DUES & SUBSCRIPTIONS	\$4,000.00	45.45%	\$2,750.00	\$2,492.00
1000-10-1160-51320	TRAINING & CONFERENCES	\$10,000.00	25.00%	\$8,000.00	\$7,694.99
1000-10-1160-51990	MISC. EXPENDITURES	\$9,000.00	0.00%	\$0.00	\$0.00
1000-10-1160-52010	SUPPLIES & MATERIALS	\$12,000.00	9.09%	\$11,000.00	\$27,973.30
1000-10-1160-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$832.00	\$0.00
1000-10-1160-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$1,922.34
TOTAL HUMAN RESOURCES		\$1,197,856.00	8.84%	\$1,100,537.00	\$878,590.34
DIRECT SUBSIDIES					
1000-10-1198-55000	DIRECT SUBSIDIES	\$390,000.00	0.00%	\$0.00	\$5,000.00
1000-10-1198-55200	LRTA/PALMETO BREEZE	\$717,639.00	112.89%	\$337,097.00	\$337,097.00
1000-10-1198-55201-	KEEP BEAUFORT COUNTY BEAUTIFUL	\$50,000.00	0.00%	\$0.00	\$0.00
1000-10-1198-55202	MILITARY ENHANCEMENT COMMITTEE	\$100,000.00	0.00%	\$100,000.00	\$100,000.00
1000-10-1198-55203	ISLAND RECREATION	\$157,500.00	5.00%	\$150,000.00	\$145,000.00
1000-10-1198-55204	BEAUFORT SOIL AND WATER CONVER	\$26,250.00	5.00%	\$25,000.00	\$25,000.00
1000-10-1198-55206-	SC DEPT OF MENTAL HEALTH	\$37,500.00	0.00%	\$0.00	\$0.00
1000-10-1198-55210	LCOG	\$159,049.00	13.33%	\$140,338.00	\$140,338.00
1000-10-1198-55212	LCOG / MPO FUNDING	\$26,154.00	0.00%	\$26,155.00	\$11,617.59
1000-10-1198-55215	LCOG / HOME CONSORTIUM	\$75,000.00	0.00%	\$75,000.00	\$75,000.00
1000-10-1198-55240	ECONOMIC DEVELOPMENT	\$495,000.00	0.00%	\$495,000.00	\$495,000.00
1000-10-1198-55250	SMALL BUSINESS DEVELOPMENT CTR	\$40,000.00	0.00%	\$40,000.00	\$40,000.00
TOTAL DIRECT SUBSIDIES		\$2,274,092.00	63.77%	\$1,388,590.00	\$1,374,052.59
NON DEPARTMENTAL					
1000-10-1199-50140	EMPLOYER GROUP INSURANCE	\$12,000,000.00	0.00%	\$12,000,000.00	\$10,520.00
1000-10-1199-50170	EMPLOYER UNEMPLOYMENT INS	\$23,000.00	0.00%	\$0.00	\$100.00
1000-10-1199-56000	GENERAL CONTINGENCY	\$0.00	-100.00%	\$225,000.00	\$0.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-10-1199-56010	PAYROLL CONTINGENCY	\$4,700,000.00	15.25%	\$4,078,184.00	\$0.00
TOTAL NON DEPARTMENTAL		\$16,723,000.00	2.58%	\$16,303,184.00	\$10,527,593.16
GARAGE					
1000-10-3500-50020-	SALARIES AND WAGES	\$814,921.00	0.00%	\$646,348.00	\$98,974.00
1000-10-3500-50060-	OVERTIME	\$10,000.00	0.00%	\$6,000.00	\$899.00
1000-10-3500-50100-	EMPLOYER FICA	\$51,145.00	0.00%	\$43,090.00	\$6,144.00
1000-10-3500-50110-	EMPLOYER MEDICARE	\$11,961.00	0.00%	\$10,078.00	\$1,437.00
1000-10-3500-50120-	EMPLOYER SC RETIREMENT	\$136,570.00	0.00%	\$125,715.00	\$16,900.00
1000-10-3500-50130-	EMPLOYER PO RETIREMENT	\$17,182.00	0.00%	\$1,500.00	\$0.00
50140	EMPLOYER GROUP INSURANCE	\$0.00		\$125,000.00	\$6,380.00
1000-10-3500-50150-	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$800.00	\$0.00
1000-10-3500-50160-	TORT LIABILITY INSURANCE	\$0.00	-100.00%	\$1,000.00	\$836.00
1000-10-3500-51010-	PRINTING	\$2,000.00	17.65%	\$1,700.00	\$807.00
1000-10-3500-51040-	LICENSES/PERMITS	\$5,000.00	0.00%	\$5,000.00	\$0.00
1000-10-3500-51050-	TELEPHONE/COMMUNICATION	\$2,000.00	0.00%	\$2,000.00	\$501.00
1000-10-3500-51110-	MAINTENANCE CONTRACTS	\$0.00	-100.00%	\$1,075,000.00	\$1,501,582.00
1000-10-3500-51120-	EQUIPMENT MAINTENANCE	\$15,000.00	0.00%	\$15,000.00	\$10,209.00
1000-10-3500-51150-	RENTALS	\$500.00	-50.00%	\$1,000.00	\$305.00
1000-10-3500-51160-	PROFESSIONAL SERVICES	\$3,000.00	-14.29%	\$3,500.00	\$1,121.00
1000-10-3500-51165-	SOLID WASTE HAULING	\$1,500.00	-50.00%	\$3,000.00	\$0.00
1000-10-3500-51300-	VEHICLE MAINT SERVICES	\$1,000,000.00	1438.46%	\$65,000.00	\$775.00
1000-10-3500-51310-	DUES & SUBSCRIPTIONS	\$75,000.00	12.28%	\$66,800.00	\$6,984.00
1000-10-3500-51320-	TRAINING & CONFERENCES	\$15,000.00	50.00%	\$10,000.00	\$1,543.00
1000-10-3500-52010-	SUPPLIES & MATERIALS	\$300,000.00	41.71%	\$211,700.00	\$13,522.00
1000-10-3500-52050-	UNIFORMS	\$16,000.00	54.59%	\$10,350.00	\$527.00
1000-10-3500-52500-	FUELS/LUBRICANTS	\$650,000.00	11.02%	\$585,500.00	\$603,677.00
1000-10-3500-52590-	FUEL - OUTSIDE AGENCY PURCHASE	\$23,500.00	1.51%	\$23,150.00	\$52,749.00
1000-10-3500-52600-	NON-CAP EQUIPMENT	\$40,000.00	100.00%	\$20,000.00	\$20,762.00
1000-10-3500-54000-	VEHICLE PURCHASES	\$0.00	-100.00%	\$224,000.00	\$410,492.00
TOTAL GARAGE		\$3,190,279.00	37.25%	\$2,324,500.00	\$2,626,392.00
SHERIFF ADMIN					
1000-20-1201-50011	STIPEND	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50020	SALARIES AND WAGES	\$19,390,084.00	5.91%	\$18,308,566.00	\$18,407,976.08
1000-20-1201-50021	SUPPLEMENTAL PAY	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50060	OVERTIME	\$1,142,005.00	35.96%	\$839,970.00	\$329,159.39
1000-20-1201-50080	OVERTIME/TRAINING SCHOOL	\$103,000.00	-28.97%	\$145,000.00	\$30,272.18
1000-20-1201-50100	EMPLOYER FICA	\$1,279,376.00	8.66%	\$1,177,440.00	\$1,130,640.24
1000-20-1201-50110	EMPLOYER MEDICARE	\$299,209.00	6.76%	\$280,264.00	\$265,193.23
1000-20-1201-50120	EMPLOYER SC RETIREMENT	\$1,102,588.00	6.37%	\$1,036,514.00	\$878,093.03
1000-20-1201-50130	EMPLOYER PO RETIREMENT	\$3,266,745.00	13.01%	\$2,890,578.00	\$2,742,920.09
1000-20-1201-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50160	TORT LIABILITY INSURANCE	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50500	EMPLOYEE RECOGNITION	\$1,600.00	18.52%	\$1,350.00	\$1,371.51
1000-20-1201-51000	ADVERTISING	\$2,500.00	-77.27%	\$11,000.00	\$6,837.99
1000-20-1201-51010	PRINTING	\$20,000.00	-23.08%	\$26,000.00	\$22,145.31
1000-20-1201-51030	POSTAGE	\$15,000.00	-25.00%	\$20,000.00	\$17,005.74
1000-20-1201-51040	LICENSES/PERMITS	\$1,000.00	-33.33%	\$1,500.00	\$875.00
1000-20-1201-51050	TELEPHONE/COMMUNICATION	\$225,000.00	-11.93%	\$255,480.00	\$224,907.29
1000-20-1201-51060	ELECTRICITY	\$0.00	0.00%	\$0.00	(\$3,642.05)
1000-20-1201-51070	WATER/SEWER/GARBAGE	\$0.00	0.00%	\$0.00	\$25.00
1000-20-1201-51110	MAINTENANCE CONTRACTS	\$2,450,000.00	2.25%	\$2,396,190.00	\$2,308,379.55
1000-20-1201-51120	EQUIPMENT MAINTENANCE	\$125,000.00	-10.71%	\$140,000.00	\$102,041.19
1000-20-1201-51130	REPAIRS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-51150	RENTALS	\$25,000.00	-6.76%	\$26,812.00	\$45,427.12
1000-20-1201-51160	PROFESSIONAL SERVICES	\$70,000.00	-12.50%	\$80,000.00	\$67,302.65
1000-20-1201-51170	NON-PROFESSIONAL SERVICES	\$115,000.00	5.40%	\$109,108.00	\$72,293.74
1000-20-1201-51190	MEDICAL/DENTAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-51220	CONTRACTUAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-51300	VEHICLE MAINT SERVICES	\$75,000.00	-56.48%	\$172,322.00	\$8
1000-20-1201-51310	DUES & SUBSCRIPTIONS	\$60,000.00	-36.84%	\$95,000.00	\$67,218.21

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>		<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>		<u>FROM PY</u>		
1000-20-1201-51320	TRAINING & CONFERENCES	\$188,000.00		-32.25%	\$277,500.00	\$192,983.01
1000-20-1201-51500	VEHICLE INSURANCE	\$0.00		0.00%	\$0.00	\$0.00
1000-20-1201-51540	INSURANCE - OTHER	\$4,500.00		12.50%	\$4,000.00	\$6,220.86
1000-20-1201-51990	MISC. EXPENDITURES	\$110,000.00		-9.31%	\$121,288.00	\$135,201.57
1000-20-1201-52010	SUPPLIES & MATERIALS	\$435,000.00		1.64%	\$427,976.00	\$461,804.64
1000-20-1201-52050	UNIFORMS	\$390,000.00		-8.02%	\$424,001.00	\$228,094.77
1000-20-1201-52500	FUELS/LUBRICANTS	\$745,000.00		2.90%	\$724,000.00	\$675,267.13
1000-20-1201-52600	NON-CAP EQUIPMENT	\$760,000.00		-4.05%	\$792,044.00	\$717,547.65
1000-20-1201-54000	VEHICLE PURCHASES	\$0.00		-100.00%	\$300,603.00	\$175.66
1000-20-1201-54200	CAPITAL EQUIPMENT	\$0.00		-100.00%	\$67,242.00	\$80,630.69
1000-20-1201-54420	RENOVATIONS TO BUILDINGS	\$0.00		0.00%	\$0.00	\$0.00
1000-20-1201-55000	DIRECT SUBSIDIES	\$10,000.00		0.00%	\$10,000.00	\$10,000.00
1000-20-1201-57700-SHRFF	TRUST FUNDS DISBURSED	\$0.00		0.00%	\$0.00	\$150.00
TOTAL SHERIFF ADMIN		\$32,410,607.00		4.01%	\$31,161,748.00	\$29,308,172.50
EMS						
1000-20-1230-50020	SALARIES AND WAGES	\$7,232,991.00		37.64%	\$5,255,000.00	\$5,020,378.08
1000-20-1230-50060	OVERTIME	\$3,230,000.00		0.00%	\$3,230,000.00	\$3,112,051.92
1000-20-1230-50100	EMPLOYER FICA	\$648,705.00		23.31%	\$526,070.00	\$491,936.53
1000-20-1230-50110	EMPLOYER MEDICARE	\$151,713.00		23.31%	\$123,033.00	\$115,941.67
1000-20-1230-50120	EMPLOYER SC RETIREMENT	\$1,941,931.00		23.31%	\$1,574,816.00	\$1,424,417.49
1000-20-1230-50130	EMPLOYER PO RETIREMENT	\$0.00		0.00%	\$0.00	\$0.00
1000-20-1230-51000	ADVERTISING	\$0.00		0.00%	\$0.00	\$0.00
1000-20-1230-51010	PRINTING	\$2,750.00		10.00%	\$2,500.00	\$442.55
1000-20-1230-51030	POSTAGE	\$1,000.00		11.11%	\$900.00	\$863.47
1000-20-1230-51040	LICENSES/PERMITS	\$14,000.00		91.78%	\$7,300.00	\$12,600.56
1000-20-1230-51060	ELECTRICITY	\$0.00		-100.00%	\$20.00	\$0.00
1000-20-1230-51110	MAINTENANCE CONTRACTS	\$183,750.00		27.25%	\$144,400.00	\$85,964.36
1000-20-1230-51120	EQUIPMENT MAINTENANCE	\$9,000.00		0.00%	\$9,000.00	\$24,747.61
1000-20-1230-51130	REPAIRS TO BUILDINGS	\$33,000.00		0.12%	\$32,960.00	\$34,323.21
1000-20-1230-51150	RENTALS	\$7,500.00		15.38%	\$6,500.00	\$6,415.57
1000-20-1230-51160	PROFESSIONAL SERVICES	\$57,600.00		20.00%	\$48,000.00	\$47,329.78
1000-20-1230-51190	MEDICAL/DENTAL SERVICES	\$6,500.00		0.00%	\$0.00	\$0.00
1000-20-1230-51220	CONTRACTUAL SERVICES	\$15,000.00		0.00%	\$15,000.00	\$0.00
1000-20-1230-51300	VEHICLE MAINT SERVICES	\$7,500.00		0.00%	\$7,500.00	\$10,141.12
1000-20-1230-51310	DUES & SUBSCRIPTIONS	\$3,350.00		11.67%	\$3,000.00	\$8,107.15
1000-20-1230-51320	TRAINING & CONFERENCES	\$40,000.00		-6.98%	\$43,000.00	\$46,336.72
1000-20-1230-52010	SUPPLIES & MATERIALS	\$378,750.00		4.05%	\$364,000.00	\$367,193.30
1000-20-1230-52050	UNIFORMS	\$50,650.00		12.56%	\$45,000.00	\$45,429.88
1000-20-1230-52600	NON-CAP EQUIPMENT	\$0.00		-100.00%	\$5,800.00	\$31,798.23
1000-20-1230-54000	VEHICLE PURCHASES	\$0.00		-100.00%	\$3,172.00	\$373,369.80
1000-20-1230-57900	CREDIT CARD FEES	\$500.00		0.00%	\$0.00	\$0.00
TOTAL EMS		\$14,016,190.00		22.44%	\$11,446,971.00	\$11,259,789.00
TRAFFIC OPERATIONS						
1000-20-1241-50020	SALARIES AND WAGES	\$229,231.00		25.59%	\$182,530.00	\$188,305.15
1000-20-1241-50060	OVERTIME	\$2,500.00		0.00%	\$2,500.00	\$1,291.72
1000-20-1241-50100	EMPLOYER FICA	\$14,367.00		25.24%	\$11,472.00	\$11,235.26
1000-20-1241-50110	EMPLOYER MEDICARE	\$3,360.00		25.23%	\$2,683.00	\$2,627.57
1000-20-1241-50120	EMPLOYER SC RETIREMENT	\$43,009.00		26.95%	\$33,878.00	\$32,411.54
1000-20-1241-51030	POSTAGE	\$0.00		-100.00%	\$250.00	\$0.81
1000-20-1241-51110	MAINTENANCE CONTRACTS	\$0.00		-100.00%	\$3,300.00	\$3,718.20
1000-20-1241-51120	EQUIPMENT MAINTENANCE	\$1,000.00		-60.00%	\$2,500.00	\$110.96
1000-20-1241-51150	RENTALS	\$20,000.00		0.00%	\$0.00	\$1,800.00
1000-20-1241-51160	PROFESSIONAL SERVICES	\$20,000.00		2.56%	\$19,500.00	\$42,562.78
1000-20-1241-51170	NON-PROFESSIONAL SERVICES	\$0.00		-100.00%	\$17,500.00	\$0.00
1000-20-1241-51310	DUES & SUBSCRIPTIONS	\$1,000.00		-60.00%	\$2,500.00	\$596.96
1000-20-1241-51320	TRAINING & CONFERENCES	\$5,000.00		0.00%	\$5,000.00	\$1,115.00
1000-20-1241-51990	MISC. EXPENDITURES	\$0.00		-100.00%	\$13,200.00	(\$28,711.96)
1000-20-1241-52010	SUPPLIES & MATERIALS	\$100,000.00		0.00%	\$100,000.00	\$83,167.53
1000-20-1241-52050	UNIFORMS	\$2,500.00		25.00%	\$2,000.00	\$1,811.30
1000-20-1241-52500	FUELS/LUBRICANTS	\$0.00		0.00%	\$0.00	\$0.00
1000-20-1241-52600	NON-CAP EQUIPMENT	\$6,000.00		200.00%	\$2,000.00	\$0.00
TOTAL TRAFFIC OPERATION		\$447,967.00		11.76%	\$400,813.00	\$351,020.75

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
ENGINEERING					
1000-20-1243-50020	SALARIES AND WAGES	\$511,027.00	-7.09%	\$550,010.00	\$482,402.72
1000-20-1243-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-50100	EMPLOYER FICA	\$31,684.00	-7.09%	\$34,100.00	\$29,362.46
1000-20-1243-50110	EMPLOYER MEDICARE	\$7,410.00	-7.08%	\$7,975.00	\$6,867.01
1000-20-1243-50120	EMPLOYER SC RETIREMENT	\$94,847.00	-7.09%	\$102,082.00	\$84,494.58
1000-20-1243-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-51010	PRINTING	\$0.00	-100.00%	\$100.00	\$43.95
1000-20-1243-51030	POSTAGE	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-51150	RENTALS	\$1,500.00	0.00%	\$1,500.00	\$0.00
1000-20-1243-51160	PROFESSIONAL SERVICES	\$200,000.00	22.32%	\$163,500.00	\$63,977.18
1000-20-1243-51310	DUES & SUBSCRIPTIONS	\$1,500.00	0.00%	\$1,500.00	\$1,198.04
1000-20-1243-51320	TRAINING & CONFERENCES	\$16,000.00	0.00%	\$16,000.00	\$9,212.84
1000-20-1243-52010	SUPPLIES & MATERIALS	\$3,000.00	0.00%	\$3,000.00	\$5,840.47
1000-20-1243-52050	UNIFORMS	\$1,000.00	0.00%	\$1,000.00	\$315.48
1000-20-1243-52600	NON-CAP EQUIPMENT	\$2,000.00	-33.33%	\$3,000.00	\$20,700.00
TOTAL ENGINEERING		\$869,968.00	-1.56%	\$883,767.00	\$704,414.73
DETENTION CENTER					
1000-20-1250-50020	SALARIES AND WAGES	\$3,105,563.00	-4.44%	\$3,250,000.00	\$2,961,119.57
1000-20-1250-50060	OVERTIME	\$500,000.00	0.00%	\$500,000.00	\$497,942.00
1000-20-1250-50100	EMPLOYER FICA	\$223,545.00	-3.85%	\$232,500.00	\$208,047.30
1000-20-1250-50110	EMPLOYER MEDICARE	\$52,281.00	-3.85%	\$54,375.00	\$48,656.19
1000-20-1250-50120	EMPLOYER SC RETIREMENT	\$74,805.00	-28.35%	\$104,400.00	\$56,505.82
1000-20-1250-50130	EMPLOYER PO RETIREMENT	\$677,449.00	0.06%	\$677,025.00	\$630,686.54
1000-20-1250-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1250-50500	EMPLOYEE RECOGNITION	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1250-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1250-51010	PRINTING	\$4,200.00	0.00%	\$4,200.00	\$4,046.59
1000-20-1250-51030	POSTAGE	\$350.00	0.00%	\$350.00	\$172.55
1000-20-1250-51040	LICENSES/PERMITS	\$0.00	0.00%	\$0.00	\$125.00
1000-20-1250-51110	MAINTENANCE CONTRACTS	\$139,000.00	1885.71%	\$7,000.00	\$6,762.16
1000-20-1250-51120	EQUIPMENT MAINTENANCE	\$12,000.00	0.00%	\$12,000.00	\$10,052.11
1000-20-1250-51130	REPAIRS TO BUILDINGS	\$12,000.00	20.00%	\$10,000.00	\$48,535.56
1000-20-1250-51150	RENTALS	\$6,000.00	9.09%	\$5,500.00	\$4,546.92
1000-20-1250-51160	PROFESSIONAL SERVICES	\$2,030,500.00	16.99%	\$1,735,630.00	\$1,570,992.25
1000-20-1250-51170	NON-PROFESSIONAL SERVICES	\$2,500.00	13.64%	\$2,200.00	\$2,177.00
1000-20-1250-51200	MEALS/CONTRACTED SERVICES	\$400,000.00	14.29%	\$350,000.00	\$347,215.13
1000-20-1250-51310	DUES & SUBSCRIPTIONS	\$2,000.00	17.65%	\$1,700.00	\$1,971.88
1000-20-1250-51320	TRAINING & CONFERENCES	\$25,000.00	38.89%	\$18,000.00	\$19,756.65
1000-20-1250-52010	SUPPLIES & MATERIALS	\$62,000.00	3.33%	\$60,000.00	\$45,126.10
1000-20-1250-52050	UNIFORMS	\$45,000.00	0.00%	\$45,000.00	\$34,903.08
1000-20-1250-52600	NON-CAP EQUIPMENT	\$50,000.00	1150.00%	\$4,000.00	\$5,810.41
TOTAL DETENTION CENTER		\$7,424,193.00	4.95%	\$7,073,880.00	\$6,505,150.81
BUILDING CODES					
1000-20-1260-50020	SALARIES AND WAGES	\$1,539,547.00	33.84%	\$1,150,248.00	\$1,158,393.78
1000-20-1260-50060	OVERTIME	\$550.00	0.00%	\$550.00	\$1,647.04
1000-20-1260-50100	EMPLOYER FICA	\$95,486.00	33.83%	\$71,350.00	\$69,845.70
1000-20-1260-50110	EMPLOYER MEDICARE	\$22,331.00	33.82%	\$16,687.00	\$16,334.83
1000-20-1260-50120	EMPLOYER SC RETIREMENT	\$272,100.00	34.82%	\$201,820.00	\$191,421.60
1000-20-1260-50130	EMPLOYER PO RETIREMENT	\$15,632.00	16.08%	\$13,467.00	\$12,398.86
1000-20-1260-51000	ADVERTISING	\$5,500.00	0.00%	\$5,500.00	\$2,031.53
1000-20-1260-51010	PRINTING	\$1,500.00	0.00%	\$1,500.00	\$285.70
1000-20-1260-51030	POSTAGE	\$8,000.00	0.00%	\$8,000.00	\$5,297.28
1000-20-1260-51150	RENTALS	\$3,500.00	16.67%	\$3,000.00	\$2,270.54
1000-20-1260-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$2,230.00
1000-20-1260-51310	DUES & SUBSCRIPTIONS	\$30,000.00	0.00%	\$30,000.00	\$28,545.05
1000-20-1260-51320	TRAINING & CONFERENCES	\$9,000.00	0.00%	\$9,000.00	\$1,825.53
1000-20-1260-52010	SUPPLIES & MATERIALS	\$15,000.00	42.86%	\$10,500.00	\$14,038.99
1000-20-1260-52050	UNIFORMS	\$4,500.00	50.00%	\$3,000.00	\$
1000-20-1260-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$4
TOTAL BUILDING CODES		\$2,022,646.00	32.67%	\$1,524,622.00	\$1,554,562.96

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
ANIMAL SERVICES					
1000-20-1270-50020	SALARIES AND WAGES	\$658,893.00	119.26%	\$300,505.00	\$318,764.56
1000-20-1270-50060	OVERTIME	\$7,000.00	0.00%	\$7,000.00	\$12,645.69
1000-20-1270-50100	EMPLOYER FICA	\$41,285.00	116.55%	\$19,065.00	\$20,130.92
1000-20-1270-50110	EMPLOYER MEDICARE	\$9,655.00	116.53%	\$4,459.00	\$4,708.03
1000-20-1270-50120	EMPLOYER SC RETIREMENT	\$123,589.00	107.12%	\$59,671.00	\$56,968.80
1000-20-1270-50130	EMPLOYER PO RETIREMENT	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1270-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1270-51010	PRINTING	\$2,000.00	-9.09%	\$2,200.00	\$1,952.14
1000-20-1270-51030	POSTAGE	\$100.00	0.00%	\$100.00	\$16.37
1000-20-1270-51040	LICENSES/PERMITS	\$5,000.00	0.00%	\$5,000.00	\$2,906.00
1000-20-1270-51110	MAINTENANCE CONTRACTS	\$100,000.00	-80.20%	\$505,000.00	\$690,000.00
1000-20-1270-51120	EQUIPMENT MAINTENANCE	\$0.00	-100.00%	\$500.00	\$0.00
1000-20-1270-51150	RENTALS	\$700.00	0.00%	\$700.00	\$673.08
1000-20-1270-51160	PROFESSIONAL SERVICES	\$200,000.00	-33.11%	\$299,000.00	\$111,326.03
1000-20-1270-51320	TRAINING & CONFERENCES	\$3,500.00	40.00%	\$2,500.00	\$1,232.77
1000-20-1270-52010	SUPPLIES & MATERIALS	\$100,000.00	96.08%	\$51,000.00	\$29,491.00
1000-20-1270-52050	UNIFORMS	\$3,000.00	0.00%	\$3,000.00	\$1,203.30
1000-20-1270-52300	MEDICAL/PHARMACY SUPPLIES	\$50,000.00	0.00%	\$0.00	\$0.00
1000-20-1270-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$46,123.62
1000-20-1270-57900	CREDIT CARD FEES	\$500.00	0.00%	\$500.00	\$3,242.28
TOTAL ANIMAL SERVICES		\$1,305,222.00	3.57%	\$1,260,200.00	\$1,301,384.59
PUBLIC WORKS					
1000-30-1301-50020	SALARIES AND WAGES	\$2,868,732.00	44.40%	\$1,986,655.00	\$2,073,402.79
1000-30-1301-50060	OVERTIME	\$18,000.00	0.00%	\$18,000.00	\$22,923.36
1000-30-1301-50100	EMPLOYER FICA	\$178,977.00	44.00%	\$124,289.00	\$126,278.39
1000-30-1301-50110	EMPLOYER MEDICARE	\$41,858.00	44.00%	\$29,068.00	\$29,532.78
1000-30-1301-50120	EMPLOYER SC RETIREMENT	\$535,777.00	44.00%	\$372,064.00	\$362,193.97
1000-30-1301-51010	PRINTING	\$100.00	0.00%	\$100.00	\$181.60
1000-30-1301-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$277.38
1000-30-1301-51110	MAINTENANCE CONTRACTS	\$400,000.00	19.40%	\$335,000.00	\$333,754.73
1000-30-1301-51120	EQUIPMENT MAINTENANCE	\$5,000.00	-33.33%	\$7,500.00	\$5,997.82
1000-30-1301-51150	RENTALS	\$5,000.00	0.00%	\$5,000.00	\$11,558.81
1000-30-1301-51160	PROFESSIONAL SERVICES	\$75,000.00	-50.33%	\$151,000.00	\$30,254.61
1000-30-1301-51170	NON-PROFESSIONAL SERVICES	\$500,000.00	96.85%	\$254,000.00	\$452,174.36
1000-30-1301-51310	DUES & SUBSCRIPTIONS	\$4,000.00	14.29%	\$3,500.00	\$4,537.68
1000-30-1301-51320	TRAINING & CONFERENCES	\$27,000.00	0.00%	\$27,000.00	\$24,792.39
1000-30-1301-52010	SUPPLIES & MATERIALS	\$275,000.00	-12.84%	\$315,500.00	\$269,825.29
1000-30-1301-52050	UNIFORMS	\$45,000.00	0.00%	\$45,000.00	\$29,686.87
1000-30-1301-52500	FUELS/LUBRICANTS	\$11,500.00	-23.33%	\$15,000.00	\$11,601.28
1000-30-1301-52600	NON-CAP EQUIPMENT	\$35,000.00	0.00%	\$35,000.00	\$110,082.68
1000-30-1301-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$488,577.30
1000-30-1301-54200	CAPITAL EQUIPMENT	\$0.00	-100.00%	\$231,500.00	\$0.00
TOTAL PUBLIC WORKS		\$5,026,144.00	27.07%	\$3,955,376.00	\$4,387,634.09
FACILITIES MANAGEMENT					
1000-30-1310-50020	SALARIES AND WAGES	\$945,524.00	-7.98%	\$1,027,490.00	\$1,019,809.93
1000-30-1310-50060	OVERTIME	\$5,000.00	150.00%	\$2,000.00	\$2,700.56
1000-30-1310-50100	EMPLOYER FICA	\$58,622.00	-8.16%	\$63,828.00	\$61,925.27
1000-30-1310-50110	EMPLOYER MEDICARE	\$13,710.00	-8.16%	\$14,928.00	\$14,482.52
1000-30-1310-50120	EMPLOYER SC RETIREMENT	\$175,489.00	-8.16%	\$191,073.00	\$178,801.95
1000-30-1310-51010	PRINTING	\$300.00	50.00%	\$200.00	\$137.80
1000-30-1310-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$123.89
1000-30-1310-51041	SWU FEES	\$0.00	-100.00%	\$130,000.00	\$123,522.00
1000-30-1310-51042	HH POLICE FEES	\$0.00	-100.00%	\$4,000.00	\$2,862.00
1000-30-1310-51050	TELEPHONE/COMMUNICATION	\$0.00	#DIV/0!	\$0.00	\$0.00
1000-30-1310-51060	ELECTRICITY	\$2,491,600.00	8.33%	\$2,300,000.00	\$2,161,034.85
1000-30-1310-51070	WATER/SEWER/GARBAGE	\$225,000.00	3.83%	\$216,700.00	\$227,209.12
1000-30-1310-51110	MAINTENANCE CONTRACTS	\$171,900.00	91.00%	\$90,000.00	\$148,133.42
1000-30-1310-51120	EQUIPMENT MAINTENANCE	\$300,000.00	13.21%	\$265,000.00	\$300,000.00
1000-30-1310-51130	REPAIRS TO BUILDINGS	\$1,000,000.00	-50.74%	\$2,030,000.00	\$1,910,000.00
1000-30-1310-51150	RENTALS	\$5,000.00	0.00%	\$5,000.00	\$2,074.51

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>		<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>		<u>FROM PY</u>		
1000-30-1310-51160	PROFESSIONAL SERVICES	\$159,530.00		-9.87%	\$177,000.00	\$289,923.65
1000-30-1310-51170	NON-PROFESSIONAL SERVICES	\$0.00		-100.00%	\$35,500.00	\$45,027.00
1000-30-1310-51220	CONTRACTUAL SERVICES	\$939,832.00		0.00%	\$0.00	\$0.00
1000-30-1310-51300	VEHICLE MAINT SERVICES	\$0.00		0.00%	\$0.00	\$19.95
1000-30-1310-51310	DUES & SUBSCRIPTIONS	\$0.00		0.00%	\$0.00	\$147.34
1000-30-1310-51320	TRAINING & CONFERENCES	\$5,700.00		0.00%	\$0.00	\$421.04
1000-30-1310-51510	BLDG/CONTENTS INSURANCE	\$0.00		0.00%	\$0.00	(\$9,137.96)
1000-30-1310-52010	SUPPLIES & MATERIALS	\$55,000.00		0.00%	\$55,000.00	\$69,146.97
1000-30-1310-52050	UNIFORMS	\$22,000.00		51.72%	\$14,500.00	\$11,024.55
1000-30-1310-52500	FUELS/LUBRICANTS	\$0.00		0.00%	\$0.00	\$2,615.69
1000-30-1310-52600	NON-CAP EQUIPMENT	\$6,000.00		200.00%	\$2,000.00	\$22,047.67
1000-30-1310-54000	VEHICLE PURCHASES	\$0.00		0.00%	\$0.00	\$544.41
1000-30-1310-54200	CAPITAL EQUIPMENT	\$0.00		0.00%	\$0.00	\$69,910.29
TOTAL FACILITIES MANAGEMENT		\$6,580,407.00		-0.66%	\$6,624,419.00	\$6,661,171.15
CAPITAL PROJECTS						
1000-30-1330-50020	SALARIES AND WAGES	\$501,989.00		12.32%	\$446,925.00	\$272,606.62
1000-30-1330-50060	OVERTIME	\$2,500.00		0.00%	\$2,500.00	\$0.00
1000-30-1330-50100	EMPLOYER FICA	\$31,278.00		12.25%	\$27,865.00	\$16,851.35
1000-30-1330-50110	EMPLOYER MEDICARE	\$7,315.00		12.24%	\$6,517.00	\$3,941.05
1000-30-1330-50120	EMPLOYER SC RETIREMENT	\$93,169.00		11.70%	\$83,413.00	\$48,259.10
1000-30-1330-51010	PRINTING	\$200.00		0.00%	\$200.00	\$140.58
1000-30-1330-51030	POSTAGE	\$100.00		-50.00%	\$200.00	\$307.40
1000-30-1330-51150	RENTALS	\$3,850.00		54.00%	\$2,500.00	\$7,681.57
1000-30-1330-51160	PROFESSIONAL SERVICES	\$30,000.00		-92.50%	\$400,000.00	\$37,059.93
1000-30-1330-51300	VEHICLE MAINT SERVICES	\$200.00		0.00%	\$200.00	\$0.00
1000-30-1330-51310	DUES & SUBSCRIPTIONS	\$5,800.00		45.00%	\$4,000.00	\$2,376.73
1000-30-1330-51320	TRAINING & CONFERENCES	\$26,880.00		7.52%	\$25,000.00	\$8,521.17
1000-30-1330-52010	SUPPLIES & MATERIALS	\$4,000.00		-20.00%	\$5,000.00	\$5,569.12
1000-30-1330-52050	UNIFORMS	\$3,300.00		32.00%	\$2,500.00	\$1,044.15
1000-30-1330-52600	NON-CAP EQUIPMENT	\$6,000.00		233.33%	\$1,800.00	\$113.41
1000-30-1330-54000	VEHICLE PURCHASES	\$0.00		0.00%	\$0.00	\$130,392.29
TOTAL CAPITAL PROJECTS		\$716,581.00		-28.95%	\$1,008,620.00	\$534,864.47
MOSQUITO CONTROL						
1000-40-1400-50020	SALARIES AND WAGES	\$755,082.00		13.03%	\$668,035.00	\$604,688.08
1000-40-1400-50060	OVERTIME	\$10,000.00		0.00%	\$0.00	\$887.80
1000-40-1400-50100	EMPLOYER FICA	\$47,435.00		14.53%	\$41,418.00	\$36,493.03
1000-40-1400-50110	EMPLOYER MEDICARE	\$11,094.00		14.52%	\$9,687.00	\$8,534.61
1000-40-1400-50120	EMPLOYER SC RETIREMENT	\$141,999.00		14.53%	\$123,987.00	\$105,045.95
1000-40-1400-51010	PRINTING	\$5,000.00		21.95%	\$4,100.00	\$72.07
1000-40-1400-51030	POSTAGE	\$500.00		0.00%	\$500.00	\$472.43
1000-40-1400-51040	LICENSES/PERMITS	\$250.00		0.00%	\$250.00	\$100.00
1000-40-1400-51110	MAINTENANCE CONTRACTS	\$6,000.00		-61.29%	\$15,500.00	\$15,380.00
1000-40-1400-51120	EQUIPMENT MAINTENANCE	\$100,000.00		0.00%	\$100,000.00	\$52,497.20
1000-40-1400-51150	RENTALS	\$15,000.00		0.00%	\$15,000.00	\$14,010.38
1000-40-1400-51160	PROFESSIONAL SERVICES	\$5,000.00		0.00%	\$5,000.00	\$2,603.30
1000-40-1400-51310	DUES & SUBSCRIPTIONS	\$12,000.00		33.33%	\$9,000.00	\$10,683.79
1000-40-1400-51320	TRAINING & CONFERENCES	\$55,000.00		-19.12%	\$68,000.00	\$27,437.09
1000-40-1400-52010	SUPPLIES & MATERIALS	\$671,000.00		7.19%	\$626,000.00	\$702,864.21
1000-40-1400-52050	UNIFORMS	\$7,000.00		75.00%	\$4,000.00	\$5,006.52
1000-40-1400-52500	FUELS/LUBRICANTS	\$50,000.00		0.00%	\$50,000.00	\$30,370.69
1000-40-1400-52600	NON-CAP EQUIPMENT	\$0.00		0.00%	\$0.00	\$139.85
TOTAL MOSQUITO CONTROL		\$1,892,360.00		8.73%	\$1,740,477.00	\$1,617,287.00
VETERAN'S AFFAIRS						
1000-50-1500-50020	SALARIES AND WAGES	\$259,818.00		89.12%	\$137,385.00	\$156,074.41
1000-50-1500-50060	OVERTIME	\$0.00		0.00%	\$0.00	\$0.00
1000-50-1500-50100	EMPLOYER FICA	\$16,109.00		89.12%	\$8,518.00	\$9,634.70
1000-50-1500-50110	EMPLOYER MEDICARE	\$3,767.00		89.11%	\$1,992.00	\$2,253.27
1000-50-1500-50120	EMPLOYER SC RETIREMENT	\$48,222.00		89.11%	\$25,500.00	\$26,118.55
1000-50-1500-51010	PRINTING	\$2,500.00		25.00%	\$2,000.00	\$
1000-50-1500-51030	POSTAGE	\$800.00		207.69%	\$260.00	

3 - 2 FY 25 FUND 1000 GENERAL FUND

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-50-1500-51150	RENTALS	\$1,000.00	63.93%	\$610.00	\$607.56
1000-50-1500-51170	NON-PROFESSIONAL SERVICES	\$4,000.00	0.00%	\$0.00	\$0.00
1000-50-1500-51300	VEHICLE MAINT SERVICES	\$100.00	0.00%	\$100.00	\$0.00
1000-50-1500-51310	DUES & SUBSCRIPTIONS	\$300.00	106.90%	\$145.00	\$300.00
1000-50-1500-51320	TRAINING & CONFERENCES	\$12,000.00	34.39%	\$8,929.00	\$2,861.12
1000-50-1500-51990	MISC. EXPENDITURES	\$3,000.00	0.00%	\$0.00	\$0.00
1000-50-1500-52010	SUPPLIES & MATERIALS	\$4,000.00	39.57%	\$2,866.00	\$1,602.01
TOTAL VETERAN'S AFFAIRS		\$355,616.00	88.85%	\$188,305.00	\$201,579.33
TOGETHER FOR BEAUFORT					
1000-50-1598-55000-T4BC	DIRECT SUBSIDIES	\$398,000.00	0.00%	\$398,000.00	\$398,000.00
TOTAL TOGETHER FOR BEAUFORT		\$398,000.00	0.00%	\$398,000.00	\$398,000.00
PAR					
1000-60-1600-50020	SALARIES AND WAGES	\$3,732,945.00	33.91%	\$2,787,600.00	\$2,661,133.48
1000-60-1600-50024	TEMPORARY/SEASONAL SALARIES	\$0.00	-100.00%	\$120,000.00	\$0.00
1000-60-1600-50060	OVERTIME	\$80,000.00	33.33%	\$60,000.00	\$113,646.63
1000-60-1600-50100	EMPLOYER FICA	\$236,403.00	28.49%	\$183,991.00	\$168,349.47
1000-60-1600-50110	EMPLOYER MEDICARE	\$55,288.00	28.49%	\$43,030.00	\$39,371.83
1000-60-1600-50120	EMPLOYER SC RETIREMENT	\$707,683.00	28.49%	\$550,787.00	\$455,898.72
1000-60-1600-51000	ADVERTISING	\$6,000.00	50.00%	\$4,000.00	\$4,750.29
1000-60-1600-51010	PRINTING	\$4,000.00	0.00%	\$0.00	\$0.00
1000-60-1600-51030	POSTAGE	\$50.00	66.67%	\$30.00	\$17.80
1000-60-1600-51040	LICENSES/PERMITS	\$750.00	0.00%	\$750.00	\$475.00
1000-60-1600-51110	MAINTENANCE CONTRACTS	\$65,000.00	78.08%	\$36,500.00	\$56,958.03
1000-60-1600-51120	EQUIPMENT MAINTENANCE	\$35,000.00	0.00%	\$35,000.00	\$25,816.81
1000-60-1600-51130	REPAIRS TO BUILDINGS	\$55,000.00	0.00%	\$55,000.00	\$63,884.28
1000-60-1600-51150	RENTALS	\$30,000.00	39.53%	\$21,500.00	\$20,547.26
1000-60-1600-51160	PROFESSIONAL SERVICES	\$295,000.00	0.00%	\$295,000.00	\$261,933.69
1000-60-1600-51170	NON-PROFESSIONAL SERVICES	\$6,000.00	-7.69%	\$6,500.00	\$5,098.77
1000-60-1600-51310	DUES & SUBSCRIPTIONS	\$7,500.00	-2.60%	\$7,700.00	\$6,802.66
1000-60-1600-51320	TRAINING & CONFERENCES	\$15,000.00	15.38%	\$13,000.00	\$15,155.53
1000-60-1600-51360	ATHLETIC PROGRAMS	\$225,000.00	49.01%	\$151,000.00	\$150,137.14
1000-60-1600-51360-SENIO	ATHLETIC PROGRAMS	\$300,000.00	-33.33%	\$450,000.00	\$0.00
1000-60-1600-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$3,216.63
1000-60-1600-52010	SUPPLIES & MATERIALS	\$190,000.00	1.88%	\$186,500.00	\$175,030.36
1000-60-1600-52050	UNIFORMS	\$250,000.00	19.05%	\$210,000.00	\$227,463.38
1000-60-1600-52500	FUELS/LUBRICANTS	\$500.00	0.00%	\$0.00	\$890.16
1000-60-1600-52600	NON-CAP EQUIPMENT	\$7,500.00	25.00%	\$6,000.00	\$5,469.27
1000-60-1600-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$75,598.33
1000-60-1600-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$26,688.49
1000-60-1600-57900	CREDIT CARD FEES	\$0.00	0.00%	\$0.00	\$5,030.16
TOTAL PAR		\$6,304,619.00	20.69%	\$5,223,888.00	\$4,569,364.17
PASSIVE PARKS					
1000-60-1610-50020	SALARIES AND WAGES	\$211,340.00	15.33%	\$183,245.00	\$0.00
1000-60-1610-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-60-1610-50100	EMPLOYER FICA	\$13,103.00	15.33%	\$11,361.00	\$0.00
1000-60-1610-50110	EMPLOYER MEDICARE	\$3,064.00	15.32%	\$2,657.00	\$0.00
1000-60-1610-50120	EMPLOYER SC RETIREMENT	\$39,225.00	15.33%	\$34,010.00	\$0.00
1000-60-1610-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-60-1610-51010	PRINTING	\$4,000.00	3673.58%	\$106.00	\$0.00
1000-60-1610-51130	REPAIRS TO BUILDINGS	\$50,000.00	100.00%	\$25,000.00	\$0.00
1000-60-1610-51160	PROFESSIONAL SERVICES	\$200,000.00	0.00%	\$0.00	\$0.00
1000-60-1610-51310	DUES & SUBSCRIPTIONS	\$1,000.00	-66.67%	\$3,000.00	\$0.00
1000-60-1610-51320	TRAINING & CONFERENCES	\$2,000.00	-33.33%	\$3,000.00	\$0.00
1000-60-1610-52010	SUPPLIES & MATERIALS	\$5,000.00	-63.83%	\$13,825.00	\$0.00
1000-60-1610-52050	UNIFORMS	\$800.00	54.14%	\$519.00	\$0.00
1000-60-1610-52600	NON-CAP EQUIPMENT	\$15,000.00	66.67%	\$9,000.00	\$0.00
1000-60-1610-54200	CAPITAL EQUIPMENT	\$0.00	-100.00%	\$25,000.00	\$0.00
TOTAL PASSIVE PARKS		\$544,532.00	75.25%	\$310,723.00	\$0.00
LIBRARY ADMINISTRATION					
1000-60-1620-50020	SALARIES AND WAGES	\$4,157,447.00	26.82%	\$3,278,240.00	\$3,164,855.90

3 - 2 FY 25 FUND 1000 GENERAL FUND

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-60-1620-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$5.44
1000-60-1620-50100	EMPLOYER FICA	\$257,762.00	26.82%	\$203,251.00	\$190,640.78
1000-60-1620-50110	EMPLOYER MEDICARE	\$60,283.00	26.82%	\$47,534.00	\$44,585.18
1000-60-1620-50120	EMPLOYER SC RETIREMENT	\$771,622.00	26.82%	\$608,441.00	\$551,166.56
1000-60-1620-51010	PRINTING	\$8,500.00	13.33%	\$7,500.00	\$4,993.56
1000-60-1620-51030	POSTAGE	\$12,000.00	4.35%	\$11,500.00	\$10,838.26
1000-60-1620-51110	MAINTENANCE CONTRACTS	\$90,000.00	0.00%	\$90,000.00	\$94,329.63
1000-60-1620-51150	RENTALS	\$6,000.00	0.00%	\$6,000.00	\$4,695.96
1000-60-1620-51160	PROFESSIONAL SERVICES	\$36,000.00	10.77%	\$32,500.00	\$26,458.99
1000-60-1620-51300	VEHICLE MAINT SERVICES	\$0.00	#DIV/0!	\$0.00	\$18.95
1000-60-1620-51310	DUES & SUBSCRIPTIONS	\$35,000.00	-5.41%	\$37,000.00	\$3,519.59
1000-60-1620-51320	TRAINING & CONFERENCES	\$4,000.00	-20.00%	\$5,000.00	\$1,471.21
1000-60-1620-51540	INSURANCE - OTHER	\$2,000.00	#DIV/0!	\$0.00	\$884.21
1000-60-1620-52010	SUPPLIES & MATERIALS	\$40,000.00	-91.58%	\$475,000.00	\$288,381.57
1000-60-1620-52050	UNIFORMS	\$2,000.00	14.29%	\$1,750.00	\$0.00
1000-60-1620-52060	LIBRARY MATERIALS	\$450,000.00	#DIV/0!	\$0.00	\$0.00
1000-60-1620-52600	NON-CAP EQUIPMENT	\$15,000.00	50.00%	\$10,000.00	\$4,041.02
1000-60-1620-57900	CREDIT CARD FEES	\$3,000.00	0.00%	\$3,000.00	\$3,267.51
TOTAL LIBRARY ADMINISTRATION		\$5,950,614.00	23.54%	\$4,816,716.00	\$4,394,154.32
TOTAL EXPENDITURES		\$154,295,203.00	2.72%	\$150,209,023.00	\$157,393,297.56
NET +/-		\$0.00			



Beaufort County South Carolina

Item 11.

DIRECT SUBSIDIES/OUTSIDE AGENCIES

<u>Account Description</u>	<u>2025 BUDGET REQUEST</u>	<u>2025 RECOMMENDED</u>	<u>FY 25 REC VS FY 24 DIFF +/- \$</u>	<u>FY 25 REC VS FY 24 DIFF +/- %</u>	<u>2024 Budget</u>	<u>2024 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals</u>	<u>2022 Actuals</u>	<u>NOTES-RECOMMENDATION</u>
DIRECT SUBSIDIES-SOLICITOR'S OFFICE	\$ 2,615,661.00	\$ 1,700,450.00	\$ -	0.00%	\$ 1,700,450.00	\$ 1,700,450.00		\$ 1,700,450.00	\$ 1,887,500.00	WE ARE FUNDING 72% OF TOTAL COUNTIES IN CIRCUIT. WHAT IS OUR PORTION OF CASELOAD? PRESENTATION DID NOT DETAIL ENOUGH INFORMATION TO JUSTIFY INCREASE.
HAZMAT & MARINE RESCUE	\$ 90,000.00	\$ 45,000.00	\$ 45,000.00	100.00%	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	NEW ASK
LRTA/PALMETO BREEZE	\$ 717,639.00	\$ 717,639.00	\$ 380,542.00	53.03%	\$ 337,097.00	\$ 337,097.00	\$ 337,097.00	\$ 337,097.00	\$ 338,928.00	MAKE THEM WHOLE FROM NOT FULLY FUNDING THIS YEAR
KEEP BEAUFORT COUNTY BEAUTIFUL	\$ 270,000.00	\$ 135,000.00	\$ 135,000.00	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	NEW ASK
MILITARY ENHANCEMENT COMMITTEE	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	NO ASK FOR INCREASE
ISLAND RECREATION	\$ 200,000.00	\$ 157,500.00	\$ 7,500.00	4.76%	\$ 150,000.00	\$ 150,000.00	\$ 145,000.00	\$ 145,000.00	\$ 135,000.00	5% INCREASE
BEAUFORT SOIL AND WATER CONVER	\$ 39,950.00	\$ 26,250.00	\$ 1,250.00	4.76%	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	5% INCREASE
SC DEPT OF MENTAL HEALTH	\$ 75,000.00	\$ 37,500.00	\$ 37,500.00	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	NEW ASK
LCOG	\$ 159,049.00	\$ 159,049.00	\$ 18,711.00	11.76%	\$ 140,338.00	\$ 105,253.50	\$ 140,338.00	\$ 140,338.00	\$ 121,675.00	SET BY COG
LCOG / MPO FUNDING	\$ 26,154.00	\$ 26,154.00	\$ (1.00)	0.00%	\$ 26,155.00	\$ -	\$ 11,617.59	\$ 11,617.59	\$ 49,117.19	SET BY COG
LCOG / HOME CONSORTIUM	\$ 75,000.00	\$ 75,000.00	\$ -	0.00%	\$ 75,000.00	\$ 56,250.00	\$ 75,000.00	\$ 75,000.00	\$ 56,000.00	SET BY COG
ECONOMIC DEVELOPMENT	\$ 495,000.00	\$ 495,000.00	\$ -	0.00%	\$ 495,000.00	\$ 281,250.00	\$ 495,000.00	\$ 495,000.00	\$ 495,000.00	NO ASK FOR INCREASE FOR OPS
SMALL BUSINESS DEVELOPMENT CTR	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 35,000.00	NO ASK FOR INCREASE
	\$4,903,453.00	\$3,714,542.00	\$1,814,413.00	37.00%	\$3,089,040.00	\$2,795,300.50	\$1,374,052.59	\$3,074,502.59	\$3,143,220.19	
Total without the Solicitor	\$2,287,792.00									

ENTITY	MILLAGE OR FEES	FY 25 REQUEST	FY 24 REQUEST/REV BUDGET	FY 24 ACTUAL AS OF 4.26.24	BUDGET % DIFFERENCE	FY 23 ACTUAL	ACCOUNT	NOTES	Item 11.
Treasurer		\$ 2,522,563.00	\$ 2,364,980.00	\$ 1,519,755.00	6.66%	\$ 1,863,910.00	1000-10-1020	Presented 3/18	
Treasurer Exec Fees	FEES	\$ 2,030,925.00	\$ 2,283,749.00	\$ 1,336,275.00	-11.07%	\$ 932,136.00	2011-10-0000	Presented 3/18	
Sheriff								Did not present	
Sheriff Admin		\$ 32,410,607.00	\$ 31,760,644.00	\$ 24,474,361.00	2.05%	\$ 29,268,570.00	1000-20-1201		
HH Police	FEES	\$ 6,229,224.00	\$ 5,598,467.00	\$ 4,512,981.00	11.27%	\$ 35,569.00	2280-20-0000	FY24 includes \$96054 in vehicle purchases	
School Resource		\$ 1,191,329.00	\$ 971,224.00	\$ 775,485.00	22.66%	\$ 848,318.00	2253-20-0000		
Public Defender		\$ 4,727,523.00	\$ 4,227,634.00	\$ 3,143,078.00	12%	\$ 3,964,544.00	2110-10-1142	Presented 4/15	
Auditor		\$ 1,472,725.00	\$ 1,466,955.00	\$ 1,029,494.00	0.39%	\$ 1,274,328.00	1000-10-1010	Did not present	
Coroner		\$ 956,100.00	\$ 960,050.00	\$ 820,390.00	-0.41%	\$ 931,135.00	1000-10-1060	Did not present	
Clerk of Court		\$ 1,108,062.00	\$ 1,104,882.00	\$ 812,156.00	0.29%	\$ 1,026,930.00	1000-10-1030	Did not present	
Family Court		\$ 559,188.00	\$ 551,708.00	\$ 366,410.00	1%	\$ 498,841.00	1000-10-1031	Did not present	
Master In Equity		\$ 424,353.00	\$ 438,203.00	\$ 329,311.00	-3%	\$ 395,753.00	1000-10-1090	Did not present	
Probate Judge		\$ 1,463,860.00	\$ 1,426,860.00	\$ 1,091,634.00	3%	\$ 1,082,097.00	1000-10-1040	Did not present	
14th Circuit Solicitor		\$ 2,615,661.00	\$ 1,700,450.00	\$ 1,700,450.00	53.82%	\$ 1,700,450.00	1000-10-1098-55000	Presented 5/1	
Island Rec Center 55203		\$ 200,000.00	\$ 150,000.00	\$ 150,000.00	33.33%	\$ 145,000.00	1000-10-1198-55203	Presented 3/18	
LRTA dba Palmetto Breeze 55200		\$ 717,639.00	\$ 337,097.00	\$ 337,097.00	112.89%	\$ 337,097.00	1000-10-1198-55200	Presented 3/18	
Military Enhancement Committee 55202		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	0.00%	\$ 100,000.00	1000-10-1198-55202	Presented 3/18	
Small Business Development Center 55250		\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	0.00%	\$ 40,000.00	1000-10-1198-55250	Presented 3/18	
Keep Beaufort County Beautiful		\$ 270,500.00	\$ 10,000.00	\$ -	2605.00%	\$ -	1000-10-1198-55201	NEW ASK; Have previously received Palmetto Pride Grants only - Presented 3/18	
Lowcountry Council of Governments								Did not present	
Dues 55210		\$ 159,049.00	\$ 140,338.00	\$ 105,253.00	13.33%	\$ 140,338.00	1000-10-1198-55210		
HOME Consortium Match 55215		\$ 75,000.00	\$ 75,000.00	\$ 56,250.00	0.00%	\$ 75,000.00	1000-10-1198-55215		
MPO Match 55212		\$ 26,154.00	\$ 26,155.00	\$ -	0.00%	\$ 11,618.00	1000-10-1198-55212		
Beaufort County Soil and Water Conservation District 55204		\$ 39,950.00	\$ 25,000.00	\$ 25,000.00	59.80%	\$ 25,000.00	1000-10-1198-55204	Did not present	
Economic Development 55240								Did not present when invited on 3/18; Scheduled to present on 5/1	
Operations		\$ 495,000.00	\$ 495,000.00	\$ 281,250.00	0.00%	\$ 495,000.00	1000-10-1198-55240	They will be revising this information. I will send an update when I receive the information. This includes \$120,000 for Southern Carolina Alliance Contract	
Millage Revenue	0.3	\$ 780,500.00	\$ 746,350.00	\$ 57,590.00	4.58%	\$ 727,256.00	1010-10-0000-55240	Recommending 1.25 total millage	
Site Acquisition and Development		\$ 7,500,000.00	\$ 10,000,000.00	\$ -	-25.00%	\$ -		NEW ASK; Proposing to increase millage for 3 years to cover the request.	
Beaufort Memorial Hospital 55100	0.4	\$ 15,000,000.00	\$ 1,040,651.00	\$ 1,040,651.00	1341.41%	\$ 899,418.00	1401-40-0000-55000	Presented 4/15	
Beaufort Jasper Hampton Comp Health	0.4	\$ 1,140,000.00	\$ 1,040,651.00	\$ 1,040,651.00	9.55%	\$ 899,418.00	1402-40-0000-55000	Presented 3/18	
South Carolina Dept of Mental Health		\$ 75,000.00	\$ -	\$ -	0.00%	\$ -	1000-10-1198-55206	NEW ASK - Presented 4/15	
South Carolina Nurse Retention Initiative		\$ 50,000.00	\$ -	\$ -	0.00%	\$ -	NEW	NEW ASK; Received \$50,000 in ARPA funding in 2023; 3 year commitment of \$50k/year - Presented 4/15. Funding not recommended per DMC.	
Greater Beaufort-Port Royal CVB								Presented 4/15	
State 2% ATAX		\$ 230,000.00	\$ 220,000.00	\$ 193,354.00	4.55%	\$ 409,314.00	2000-10-0000-55000		
Local 3% ATAX		\$ 150,000.00	\$ 150,000.00	\$ 112,500.00	0.00%	\$ 150,000.00	2001-10-0000-55000		
Hilton Head Bluffton Chamber of Commerce								Presented 4/15	

ENTITY	MILLAGE OR FEES	FY 25 REQUEST	FY 24 REQUEST/REV BUDGET	FY 24 ACTUAL AS OF 4.26.24	BUDGET % DIFFERENCE	FY 23 ACTUAL	ACCOUNT	NOTES
State 2% ATAX		\$ 215,000.00	\$ 235,000.00	\$ 95,854.00	-8.51%	\$ 229,315.00	2000-10-0000-55000	
Local 3% ATAX		\$ 150,000.00	\$ 150,000.00	\$ 112,500.00	0.00%	\$ 150,000.00	2001-10-0000-55000	
Technical College of the Lowcountry	1.1	\$ 7,500,000.00	\$ 2,861,790.00	\$ 2,861,790.00	162.07%	\$ 2,585,826.00	1600-60-0000-55000	Multi-year request - Presented 4/15
University of South Carolina Beaufort	1.1		\$ 2,861,790.00	\$ 2,861,790.00	-100.00%	\$ 2,585,826.00	1600-60-0000-55000	Scheduled for 5/1
Beaufort County School District		\$ -	\$ -	\$ -	#DIV/0!	\$ 250,000.00	8010-05-0000-55000	Planning to present on 6/10; Do not anticipate a millage increase request.
Bluffton Fire District	26						7301 & 7303	Scheduled for 5/1
Burton Fire District	73						7311 & 7313	Scheduled for 5/1
Daufuskie Island Fire District	62.2						7321	Scheduled for 5/1; Adding DEBT, +1 mil=62.2
Lady's Island St. Helena Fire District	42.7						7331 & 7333	Scheduled for 5/1
Sheldon Fire District	41.4						7341 & 7343	Scheduled for 5/1

Item 11.

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 ECONOMIC DEVELOPMENT FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
1010-10-0000-41010	CURRENT TAXES	\$3,378,750.00	-332.90%	\$780,488.00	\$674,563.00	
1010-10-0000-41020	DELINQUENT TAXES	\$37,750.00		\$0.00	\$0.00	
1010-10-0000-41030	AUTOMOBILE TAXES	\$100,000.00		\$0.00	\$0.00	
1010-10-0000-41040	3% & 7% PENALTIES ON TAX	\$0.00		\$0.00	\$0.00	
1010-10-0000-49100	TRANSFER IN	\$0.00		\$0.00	\$600,000.00	
		\$3,516,500.00		\$780,488.00	\$1,274,563.00	
EXPENDITURES						
1010-10-0000-55000	DIRECT SUBSIDIES	\$0.00		\$0.00	\$0.00	
1010-10-0000-55240	ECONOMIC DEVELOPMENT	\$3,516,500.00	-350.55%	\$780,488.00	\$727,255.81	increase millage by 1.0 to generate roughly \$13.525M over a 5 year period for land acquisition and development
1010-10-0000-59100-	TRANSFER OUT	\$0.00		\$0.00	\$0.00	
		\$3,516,500.00		\$780,488.00	\$727,255.81	
GRAND TOTAL		\$0.00		\$0.00	(\$547,307.19)	

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 INDIGENT CARE FUND - BEAUFORT MEMORIAL HOSPITAL

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUE FROM MILLAGE					
1401-40-0000-41010	CURRENT TAXES	\$1,539,000.00	47.89%	\$1,040,651.00	\$899,418.00
1401-40-0000-41020	DELINQUENT TAXES	\$47,000.00	0.00%	\$0.00	\$0.00
1401-40-0000-41030	AUTOMOBILE TAXES	\$37,000.00	0.00%	\$0.00	\$0.00
1401-40-0000-41040	3% & 7% PENALTIES ON TAX	\$3,000.00	0.00%	\$0.00	\$0.00
1401-40-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUE		\$1,626,000.00	56.25%	\$1,040,651.00	\$899,418.00
EXPENDITURE					
1401-40-0000-55000	DIRECT SUBSIDIES	\$1,626,000.00	56.25%	\$1,040,651.00	\$899,418.00
TOTAL EXPENDITURE		\$1,626,000.00	56.25%	\$1,040,651.00	\$899,418.00
GRAND TOTAL		\$0.00		\$0.00	\$0.00

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 INDIGENT CARE BEAUFORT JASPER HAMPTON COMP HEALTH

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUE					
1402-40-0000-41010	CURRENT TAXES	\$1,040,000.00	-0.06%	\$1,040,651.00	\$899,418.00
1402-40-0000-41020	DELINQUENT TAXES	\$30,000.00	0.00%	\$0.00	\$0.00
1402-40-0000-41030	AUTOMOBILE TAXES	\$11,500.00	0.00%	\$0.00	\$0.00
1402-40-0000-41040	3% & 7% PENALTIES ON TAX	\$500.00	0.00%	\$0.00	\$0.00
TOTAL REVENUE		\$1,082,000.00	0.00%	\$1,040,651.00	\$899,418.00
EXENDITURES					
1402-40-0000-55000	DIRECT SUBSIDIES	\$1,082,000.00	0.00%	\$1,040,651.00	\$899,418.00
TOTAL EXPENDITURES		\$1,082,000.00	0.00%	\$1,040,651.00	\$899,418.00
GRAND TOTAL		\$0.00			

6 - FY 25 FUND 1600 HIGHER EDUCATION

Item 11.

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 HIGHER EDUCATION FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
1600-60-0000-41010	CURRENT TAXES	\$6,196,500.00	8.26%	\$5,723,580.00	\$5,171,652.00
1600-60-0000-41020	DELINQUENT TAXES	\$0.00	0.00%	\$0.00	\$0.00
1600-60-0000-41030	AUTOMOBILE TAXES	\$25,000.00	0.00%	\$0.00	\$0.00
1600-60-0000-41040	3% & 7% PENALTIES ON TAX	\$1,000.00	0.00%	\$0.00	\$0.00
1600-60-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$6,222,500.00	8.72%	\$5,723,580.00	\$5,171,652.00
EXPENDITURES					
1600-60-0000-55000	DIRECT SUBSIDIES	\$6,222,500.00	8.72%	\$5,723,580.00	\$5,171,652.00
TOTAL EXPENDITURES		\$6,222,500.00	8.72%	\$5,723,580.00	\$5,171,652.00
GRAND TOTAL		\$0.00		\$0.00	\$0.00

7 - 1 FY 25 FUND 2003 PURCHASE OF REAL PROPERTY

Item 11.

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 PURCHASE REAL PROPERTY FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
2003-10-0000-41010	CURRENT TAXES	\$7,200,000.00	-32.19%	\$10,617,600.00	\$10,949,467.17
2003-10-0000-41020	DELINQUENT TAXES	\$248,000.00	-7.12%	\$267,000.00	\$248,452.88
2003-10-0000-41030	AUTOMOBILE TAXES	\$667,000.00	-0.60%	\$671,000.00	\$787,851.57
2003-10-0000-41040	3% & 7% PENALTIES ON TAX	\$46,000.00	6.98%	\$43,000.00	\$46,887.40
2003-10-0000-43015	HOMESTEAD EXEMPTION, ETC	\$205,000.00	0.00%	\$205,000.00	\$204,019.56
2003-10-0000-43022	MOTOR CARRIER PAYMENTS	\$26,000.00	30.00%	\$20,000.00	\$26,056.13
2003-10-0000-43041	PYMT IN LIEU OF - FEDERAL	\$1,000.00	-28.57%	\$1,400.00	\$799.20
2003-10-0000-44780	CREDIT CARD FEES	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-46010	INTEREST ON INVESTMENTS	\$40,000.00	-46.67%	\$75,000.00	\$58,404.00
2003-10-0000-48910	CONT FROM PR YR FUND BAL	\$1,773,894.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$10,206,894.00	(\$0.78)	\$11,900,000.00	\$12,321,937.91
EXPENDITURES					
2003-10-0000-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51010	PRINTING	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51030	POSTAGE	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51041	SWU FEES	\$25,000.00	0.00%	\$0.00	\$0.00
2003-10-0000-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51165	SOLID WASTE HAULING	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-52010	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-53000	BOND PRINCIPAL	\$7,784,647.00	-14.45%	\$9,100,000.00	\$7,551,808.50
2003-10-0000-53010	BOND INTEREST	\$2,397,247.00	-14.38%	\$2,800,000.00	\$3,056,887.42
2003-10-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL EXPENDITURES		\$10,206,894.00	-14.23%	\$11,900,000.00	\$10,608,695.92
GRAND TOTAL		\$0.00		\$0.00	(\$1,713,241.99)

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 TREASURER'S EXECUTION FEE FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
2011-10-0000-44210	TREASURER'S EXECUTION FEE	\$2,004,337.00	-6.78%	\$2,150,000.00	\$743,732.25
2011-10-0000-44780	CREDIT CARD FEES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-46010	INTEREST ON INVESTMENTS	\$5,000.00	-83.33%	\$30,000.00	\$5,833.00
2011-10-0000-47010	MISCELLANEOUS REVENUES	\$1,000.00	0.00%	\$0.00	\$600.00
2011-10-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-47010-LEGAL	MISCELLANEOUS REVENUES	\$1,000.00	0.00%	\$0.00	\$0.00
2011-10-0000-47500	TRUST FUNDS RECEIVED	\$0.00	-100.00%	\$10,000.00	\$0.00
2011-10-0000-47502	BIDDER FEES	\$8,000.00	0.00%	\$0.00	\$8,700.00
2011-10-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	-100.00%	\$93,749.00	\$0.00
2011-10-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$2,019,337.00	-11.58%	\$2,283,749.00	\$758,865.25
EXPENDITURES					
2011-10-0000-50020	SALARIES AND WAGES	\$1,083,079.00	-2.97%	\$1,116,282.00	\$948,292.70
2011-10-0000-50060	OVERTIME	\$20,000.00	-8.49%	\$21,856.00	\$22,335.34
2011-10-0000-50100	EMPLOYER FICA	\$68,391.00	-1.97%	\$69,768.00	\$58,480.45
2011-10-0000-50110	EMPLOYER MEDICARE	\$15,995.00	-4.47%	\$16,744.00	\$13,676.97
2011-10-0000-50120	EMPLOYER SC RETIREMENT	\$204,731.00	13.13%	\$180,974.00	\$168,265.91
2011-10-0000-50140	EMPLOYER GROUP INSURANCE	\$64,216.00	28.43%	\$50,000.00	\$55,639.16
2011-10-0000-50150	EMPLOYER WORKERS COMP	\$6,500.00	0.00%	\$6,500.00	\$757.72
2011-10-0000-50160	TORT LIABILITY INSURANCE	\$2,000.00	19.69%	\$1,671.00	\$2,231.27
2011-10-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51000	ADVERTISING	\$110,000.00	-9.38%	\$121,387.00	\$106,386.36
2011-10-0000-51010	PRINTING	\$19,000.00	1.05%	\$18,802.00	\$18,801.33
2011-10-0000-51030	POSTAGE	\$70,000.00	0.00%	\$70,000.00	\$64,889.12
2011-10-0000-51050	TELEPHONE/COMMUNICATION	\$850.00	0.00%	\$850.00	\$482.84
2011-10-0000-51110	MAINTENANCE CONTRACTS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51120	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$0.00	\$0.00
2011-10-0000-51160	PROFESSIONAL SERVICES	\$115,000.00	-42.50%	\$200,000.00	\$85,237.14
2011-10-0000-51162	LEGAL SERVICES	\$75,000.00	-63.67%	\$206,428.00	\$63,890.12
2011-10-0000-51170	NON-PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51300	VEHICLE MAINT SERVICES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51310	DUES & SUBSCRIPTIONS	\$12,000.00	-20.00%	\$15,000.00	\$10,195.23
2011-10-0000-51320	TRAINING & CONFERENCES	\$40,000.00	-39.91%	\$66,569.00	\$54,568.76
2011-10-0000-51500	VEHICLE INSURANCE	\$0.00	-100.00%	\$1,000.00	\$582.30
2011-10-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51990	MISC. EXPENDITURES	\$15,075.00	201.50%	\$5,000.00	\$5,955.51
2011-10-0000-52010	SUPPLIES & MATERIALS	\$10,000.00	0.83%	\$9,918.00	\$9,917.34
2011-10-0000-52500	FUELS/LUBRICANTS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-52600	NON-CAP EQUIPMENT	\$7,000.00	-72.00%	\$25,000.00	\$265.49
2011-10-0000-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-57700	TRUST FUNDS DISBURSED	\$5,000.00	0.00%	\$5,000.00	\$150.00
2011-10-0000-57900	CREDIT CARD FEES	\$75,000.00	0.00%	\$75,000.00	\$0.00
2011-10-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL EXPENDITURES		\$2,019,337.00	-11.58%	\$2,283,749.00	\$1,691,001.06
GRAND TOTAL		\$0.00		\$0.00	\$932,135.81

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 PUBLIC DEFENDER FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2110-10-1142-43220	PUBLIC DEFENDER STIPEND	\$1,883,750.00	1.58%	\$1,854,530.00	\$1,384,285.74	
2110-10-1142-43225	PUBLIC DEFENDER STATE REIMB	\$0.00	0.00%	\$0.00	\$64,832.97	
2110-10-1142-46010	INTEREST ON INVESTMENTS	\$7,000.00	66.67%	\$4,200.00	\$5,970.00	
2110-10-1142-47030	CONTRIBUTION	\$848,773.00	6.26%	\$798,772.00	\$802,937.24	
2110-10-1142-49100	TRANSFER IN	\$1,632,855.00	3.99%	\$1,570,132.00	\$1,570,131.00	
TOTAL REVENUES		\$4,372,378.00	3.42%	\$4,227,634.00	\$3,828,156.95	
EXPENDITURES						
2110-10-1142-50020	SALARIES AND WAGES	\$2,589,476.00	1.18%	\$2,559,385.00	\$2,452,144.02	Current salary plus a 4% increase - add \$45,000 for Assistant to move from contractual to full time employee
2110-10-1142-50100	EMPLOYER FICA	\$160,548.00	1.95%	\$157,471.00	\$148,043.79	
2110-10-1142-50110	EMPLOYER MEDICARE	\$37,547.00	1.95%	\$36,828.00	\$34,623.03	
2110-10-1142-50120	EMPLOYER SC RETIREMENT	\$480,607.00	22.57%	\$392,120.00	\$423,512.47	
2110-10-1142-50140	EMPLOYER GROUP INSURANCE	\$420,000.00	0.00%	\$420,000.00	\$455,595.55	
2110-10-1142-50150	EMPLOYER WORKERS COMP	\$3,000.00	-35.90%	\$4,680.00	\$3,662.75	
2110-10-1142-50160	TORT LIABILITY INSURANCE	\$5,300.00	23.26%	\$4,300.00	\$5,615.57	
2110-10-1142-51010	PRINTING	\$1,800.00	20.00%	\$1,500.00	\$1,826.69	
2110-10-1142-51030	POSTAGE	\$3,500.00	16.67%	\$3,000.00	\$3,821.83	
2110-10-1142-51050	TELEPHONE/COMMUNICATION	\$32,800.00	2.50%	\$32,000.00	\$28,088.00	
2110-10-1142-51150	RENTALS	\$12,500.00	0.00%	\$12,500.00	\$17,189.42	
2110-10-1142-51160	PROFESSIONAL SERVICES	\$526,500.00	0.00%	\$526,500.00	\$294,007.44	
2110-10-1142-51300	VEHICLE MAINT SERVICES	\$3,500.00	180.00%	\$1,250.00	\$182.55	
2110-10-1142-51310	DUES & SUBSCRIPTIONS	\$20,000.00	53.85%	\$13,000.00	\$15,750.62	
2110-10-1142-51320	TRAINING & CONFERENCES	\$35,000.00	16.67%	\$30,000.00	\$39,081.50	
2110-10-1142-51500	VEHICLE INSURANCE	\$10,800.00	12.50%	\$9,600.00	\$9,130.75	
2110-10-1142-52010	SUPPLIES & MATERIALS	\$15,000.00	20.00%	\$12,500.00	\$17,617.07	
2110-10-1142-52500	FUELS/LUBRICANTS	\$10,000.00	11.11%	\$9,000.00	\$13,171.79	
2110-10-1142-52600	NON-CAP EQUIPMENT	\$3,000.00	50.00%	\$2,000.00	\$1,479.82	
2110-10-1142-54200	CAPITAL EQUIPMENT	\$1,500.00	0.00%	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$4,372,378.00	3.42%	\$4,227,634.00	\$3,964,544.66	
GRAND TOTAL		\$0.00		\$0.00	\$136,387.71	

This is a 3.4% increase over last year's budget - salaries and fringes to include a 4% increase is the contributing factor.

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 SCHOOL RESOURCE OFFICER FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2253-20-1201-43660-	B C S D REVENUES	\$694,936.00	10.87%	\$626,786.00	\$566,099.00	
2253-20-1201-43665-	C E C REVENUES	\$103,898.00	8.90%	\$95,403.00	\$86,226.00	
2253-20-1201-43780-	FEDERAL GRANT FUNDS	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-1201-44070-SHSEC	MISCELLANEOUS FEE	\$20,608.00	0.00%	\$0.00	\$0.00	New line item account due to the chart of accounts conversion. This line item account includes reimbursement for overtime for special events worked.
2253-20-1201-46010-	INTEREST ON INVESTMENTS	\$8,514.00	0.00%	\$0.00	\$57.00	
2253-20-1201-47010-	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-1201-48910-	CONT FROM PR YR FUND BAL	\$0.00	-100.00%	\$8,305.00	\$0.00	
2253-20-1201-49100-	TRANSFER IN	\$340,000.00	41.24%	\$240,730.00	\$216,686.00	
TOTAL REVENUES		\$1,167,956.00	20.26%	\$971,224.00	\$869,068.00	
EXPENDITURES						
2253-20-0000-50020	SALARIES AND WAGES	\$617,592.00	10.63%	\$558,260.00	\$491,252.94	Includes 3% cost of living and Sheriff's Office pay plan.
2253-20-0000-50060	OVERTIME	\$102,169.00	144.02%	\$41,869.00	\$16,261.03	Increase due to chart of account conversion. Overtime for special events worked has been added to this line item.
2253-20-0000-50080	OVERTIME/TRAINING SCHOOL	\$6,953.00	3.01%	\$6,750.00	\$4,378.22	
2253-20-0000-50100	EMPLOYER FICA	\$45,056.00	19.74%	\$37,627.00	\$30,614.35	
2253-20-0000-50110	EMPLOYER MEDICARE	\$10,537.00	19.74%	\$8,800.00	\$7,159.81	
2253-20-0000-50130	EMPLOYER PO RETIREMENT	\$154,354.00	19.75%	\$128,901.00	\$102,668.39	PORS did not increase this year and the rate is 21.24% Total salaries budgetted (requested by Sheriff's Office) is \$719,761. This amount multiplied by 21.24% is \$152,877. This percentage is set by the State and should be budgetted at this exact amount. Denise
2253-20-0000-50140	EMPLOYER GROUP INSURANCE	\$143,974.00	29.06%	\$111,560.00	\$135,083.53	Recommended amount based on actual expenditures. Denise changed to reflect 7% increase and contingency in case Fund 2034 was short.
2253-20-0000-50150	EMPLOYER WORKERS COMP	\$15,271.00	12.34%	\$13,594.00	\$16,564.29	10% increase from FY23 actuals. There is no way of knowing premium for workers comp since it is based on claim volume. We had a decrease FY24 over FY23, so I modified budget to a more reasonable figure. Denise
2253-20-0000-50160	TORT LIABILITY INSURANCE	\$13,786.00	19.13%	\$11,572.00	\$12,884.36	7% increase from FY23 actuals.
2253-20-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	-100.00%	\$136.00	\$0.00	
2253-20-0000-51120	EQUIPMENT MAINTENANCE	\$2,000.00	-75.92%	\$8,305.00	\$2,833.43	
2253-20-0000-51300	VEHICLE MAINT SERVICES	\$15,000.00	237.08%	\$4,450.00	(\$98.00)	Based on actuals.
2253-20-0000-51310	DUES & SUBSCRIPTIONS	\$200.00	0.00%	\$200.00	\$0.00	
2253-20-0000-51320	TRAINING & CONFERENCES	\$12,000.00	0.00%	\$12,000.00	\$0.00	June SRO conference.
2253-20-0000-51500	VEHICLE INSURANCE	\$7,500.00	20.00%	\$6,250.00	\$6,025.53	10% increase from FY23 actuals.
2253-20-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-0000-52010	SUPPLIES & MATERIALS	\$500.00	0.00%	\$500.00	\$482.47	
2253-20-0000-52050	UNIFORMS	\$8,704.00	3.01%	\$8,450.00	\$5,552.25	
2253-20-0000-52500	FUELS/LUBRICANTS	\$12,360.00	3.00%	\$12,000.00	\$11,402.77	
2253-20-0000-52600	NON-CAP EQUIPMENT	\$0.00	0.00%	\$0.00	\$5,252.99	
TOTAL EXPENDITURES		\$1,167,956.00	20.26%	\$971,224.00	\$848,318.36	
GRAND TOTAL		\$0.00		\$0.00	(\$20,749.64)	

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 HILTON HEAD POLICE

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2280-20-0000-43680	TOWN OF HILTON HEAD REVENUES	\$6,140,729.00	9.78%	\$5,593,467.00	\$5,081,214.75	Denise Christmas will enter this amount for FY25.
2280-20-0000-44070-SHSEC	MISCELLANEOUS FEE	\$5,281.00	-	\$0.00	\$0.00	
2280-20-0000-46010	INTEREST ON INVESTMENTS	\$10,000.00	100.00%	\$5,000.00	\$10,772.00	
2280-20-0000-47010-	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	-	\$0.00	\$0.00	
TOTAL REVENUES		\$6,156,010.00	9.96%	\$5,598,467.00	\$5,091,986.75	
EXPENDITURES						
2280-20-0000-50020	SALARIES AND WAGES	\$3,256,449.00	9.12%	\$2,984,159.00	\$2,781,556.48	
2280-20-0000-50060	OVERTIME	\$458,459.00	43.59%	\$319,273.00	\$293,208.50	
2280-20-0000-50080	OVERTIME/TRAINING SCHOOL	\$127,200.00	21.99%	\$104,275.00	\$103,503.73	
2280-20-0000-50100	EMPLOYER FICA	\$238,211.00	12.75%	\$211,278.00	\$193,212.81	
2280-20-0000-50110	EMPLOYER MEDICARE	\$55,711.00	12.75%	\$49,412.00	\$45,186.80	
2280-20-0000-50120	EMPLOYER SC RETIREMENT	\$38,923.00	2.22%	\$38,077.00	\$23,992.07	
2280-20-0000-50130	EMPLOYER PO RETIREMENT	\$807,845.00	18.76%	\$680,219.00	\$617,289.66	
2280-20-0000-50140	EMPLOYER GROUP INSURANCE	\$574,843.00	1.42%	\$566,790.00	\$537,236.53	Per Denise Christmas during budget discussions on 3/7/24., 7% increase over FY23.
2280-20-0000-50150	EMPLOYER WORKERS COMP	\$89,300.00	16.99%	\$76,333.00	\$88,747.02	
2280-20-0000-50160	TORT LIABILITY INSURANCE	\$65,600.00	7.68%	\$60,921.00	\$62,614.63	
2280-20-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	-100.00%	\$779.00	\$0.00	
2280-20-0000-50500	EMPLOYEE RECOGNITION	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51010	PRINTING	\$400.00	-40.74%	\$675.00	\$394.30	
2280-20-0000-51050	TELEPHONE/COMMUNICATION	\$11,775.00	-37.40%	\$18,810.00	\$15,424.76	
2280-20-0000-51060	ELECTRICITY	\$21,000.00	-8.70%	\$23,000.00	\$22,073.28	
2280-20-0000-51070	WATER/SEWER/GARBAGE	\$2,350.00	144.79%	\$960.00	\$1,087.55	Based on FY24 projected expenditures.
2280-20-0000-51110	MAINTENANCE CONTRACTS	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51120	EQUIPMENT MAINTENANCE	\$1,998.00	-33.40%	\$3,000.00	\$800.00	
2280-20-0000-51150	RENTALS	\$0.00	-100.00%	\$725.00	\$720.59	
2280-20-0000-51160	PROFESSIONAL SERVICES	\$0.00	-	\$0.00	\$18,652.07	
2280-20-0000-51170	NON-PROFESSIONAL SERVICES	\$500.00	-61.54%	\$1,300.00	\$0.00	
2280-20-0000-51190	MEDICAL/DENTAL SERVICES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51300	VEHICLE MAINT SERVICES	\$111,763.00	231.21%	\$33,744.00	\$14,127.99	Based on FY24 projected actuals, includes routine maintenance, installs and removals of equipment, etc.
2280-20-0000-51310	DUES & SUBSCRIPTIONS	\$1,800.00	80.00%	\$1,000.00	\$513.99	Based on actual costs.
2280-20-0000-51320	TRAINING & CONFERENCES	\$32,000.00	28.00%	\$25,000.00	\$20,698.16	Based on FY24 projected actuals.
2280-20-0000-51500	VEHICLE INSURANCE	\$38,365.00	3.98%	\$36,898.00	\$34,876.61	
2280-20-0000-51510	BLDG/CONTENTS INSURANCE	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51540	INSURANCE - OTHER	\$505.00	119.57%	\$230.00	\$459.46	Based on FY23 actuals.
2280-20-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51990	MISC. EXPENDITURES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-52010	SUPPLIES & MATERIALS	\$14,778.00	-23.90%	\$19,420.00	\$24,260.50	
2280-20-0000-52050	UNIFORMS	\$40,035.00	0.00%	\$40,035.00	\$34,624.41	
2280-20-0000-52500	FUELS/LUBRICANTS	\$165,000.00	-16.03%	\$196,500.00	\$175,590.46	
2280-20-0000-52600	NON-CAP EQUIPMENT	\$1,200.00	-87.50%	\$9,600.00	\$16,703.48	
2280-20-0000-54000	VEHICLE PURCHASES	\$0.00	-100.00%	\$96,054.00	\$0.00	
2280-20-0000-54200	CAPITAL EQUIPMENT	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-59100	TRANSFER OUT	\$0.00	-	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$6,156,010.00	9.96%	\$5,598,467.00	\$5,127,555.84	
GRAND TOTAL		\$0.00	-	\$0.00	\$35,569.09	

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 DEBT SERVICE FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
3000-70-0000-41010	CURRENT TAXES	\$7,732,000.00	2.51%	\$7,931,154.00	\$11,569,148.44
3000-70-0000-41020	DELINQUENT TAXES	\$220,000.00	23.08%	\$286,000.00	\$262,122.87
3000-70-0000-41030	AUTOMOBILE TAXES	\$704,000.00	3.03%	\$726,000.00	\$833,522.86
3000-70-0000-41040	3% & 7% PENALTIES ON TAX	\$39,600.00	14.56%	\$46,346.00	\$49,548.19
3000-70-0000-43015	HOMESTEAD EXEMPTION, ETC	\$215,000.00	-2.38%	\$210,000.00	\$215,567.84
3000-70-0000-43020	MERCHANTS INVENTORY TAX	\$38,450.00	-1.18%	\$38,000.00	\$38,449.64
3000-70-0000-43022	MOTOR CARRIER PAYMENTS	\$26,000.00	-4.00%	\$25,000.00	\$26,562.70
3000-70-0000-43040	PAYMENTS IN LIEU OF TAXES	\$0.00	100.00%	\$500.00	\$0.00
3000-70-0000-43041	PYMT IN LIEU OF - FEDERAL	\$1,000.00	0.00%	\$1,000.00	\$844.43
3000-70-0000-46010	INTEREST ON INVESTMENTS	\$0.00	100.00%	\$448,000.00	\$422,083.73
3000-70-0000-48200	BOND PROCEEDS	\$0.00	0.00%	\$0.00	\$0.00
3000-70-0000-48240	BOND PREMIUMS	\$0.00	0.00%	\$0.00	\$0.00
3000-70-0000-48300	BOND PROCEEDS - REFUNDING	\$0.00	0.00%	\$0.00	\$0.00
3000-70-0000-48910	CONT FROM PR YR FUND BAL	\$1,412,470.00	0.00%	\$0.00	\$0.00
3000-70-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$160,000.00
TOTAL REVENUES		\$10,388,520.00	6.97%	\$9,712,000.00	\$13,577,850.70
EXPENDITURES					
3000-70-0000-53000	BOND PRINCIPAL	\$7,182,358.00	-2.21%	\$7,345,000.00	\$12,831,289.50
3000-70-0000-53010	BOND INTEREST	\$2,006,162.00	-14.78%	\$2,354,000.00	\$3,016,034.34
3000-70-0000-53020	BOND FEES	\$1,200,000.00	9130.77%	\$13,000.00	\$8,935.64
3000-70-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL EXPENDITURES		\$10,388,520.00	6.97%	\$9,712,000.00	\$15,856,259.48
GRAND TOTOAL		\$0.00		\$0.00	\$2,278,408.78



Beaufort County South Carolina

Item 11.

Capital Improvement Fund \$100,013,828

(SEE NEXT SLIDE FOR DETAIL)

**Please note, there is a detail listing of the projects in the 4000 Fund section of the budget documents.*

FUND 4000 BUDGET

Item 11.

Account	DEPARTMENT	Account Description	2025 PENDING Budget
4000-80-0000-41010-		CURRENT TAXES	(\$8,069,000.00)
4000-80-0000-41020-		DELINQUENT TAXES	(\$87,000.00)
4000-80-0000-41030-		AUTOMOBILE TAXES	(\$500,000.00)
4000-80-0000-41040-		3% & 7% PENALTIES ON TAX	(\$35,000.00)
4000-80-0000-46010-		INTEREST ON INVESTMENTS	(\$1,000,000.00)
4000-80-0000-48200-		BOND PROCEEDS	(\$70,175,728.00)
4000-80-0000-48910-		CONT FROM PR YR FUND BAL	(\$20,147,100.00)
			(\$100,013,828.00)
4000-80-0000-51990-		MISC. EXPENDITURES	\$50,825,000.00
4000-80-0000-59100-		TRANSFER OUT	\$2,571,091.00
4000-80-1000-54400-	GENERAL FUND	LAND ACQUISITION	\$3,000,000.00
4000-80-1000-54420-	GENERAL FUND	RENOVATIONS TO BUILDINGS	\$480,000.00
4000-80-1000-54500-	GENERAL FUND	INFRASTRUCTURE	\$325,000.00
4000-80-1000-54500-24008	GENERAL FUND	INFRASTRUCTURE	\$1,225,000.00
4000-80-1020-54200-4IT01	TREASURER	CAPITAL EQUIPMENT	\$1,840,000.00
4000-80-1102-54420-	BROADCAST	RENOVATIONS TO BUILDINGS	\$141,000.00
4000-80-1143-54420-	VOTER REGISTRATION	RENOVATIONS TO BUILDINGS	\$266,203.00
4000-80-1201-54000-	SHERIFF ADMIN	VEHICLE PURCHASES	\$2,075,000.00
4000-80-1201-54200-	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$66,287.00
4000-80-1201-54200-5SH03	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$115,000.00
4000-80-1201-54200-5SH04	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$80,000.00
4000-80-1201-54200-5SH06	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$130,000.00
4000-80-1201-54200-5SH11	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$300,000.00
4000-80-1201-54200-5SH20	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$2,100,000.00
4000-80-1230-54420-	EMS	RENOVATIONS TO BUILDINGS	\$7,078,000.00
4000-80-1243-54500-	ENGINEERING	INFRASTRUCTURE	\$3,000,000.00
4000-80-1250-54420-	DETENTION CENTER	RENOVATIONS TO BUILDINGS	\$3,458,200.00
4000-80-1301-54420-	PUBLIC WORKS	RENOVATIONS TO BUILDINGS	\$904,140.00
4000-80-1301-54420-25PW3	PUBLIC WORKS	RENOVATIONS TO BUILDINGS	\$75,000.00
4000-80-1301-54420-25PW4	PUBLIC WORKS	RENOVATIONS TO BUILDINGS	\$276,000.00
4000-80-1310-51160-	FACILITIES	PROFESSIONAL SERVICES	\$2,639.00
4000-80-1310-54200-	FACILITIES	CAPITAL EQUIPMENT	\$1,173,500.00
4000-80-1310-54420-	FACILITIES	RENOVATIONS TO BUILDINGS	\$3,009,366.00
4000-80-1330-51160-	CAPITAL PROJECTS	PROFESSIONAL SERVICES	\$100,000.00
4000-80-1330-54420-	CAPITAL PROJECTS	RENOVATIONS TO BUILDINGS	\$4,653,967.00
4000-80-1400-54420-	MOSQUITO CONTROL	RENOVATIONS TO BUILDINGS	\$541,595.00
4000-80-1600-54200-	PAR	CAPITAL EQUIPMENT	\$409,420.00
4000-80-1600-54420-	PAR	RENOVATIONS TO BUILDINGS	\$9,792,420.00
			\$100,013,828.00
		SHORTFALL:	\$0.00

9 - FY 25 FUND 4000 DETAILS

Item 11.

Account	DEPARTMENT	Amount	Description	Justification
4000-80-0000-51990-	NON DEPARTMENTAL	\$825,000.00	Sheriff's space at Buckwalter \$825,000 from bond	
4000-80-0000-51990-	NON DEPARTMENTAL	\$50,000,000.00	2023027 - PUBLIC WORKS ADMINISTRATION BUILDING NORTH. PW2 IN FY25 CIP PLAN. \$45,500,000 24008 - FACILITIES PARKING LOT REPAIR. PW1 IN FY25 CIP PLAN. \$75,000 2024010 - BIV #1, #2, AND #3 MINOR RENOVATIONS - ROOF AND FINISHES. F27 IN FY25 CIP PLAN. \$100,000 1000002ENG - RIBAUT ROAD. E33 IN FY25 CIP PLAN. \$500,000 24AS01 - ANIMAL SHELTER PLAY YARDS . AS1 IN FY25 CIP PLAN. \$57,487 0500006ENG - SHELL POINT TRAFFIC CALMING. E42 IN FY25 CIP PLAN. \$300,000 2022018 - RETROFIT FOOD PORT DOORS ON CELLS. DC2 IN FY25 CIP PLAN. \$550,740 0100006ENG - MIDTOWN DRIVE CONNECTOR. E29 IN FY25 CIP PLAN. \$75,000 25CP08 - LAW ENFORCEMENT CAMPUS. CP8 IN FY25 CIP PLAN. \$1,000,000 250D05 - DRAINAGE SYSTEM EXTERIOR OF DSN. D5 IN FY25 CIP PLAN. \$35,000 25SH5 - SERVER SYSTEM EXPANSION. SH5 IN FY25 CIP PLAN. \$93,000 25DC5 - STUN CUFF. DC4 IN FY25 CIP PLAN. \$10,850 250D02 - REMODEL CAFETERIA IN BUILDING B (DAY PROGRAM). D2 IN FY25 CIP PLAN. \$43,700 25S18 - HHI 911 SATELLITE. SH18 IN FY25 CIP PLAN. \$47,000 24PR28 - SHELL POINT PARK . PR28 IN FY25 CIP PLAN. \$75,000	
4000-80-1000-54420-	GENERAL FUND	\$480,000.00	240F07 - COURTHOUSE RENOVATIONS. F7 IN FY25 CIP PLAN. PF/RK \$261,164 BUDGETED IN 4000-80-1310-54420	FY2025 REQUEST
4000-80-1000-54500-	GENERAL FUND	\$325,000.00	Pepper Hall Graves Road Ordinance of \$1.3M original	
4000-80-1000-54500-24008	GENERAL FUND	\$1,225,000.00	24008 - FACILITIES PARKING LOT REPAIR. PW1 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED
4000-80-1000-54500-24008	GENERAL FUND	\$0.00		
4000-80-1020-54200-4IT01	TREASURER	\$1,840,000.00	4IT01 - AUMENTUM TAX SOFTWARE UPGRADE. IT1 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - UNENCUMBERED
4000-80-1102-54300-	BROADCAST	\$0.00		
4000-80-1102-54420-	BROADCAST	\$141,000.00	5IT02 - BEAUFORT COUNTY BROADCAST RADIO. IT2 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1143-54420-	VOTER REGISTRATION	\$0.00	2023003 - VOTER REGISTRATION EXPANSION. VR1 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20231175
4000-80-1143-54420-	VOTER REGISTRATION	\$56,109.00	2023083 - NEW IMPACT RATED WINDOW REPLACEMENT (INCLUDES LABOR). VR2 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1143-54420-	VOTER REGISTRATION	\$210,094.00	25VR03 - NEW STAND-BY GENERATOR. VR3 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1201-54200-	SHERIFF ADMIN	\$0.00	24SH21 - GENERATORS & LIGHT TOWER UPGRADES/GENERATORS AT COMM. TOWERS (GARDENS CORNER, PRITCHARDSVILLE, LANDS END) & DREW PROPERTY BLDG. SH21 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20240916 totally encumbered and will roll to FY25
4000-80-1201-54200-	SHERIFF ADMIN	\$66,287.00	24SH21 - GENERATORS & LIGHT TOWER UPGRADES/GENERATORS AT COMM. TOWERS (GARDENS CORNER, PRITCHARDSVILLE, LANDS END) & DREW PROPERTY BLDG. SH21 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED
4000-80-1201-54200-5SH03	SHERIFF ADMIN	\$115,000.00	5SH03 - DATA BACKUP SOLUTION EXPANSION. SH3 IN FY25 CIP PLAN. UF/RK \$110K - EQUIPMENT \$5K - OTHER	FY2025 REQUEST
4000-80-1201-54200-5SH04	SHERIFF ADMIN	\$80,000.00	5SH04 - DATA BACKUP SOLUTION - SECONDARY. SH4 IN FY25 CIP PLAN. UF/RK \$80K - EQUIPMENT	FY2025 REQUEST
4000-80-1201-54200-5SH06	SHERIFF ADMIN	\$130,000.00	5SH06 - DATA BACKUP SOLUTION UPGRADE. SH6 IN FY25 CIP PLAN. UF/RK \$125K - EQUIPMENT \$5K - OTHER	FY2025 REQUEST
4000-80-1201-54200-5SH11	SHERIFF ADMIN	\$300,000.00	5SH11 - GETAC MDC REPLACEMENT. SH11 IN FY25 CIP PLAN. UF/RK \$300K - EQUIPMENT	FY2025 REQUEST
4000-80-1201-54200-5SH20	SHERIFF ADMIN	\$2,100,000.00	5SH20 - MOTOROLA VESTA REFRESH. SH20 IN FY25 CIP PLAN. PF/RK \$1.4M - EQUIPMENT \$700K - OTHER	FY2025 REQUEST
4000-80-1230-54420-	EMS	\$7,078,000.00	2023044 - EMS HEADQUARTERS AND EMS 1 STATION. EMS1 IN FY25 CIP PLAN. PF/RK *NOT SUN CITY EMS STATION 39*	FY2024 BALANCE - UNENCUMBERED \$5,578,000.00@FY2025 REQUEST
4000-80-1230-54420-	EMS	\$0.00		
4000-80-1250-54420-	DETENTION CENTER	\$1,300,000.00	2022011 - STUCCO REPAIR & PAINTING. DC7 IN FY25 CIP PLAN. PF/RK Funded in Fund 4012	FY2025 REQUEST
4000-80-1250-54420-	DETENTION CENTER	\$0.00	2022020 - GYM CONVERSION (MOSELEY #2). DC9 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO 20240679 ENCUMBERED IN 4000-80-1250-54300 (BLDG PURCHASE); ORG CODE CORRECTED TO 54420 FOR FY 2025
4000-80-1250-54420-	DETENTION CENTER	\$1,200,000.00	2022020 - GYM CONVERSION (MOSELEY #2). DC9 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1250-54420-	DETENTION CENTER	\$0.00	25DC03 - INTERCEPT TEK 84 BODY SCANNER. DC3 IN FY25 CIP PLAN. PF/RK FUNDED IN FUND 2555	FY2024 BALANCE - UNENCUMBERED BEING FUNDED THROUGH GRANT

9 - FY 25 FUND 4000 DETAILS

Item 11.

Account	DEPARTMENT	Amount	Description	Justification
4000-80-1250-54420-	DETENTION CENTER	\$0.00	25DC03 - INTERCEPT TEK 84 BODY SCANNER. DC3 IN FY25 CIP PLAN. PF/RK FUNDED IN FUND 2555	FY2025 REQUEST BEING FUNDED THROUGH GRANT
4000-80-1250-54420-	DETENTION CENTER	\$0.00	2023074 - INTERIOR RENOVATION PHASE 1 (MOSELEY #1). DC8 IN FY25 CIP PLAN. PF/RK PORTION FUNDED IN FUND 4012	FY2024 BALANCE - ENCUMBERED PO 20231325 ENCUMBERED IN 54300 (BLDG PURCHASES) BUT CORRECTED IN FY25 TO 54420
4000-80-1250-54420-	DETENTION CENTER	\$0.00	2023074 - INTERIOR RENOVATION PHASE 1 (MOSELEY #1). DC8 IN FY25 CIP PLAN. PF/RK Funded in 4012 Detention Center	FY2024 BALANCE - UNENCUMBERED
4000-80-1250-54420-	DETENTION CENTER	\$958,200.00	2023074 - INTERIOR RENOVATION PHASE 1 (MOSELEY #1). DC8 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1301-54420-	PUBLIC WORKS	\$904,140.00	2023027 - PUBLIC WORKS ADMINISTRATION BUILDING NORTH. PW2 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - ENCUMBERED PO 20240200
4000-80-1301-54420-25PW3	PUBLIC WORKS	\$75,000.00	25PW3 - BLUFFTON PKWY & PINECREST DR BORING. PW3 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST
4000-80-1301-54420-25PW4	PUBLIC WORKS	\$276,000.00	25PW4 - SHELDON FIRE STATION DRIVEWAY. PW4 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-51160-	FACILITIES	\$2,639.00	2023067 - ADMINISTRATION BUILDING OFFICE RENOVATIONS. F26 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20230406
4000-80-1310-54200-	FACILITIES	\$173,500.00	2024007 - 800 MHZ TOWER GENERATOR. F33 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED (PREVIOUSLY FUNDED IN 54300)
4000-80-1310-54200-	FACILITIES	\$1,000,000.00	120 Motorgrader RPLC Public Works (R/D) \$258,633.75 #PLC20300 2001 John Deere Motorgrader 9,072 hr 120 Motorgrader RPLC Public Works (R/D) \$258,633.75 #PLC18911 John Deere Motorgrader 7,699hr 420 Backhoe Public Works (R/D) \$127,000.00 #PLC16772 1996 JCB Backhoe Mowermax Public Works (R/D) \$285,000.00 #PLC20207 2001 John Deere Bushhog 7,610hr Bush Hog w/Boom mower Public Works (R/D) \$225,000.00 #PLC21060 2002 John Deere Bushhog 6,936 12 Portable radios for EMS personnel to use while on emergency calls and monitor dispatch for alerts/calls, \$7150 each EMS \$85,800.00 ADD	COUNTY LOOKING TO LEASE/PURCHASE EQUIPMENT THROUGH CAT
4000-80-1310-54420-	FACILITIES	\$0.00	2024010 - BIV 1 2 AND 3 MINOR RENOVATIONS - ROOF AND FINISHES. F27 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - ENCUMBERED PO 20241037 20241038 2021039 MOVED TO 51990 FOR BOND
4000-80-1310-54420-	FACILITIES	\$0.00	2022010 - COURTHOUSE HVAC CHILLER REPLACEMENT. F6 IN FY25 CIP PLAN. FUNDED IN FUND 4011	FY2024 BALANCE - UNENCUMBERED (BEING FUNDED WITH BOND PER DC)
4000-80-1310-54420-	FACILITIES	\$0.00	240F18 - MYRTLE PARK ELEVATOR REPLACEMENT. F18 IN FY25 CIP PLAN. UF/RK FUNDED IN FUND 4012	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$261,164.00	240F07 - COURTHOUSE RENOVATIONS. F7 IN FY25 CIP PLAN. PF/RK REMAINING \$480K BEING FUNDED THROUGH 1000-10-1000-54420 PER DC	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$200,000.00	25DC11 - DETENTION CENTER - KITCHEN FLOOR DRAINS. DC11 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$72,642.00	2023099 - DNA LAB RE-ROOF. F10 IN FY25 CIP PLAN. UF/RK REMAINING \$17,358 BEING BUDGETED IN 2555-20-1201-52600 PER DC	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$162,000.00	250F14 - HILTON HEAD LIBRARY RE-ROOF. F14 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$237,000.00	250F22 - SHERIFF OFFICE HEADQUARTERS RE-ROOF. F22 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$170,000.00	240F25 - S.O. DNA LABORATORY HVAC REPLACEMENT. F25 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$0.00	2022015 - MYRTLE PARK HVAC/ENERGY MANAGEMENT SYSTEM. F20 IN FY25 CIP PLAN. PF/RK Funded in Fund 4012	FY2024 BALANCE - UNENCUMBERED
4000-80-1310-54420-	FACILITIES	\$250,000.00	250F32 - DSN - MAIN OFFICE HVAC REPLACEMENT. F32 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$170,000.00	2022016 - SHERIFF OFFICE EVIDENCE LOCKER HVAC REPLACEMENT. F23 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$185,000.00	240F24 - SHERIFF OFFICE DNA LABORATORY EMERGENCY GENERATOR. F24 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$140,000.00	250F11 - LEC 911 DISPATCH WINDOWS. F11 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$0.00	2022014 - MYRTLE PARK GENERATOR. F19 IN FY25 CIP PLAN. PF/UR Funded in Fund 4012	FY2024 BALANCE - UNENCUMBERED (POSSIBLE FUNDING THROUGH PROPOSED FY2025 BOND)
4000-80-1310-54420-	FACILITIES	\$1,150,000.00	2023067 - ADMINISTRATION BUILDING OFFICE RENOVATIONS. F26 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED \$800,000 UNENCUMBERED AND \$350,000 IS FOR A NEW FY25 REQUEST - MOVED FROM DEPT 1330
4000-80-1310-54420-	FACILITIES	\$0.00	2022015 - MYRTLE PARK HVAC/ENERGY MANAGEMENT SYSTEM. F20 IN FY25 CIP PLAN. PF/RK FUNDED IN FUND 4012	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$11,560.00	2024010 - BIV 1 2 AND 3 MINOR RENOVATIONS - ROOF AND FINISHES. F27 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED
4000-80-1330-51160-	CAPITAL PROJECTS	\$100,000.00	N/A - VARIOUS CAPITAL IMPROVEMENTS - COUNTY WIDE. CP9 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST CONTINGENCY
4000-80-1330-54420-	CAPITAL PROJECTS	\$75,000.00	2024046 - REGISTER OF DEEDS RECORD ROOM RENOVATION. CP7 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00	2023003 - VOTER REGISTRATION EXPANSION. VR1 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20240027
4000-80-1330-54420-	CAPITAL PROJECTS	\$500,000.00	24PP09 - FORT FREMONT PRESERVE STAIRS AND RAILS. PP9 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST

9 - FY 25 FUND 4000 DETAILS

Item 11.

Account	DEPARTMENT	Amount	Description	Justification
4000-80-1330-54420-	CAPITAL PROJECTS	\$1,953,967.00	2023031 - PINEVIEW PRESERVE. PP8 IN FY25 CIP PLAN. PF/RK ALSO PO 20240168 ENCUMBERED WITH PASSIVE PARK FUND	FY2025 REQUEST
4000-80-1330-54420-	CAPITAL PROJECTS	\$1,000,000.00	N/A - VARIOUS CAPITAL IMPROVEMENTS - COUNTY WIDE. CP9 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST CONTINGENCY
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00		
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00		
4000-80-1330-54420-	CAPITAL PROJECTS	\$1,125,000.00	250A04 - CTR UPFIT FOR DHEC/HEALTH DEPARTMENT. A4 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST ALSO FUNDED THROUGH ARPA FUNDS
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00	2023067 - ADMINISTRATION BUILDING OFFICE RENOVATIONS. F26 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST
4000-80-1400-54420-	MOSQUITO CONTROL	\$0.00	2023043 - MOSQUITO CONTROL VEHICLE POLE BARN. M1 IN FY25 CIP PLAN. PF/RK	MOVE TO 1310 DEPT FY2024 BALANCE - ENCUMBERED PO 20230567 20230680
4000-80-1400-54420-	MOSQUITO CONTROL	\$468,200.00	2023043 - MOSQUITO CONTROL VEHICLE POLE BARN. M1 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1400-54420-	MOSQUITO CONTROL	\$44,500.00	240M04 - MAINTENANCE SHOP RENOVATION. M4 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1400-54420-	MOSQUITO CONTROL	\$28,895.00	240M03 - TECHNICIAN OFFICE RENOVATION. M3 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54200-	PAR	\$409,420.00	2023030 - PARKS AND REC BUCKWALTER RECREATION CENTER GENERATOR. F4 IN FY25 CIP PLAN. FF/FF Mowers, goals, gym improvement, replacement of capital equipment.	FY2024 BALANCE - ENCUMBERED PO 20240978
4000-80-1600-54420-	PAR	\$130,500.00	2023034 - BOOKER T WASHINGTON REMODEL. PR4 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$66K UNENCUMBERED \$64,500 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$100,500.00	2023069 - SCOTT CENTER REMODEL. PR6 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$37K UNENCUMBERED \$63,500 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$2,820,000.00	2023045 - BATTERY CREEK HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR1 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$900K UNENCUMBERED \$1,902,000 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023045 - BATTERY CREEK HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR1 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO: 20231211 20231208 \$4,482
4000-80-1600-54420-	PAR	\$2,820,000.00	2023063 - BEAUFORT HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR2 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$1,544,000 UNENCUMBERED \$1,276,000 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023063 - BEAUFORT HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR2 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO: 20231210 20231207 \$8,927
4000-80-1600-54420-	PAR	\$30,000.00	25PR08 - CHARLES LIND BROWN CENTER ENTRY AWNING. PR8 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$87,000.00	2023052 - BOUNDARY ST. / DOWNTOWN TENNIS COURT PARKING. PR15 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$288,000.00	25PR17 - BLUFFTON CENTER NON-ATHLETIC-FIELD IMPROVEMENTS. PR17 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$1,430,000.00	25PR16 - BLUFFTON CENTER MULTI-PURPOSE FIELD ARTIFICIAL TURF REPLACEMENT. PR16 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023048 - MC RILEY POOL – HVAC, BUILDING ENVELOPE, AND RENOVATION. PR5 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO: 20230784 20230781 20241036 \$2,257,526
4000-80-1600-54420-	PAR	\$570,024.00	24PR29 - CHARLES LIND BROWN CENTER DRAINAGE SYSTEM. PR29 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED
4000-80-1600-54420-	PAR	\$0.00	2023002 - SOUTHSIDE PICKLEBALL. PR22 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20230853 \$8,275
4000-80-1600-54420-	PAR	\$341,000.00	2023049 - BLUFFTON CENTER BUILDING REMODEL. PR3 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$153,185 UNENCUMBERED \$187,815 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023049 - BLUFFTON CENTER BUILDING REMODEL. PR3 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO: 20240071 20240216 20240428 20231162 \$52,815
4000-80-1600-54420-	PAR	\$63,000.00	25PR09 - CHARLES LIND BROWN CENTER RESTROOM RENOVATIONS PHASE 2. PR9 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$500,000.00	25PR13 - CHARLES LIND BROWN GYM. PR13 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023048 - MC RILEY POOL – HVAC, BUILDING ENVELOPE, AND RENOVATION. PR5 IN FY25 CIP PLAN. FF/FF	COMBINED
4000-80-1600-54420-	PAR	\$53,246.00	2023002 - SOUTHSIDE PICKLEBALL. PR22 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023049 - BLUFFTON CENTER BUILDING REMODEL. PR3 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023034 - BOOKER T WASHINGTON REMODEL. PR4 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023069 - SCOTT CENTER REMODEL. PR6 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023063 - BEAUFORT HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR2 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023045 - BATTERY CREEK HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR1 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$417,400.00	2023048 - MC RILEY POOL – HVAC, BUILDING ENVELOPE, AND RENOVATION. PR5 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - \$200,200 UNENCUMBERED \$217,200 FY2025 REQUEST

9 - FY 25 FUND 4000 DETAILS

Item 11.

Account	DEPARTMENT	Amount	Description	Justification
4000-80-1600-54420-	PAR	\$0.00	25PR23 - BURTON WELLS CONCESSION STANDS RENO. PR23 IN FY25 CIP PLAN. UF/UR	FY2024 BALANCE - ENCUMBERED PO 20241054 20241055
4000-80-1600-54420-	PAR	\$141,750.00	24PR30 - CLB ALVIN SETTLES POOL. PR30 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 SOLID WASTE FUND**

Account	Account Description	2025 PENDING Budget	% CHANGE FROM PY	2024 Revised Budget	2023 Actuals
REVENUE					
5010-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00		\$0.00	\$203,870.00
5010-90-1340-41010	CURRENT TAXES	\$8,466,000.00	-11.81%	\$9,600,000.00	\$10,343,302.00
5010-90-1340-41020	DELINQUENT TAXES	\$150,000.00		\$0.00	\$0.00
5010-90-1340-41030	AUTOMOBILE TAXES	\$40,000.00		\$0.00	\$0.00
5010-90-1340-41040	3% & 7% PENALTIES ON TAX	\$14,000.00		\$0.00	\$0.00
5010-90-1340-41050	5% PENALTIES ON TAXES	\$0.00		\$0.00	\$0.00
5010-90-1340-44230	WASTE DISPOSAL FEES	\$11,000.00	22.22%	\$9,000.00	\$10,800.00
5010-90-1340-46010	INTEREST ON INVESTMENTS	\$50,000.00	400.00%	\$10,000.00	\$48,341.00
5010-90-1340-47010-	MISCELLANEOUS REVENUES	\$0.00		\$0.00	\$0.00
5010-90-1340-47410	SALE OF RECYCLABLES	\$250,000.00	-37.50%	\$400,000.00	\$247,784.66
5010-90-1340-48910-	CONT FROM PR YR FUND BAL	\$3,557,045.00		\$0.00	\$0.00
5010-90-1340-49100	TRANSFER IN	\$0.00	-100.00%	\$1,750,000.00	\$250,000.00
TOTAL REVENUES		\$12,538,045.00		\$11,769,000.00	\$11,104,097.66
EXPENDITURES					
5010-90-1340-50020	SALARIES AND WAGES	\$2,148,832.00	22.63%	\$1,752,226.00	\$1,547,611.59
5010-90-1340-50060	OVERTIME	\$2,000.00	0.00%	\$2,000.00	\$13,380.90
5010-90-1340-50100	EMPLOYER FICA	\$133,228.00	22.60%	\$108,671.00	\$95,002.61
5010-90-1340-50110	EMPLOYER MEDICARE	\$31,158.00	22.60%	\$25,415.00	\$22,218.31
5010-90-1340-50120	EMPLOYER SC RETIREMENT	\$398,823.00	22.64%	\$325,204.00	\$271,609.50
5010-90-1340-50130	EMPLOYER PO RETIREMENT	\$0.00		\$0.00	\$0.00
5010-90-1340-50140	EMPLOYER GROUP INSURANCE	\$202,291.00	0.00%	\$202,291.00	\$160,600.20
5010-90-1340-50150	EMPLOYER WORKERS COMP	\$47,555.00	0.00%	\$47,555.00	\$23,777.72
5010-90-1340-50160	TORT LIABILITY INSURANCE	\$6,065.00	0.00%	\$6,065.00	\$12,141.73
5010-90-1340-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00		\$0.00	\$0.00
5010-90-1340-50198	EMPLOYER PENSION GASB 68	\$0.00		\$0.00	(\$80,282.26)
5010-90-1340-51000	ADVERTISING	\$22,000.00	120.00%	\$10,000.00	\$5,444.64
5010-90-1340-51010	PRINTING	\$5,800.00	5.45%	\$5,500.00	\$5,523.87
5010-90-1340-51030	POSTAGE	\$3,500.00	7.69%	\$3,250.00	\$3,202.42
5010-90-1340-51050	TELEPHONE/COMMUNICATION	\$19,000.00	26.67%	\$15,000.00	\$8,682.42
5010-90-1340-51060	ELECTRICITY	\$19,000.00	0.00%	\$19,000.00	\$16,463.98
5010-90-1340-51070	WATER/SEWER/GARBAGE	\$20,200.00	-8.18%	\$22,000.00	\$16,146.67
5010-90-1340-51110	MAINTENANCE CONTRACTS	\$40,000.00	0.00%	\$40,000.00	\$38,668.59
5010-90-1340-51120	EQUIPMENT MAINTENANCE	\$25,000.00	0.00%	\$25,000.00	\$24,200.37
5010-90-1340-51150	RENTALS	\$5,300.00	253.33%	\$1,500.00	\$271.20
5010-90-1340-51160	PROFESSIONAL SERVICES	\$1,268,400.00	26.56%	\$1,002,250.00	\$353,140.66
5010-90-1340-51162	LEGAL SERVICES	\$6,000.00	122.63%	\$2,695.00	\$7,117.50
5010-90-1340-51165	SOLID WASTE HAULING	\$1,945,000.00	6.28%	\$1,830,000.00	\$1,885,130.99
5010-90-1340-51166	DISPOSAL/RECYCLING	\$4,952,968.00	5.25%	\$4,706,000.00	\$4,494,563.51
5010-90-1340-51300	VEHICLE MAINT SERVICES	\$35,000.00	0.00%	\$35,000.00	\$56,332.48
5010-90-1340-51310	DUES & SUBSCRIPTIONS	\$2,000.00	100.00%	\$1,000.00	\$998.20
5010-90-1340-51320	TRAINING & CONFERENCES	\$17,375.00	65.48%	\$10,500.00	\$1,818.75
5010-90-1340-51500	VEHICLE INSURANCE	\$8,000.00	0.00%	\$8,000.00	\$15,589.00
5010-90-1340-51510	BLDG/CONTENTS INSURANCE	\$0.00		\$0.00	\$0.00
5010-90-1340-51540	INSURANCE - OTHER	\$700.00	0.00%	\$700.00	\$713.82
5010-90-1340-51580	GROUP BENEFITS - WORKERS COMP	\$0.00		\$0.00	\$0.00
5010-90-1340-52010	SUPPLIES & MATERIALS	\$49,500.00	-1.00%	\$50,000.00	\$39,511.68
5010-90-1340-52050	UNIFORMS	\$37,450.00	-1.98%	\$38,205.00	\$24,045.87
5010-90-1340-52500	FUELS/LUBRICANTS	\$65,500.00	5.65%	\$62,000.00	\$64,620.91
5010-90-1340-52600	NON-CAP EQUIPMENT	\$10,000.00	-97.59%	\$414,130.00	\$9,123.19
5010-90-1340-54000	VEHICLE PURCHASES	\$55,000.00		\$0.00	\$0.00
5010-90-1340-54100	SITE DEVELOPMENT	\$0.00	-100.00%	\$633,295.00	\$37,430.00
5010-90-1340-54200	CAPITAL EQUIPMENT	\$26,000.00	-89.28%	\$242,620.00	\$0.00
5010-90-1340-54500-	INFRASTRUCTURE	\$825,000.00		\$0.00	\$0.00
5010-90-1340-56000	GENERAL CONTINGENCY	\$0.00		\$0.00	\$0.00
5010-90-1340-56010	PAYROLL CONTINGENCY	\$104,400.00	-14.38%	\$121,928.00	\$0.00
5010-90-1340-58500	DEPRECIATION EXPENSE	\$0.00		\$0.00	\$345,477.00
TOTAL EXPENDITURES		\$12,538,045.00	6.53%	\$11,769,000.00	\$9,520,278.02
GRAND TOTAL		\$0.00		\$0.00	(\$1,583,819.64)

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 STORMWATER ENTERPRISE FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
5025-90-0000-44240	STORMWATER UTILITY FEE	\$6,175,025.00	-0.05%	\$6,178,114.00	\$5,989,264.45
5025-90-0000-44430	RENTALS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-44436	CWI- CITY OF BEAUFORT	\$13,061.00	-79.07%	\$62,400.00	\$65,991.93
5025-90-0000-44437	CWI- TOWN OF PORT ROYAL	\$5,105.00	-77.71%	\$22,900.00	\$22,662.65
5025-90-0000-44438	CWI- TOWN OF BLUFFTON	\$106,052.00	-76.38%	\$449,000.00	\$478,900.37
5025-90-0000-44439	CWI- TOWN OF HILTON HEAD	\$94,594.00	-63.76%	\$261,000.00	\$253,030.04
5025-90-0000-44483	PROJECT INCOME	\$122,000.00	0.00%	\$122,000.00	\$8,392.61
5025-90-0000-46010	INTEREST ON INVESTMENTS	\$100,000.00	0.00%	\$100,000.00	\$252,846.00
5025-90-0000-47010	MISCELLANEOUS REVENUES	\$19,334.00	0.00%	\$19,334.00	\$18,175.00
5025-90-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9020-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-47400	SALE OF COUNTY PROPERTY	\$0.00	0.00%	\$0.00	\$125,596.50
5025-90-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-48200	BOND PROCEEDS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-48910	CONT FROM PR YR FUND BAL	\$4,351,925.00	18.09%	\$3,685,270.00	\$0.00
5025-90-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$121,713.86
5025-90-9010-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$10,987,096.00	0.80%	\$10,900,018.00	\$7,336,573.41
STORMWATER ADMIN EXPENDITURES					
5025-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00	0.00%	\$0.00	\$1,171,018.00
5025-90-9000-50020	SALARIES AND WAGES	\$261,638.00	47.25%	\$177,680.00	\$136,538.72
5025-90-9000-50060	OVERTIME	\$7,500.00	0.00%	\$7,500.00	\$4,689.91
5025-90-9000-50100	EMPLOYER FICA	\$16,222.00	41.31%	\$11,480.00	\$9,614.75
5025-90-9000-50110	EMPLOYER MEDICARE	\$3,794.00	125.16%	\$1,685.00	\$2,248.57
5025-90-9000-50120	EMPLOYER SC RETIREMENT	\$48,560.00	41.29%	\$34,369.00	\$27,236.25
5025-90-9000-50140	EMPLOYER GROUP INSURANCE	\$23,375.00	0.00%	\$23,375.00	\$26,716.35
5025-90-9000-50150	EMPLOYER WORKERS COMP	\$1,873.00	0.00%	\$1,873.00	\$0.00
5025-90-9000-50160	TORT LIABILITY INSURANCE	\$545.00	0.00%	\$545.00	\$204.65
5025-90-9000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9000-50198	EMPLOYER PENSION GASB 68	\$0.00	0.00%	\$0.00	(\$145,225.99)
5025-90-9000-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9000-51000	ADVERTISING	\$200.00	0.00%	\$200.00	\$0.00
5025-90-9000-51010	PRINTING	\$750.00	275.00%	\$200.00	\$63.60
5025-90-9000-51030	POSTAGE	\$50.00	0.00%	\$50.00	\$0.00
5025-90-9000-51050	TELEPHONE/COMMUNICATION	\$2,088.00	13.23%	\$1,844.00	\$1,240.13
5025-90-9000-51110	MAINTENANCE CONTRACTS	\$0.00	-100.00%	\$313.00	\$230.40
5025-90-9000-51120	EQUIPMENT MAINTENANCE	\$200.00	0.00%	\$200.00	\$0.00
5025-90-9000-51150	RENTALS	\$960.00	0.00%	\$960.00	\$673.08
5025-90-9000-51160	PROFESSIONAL SERVICES	\$17,500.00	0.00%	\$17,500.00	\$12,956.00
5025-90-9000-51300	VEHICLE MAINT SERVICES	\$100.00	-91.99%	\$1,248.00	\$1,031.11
5025-90-9000-51310	DUES & SUBSCRIPTIONS	\$1,265.00	2.02%	\$1,240.00	\$1,763.47
5025-90-9000-51320	TRAINING & CONFERENCES	\$10,834.00	17.19%	\$9,245.00	\$7,628.87
5025-90-9000-51500	VEHICLE INSURANCE	\$825.00	-15.82%	\$980.00	\$1,321.99
5025-90-9000-52010	SUPPLIES & MATERIALS	\$1,000.00	-54.55%	\$2,200.00	\$1,371.62
5025-90-9000-52050	UNIFORMS	\$900.00	-23.53%	\$1,177.00	\$611.12
5025-90-9000-52500	FUELS/LUBRICANTS	\$500.00	-50.00%	\$1,000.00	\$401.02
5025-90-9000-52600	NON-CAP EQUIPMENT	\$4,000.00	207.69%	\$1,300.00	\$811.68
TOTAL ADMIN EXPENDITURES		\$404,679.00	35.72%	\$298,164.00	\$1,263,145.30
STORMWATER REG EXPENDITURES					
5025-90-9010-50020	SALARIES AND WAGES	\$331,878.00	5.26%	\$315,286.00	\$317,378.48
5025-90-9010-50060	OVERTIME	\$4,000.00	0.00%	\$4,000.00	\$1,997.55
5025-90-9010-50100	EMPLOYER FICA	\$20,576.00	3.95%	\$19,795.00	\$19,351.35
5025-90-9010-50110	EMPLOYER MEDICARE	\$4,812.00	3.93%	\$4,630.00	\$4,525.73
5025-90-9010-50120	EMPLOYER SC RETIREMENT	\$61,597.00	3.95%	\$59,259.00	\$51,111.11
5025-90-9010-50140	EMPLOYER GROUP INSURANCE	\$70,125.00	0.00%	\$70,125.00	\$61,111.11

11 - FY 25 FUND 5025 STORMWATER

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE FROM</u>	<u>2024 Revised</u>	<u>Item 11.</u>
		<u>Budget</u>	<u>PY</u>	<u>Budget</u>	<u>2023 Actuals</u>
5025-90-9010-50150	EMPLOYER WORKERS COMP	\$39,028.00	0.00%	\$39,028.00	\$0.00
5025-90-9010-50160	TORT LIABILITY INSURANCE	\$2,602.00	0.00%	\$2,602.00	\$1,600.73
5025-90-9010-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9010-50198	EMPLOYER PENSION GASB 68	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9010-51000	ADVERTISING	\$5,000.00	1900.00%	\$250.00	\$0.00
5025-90-9010-51010	PRINTING	\$1,000.00	400.00%	\$200.00	\$0.00
5025-90-9010-51030	POSTAGE	\$500.00	400.00%	\$100.00	\$9.65
5025-90-9010-51050	TELEPHONE/COMMUNICATION	\$6,000.00	-23.65%	\$7,859.00	\$5,141.93
5025-90-9010-51110	MAINTENANCE CONTRACTS	\$2,300.00	-8.00%	\$2,500.00	\$1,183.78
5025-90-9010-51120	EQUIPMENT MAINTENANCE	\$1,000.00	-50.00%	\$2,000.00	\$289.07
5025-90-9010-51150	RENTALS	\$600.00	20.00%	\$500.00	\$507.84
5025-90-9010-51160	PROFESSIONAL SERVICES	\$862,000.00	36.61%	\$631,000.00	\$556,437.41
5025-90-9010-51170	NON-PROFESSIONAL SERVICES	\$10,300.00	0.00%	\$10,300.00	\$38,200.00
5025-90-9010-51300	VEHICLE MAINT SERVICES	\$7,100.00	0.00%	\$7,100.00	\$6,790.91
5025-90-9010-51310	DUES & SUBSCRIPTIONS	\$900.00	-37.50%	\$1,440.00	\$1,109.32
5025-90-9010-51320	TRAINING & CONFERENCES	\$11,135.00	-33.46%	\$16,734.00	\$10,948.51
5025-90-9010-51500	VEHICLE INSURANCE	\$7,250.00	61.11%	\$4,500.00	\$6,427.20
5025-90-9010-51540	INSURANCE - OTHER	\$100.00	0.00%	\$100.00	\$57.16
5025-90-9010-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9010-52010	SUPPLIES & MATERIALS	\$5,500.00	175.00%	\$2,000.00	\$636.89
5025-90-9010-52050	UNIFORMS	\$4,210.00	-23.45%	\$5,500.00	\$2,864.07
5025-90-9010-52500	FUELS/LUBRICANTS	\$9,600.00	0.00%	\$9,600.00	\$10,483.96
5025-90-9010-52600	NON-CAP EQUIPMENT	\$3,000.00	-14.29%	\$3,500.00	\$2,705.44
5025-90-9010-54000	VEHICLE PURCHASES	\$60,000.00	0.00%	\$0.00	\$228,293.13
5025-90-9010-58500	DEPRECIATION EXPENSE	\$5,564.00	-62.21%	\$14,722.00	\$0.00
5025-90-9010-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STORMWATER REG EXPENDITURES		\$1,537,677.00	24.55%	\$1,234,630.00	\$1,339,636.00
STORMWATER INFRASTRUCTURE EXPENDITURES					
5025-90-9020-50020	SALARIES AND WAGES	\$1,162,459.00	-0.37%	\$1,166,794.00	\$1,076,606.13
5025-90-9020-50060	OVERTIME	\$10,000.00	0.00%	\$10,000.00	\$5,517.75
5025-90-9020-50100	EMPLOYER FICA	\$72,072.00	-1.22%	\$72,960.00	\$65,775.67
5025-90-9020-50110	EMPLOYER MEDICARE	\$18,081.00	5.97%	\$17,063.00	\$15,383.01
5025-90-9020-50120	EMPLOYER SC RETIREMENT	\$205,831.00	-2.96%	\$212,105.00	\$184,992.46
5025-90-9020-50130	EMPLOYER PO RETIREMENT	\$7,219.00	0.00%	\$7,219.00	\$6,830.72
5025-90-9020-50140	EMPLOYER GROUP INSURANCE	\$374,000.00	0.00%	\$374,000.00	\$241,962.20
5025-90-9020-50150	EMPLOYER WORKERS COMP	\$95,000.00	0.00%	\$95,000.00	\$47,443.05
5025-90-9020-50160	TORT LIABILITY INSURANCE	\$14,800.00	0.00%	\$14,800.00	\$16,223.75
5025-90-9020-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9020-50198	EMPLOYER PENSION GASB 68	\$0.00	-100.00%	\$450,000.00	\$0.00
5025-90-9020-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9020-51000	ADVERTISING	\$1,000.00	0.00%	\$1,000.00	\$0.00
5025-90-9020-51010	PRINTING	\$250.00	66.67%	\$150.00	\$30.71
5025-90-9020-51030	POSTAGE	\$100.00	-60.00%	\$250.00	\$24.45
5025-90-9020-51050	TELEPHONE/COMMUNICATION	\$10,000.00	-30.26%	\$14,338.00	\$7,409.41
5025-90-9020-51070	WATER/SEWER/GARBAGE	\$1,280.00	0.00%	\$1,280.00	\$603.48
5025-90-9020-51110	MAINTENANCE CONTRACTS	\$6,400.00	94.12%	\$3,297.00	\$0.00
5025-90-9020-51120	EQUIPMENT MAINTENANCE	\$4,500.00	12.50%	\$4,000.00	\$4,175.11
5025-90-9020-51150	RENTALS	\$5,500.00	-45.00%	\$10,000.00	\$2,319.89
5025-90-9020-51160	PROFESSIONAL SERVICES	\$255,000.00	1175.00%	\$20,000.00	\$12,908.79
5025-90-9020-51162	LEGAL SERVICES	\$25,000.00	0.00%	\$25,000.00	\$1,500.00
5025-90-9020-51166	DISPOSAL/RECYCLING	\$20,000.00	0.00%	\$20,000.00	\$11,719.75
5025-90-9020-51170	NON-PROFESSIONAL SERVICES	\$700,000.00	89.19%	\$370,000.00	\$218,687.90
5025-90-9020-51220	CONTRACTUAL SERVICES	\$120,000.00	0.00%	\$120,000.00	\$0.00
5025-90-9020-51230	TRANSPORTATION SERVICES	\$1,500.00	0.00%	\$1,500.00	\$0.00
5025-90-9020-51300	VEHICLE MAINT SERVICES	\$200,000.00	0.00%	\$200,000.00	\$209,402.47
5025-90-9020-51310	DUES & SUBSCRIPTIONS	\$1,665.00	0.00%	\$1,665.00	\$1,408.32
5025-90-9020-51320	TRAINING & CONFERENCES	\$20,000.00	-24.60%	\$26,525.00	\$6,033.73
5025-90-9020-51500	VEHICLE INSURANCE	\$29,867.00	6.96%	\$27,924.00	\$26,795.87
5025-90-9020-51540	INSURANCE - OTHER	\$25,000.00	-1.87%	\$25,477.00	\$11,000.00
5025-90-9020-52010	SUPPLIES & MATERIALS	\$500,000.00	67.34%	\$298,800.00	\$17,000.00

11 - FY 25 FUND 5025 STORMWATER

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE FROM</u> <u>PY</u>	<u>2024 Revised</u> <u>Budget</u>	<u>2023 Actuals</u>
5025-90-9020-52050	UNIFORMS	\$28,000.00	5.18%	\$26,620.00	\$24,508.93
5025-90-9020-52500	FUELS/LUBRICANTS	\$160,000.00	0.00%	\$160,000.00	\$176,612.62
5025-90-9020-52600	NON-CAP EQUIPMENT	\$16,700.00	-37.45%	\$26,700.00	\$24,484.05
5025-90-9020-53000	BOND PRINCIPAL	\$58,824.00	0.00%	\$58,824.00	\$0.00
5025-90-9020-53010	BOND INTEREST	\$179,444.00	-1.61%	\$182,386.00	\$185,327.27
5025-90-9020-54000	VEHICLE PURCHASES	\$741,000.00	15.06%	\$644,000.00	\$0.00
5025-90-9020-54200	CAPITAL EQUIPMENT	\$681,000.00	28.20%	\$531,207.00	\$131,651.86
5025-90-9020-54420	RENOVATIONS TO BUILDINGS	\$2,200,000.00	-24.45%	\$2,912,000.00	\$0.00
5025-90-9020-56000	GENERAL CONTINGENCY	\$400,000.00	166.67%	\$150,000.00	\$0.00
5025-90-9020-56010	PAYROLL CONTINGENCY	\$299,569.00	-14.25%	\$349,340.00	\$0.00
5025-90-9020-58500	DEPRECIATION EXPENSE	\$393,679.00	2.25%	\$385,000.00	\$448,659.00
5025-90-9020-59100	TRANSFER OUT	\$0.00	-100.00%	\$350,000.00	\$787,531.99
TOTAL STORMWATER INFRASTRUCTURE EXPENDITURES		\$9,044,740.00	-3.44%	\$9,367,224.00	\$4,137,402.03
TOTAL STORMWATER EXPENDITURES		\$10,987,096.00	0.80%	\$10,900,018.00	\$6,740,183.33
GRAND TOTAL		\$0.00			

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 BEAUFORT EXECUTIVE AIRPORT ARW FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
5100-90-0000-42200	CABLE TV FRANCHISES	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-43780	FEDERAL GRANT FUNDS	\$0.00	0.00%	\$0.00	\$44,323.07
5100-90-0000-44800	FUEL SALES TO OTHERS	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-44801	FUEL AVGAS	\$440,000.00	6.53%	\$413,038.00	\$369,616.96
5100-90-0000-44802	FUEL JET	\$450,000.00	0.00%	\$450,000.00	\$395,023.08
5100-90-0000-44810	OIL SALES TO OTHERS	\$5,000.00	11.11%	\$4,500.00	\$3,418.12
5100-90-0000-44840	RAMP FEES	\$39,600.00	32.00%	\$30,000.00	\$35,488.93
5100-90-0000-44850	PARKING FEES	\$2,000.00	-42.86%	\$3,500.00	\$2,038.18
5100-90-0000-44870	TIE DOWN FEES	\$50,000.00	78.57%	\$28,000.00	\$35,945.78
5100-90-0000-44881	MERCHANDISE SALES	\$10,000.00	0.00%	\$10,000.00	\$7,486.26
5100-90-0000-47010	MISCELLANEOUS REVENUES	\$12,700.00	182.22%	\$4,500.00	\$12,080.59
5100-90-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-47132	RENTAL CARS - COMMISSION	\$5,500.00	120.00%	\$2,500.00	\$1,908.46
5100-90-0000-47180	FLIGHT TRAINING COMMISSIONS	\$12,000.00	60.00%	\$7,500.00	\$10,227.95
5100-90-0000-47190	OPERATING AGREEMENTS (3%)	\$7,000.00	250.00%	\$2,000.00	\$3,195.82
5100-90-0000-47210	RENTAL CO PROPERTY	\$39,000.00	0.00%	\$39,000.00	\$38,708.89
5100-90-0000-47220	HANGAR RENTAL	\$140,500.00	0.36%	\$140,000.00	\$135,898.74
5100-90-0000-47400-	SALE OF COUNTY PROPERTY	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-49100	TRANSFER IN	\$1,463,900.00	-0.18%	\$1,466,500.00	\$33,500.00
TOTAL REVENUES		\$2,677,200.00	2.93%	\$2,601,038.00	\$1,128,860.83
EXPENDITURES					
5100-90-0000-50020	SALARIES AND WAGES	\$166,359.00	-15.34%	\$196,501.00	\$131,593.05
5100-90-0000-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-50100	EMPLOYER FICA	\$10,314.00	-15.34%	\$12,183.00	\$8,191.34
5100-90-0000-50110	EMPLOYER MEDICARE	\$2,412.00	-15.34%	\$2,849.00	\$1,915.85
5100-90-0000-50120	EMPLOYER SC RETIREMENT	\$30,876.00	-15.34%	\$36,470.00	\$23,359.89
5100-90-0000-50140	EMPLOYER GROUP INSURANCE	\$18,000.00	0.00%	\$18,000.00	\$12,611.71
5100-90-0000-50150	EMPLOYER WORKERS COMP	\$6,700.00	0.00%	\$6,700.00	\$3,398.32
5100-90-0000-50160	TORT LIABILITY INSURANCE	\$1,500.00	0.00%	\$1,500.00	\$1,932.49
5100-90-0000-50198	EMPLOYER PENSION GASB 68	\$0.00	0.00%	\$0.00	(\$57,676.01)
5100-90-0000-51000	ADVERTISING	\$2,500.00	0.00%	\$2,500.00	\$21,370.33
5100-90-0000-51030	POSTAGE	\$350.00	75.00%	\$200.00	\$0.00
5100-90-0000-51040	LICENSES/PERMITS	\$5,500.00	0.00%	\$5,500.00	\$4,325.00
5100-90-0000-51041	SWU FEES	\$19,000.00	2.51%	\$18,535.00	\$18,535.23
5100-90-0000-51050	TELEPHONE/COMMUNICATION	\$4,500.00	-6.43%	\$4,809.00	\$2,632.74
5100-90-0000-51060	ELECTRICITY	\$19,000.00	5.56%	\$18,000.00	\$15,822.65
5100-90-0000-51070	WATER/SEWER/GARBAGE	\$600.00	0.00%	\$600.00	\$278.53
5100-90-0000-51110	MAINTENANCE CONTRACTS	\$6,000.00	-68.42%	\$19,000.00	\$12,843.83
5100-90-0000-51120	EQUIPMENT MAINTENANCE	\$1,800.00	80.00%	\$1,000.00	\$574.51
5100-90-0000-51130	REPAIRS TO BUILDINGS	\$45,700.00	244.78%	\$13,255.00	\$12,228.02
5100-90-0000-51150	RENTALS	\$17,500.00	0.00%	\$17,500.00	\$14,673.08
5100-90-0000-51160	PROFESSIONAL SERVICES	\$500.00	-50.00%	\$1,000.00	\$15,095.75
5100-90-0000-51170	NON-PROFESSIONAL SERVICES	\$40,000.00	17.30%	\$34,100.00	\$35,038.80
5100-90-0000-51220	CONTRACTUAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-51300	VEHICLE MAINT SERVICES	\$1,500.00	-29.81%	\$2,137.00	\$7,893.99
5100-90-0000-51310	DUES & SUBSCRIPTIONS	\$5,400.00	56.52%	\$3,450.00	\$2,470.28
5100-90-0000-51320	TRAINING & CONFERENCES	\$2,500.00	97.16%	\$1,268.00	\$621.65
5100-90-0000-51500	VEHICLE INSURANCE	\$250.00	-66.67%	\$750.00	\$0.00
5100-90-0000-51510	BLDG/CONTENTS INSURANCE	\$15,000.00	0.00%	\$15,000.00	\$13,009.41
5100-90-0000-51540	INSURANCE - OTHER	\$10,000.00	-20.63%	\$12,600.00	\$5,255.50
5100-90-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-51990	MISC. EXPENDITURES	\$12,700.00	541.41%	\$1,980.00	\$1,980.00
5100-90-0000-52010	SUPPLIES & MATERIALS	\$4,000.00	-26.06%	\$5,410.00	\$3,410.00

12 - 1 FY 25 FUND 5100 BEAUFORT EXECUTIVE AIRPORT ARW FUND

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
5100-90-0000-52011	RETAIL SUPPLIES	\$0.00	0.00%	\$0.00	\$1,649.39
5100-90-0000-52050	UNIFORMS	\$500.00	-45.95%	\$925.00	\$0.00
5100-90-0000-52500	FUELS/LUBRICANTS	\$5,000.00	0.00%	\$5,000.00	\$4,526.17
5100-90-0000-52600	NON-CAP EQUIPMENT	\$1,297.00	0.00%	\$0.00	\$0.00
5100-90-0000-54100	SITE DEVELOPMENT	\$1,433,200.00	-1.24%	\$1,451,263.00	\$0.00
5100-90-0000-54200	CAPITAL EQUIPMENT	\$38,042.00	0.00%	\$0.00	\$0.00
5100-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00	0.00%	\$0.00	\$490,947.70
5100-90-0000-56000	GENERAL CONTINGENCY	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-57900	CREDIT CARD FEES	\$2,500.00	0.00%	\$2,500.00	\$2,053.02
5100-90-0000-57999	LOCAL GRANT MATCH	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-58000	PURCHASES/FUELS/LUBES	\$0.00	-100.00%	\$5,000.00	(\$6,718.82)
5100-90-0000-58030	PURCHASES/CONCESSIONS	\$10,000.00	4.68%	\$9,553.00	\$11,513.29
5100-90-0000-58100	JET FUEL	\$300,000.00	7.14%	\$280,000.00	\$270,230.58
5100-90-0000-58200	AVIATION GAS	\$391,200.00	15.06%	\$340,000.00	\$346,160.19
5100-90-0000-58500	DEPRECIATION EXPENSE	\$45,000.00	-16.67%	\$54,000.00	\$44,669.00
5100-90-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$198,309.68
TOTAL EXPENDITURES		\$2,677,200.00	2.93%	\$2,601,038.00	\$1,676,348.21
GRAND TOTAL		\$0.00		\$0.00	\$547,487.38

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 SCHOOL RESOURCE OFFICER FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2253-20-1201-43660-	B C S D REVENUES	\$694,936.00	10.87%	\$626,786.00	\$566,099.00	
2253-20-1201-43665-	C E C REVENUES	\$103,898.00	8.90%	\$95,403.00	\$86,226.00	
2253-20-1201-43780-	FEDERAL GRANT FUNDS	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-1201-44070-SHSEC	MISCELLANEOUS FEE	\$20,608.00	0.00%	\$0.00	\$0.00	New line item account due to the chart of accounts conversion. This line item account includes reimbursement for overtime for special events worked.
2253-20-1201-46010-	INTEREST ON INVESTMENTS	\$8,514.00	0.00%	\$0.00	\$57.00	
2253-20-1201-47010-	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-1201-48910-	CONT FROM PR YR FUND BAL	\$0.00	-100.00%	\$8,305.00	\$0.00	
2253-20-1201-49100-	TRANSFER IN	\$340,000.00	41.24%	\$240,730.00	\$216,686.00	
TOTAL REVENUES		\$1,167,956.00	20.26%	\$971,224.00	\$869,068.00	
EXPENDITURES						
2253-20-0000-50020	SALARIES AND WAGES	\$617,592.00	10.63%	\$558,260.00	\$491,252.94	Includes 3% cost of living and Sheriff's Office pay plan.
2253-20-0000-50060	OVERTIME	\$102,169.00	144.02%	\$41,869.00	\$16,261.03	Increase due to chart of account conversion. Overtime for special events worked has been added to this line item.
2253-20-0000-50080	OVERTIME/TRAINING SCHOOL	\$6,953.00	3.01%	\$6,750.00	\$4,378.22	
2253-20-0000-50100	EMPLOYER FICA	\$45,056.00	19.74%	\$37,627.00	\$30,614.35	
2253-20-0000-50110	EMPLOYER MEDICARE	\$10,537.00	19.74%	\$8,800.00	\$7,159.81	
2253-20-0000-50130	EMPLOYER PO RETIREMENT	\$154,354.00	19.75%	\$128,901.00	\$102,668.39	
2253-20-0000-50140	EMPLOYER GROUP INSURANCE	\$143,974.00	29.06%	\$111,560.00	\$135,083.53	Recommended amount based on actual expenditures. Denise changed to reflect 7% increase and contingency in case Fund 2034 was short.
2253-20-0000-50150	EMPLOYER WORKERS COMP	\$15,271.00	12.34%	\$13,594.00	\$16,564.29	10% increase from FY23 actuals. There is no way of knowing premium for workers comp since it is based on claim volume. We had a decrease FY24 over FY23, so I modified budget to a more reasonable figure. Denise
2253-20-0000-50160	TORT LIABILITY INSURANCE	\$13,786.00	19.13%	\$11,572.00	\$12,884.36	7% increase from FY23 actuals.
2253-20-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	-100.00%	\$136.00	\$0.00	
2253-20-0000-51120	EQUIPMENT MAINTENANCE	\$2,000.00	-75.92%	\$8,305.00	\$2,833.43	
2253-20-0000-51300	VEHICLE MAINT SERVICES	\$15,000.00	237.08%	\$4,450.00	(\$98.00)	Based on actuals.
2253-20-0000-51310	DUES & SUBSCRIPTIONS	\$200.00	0.00%	\$200.00	\$0.00	
2253-20-0000-51320	TRAINING & CONFERENCES	\$12,000.00	0.00%	\$12,000.00	\$0.00	June SRO conference.
2253-20-0000-51500	VEHICLE INSURANCE	\$7,500.00	20.00%	\$6,250.00	\$6,025.53	10% increase from FY23 actuals.
2253-20-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-0000-52010	SUPPLIES & MATERIALS	\$500.00	0.00%	\$500.00	\$482.47	
2253-20-0000-52050	UNIFORMS	\$8,704.00	3.01%	\$8,450.00	\$5,552.25	
2253-20-0000-52500	FUELS/LUBRICANTS	\$12,360.00	3.00%	\$12,000.00	\$11,402.77	
2253-20-0000-52600	NON-CAP EQUIPMENT	\$0.00	0.00%	\$0.00	\$5,252.99	
TOTAL EXPENDITURES		\$1,167,956.00	20.26%	\$971,224.00	\$848,318.36	
GRAND TOTAL		\$0.00		\$0.00	(\$20,749.64)	

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 HILTON HEAD POLICE

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE FROM</u> <u>PY</u>	<u>2024 Revised</u> <u>Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2280-20-0000-43680	TOWN OF HILTON HEAD REVENUES	\$6,140,729.00	9.78%	\$5,593,467.00	\$5,081,214.75	Denise Christmas will enter this amount for FY25.
2280-20-0000-44070-SHSEC	MISCELLANEOUS FEE	\$5,281.00	-	\$0.00	\$0.00	
2280-20-0000-46010	INTEREST ON INVESTMENTS	\$10,000.00	100.00%	\$5,000.00	\$10,772.00	
2280-20-0000-47010-	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	-	\$0.00	\$0.00	
TOTAL REVENUES		\$6,156,010.00	9.96%	\$5,598,467.00	\$5,091,986.75	
EXPENDITURES						
2280-20-0000-50020	SALARIES AND WAGES	\$3,256,449.00	9.12%	\$2,984,159.00	\$2,781,556.48	
2280-20-0000-50060	OVERTIME	\$458,459.00	43.59%	\$319,273.00	\$293,208.50	
2280-20-0000-50080	OVERTIME/TRAINING SCHOOL	\$127,200.00	21.99%	\$104,275.00	\$103,503.73	
2280-20-0000-50100	EMPLOYER FICA	\$238,211.00	12.75%	\$211,278.00	\$193,212.81	
2280-20-0000-50110	EMPLOYER MEDICARE	\$55,711.00	12.75%	\$49,412.00	\$45,186.80	
2280-20-0000-50120	EMPLOYER SC RETIREMENT	\$38,923.00	2.22%	\$38,077.00	\$23,992.07	
2280-20-0000-50130	EMPLOYER PO RETIREMENT	\$807,845.00	18.76%	\$680,219.00	\$617,289.66	
2280-20-0000-50140	EMPLOYER GROUP INSURANCE	\$574,843.00	1.42%	\$566,790.00	\$537,236.53	Per Denise Christmas during budget discussions on 3/7/24., 7% increase over FY23.
2280-20-0000-50150	EMPLOYER WORKERS COMP	\$89,300.00	16.99%	\$76,333.00	\$88,747.02	
2280-20-0000-50160	TORT LIABILITY INSURANCE	\$65,600.00	7.68%	\$60,921.00	\$62,614.63	
2280-20-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	-100.00%	\$779.00	\$0.00	
2280-20-0000-50500	EMPLOYEE RECOGNITION	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51010	PRINTING	\$400.00	-40.74%	\$675.00	\$394.30	
2280-20-0000-51050	TELEPHONE/COMMUNICATION	\$11,775.00	-37.40%	\$18,810.00	\$15,424.76	
2280-20-0000-51060	ELECTRICITY	\$21,000.00	-8.70%	\$23,000.00	\$22,073.28	
2280-20-0000-51070	WATER/SEWER/GARBAGE	\$2,350.00	144.79%	\$960.00	\$1,087.55	Based on FY24 projected expenditures.
2280-20-0000-51110	MAINTENANCE CONTRACTS	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51120	EQUIPMENT MAINTENANCE	\$1,998.00	-33.40%	\$3,000.00	\$800.00	
2280-20-0000-51150	RENTALS	\$0.00	-100.00%	\$725.00	\$720.59	
2280-20-0000-51160	PROFESSIONAL SERVICES	\$0.00	-	\$0.00	\$18,652.07	
2280-20-0000-51170	NON-PROFESSIONAL SERVICES	\$500.00	-61.54%	\$1,300.00	\$0.00	
2280-20-0000-51190	MEDICAL/DENTAL SERVICES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51300	VEHICLE MAINT SERVICES	\$111,763.00	231.21%	\$33,744.00	\$14,127.99	Based on FY24 projected actuals, includes routine maintenance, installs and removals of equipment, etc.
2280-20-0000-51310	DUES & SUBSCRIPTIONS	\$1,800.00	80.00%	\$1,000.00	\$513.99	Based on actual costs.
2280-20-0000-51320	TRAINING & CONFERENCES	\$32,000.00	28.00%	\$25,000.00	\$20,698.16	Based on FY24 projected actuals.
2280-20-0000-51500	VEHICLE INSURANCE	\$38,365.00	3.98%	\$36,898.00	\$34,876.61	
2280-20-0000-51510	BLDG/CONTENTS INSURANCE	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51540	INSURANCE - OTHER	\$505.00	119.57%	\$230.00	\$459.46	Based on FY23 actuals.
2280-20-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51990	MISC. EXPENDITURES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-52010	SUPPLIES & MATERIALS	\$14,778.00	-23.90%	\$19,420.00	\$24,260.50	
2280-20-0000-52050	UNIFORMS	\$40,035.00	0.00%	\$40,035.00	\$34,624.41	
2280-20-0000-52500	FUELS/LUBRICANTS	\$165,000.00	-16.03%	\$196,500.00	\$175,590.46	
2280-20-0000-52600	NON-CAP EQUIPMENT	\$1,200.00	-87.50%	\$9,600.00	\$16,703.48	
2280-20-0000-54000	VEHICLE PURCHASES	\$0.00	-100.00%	\$96,054.00	\$0.00	
2280-20-0000-54200	CAPITAL EQUIPMENT	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-59100	TRANSFER OUT	\$0.00	-	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$6,156,010.00	9.96%	\$5,598,467.00	\$5,127,555.84	
GRAND TOTAL		\$0.00	-	\$0.00	\$35,569.09	

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 HILTON HEAD AIRPORT HXD FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
5400-90-0000-42200	CABLE TV FRANCHISES	\$20,000.00	0.00%	\$0.00	\$36,080.92
5400-90-0000-43680	TOWN OF HILTON HEAD REVENUES	\$160,000.00	-48.39%	\$310,000.00	\$160,000.00
5400-90-0000-43780	FEDERAL GRANT FUNDS	\$50,000.00	-5.18%	\$52,730.00	\$589,678.47
5400-90-0000-43790-	OTHER/LOCAL GRANT	\$0.00	-100.00%	\$150,000.00	\$0.00
5400-90-0000-44840	RAMP FEES	\$477,930.00	70.69%	\$280,000.00	\$192,339.94
5400-90-0000-44845	PASSENGER FACILITIES CHARGES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-44850	PARKING FEES	\$170,000.00	-8.95%	\$186,718.00	\$168,611.58
5400-90-0000-44860	TAXI/LIMO FEES	\$10,800.00	-56.80%	\$25,000.00	\$6,600.00
5400-90-0000-44890	FIREFIGHTING FEES-OTHERS	\$423,500.00	21.00%	\$350,000.00	\$423,461.25
5400-90-0000-44895	SECURITY FEES (AIRLINES)	\$246,900.00	14.31%	\$216,000.00	\$240,525.99
5400-90-0000-44896	SECURITY REVENUE (BADGES)	\$11,900.00	-0.83%	\$12,000.00	\$14,471.00
5400-90-0000-46010	INTEREST ON INVESTMENTS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-47010	MISCELLANEOUS REVENUES	\$80,000.00	12.31%	\$71,234.00	\$79,132.83
5400-90-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-47030	CONTRIBUTION	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-47100	FBO - GROUND LEASE	\$71,900.00	2.71%	\$70,000.00	\$71,935.68
5400-90-0000-47105	FBO - CONCESSIONS	\$35,000.00	40.00%	\$25,000.00	\$34,549.36
5400-90-0000-47110	FBO - FUEL FLOW	\$682,900.00	0.43%	\$680,000.00	\$737,768.49
5400-90-0000-47120	RENT -AIRLINE /COMMON	\$555,400.00	20.74%	\$460,000.00	\$458,655.37
5400-90-0000-47121	RENT -AIRLINE / ASSIGNED SPACE	\$368,800.00	96.17%	\$188,000.00	\$194,680.20
5400-90-0000-47130	RENTAL CARS - COUNTER	\$21,100.00	12.23%	\$18,800.00	\$18,759.60
5400-90-0000-47131	RENTAL CARS -READY SPACES	\$25,000.00	-3.94%	\$26,025.00	\$25,260.00
5400-90-0000-47132	RENTAL CARS - COMMISSION	\$910,800.00	13.85%	\$800,000.00	\$946,743.89
5400-90-0000-47140	RENT -SNACK BAR/GIFT SHOP	\$37,300.00	86.50%	\$20,000.00	\$31,492.07
5400-90-0000-47150	RENT -ADVERTISING SPACE	\$44,700.00	49.00%	\$30,000.00	\$44,736.29
5400-90-0000-47180	FLIGHT TRAINING COMMISSIONS	\$4,600.00	-23.33%	\$6,000.00	\$5,186.67
5400-90-0000-47190	OPERATING AGREEMENTS (3%)	\$34,700.00	-22.89%	\$45,000.00	\$47,822.50
5400-90-0000-47210	RENTAL CO PROPERTY	\$142,100.00	78.29%	\$79,700.00	\$62,530.79
5400-90-0000-47220	HANGAR RENTAL	\$153,900.00	32.10%	\$116,500.00	\$120,206.00
5400-90-0000-47230	HANGAR RENTAL - 60 X 52	\$60,200.00	21.62%	\$49,500.00	\$48,055.00
5400-90-0000-47240	HANGAR RENTAL - 80 X 80	\$28,200.00	-16.57%	\$33,800.00	\$28,150.00
5400-90-0000-47400	SALE OF COUNTY PROPERTY	\$0.00	0.00%	\$0.00	\$2,046.00
5400-90-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$3,034,372.62
TOTAL REVENUES		\$4,827,630.00	12.22%	\$4,302,007.00	\$7,823,852.51
EXPENDITURES					
5400-90-0000-50020	SALARIES AND WAGES	\$1,213,491.00	23.79%	\$980,313.00	\$519,381.66
5400-90-0000-50060	OVERTIME	\$114,700.00	186.75%	\$40,000.00	\$42,236.74
5400-90-0000-50100	EMPLOYER FICA	\$82,348.00	30.17%	\$63,260.00	\$63,070.98
5400-90-0000-50110	EMPLOYER MEDICARE	\$19,259.00	30.17%	\$14,795.00	\$14,750.36
5400-90-0000-50120	EMPLOYER SC RETIREMENT	\$137,946.00	15.43%	\$119,503.00	\$101,892.37
5400-90-0000-50130	EMPLOYER PO RETIREMENT	\$98,162.00	22.77%	\$79,955.00	\$91,847.88
5400-90-0000-50140	EMPLOYER GROUP INSURANCE	\$54,500.00	-58.71%	\$132,000.00	\$177,903.04
5400-90-0000-50150	EMPLOYER WORKERS COMP	\$0.00	-100.00%	\$32,000.00	\$16,575.45
5400-90-0000-50160	TORT LIABILITY INSURANCE	\$0.00	0.00%	\$0.00	\$4,386.23
5400-90-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-50198	EMPLOYER PENSION GASB 68	\$0.00	-100.00%	\$51,150.00	(\$6,951.79)
5400-90-0000-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-51000	ADVERTISING	\$440,000.00	0.00%	\$440,000.00	\$215,759.71
5400-90-0000-51010	PRINTING	\$500.00	0.00%	\$500.00	\$59.30
5400-90-0000-51030	POSTAGE	\$500.00	0.00%	\$500.00	\$70.37
5400-90-0000-51040	LICENSES/PERMITS	\$500.00	-75.00%	\$2,000.00	\$75.00
5400-90-0000-51041	SWU FEES	\$34,000.00	3.03%	\$33,000.00	\$33,224.97
5400-90-0000-51042	HH POLICE FEES	\$0.00	0.00%	\$0.00	\$
5400-90-0000-51050	TELEPHONE/COMMUNICATION	\$15,500.00	-13.89%	\$18,000.00	\$1

12 - 2 FY 25 FUND 5400 HILTON HEAD AIRPORT HXD FUND

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
5400-90-0000-51060	ELECTRICITY	\$135,000.00	0.00%	\$135,000.00	\$121,077.80
5400-90-0000-51070	WATER/SEWER/GARBAGE	\$14,000.00	-15.15%	\$16,500.00	\$13,907.66
5400-90-0000-51110	MAINTENANCE CONTRACTS	\$33,600.00	-77.80%	\$151,349.00	\$176,258.82
5400-90-0000-51110-ARFF	MAINTENANCE CONTRACTS	\$8,900.00	0.00%	\$0.00	\$0.00
5400-90-0000-51110-MAINT	MAINTENANCE CONTRACTS	\$82,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51110-OPER	MAINTENANCE CONTRACTS	\$25,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51110-SEC	MAINTENANCE CONTRACTS	\$30,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120	EQUIPMENT MAINTENANCE	\$1,150.00	-92.40%	\$15,125.00	\$10,800.28
5400-90-0000-51120-ARFF	EQUIPMENT MAINTENANCE	\$150.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120-MAINT	EQUIPMENT MAINTENANCE	\$5,725.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120-OPER	EQUIPMENT MAINTENANCE	\$225.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120-SEC	EQUIPMENT MAINTENANCE	\$2,750.00	0.00%	\$0.00	\$0.00
5400-90-0000-51130	REPAIRS TO BUILDINGS	\$75,000.00	15.34%	\$65,025.00	\$48,951.32
5400-90-0000-51150	RENTALS	\$2,500.00	-23.73%	\$3,278.00	\$2,339.59
5400-90-0000-51160	PROFESSIONAL SERVICES	\$0.00	-100.00%	\$630,000.00	\$414,526.35
5400-90-0000-51160-ADMIN	PROFESSIONAL SERVICES	\$193,200.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-ADVER	PROFESSIONAL SERVICES	\$54,400.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-MAINT	PROFESSIONAL SERVICES	\$50,900.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-OPER	PROFESSIONAL SERVICES	\$9,800.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-SEC	PROFESSIONAL SERVICES	\$437,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51170	NON-PROFESSIONAL SERVICES	\$300,000.00	1.69%	\$295,000.00	\$420,012.50
5400-90-0000-51220	CONTRACTUAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-51300	VEHICLE MAINT SERVICES	\$1,300.00	-95.47%	\$28,694.00	\$24,734.61
5400-90-0000-51300-ARFF	VEHICLE MAINT SERVICES	\$3,700.00	0.00%	\$0.00	\$0.00
5400-90-0000-51300-MAINT	VEHICLE MAINT SERVICES	\$10,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51310	DUES & SUBSCRIPTIONS	\$10,000.00	-10.71%	\$11,200.00	\$8,096.00
5400-90-0000-51320	TRAINING & CONFERENCES	\$0.00	-100.00%	\$16,500.00	\$17,429.66
5400-90-0000-51320-ADMIN	TRAINING & CONFERENCES	\$8,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51320-ARFF	TRAINING & CONFERENCES	\$10,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51320-MAINT	TRAINING & CONFERENCES	\$2,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51320-SEC	TRAINING & CONFERENCES	\$1,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51500	VEHICLE INSURANCE	\$7,500.00	-4.01%	\$7,813.00	\$9,991.54
5400-90-0000-51510	BLDG/CONTENTS INSURANCE	\$55,000.00	3.85%	\$52,962.00	\$53,542.74
5400-90-0000-51540	INSURANCE - OTHER	\$27,000.00	-1.75%	\$27,482.00	\$22,879.31
5400-90-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-51990	MISC. EXPENDITURES	\$5,000.00	0.00%	\$5,000.00	\$0.00
5400-90-0000-52010	SUPPLIES & MATERIALS	\$3,900.00	-80.50%	\$20,000.00	\$17,610.03
5400-90-0000-52010-ADMIN	SUPPLIES & MATERIALS	\$5,700.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-ARFF	SUPPLIES & MATERIALS	\$1,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-MAINT	SUPPLIES & MATERIALS	\$9,400.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-OPER	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-SEC	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-52011	RETAIL SUPPLIES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050	UNIFORMS	\$0.00	-100.00%	\$6,500.00	\$12,787.67
5400-90-0000-52050-ADMIN	UNIFORMS	\$500.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050-ARFF	UNIFORMS	\$4,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050-OPER	UNIFORMS	\$2,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050-SEC	UNIFORMS	\$500.00	0.00%	\$0.00	\$0.00
5400-90-0000-52500	FUELS/LUBRICANTS	\$20,000.00	0.00%	\$20,000.00	\$20,744.78
5400-90-0000-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$2,772.00	\$2,640.00
5400-90-0000-53010	BOND INTEREST	\$52,300.00	-6.61%	\$56,000.00	\$61,824.25
5400-90-0000-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200	CAPITAL EQUIPMENT	\$350,824.00	33.24%	\$263,300.00	\$75,029.99
5400-90-0000-54200-ARFF	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200-MAINT	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200-OPER	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200-SEC	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$1,376.76
5400-90-0000-54500	INFRASTRUCTURE	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00	0.00%	\$0.00	(\$7,136)
5400-90-0000-56000	GENERAL CONTINGENCY	\$0.00	0.00%	\$0.00	\$7,136

12 - 2 FY 25 FUND 5400 HILTON HEAD AIRPORT HXD FUND

Item 11.

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
5400-90-0000-57999	LOCAL GRANT MATCH	\$160,000.00	-0.33%	\$160,531.00	\$0.00
5400-90-0000-58500	DEPRECIATION EXPENSE	\$401,800.00	31.74%	\$305,000.00	\$400,958.00
5400-90-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$783,632.95
TOTAL EXPENDITURES		\$4,827,630.00	12.22%	\$4,302,007.00	\$4,018,467.57
GRAND TOTAL		\$0.00		\$0.00	(\$3,805,384.94)

FY25 New Position Report

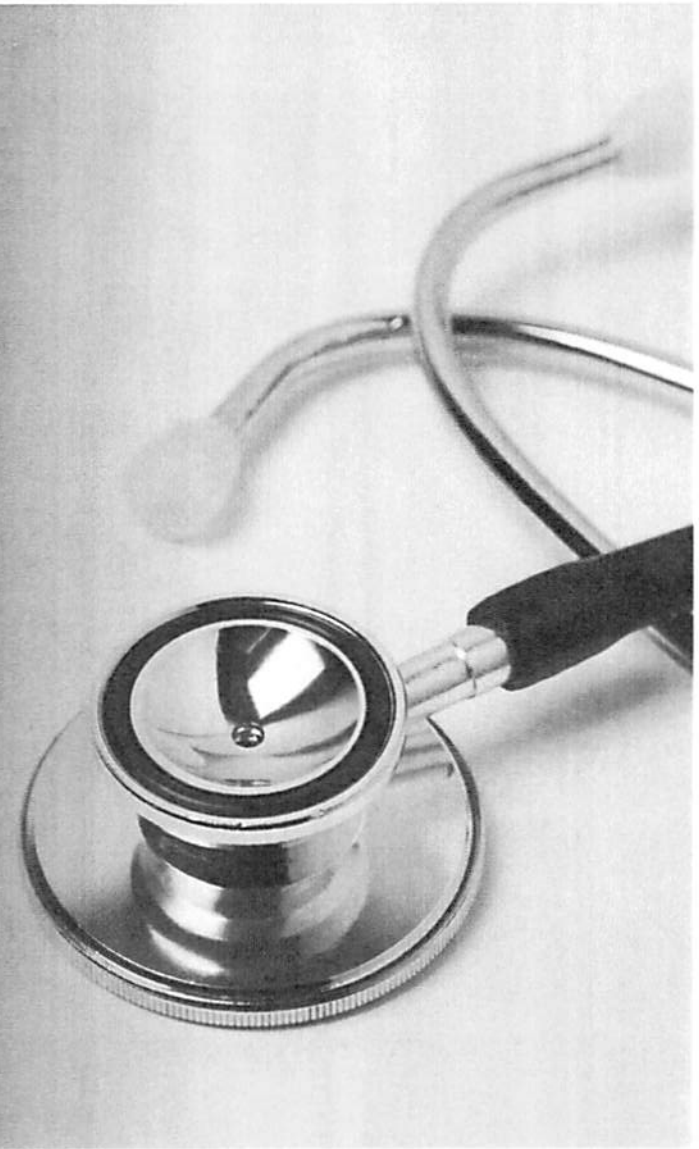
Long GL Account	Dept. Name	Position Requested	Status	FTE Requested	Notes
1000-10-1100-50020	Administration	Housing Development Liason	Full Time	1	Potentially funded from ARPA
5400-90-0000-50020	Airports	Aircraft Rescue & Firefighting Officer	Part Time	0.5	
5400-90-0000-50020	Airports	Aircraft Rescue & Firefighting Officer	Part Time	0.5	
5400-90-0000-50020	Airports	Airport Senior Accountant	Full Time	1	
5400-90-0000-50020	Airports	Assistant Airport Security Coordinator	Full Time	1	
1000-20-1270-50020	Animal Services	Animal Services Dispatcher	Part Time	0.5	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Dispatcher	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Officer	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Officer	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician - Lead	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician - Lead	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-10-1010-50020	Auditor	Personal Property Tax Analyst II	Full Time	1	Position already created but inactivated for FY24 to use funds for reclassifications. Requesting to fund fully in FY25
1000-10-1102-50020	Broadcast	Broadcast Engineer	Full Time	1	
1000-10-1102-50020	Broadcast	Production Specialist	Full Time	1	
1000-20-1260-50020	Building Codes	Residential Combination Inspector	Full Time	1	
1000-20-1260-50020	Building Codes	Residential Combination Inspector	Full Time	1	
1000-30-1330-50020	CIP	Administrative Specialist	Full Time	1	Position already created and funded in Engineering. Add funds to CIP and FTE. Do not remove funding from Engineering.
1000-10-1030-50020	Clerk of Court	Office Manager	Full Time	1	
1000-10-1060-50020	Coroner	Deputy Coroner	Full Time	1	
1000-20-1241-50020	Engineering	Signal Technician	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Automobile Service Technician	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Automobile Service Technician	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Business Manager	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Maintenance Supervisor	Full Time	1	
1000-10-1150-50020	IT/Systems	Lead Security Analyst	Full Time	1	
1000-10-1150-50020	IT/Systems	Network Analyst	Full Time	1	
1000-10-1152-50020	IT/Mapping	IT Analyst	Full Time	1	
1000-10-1152-50020	IT/Mapping	IT Analyst	Full Time	1	
1000-60-1620-50020	Library	Librarian - Collection Development	Full Time	1	
1000-60-1620-50020	Library	Library Administrator - User Experience	Full Time	1	
1000-40-1400-50020	Mosquito Control	Lead Mosquito Control Technician	Full Time	1	
1000-40-1400-50020	Mosquito Control	Mosquito Control Technician II	Full Time	1	
1000-60-1610-50020	Passive Parks	Passive Parks Ranger	Full Time	1	
1000-60-1610-50020	Passive Parks	Passive Parks Ranger	Full Time	1	
4706-10-0000-50020	Planning/Zoning	Planner I - Greenspace	Full Time	1	Fund from Greenspace

4706-10-0000-50020	Planning/Zoning	Planner II - Greenspace	Full Time	1	Fund from Greenspace
1000-10-1040-50020	Probate Court	Associate Judge	Full Time	1	
1000-10-1040-50020	Probate Court	Deputy Clerk	Full Time	1	
1000-10-1040-50020	Probate Court	Deputy Clerk	Part Time	0.5	
1000-10-1116-50020	Procurement	Sr. Buyer	Full Time	1	
1000-30-1301-50020	Public Works	Sign Technician	Full Time	1	
1000-10-1154-50020	Records Mgmt	FOIA/Records Tech Support Specialist	Full Time	1	
1000-10-1122-50020	Register of Deeds	Real Property Recording Technician	Full Time	1	Reactivate position that was previously funded in FY22
5010-90-1340-50020	Solid Waste	Equipment Operator I	Full Time	1	
5010-90-1340-50020	Solid Waste	Litter Control Worker	Full Time	1	
5010-90-1340-50020	Solid Waste	Litter Control Worker	Full Time	1	
1000-50-1500-50020	Veterans Affairs	Sr Administrative Specialist	Full Time	1	Approved FY24, currently filled
1000-50-1500-50020	Veterans Affairs	Veterans Affairs Counselor	Full Time	1	
1000-50-1500-50020	Veterans Affairs	Veterans Affairs Counselor	Full Time	1	

VACANCY SUMMARY

Department	Vacant Positions
Administration	3
Alcohol & Drug	5
Animal Services	4
Assessor	5
Auditor	1
Building Codes	2
Capital Projects	1
Clerk of Court	2
County Council	1
Coroner	1
Detention Center	39
DSN	15
EMS	26
Engineering	3
Facilities	11
Family Court	1
Finance	5
HH Airport	2
Human Resources	1
Human Services	2
IT	2
Legal	1
LI Airpot	1
Library	9
Magistrate	4
Mosquito Control	4
Parks & Recreation	25
Public Defender	5
Public Works	9
Register of Deeds	1
Sheriff	43
Solid Waste	4
Stormwater	19
Treasurer	5
Voter Registration & Election	6
TOTAL	268

Healthcare
(Nurses) Hire &
Retention
Discussion
6.10.2024



The South Carolina Nurse Retention Initiative (SCNRI) was created in 2021

Nurses are referred to as the backbone of the healthcare system or the “Quiet Hero’s”

A critical nurse workforce shortage was both exposed and made worse by the COVID-19 pandemic

Recruiting and retaining quality staff (nurses/physicians) remains a top healthcare issue and priority for Beaufort County healthcare providers

HH Regional / Novant , has a target of 96 new hires /48 new grads in 2024 according to Joel Taylor to support HH Hospital and Coastal Carolina

There is underutilized medical care capacity at HH hospital caused by a lack of nurses

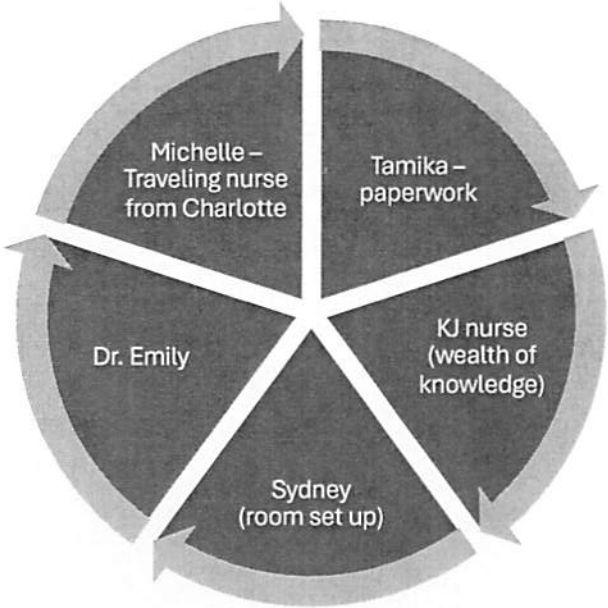
SCNRI was considered a pilot program aligned with the PATH program and received \$50,000 in 2023 from Beaufort County.

- Future funding was contingent on demonstrating impact to the citizens of Beaufort County

The Initiative HAS demonstrated that it is able to attract and retain nurses and contribute to the improvement in the availability and quality of healthcare in Beaufort County.

- In 2.5 years since the pilot start up in Sept 2021, SCNRI has added 40 nurses to the retention program with plans to add 20-25 more in 2024. With 37 nurses remaining in the program, they have achieved a 93% nurse retention rate versus the national average of 50%.
- In 2023 they exceeded their goal by adding 23 nurses to the program representing a financial commitment of \$228,000. This was made possible with the **contribution Beaufort County made to the program in April 2023.**
- The program has invested over \$600,000 towards building and retaining the nurse workforce to provide health services to the citizens of Beaufort County.
- 32 nurses are employed in Beaufort County in hospitals and other primary care settings.
 - -8 Hilton Head Hospital
 - -21 Beaufort Memorial Hospital
 - -3 Sea Island Pediatrics +Beaufort Pediatrics +Agape Hospice

Thursday June 6th Hilton Head Hospital 1:45am arrival



Hilton Head Hospital - The FACTS

10-20 patients nightly stay in the ER (**Nurse KJ**) – Can anyone tell me why? (ER – 24 room capacity)

Tenant – bottom line

Novant focused on quality & **taking care of the nurses**

One nurse will care for an average of 6,000 patients per year

Studies show that increasing the staffing levels has a direct impact on the quality of patient care and patient outcomes

SCRNI is just 1 piece of the pie



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS TO CONVEY UTILITY EASEMENT # 904091 ENCUMBERING PROPERTY OWNED BY BEAUFORT COUNTY
MEETING NAME AND DATE:
Public Facility and Safety Committee Meeting 5-28-2024
PRESENTER INFORMATION:
Jared Fralix, P.E., Assistant County Administrator, Engineering (5 Minutes)
ITEM BACKGROUND:
Dominion Energy is upgrading lines in the Shell Point Area.
PROJECT / ITEM NARRATIVE:
Dominion Energy South Carolina, INC (Dominion) is requesting a 10' utility easement on County Parcel R100 031 000 00098 0000 to facilitate improvements/upgrades to main lines in the Shell Point Area.
FISCAL IMPACT:
N/A
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends granting Utility Easement # 904091
OPTIONS FOR COUNCIL MOTION:
<i>Motion to approve/deny/amend an ordinance authorizing the execution and delivery of Utility Easement #904091 encumbering property owned by Beaufort County.</i>
<i>(Next Step) County Council, public hearing required</i>

ORDINANCE 2024/ _____

AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS TO CONVEY UTILITY EASEMENT # 904091 ENCUMBERING PROPERTY OWNED BY BEAUFORT COUNTY

WHEREAS, Beaufort County owns real property (“County Parcel”) located at 688 Parris Island Gateway identified as **TMS R100 031 000 0098 0000** containing 5.0 acres, more or less, and being the same lands conveyed to Beaufort County by deed of United States of America, dated or recorded 07/17/1973, and filed in the Register of Deeds office for Beaufort County in Deed Book 211 at Page 1732; and

WHEREAS, Dominion Energy South Carolina, INC (Dominion) is requesting a utility easement on aforementioned property to facilitate improvements/upgrades to main lines in the Shell Point Area; and

WHEREAS, Beaufort County Engineering Staff have reviewed and approve the request by Dominion identified as “Easement 904091” and attached hereto; and

WHEREAS, Beaufort County Council has determined that it is in its best interest to authorize the execution and delivery of the requested Easement attached hereto and incorporated by reference and shown on the attached document entitled “Easement # 904091”; and

WHEREAS, S.C. Code Ann. § 4-9-130 requires that the transfer of any interest in real property owned by the County must be authorized by Beaufort County Council and a public hearing must be held.

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL, duly assembled, authorizing the Interim County Administrator to execute the necessary documents to convey a utility easement as described above and as further described in the attached document entitled “Easement # 904091”.

DONE this ____ day of _____ 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council

- Third and Final Reading:
- Public Hearing:
- Second Reading:
- First Reading:

INDENTURE, made this _____ day of _____, 2024 by and between **County Council of Beaufort County, South Carolina** of the State of South Carolina, hereinafter called "Grantor" (whether singular or plural), and the DOMINION ENERGY SOUTH CAROLINA, INC., a South Carolina corporation, having its principal office in Cayce, South Carolina, hereinafter called "Grantee".

WITNESSETH:

That, in consideration of the sum of One Dollar (\$1.00) received from Grantee, Grantor, being the owner of land situate in the County of **Beaufort**, State of South Carolina, hereby grants and conveys to Grantee, its successors and assigns, the right to construct, extend, replace, relocate, perpetually maintain and operate an underground electric line or lines consisting of any or all of the following: conductors, lightning protective wires, municipal, public or private communication lines, cables, conduits, pad mounted transformers, and other accessory apparatus and equipment deemed by Grantee to be necessary or desirable, upon, over, across, through and under land described as follows: a tract or lot of land containing **5.0** acres, more or less, and being the same lands conveyed to Grantor by deed of **United States of America**, dated or recorded **07/17/1973**, and filed in the Register of Deeds office for **Beaufort** County in Deed Book **211** at Page **1732**.

All that certain piece, parcel, or tract of land situate in the Shell Point Area, being located on the southwest side of Parris Island Gateway, being bounded on the north by lands N/F of 11 Seagull, LLC; on the east northeast by Parris Island Gateway; on the southeast by lands N/F of Peter R. Smith and 56 Savannah Highway, LLC and on the west by lands N/F of 11 Seagull, LLC. The easement will be as shown on Exhibit "A", attached hereto and made a part hereof.

TMS: R100 031 000 0098 0000

Together with the right from time to time to install on said line such additional lines, apparatus and equipment as Grantee may deem necessary or desirable and the right to remove said line or any part thereof.

Together also with the right to lay, construct, maintain, operate, repair, alter, replace and remove pipe lines, together with valves, tieovers and appurtenant facilities for the transportation of gas, oil petroleum products or any other liquids, gases or substances which can be transported through a pipe line.

Together also with the right (but not the obligation) from time to time to trim, cut or remove trees, underbrush and other obstructions that are within, over, under or through a strip of land ("Easement Space") being Ten (10) feet in width, as shown on attached exhibit "A" and within, over, under or through a section of land extending Twelve (12) feet from the door side(s) of any pad mounted transformers, elbow cabinets, switchgears or other devices as they are installed; provided, however, any damage to the property of Grantor (other than that caused by trimming, cutting or removing) caused by Grantee in maintaining or repairing said lines, shall be borne by Grantee; provided further, however, that Grantors agree for themselves, their successors and assigns, not to build or allow any structure to be placed on the premises in such a manner that any part thereof will exist within the applicable above specified Easement Space, and in case such structure is built, then Grantor, or such successors and assigns as may be in possession and control of the premises at the time, will promptly remove the same upon demand of Grantee herein. Grantor further agrees to maintain minimum ground coverage of thirty six (36) inches and maximum ground coverage of fifty four (54) inches over all underground primary electric lines. Grantor further agrees to maintain minimum ground coverage of twenty four (24) inches and maximum ground coverage of forty two (42) inches over all underground pipe (gas) lines.

Together also with the right of entry upon said lands of Grantor for all of the purposes aforesaid.

The words "Grantor" and "Grantee" shall include their heirs, executors, administrators, successors and assigns, as the case may be.

IN WITNESS WHEREOF, Grantor has caused this indenture to be duly executed the day and year first above written.

WITNESS:

[SIGNATURES TO FOLLOW]

County Council of Beaufort County, South Carolina

1st Witness

By: _____ (SEAL)

2nd Witness

Print Name

Title

ACKNOWLEDGMENT

STATE OF SOUTH CAROLINA)
)
COUNTY OF **Beaufort**)

The foregoing instrument was acknowledged before me, the undersigned Notary, and I do hereby certify that the within named _____ as _____ for **County Council of Beaufort County, South Carolina** personally appeared before me this day and that the above named acknowledged the due execution of the foregoing instrument.

Sworn to before me this _____ day of _____, **2024**

Signature of Notary Public State of SC

My commission expires: _____

Print Name of Notary Public

**RIGHT OF WAY GRANT TO
DOMINION ENERGY SOUTH CAROLINA, INC.**

Line: **SHELL POINT 4TH FEEDER**

County: **Beaufort**

R/W File Number: **26067**

Grantor(s): **County Council of Beaufort County, South Carolina**

Return to: DESC, C/O Right of Way Dept., 81 May River Road, Bluffton, SC 29936

SEA GULL VILLA LN.

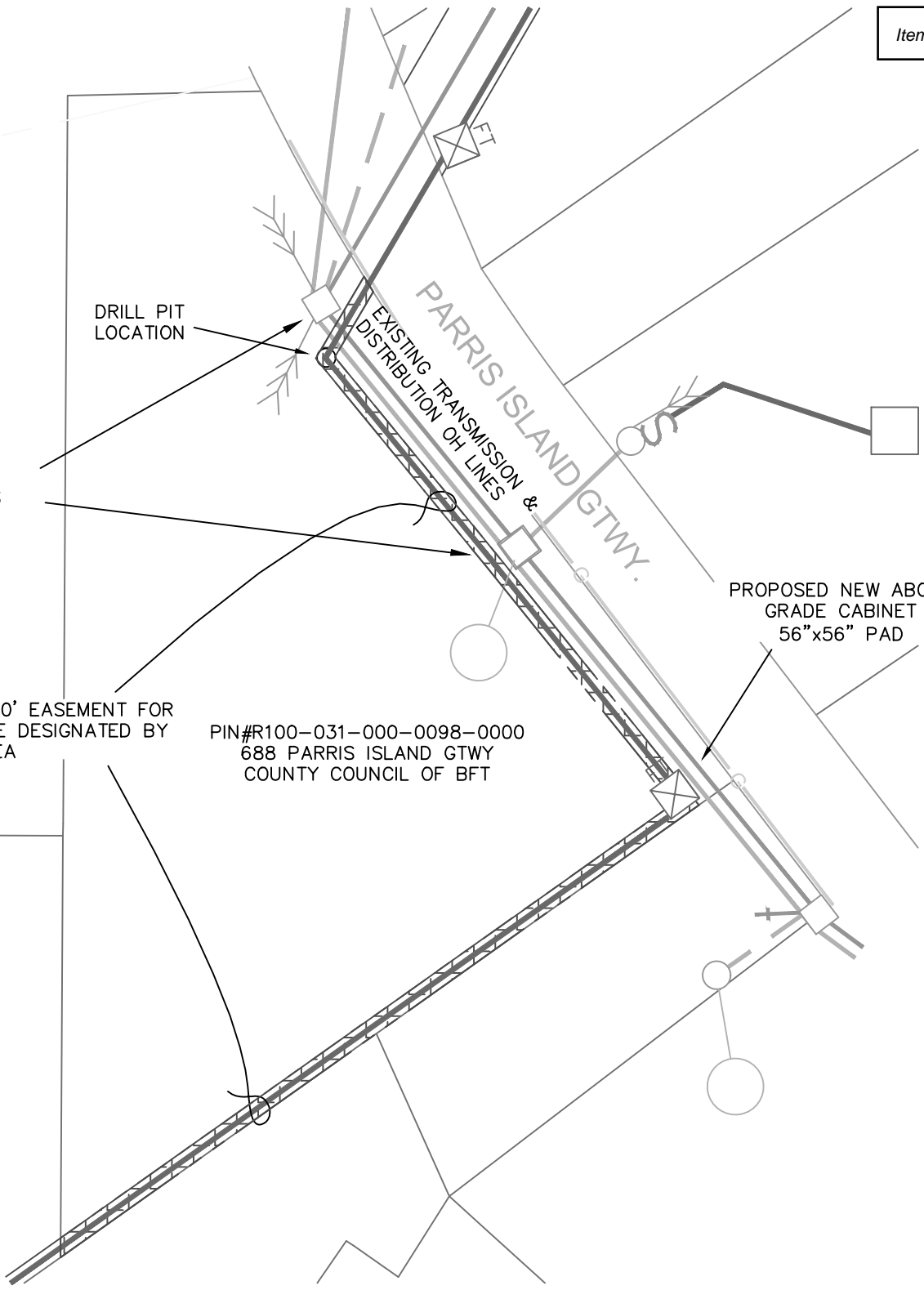
DRILL PIT LOCATION

EXISTING STEEL TRANSMISSION POLES



PROPOSED 10' EASEMENT FOR NEW UG LINE DESIGNATED BY HASHED AREA

PIN#R100-031-000-0098-0000
688 PARRIS ISLAND GTWY
COUNTY COUNCIL OF BFT



DOMINION ENERGY SOUTH CAROLINA, INC. DISTRIBUTION SKETCH PLAN "SAFETY" INTO EVERY JOB

JOB NAME: EXHIBIT A

LOCATION: 688 PARRIS ISLAND GTWY TAX DIST: _____

SUBSTATION: _____ CKT#: _____ SEC. VOLT.: _____

DESIGNER: SHANE KIMBLE PHONE#: (843) 525-7725 DATE: _____

WO#: _____ WR#: _____ POINT ID: _____ SCALE: NTS

R/W AGENT: JEFF MINGLEDORFF FILE#: 26067 EASEMENT#: _____

PUPS ID#: _____ DATE: _____ TIME: _____

COMPLETED BY: _____ DATE: _____ CLOSED BY: _____ DATE: _____

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BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
APPROVAL OF AN ORDINANCE AUTHORIZING THE ACCEPTANCE OF DRAINAGE EASEMENTS ASSOCIATED WITH DRAINAGE SYSTEMS LOCATED IN THE SHELL POINT AREA ON PARCELS R100 033 00A 0350 0000 & R100 033 00A 0116 0000
MEETING NAME AND DATE:
Public Facility and Safety Committee Meeting 5-28-2024
PRESENTER INFORMATION:
Jared Fralix, P.E., Assistant County Administrator, Engineering (5 Minutes)
ITEM BACKGROUND:
Resolution 2022/63 outlines an updated process for drainage easement requests. Beaufort County legal department has recently determined that drainage easement conveyance and acceptance should be approved through a County Council Ordinance.
PROJECT / ITEM NARRATIVE:
Beaufort County Stormwater Department is working on drainage issues in the Shell Point Area. Parcels R100 033 00A 0350 0000 & R100 033 00A 0116 0000 will help conveyance of drainage to reduce water backup on parcels and surrounding properties.
FISCAL IMPACT:
<i>Work to be included in Stormwater Maintenance account # 5025-90-9020-51170</i>
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of an ordinance authorizing the acceptance of drainage easements associated with drainage systems located in the Shell Point area on parcels R100 033 00A 0350 0000 & R100 033 00A 0116 0000
OPTIONS FOR COUNCIL MOTION:
<i>Motion to approve/deny/amend an ordinance authorizing the acceptance of drainage easements associated with drainage systems located in the Shell Point area on parcels R100 033 00A 0350 0000 & R100 033 00A 0116 0000</i> <i>(Next Step) Move to County Council for first reading.</i>

RESOLUTION 2022/63

A RESOLUTION AUTHORIZING THE EXECUTION OF AN UPDATE TO POLICY STATEMENT 19 “ACQUISITION OF STORM WATER DRAINAGE EASEMENTS;

The County Council of Beaufort County (the “*Council*”), the governing body of the Beaufort County, South Carolina (the “*County*”), has made the following findings of fact;

WHEREAS, the County a political subdivision of the State of South Carolina (the “*State*”), and as such possesses all general powers granted by the Constitution and statues of the state to public entities;

WHEREAS, in pursuance of the powers granted to the County, the County currently operates its stormwater management utility as an administrative division of the County;

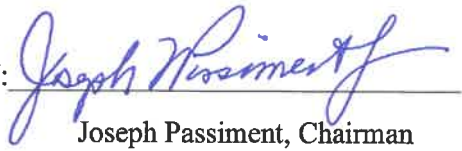
WHEREAS, the County has previous accepted Policy Statement 19 dated August 25th, 2014

WHEREAS, the County has negotiated an “update to Policy Statement 19” the provisions of which amend and restate the Policy in its entirety, in the form attached hereto as Exhibit A;

NOW THEREFORE, BE IT RESPOVED BY COUNTY COUNCIL OF BEAUFORT COUNTY, in a meeting duly assembled, as follows:

Adopted this 14th day of November, 2022.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: 
Joseph Passiment, Chairman

ATTEST:



Sarah W. Brock, Clerk to Council

Exhibit A**Standard Operating Procedures to Request Drainage Easement**

1. Property owner and/or their agent (designated representation for property owner) makes a request of the Public Works Director (PWD for Beaufort County to obtain designated drainage easement on their private property
 - a. Information needed during request:
 - i. Nature of request to include desire to have piped or stay open ditch
 - ii. Parcel PIN number
 - iii. Property Owner Information
 - iv. Any structures within easement staff should be aware of
2. All requests will be brought to the attention of all necessary County staff during staff coordination meetings for acceptance or denial.
3. Staff would like all requestee's to know the following:
 - a. Drainage easements are at the discretion of the Public Works Director, or their designee, to accept or deny.
 - b. Standard easement widths necessary range from 15' to 30'.
 - c. Systems including multiple property owners will require all property owners to be in agreement with the easement being accepted for County maintenance
 - i. The County will not accept easement for only one property if it is part of a larger system.
 - d. The standard operating procedure followed by the Public Works Director and the Easement Manager is as follows:
 - i. Request is brought to the attention of all appropriate staff for discussion
 - ii. If the easement request is determined to be necessary to accept into the Stormwater Drainage Infrastructure system, the easement manager will do the following
 1. Identification of adjacent property owners (names and mailing addresses)
 2. Preparation of easement request letters
 3. Drafting of easement deeds or easement agreements
 4. Initial request letter is mailed via certified mail
 5. Second request letter, if necessary, is mailed
 6. If all of the easement requests are granted, the Easement manager records each document as obtained
 - iii. If the easement request is determined to not be eligible for acceptance into the Stormwater Drainage Infrastructure System, the applicant will be made aware. Reasons for denial of request could be, but are not limited to, the following
 1. Adjacent property owners were not willing to grant an easement
 2. The easement is not part of a larger drainage system necessary for safely routing runoff from County maintained right of way
 3. There is no outfall to waters of the United States
 4. The easement area is within a wetland

Ordinance No. 2024/ _____

AN ORDINANCE AUTHORIZING THE ACCEPTANCE OF DRAINAGE EASEMENTS ASSOCIATED WITH DRAINAGE SYSTEMS LOCATED IN THE SHELL POINT AREA ON PARCELS R100 033 00A 0350 0000 & R100 033 00A 0116 0000

WHEREAS, Resolution 2022/63 outlines an updated process for drainage easement requests. Beaufort County Legal department has recently determined that drainage easement conveyance and acceptance should be approved through a County Council Ordinance; and

WHEREAS, Beaufort County Stormwater Department is working on drainage issues in the Shell Point Area. Parcels R100 033 00A 0350 0000 & R100 033 00A 0116 0000 will help conveyance of drainage to reduce water backup on parcels and surrounding properties; and

WHEREAS, Beaufort County Stormwater Staff have reviewed and approve the request for drainage easements on parcels R100 033 00A 0350 0000 & R100 033 00A 0116 0000 as shown on attached Exhibit “A”; and

WHEREAS, Beaufort County Council has determined that it is in its best interest to authorize the conveyance and acceptance for drainage easements on parcels R100 033 00A 0350 0000 & R100 033 00A 0116 0000 as shown on attached Exhibit “A”.

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL AS FOLLOWS:

The Interim County Administrator or assignee is hereby authorized to execute drainage easements on parcels R100 033 00A 0350 0000 & R100 033 00A 0116 0000 as shown on attached Exhibit “A”.

DONE this ____ day of _____ 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council

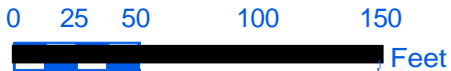
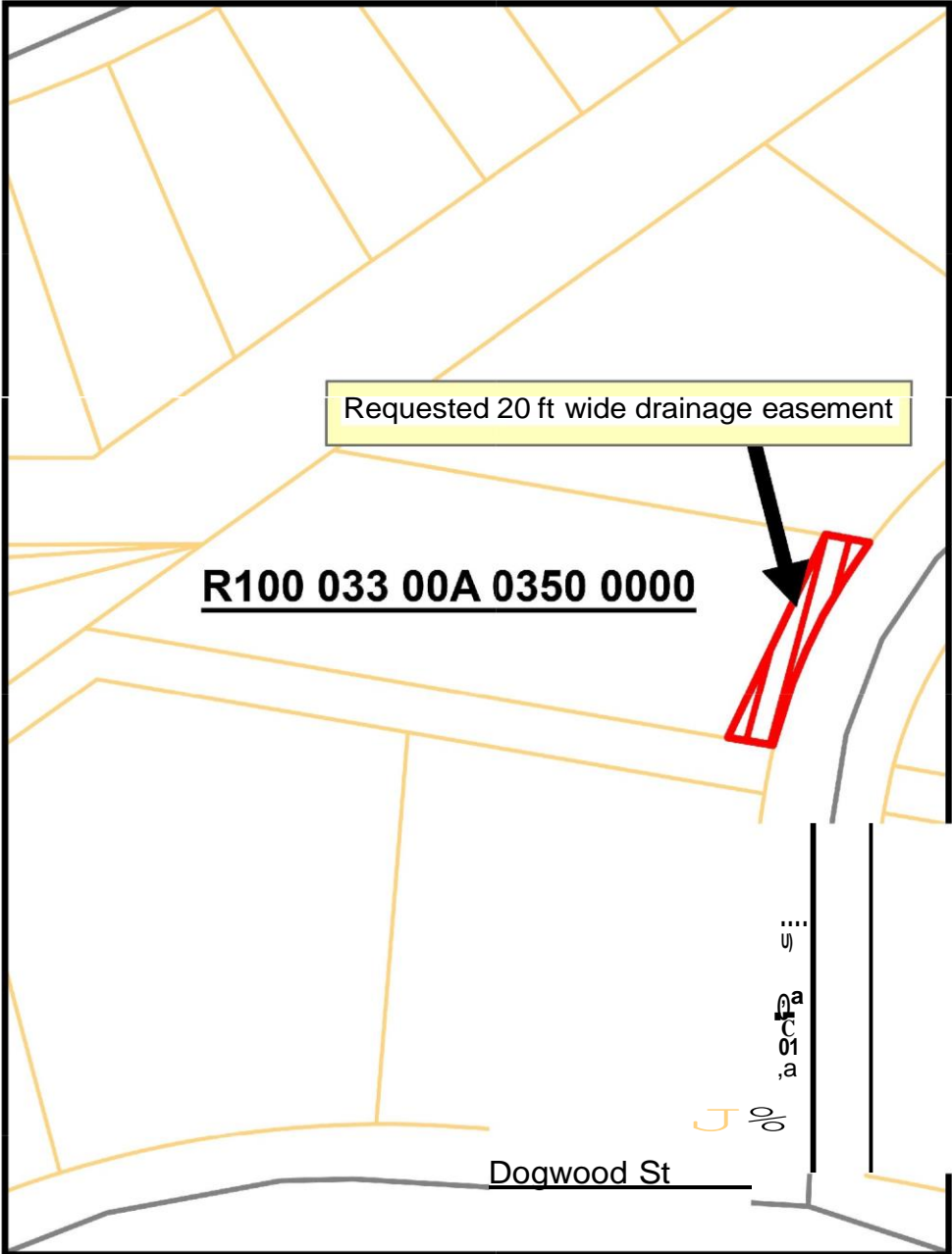
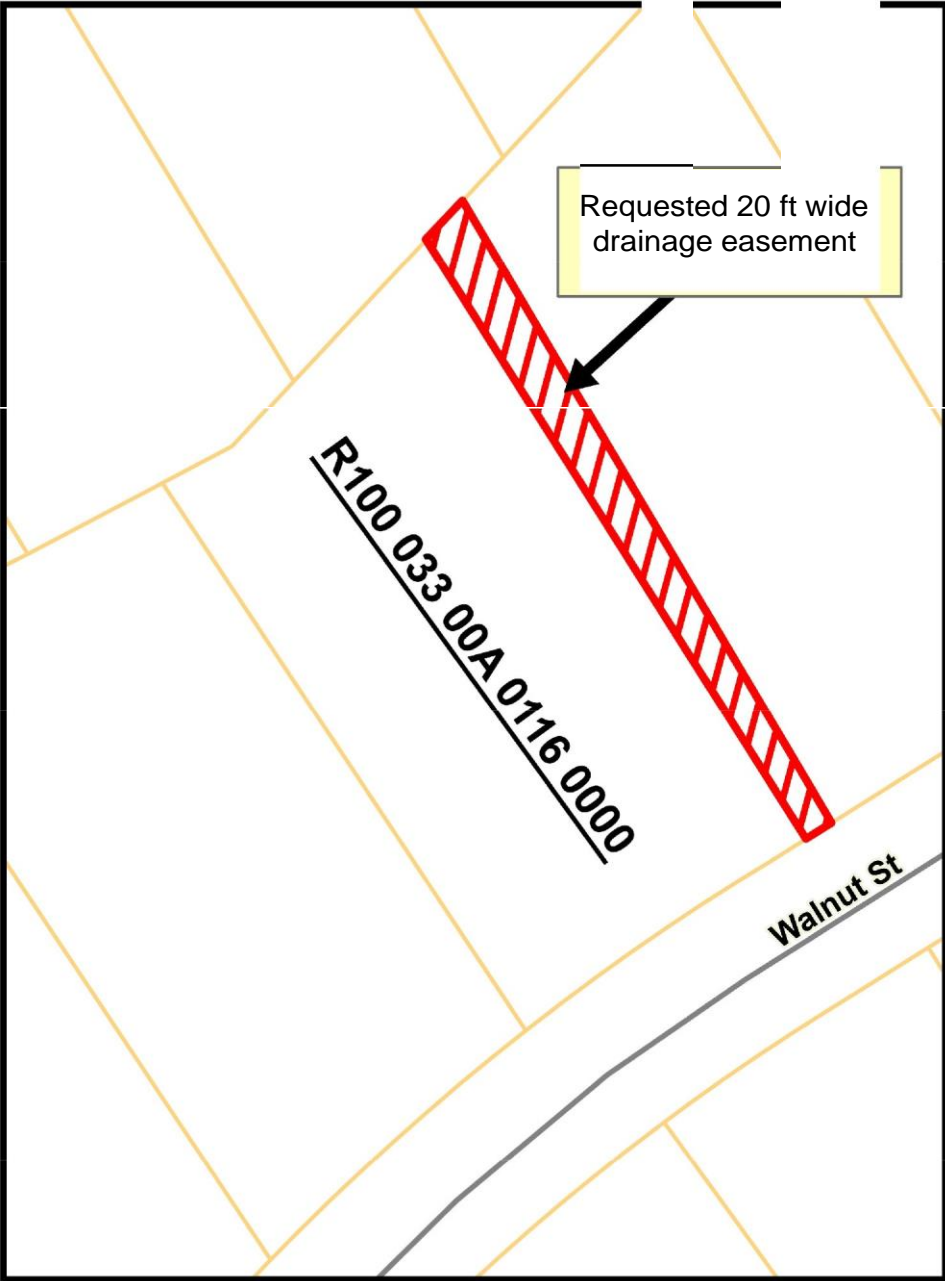
Third and Final Reading:

Public Hearing:

Second Reading:

First Reading:

{Exhibit "A") Shell Point Drainage Easements



1 inch = 52 feet





BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
AN ORDINANCE AUTHORIZING THE CONVEYANCE OF A PORTION OF PARCELS R123-018-000-0483-0000 AND R200-018-000-0257-0000 OF REAL PROPERTY FROM BEAUFORT COUNTY TO THE CITY OF BEAUFORT ASSOCIATED WITH US 21 AIRPORT AREA AND FRONTAGE ROAD IMPROVEMENTS
MEETING NAME AND DATE:
Public Facilities and Safety Committee Meeting May 28, 2024
PRESENTER INFORMATION:
Jared Fralix, P.E., Assistant County Administrator, Engineering (5 Minutes)
ITEM BACKGROUND:
Included in the November 2018 Transportation sales and Use Tax Referendum approved by voters was a list of projects to include the Lady’s Island Corridor Study designed to improve safety and capacity. Moving forward with improvements on US 21 in the area of the airport, Beaufort County (County) and City of Beaufort (City) entered into an IGA on 19 March 2020 and 1st Amendment dated 16 September 2021 which states that upon completion of the project, the County will not retain any interest in the roadway improvements and the City will maintain the facility as a city street.
PROJECT / ITEM NARRATIVE:
The County is nearing completion of the US 21 Airport Area and Frontage Road project referred to as “Lost Island connectivity Project” and is initiating the conveyance of right of way obtained by the County to the City as agreed in the referenced IGA.
FISCAL IMPACT:
N/A
STAFF RECOMMENDATIONS TO COUNCIL:
Approval of an ordinance authorizing the conveyance of a portion of parcels R123-018-000-0483-0000 and R200-018-000-0257-0000 of real property from Beaufort County to the City of Beaufort associated with US 21 Airport Frontage Road Improvements.
OPTIONS FOR COUNCIL MOTION:
Motion to either approve, deny or amend an ordinance authorizing the conveyance of a portion of parcels R123-018-000-0483-0000 and R200-018-000-0257-0000 of real property from Beaufort County to the City of Beaufort associated with US 21 Airport Frontage Road Improvements.
Next Step – two readings and a public hearing from County Council

ORDINANCE 2024/ _____

AN ORDINANCE AUTHORIZING THE CONVEYANCE OF A PORTION OF PARCEL R123-018-000-0483-0000 AND R200-018-000-0257-0000 OF REAL PROPERTY FROM BEAUFORT COUNTY TO THE CITY OF BEAUFORT ASSOCIATED WITH US 21 AIRPORT AREA AND FRONTAGE ROAD IMPROVEMENTS.

WHEREAS, Beaufort County (“County”) owns a portion of real property on parcels R123-018-000-0483-0000 (tract 4) recorded in Deed Book 4158 Pages 2171-2174 on 24 June 2022 and R200-018-000-0257-0000 (tract 1) recorded in Deed Book 4198 Pages 1983-1986 on 16 November 2022 in the Register of Deeds office for Beaufort County; and

WHEREAS, the aforementioned parcels identified as tracts 4 and 1 were obtained in association with improvements to US 21 in the area of the airport as part of the voter approved November 2018 Transportation Sales and Use Tax Referendum; and

WHEREAS, Beaufort County entered into an Intergovernmental Agreement (IGA) with the City of Beaufort (City) on 19 March 2020 and First Amendment of IGA for construction and improvements at US 21 airport area and frontage road (lost Island connectivity Project) on 16 September 2021; and

WHEREAS, the aforementioned IGA states that upon completion of the project, the County will not retain any interest in the roadway improvements and the City will maintain the facility as a city street.

WHEREAS, Beaufort County Council has determined that it is in its best interest to authorize the conveyance of a portion of real property on parcels R123-018-000-0483-0000 (tract 4) and R200-018-000-0257-0000 (tract 1) as shown in Exhibit “A” attached hereto and incorporated herein by reference; and

WHEREAS, S.C. Code Ann. § 4-9-130 requires that the transfer of any interest in real property owned by the County must be authorized by Beaufort County Council and a public hearing must be held.

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL, duly assembled, authorizing the Interim County Administrator to execute the necessary documents to convey a portion of real property on parcels R123-018-000-0483-0000 (tract 4) and R200-018-000-0257-0000 (tract 1) as shown in the attached document entitled Exhibit “A”.

DONE this ____ day of _____ 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

ATTEST:

Sarah W. Brock, Clerk to Council

By: _____
Joseph Passiment, Chairman

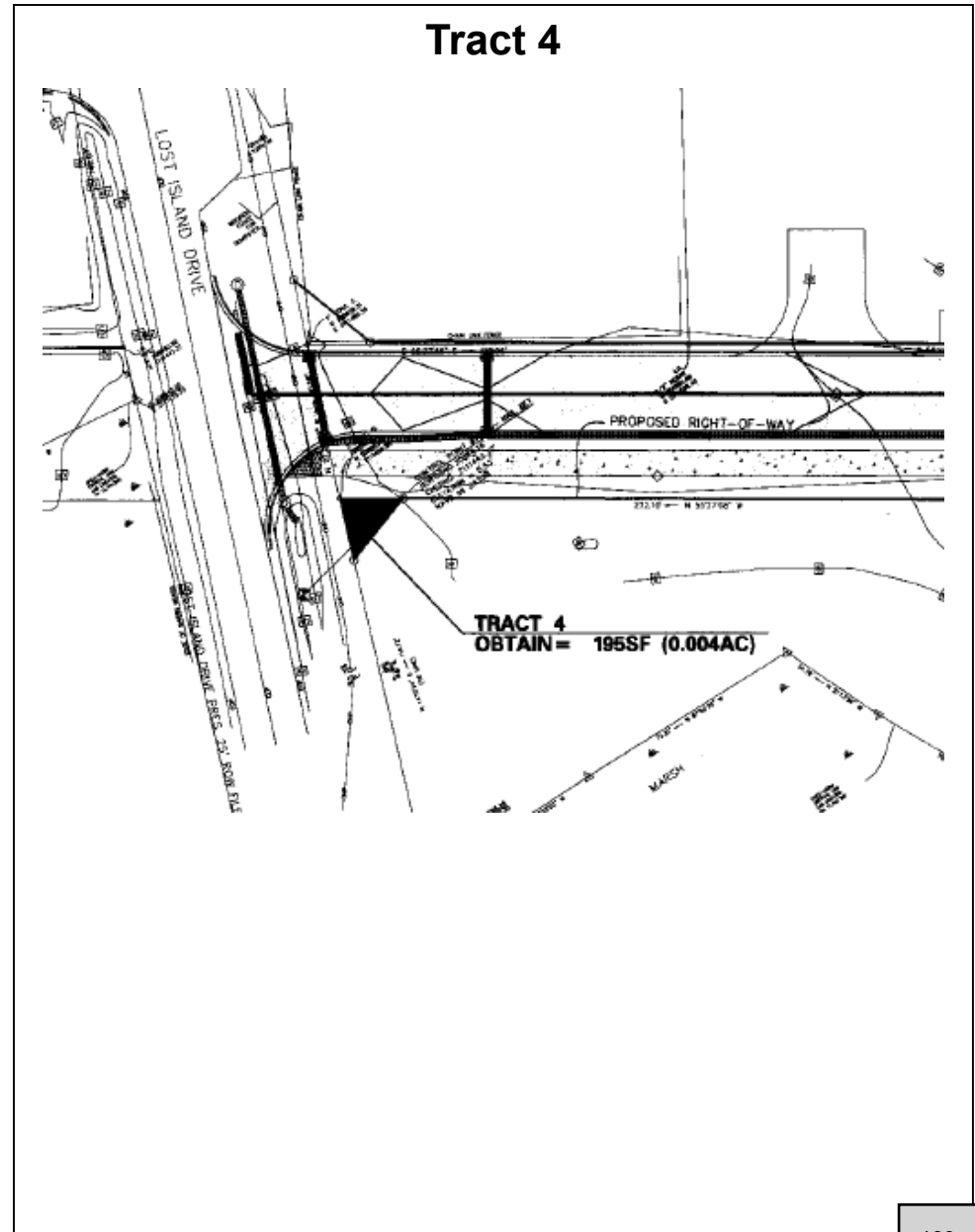
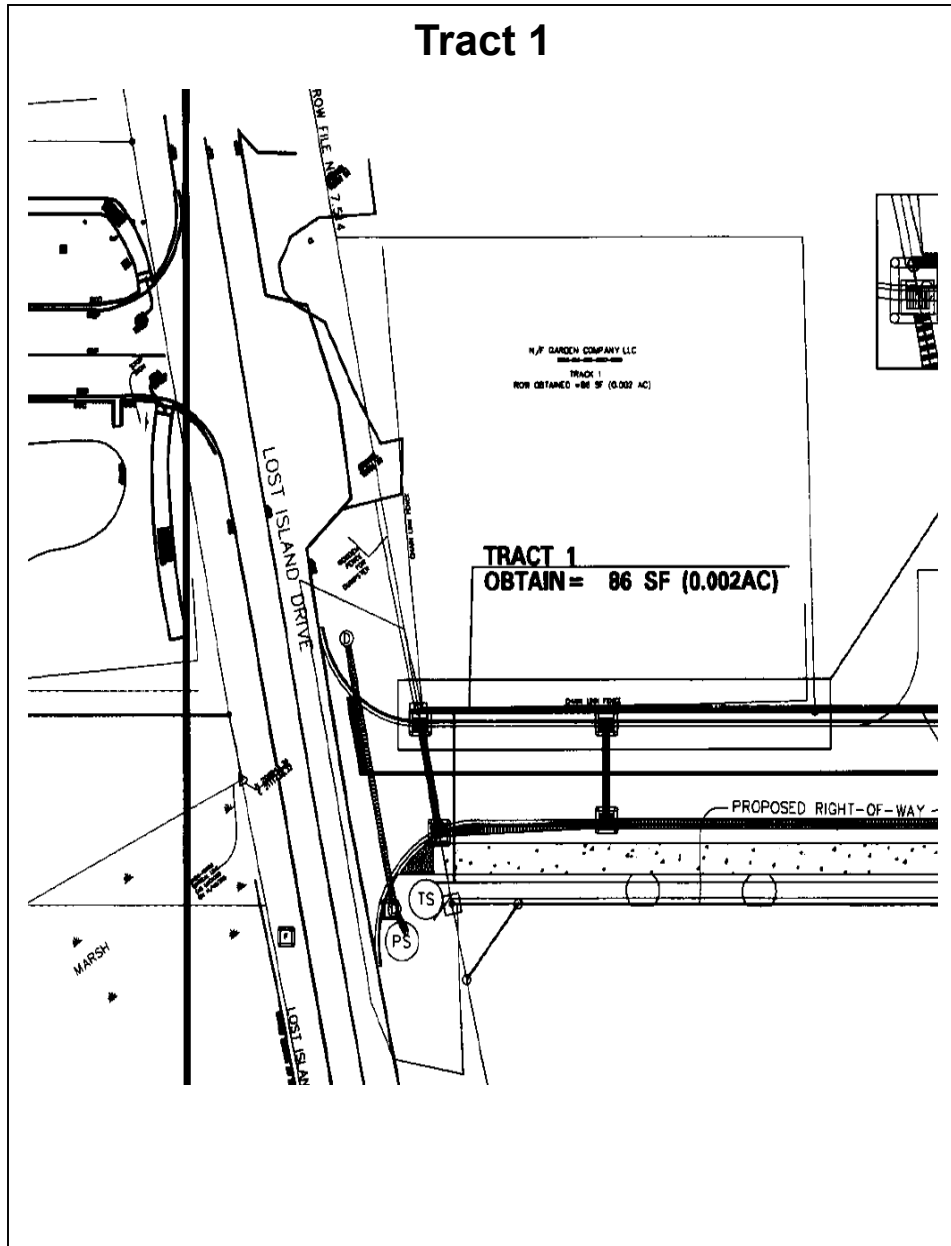
Third and Final Reading:

Public Hearing:

Second Reading:

First Reading:

Exhibit "A"



**INTERGOVERNMENTAL AGREEMENT
FOR CONSTRUCTION AND IMPROVEMENTS AT
US 21 AIRPORT AREA AND FRONTAGE ROAD
(LOST ISLAND CONNECTIVITY PROJECT)**

THIS INTERGOVERNMENTAL AGREEMENT ("IGA") by and between the City of Beaufort, South Carolina, a municipal corporation ("City"), and Beaufort County, South Carolina, a political subdivision of the state of South Carolina ("County") is made and entered into this 19th day of March 2019.²⁰

WHEREAS, the City and the County recognize the need to improve the safety and the capacity of US 21 across Lady's Island for the public good. To that end the City did, in 2017, commission Stantec, an engineering firm, and Ward Edwards Engineering to conduct a traffic study and to make recommendations on steps the City and the County can take improve both; and

WHEREAS, on May 19, 2017, Stantec published a report entitled Lady's Island Corridor Study (Study") which identifies nine (9) specific projects all of which are designed to improve safety and capacity on US 21 across Lady's Island including improvements on US 21 in the area of the airport. One of the improvements listed in the Study, in fact the final project listed in the Study, is designated US 21 Airport Area and Frontage Road (hereinafter "Lost Island Connectivity Project" or "Project"); and

WHEREAS, the County did, by Resolution (Exhibit "A"), approve and adopt the Study and added the projects designated therein to the County's Transportation Capital Improvement Plan ("CIP"); and

WHEREAS, the County did, thereafter, adopt an Ordinance which called for a Referendum on a proposed Transportation Sales and Use Tax. Included in that Ordinance and Referendum was a list of projects to which the revenue generated by the tax, if approved, would apply. The projects listed in the Referendum, which the voters approved in November 2018, included the projects listed in the Study; and

WHEREAS, thereafter, specifically in May 2019, the City committed \$95,000 of City Funds to the Lost Island Connectivity Project; and

WHEREAS, the City and the County are preparing to embark on the planning and construction phases of the Project. They wish to enter into this agreement which will clarify, identify and delineate the roles of each entity relating to the Project so they can move forward with the award, administration and management of it.

NOW, THEREFORE, for and in consideration of the mutual covenants exchanged herein, the City and the County hereby agree as follows:

1. The County shall assume responsibility for the planning, award, administration, and management of all contracts concerning, relating and pertaining to the Project except as specified in paragraph 4 below.

2. In the interest of continuity, timely response to issues which arise and fiscal control over the Project, the County will be responsible for day to day oversight of the Project.
3. All planning and construction expenses associated with the Project (specifically excluding all costs and expenses associated with all property acquisition [including, for instance but not limited to, condemnation, rights of way, easements of all types, etc.]) shall be paid with revenue generated by the 2018 Transportation Sales and Use Tax.
4. County will be responsible for the procurement, administration, and cost of the design phase of the project to include all necessary permitting. The roadway infrastructure will be designed to adhere to the most recent amended version of the City’s Street Network and Design Standards (Section 7.2) and Appendix C of “The Beaufort, SC Code” which was formerly adopted by the City on June 27, 2017. City to review
5. The City shall bear all costs and expenses associated with all property acquisition including, for instance but not limited to, condemnation, rights of way, easements of all types, etcetera.
6. The City and the County that County shall deduct ten (10%) percent from each contractor payment as retainage. Retainage may, in County’s sole discretion, be reduced to five (5%) percent upon fifty (50%) percent completion of the Project. All retainage will be paid upon satisfactory completion of the Project as required by the Contract Documents.
7. Upon completion of the project, the County will not retain any interest in the roadway improvements and the City will maintain the facility as a City street
8. Any notice under this Agreement shall be delivered in writing to the following:

To the City: Mr. William Prokop
 City Manager
 1911 Boundary Street
 Beaufort, SC 29902

To the County: Ms. Ashley Jacobs
 County Administrator
 P. O. Drawer 1228
 Beaufort, SC 29901-1228

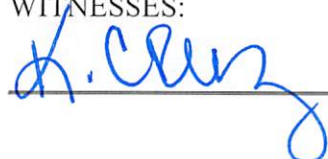
9. The City and the County agree that procurement of goods or services in the furtherance of the Project shall be pursuant to Beaufort County procurement policies, ordinances and/or guidelines as well as any relevant state or federal procurement requirements which may be applicable if state and/or federal grant funding is received. The parties expressly agree to be bound by the County’s interpretation of the same.
10. This Agreement constitutes the full and complete agreement between the parties relative to the Project. Neither party relies upon, or has the right to rely upon, any representation


regarding the terms of this Agreement regardless of whether such representations are oral or written, consistent or inconsistent with the terms set forth herein. This Agreement supersedes and replaces all previous Agreements discussion between the parties relating to the Project. To the extent any term or condition of this Agreement contradicts a term or condition in a previous Agreement or discussion, the terms and conditions set forth herein shall prevail.

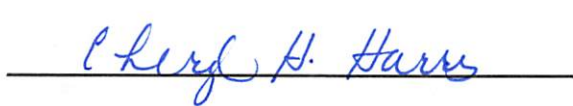
11. This Agreement cannot be amended except in writing and with the mutual consent of the parties.

IN WITNESS WHEREOF, we have hereunto set our hands and seals the day and year first above written.

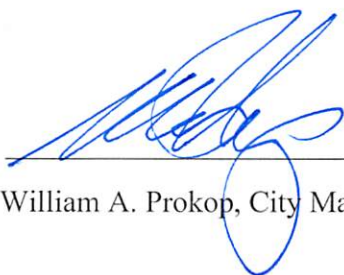
WITNESSES:









By: 

William A. Prokop, City Manager

By: 

Ashley Jacobs, County Administrator

**FIRST AMENDMENT
INTERGOVERNMENTAL AGREEMENT
FOR CONSTRUCTION AND IMPROVEMENTS AT
US 21 AIRPORT AREA AND FRONTAGE ROAD
(LOST ISLAND CONNECTIVITY PROJECT)
ORIGINAL AGREEMENT DATED: MARCH 19, 2020**

THIS FIRST AMENDMENT to the Intergovernmental Agreement (“IGA”) by and between the City of Beaufort, South Carolina, a municipal corporation (“City”), and Beaufort County, South Carolina, a political subdivision of the state of South Carolina (“County”) dated March 19, 2020, is made and entered into this 16th day of September 2021.

The City and County desire to change paragraph 3 which states “All planning and construction expenses associated with the Project (specifically excluding all costs and expenses associated with all property acquisition [including, for instance but not limited to, condemnation, rights of way, easements of all types, etc.]) shall be paid with the revenue generated by the 2018 Transportation Sales and Use Tax”.

The amendment shall read: “All planning and construction expenses associated with the Project (all costs and expenses associated with all property acquisition are defined in item 5) shall be paid with the revenue generated by the 2018 Transportation Sales and Use Tax”.

The City and County desire to change paragraph 5 which states “The City shall bear all costs and expenses associated with all property acquisition including, for instance but not limited to, condemnation, rights of way, easements of all types, etcetera.”

The amendment shall read: The City shall bear all costs and expenses associated with, for instance but not limited to, condemnation, rights of way, easements of all types, etcetera, for the acquisition of property from Airport Junction, LLC only. The County will acquire any other properties necessary for the construction of the project.

All other mutual covenants remain in effect. This Agreement cannot be further amended except in writing and with the mutual consent of the parties.

Any notice under this Agreement shall be delivered in writing to the following:

To the City: Mr. William Prokop
 City Manager
 1911 Boundary Street
 Beaufort, SC 29902

To the County: Mr. Eric Greenway
 County Administrator
 PO Drawer 1228
 Beaufort, SC 29901-1228

IN WITNESS WHEREOF, we have hereunto set our hands and seals the day and year first above written.

WITNESSES:

Traci Bolden
Jay Phillips
Cheryl Harris
[Signature]

By: [Signature]
William A. Prokop, City Manager

By: [Signature]
Eric Greenway, County Administrator



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE ANY AND ALL NECESSARY DOCUMENTS FOR THE ACCEPTANCE OF PROPERTIES ENCUMBERING THE ROAD RIGHT OF WAY FOR PRIVATE SECTION OF SCHEPER LANE
MEETING NAME AND DATE:
Public Facilities & Safety Committee Meeting May 28, 2024
PRESENTER INFORMATION:
Jared Fralix, P.E., Assistant County Administrator, Infrastructure (5 Minutes)
ITEM BACKGROUND:
Property Owners on private section of Scheper Lane petitioned the County to bring the road into the County Inventory and County Council approved this acceptance on March 11, 2024.
PROJECT / ITEM NARRATIVE:
Property owners on private section of Scheper Lane wish to convey their interest in road right of way to Beaufort County on portion of the road that County accepted into County Road Inventory.
FISCAL IMPACT:
N/A
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of an ordinance authorizing the Interim County Administrator to execute any and all necessary documents for the acceptance of properties encumbering the road right of way for private section of Scheper Lane.
OPTIONS FOR COUNCIL MOTION:
<i>Motion to approve/deny/amend</i> an ordinance authorizing the Interim County Administrator to execute any and all necessary documents for the acceptance of properties encumbering the road right of way for private section of Scheper Lane. Next Step – three readings and a public hearing at County Council



County Council Meeting Beaufort County, SC

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

Monday, March 11, 2024
5:00 PM

MINUTES

Watch the video stream available on the County's website to hear the Council's discussion of a specific topic or the complete meeting <https://beaufortcountysc.new.swagit.com/videos/299532>

1. CALL TO ORDER

Vice-Chair Lawrence Called the meeting to order at 5:00PM

PRESENT

Chairman Joseph F. Passiment
Vice-Chairman Lawrence McElynn
Council Member David P. Bartholomew
Council Member Paula Brown
Council Member Logan Cunningham
Council Member Gerald Dawson
Council Member York Glover
Council Member Alice Howard
Council Member Mark Lawson
Council Member Anna Maria Tabernik
Council Member Thomas Reitz

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Vice-Chair McElynn led the Pledge of Allegiance and Council Member Dawson gave the invocation.

3. PUBLIC NOTIFICATION OF THIS MEETING HAS BEEN PUBLISHED, POSTED, AND DISTRIBUTED IN COMPLIANCE WITH THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT

Vice-Chair McElynn stated public notice of this meeting had been published, posted, and distributed in compliance with SC FOIA.

4. APPROVAL OF AGENDA

Motion to Amend: It was moved by Council Member Tabernik, Seconded by Council Member Cunningham to amend the agenda to move the second citizens comment right below item number 8 due to individuals needing to leave prior to the end of the meeting.

The Vote - Motion to amend was approved without objection.

Motion to amend: It was moved by Council Member Brown, Seconded by Council Member Cunningham to amend the agenda to add the recently voted on LATS resolution for council action.

The Vote - Motion to amend was approved without objection.

Main Motion: It was moved by Council Member Cunningham, Seconded by Council Member Tabernik to approve the agenda as amended.

The Vote - Motion to amend was approved without objection.

5. ADMINISTRATOR'S REPORT

Interim County Administrator Robinson recognized the following employees:

Elena Milbrandt, Accounts Payable Specialist, Beaufort County Airports

Cynthia (Cindy) Collieran, Office Manager, Building Codes Department

Eric Brown, New Parks and Recreation Director

Please watch the video stream available on the County's website to view the full discussion.

<https://beaufortcountysc.new.swagit.com/videos/299532>

6. PROCLAMATION RECOGNIZING DISABILITIES AWARENESS MONTH

Vice-Chair Lawrence McElynn presented a proclamation recognizing Disabilities Awareness Month.

7. PROCLAMATION HONORING FRED E. LEYDA

Council Member Alice Howard presented a proclamation to Fred E. Leyda for all of his years of service to Beaufort County as the Director of the Human Services Department.

8. CITIZEN COMMENT PERIOD

Citizen comment was taken.

Please watch the video stream available on the County's website to view the full discussion.

<https://beaufortcountysc.new.swagit.com/videos/299532>

9. LIASION AND COMMITTEE REPORTS

Please watch the video stream available on the County's website to view the full discussion.

<https://beaufortcountysc.new.swagit.com/videos/299532>

10. APPROVAL OF CONSENT AGENDA

Motion: It was moved by Council Member Glover, Seconded by Council Member Howard to approve the following consent agenda items: approval of Cisco Enterprise support agreement renewal; Boards and Commissions Appointments and Reappointments; and approval to enter into an intergovernmental agreement between Beaufort County and the South Carolina Department of Transportation for Beaufort County Transportation program projects.

The Vote - Motion was approved without objection.

11. PUBLIC HEARING AND THIRD READING OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION (SCDOT) FOR PROPERTY LOCATED UNDER THE CROSS-ISLAND PARKWAY ADJACENT TO THE BROAD CREEK BOAT LANDING PARCEL 552 010 000 0650 0000

Motion: It was moved by Council Member Cunningham, Seconded by Council Member Brown to approve public hearing and third reading of an ordinance authorizing the interim county administrator to enter into a lease agreement with the South Carolina Department of Transportation (SCDOT) for property located under the Cross-Island Parkway adjacent to the broad creek boat landing parcel 552 010 000 0650 0000.

Vice-Chairman McElynn opened the floor for public comment.

No one came forward.

Vice-Chairman McElynn closed the public comment.

The Vote - Motion was approved without objection.

12. PUBLIC HEARING AND SECOND READING OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS TO CONVEY A PORTION OF PROPERTY OWNED BY BEAUFORT COUNTY WITH TMS NO. R510 005 000 0329 0000, LOCATED ON BEACH CITY ROAD, HILTON HEAD ISLAND.

Motion made by Council Member Glover, Seconded by Council Member Cunningham.

Vice-Chairman McElynn opened the floor for public comment.

No one came forward.

Vice-Chairman McElynn closed the public comment.

The Vote - Motion was approved without objection.

13. FIRST READING OF AN ORDINANCE TO AMEND BEAUFORT COUNTY BUDGET ORDINANCE 2023/22 FOR THE FISCAL YEAR 2023-2024 TO APPROPRIATE AND TRANSFER \$250,000 FROM FUND BALANCE OF THE GENERAL FUND TO THE SPECIAL REVENUE FUND (2546) TO COVER UNBUDGETED COSTS FOR THE DAUFUSKIE ISLAND FERRY OPERATIONS; TO INCLUDE THREE (3) SPECIAL REVENUE FUNDS' BUDGETS (FUNDS 2230, 2252, AND 2255) IN AN AGGREGATE AMOUNT OF \$402,918 WHICH WERE CONVERTED TO THE GENERAL FUND DURING THE CHART OF ACCOUNTS CONVERSION PROCESS; TOTAL AMENDMENT OF BUDGET ORDINANCE 2023/22 IS \$652,918

Motion to amend: It was moved by Council Member Tabernik, Seconded by Council Member Cunningham to amend the proposed budget ordinance to include the transfer of 3.6 million dollars from general fund balance for the purchase of 333 and 335 Buckwalter Parkway in accordance with BC Ordinance 2023/14.

The Vote - Motion was approved without objection.

Motion to Amend Amended Motion: It was moved by Council Member Cunningham, Seconded by Council Member Tabernik to remove the \$250,000 slated to go towards the Daufuskie Island Ferry Contract from this budget ordinance amendment.

The Vote - Voting Yea: Council Member Cunningham. Voting Nay: Chairman Passiment, Vice-Chairman McElynn, Council Member Bartholomew, Council Member Brown, Council Member Dawson, Council Member Glover, Council Member Howard, Council Member Lawson, Council Member Tabernik, Council Member Reitz. The motion to amend failed 1:10

Main Motion: It was moved by Council Member Dawson, Seconded by Council Member Howard to approve first reading of an ordinance to amend Beaufort County budget ordinance 2023/22 for the fiscal year 2023-2024 to appropriate and transfer \$250,000 from fund balance of the general fund to the special revenue fund (2546) to cover unbudgeted costs for the Daufuskie Island Ferry Operations; to include three (3) special revenue funds' budgets (funds 2230, 2252, and 2255) in an aggregate amount of \$402,918 which were converted to the general fund during the chart of accounts conversion process; total amendment of budget ordinance 2023/22 is \$652,918 to include the transfer of 3.6 million dollars from

general fund balance for the purchase of 333 and 335 Buckwalter Parkway in accordance with BC Ordinance 2023/14.

The Vote - Voting Yea: Chairman Passiment, Vice-Chairman McElynn, Council Member Bartholomew, Council Member Brown, Council Member Dawson, Council Member Glover, Council Member Howard, Council Member Lawson, Council Member Tabernik, Council Member Reitz. Voting Nay: Council Member Cunningham. The motion passed 10:1.

14. FIRST READING OF AN ORDINANCE AMENDING CHAPTER 66 TAXATION, ARTICLE V HOSPITALITY TAX OF THE BEAUFORT COUNTY CODE OF ORDINANCES

Motion: It was moved by Council Member Tabernik, Seconded by Council Member Brown to approve first reading of an ordinance amending chapter 66 Taxation, Article V Hospitality Tax of the Beaufort County Code of Ordinances.

15. FIRST READING OF AN ORDINANCE AMENDING CHAPTER 66 TAXATION, ARTICLE II ACCOMMODATIONS TAX BOARD, DIVISION 1. GENERALLY AND DIVISION 2. ACCOMMODATIONS (3%) TAX

Motion: It was moved by Council Member Tabernik, Seconded by Council Member Howard to approve first reading of an ordinance amending chapter 66 Taxation, Article II Accommodations Tax Board, Division 1. Generally and Division 2. Accommodations (3%) Tax.

The Vote - Voting Yea: Chairman Passiment, Vice-Chairman McElynn, Council Member Bartholomew, Council Member Brown, Council Member Cunningham, Council Member Dawson, Council Member Glover, Council Member Howard, Council Member Lawson, Council Member Tabernik. Voting Nay: Council Member Reitz. The motion passed 10:1.

16. APPROVAL OF A RESOLUTION TO ACCEPT THE TRANSPORTATION ALTERNATIVE SET ASIDE PROGRAM FUND GRANT FROM THE US DEPARTMENT OF TRANSPORTATION'S FEDERAL HIGHWAY ADMINISTRATION (FHWA) IN THE AMOUNT OF \$1,177,868,.71 FOR THE ALLJOY ROAD SIDEWALK PROJECT

Motion: It was moved by Council Member Lawson, Seconded by Council Member Cunningham to approve a resolution to accept the transportation alternative set aside program fund grant from the US Department of Transportation's Federal Highway Administration (FHWA) in the amount of \$1,177,868,.71 for the Alljoy Road Sidewalk Project.

The Vote - Motion was approved without objection.

17. REQUEST FOR PRIVATE ROAD ACCEPTANCE OF SCHEPER LANE INTO THE COUNTY ROAD INVENTORY

Motion: It was moved by Council Member Howard, Seconded by Council Member Bartholomew to accept Scheper Lane into the County Road Inventory.

The Vote - Motion was approved without objection.

18. APPROVAL OF A \$100 SUPPLEMENT TO POLL WORKERS FOR THE REMAINING 2023-2024 FISCAL YEAR

Motion: It was moved by Council Member Tabernik, Seconded by Council Member Bartholomew to approve a \$100 supplement to poll workers for the remaining 2023-2024 Fiscal year.

Recusals: Council Members Howard, Glover, and Dawson recused themselves from discussing this item and left the room at this time.

The Vote - Voting Yea: Chairman Passiment, Vice-Chairman McElynn, Council Member Bartholomew, Council Member Brown, Council Member Cunningham, Council Member Lawson, Council Member Tabernik, and Council Member Reitz. Recusals: Council Member Dawson, Council Member Glover, and Council Member Howard. The motion passed 8:0.

19. **Motion:** It was moved by Council Member Cunningham, Seconded by Council Member Bartholomew to review council’s decision to either rescind the earlier vote or to amend the earlier vote to tweak the approved LATS Resolution

The Vote - Motion was approved without objection.

20. **EXECUTIVE SESSION**

Motion: It was moved by Council Member Tabernik, Seconded by Council Member Bartholomew to go into executive session to discuss the items below.

Pursuant to S.C. Code sec. 30-4-70(a)(2): receipt of legal advice where the legal advice relates to matters covered by the attorney-client privilege (Haynesworth, Sinkler, Boyd Investigations)

Pursuant to S.C. Code §30-4-70(a)(2): receipt of legal advice where the legal advice relates to matters covered by the attorney-client privilege (application of road use fee)

Pursuant to S.C. code sec. 30-4-70(a)(2): receipt of legal advice where the advice relates to pending claims or other matters covered by the attorney-client privilege (Beaufort County v Hatcher Holdings, LLC)

Pursuant to S.C. Code section 30-4-70(a)(2) to receive legal advice where the advice relates to pending litigation (Munday v Beaufort County)

The Vote - Motion was approved without objection.

24. **MATTERS ARISING OUT OF EXECUTIVE SESSION**

Motion: It was moved by Council Member Bartholomew, Seconded by Council Member Reitz to amend the road use fee ordinance as discussed in executive session.

The Vote - Motion was approved without objection.

25. **ADJOURNMENT**

The meeting adjourned at 7:38PM

COUNTY COUNCIL OF BEAUFORT COUNTY



BY: _____
Joseph F. Passiment, Jr., Chairman

ATTEST:



Sarah W. Brock, Clerk to Council

Ratified: April 8, 2024

ORDINANCE 2024/____

AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE ANY AND ALL NECESSARY DOCUMENTS FOR THE ACCEPTANCE OF PROPERTIES ENCUMBERING THE ROAD RIGHT OF WAY FOR PRIVATE SECTION OF SCHEPER LANE

WHEREAS, the property owners abutting a portion of the right of way shown and described as Scheper Lane, more particularly described on Exhibit A attached hereto and incorporated herein (“ROW”); and

WHEREAS, the aforementioned property owners have requested to have the ROW conveyed to Beaufort County (“County”); and

WHEREAS, the County desires to accept the ROW approved by County Council to be included in the County Road Inventory on March 11, 2024; and

WHEREAS, it is in the best interest of the Scheper Lane community and the County to accept the properties from the property owners and improve the road for public use.

NOW, THEREFORE, BE IT ORDAINED that Beaufort County Council authorize the Interim County Administrator to execute any and all documents associated with conveyance Scheper Lane Right of Way identified in attached Exhibit “A”.

DONE this ____ day of _____ 2024.

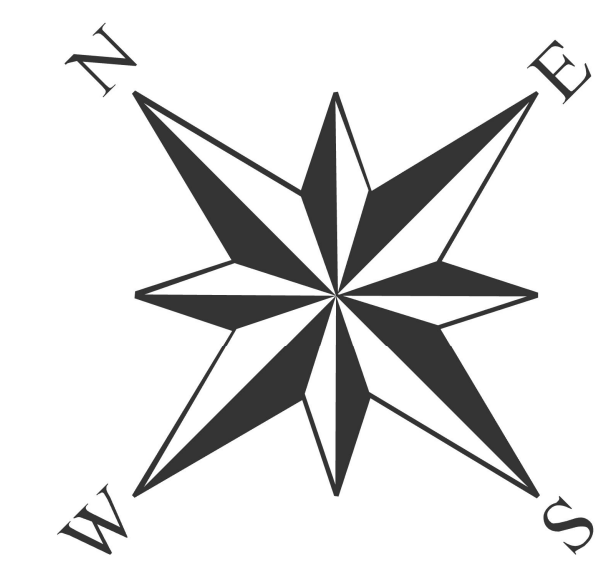
COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

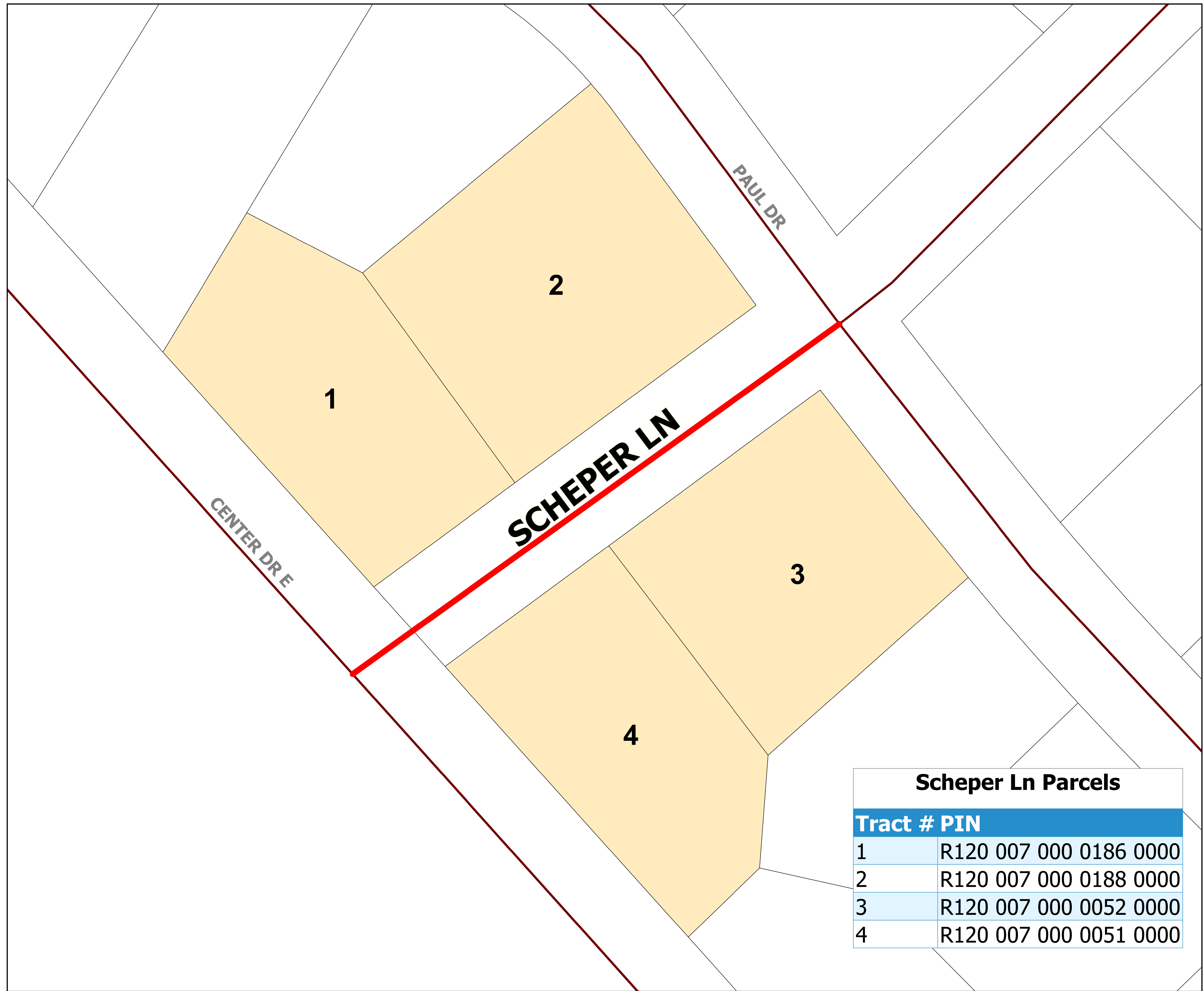
ATTEST:

Sarah W. Brock, Clerk to Council

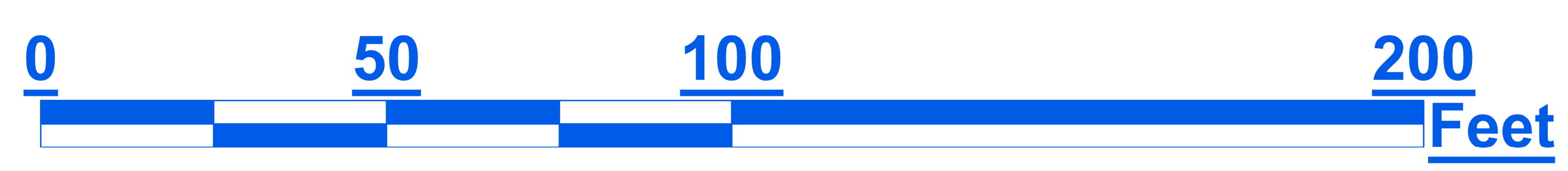
- Third and Final Reading:
- Public Hearing:
- Second Reading:
- First Reading:



**(Exhibit "A")
Private Section of
Scheper Ln
ROW Acquisition
For Beaufort County**



Scheper Ln Parcels	
Tract #	PIN
1	R120 007 000 0186 0000
2	R120 007 000 0188 0000
3	R120 007 000 0052 0000
4	R120 007 000 0051 0000





BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
A RESOLUTION ADOPTING A PARKS AND RECREATION MASTER PLAN FOR BEAUFORT COUNTY'S ACTIVE PARKS AND RECREATION FACILITIES
MEETING NAME AND DATE:
Public Facilities & Safety Committee 5/28/2024
PRESENTER INFORMATION:
Dale Butts, Assistant County Administrator Mark Baker & Kyle Theodore, of Wood & Partners, Landscape Architecture/Land Planning 15-20 minutes
ITEM BACKGROUND:
Wood & Partners presented a preliminary draft of their findings, in comprising the Parks & Recreation Master Plan, to Committee last year. Today's presentation is the final product.
PROJECT / ITEM NARRATIVE:
Beaufort County Parks & Recreation Master Plan
FISCAL IMPACT:
No fiscal impact at this time
STAFF RECOMMENDATIONS TO COUNCIL:
Approve Resolution adopting the Master Plan
OPTIONS FOR COUNCIL MOTION:
Recommend approval or denial of a Resolution adopting the Master Plan and forwarding it to Council for adoption.

RESOLUTION 2024/ _____

A RESOLUTION ADOPTING A PARKS AND RECREATION MASTER PLAN FOR BEAUFORT COUNTY’S ACTIVE PARKS AND RECREATION FACILITIES

WHEREAS, Beaufort County Parks and Recreation Department is responsible for active parks and recreation facilities and programs; and

WHEREAS, Beaufort County entered into an Agreement with the firm of Wood and Partners, on October 4, 2021, to conduct and issue a Master Plan (Plan) for the County’s Parks and Recreation Department; and

WHEREAS, to plan for continuing growth, the County commissioned the Plan to create a roadmap for parks and recreation facilities for the next five- and ten-year periods; and

WHEREAS, the Plan will serve as a guide for future development and redevelopment of the County’s parks and recreation facilities, open space, trails, and amenities, and may also serve as a resource to enhance sports tourism in the County; and

WHEREAS, Wood and Partners conducted public outreach and community input sessions as part of the study.

NOW, THEREFORE, BE IT RESOLVED, that Beaufort County Council, does hereby adopt and approve the Parks and Recreation Master Plan this _____ day of May, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____

Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock
Clerk to Council



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
RECOMMEND APPROVAL TO COUNCIL OF AN ORDINANCE AUTHORIZING THE CONVEYANCE OF MULTIPLE PARCELS OF REAL PROPERTY FROM BEAUFORT COUNTY TO SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION IN CONNECTION WITH SC 802 SAMS POINT ROAD RIGHT TURN LANE
MEETING NAME AND DATE:
Public Facilities and Safety Committee Meeting April 22, 2024
PRESENTER INFORMATION:
Jared Fralix, P.E., Assistant County Administrator, Engineering (5 Minutes)
ITEM BACKGROUND:
On November 6, 2018 -Project was included in the 2018 Sales Tax Referendum that was approved by voters. County Council approved associated condemnations of properties in Resolution 2020-27.
PROJECT / ITEM NARRATIVE:
As identified in our IGA with SCDOT, all of the right-of-way purchases as part of our transportation sales tax programs are initially purchased in Beaufort County's name. At the conclusion of the project, a single deed is established to convey all of the parcels at one time to SCDOT for long-term right-of-way ownership. Beaufort County staff, with support of legal and design consultants through the sales tax program, has completed the right-of-way process and is prepared to convey the said properties to SCDOT.
FISCAL IMPACT:
These properties have already been purchased through the 2018 Sales Tax Program and per our IGA with SCDOT there is no financial consideration for the transfer of ownership from Beaufort County to SCDOT.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends the approval of an ordinance authorizing the conveyance of multiple parcels of real properties from Beaufort County to South Carolina Department of Transportation in connection with SC 802 Sams Point Road Right Turn Lane.
OPTIONS FOR COUNCIL MOTION:
Motion to either approve, deny or amend an ordinance authorizing the conveyance of multiple parcels of real properties from Beaufort County to South Carolina Department of Transportation in connection with SC 802 Sams Point Road Right Turn Lane.
Next Step – Move to County Council on 5/13/24 for 1 st Reading.

“EXHIBIT A”

SC 802 Sams Point Road Right Turn Lane Transfer Deed to SCDOT

EXHIBIT A

Prepared by:
Beaufort County Engineering Department
104 Industrial Village Rd. Bldg 3, Beaufort, SC 29906

TITLE TO REAL ESTATE

THE STATE OF SOUTH CAROLINA
COUNTY OF BEAUFORT

Approximate Survey Station
10+23.93 To 14+15.68 Lt
SC Route 802

Road/Route.....S.C. 802
Encroachment Permit No. 240081
File 7.514
Tract 45A (Consisting of Tracts 1, 2, & 3 acquired by Beaufort County)

WHEREAS, Beaufort County acquired certain rights-of-way from Three (3) conveyances in connection with the construction of a dedicated right turn lane on Sams Point Road (SC-802) at Sea Island Parkway (US 21); and

WHEREAS, Beaufort County wishes to convey these rights-of-way to the South Carolina Department of Transportation.

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS that **Beaufort County**, a political subdivision of the State of South Carolina, P.O. Drawer 1228, Beaufort, SC 29901-1228 (“Grantor”), in consideration of the sum of **Ten and No/100 (\$10.00) Dollars** to it in hand paid and before the sealing of these presents by the **South Carolina Department of Transportation, Columbia, South Carolina (“Grantee”)**, receipt of which is hereby acknowledged, does hereby grant, bargain, sell and release, unto the said South Carolina Department of Transportation, its successors and assigns, all those certain real properties of the Grantor in fee simple along **SC Highway 802**, State and County aforesaid, and identified in plans prepared by Infrastructure, Consulting & Engineering, entitled “Plan and Profile of Sams Point Road (SC-802) Right Turn Lane at Sea Island Parkway (US 21),” and dated January 18, 2024.

SPECIAL PROVISIONS: The above consideration is for all those certain 3 conveyances of land, or portions thereof containing 0.121 acres (5,229 SF), more or less, and all improvements thereon, if any, owned by the County of Beaufort, shown as “Area[s] of Acquisition” on Exhibit A attached hereto and made a part hereof and on the aforementioned plans. Said plans are stored in the Office of the Beaufort County Records Management located at 113 Industrial Village Road, Beaufort, SC 29906.

File No. 7.514 **SC Route 802** **Tract** 45A

The Rights-Of-Way to Be Transferred to SCDOT includes:

That being a **3,472 SF** portion of property acquired from Jerri Ann Roseneau, Clerk of Court for County of Beaufort for KHP, Limited Partnership, Walgreens Homecare, Inc., and Bank of America, NA by Annotated Condemnation Notice & Tender of Payment dated August 3, 2022, and recorded in Deed Book 4172 at Page 979 in the records of the ROD Office for Beaufort County, designated as **Tract 1 marked and attached as Exhibit A.** This portion of the property was acquired from the parcel identified as Tax Map No. R123 015 000 0551 0000; and

That being a **1,551 SF** portion of property acquired from Jerri Ann Roseneau, Clerk of Court for County of Beaufort for Lab Holdings, LLC and Ameris Bank, by Annotated Condemnation Notice & Tender of Payment dated February 21, 2023 and recorded in Deed Book 4220 at Page 2963 in the records of the ROD Office for Beaufort County, designated as **Tract 2 marked and attached as Exhibit A.** This portion of the property was acquired from the parcel identified as Tax Map No. R123 015 000 116G 0000; and

That being a **206 SF** portion of property acquired from Jerri Ann Roseneau, Clerk of Court for County of Beaufort for Tidal Wave Auto Spa of Beaufort, LLC and Branch Banking and Trust Company, by Annotated Condemnation Notice & Tender of Payment dated May 9, 2022 and recorded in Deed Book 4147 at Page 26 in the records of the ROD Office for Beaufort County, designated as **Tract 3 marked and attached as Exhibit A.** This portion of the property was acquired from the parcel identified as Tax Map No. R123 015 000 1002 0000; and

TOGETHER with all and singular the rights, members, hereditaments and appurtenances to said premises belonging, or in anywise incident or appertaining.

AND, the said **Beaufort County**, a political subdivision of South Carolina does hereby bind itself and its successors and assigns to warrant and forever defend, all and singular, the said premises unto the said **South Carolina Department of Transportation**, its successors and assigns, against it and its successors and assigns, and all other persons whomsoever lawfully claiming, or to claim the same or any part thereof.

File No. 7.514 **SC Route 802** **Tract** 45A

TO HAVE AND TO HOLD, all and singular, the premises before mentioned unto the **South Carolina Department of Transportation** its successors and assigns, forever.

IN WITNESS ITS HAND(S) AND SEAL(S) this _____ day of _____, 2024.

Signed, sealed and delivered in the presence of:

COUNTY OF BEAUFORT

1st Witness

By: John C. Robinson Grantor (L.S.)
Its: Interim County Administrator

2nd Witness

Grantor (L.S.)

NOTE: All right of way agreements must be in writing and are subject to rejection by the South Carolina Department of Transportation.

THE STATE OF SOUTH CAROLINA)
)
COUNTY OF BEAUFORT)

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this _____
by John C. Robinson, Its Interim County Administrator.

Signature of Notary Public

Printed Name of Notary Public

**NOTARY PUBLIC FOR THE STATE
OF**

My Commission Expires: _____
(Affix seal if outside SC)

Project ID No. _____

Tract _____

Page 3 of 4 pages

File No. 7.514

SC Route 802

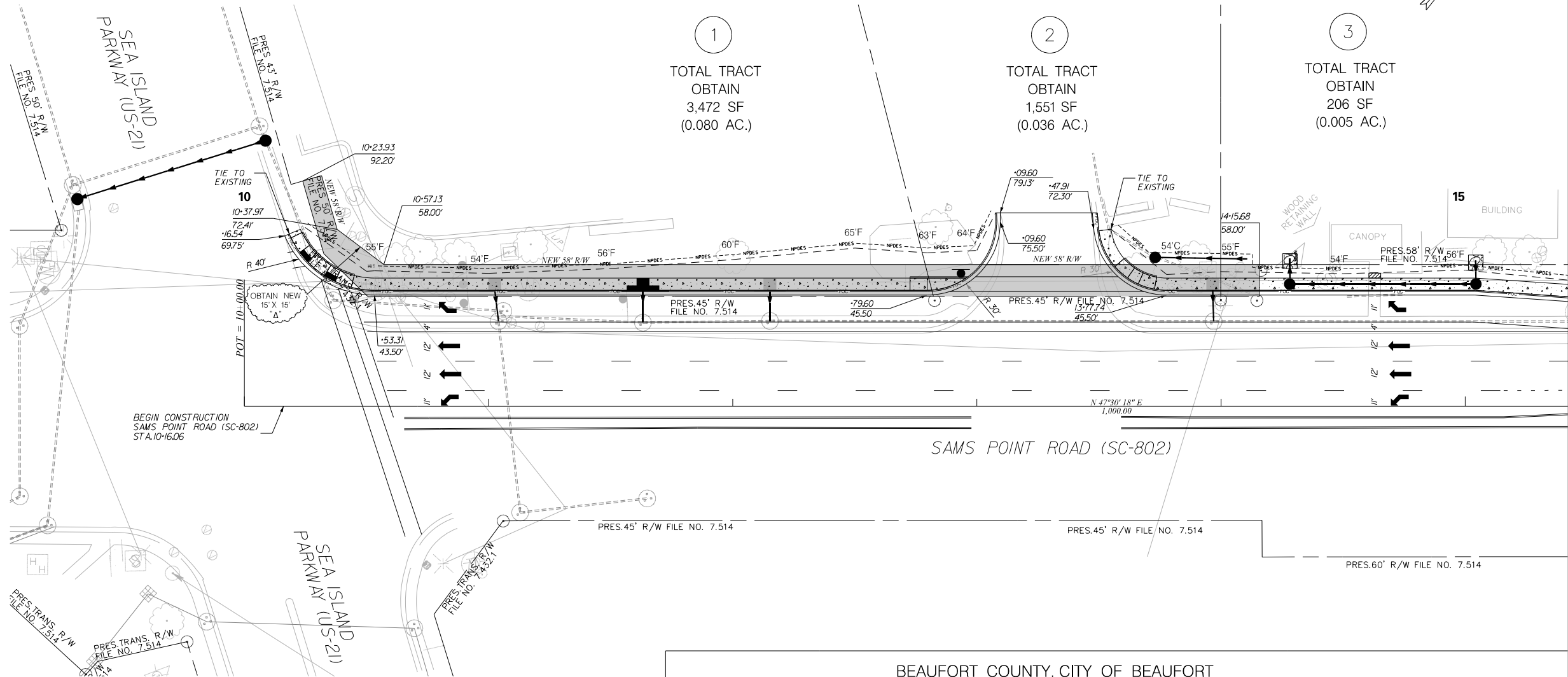
Tract 45A

EXHIBIT "A"

THIS EXHIBIT IS A GRAPHIC REPRESENTATION OF THE "AREA OF ACQUISITION" AND IS IN DIRECT REFERENCE TO ENGINEERING PLANS, A COPY OF WHICH CAN BE OBTAINED FROM SCDOT HEADQUARTERS: 955 PARK STREET, COLUMBIA, SC 29201. ADDITIONALLY, UPON COMPLETION OF CONSTRUCTION, A RECORDABLE RIGHT OF WAY PLAT SHALL BE SUBMITTED TO THE REGISTER OF DEEDS IN COMPLIANCE WITH SCDOT STANDARD DRAWING 809-105-00.

TRACT 45A
TOTAL OBTAIN
5,229 SF
(0.121 AC)

Item 1.



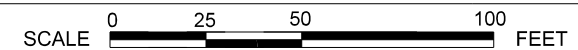
BEGIN CONSTRUCTION
SAMS POINT ROAD (SC-802)
STA. 10+16.06

BEAUFORT COUNTY, CITY OF BEAUFORT
SAMS POINT ROAD (SC-802)

SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION
AREA OF ACQUISITION FROM TRACT 45A

NOTE:
TRACT 45A CONSISTS OF TRACTS 1, 2, AND 3 ACQUIRED BY BEAUFORT COUNTY.

PREPARED 07 /22 /2020



ORDINANCE NO. 2024/_____

AN ORDINANCE AUTHORIZING THE CONVEYANCE OF MULTIPLE PARCELS OF REAL PROPERTY FROM BEAUFORT COUNTY TO SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION IN CONNECTION WITH SC 802 SAMS POINT ROAD RIGHT TURN LANE

WHEREAS, on November 6, 2018, Beaufort County voters approved an ordinance authorizing the imposition of a Transportation Sales and Use Tax to finance transportation-related projects in Beaufort County; and

WHEREAS, the Transportation Sales and Use Tax funds were used for the acquisition of certain real property; and

WHEREAS, Beaufort County now owns certain real properties along US 802 (Sams Point Road Right Turn Lane) and wishes to convey to South Carolina Department of Transportation (SCDOT) the properties as shown on the attached **Exhibit A** and more particularly described in the Title to Real Estate formally granting the real properties to the SCDOT; and

WHEREAS, Beaufort County believes that it is in the best interests of its citizens to forever relinquish any claim of right it may have over the properties along US 802 Sams Point Road Right Turn Lane and convey these lands to the SCDOT.

NOW, THEREFORE, BE IT ORDAINED that Beaufort County Council does hereby authorize the Interim County Administrator to execute the necessary documents to convey to South Carolina Department of Transportation the properties along US 802 (Sams Point Road Right Turn Lane as shown on the attached **Exhibit A** and more particularly described in the Title to Real Estate.

DONE this ____ day of _____ 20____.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council

Third and Final Reading
Public Hearing
Second Reading
First Reading



BEAUFORT COUNTY COUNCIL

AGENDA ITEM SUMMARY

Item 2.

ITEM TITLE:
RECOMMEND TO COUNCIL TO APPROVE AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS AND PROVIDE FUNDING FOR THE PURCHASE OF A PORTION OF REAL PROPERTY ABUTTING THE HILTON HEAD ISLAND AIRPORT LOCATED ON SUMMIT DRIVE WITH TMS NO. R510 005 000 271A 0000
MEETING NAME AND DATE:
Public Facilities & Safety Committee – April 22, 2024
PRESENTER INFORMATION:
Jon Rembold, Airports Director; 5 minutes
ITEM BACKGROUND:
June 12, 2023, County Council approved Resolution 2023/29 authorizing the purchase of the real property for \$19,800 plus County closing costs
PROJECT / ITEM NARRATIVE:
When Hilton Head Island Airport (“HXD”) executed the taxiway relocation in 2017, a portion of the taxiway was located on a portion of ExecAir’s real property effectively making the real property a part of HXD since there was airfield infrastructure installed as part of the FAA project. ExecAir’s real property is located on Summit Drive, Hilton Head Island, Beaufort County, SC 29926, with a tax parcel number R510 005 000 271A 0000 (“Property”). A commercial appraisal was obtained establishing the fair market value at \$19,800.00 was the basis for the offer, the appraised value was confirmed by a review appraisal. On June 12, 2023, County Council approved Resolution 2023/29 authorizing the purchase of the Property. Additional negotiations have occurred between the County and ExecAir, where an increase of \$2,590.56 plus seller closing costs has been requested to cover additional costs that have been incurred since initial negotiations occurred. The full costs associated with the purchase of Property will be reimbursed by Grant Funds (23-025) awarded by the SC Aeronautics Commission.
FISCAL IMPACT:
Purchase price of \$22,390.56 plus seller and purchaser closing costs (Account Balance \$53,455.64, Acct #5402-90-0000-57130); costs to be reimbursed by grant funds (23-025) awarded by the South Carolina Aeronautics Commission
STAFF RECOMMENDATIONS TO COUNCIL:
Approve the purchase of a portion of the real property owned by the Exec Air/Hilton Head Owners Association, Inc. for a purchase price of \$22,390.56 plus seller and purchaser closing costs.
OPTIONS FOR COUNCIL MOTION:
Motion to move to Council an ordinance authorizing the Interim County Administrator to execute the necessary documents for the purchase of a portion of the real property abutting the Hilton Head Island Airport located on Summit Drive with TMS No. R510 005 000 271A <i>Next step: Move forward to County Council on May 13, 2024 for first reading of an ordinance (public hearing needed)</i>

ORDINANCE 2024/ _____

AN ORDINANCE AUTHORIZING THE COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS AND PROVIDE FUNDING FOR THE PURCHASE OF A PORTION OF REAL PROPERTY ABUTTING THE HILTON HEAD ISLAND AIRPORT LOCATED ON SUMMIT DRIVE WITH TMS NO. R510 005 000 271A 0000

WHEREAS, Beaufort County ("County") desires to purchase a portion of the real property owned by the Exec Air/Hilton Head Owners Association, Inc. ("ExecAir") located on Summit Drive, Hilton Head Island, Beaufort County, SC 29926 with Tax Parcel Number R510 005 000 271A 0000 ("Property"); and

WHEREAS, the Hilton Head Island Airport ("Airport") relocated Taxiway A, which affected the location of drainage, lighting, and utilities. Due to the new location of the aforementioned infrastructure, the Property is now located within the active airfield and pursuant to Federal Aviation Administration ("FAA") guidelines the said Property must be owned by the County in order to be in compliance with FAA guidelines; and

WHEREAS, the County agrees to purchase, and the Seller agrees to sell the Property at the fair market value rate as determined by a licensed real estate appraiser. The parties have agreed to a final purchase price of \$22,390.56 plus seller and purchaser closing costs; to be funded by the Airport Operating Budget and reimbursed by previously awarded grant funds (23-025) from the South Carolina Aeronautics Commission; and

WHEREAS, Beaufort County Council finds that it is in the best interest of the citizens and residents of Beaufort County to purchase the Property in order to comply with the aforementioned FAA guidelines.

NOW, THEREFORE, BE IT ORDAINED that Beaufort County Council, duly assembled, does hereby authorize the County Administrator to execute the necessary documents and provide funding for the purchase of a portion of real property abutting the Hilton Head Island Airport located on Summit Drive with TMS No. R510 005 000 271A 0000 from Exec Air/Hilton Head Owners Association, Inc.

Adopted this ____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council

RESOLUTION 2023/29

A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS FOR THE PURCHASE OF A PORTION OF THE REAL PROPERTY ABUTTING THE HILTON HEAD ISLAND AIRPORT LOCATED ON SUMMIT DRIVE WITH TMS NO. R510 005 000 271A 0000

WHEREAS, Beaufort County (“County”) desires to purchase a portion of the real property owned by the Exec Air/Hilton Head Owners Association, Inc. (“Exec Air”) located on Summit Drive, Hilton Head Island, Beaufort County, SC 29926 with Tax Parcel Number R510 005 000 271A 0000 (“Property”); and

WHEREAS, the Hilton Head Island Airport (“Airport”) relocated Taxiway A which effected the location of drainage, lighting and utilities. Due to the new location of the aforementioned infrastructure the Property is now located within the active airfield and pursuant to Federal Aviation Administration (“FAA”) guidelines the said Property must be owned by the County in order to be in compliance with FAA guidelines; and

WHEREAS, the County agrees to purchase, and the Seller agrees to sell the Property at the fair market value rate as determined by a licensed real estate appraiser. The parties have agreed to a purchase price of \$19,800 plus closing costs to be funded by the Airport Operating Budget and to be reimbursed by previously awarded grant funds from the South Carolina Aeronautics Commission.

WHEREAS, Beaufort County Council finds that it is in the best interest of the citizens and residents of Beaufort County to purchase the Property in order to comply with the aforementioned FAA guidelines.

NOW, THEREFORE, BE IT RESOLVED that Beaufort County Council, duly assembled, does hereby authorize the County Administrator to execute the necessary documents for the purchase of a portion of real property abutting the Hilton Head Island Airport located on Summit Drive with TMS No. 510 005 000 271A 0000 from Exec Air/Hilton Head Owners Association, Inc.

Adopted this 12th day of June 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: Joseph Passiment
Joseph Passiment, Chairman

ATTEST:
Sarah W. Brock
Sarah W. Brock, Clerk to Council



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
RECOMMEND APPROVAL TO AWARD A CONTRACT TO COASTAL AIR TECHNOLOGIES FOR IFB #050724 BEAUFORT COUNTY DISABILITIES AND SPECIAL NEEDS OFFICE HVAC REPLACEMENT (\$186,900)
MEETING NAME AND DATE:
Public Facilities and Safety Committee – May 28, 2024
PRESENTER INFORMATION:
Eric Larson, PE, Director, Capital Projects (5 mins)
ITEM BACKGROUND:
Beaufort County requested bids for the Beaufort County Disabilities and Special Needs Office HVAC Replacement on May 7, 2024. A total of one bidder submitted a bid. The bid was received from Coastal Air Technologies with a cost of \$186,900.00. Staff has reviewed the detailed bid submittal and found the bid to be responsive and the prices to be fair and reasonable.
PROJECT / ITEM NARRATIVE:
The Disabilities and Special Needs Office HVAC Replacement project includes replacement of the existing geothermal HVAC system that is beyond its useful service life and has been prone to back downs in recent years. The new system will use more modern equipment. The total funds requested are the fixed bid amount of \$186,900 plus a 10% contingency (\$18,690) for unforeseen conditions. Therefore, the total amount requested is \$205,590.00. Engineer’s estimate was \$200,000. Purchasing has not submitted a draft contract to Legal. This will occur after contract award.
FISCAL IMPACT:
Funding comes from the Capital Improvements fund, Account #1040-80-1310-54420. Current account balance is \$2,005,987.74 as of May 14, 2024.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of contract to Coastal Air Technologies for IFB #050724 Beaufort County Disabilities and Special Needs Office HVAC Replacement in the amount of \$186,900, plus a 10% contingency, for a total amount of \$205,590.00.
OPTIONS FOR COUNCIL MOTION:
Motion to approve or deny recommendation of award to Coastal Air Technologies for IFB #050724 Beaufort County Disabilities and Special Needs Office HVAC Replacement. Because the contract amount is greater than \$200,000 it needs Council approval.

PRELIMINARY BID TABULATION
PURCHASING DEPARTMENT

Item 3.



Project Name:	Beaufort County Disabilities and Special Needs Office HVAC Replacement
Project Number:	IFB 050724
Bid Opening Date:	7 May 2024
Time:	3:00:00 PM
Location:	Beaufort County
Bid Administrator:	Dave Thomas
Bid Recorder:	Victoria Moyer

The following bids were received for the above referenced project:

BIDDER	BID FORM	ALL ADDENDA	Bid Bond	SCH OF VALUES	SMBE Docs	Sub Listing	Grand Total Price
Coastal Air Technologies	X	X	X	X	X	X	\$ 186,900.00

Beaufort County posts PRELIMINARY bid tabulation information within 2 business days of the advertised bid opening. Information on the PRELIMINARY bid tabulation is posted as it was read during the bid opening. Beaufort County makes no guarantees as to the accuracy of any information on the PRELIMINARY tabulation. The bid results indicated here do not necessarily represent the final compliance review by Beaufort County and are subject to change. After the review, the final award will be made by Beaufort County Council and a certified bid tab will be posted online.

Bid Administrator Signature

Victoria Moyer

Bid Recorder



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

Item 4.

ITEM TITLE:
FIRST READING OF AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.
MEETING NAME AND DATE:
County Council Meeting 05/28/2024
PRESENTER INFORMATION:
Tonya Crosby – Chief Financial Officer 15-30 minutes.
ITEM BACKGROUND:
The Beaufort County School District will present their Fiscal Year 2025 Operating and Debt Service Budgets.
PROJECT / ITEM NARRATIVE:
The Beaufort County School District will present their Fiscal Year 2025 Operating and Debt Service Budgets.
FISCAL IMPACT:
The presentations will outline amounts needed for operations and debt service for Fiscal Year 2025 that will be included in a Beaufort County School District Budget Ordinance.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of budget presented.
OPTIONS FOR COUNCIL MOTION:
Motion to Approve, Deny, or Modify Beaufort County School District’s Budget for Fiscal Year 2025

ORDINANCE NO. 2024/___

FY 2024-2025 BEAUFORT COUNTY SCHOOL DISTRICT BUDGET

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, 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 2024-2025 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	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
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
2024	121.8	4.12%	1.65%	5.77%	7.0	0.0	20.6

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~~ three readings.

SECTION 3. SCHOOL OPERATIONS APPROPRIATION

An amount of \$359,170,000 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. \$221,014,294 to be derived from tax collections;
- B. \$134,288,706 to be derived from State revenues;
- C. \$ 660,000 to be derived from Federal revenues;
- D. \$ 2,357,000 to be derived from other local sources; and
- E. \$ 850,000 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 2024-2025 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 2025 are hereby approved.

SECTION 7. EFFECTIVE DATE

This Ordinance shall be effective July 1, 2024. Approved and adopted on third and final reading this 24th day of June, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph Passiment, Chairman

APPROVED AS TO FORM:

_____, County Attorney

ATTEST:

Sarah Brock, Clerk to Council

First Reading, by Title Only: May 28, 2024
Second Reading: June 10, 2024
Public Hearings:
Third and Final Reading: June 24, 2024