



## Finance, Administration, and Economic Development Committee

### Beaufort County, SC

This meeting will be held both in person at the County Council Chambers, 100 Ribaut Road, Beaufort, and virtually through Zoom.

**Monday, February 26, 2024**

**1:00 PM**

#### AGENDA

##### COMMITTEE MEMBERS:

**MARK LAWSON, CHAIRMAN  
DAVID P. BARTHOLOMEW  
YORK GLOVER**

**ANNA MARIA TABERNIK, VICE-CHAIR  
GERALD DAWSON  
JOSEPH F. PASSIMENT, EX-OFFICIO**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PUBLIC NOTIFICATION OF THIS MEETING HAS BEEN PUBLISHED, POSTED, AND DISTRIBUTED IN COMPLIANCE WITH THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT
4. APPROVAL OF AGENDA
- [5.](#) APPROVAL OF MINUTES - *January 22, 2024, Special Called Meeting*
6. **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.*
7. ASSISTANT COUNTY ADMINISTRATOR REPORT- *Denise Christmas, CFO*
- [8.](#) FINANCIAL UPDATES THROUGH JANUARY 31, 2024 - *Denise Christmas, CFO*

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#### AGENDA ITEMS

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- [9.](#) RECOMMEND APPROVAL OF 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 (**FISCAL IMPACT: An increase in the County's operating budget of \$652,918**) - Denise Christmas, CFO

10. PRESENTATION OF ECONOMIC DEVELOPMENT CORPORATION'S FY25 PRODUCT DEVELOPMENT PLAN (**FISCAL IMPACT: BCEDC is asking the council to consider creating a revolving fund of \$19,070,000 to seize short, medium, and long-term development opportunities. The funds would reside with the county and will be requested for specific acquisitions and infrastructure build out as the opportunities arise. Proceeds realized from the sales will replenish this fund**) - John O'Toole, Executive Director, Beaufort County Economic Development Corporation
11. A DISCUSSION OF ADDITIONAL SUPPLEMENTAL PAY FOR BEAUFORT COUNTY POLL WORKERS (**FISCAL IMPACT: The request from the Board of Voter Registration and Elections of Beaufort County is a total of \$80,000**) - Don Lucas, Board of Voter Registration and Elections of Beaufort County
12. RECOMMEND APPROVAL OF FIRST READING OF AN ORDINANCE AMENDING CHAPTER 66 TAXATION, ARTICLE V HOSPITALITY TAX OF THE BEAUFORT COUNTY CODE OF ORDINANCES - Brian Hulbert, Deputy County Attorney
13. RECOMMEND APPROVAL OF FIRST READING OF AN ORDINANCE AMENDING CHAPTER 66 TAXATION, ARTICLE II ACCOMMODATIONS TAX BOARD, DIVISION 1. GENERALLY AND DIVISION 2. ACCOMMODATIONS (3%) TAX - Brian Hulbert, Deputy County Attorney
14. RECOMMEND APPROVAL OF AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE A-TAX FUNDS AS RECOMMENDED BY THE STATE A-TAX COMMITTEE IN COMPLIANCE WITH THE REQUIREMENT OF SC CODE OF LAWS

*Vote at First Reading on January 22, 2024- 6:5*

*Vote at Public Hearing and Second Hearing on February 12, 2024- Recommend to move back to Finance, Administration, and Economic Committee 9:2*
15. RECOMMEND APPROVAL TO EXECUTE A PURCHASE OF A BUCKET TRUCK FOR TRAFFIC OPERATIONS (**FISCAL IMPACT: \$165,436**)
16. RECOMMEND APPROVAL OF CISCO ENTERPRISE SUPPORT AGREEMENT RENEWAL. (**FISCAL IMPACT: Funding will come from IT Systems Management maintenance budget 51110 \$161,371 annually over the next 5 years**) - Shakeeya Polite, IT Director
17. BOARDS AND COMMISSIONS APPOINTMENTS AND REAPPOINTMENTS
18. ADJOURNMENT

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

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



## Special Called Meeting of the Finance, Administration, and Economic Development Committee Beaufort County, SC

This meeting was held both in person at the County Council Chambers, 100 Ribaut Road, Beaufort, and virtually through Zoom.

**Monday, January 22, 2024  
2:00 PM**

### MINUTES

*A recording of this meeting is available on the County's website to hear the Council's discussion on a specific topic or the complete meeting. <https://beaufortcountysc.new.swagit.com/videos/295366>*

#### 1. **CALL TO ORDER**

Committee Vice-Chair Tabernik called the meeting to order at 2:00 p.m.

##### **PRESENT**

Vice-Chair Anna Maria Tabernik  
 Council Member David Bartholomew  
 Council Member York Glover (arrived late)  
 Council Member Gerald Dawson  
 Council Member Logan Cunningham  
 Council Member Paula Brown  
 Council Member Alice Howard  
 Council Member Thomas Reitz (arrived late)  
 Chairman Joseph Passiment  
 Vice-Chair Lawrence McElynn

##### **ABSENT**

Committee Chairman Mark Lawson

#### 2. **PLEDGE OF ALLEGIANCE**

Committee Vice-Chair Tabernik led the Pledge of Allegiance.

#### 3. **FOIA**

Committee Vice-Chair Tabernik noted that public notification of this meeting had been published, posted, and distributed in compliance with the South Carolina Freedom of Information Act.

#### 4. APPROVAL OF AGENDA

**Motion:** It was moved by Council Member Passiment, seconded by Council Member Brown, to approve the agenda.

**The Vote** – The motion was approved without objection.

#### 5. CITIZEN COMMENT PERIOD

No citizen comments.

#### 6. UPDATE FROM ASSISTANT COUNTY ADMINISTRATOR

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

<https://beaufortcountysc.new.swagit.com/videos/295366>

Assistant County Administrator Dale Butts invited Ebony Sanders, Assessor, to provide a department update.

December 11, 2023, was the last day for taxpayers to appeal their valuations. Of the 133,000 assessment notices that were sent out, 3,063 were appealed as of December 11, 2023, which was historical for Beaufort County. In 2018, 11,763 appeals were received. There are 1,500 appeals left to review, and those appeals were received in December 2023, right before the deadline. Out of all the reassessments sent, 75% of the properties received a cap, so that percentage helps with the number of appeals received. There were 15 community engagement events in different areas of the county and 38 presentations on reassessment. The deadline for applying for legal residency was January 16, 2023. 15,000 were received in the last three months. 12,000 transfers have been received in the transfer department, which is 16% less than last year, which can give you an idea of growth in the County. The decrease is most likely due to lending and mortgages in the area. The next step is to determine valuations and whether they are ATIs, and those projected numbers will come in the next few months. Out of 133,000 assessments sent, only 3,063 were challenged.

Committee Vice-Chair Tabernik stated that 75% of properties benefited from the 15% cap.

#### 7. PRESENTATION AND DISCUSSION OF 2% SALES A TAX

Please watch the video stream available on the County's website to view the full presentation by Denise Christmas, Interim Deputy County Administrator and CFO, and Christine Webb, Director of Compliance, Standards, and Internal controls.

<https://beaufortcountysc.new.swagit.com/videos/295366>

The South Carolina Department of Revenue provides a 2% allocation to counties. S.C. Code section 12-35-720 gives specific instructions on how the counties must allocate these funds, which is: first \$25,000 to the general fund, 5% of the balance to the general fund, 30% to DMOs (Greater Beaufort-Port Royal CVB and HH-Bluffton Chamber of Commerce) and the 65% remaining balance must be used for tourism-related expenses. An advisory committee is appointed with no less than five members. Beaufort County needs seven members. The current balance in the state's 2% ATAX fund is \$1,087,755. The ATAX committee has brought forward a motion for approval of awards in the amount of \$1,000,000 for Council's approval. If approved, there would be a balance of \$87,755. The 1<sup>st</sup> quarter of revenue has been received this fiscal year in the amount of \$477,771, which is included in the balance of \$1,087,755. The 2<sup>nd</sup> quarter of revenue is due to be received next week. The amount is not known as it is based on spending and collections. The

2<sup>nd</sup> quarter of revenue will be added to the current balance minus awards, and then \$150,000 could be used for housing if Council desires.

Beaufort County is allowed to charge 3% in Accommodations Tax. The proceeds must be used for tourism-related programs as defined in S.C. Code Section 6-1-530, which is tourism-related buildings, facilities, beach access, other lands and water access, highways, roads, streets, bridges, advertisements and promotions, water and sewer infrastructure, workforce housing and operation and maintenance, including fire, EMS, and emergency operations directly attending those facilities. Per Beaufort County's Code of Ordinances Section 66-44 for local ATAX, funds operating expenditures up to 8%, allocates \$350,000 to three designated marketing organizations on a quarterly basis (Greater Beaufort-Port Royal CVB, Hilton Head-Bluffton Chamber of Commerce, and Beaufort County Black Chamber of Commerce). 20% is reserved for emergencies, 20% is reserved for river/beach access and renourishment, and 60% for any tourism-related items as defined in S.C. Code Section 6-1-530.

Beaufort County is allowed to charge 2% in local hospitality tax. These proceeds must be used for tourism-related projects as defined in S.C. Code Section 6-1-730. The same is the case in section 6-1-530, with the addition of specific control and repair of flooding and drainage with tourism-related lands or areas and site preparation for any of these items. Per Beaufort County's Code of Ordinances Section 66-534 for local HTAX, funds operational expenditures up to 8%, allocates the remaining balance through the County's annual budget process, and the County Council may make emergency appropriations.

The status of the local ATAX fund 2001 as of January 16, 2024, is \$1,063,645.05 in revenue and \$627,115.87 in expenditures to date. 8% of revenue for quarters 1 and 2 is \$82,336.42 to the general fund per local ordinance. Hilton Head-Bluffton Chamber \$75,000, Greater Beaufort-Port Royal CVB \$75,000, and Beaufort County Black Chamber \$75,000. Analysis of current stance: Beginning fund balance \$6,58,641.68, add revenues to date \$4,063,645.05, less expenses \$627,115.87, less remaining known allocations to DMOs \$175,000.00, less remaining awards to date- all three cycles \$1,995,675.13 (amount from award summary file), ending fund balance \$4,852,495.73 as of January 16, 2024 (without reserving the 40% and transferring 8% to general fund).

Status of local HTAX fund 2002 as of January 16, 2024, \$1,181,881.55 in revenue and \$177,525.08 in expenses to date. Transferred 8% of revenue for quarters 1 and 2, \$91,371.22, to the general fund per local ordinance. Analysis of current stance: Beginning fund balance \$3,770,346.95, add revenues to date \$1,818,881.55, less expenses to date \$177,525.08, less remaining awards to date – all three cycles \$2,364,987.13 (amount award of summary file), ending balance \$2,409,716.29 as of January 16, 2024 (without transferring remaining 8% to general fund)

Options for future use of local ATAX / HTAX funds: 1) Discontinue the award process and utilize funds internally for Beaufort County projects. Funds would be programmed into the County budget. The procurement process would ensure that funds are used in compliance with applicable laws to benefit County residents. 2) Discontinue the new grant award cycle for this fiscal year 2024 to allow Finance to develop a more comprehensive policy and application for awardees. 3) other options or preferences from Council.

Council Member Howard asked if both the local ATAX and HTAX can be held for a year, longer than a year, or expended in a certain amount of time. – The funds do not have to be spent within a year or two-year period.

Council Member Dawson wanted to know why the discontinuation of the award process is being discussed. – The grant awards have been crossed over fiscal years, and they have been allowed to go beyond the award date, which is one or two years for construction projects, and that was only given at the last cycle in the fiscal year 2023. Before, these awards were only for one year, but if they go beyond that year, it messes with the fiscal year budget and the budget process. It wouldn't be so convoluted if these awards had been in line with our fiscal year. We would like to see this money go toward County

projects and projects that need funding to complete, so it would be nice to use the local ATAX on County projects, not anything in perpetuity but just for a year or two. Some municipalities and other counties use their local HTAX in-house and a funding mechanism to fund certain purposes specific to this money. It has also been very difficult to get awardees to submit progress and final reports as required and to submit the proper documentation like invoices or proof of payment. It is a lot of back and forth, and sometimes the awardees don't complete a project or need an extension, and then it must be brought back, and it is a lot of back and forth and decisions that need to be made.

Council Member Dawson mentioned that some of these businesses rely on and depend upon some of these funds to continue their business operation. – The funds are awarded for a specific project that is related to tourism and shouldn't be using local ATAX funds to supplement their operations. They should be using that funding for projects specific to tourism and attracting people to our county.

Council Member Howard wanted the public to understand that the DMOs would still get their funding from local ATAX. – That is correct. The DMOs will still get their funding.

Committee Vice-Chair Tabernik wanted to clarify that what is coming forward to Council tonight would be for the State ATAX. She would also like to reconsider the way the state and local ATAX are used and to use accommodation tax to support our priorities to benefit all the unincorporated parts of the county and not the areas within the municipalities because they receive their own tax funds. The county has spent a lot of time and money preserving its natural beauty and would like to continue supporting those efforts with ATAX money focusing on recreational tourism, one of the area's biggest attractions. A consultant was hired to report to the Council on Parks and Recreation, and that would be 10 years of \$1,000,000 to fix. So, we should look at how to fund them. DMOs are paid large sums of money to advertise and believe that the remaining funds should not be used for more marketing. The County supports the DMOs and believes that the municipalities should be responsible for funding the marketing for those specific areas outside unincorporated Beaufort County. In the code, it states that the DMOs should get 25%, and that won't change, but 65% is left for tourism-related expenses, and those funds should be kept in the unincorporated parts of the County to fund priorities that need funding and would like the rest of Council to take that in consideration and to think outside the box. The list that is coming forward for funding is the same entities for the past few years. The Island Packet was referenced in an article reporting the funding for the City of Beaufort, and many of those funded entities are also on the list for the County to fund. Bluffton and Hilton Head's State ATAX or heavily funding specific entities and projects within their municipality, not in the unincorporated part of the County. *\*shown in the video is a list of entities that are being funded by other municipalities; highlighted in yellow is what the County is also funding\** Another thing to consider is that the ATAX committee is supposed to have 7 members, and currently, there are only 5 members, and 4 were present during the meeting. Only 3 members voted for the proposed awardees. A scoring sheet should also be provided to Council on how these entities were chosen.

Council Member Brown asked about the funding for the Lowcountry Golf Association. Hilton Head is funding \$100,000 from ATAX to the association, and the county is supposed to be funding another \$7,500. So, what is being proposed is that the county should not give the \$7,500 to the Lowcountry Golf Association and keep it in the funds for the unincorporated area. – Nothing can be proposed regarding that change but would like Council to discuss keeping funds within the unincorporated areas.

Council Member Howard discussed the issue of funds that were never expended and would like the Council to consider that there are incomplete projects, so the funds should be re-appropriated to fund the incomplete projects.

Attorneys are currently working on re-drafting the ordinance but need to have input from Council conveyed to them on what they would like changed. There are a lot of grey areas in the local ATAX part of the ordinance, and it currently doesn't have any deadlines and no specific reporting requirements on who these reports are being sent to in the County.

Council Member Howard mentioned that she agrees to use the funds in the unincorporated areas of the county, but there are some projects that cross boundaries that the municipality can't fully fund, for example, the bridge for Spanish Moss trails.

There are 14 applications now, and guidance is needed to move forward with the awards or hold them off. For FY25, it needs to be held because a more robust policy and procedures will be created along with the ordinance. Deadlines need to be set in place on when and to whom to submit reports because there would be no guidance if something is awarded right now for local tax.

The State ATAX has a committee, but the local ATAX does not; it is at the discretion of the Administrator; these 2 ATAXs are different. Council could not recommend any awards.

Chairman Passiment stated that these changes will be a topic of discussion for the next month as the county prepares the budget that will be needed to move forward this year, and if changes are going to be made, they need to be made now.

The main question staff has for Council is what needs to be done with the current applications. Chairman Passiment commented that everything should be put on hold and not award anything until the Council decides how they feel it should proceed in the future.

Council Member Bartholomew asked for a list of the applicants before a decision was made. He is inclined to start with a hybrid approach to reduce the amount awarded while shifting gears and allocating towards projects, and then in FY 25, and have a good scope of how things should be done.

The amount is not known for the 14 applicants, but the deadline has been extended for applications, and not all applicants have submitted their applications.

Council Member Cunningham is all for getting the projects done, but the amount of money that is awarded to applicants when there is no information on where it goes and what happens when they receive it is uncomfortable. A hybrid approach is a good starting point, or putting a cap on what is awarded and having more stringent requirements to apply. Would like to see funds used appropriately and for a workforce housing program that applies, but not using the funds for the County to build it. Would like the public to know that not everything is seen by committee members or the Council because some projects are under a certain threshold, but having these types of discussions and communication will help fix some of the grey areas in the ordinance/code.

No vote was taken, but the committee agreed to hold the applications and not award anything at the moment.

**8. RECOMMEND APPROVAL FOR THE INTERIM COUNTY ADMINISTRATOR TO ENTER INTO A CONTRACT WITH BRYX TO PROVIDE A UNIFIED STATION ALERTING SYSTEM**

The Station Alerting System was one of the first items placed on the list of priorities for the use of ARPA funds. Chief Kline with Lady's Island/St. Helena Fire Department has been involved with the initiative for

years. The system provides a unified alerting system initiated through the County and HHI dispatch centers that alert fire and EMS stations in a targeted, slowly ramping manner to only call specific units as needed and to do so in a way that protects the health and well-being of the first responders. The system will provide an enhanced level of service to all citizens of Beaufort County while providing our emergency response personnel with accurate incident alerts through a variety of devices. This system uses lights, sounds, and data screens to better alert and inform responders of a situation. Additionally, it unifies the systems by which the Fire Department and EMS stations are dispatched.

The procurement process for the Unified Fire Department Alert System project initially began in September 2022 with a project meeting with representatives from Lady's Island, Hilton Head Island Fire and Rescue, Bluffton Fire District, the Sheriff's Office, and the County staff to discuss the overall project responsibilities and procurement requirements. Procurement services and the project committee created RFQ 101922 and received five responses for review on October 23, 2022. The RFQ evaluation committee consists of representatives from the Fire Departments (Lady's Island, Hilton Head Island, Bluffton Fire District), the Sheriff's Office, and the County's IT department staff reviewed the five responses and selected the top three firms (Bryx, Purvis, Motorola) to participate in the RFP process. Procurement services received the RFP responses on April 25, 2023, and shared the responses with the evaluation committee. The evaluation committee decided to interview the top two firms, Bryx and Purvis. The evaluation committee decided to request a "Best and Final Offer" from Purvis, the top-rated firm. Purvis provided their offer on June 9, 2023. The evaluation committee was not completely satisfied with Purvis' best and final offer. Although Purvis received the highest ranking from the initial response, the evaluation committee requested a "Best and Final Offer" from Bryx to compare the two solutions before moving forward. Some key factors and concerns about the Purvis proposal were their ability to meet the time frame based on previous projects, the cost of third-party software requirements for AutoCAD, and the redundancy provided with their product, which was not what Hilton Head Fire and Rescue was requesting. Additionally, the Purvis system required major network expansion and hardware installation. The Bryx proposal offers new technology that is cloud-based, which the committee believes to be the way technology is heading. The committee met on August 8, 2023, to discuss both final offers and decided to send both firms questions that would only apply to each firm's solutions that needed to be answered. The evaluation committee completed their final scoring and recommended the contract award to Bryx.

Chief Kline with Lady's Island/St. Helena Fire District presented the proposal to the committee, explaining that this project has been discussed for four years. A new alert system is needed because right now, there is a fragmented system. Some use pagers, have old systems that need replacing, or use cell phone technology. Because it is a fragmented system, it is slowing the overall call processing time and response time to emergencies. The current system is not integrated with the computer-aided system; it is a standalone system that requires additional steps and that leaves room for human error. The current system does not allow station-specific standard alert station alerting, which means if there is a call and there are 20 personnel on duty, it will alert all 20 instead of the 4 that are needed to respond. The system does not meet current standards, is not heart-friendly, and is immediate full-strength audio-waking emergency personnel in full strength, which results in going from a resting heart to extreme chaos in the middle of the night. What is being proposed is a fully integrated system for fire and EMS. This system will be for the unincorporated fire districts, the Town of Hilton Head, the City of Beaufort, Beaufort County EMS, and the Hilton Head Airport fire. In total, there are 38 fire stations and 2 dispatch centers. The new system will provide an enhanced level of service, providing the emergency response personnel with accurate, timely, alerting information through a variety of devices, station pagers, cell phones, etc. This system is also fully integrated with the current computer-aided dispatch system. This will work by allowing the dispatchers to enter the data into the computer-aided system. The new system will take over and alert the appropriate stations instead of 5, and only those people who need to be aware are awakened. The new system zone specific meets current standards, includes slowly ramping up the audio instead of

one loud tone, and provides night vision inside the stations. The new NFPA standards focus on the firefighter's health, safety, and wellness, and this new system meets those standards and will improve response times through streamlined dispatch communication and alerting your emergency response personnel in seconds. Very few things can be done for emergency services that will serve all citizens and visitors of Beaufort County from one end to the other, but this station alerting system is one of those systems. The initial request is for \$2.5 million. The cost came through at \$2.38 million, and the difference will be used as a contingency fund to cover anything that may come up during the process.

**Motion:** It was moved by Council Member Howard, seconded by Council Member Cunningham, to approve the recommendation for the Interim County Administrator to enter into a contract with Bryx to provide a unified station alerting system.

**The Vote:** The motion was approved without objection.

**Discussion:**

Council Member Howard asked how the system would integrate with the military system that the fire department works with. – It will not integrate with their system. The military has its own system. The current systems dispatch will notify the Marine Corps Air Station and Parris Island anytime there is a mutual aid situation, but the military has its own radio system, which is separate.

Council Member Cunningham wanted clarification on the fire departments involved and if Bluffton was one of the departments on the list. – Yes. When unincorporated is mentioned, Bluffton is truly an unincorporated fire district, though they are a part of the town too.

Council Member Cunningham would like to know the set-up time to get the system active. – Contract stipulates 1 year after signing but believes it will be less than a year.

Council Member Cunningham asked about the contract stating four years of service. If there is a problem, it is four years of problems, and what the cost after four years is to make sure the funding is there. – The plan is to work very hard to put as many years as possible of service and maintenance on the front end, and the plan from that point forward is for every fire district, EMS, and all the different entities involved to have four years to plan in their budget to pick up the costs. The cost is about 140, and it may escalate to 153. The cost in five years is probably in the 150 or 160 range. After 5 years, it will be individual contracts, not a county contract, and the 5 years will give the departments time to put that expense into their budget.

Council Member Cunningham questioned the two new stations being developed and whether that has been figured into the contract. – This contract will set the stage for any new station. The new system is the most technologically advanced. It's not fully hardwired, it isn't running fiber connections to all stations, it is cloud-based, so it is easier to outfit stations whether they are existing or new.

**9. DISCUSSION OF RESPONSE TO RFQ SEEKING EXECUTIVE SEARCH FIRMS**

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

<https://beaufortcountysc.new.swagit.com/videos/295366>

Tom Keaveny, County Attorney, presented the committee with updates on the RFQ seeking executive search firms. Council authorized staff to issue an RFQ (request for qualifications) for an executive search firm to help in the recruitment of a County Administrator. When the RFQ closed, there were 12 responses. Council will now need to give staff guidance about how the applications will be reviewed and the selection of the firm. Previously, a small ADHOC committee was established to go through all the applications and

then bring those applicants forward to the Council for consideration a list of 3 or 4 firms, and then the council will decide which firm would be interviewed.

Chairman Passiment stated that as Chairman, he is allowed to set up a sub-committee, and he will be doing that. There will be 5 committee members: 2 members from the north of the Broad, 2 members from the south of the Broad, and himself as Chairman. The 2 members from the north of the Broad are Council Member Alice Howard and Council Member David Bartholomew. The 2 members from the south of the Broad will be Vice-Chairman Lawrence McElynn and Council Member Anna Maria Tabernik. These members are comprised of 3 members who have been through the selection process before and 2 new members who can bring a new perspective. All 12 applications will be reviewed, and the best will be brought to Council so Council can do the final interviews. A County Administrator should be hired by July 1, 2024.

**10. REVIEW AND DISCUSSION OF STATUS OF INVESTIGATIONS BEING CONDUCTED BY HAYNSWORTH SINKLER BOYD**

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

<https://beaufortcountysc.new.swagit.com/videos/295366>

Tom Keaveny, County Attorney, provided the committee with a status update on the investigations being conducted by Haynsworth Sinkler Boyd. Council selected this firm, and Nick Nicholson of the Greenville office of Haynsworth Sinkler Boyd is spearheading it. The investigations are moving forward, and the firm has been given access to the County's systems and software, so there shouldn't be anything impeding the investigation. A draft procurement code from Mr. Nicholson was given to staff internally to review, and then staff met with Mr. Nicholson to discuss the proposed code at great length. Dave Thomas, Procurement Director, is forwarding Mr. Nicholson's staff's comments. Mr. Nicholson will then bring forward a proposed code. The proposed code will be brought forward for consideration. After that is done, the ordinance process will start. The proposed code will not be brought forward in an ordinance format until the terms are fully discussed. Mr. Nicholson was tasked with redesigning our existing code. It was originally adopted in 1992 and has been changed here and there, so the proposal was to bring forward a whole new code, and that is what is in process. Mr. Nicholson can appear before the Council at any time, but he isn't needed now for an executive session discussion.

Committee Vice-Chair Tabernick stated that the procurement code is one thing, but what about all the other things being investigated? Is there a timeline for this?

Chairman Passiment asked for an update on the investigations to be put on the agenda to have this discussion and proposed that the final presentation to the County Council will be done at the Council meeting on February 26. Time has been spent researching specific things since October, and it is time for them to bring forward their findings, recommendations, proposals, and anything else the firm feels is important to the Council.

Committee Vice-Chair Tabernik stated that the firm should not be surprised by this deadline. The information was asked for by the end of the year, and it couldn't be done, so a 2-month extension was given.

**11. RECOMMEND APPROVAL OF THE APPOINTMENT OF TOMMY HARMON, JR. TO THE BEAUFORT MEMORIAL HOSPITAL BOARD OF TRUSTEES FOR A FIRST TERM OF FOUR YEARS WITH AN EXPIRATION DATE OF 2028 AND THE REAPPOINTMENT OF EUGENE RICHARDSON LABRUCE, TO THE BEAUFORT**

## MEMORIAL HOSPITAL BOARD OF TRUSTEES FOR A SECOND TERM OF FOUR YEARS WITH AN EXPIRATION DATE OF 2028

**Motion:** It was moved by Council Member Howard, seconded by Chairman Passiment to recommend the approval of the appointment of Tommy Harmon, Jr. to the Beaufort Memorial Hospital Board of Trustees for a first term of four years with an expiration date of 2028 and the reappointment of Eugene Richardson Labruce, to the Beaufort Memorial Hospital Board of Trustees for a second term of four years with an expiration date of 2028.

**The Vote:** The motion was approved without objection.

*The appointment of the Beaufort Memorial Hospital Board Trustees will be moving forward at today's Council meeting as a time-sensitive item.*

## 12. AGENCIES, BOARDS, AND COMMISSIONS APPOINTMENTS AND REAPPOINTMENTS

**Motion:** It was moved by Council Member Cunningham, seconded by Council Member Dawson to approve the appointments and reappointments to agencies, boards and commissions.

**The Vote:** motion approved without objection.

*Reappointment of Mike Alsko to the SouthernCarolina Alliance Board of Directors for a three-year term with the expiration date of 2027.*

*Reappointment of Peter Cook to the Beaufort County Planning Commission for a three-year term with the expiration of February 2027. (District 6, second term, votes needed 8/11)*

*Reappointment of Robert Smalls to the Beaufort County Sheldon Fire District Board for a four-year term with the expiration date of February 2028. (District 1, third term, votes needed 10/11)*

*Reappointment of Gregory Gilbert to the Beaufort County Sheldon Fire District Board for a four-year term with the expiration date of February 2028. (District 1, seventh term, votes needed 10/11)*

*Reappointment of Rudolph Glover to the Beaufort County Sheldon Fire District Board for a four-year term with the expiration of February 2028. (District 1, fifth term, votes needed 10/11)*

*Reappointment of George Williams to the Beaufort County Sheldon Fire District Board for a four-year term with the expiration of February 2028. (District 1, sixth term, votes needed 10/11)*

*Recommend approval to the Governor's office for the reappointment of Frankie Middleton to the Beaufort County Disabilities and Special Needs Board for a four-year term with the expiration date of February 2028. (District 4, third term, votes needed 10/11)*

*Reappointment of Ken Guerra to the Beaufort County Accommodation Tax (2% State) Board for a four-year term with the expiration date of February 2028. (District 3, first term, votes needed 6/11)*

*Reappointment of Natalie Majorkiewicz to the Beaufort County Bluffton Fire Township Fire District Board for a four-year term with the expiration date of February 2028. (District 9, first term, votes needed 6/11)*

*Reappointment of Elaine Lust to the Beaufort County Bluffton Township Fire District Board for a four-year term with the expiration of February 2028. (District 8, fourth term, votes needed 10/11)*

*Reappointment of Jane Frederick to the Beaufort County Zoning Board of Appeals Board for the three-year term with the expiration date of February 2027. (District 3, second term, votes needed 10/11)*

*Reappointment of Mark Bailey to the Beaufort County Airports Board for a two-year term with the expiration date of February 2026. (fourth term, votes needed 10/11)*

*Reappointment of Philip Kiser to the Beaufort County Parks and Recreation Board for a four-year term with the expiration date of February 2028. (District 9, third term, votes needed 10/11)*

*Reappointment of Kris Feldmann to the Beaufort County Design Review Board for a four-year term with the expiration date of February 2028. (District 8, second term, votes needed 8/11)*

*Reappointment of James Clark to the Beaufort County Stormwater Management Utility Board for a four-year term with the expiration date of February 2028. (District 4, third term, votes needed 10/11)*

*Recommend approval to the Governor's office for the reappointment of Scott Deniss to the Beaufort County Lady's Island/St. Helena Island Fired District Commission for a four-year term with the expiration date of February 2028. (District 3, second term, votes needed 8/11)*

*Reappointment of Virginia Kozak to the Beaufort County Transportation Board for a four-year term with the expiration date of February 2028. (District ?, second term, votes needed 8/11)*

### **13. ADJOURNMENT**

Adjourned: at or around 3:00 p.m.

Ratified:



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

Item 8.

<b>ITEM TITLE:</b>
Financial Updates through January 31, 2024
<b>MEETING NAME AND DATE:</b>
Finance Committee Meeting February 26, 2024 at 1:00 pm
<b>PRESENTER INFORMATION:</b>
Denise Christmas, CFO <i>30 minutes</i>
<b>ITEM BACKGROUND:</b>
Financial Summaries for the General Fund, Capital Improvement Fund, and Enterprise Funds
<b>PROJECT / ITEM NARRATIVE:</b>
Financial Updates
<b>FISCAL IMPACT:</b>
N/A
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
N/A
<b>OPTIONS FOR COUNCIL MOTION:</b>
Discussion only – no action needed

**GENERAL FUND**

TOTAL REVENUES	\$ 131,999,272
TOTAL EXPENDITURES+ENCUMBRANCES	\$ (85,942,448)
<b>NET GAIN JANUARY 31, 2024</b>	<b>\$ 46,056,824</b>

**CAPITAL IMPROVEMENT FUND**

TOTAL REVENUES	\$ 6,050,036
TOTAL EXPENDITURES+ENCUMBRANCES	\$ (9,728,591)
<b>NET LOSS JANUARY 31, 2024</b>	<b>\$ (3,678,555)</b>

**SOLID WASTE FUND**

REVENUES:	\$ 9,271,325
EXPENDITURES & ENCUMBRANCES:	\$ (8,446,665)
<b>NET GAIN JANUARY 31, 2024</b>	<b>\$ 824,660</b>

**STORMWATER FUND**

REVENUES:	\$ 6,324,789
EXPENDITURES & ENCUMBRANCES:	\$ (4,206,146)
<b>NET GAIN JANUARY 31, 2024</b>	<b>\$ 2,118,642</b>

**BEAUFORT EXECUTIVE AIRPORT**

REVENUES:	\$ 638,473
EXPENDITURES & ENCUMBRANCES	\$ (871,816)
<b>NET LOSS JANUARY 31, 2024</b>	<b>\$ (233,343)</b>

**HILTON HEAD ISLAND AIRPORT**

REVENUES:	\$ 2,728,978
EXPENDITURES & ENCUMBRANCES	\$ (2,525,001)
<b>NET GAIN JANUARY 31, 2024</b>	<b>\$ 203,976</b>

Object	Description	Original Budget	Adjustments	Revised Budget
41010	CURRENT TAXES	-\$100,434,000	\$0	-\$100,434,000
41020	DELINQUENT TAXES	-\$2,100,000	\$0	-\$2,100,000
41030	AUTOMOBILE TAXES	-\$7,600,000	\$0	-\$7,600,000
41040	3% & 7% PENALTIES ON TAX	-\$500,000	\$0	-\$500,000
41050	5% PENALTIES ON TAXES	-\$650,000	\$0	-\$650,000
42010	BUILDING PERMITS	-\$1,604,000	\$0	-\$1,604,000
42030	MOBILE HOME PERMITS	-\$20,000	\$0	-\$20,000
42040	MARRIAGE LICENSES	-\$65,000	\$0	-\$65,000
42060	SHERIFF COPPER PERMITS	-\$250	\$0	-\$250
42200	CABLE TV FRANCHISES	-\$280,000	\$0	-\$280,000
42300	BUSINESS LICENSE	-\$2,000,000	\$0	-\$2,000,000
42310	ALCOHOL BEVERAGE LICENSE	-\$75,000	\$0	-\$75,000
43015	HOMESTEAD EXEMPTION, ETC	-\$2,025,000	\$0	-\$2,025,000
43020	MERCHANTS INVENTORY TAX	-\$190,000	\$0	-\$190,000
43021	MANUFACTURER TAX EXEMPT PROGRM	-\$250,000	\$0	-\$250,000
43022	MOTOR CARRIER PAYMENTS	-\$240,000	\$0	-\$240,000
43040	PAYMENTS IN LIEU OF TAXES	-\$100,000	\$0	-\$100,000
43041	PYMT IN LIEU OF - FEDERAL	-\$15,000	\$0	-\$15,000
43051	LOCAL ASSESSMENT FEE	-\$5,000	\$0	-\$5,000
43200	VETERANS OFFICER STIPEND	-\$5,923	\$0	-\$5,923
43230	VOTER REG/ELEC STIPENDS	-\$13,500	\$0	-\$13,500
43250	SALARY SUP'LMTS FR STATE	-\$45,000	\$0	-\$45,000
43290	POLL'TN CNTRL PEN FR STAT	-\$2,000	\$0	-\$2,000
43310	STATE AID	-\$8,353,438	\$0	-\$8,353,438
43770	STATE GRANT FUNDS	-\$34,783	\$0	-\$34,783
43780	FEDERAL GRANT FUNDS	-\$200,000	\$0	-\$200,000
44010	3% COMM ON DOC STAMPS RMC	-\$450,000	\$0	-\$450,000
44020	COUNTY RECORDING FEES-RMC	-\$5,800,000	\$0	-\$5,800,000
44030	COUNTY STAMP FEES-RMC	-\$1,300,000	\$0	-\$1,300,000
44040	COLLECT CO XFER FEES-RMC	-\$60,000	\$0	-\$60,000
44050	COPY AND SERVICE FEES-RMC	\$0	\$0	\$0
44070	MISCELLANEOUS FEE	-\$5,750	\$0	-\$5,750
44100	SHERIFF'S FEES	-\$40,000	\$0	-\$40,000
44110	PROBATE FEES	-\$610,000	\$0	-\$610,000
44120	PROBATE ADVERTISING FEES	\$0	\$0	\$0
44130	PROBATE COPY FEES	\$0	\$0	\$0
44140	MAGISTRATE CIVIL FEES	-\$173,678	\$0	-\$173,678
44150	CLERK OF CT FILING FEES	-\$110,000	\$0	-\$110,000
44160	CLERK OF CT COPY FEES	-\$17,000	\$0	-\$17,000
44170	FAMILY COURT FEES	-\$248,000	\$0	-\$248,000
44190	MASTER IN EQUITY FEES	-\$110,000	\$0	-\$110,000
44200	TREASURER'S FEES	-\$18,000	\$0	-\$18,000
44205	TREASURER'S MISC FEES	-\$16,000	\$0	-\$16,000
44220	EMERGENCY MEDICAL FEES	-\$3,700,000	\$0	-\$3,700,000
44225	EMS - COPY FEES	-\$10,000	\$0	-\$10,000
44260	D S O FEES	-\$85,000	\$0	-\$85,000

44280	ANIMAL SHELTER FEES	-\$10,000	\$0	-\$10,000
44370	REZONING APPLICATION FEES	-\$2,000	\$0	-\$2,000
44375	CRB - APPLICATION FEES	-\$5,000	\$0	-\$5,000
44400	SPORTS FEES	-\$218,000	-\$315,000	-\$533,000
44420	AQUATICS CLASS	-\$12,000	\$0	-\$12,000
44430	RENTALS	-\$11,000	-\$26,000	-\$37,000
44440	SPONSORSHIP	-\$4,000	-\$22,000	-\$26,000
44449	SUMMER CAMP	-\$20,000	-\$8,000	-\$28,000
44450	AQUATIC ADMISSIONS	-\$15,000	-\$18,500	-\$33,500
44472	PROGRAM/RECREATION FEE	-\$75,000	-\$280,000	-\$355,000
44483	PROJECT INCOME	\$0	\$0	\$0
44510	VIDEO PRODUCTION	-\$90,000	\$0	-\$90,000
44760	PAYROLL SERVICES-OTHERS	-\$13,356	\$0	-\$13,356
44780	CREDIT CARD FEES	-\$2,300	\$0	-\$2,300
45010	GENERAL SESSIONS FINES	-\$10,500	\$0	-\$10,500
45020	DRUG FINES - GEN SESSIONS	-\$2,000	\$0	-\$2,000
45030	GENERAL SESSIONS-VICTIMS PROGR	\$0	\$0	\$0
45100	MAGISTRATE FINES	-\$542,500	\$0	-\$542,500
45200	LIBRARY FINES	-\$40,000	\$0	-\$40,000
45600	LATE PENALTIES - BUS LICENSE	-\$100,000	\$0	-\$100,000
46010	INTEREST ON INVESTMENTS	-\$601,000	-\$500	-\$601,500
47010	MISCELLANEOUS REVENUES	-\$70,000	\$0	-\$70,000
47210	RENTAL CO PROPERTY	-\$30,000	\$0	-\$30,000
47400	SALE OF COUNTY PROPERTY	-\$200,000	\$0	-\$200,000
47500	TRUST FUNDS RECEIVED	\$0	-\$367,918	-\$367,918
47600	DONATIONS	-\$500	\$0	-\$500
47800	CASH OVER/SHORT	\$0	\$0	\$0
48910	CONT FROM PR YR FUND BAL	-\$9,000	-\$375,000	-\$384,000
49100	TRANSFER IN	-\$1,341,250	\$0	-\$1,341,250
	<b>TOTAL REVENUES:</b>	<b>-\$142,985,728</b>	<b>-\$1,412,918</b>	<b>-\$144,398,646</b>
50011	STIPEND	\$13,500	\$0	\$13,500
50020	SALARIES	\$58,000,672	\$59,848	\$58,060,520
50022	ELECTION SALARIES	\$140,000	\$0	\$140,000
50024	TEMPORARY/SEASONAL SAL	\$120,000	\$0	\$120,000
50060	OVERTIME	\$4,393,202	\$3,000	\$4,396,202
50080	OVERTIME/TRAINING SCHOOL	\$45,000	\$0	\$45,000
50100	FICA	\$3,868,450	\$3,408	\$3,871,858
50110	MEDICARE	\$904,719	\$797	\$905,516
50120	SC RETIREMENT	\$8,281,753	\$30,560	\$8,312,313
50130	POLICE RETIREMENT	\$3,847,988	\$0	\$3,847,988
50140	EMPLOYER GROUP INS.	\$12,000,000	\$0	\$12,000,000
50170	UNEMPLOYMENT INS	\$0	\$0	\$0
50500	EMPLOYEE RECOGNITION	\$8,350	\$0	\$8,350
51000	ADVERTISING	\$186,050	-\$6,000	\$180,050
51010	PRINTING	\$280,700	\$4,250	\$284,950
51030	POSTAGE	\$542,745	-\$80,740	\$462,005

51040	LICENSES/PERMITS	\$22,520	\$3,800	\$26,320
51041	STORMWATER FEES	\$130,000	\$0	\$130,000
51042	HH POLICE FEES	\$4,000	\$0	\$4,000
51050	TELEPHONE	\$970,480	\$0	\$970,480
51060	ELECTRICITY	\$2,300,000	\$20	\$2,300,020
51070	WATER/SEWER/GARBAGE	\$200,000	\$0	\$200,000
51110	MAINTENANCE CONTRACTS	\$7,615,287	-\$153,183	\$7,462,104
51120	EQUIPMENT MAINTENANCE	\$634,585	\$0	\$634,585
51130	REPAIRS TO BUILDINGS	\$2,148,000	-\$45,040	\$2,102,960
51150	RENTALS	\$180,742	\$12,500	\$193,242
51160	PROFESSIONAL SERVICES	\$4,851,130	\$143,500	\$4,994,630
51162	LEGAL SERVICES	\$300,000	\$75,000	\$375,000
51170	NON-PROFESSIONAL SERVICES	\$517,308	-\$55,500	\$461,808
51200	MEALS/CONTRACTUAL SVCS	\$350,000	\$0	\$350,000
51220	CONTRACTUAL SERVICES	\$15,000	\$0	\$15,000
51300	VEHICLE MAINTENANCE	\$84,822	\$55,100	\$139,922
51310	DUES & SUBSCRIPTIONS	\$340,088	\$41,620	\$381,708
51320	TRAINING & CONFERENCES	\$621,186	\$121,462	\$742,648
51323	MILEAGE/SUBSISTENCE	\$18,500	-\$623	\$17,877
51340	JURORS/WITNESS FEES	\$285,000	\$0	\$285,000
51360	ATHLETIC PROGRAMS	\$601,000	\$0	\$601,000
51500	VEHICLE INSURANCE	\$500,000	\$0	\$500,000
51510	BLDG/TORT INSURANCE	\$585,000	\$0	\$585,000
51520	MED/PROFESSIONAL	\$25,000	\$0	\$25,000
51540	INSURANCE-OTHER	\$756,000	\$0	\$756,000
51580	WORKERS COMP INS.	\$2,100,000	\$0	\$2,100,000
51990	MISC. EXPENDITURES	\$121,288	\$11,000	\$132,288
52010	SUPPLIES & MATERIALS	\$3,049,766	-\$80,236	\$2,969,530
52050	UNIFORMS	\$837,901	\$0	\$837,901
52500	FUEL	\$784,000	\$0	\$784,000
52600	NON CAPITAL EQUIPMENT	\$2,731,544	\$4,818	\$2,736,362
54000	VEHICLES	\$0	\$362,938	\$362,938
54200	CAPITAL EQUIPMENT	\$0	\$180,727	\$180,727
55000	DIRECT SUBSIDIES	\$2,108,450	\$0	\$2,108,450
55200	LRTA/PALMETTO BREEZE	\$337,097	\$0	\$337,097
55202	MILITARY ENHANCEMENT COMMITTEE	\$100,000	\$0	\$100,000
55203	ISLAND RECREATION	\$150,000	\$0	\$150,000
55204	BEAUFORT SOIL&WATER	\$25,000	\$0	\$25,000
55210	LCOG	\$140,338	\$0	\$140,338
55212	LCOG/MPO FUNDING	\$26,155	\$0	\$26,155
55215	LCOG/HOME CONSORTIUM	\$75,000	\$0	\$75,000
55240	ECONOMIC DEVELOPMENT	\$495,000	\$0	\$495,000
55250	SMALL BUSINESS DEV CTR	\$40,000	\$0	\$40,000
56000	CONTINGENCY	\$450,000	\$267,500	\$717,500
56010	PAYROLL CONTINGENCY	\$4,150,000	-\$71,816	\$4,078,184
57700	TRUST FUNDS DISBURSED	\$125,000	-\$125,000	\$0
57900	CREDIT CARD FEES	\$353,500	\$0	\$353,500

57910	BANK FEES	\$300,250	\$0	\$300,250
59100	TRANSFER OUT	<u>\$8,445,870</u>	\$0	<u>\$8,445,870</u>
	<b>TOTAL EXPENDITURES</b>	<b>\$143,634,936</b>	<b>\$763,710</b>	<b>\$144,398,646</b>

TOTAL REVENUES	\$	131,999,272
TOTAL EXPENDITURES+ENCUMBRANCES		<u>\$85,942,448</u>
<b>NET GAIN JANUARY 31, 2024</b>	<b>\$</b>	<b>46,056,824</b>

<u>Actual</u>	<u>Column1</u>			
-\$109,292,698				
-\$210,712				
-\$5,045,232		<b>REVENUE SUMMARY</b>		
-\$96,332			<b><u>BUDGET</u></b>	<b><u>ACTUAL</u></b>
-\$104,204		<b>TAXES</b>	-\$111,284,000	-\$114,749,178
-\$1,015,182		<b>LICENSES/PERMITS</b>	-\$4,044,250	-\$1,793,867
-\$14,790		<b>INTERGOVERNMENTAL</b>	-\$11,479,644	-\$2,526,059
-\$41,400		<b>FEES</b>	-\$13,900,584	-\$10,150,082
-\$550		<b>FINES</b>	-\$695,000	-\$472,981
-\$18,756		<b>INTEREST</b>	-\$601,500	-\$1,225,093
-\$685,638		<b>MISCELLANEOUS</b>	-\$668,418	-\$203,198
-\$17,550		<b>CONTRIBUTED FROM PY</b>	-\$384,000	\$0
\$0		<b>TRANSFERS</b>	<u>-\$1,341,250</u>	<u>-\$878,815</u>
-\$93,154			-\$144,398,646	-\$131,999,273
\$0				
-\$67,806				
-\$89,650				
\$0				
-\$2,445				
-\$7,930				
-\$6,750				
-\$50,625				
-\$12,372				
-\$2,043,761				
-\$143,152				
-\$8,415				
\$0				
-\$5,209,699				
\$0				
\$0				
-\$1,348				
-\$204,799				
-\$21,776				
-\$427,746				
-\$15,930				
-\$14,566				
-\$98,357				
-\$50,539				
-\$6,856				
-\$135,817				
-\$52,132				
-\$17,729				
-\$7,521				
-\$3,094,515				
-\$5,814				
-\$91,286				

-	\$1,225	
	\$0	
-	\$5,650	
-	\$364,174	
-	\$8,007	
-	\$34,287	
-	\$17,312	
-	\$3,476	
-	\$38,996	
-	\$212,889	
-	\$323	
	\$0	
-	\$6,972	
-	\$344	
-	\$9,183	
-	\$992	
-	\$2,876	
-	\$297,732	
-	\$23,460	
-	\$138,737	
-	\$1,225,093	
-	\$168,621	
-	\$39,212	
	\$0	
	\$0	
-	\$2,179	
	\$6,814	
	\$0	
-	\$878,815	
-	\$131,999,273	
	\$0	\$4,957
	\$0	\$35,568,800
	\$0	\$118,382
	\$0	\$0
	\$0	\$2,929,450
	\$0	\$45,027
	\$0	\$2,306,825
	\$0	\$542,558
	\$0	\$4,936,739
	\$0	\$2,347,277
	\$0	\$5,418,791
	\$0	\$23,609
	\$0	\$1,209
	\$9,760	\$108,650
	\$27,619	\$93,691
	\$16,800	\$198,415

\$0	\$10,856
\$0	\$101,961
\$0	\$3,053
\$12,735	\$654,970
\$0	\$1,470,147
\$0	\$178,521
\$1,736,317	\$5,119,228
\$82,389	\$352,713
\$755,446	\$1,214,227
\$25,309	\$72,625
\$705,292	\$2,133,168
\$0	\$408,315
\$114,812	\$144,971
\$100,638	\$224,362
\$6,507	\$2,767
\$56,741	\$50,953
\$21,576	\$160,633
\$5,363	\$429,931
\$0	\$8,102
\$0	\$106,346
\$38,000	\$63,327
\$0	\$9,760
\$0	\$7,228
\$0	\$0
\$0	\$174,884
\$0	\$1,189,465
\$63,900	\$34,536
\$57,700	\$1,833,234
\$236,423	\$301,482
\$0	\$354,673
\$145,179	\$1,342,816
\$252,490	\$3,258
\$73,879	\$125,603
\$7,500	\$1,481,838
\$0	\$252,823
\$0	\$100,000
\$0	\$112,500
\$0	\$25,000
\$0	\$70,169
\$0	\$0
\$0	\$37,500
\$0	\$187,500
\$0	\$30,000
\$306,131	\$94,931
\$49,900	\$0
\$0	\$0
\$0	\$107,186

\$17,500	\$24,096
<u>\$0</u>	<u>\$5,560,507</u>
<b>\$4,925,905</b>	<b>\$81,016,543</b>

	BUDGET	ACTUAL
TAXES	-111284000	-114749178.2
LICENSES/PERMITS	-4044250	-1793866.78
INTERGOVERNMENTA	-11479644	-2526059.07
FEES	-13900584	-10142766.59
FINES	-695000	-472980.51
INTEREST	-601500	-1225092.52
MISCELLANEOUS	-668418	-203198.1
CONTRIBUTED FROM	-384000	0
TRANSFERS	-1341250	-878815.33
	-144398646	-131991957.1

OBJECT	ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	REVISED BUDGET
41010	1040-80-0000-41010	CURRENT TAXES	-\$4,700,000		-\$4,700,000
41020	1040-80-0000-41020	DELINQUENT TAXES	-\$1,590,000		-\$1,590,000
41030	1040-80-0000-41030	AUTOMOBILE TAXES	\$0		\$0
41040	1040-80-0000-41040	3% & 7% PENALTIES ON TAX	\$0		\$0
		PROPERTY TAX REVENUE	-\$6,290,000		-\$6,290,000
47010	1040-80-0000-47010-	MISCELLANEOUS REVENUES	\$0		\$0
48910	1040-80-0000-48910	CONT FROM PR YR FUND BA	<u>-\$14,942,455</u>	<u>-\$3,407,768</u>	<u>-\$18,350,223</u>
		<b>TOTAL REVENUES:</b>	<b>-\$21,232,455</b>	<b>-\$3,407,768</b>	<b>-\$24,640,223</b>
51160	1040-80-1310-51160	PROFESSIONAL SERVICES	\$0	\$1,781	\$1,781
54000	1040-80-1201-54000-	VEHICLE PURCHASES	\$360,430	\$0	\$360,430
54000	1040-80-1600-54000	VEHICLE PURCHASES	\$192,000	\$0	\$192,000
54200	1040-80-0000-54200	CAPITAL EQUIPMENT	\$52,500	\$0	\$52,500
54200	1040-80-1020-54200	CAPITAL EQUIPMENT	\$1,840,000	\$0	\$1,840,000
54200	1040-80-1201-54200-	CAPITAL EQUIPMENT	\$238,466	\$0	\$238,466
54200	1040-80-1600-54200	CAPITAL EQUIPMENT	\$759,000	\$132,287	\$891,287
54300	1040-80-1250-54300	BUILDING PURCHASES	\$800,000	\$48,500	\$848,500
54300	1040-80-1310-54300	BUILDING PURCHASES	\$641,500	\$0	\$641,500
54400	1040-80-1230-54400	VEHICLE PURCHASES	\$1,203,000	\$792,240	\$1,995,240
54400	1040-80-1260-54400	VEHICLE PURCHASES	\$47,000	-\$47,000	\$0
54400	1040-80-1301-54400	VEHICLE PURCHASES	\$688,500	\$0	\$688,500
54400	1040-80-1400-54400	VEHICLE PURCHASES	\$57,559	\$0	\$57,559
54400	1040-80-1620-54400	VEHICLE PURCHASES	\$32,000	\$0	\$32,000
54420	1040-80-1000-54420	RENOVATIONS TO BUILDING	\$250,000	\$5,400	\$255,400
54420	1040-80-1143-54420	RENOVATIONS TO BUILDING	\$0	\$27,850	\$27,850
54420	1040-80-1230-54420	RENOVATIONS TO BUILDING	\$1,500,000	\$0	\$1,500,000
54420	1040-80-1301-54420	RENOVATIONS TO BUILDING	\$0	\$1,409,695	\$1,409,695
54420	1040-80-1310-54420	RENOVATIONS TO BUILDING	\$3,686,000	-\$1,453,000	\$2,233,000
54420	1040-80-1330-54420	RENOVATIONS TO BUILDING	\$2,000,000	\$149,005	\$2,149,005
54420	1040-80-1400-54420	RENOVATIONS TO BUILDING	\$0	\$18,531	\$18,531
54420	1040-80-1600-54420	RENOVATIONS TO BUILDING	\$5,659,500	-\$204,322	\$5,455,178
54500	1040-80-1000-54500	INFRASTRUCTURE	\$1,225,000	-\$1,225,000	\$0
54500	1040-80-1243-54500-	INFRASTRUCTURE	<u>\$0</u>	<u>\$3,751,801</u>	<u>\$3,751,801</u>
		<b>EXPENDITURE TOTALS:</b>	<b>\$21,232,455</b>	<b>\$3,407,768</b>	<b>\$24,640,223</b>
<b>TOTAL SPENT AND ENCUM</b>					

<b>ACTUAL</b>	<b>ENCUMBRANCES</b>	<b>PERCENT</b>
- \$6,006,224		
\$0		
- \$39,105		
- \$2,888		
- \$6,048,217		
- \$1,819		
\$0		
<b>- \$6,050,036</b>		<b>96%</b>
\$0	\$1,781	100.00
\$187,217	\$138,720	90.43
\$0	\$189,260	98.57
\$0	\$0	0.00
\$0	\$0	0.00
\$37,064	\$172,548	87.90
\$132,287	\$0	14.84
\$53,950	\$44,050	11.55
\$0	\$0	0.00
\$1,613,681	\$358,566	98.85
\$0	\$0	0.00
\$423,674	\$262,722	99.69
\$40,517	\$2,349	74.47
\$28,342	\$0	88.57
\$84,400	\$57,950	55.74
\$27,850	\$0	100.00
\$2,040	\$0	0.14
\$471,575	\$953,835	101.11
\$0	\$0	0.00
\$372,500	\$28,350	18.65
\$14,608	\$3,923	100.00
\$1,360,795	\$144,597	27.60
\$0	\$0	0.00
<u>\$816,200</u>	<u>\$1,703,241</u>	<u>67.15</u>
<b>\$5,666,700</b>	<b>\$4,061,892</b>	<b>39.0%</b>
<b>BERED:</b>	<b>\$9,728,591</b>	

Object	Account	Description	Original Budget	Adjustments	Revised Budget
41010	5010-90-1340-41010	CURRENT TAXES	-9,600,000		-9,600,000
44230	5010-90-1340-44230	WASTE DISPOSAL FEES	-9,000		-9,000
46010	5010-90-1340-46010	INTEREST ON INVESTMEN	-10,000		-10,000
47010	5010-90-1340-47010-	MISCELLANEOUS REVENL	0		0
47410	5010-90-1340-47410	SALE OF RECYCLABLES	-400,000		-400,000
49100	5010-90-1340-49100	TRANSFER IN	-1,750,000		-1,750,000
<b>TOTAL REVENUES:</b>			<b>-11,769,000</b>		<b>-11,769,000</b>
50020	5010-90-1340-50020	SALARIES AND WAGES	1,752,226		1,752,226
50060	5010-90-1340-50060	OVERTIME	2,000		2,000
50100	5010-90-1340-50100	EMPLOYER FICA	108,671		108,671
50110	5010-90-1340-50110	EMPLOYER MEDICARE	25,415		25,415
50120	5010-90-1340-50120	EMPLOYER SC RETIREMEI	325,204		325,204
50140	5010-90-1340-50140	EMPLOYER GROUP INSUF	202,291		202,291
50150	5010-90-1340-50150	EMPLOYER WORKERS CO	47,555		47,555
50160	5010-90-1340-50160	TORT LIABILITY INSURAN	6,065		6,065
51000	5010-90-1340-51000	ADVERTISING	10,000		10,000
51010	5010-90-1340-51010	PRINTING	3,500	2,000	5,500
51030	5010-90-1340-51030	POSTAGE	2,000		2,000
51050	5010-90-1340-51050	TELEPHONE/COMMUNIC	15,000		15,000
51060	5010-90-1340-51060	ELECTRICITY	19,000		19,000
51070	5010-90-1340-51070	WATER/SEWER/GARBAGI	22,000		22,000
51110	5010-90-1340-51110	MAINTENANCE CONTRAC	40,000		40,000
51120	5010-90-1340-51120	EQUIPMENT MAINTENAN	25,000		25,000
51150	5010-90-1340-51150	RENTALS	1,500		1,500
51160	5010-90-1340-51160	PROFESSIONAL SERVICES	1,025,000	-2,000	1,023,000
51162	5010-90-1340-51162	LEGAL SERVICES	6,000	-3,305	2,695
51165	5010-90-1340-51165	SOLID WASTE HAULING	1,830,000		1,830,000
51166	5010-90-1340-51166	DISPOSAL/RECYCLING	4,706,000		4,706,000
51300	5010-90-1340-51300	VEHICLE MAINT SERVICE	35,000		35,000
51310	5010-90-1340-51310	DUES & SUBSCRIPTIONS	1,000		1,000
51320	5010-90-1340-51320	TRAINING & CONFERENC	6,500		6,500
51500	5010-90-1340-51500	VEHICLE INSURANCE	8,000		8,000
51540	5010-90-1340-51540	INSURANCE - OTHER	700		700
52010	5010-90-1340-52010	SUPPLIES & MATERIALS	35,000		35,000
52050	5010-90-1340-52050	UNIFORMS	35,000	2,705	37,705
52500	5010-90-1340-52500	FUELS/LUBRICANTS	62,000		62,000
52600	5010-90-1340-52600	NON-CAP EQUIPMENT	5,000	600	5,600
54100	5010-90-1340-54100	SITE DEVELOPMENT	1,041,825		1,041,825
54200	5010-90-1340-54200	CAPITAL EQUIPMENT	242,620		242,620
56010	5010-90-1340-56010	PAYROLL CONTINGENCY	121,928		121,928
<b>EXPENDITURE TOTALS:</b>			<b>11,769,000</b>	<b>0</b>	<b>11,769,000</b>
					<b>TOTAL SPENT AND</b>

Actual	Encumbrances	Percent
-9,079,398		0.00
-6,500		72.22
-27,759		277.59
-140		0.00
-157,528		39.38
0		0.00
<b>-9,271,325</b>		<b>78.78%</b>
891,639		54.62
7,596		383.90
54,842		54.16
12,826		54.16
165,834		54.73
76,077		37.61
658		1.38
0		0.00
315	4,000	43.15
52		0.95
1,459		72.96
6,391		56.20
7,645		43.80
8,844	4,598	63.37
19,826	20,174	100.00
9,130	870	36.52
135		8.97
276,657	387,360	64.91
0		0.00
989,183	840,817	100.00
2,260,351	2,128,644	93.26
18,852		53.86
384		38.42
4,350		85.94
0		0.00
436		62.28
12,968	13,736	84.55
20,309	16,978	100.00
25,043	1,459	49.81
1,312	3,688	96.12
0		0.00
1,921	149,306	62.33
0		0.00
<b>4,875,036</b>	<b>3,571,629</b>	<b>71.77%</b>
<b>ENCUMBERED:</b>	<b>8,446,665</b>	

Object	Account	Description	Original Budget	Adjustments
44240	5025-90-0000-44240	STORMWATER UTILITY FEE	-\$6,178,114	
44436	5025-90-0000-44436	CWI- CITY OF BEAUFORT	-\$62,400	
44437	5025-90-0000-44437	CWI- TOWN OF PORT ROYAL	-\$22,900	
44438	5025-90-0000-44438	CWI- TOWN OF BLUFFTON	-\$449,000	
44439	5025-90-0000-44439	CWI- TOWN OF HILTON HEAL	-\$261,000	
44483	5025-90-0000-44483	PROJECT INCOME	-\$122,000	
46010	5025-90-0000-46010	INTEREST ON INVESTMENTS	-\$100,000	
47010	5025-90-0000-47010	MISCELLANEOUS REVENUES	-\$19,334	
48910	5025-90-0000-48910	CONT FROM PR YR FUND BAL	-\$3,685,270	
47010	5025-90-9020-47010-PRE	MISCELLANEOUS REVENUES	<u>\$0</u>	
<b>TOTAL REVENUES:</b>			<b>-\$10,900,018</b>	<b>\$0</b>
50020	5025-90-9000-50020	SALARIES AND WAGES	\$177,680	
50060	5025-90-9000-50060	OVERTIME	\$7,500	
50100	5025-90-9000-50100	EMPLOYER FICA	\$11,480	
50110	5025-90-9000-50110	EMPLOYER MEDICARE	\$1,685	
50120	5025-90-9000-50120	EMPLOYER SC RETIREMENT	\$34,369	
50140	5025-90-9000-50140	EMPLOYER GROUP INSURAN	\$23,375	
50150	5025-90-9000-50150	EMPLOYER WORKERS COMP	\$1,873	
50160	5025-90-9000-50160	TORT LIABILITY INSURANCE	\$545	
51000	5025-90-9000-51000	ADVERTISING	\$200	
51010	5025-90-9000-51010	PRINTING	\$200	
51030	5025-90-9000-51030	POSTAGE	\$50	
51050	5025-90-9000-51050	TELEPHONE/COMMUNICAT	\$1,844	
51110	5025-90-9000-51110	MAINTENANCE CONTRACTS	\$313	
51120	5025-90-9000-51120	EQUIPMENT MAINTENANCE	\$200	
51150	5025-90-9000-51150	RENTALS	\$960	
51160	5025-90-9000-51160	PROFESSIONAL SERVICES	\$17,500	
51300	5025-90-9000-51300	VEHICLE MAINT SERVICES	\$1,248	
51310	5025-90-9000-51310	DUES & SUBSCRIPTIONS	\$1,240	
51320	5025-90-9000-51320	TRAINING & CONFERENCES	\$9,245	
51500	5025-90-9000-51500	VEHICLE INSURANCE	\$980	
52010	5025-90-9000-52010	SUPPLIES & MATERIALS	\$2,200	
52050	5025-90-9000-52050	UNIFORMS	\$1,177	
52500	5025-90-9000-52500	FUELS/LUBRICANTS	\$1,000	
52600	5025-90-9000-52600	NON-CAP EQUIPMENT	\$1,300	
50020	5025-90-9010-50020	SALARIES AND WAGES	\$315,286	
50060	5025-90-9010-50060	OVERTIME	\$4,000	
50100	5025-90-9010-50100	EMPLOYER FICA	\$19,795	
50110	5025-90-9010-50110	EMPLOYER MEDICARE	\$4,630	
50120	5025-90-9010-50120	EMPLOYER SC RETIREMENT	\$59,259	
50140	5025-90-9010-50140	EMPLOYER GROUP INSURAN	\$70,125	
50150	5025-90-9010-50150	EMPLOYER WORKERS COMP	\$39,028	
50160	5025-90-9010-50160	TORT LIABILITY INSURANCE	\$2,602	
51000	5025-90-9010-51000	ADVERTISING	\$250	
51010	5025-90-9010-51010	PRINTING	\$200	
51030	5025-90-9010-51030	POSTAGE	\$100	

51050	5025-90-9010-51050	TELEPHONE/COMMUNICAT	\$7,859	
51110	5025-90-9010-51110	MAINTENANCE CONTRACTS	\$2,500	
51120	5025-90-9010-51120	EQUIPMENT MAINTENANCE	\$2,000	
51150	5025-90-9010-51150	RENTALS	\$500	
51160	5025-90-9010-51160	PROFESSIONAL SERVICES	\$626,000	\$5,000
51170	5025-90-9010-51170	NON-PROFESSIONAL SERVICE	\$15,300	-\$5,000
51300	5025-90-9010-51300	VEHICLE MAINT SERVICES	\$7,100	
51310	5025-90-9010-51310	DUES & SUBSCRIPTIONS	\$1,175	
51320	5025-90-9010-51320	TRAINING & CONFERENCES	\$16,999	
51500	5025-90-9010-51500	VEHICLE INSURANCE	\$4,500	
51540	5025-90-9010-51540	INSURANCE - OTHER	\$100	
52010	5025-90-9010-52010	SUPPLIES & MATERIALS	\$2,000	
52050	5025-90-9010-52050	UNIFORMS	\$5,500	
52500	5025-90-9010-52500	FUELS/LUBRICANTS	\$9,600	
52600	5025-90-9010-52600	NON-CAP EQUIPMENT	\$3,500	
58500	5025-90-9010-58500	DEPRECIATION EXPENSE	\$14,722	
50020	5025-90-9020-50020	SALARIES AND WAGES	\$1,166,794	
50060	5025-90-9020-50060	OVERTIME	\$10,000	
50100	5025-90-9020-50100	EMPLOYER FICA	\$72,960	
50110	5025-90-9020-50110	EMPLOYER MEDICARE	\$17,063	
50120	5025-90-9020-50120	EMPLOYER SC RETIREMENT	\$212,105	
50130	5025-90-9020-50130	EMPLOYER PO RETIREMENT	\$7,219	
50140	5025-90-9020-50140	EMPLOYER GROUP INSURAN	\$374,000	
50150	5025-90-9020-50150	EMPLOYER WORKERS COMP	\$95,000	
50160	5025-90-9020-50160	TORT LIABILITY INSURANCE	\$14,800	
50198	5025-90-9020-50198	EMPLOYER PENSION GASB 68	\$450,000	
51000	5025-90-9020-51000	ADVERTISING	\$1,000	
51010	5025-90-9020-51010	PRINTING	\$150	
51030	5025-90-9020-51030	POSTAGE	\$250	
51050	5025-90-9020-51050	TELEPHONE/COMMUNICAT	\$14,338	
51070	5025-90-9020-51070	WATER/SEWER/GARBAGE	\$1,280	
51110	5025-90-9020-51110	MAINTENANCE CONTRACTS	\$3,297	
51120	5025-90-9020-51120	EQUIPMENT MAINTENANCE	\$4,000	
51150	5025-90-9020-51150	RENTALS	\$10,000	
51160	5025-90-9020-51160	PROFESSIONAL SERVICES	\$270,000	-\$250,000
51162	5025-90-9020-51162	LEGAL SERVICES	\$25,000	
51166	5025-90-9020-51166	DISPOSAL/RECYCLING	\$20,000	
51170	5025-90-9020-51170	NON-PROFESSIONAL SERVICE	\$130,000	\$240,000
51220	5025-90-9020-51220	CONTRACTUAL SERVICES	\$120,000	
51230	5025-90-9020-51230	TRANSPORTATION SERVICES	\$1,500	
51300	5025-90-9020-51300	VEHICLE MAINT SERVICES	\$200,000	
51310	5025-90-9020-51310	DUES & SUBSCRIPTIONS	\$1,665	
51320	5025-90-9020-51320	TRAINING & CONFERENCES	\$26,525	
51500	5025-90-9020-51500	VEHICLE INSURANCE	\$27,924	
51540	5025-90-9020-51540	INSURANCE - OTHER	\$25,477	
52010	5025-90-9020-52010	SUPPLIES & MATERIALS	\$301,800	-\$3,000
52050	5025-90-9020-52050	UNIFORMS	\$23,620	\$3,000

52500	5025-90-9020-52500	FUELS/LUBRICANTS	\$160,000	
52600	5025-90-9020-52600	NON-CAP EQUIPMENT	\$16,700	\$10,000
53000	5025-90-9020-53000	BOND PRINCIPAL	\$58,824	
53010	5025-90-9020-53010	BOND INTEREST	\$182,386	
54000	5025-90-9020-54000	VEHICLE PURCHASES	\$644,000	
54200	5025-90-9020-54200	CAPITAL EQUIPMENT	\$531,207	
54420	5025-90-9020-54420	RENOVATIONS TO BUILDINGS	\$2,912,000	
56000	5025-90-9020-56000	GENERAL CONTINGENCY	\$150,000	
56010	5025-90-9020-56010	PAYROLL CONTINGENCY	\$349,340	
58500	5025-90-9020-58500	DEPRECIATION EXPENSE	\$385,000	
59100	5025-90-9020-59100	TRANSFER OUT	\$350,000	
<b>EXPENDITURE TOTALS:</b>			<b>\$10,900,018</b>	<b>\$0</b>

Revised Budget	Actual	Encumbrance	Percent
-\$6,178,114	-\$5,240,554.50		84.82%
-\$62,400	-\$61,954.01		99.29%
-\$22,900	-\$21,724.73		94.87%
-\$449,000	-\$460,476.75		102.56%
-\$261,000	-\$238,232.82		91.28%
-\$122,000	\$0.00		0.00%
-\$100,000	-\$292,912.00		292.91%
-\$19,334	-\$8,775.00		45.39%
-\$3,685,270	\$0.00		0.00%
<u>\$0</u>	<u>-\$158.71</u>		0.00%
<b>-\$10,900,018</b>	<b>-\$6,324,788.52</b>	<b>\$0</b>	<b>58.03%</b>
\$177,680	\$91,366.74	\$0	51.42%
\$7,500	\$50.64	\$0	0.68%
\$11,480	\$5,482.18	\$0	47.75%
\$1,685	\$1,282.12	\$0	76.09%
\$34,369	\$16,964.61	\$0	49.36%
\$23,375	\$19,447.74	\$0	83.20%
\$1,873	\$0.00	\$0	0.00%
\$545	\$0.00	\$0	0.00%
\$200	\$0.00	\$0	0.00%
\$200	\$111.01	\$0	55.51%
\$50	\$20.91	\$0	41.82%
\$1,844	\$347.84	\$0	18.86%
\$313	\$0.00	\$0	0.00%
\$200	\$0.00	\$0	0.00%
\$960	\$168.27	\$0	17.53%
\$17,500	\$131.92	\$0	0.75%
\$1,248	\$0.00	\$0	0.00%
\$1,240	\$0.00	\$0	0.00%
\$9,245	\$3,248.06	\$0	35.13%
\$980	\$0.00	\$0	0.00%
\$2,200	\$156.28	\$0	7.10%
\$1,177	\$93.09	\$350	7.91%
\$1,000	\$0.00	\$0	0.00%
\$1,300	\$361.11	\$0	27.78%
\$315,286	\$145,409.29	\$0	46.12%
\$4,000	\$148.27	\$0	3.71%
\$19,795	\$8,760.74	\$0	44.26%
\$4,630	\$2,048.92	\$0	44.25%
\$59,259	\$26,592.67	\$0	44.88%
\$70,125	\$34,669.92	\$0	49.44%
\$39,028	\$0.00	\$0	0.00%
\$2,602	\$0.00	\$0	0.00%
\$250	\$0.00	\$0	0.00%
\$200	\$0.00	\$0	0.00%
\$100	\$0.00	\$0	0.00%

\$7,859	\$2,602.49	\$0	33.11%
\$2,500	\$806.40	\$0	32.26%
\$2,000	\$0.00	\$0	0.00%
\$500	\$211.60	\$0	42.32%
\$631,000	\$258,475.11	\$369,822	40.96%
\$10,300	\$150.00	\$0	1.46%
\$7,100	\$937.65	\$0	13.21%
\$1,175	\$0.00	\$0	0.00%
\$16,999	\$1,460.02	\$0	8.59%
\$4,500	\$0.00	\$0	0.00%
\$100	\$0.00	\$0	0.00%
\$2,000	\$96.91	\$0	4.85%
\$5,500	\$2,260.91	\$2,695	41.11%
\$9,600	\$4,505.06	\$0	46.93%
\$3,500	\$2,814.09	\$0	80.40%
\$14,722	\$0.00	\$0	0.00%
\$1,166,794	\$485,378.81	\$0	41.60%
\$10,000	\$10,037.41	\$0	100.37%
\$72,960	\$30,166.83	\$0	41.35%
\$17,063	\$7,055.18	\$0	41.35%
\$212,105	\$89,059.87	\$0	41.99%
\$7,219	\$4,147.73	\$0	57.46%
\$374,000	\$102,286.41	\$0	27.35%
\$95,000	\$0.00	\$0	0.00%
\$14,800	\$0.00	\$0	0.00%
\$450,000	\$0.00	\$0	0.00%
\$1,000	\$0.00	\$0	0.00%
\$150	\$116.36	\$0	77.57%
\$250	\$0.00	\$0	0.00%
\$14,338	\$2,399.89	\$0	16.74%
\$1,280	\$401.10	\$0	31.34%
\$3,297	\$0.00	\$0	0.00%
\$4,000	\$666.32	\$0	16.66%
\$10,000	\$2,997.46	\$0	29.97%
\$20,000	\$466.69	\$0	2.33%
\$25,000	\$0.00	\$0	0.00%
\$20,000	\$3,105.45	\$0	15.53%
\$370,000	\$137,003.52	\$149,658	37.03%
\$120,000	\$0.00	\$0	0.00%
\$1,500	\$0.00	\$0	0.00%
\$200,000	\$33,557.60	\$0	16.78%
\$1,665	\$920.50	\$0	55.29%
\$26,525	\$2,180.19	\$0	8.22%
\$27,924	\$112.68	\$0	0.40%
\$25,477	\$70.99	\$0	0.28%
\$298,800	\$12,017.90	\$53,686	4.02%
\$26,620	\$11,213.59	\$8,375	42.12%

\$160,000	\$51,637.80	\$0	32.27%
\$26,700	\$9,641.33	\$8,472	36.11%
\$58,824	\$58,824.00	\$0	100.00%
\$182,386	\$182,386.05	\$0	100.00%
\$644,000	\$54,051.28	\$541,042	8.39%
\$531,207	\$0.00	\$0	0.00%
\$2,912,000	\$186,528.90	\$787,433	6.41%
\$150,000	\$0.00	\$0	0.00%
\$349,340	\$0.00	\$0	0.00%
\$385,000	\$0.00	\$0	0.00%
\$350,000	\$175,000.00	\$0	50.00%
<b>\$10,900,018</b>	<b>\$2,284,614.41</b>	<b>\$1,921,532</b>	<b>38.59%</b>
<b>TOTAL SPENT AND ENCUMBERED:</b>		<b>\$4,206,146</b>	

<u>OBJECT</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>	<u>ADJUSTMENT</u>
44801	5100-90-0000-44801	FUEL AVGAS	(413,038.00)	
44802	5100-90-0000-44802	FUEL JET	(450,000.00)	
44810	5100-90-0000-44810	OIL SALES TO OTHERS	(4,500.00)	
44840	5100-90-0000-44840	RAMP FEES	(30,000.00)	
44850	5100-90-0000-44850	PARKING FEES	(3,500.00)	
44870	5100-90-0000-44870	TIE DOWN FEES	(28,000.00)	
44881	5100-90-0000-44881	MERCHANDISE SALES	(10,000.00)	
47010	5100-90-0000-47010	MISCELLANEOUS REVENUES	(4,500.00)	
47132	5100-90-0000-47132	RENTAL CARS - COMMISSION	(2,500.00)	
47180	5100-90-0000-47180	FLIGHT TRAINING COMMISSIONS	(7,500.00)	
47190	5100-90-0000-47190	OPERATING AGREEMENTS (3%)	(2,000.00)	
47210	5100-90-0000-47210	RENTAL CO PROPERTY	(39,000.00)	
47220	5100-90-0000-47220	HANGAR RENTAL	(140,000.00)	
49100	5100-90-0000-49100	TRANSFER IN	(1,466,500.00)	
		<b>TOTAL REVENUES:</b>	<b>(2,601,038.00)</b>	<b>-</b>
50020	5100-90-0000-50020	SALARIES AND WAGES	196,501.00	
50100	5100-90-0000-50100	EMPLOYER FICA	12,183.00	
50110	5100-90-0000-50110	EMPLOYER MEDICARE	2,849.00	
50120	5100-90-0000-50120	EMPLOYER SC RETIREMENT	36,470.00	
50140	5100-90-0000-50140	EMPLOYER GROUP INSURANCE	18,000.00	
50150	5100-90-0000-50150	EMPLOYER WORKERS COMP	6,700.00	
50160	5100-90-0000-50160	TORT LIABILITY INSURANCE	1,500.00	
51000	5100-90-0000-51000	ADVERTISING	2,500.00	
51030	5100-90-0000-51030	POSTAGE	50.00	
51040	5100-90-0000-51040	LICENSES/PERMITS	5,500.00	
51041	5100-90-0000-51041	SWU FEES	18,535.00	
51050	5100-90-0000-51050	TELEPHONE/COMMUNICATION	2,000.00	
51060	5100-90-0000-51060	ELECTRICITY	18,000.00	
51070	5100-90-0000-51070	WATER/SEWER/GARBAGE	600.00	
51110	5100-90-0000-51110	MAINTENANCE CONTRACTS	9,000.00	
51120	5100-90-0000-51120	EQUIPMENT MAINTENANCE	1,000.00	
51130	5100-90-0000-51130	REPAIRS TO BUILDINGS	15,000.00	
51150	5100-90-0000-51150	RENTALS	17,500.00	
51160	5100-90-0000-51160	PROFESSIONAL SERVICES	1,000.00	
51170	5100-90-0000-51170	NON-PROFESSIONAL SERVICES	34,100.00	
51300	5100-90-0000-51300	VEHICLE MAINT SERVICES	5,000.00	
51310	5100-90-0000-51310	DUES & SUBSCRIPTIONS	3,000.00	
51320	5100-90-0000-51320	TRAINING & CONFERENCES	1,200.00	
51500	5100-90-0000-51500	VEHICLE INSURANCE	750.00	
51510	5100-90-0000-51510	BLDG/CONTENTS INSURANCE	15,000.00	
51540	5100-90-0000-51540	INSURANCE - OTHER	12,600.00	
51990	5100-90-0000-51990	MISC. EXPENDITURES	-	
52010	5100-90-0000-52010	SUPPLIES & MATERIALS	3,500.00	
52050	5100-90-0000-52050	UNIFORMS	500.00	
52500	5100-90-0000-52500	FUELS/LUBRICANTS	5,000.00	

54100	5100-90-0000-54100	SITE DEVELOPMENT	1,466,500.00	
57900	5100-90-0000-57900	CREDIT CARD FEES	2,500.00	
58000	5100-90-0000-58000	PURCHASES/FUELS/LUBES	5,000.00	
58030	5100-90-0000-58030	PURCHASES/CONCESSIONS	7,500.00	
58100	5100-90-0000-58100	JET FUEL	280,000.00	
58200	5100-90-0000-58200	AVIATION GAS	340,000.00	
58500	5100-90-0000-58500	DEPRECIATION EXPENSE	54,000.00	
		<b>TOTAL EXPENDITURES:</b>	<b>2,601,038.00</b>	<b>-</b>

<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>ENCUMBRANCES</u>	<u>PERCENT</u>
(413,038.00)	(203,127.36)	-	49%
(450,000.00)	(239,908.93)	-	53%
(4,500.00)	(2,816.31)	-	63%
(30,000.00)	(22,809.63)	-	76%
(3,500.00)	(616.85)	-	18%
(28,000.00)	(28,407.45)	-	101%
(10,000.00)	(5,449.56)	-	54%
(4,500.00)	(6,876.29)	-	153%
(2,500.00)	(2,553.22)	-	102%
(7,500.00)	(6,237.04)	-	83%
(2,000.00)	(3,507.25)	-	175%
(39,000.00)	(36,434.06)	-	93%
(140,000.00)	(79,729.28)	-	57%
(1,466,500.00)	-	-	0%
<b>(2,601,038.00)</b>	<b>(638,473.23)</b>	<b>-</b>	<b>25%</b>
196,501.00	76,860.32	-	39%
12,183.00	4,765.52	-	39%
2,849.00	1,114.51	-	39%
36,470.00	14,250.09	-	39%
18,000.00	-	-	0%
6,700.00	-	-	0%
1,500.00	-	-	0%
2,500.00	556.50	-	22%
200.00	171.69	-	86%
5,500.00	2,975.00	1,700.00	54%
18,535.00	18,535.23	-	100%
2,450.00	2,251.16	-	92%
18,000.00	10,467.52	-	58%
600.00	199.41	-	33%
9,000.00	2,421.21	2,928.42	27%
1,000.00	882.10	-	88%
13,255.00	10,791.00	504.39	81%
17,500.00	8,680.45	7,000.00	50%
1,000.00	20.75	-	2%
34,100.00	19,850.60	11,343.20	58%
2,137.00	459.67	-	22%
3,450.00	3,252.28	-	94%
1,200.00	414.48	-	35%
750.00	-	-	0%
15,000.00	-	-	0%
12,600.00	840.99	-	7%
1,980.00	1,500.00	-	76%
2,600.00	1,532.75	-	59%
925.00	490.14	-	53%
5,000.00	2,218.09	-	44%

1,466,500.00	16,285.75	17,014.25	1%
2,500.00	-	-	0%
5,000.00	-	-	0%
9,553.00	9,538.57	-	100%
280,000.00	148,801.94	79,077.40	53%
340,000.00	113,913.14	278,207.52	34%
54,000.00	-	-	0%
<b>2,601,038.00</b>	<b>474,040.86</b>	<b>397,775.18</b>	<b>18%</b>
<b>TOTAL SPENT AND ENCUMBERED:</b>		<b>871,816.04</b>	<b>34%</b>

OBJECT	ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS
42200	5400-90-0000-42200	CABLE TV FRANCHISES	-	-
43680	5400-90-0000-43680	TOWN OF HILTON HEAD REVENUES	(160,000.00)	(150,000.00)
43780	5400-90-0000-43780	FEDERAL GRANT FUNDS	(52,730.00)	-
44840	5400-90-0000-44840	RAMP FEES	(280,000.00)	-
44850	5400-90-0000-44850	PARKING FEES	(186,718.00)	-
44860	5400-90-0000-44860	TAXI/LIMO FEES	(25,000.00)	-
44890	5400-90-0000-44890	FIREFIGHTING FEES-OTHERS	(350,000.00)	-
44895	5400-90-0000-44895	SECURITY FEES (AIRLINES)	(216,000.00)	-
44896	5400-90-0000-44896	SECURITY REVENUE (BADGES)	(12,000.00)	-
47010	5400-90-0000-47010	MISCELLANEOUS REVENUES	(71,234.00)	-
47100	5400-90-0000-47100	FBO - GROUND LEASE	(70,000.00)	-
47105	5400-90-0000-47105	FBO - CONCESSIONS	(25,000.00)	-
47110	5400-90-0000-47110	FBO - FUEL FLOW	(680,000.00)	-
47120	5400-90-0000-47120	RENT -AIRLINE /COMMON	(460,000.00)	-
47121	5400-90-0000-47121	RENT -AIRLINE / ASSIGNED SPACE	(188,000.00)	-
47130	5400-90-0000-47130	RENTAL CARS - COUNTER	(18,800.00)	-
47131	5400-90-0000-47131	RENTAL CARS -READY SPACES	(26,025.00)	-
47132	5400-90-0000-47132	RENTAL CARS - COMMISSION	(800,000.00)	-
47140	5400-90-0000-47140	RENT -SNACK BAR/GIFT SHOP	(20,000.00)	-
47150	5400-90-0000-47150	RENT -ADVERTISING SPACE	(30,000.00)	-
47180	5400-90-0000-47180	FLIGHT TRAINING COMMISSIONS	(6,000.00)	-
47190	5400-90-0000-47190	OPERATING AGREEMENTS (3%)	(45,000.00)	-
47210	5400-90-0000-47210	RENTAL CO PROPERTY	(79,700.00)	-
47220	5400-90-0000-47220	HANGAR RENTAL	(116,500.00)	-
47230	5400-90-0000-47230	HANGAR RENTAL - 60 X 52	(49,500.00)	-
47240	5400-90-0000-47240	HANGAR RENTAL - 80 X 80	(33,800.00)	-
49100	5400-90-0000-49100	TRANSFER IN	-	(150,000.00)
<b>TOTAL REVENUES:</b>			<b>(4,002,007.00)</b>	<b>(300,000.00)</b>
50020	5400-90-0000-50020	SALARIES AND WAGES	980,313.00	-
50060	5400-90-0000-50060	OVERTIME	40,000.00	-
50100	5400-90-0000-50100	EMPLOYER FICA	63,260.00	-
50110	5400-90-0000-50110	EMPLOYER MEDICARE	14,795.00	-
50120	5400-90-0000-50120	EMPLOYER SC RETIREMENT	119,503.00	-
50130	5400-90-0000-50130	EMPLOYER PO RETIREMENT	79,955.00	-
50140	5400-90-0000-50140	EMPLOYER GROUP INSURANCE	132,000.00	-
50150	5400-90-0000-50150	EMPLOYER WORKERS COMP	32,000.00	-
50198	5400-90-0000-50198	EMPLOYER PENSION GASB 68	51,150.00	-
51000	5400-90-0000-51000	ADVERTISING	290,000.00	150,000.00
51010	5400-90-0000-51010	PRINTING	500.00	-
51030	5400-90-0000-51030	POSTAGE	500.00	-
51040	5400-90-0000-51040	LICENSES/PERMITS	2,000.00	-
51041	5400-90-0000-51041	SWU FEES	33,000.00	-
51042	5400-90-0000-51042	HH POLICE FEES	-	-
51050	5400-90-0000-51050	TELEPHONE/COMMUNICATION	18,000.00	-
51060	5400-90-0000-51060	ELECTRICITY	135,000.00	-

51070	5400-90-0000-51070	WATER/SEWER/GARBAGE	16,500.00	-
51110	5400-90-0000-51110	MAINTENANCE CONTRACTS	180,000.00	-
51120	5400-90-0000-51120	EQUIPMENT MAINTENANCE	10,000.00	5,125.00
51130	5400-90-0000-51130	REPAIRS TO BUILDINGS	75,000.00	(5,397.00)
51150	5400-90-0000-51150	RENTALS	2,000.00	-
51160	5400-90-0000-51160	PROFESSIONAL SERVICES	650,000.00	(20,000.00)
51170	5400-90-0000-51170	NON-PROFESSIONAL SERVICES	275,000.00	20,000.00
51300	5400-90-0000-51300	VEHICLE MAINT SERVICES	15,000.00	-
51310	5400-90-0000-51310	DUES & SUBSCRIPTIONS	5,000.00	-
51320	5400-90-0000-51320	TRAINING & CONFERENCES	16,500.00	-
51500	5400-90-0000-51500	VEHICLE INSURANCE	7,500.00	-
51510	5400-90-0000-51510	BLDG/CONTENTS INSURANCE	45,000.00	-
51540	5400-90-0000-51540	INSURANCE - OTHER	27,000.00	-
51990	5400-90-0000-51990	MISC. EXPENDITURES	5,000.00	-
52010	5400-90-0000-52010	SUPPLIES & MATERIALS	20,000.00	-
52050	5400-90-0000-52050	UNIFORMS	6,500.00	-
52500	5400-90-0000-52500	FUELS/LUBRICANTS	20,000.00	-
52600	5400-90-0000-52600	NON-CAP EQUIPMENT	2,500.00	272.00
53010	5400-90-0000-53010	BOND INTEREST	56,000.00	-
54200	5400-90-0000-54200	CAPITAL EQUIPMENT	260,000.00	-
57999	5400-90-0000-57999	LOCAL GRANT MATCH	10,531.00	150,000.00
58500	5400-90-0000-58500	DEPRECIATION EXPENSE	305,000.00	-
<b>TOTAL EXPENDITURES:</b>			<b>4,002,007.00</b>	<b>300,000.00</b>

<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>ENCUMBRANCES</u>	<u>PERCENT</u>
-	(16,728.92)	-	100%
(310,000.00)	(123,925.49)	-	40%
(52,730.00)	(28,800.00)	-	55%
(280,000.00)	(258,177.39)	-	92%
(186,718.00)	(93,639.34)	-	50%
(25,000.00)	(8,200.00)	-	33%
(350,000.00)	(227,652.96)	-	65%
(216,000.00)	(140,466.72)	-	65%
(12,000.00)	(6,982.00)	-	58%
(71,234.00)	(64,793.61)	-	91%
(70,000.00)	(41,962.48)	-	60%
(25,000.00)	(17,015.26)	-	68%
(680,000.00)	(395,943.64)	-	58%
(460,000.00)	(316,050.12)	-	69%
(188,000.00)	(184,380.42)	-	98%
(18,800.00)	(11,358.35)	-	60%
(26,025.00)	(13,180.00)	-	51%
(800,000.00)	(509,106.38)	-	64%
(20,000.00)	(20,615.12)	-	103%
(30,000.00)	(32,375.43)	-	108%
(6,000.00)	(3,090.55)	-	52%
(45,000.00)	(19,300.87)	-	43%
(79,700.00)	(71,035.95)	-	89%
(116,500.00)	(73,572.10)	-	63%
(49,500.00)	(30,075.00)	-	61%
(33,800.00)	(20,549.50)	-	61%
(150,000.00)	-	-	0%
<b>(4,302,007.00)</b>	<b>(2,728,977.60)</b>	-	<b>63%</b>
980,313.00	599,751.27	-	61%
40,000.00	67,201.11	-	168%
63,260.00	40,272.25	-	64%
14,795.00	9,418.53	-	64%
119,503.00	74,294.18	-	62%
79,955.00	55,962.41	-	70%
132,000.00	105,645.31	-	80%
32,000.00	-	-	0%
51,150.00	-	-	0%
440,000.00	213,089.19	69,328.80	48%
500.00	-	-	0%
500.00	271.63	-	54%
2,000.00	-	-	0%
33,000.00	5,722.68	-	17%
-	36,016.29	-	100%
18,000.00	7,400.57	-	41%
135,000.00	48,935.15	-	36%

16,500.00	4,192.87	-	25%
180,000.00	60,251.96	29,331.50	33%
15,125.00	10,063.56	37.38	67%
69,603.00	20,729.64	3,052.55	30%
2,000.00	1,859.67	-	93%
630,000.00	238,578.01	297,334.81	38%
295,000.00	161,604.45	116,476.18	55%
15,000.00	5,441.33	-	36%
5,000.00	3,149.53	-	63%
16,500.00	5,169.21	-	31%
7,500.00	-	-	0%
45,000.00	-	-	0%
27,000.00	460.06	-	2%
5,000.00	-	-	0%
20,000.00	7,247.40	-	36%
6,500.00	2,582.62	-	40%
20,000.00	9,122.97	-	46%
2,772.00	-	-	0%
56,000.00	29,139.00	-	52%
260,000.00	146,497.39	20,610.65	56%
160,531.00	8,250.00	10,509.37	5%
305,000.00	-	-	0%
<b>4,302,007.00</b>	<b>1,978,320.24</b>	<b>546,681.24</b>	<b>46%</b>

# BEAUFORT COUNTY FINANCIAL STATUS REPORT

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THROUGH FEBRUARY 15, 2024

<b><u>GENERAL FUND</u></b>	
TOTAL REVENUES	\$ 122,919,875
TOTAL EXPENDITURES+ENCUMBRANCES	\$ (85,942,448)
NET GAIN JANUARY 31, 2024	\$ 36,977,427
<b><u>CAPITAL IMPROVEMENT FUND</u></b>	
TOTAL REVENUES	\$ 6,050,036
TOTAL EXPENDITURES+ENCUMBRANCES	\$ (9,728,591)
NET LOSS JANUARY 31, 2024	\$ (3,678,555)
<b><u>SOLID WASTE FUND</u></b>	
REVENUES:	\$ 9,271,325
EXPENDITURES & ENCUMBRANCES:	\$ (8,446,665)
NET GAIN JANUARY 31, 2024	\$ 824,660
<b><u>STORMWATER FUND</u></b>	
REVENUES:	\$ 6,324,789
EXPENDITURES & ENCUMBRANCES:	\$ (4,206,146)
NET GAIN JANUARY 31, 2024	\$ 2,118,642
<b><u>BEAUFORT EXECUTIVE AIRPORT</u></b>	
REVENUES:	\$ 638,473
EXPENDITURES & ENCUMBRANCES	\$ (871,816)
NET LOSS JANUARY 31, 2024	\$ (233,343)
<b><u>HILTON HEAD ISLAND AIRPORT</u></b>	
REVENUES:	\$ 2,728,978
EXPENDITURES & ENCUMBRANCES	\$ (2,525,001)
NET GAIN JANUARY 31, 2024	\$ 203,976



# GENERAL FUND REVENUE SUMMARY

	<u>BUDGET</u>	<u>ACTUAL</u>	
<b>TAXES</b>	\$111,284,000	\$105,669,780	<b>95%</b>
<b>LICENSES/PERMITS</b>	\$4,044,250	\$1,793,867	44%
<b>INTERGOVERNMENTAL</b>	\$11,479,644	\$2,526,059	22%
<b>FEES</b>	\$13,900,584	\$10,150,082	73%
<b>FINES</b>	\$695,000	\$472,981	68%
<b>INTEREST</b>	\$601,500	\$1,225,093	204%
<b>MISCELLANEOUS</b>	\$668,418	\$203,198	30%
<b>CONTRIBUTED FROM PY</b>	\$384,000	\$0	0%
<b>TRANSFERS</b>	<u>\$1,341,250</u>	<u>\$878,815</u>	66%
<b>TOTALS:</b>	\$144,398,646	\$122,919,875	<b>85%</b>

As of February 15, 62% of the year has lapsed. Our tax collections are at 95% for the General Fund

Interest rates were expected to remain relatively flat; however, we have exceeded our budgeted collections by over 100%.

Fee revenue collections are exceeding budgeted revenue by about 10% primarily from deed recording fees and transfers, and emergency medical services fees.

# GENERAL FUND EXPENDITURE SUMMARY

Item 8.

<b>SALARIES/BENEFITS</b>	\$ 91,721,247	\$ 54,243,624	59%
<b>ADVERTISING/TRAINING/INSURANCE</b>	\$ 27,413,597	\$ 18,507,005	68%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 2,969,530	\$ 1,890,934	64%
<b>UNIFORMS</b>	\$ 837,901	\$ 537,905	64%
<b>FUEL</b>	\$ 784,000	\$ 354,673	45%
<b>NON CAPITAL EQUIPMENT</b>	\$ 2,736,362	\$ 1,487,995	54%
<b>VEHICLES</b>	\$ 362,938	\$ 255,748	70%
<b>CAPITAL EQUIPMENT</b>	\$ 180,727	\$ 199,482	110%
<b>DIRECT SUBSIDIES</b>	\$ 3,497,040	\$ 2,304,829	66%
<b>CONTINGENCY</b>	\$ 717,500	\$ 401,063	56%
<b>PAYROLL CONTINGENCY</b>	\$ 4,078,184	\$ 49,900	1%
<b>CREDIT CARD FEES AND BANK FEES</b>	\$ 653,750	\$ 148,782	23%
<b>TRANSFERS OUT</b>	<u>\$ 8,445,870</u>	<u>\$ 5,560,508</u>	66%
<b>TOTALS:</b>	\$ 144,398,646	\$ 85,942,448	57%

With 62% lapsed, we are under budget with salaries and benefits by 3% and our fuel is under budget by 17%. Overall, our expenditures are under budget by 5%.

# CAPITAL IMPROVEMENT FUND

## SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAXES	\$6,048,217
MISC. REVENUE	<u>\$ 1,819</u>
TOTAL REVENUE:	\$6,050,036

VEHICLE PURCHASES	\$3,245,047
CAPITAL EQUIPMENT	\$ 341,899
BUILDING PURCHASES	\$ 98,000
RENOVATIONS	\$3,522,423
INFRASTRUCTURE	<u>\$2,519,441</u>
TOTAL EXPENDITURES:	\$9,728,591



## SOLID WASTE FUND

Item 8.

### SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAXES	\$9,079,398
DISPOSAL FEES	\$ 6,500
INTEREST	\$ 27,759
RECYCLING REV.	<u>\$ 157,668</u>
TOTAL REVENUE:	\$9,271,325
SALARIES/BENEFITS	\$1,209,473
ADVERTISING/POSTAGE	\$ 1,774
UTILITIES	\$ 22,880
CONTRACTS	\$ 29,090
PROFESSIONAL SERVICES	\$ 276,657
SOLID WASTE DISPOSAL	\$6,218,995
VEHICLE MAINTENANCE	\$ 18,852
DUES/TRAINING/SUPPLIES	\$ 69,162
FUEL	\$ 26,501
EQUIPMENT	<u>\$ 156,227</u>
TOTAL EXPENSES:	\$8,446,665



## STORMWATER FUND

Item 8.

### SUMMARY OF REVENUES AND EXPENDITURES

STORMWATER FEES	\$6,022,943
INTEREST	\$ 292,912
MISC. REVENUE	<u>\$ 8,934</u>
TOTAL REVENUE:	\$6,324,789
SALARIES/BENEFITS	\$1,262,742
UTILITIES	\$ 5,751
BOND PAYMENTS	\$ 241,210
CONTRACTS/RENTALS	\$ 4,850
PROFESSIONAL SERVICES	\$ 373,236
VEHICLE/EQUIP MAINTEN.	\$ 36,369
DUES/TRAINING/SUPPLIES	\$ 21,250
UNIFORMS	\$ 13,568
FUEL	\$ 56,143
CAPITAL EXPENSES	\$1,875,768
TRANSFER OUT	\$ 175,000
NON-PROFESSIONAL SVCS.	<u>\$ 140,259</u>
TOTAL EXPENSES:	\$4,206,146



# BEAUFORT EXECUTIVE AIRPORT

## SUMMARY OF REVENUES AND EXPENDITURES

REVENUES:		EXPENSES:	
FUEL AVGAS	\$ 203,127	SALARIES/BENEFITS	\$ 96,990
FUEL JET	\$ 239,909	ADVERTISING	\$ 5,410
OIL SALES TO OTHERS	\$ 2,816	SWU FEES	\$ 18,535
RAMP FEES	\$ 22,810	UTILITIES	\$ 12,918
PARKING FEES	\$ 617	MAINTENANCE/REPAIRS	\$ 17,967
TIE DOWN FEES	\$ 28,407	RENTALS	\$ 15,690
MERCHANDISE SALES	\$ 5,450	PROFESSIONAL SVCS.	\$ 31,215
MISCELLANEOUS REVENUES	\$ 6,876	DUES/TRAINING	\$ 3,669
RENTAL CARS-COMMISSION	\$ 2,553	INSURANCE & MISC.	\$ 2,341
FLIGHT TRAINING COMMISSIONS	\$ 6,237	SUPPLIES/UNIFORMS	\$ 2,023
OPERATING AGREEMENTS (3%)	\$ 3,507	FUEL	\$ 2,218
RENTAL CO PROPERTY	\$ 36,434	SITE DEVELOPMENT	\$ 33,300
HANGAR RENTAL	<u>\$ 79,729</u>	JET FUEL/AVGAS	\$ 620,000
<b>TOTAL REVENUES:</b>	<b>\$ 638,473</b>	CONCESSIONS PURCHASES	<u>\$ 9,540</u>
		<b>TOTAL EXPENSES:</b>	<b>\$ 871,816</b>



# HILTON HEAD ISLAND AIRPORT

## SUMMARY OF REVENUES AND EXPENDITURES

**REVENUES:**

FRANCHISE FEES	\$ 16,729
TOWN OF HHI	\$ 123,925
FEDERAL GRANT FUNDS	\$ 28,800
RAMP FEES	\$ 258,177
PARKING AND TAXI FEES	\$ 101,839
FIREFIGHTING FEES	\$ 227,653
SECURITY FEES	\$ 147,449
MISC. REVENUE	\$ 64,794
FBO	\$ 454,921
RENT	\$ 1,087,066
FLIGHT TRAINING	\$ 3,091
OPERATING AGREEMENTS	\$ 19,301
RENTAL OF PROPERTY	\$ 71,036
HANGAR RENTAL	<u>\$ 124,197</u>
<b>TOTAL REVENUE:</b>	<b>\$ 2,728,978</b>

**EXPENSES:**

SALARIES/BENEFITS	\$ 952,545
ADVERTISING/POSTAGE	\$ 282,690
SWU FEES	\$ 5,723
HH POLICE FEES	\$ 36,016
UTILITIES	\$ 60,529
CONTRACT MAINT.	\$ 99,684
REPAIRS	\$ 23,782
RENTALS	\$ 1,860
PROF./NONPROF SVCS.	\$ 813,993
VEHICLE MAINTENANCE	\$ 5,441
INSURANCE	\$ 460
SUPPLIES/UNIFORMS	\$ 9,830
FUEL	\$ 9,123
GRANT MATCH	\$ 18,759
CAPITAL EQUIPMENT	\$ 167,108
BOND PAYMENTS	\$ 29,139
DUES/TRAINING	<u>\$ 8,319</u>
<b>TOTAL EXPENSES:</b>	<b>\$ 2,525,001</b>



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
RECOMMENDATION OF APPROVAL 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.
<b>MEETING NAME AND DATE:</b>
FINANCE COMMITTEE MEETING – FEBRUARY 26, 2024
<b>PRESENTER INFORMATION:</b>
Denise Christmas, CFO <i>15 minutes</i>
<b>ITEM BACKGROUND:</b>
Appropriation of the \$250,000 for Daufuskie Ferry operations was approved at the December 11, 2023 Beaufort County Council meeting.
<b>PROJECT / ITEM NARRATIVE:</b>
Amending Budget Ordinance 2023/22 for Fiscal Year 2024 to appropriate \$250,000 from the General Fund's Fund Balance for unbudgeted costs of Daufuskie Ferry operations and to reclassify three special revenue funds as general funds.
<b>FISCAL IMPACT:</b>
An increase in the County's operating budget of \$652,918.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Approval of the budget amendment and move to county council meeting for first reading.
<b>OPTIONS FOR COUNCIL MOTION:</b>
Motion to approve/deny the budget amendment Move forward to Council for First Reading on March 11, 2024.

ORDINANCE 2024/

AN ORDINANCE TO AMEND BEAUFORT COUNTY’S BUDGET ORDINANCE FOR FISCAL YEAR 2024 (ORDINANCE NO. 2023/22) TO APPROPRIATE AND TRANSFER \$250,000 FROM FUND BALANCE OF THE GENERAL FUND TO THE SPECIAL REVENUE FUND (FUND 2546) TO COVER UNBUDGETED COSTS FOR THE DAUFUSKIE ISLAND FERRY OPERATIONS; TO INCLUDE THREE 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.

WHEREAS, on June 12, 2023, Beaufort County Council adopted Ordinance 2023/22, which set the County’s FY 2023-2024 budget and associated expenditures; and

WHEREAS, in the interest of good accounting practices and transparency in the budget process, it is beneficial and necessary to amend the budget to reflect the additional appropriation of funds as set forth herein.

NOW, THEREFORE, BE IT ORDAINED by Beaufort County Council that the FY 2023-2024 Beaufort County Budget Ordinance 2023/22 is hereby amended as shown on the Attached “Exhibit A” and incorporated herein by reference.

Done this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
Joseph Passiment, Chairman

ATTEST:

\_\_\_\_\_  
Sarah Brock, Clerk to Council

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

FUND	DEPAR	OBJECT	ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL	ADJUSTMENTS
1000	0000	41010	1000-10-0000-41010	CURR TAX	-100,434,000	0
1000	0000	41020	1000-10-0000-41020	DELINQUENT	-2,100,000	0
1000	0000	41030	1000-10-0000-41030	AUTOMOBILE	-7,600,000	0
1000	0000	41040	1000-10-0000-41040	3% & 7% PE	-500,000	0
1000	0000	41050	1000-10-0000-41050	5% PENALTI	-650,000	0
1000	0000	42010	1000-10-0000-42010	BUILDING P	-1,604,000	0
1000	0000	42030	1000-10-0000-42030	MOBILE HOM	-20,000	0
1000	0000	42040	1000-10-0000-42040	MARRIAGE L	-65,000	0
1000	0000	42060	1000-10-0000-42060	COPPER PER	-250	0
1000	0000	42200	1000-10-0000-42200	CABL FRAN	-280,000	0
1000	0000	42300	1000-10-0000-42300	BUSINESS L	-2,000,000	0
1000	0000	42310	1000-10-0000-42310	ALCOHOL BE	-75,000	0
1000	0000	43015	1000-10-0000-43015	HOMESTEAD	-2,025,000	0
1000	0000	43020	1000-10-0000-43020	MERCHANTS	-190,000	0
1000	0000	43021	1000-10-0000-43021	MANUFACTUR	-250,000	0
1000	0000	43022	1000-10-0000-43022	MOTOR CARR	-240,000	0
1000	0000	43040	1000-10-0000-43040	PAYMENTS I	-100,000	0
1000	0000	43041	1000-10-0000-43041	PYMT IN LI	-15,000	0
1000	0000	43051	1000-10-0000-43051	LAF	-5,000	0
1000	0000	43200	1000-10-0000-43200	VETERANS O	-5,923	0
1000	0000	43230	1000-10-0000-43230	VOTER REG	-13,500	0
1000	0000	43250	1000-10-0000-43250	SALARY SUP	-45,000	0
1000	0000	43290	1000-10-0000-43290	POLLUTION	-2,000	0
1000	0000	43310	1000-10-0000-43310	STATE AID	-8,353,438	0
1000	0000	43770	1000-10-0000-43770	STATE FDS	-34,783	0
1000	0000	43780	1000-10-0000-43780	FEDERAL FD	-200,000	0
1000	0000	44010	1000-10-0000-44010	3% COMM ON	-450,000	0
1000	0000	44020	1000-10-0000-44020	COUN RMC	-5,800,000	0
1000	0000	44030	1000-10-0000-44030	COUNTY STA	-1,300,000	0
1000	0000	44040	1000-10-0000-44040	COLLECT CO	-60,000	0
1000	0000	44050	1000-10-0000-44050	COPY FEES-	0	0
1000	0000	44070	1000-10-0000-44070	MISC FEE	-5,750	0
1000	0000	44100	1000-10-0000-44100	SHER FEES	-40,000	0
1000	0000	44110	1000-10-0000-44110	PROB FEES	-610,000	0
1000	0000	44120	1000-10-0000-44120	PROBADV	0	0
1000	0000	44130	1000-10-0000-44130	PROBCOPY	0	0
1000	0000	44140	1000-10-0000-44140	MAGI FEES	-173,678	0
1000	0000	44150	1000-10-0000-44150	CLERK FEES	-110,000	0
1000	0000	44160	1000-10-0000-44160	CLERK FEES	-17,000	0
1000	0000	44170	1000-10-0000-44170	FAMILY COU	-248,000	0
1000	0000	44190	1000-10-0000-44190	MAST FEES	-110,000	0
1000	0000	44200	1000-10-0000-44200	TREASURER	-18,000	0
1000	0000	44205	1000-10-0000-44205	TREAS MISC	-16,000	0
1000	0000	44220	1000-10-0000-44220	EMERGENCY	-3,700,000	0
1000	0000	44225	1000-10-0000-44225	EMS - COPY	-10,000	0
1000	0000	44260	1000-10-0000-44260	DSO FEES	-85,000	0

1000	0000	44280	1000-10-0000-44280	ANIMAL SHE	-10,000	0
1000	0000	44370	1000-10-0000-44370	REZONING A	-2,000	0
1000	0000	44375	1000-10-0000-44375	CRB - APPL	-5,000	0
1000	0000	44760	1000-10-0000-44760	PAYROLL	-13,356	0
1000	0000	44780	1000-10-0000-44780	CREDIT FEE	-2,300	0
1000	0000	45010	1000-10-0000-45010	GENERAL SE	-10,500	0
1000	0000	45020	1000-10-0000-45020	DRUG FINES	-2,000	0
1000	0000	45030	1000-10-0000-45030	GEN SESSIO	0	0
1000	0000	45100	1000-10-0000-45100	MAGISTRATE	-542,500	0
1000	0000	45200	1000-10-0000-45200	LIBR FINES	-40,000	0
1000	0000	45600	1000-10-0000-45600	LATE FEE	-100,000	0
1000	0000	46010	1000-10-0000-46010	INTEREST	-601,000	-500
1000	0000	47010	1000-10-0000-47010	MISC REV	-70,000	0
1000	0000	47010	1000-10-0000-47010-PR	MISC REV	0	0
1000	0000	47010	1000-20-0000-47010-PR	MISC REV	0	0
1000	0000	47210	1000-10-0000-47210	RENTAL PRO	-30,000	0
1000	0000	47400	1000-10-0000-47400	SALE OF CO	-200,000	0
1000	0000	47800	1000-10-0000-47800	OVER/SHORT	0	0
1000	0000	48910	1000-10-0000-48910	CONT FROM	0	-375,000
1000	0000	48910	1000-20-0000-48910	CONT FROM	-9,000	0
1000	0000	49100	1000-10-0000-49100	XFER IN	-1,341,250	0
1000	0000	51030	1000-10-0000-51030	POSTAGE	0	0
1000	0000	51320	1000-10-0000-51320	TRAIN & CO	0	0
1000	0000	51360	1000-60-0000-51360	ATHLETIC P	0	0
1000	0000	52010	1000-10-0000-52010	SUPPLIES	0	0
1000	0000	52600	1000-20-0000-52600	NON-CAP EQ	9,500	5,500
1000	0000	59100	1000-10-0000-59100	XFER OUT	8,445,870	0
1000	0600	44400	1000-60-0600-44400	SPORTS FEE	-218,000	-315,000
1000	0600	44420	1000-60-0600-44420	AQUA CLASS	-12,000	0
1000	0600	44430	1000-60-0600-44430	RENTALS	-11,000	-26,000
1000	0600	44440	1000-60-0600-44440-	SPONSORS	-4,000	-22,000
1000	0600	44449	1000-60-0600-44449-	SUMM CAMP	-20,000	-8,000
1000	0600	44450	1000-60-0600-44450-	AQUAADMISS	-15,000	-18,500
1000	0600	44472	1000-60-0600-44472-SEI	PROG FEE	-75,000	-280,000
1000	1000	50020	1000-10-1000-50020	SALARIES A	538,870	0
1000	1000	50060	1000-10-1000-50060	OVERTIME	2,000	0
1000	1000	50100	1000-10-1000-50100	EMPLOYER F	33,534	0
1000	1000	50110	1000-10-1000-50110	EMPLOYER M	7,843	0
1000	1000	50120	1000-10-1000-50120	EMPLOYER S	94,765	0
1000	1000	50130	1000-10-1000-50130	EMPLOYER P	6,433	0
1000	1000	51000	1000-10-1000-51000	ADVERTISIN	2,700	0
1000	1000	51010	1000-10-1000-51010	PRINTING	2,500	0
1000	1000	51030	1000-10-1000-51030	POSTAGE	250	0
1000	1000	51042	1000-10-1000-51042	HH POLICE	0	0
1000	1000	51150	1000-10-1000-51150	RENTALS	750	0
1000	1000	51160	1000-10-1000-51160	PROFESSION	60,000	0
1000	1000	51310	1000-10-1000-51310	DUES & SUB	55,000	0

1000	1000	51320	1000-10-1000-51320	TRAIN & CO	25,000	623
1000	1000	51323	1000-10-1000-51323	MILEAGE	13,500	-623
1000	1000	51990	1000-10-1000-51990	MISC.EXP	0	500
1000	1000	52010	1000-10-1000-52010	SUPPLIES	15,000	0
1000	1000	52600	1000-10-1000-52600	NON-CAP EQ	1,000	-500
1000	1000	56000	1000-10-1000-56000	GENERAL CO	50,000	342,500
1000	1010	50020	1000-10-1010-50020	SALARIES A	967,490	0
1000	1010	50060	1000-10-1010-50060	OVERTIME	3,000	0
1000	1010	50100	1000-10-1010-50100	EMPLOYER F	60,170	0
1000	1010	50110	1000-10-1010-50110	EMPLOYER M	14,072	0
1000	1010	50120	1000-10-1010-50120	EMPLOYER S	180,123	0
1000	1010	51000	1000-10-1010-51000	ADVERTISIN	1,000	0
1000	1010	51010	1000-10-1010-51010	PRINTING	12,000	0
1000	1010	51030	1000-10-1010-51030	POSTAGE	32,640	0
1000	1010	51110	1000-10-1010-51110	MAINTENANC	0	0
1000	1010	51150	1000-10-1010-51150	RENTALS	2,500	0
1000	1010	51160	1000-10-1010-51160	PROFESSION	150,000	-10,000
1000	1010	51310	1000-10-1010-51310	DUES & SUB	6,500	5,000
1000	1010	51320	1000-10-1010-51320	TRAIN & CO	20,000	0
1000	1010	52010	1000-10-1010-52010	SUPPLIES	17,500	5,000
1000	1020	50020	1000-10-1020-50020	SALARIES A	943,057	57,408
1000	1020	50060	1000-10-1020-50060	OVERTIME	15,000	0
1000	1020	50100	1000-10-1020-50100	EMPLOYER F	59,400	3,408
1000	1020	50110	1000-10-1020-50110	EMPLOYER M	13,892	797
1000	1020	50120	1000-10-1020-50120	EMPLOYER S	177,815	10,203
1000	1020	51000	1000-10-1020-51000	ADVERTISIN	12,000	0
1000	1020	51010	1000-10-1020-51010	PRINTING	86,000	0
1000	1020	51030	1000-10-1020-51030	POSTAGE	192,000	0
1000	1020	51120	1000-10-1020-51120	EQUIP MAIN	0	0
1000	1020	51150	1000-10-1020-51150	RENTALS	3,000	0
1000	1020	51160	1000-10-1020-51160	PROFESSION	65,000	0
1000	1020	51310	1000-10-1020-51310	DUES & SUB	11,000	0
1000	1020	51320	1000-10-1020-51320	TRAIN & CO	30,000	0
1000	1020	51990	1000-10-1020-51990	MISC. EXP	0	0
1000	1020	52010	1000-10-1020-52010	SUPPLIES	25,000	0
1000	1020	52600	1000-10-1020-52600	NON-CAP EQ	10,000	0
1000	1020	57900	1000-10-1020-57900	CCARD FEES	350,000	0
1000	1020	57910	1000-10-1020-57910	BANK FEE	300,000	0
1000	1030	50020	1000-10-1030-50020	SALARIES A	606,435	0
1000	1030	50100	1000-10-1030-50100	EMPLOYER F	37,599	0
1000	1030	50110	1000-10-1030-50110	EMPLOYER M	8,793	0
1000	1030	50120	1000-10-1030-50120	EMPLOYER S	112,555	0
1000	1030	51010	1000-10-1030-51010	PRINTING	7,000	0
1000	1030	51030	1000-10-1030-51030	POSTAGE	21,000	0
1000	1030	51110	1000-10-1030-51110	MAINTENANC	25,000	0
1000	1030	51120	1000-10-1030-51120	EQUIP MAIN	500	0
1000	1030	51150	1000-10-1030-51150	RENTALS	0	7,500

1000	1030	51160	1000-10-1030-51160	PROFESSION	6,000	0
1000	1030	51310	1000-10-1030-51310	DUES & SUB	2,500	0
1000	1030	51320	1000-10-1030-51320	TRAIN & CO	1,500	0
1000	1030	51340	1000-10-1030-51340	JURORS/WIT	260,000	0
1000	1030	52010	1000-10-1030-52010	SUPPLIES	8,000	0
1000	1030	52600	1000-10-1030-52600	NON-CAP EQ	500	0
1000	1031	50020	1000-10-1031-50020	SALARIES A	396,805	0
1000	1031	50100	1000-10-1031-50100	EMPLOYER F	24,602	0
1000	1031	50110	1000-10-1031-50110	EMPLOYER M	5,754	0
1000	1031	50120	1000-10-1031-50120	EMPLOYER S	73,647	0
1000	1031	51010	1000-10-1031-51010	PRINTING	6,200	0
1000	1031	51030	1000-10-1031-51030	POSTAGE	8,500	0
1000	1031	51110	1000-10-1031-51110	MAINTENANC	1,000	0
1000	1031	51150	1000-10-1031-51150	RENTALS	15,500	0
1000	1031	51160	1000-10-1031-51160	PROFESSION	6,000	0
1000	1031	51310	1000-10-1031-51310	DUES & SUB	500	0
1000	1031	51320	1000-10-1031-51320	TRAIN & CO	1,950	0
1000	1031	52010	1000-10-1031-52010	SUPPLIES	11,000	0
1000	1031	57910	1000-10-1031-57910	BANK FEE	250	0
1000	1040	50020	1000-10-1040-50020	SALARIES A	1,042,596	0
1000	1040	50100	1000-10-1040-50100	EMPLOYER F	64,641	0
1000	1040	50110	1000-10-1040-50110	EMPLOYER M	15,118	0
1000	1040	50120	1000-10-1040-50120	EMPLOYER S	168,442	0
1000	1040	50130	1000-10-1040-50130	EMPLOYER P	25,063	0
1000	1040	51000	1000-10-1040-51000	ADVERTISIN	43,000	-40,000
1000	1040	51000	1000-10-1040-51000-NT	ADVERTISIN	0	40,000
1000	1040	51010	1000-10-1040-51010	PRINTING	8,000	0
1000	1040	51030	1000-10-1040-51030	POSTAGE	8,000	0
1000	1040	51110	1000-10-1040-51110	MAINTENANC	8,000	0
1000	1040	51150	1000-10-1040-51150	RENTALS	2,500	0
1000	1040	51310	1000-10-1040-51310	DUES & SUB	8,500	0
1000	1040	51320	1000-10-1040-51320	TRAIN & CO	20,000	0
1000	1040	52010	1000-10-1040-52010	SUPPLIES	8,000	0
1000	1040	52600	1000-10-1040-52600	NON-CAP EQ	5,000	0
1000	1060	44070	1000-10-1060-44070	MISC FEE	0	0
1000	1060	50020	1000-10-1060-50020	SALARIES A	685,000	0
1000	1060	50060	1000-10-1060-50060	OVERTIME	5,000	0
1000	1060	50100	1000-10-1060-50100	EMPLOYER F	42,780	0
1000	1060	50110	1000-10-1060-50110	EMPLOYER M	10,005	0
1000	1060	50120	1000-10-1060-50120	EMPLOYER S	112,128	0
1000	1060	50130	1000-10-1060-50130	EMPLOYER P	18,237	0
1000	1060	51030	1000-10-1060-51030	POSTAGE	800	0
1000	1060	51110	1000-10-1060-51110	MAINTENANC	2,000	0
1000	1060	51150	1000-10-1060-51150	RENTALS	600	0
1000	1060	51160	1000-10-1060-51160	PROFESSION	55,000	0
1000	1060	51310	1000-10-1060-51310	DUES & SUB	1,000	0
1000	1060	51320	1000-10-1060-51320	TRAIN & CO	3,000	0

1000	1060	52010	1000-10-1060-52010	SUPPLIES	21,000	0
1000	1060	52050	1000-10-1060-52050	UNIFORMS	3,500	0
1000	1070	50020	1000-10-1070-50020	SALARIES A	45,235	0
1000	1070	50100	1000-10-1070-50100	EMPLOYER F	2,805	0
1000	1070	50110	1000-10-1070-50110	EMPLOYER M	656	0
1000	1070	50120	1000-10-1070-50120	EMPLOYER S	8,396	0
1000	1070	51000	1000-10-1070-51000	ADVERTISIN	500	0
1000	1070	51010	1000-10-1070-51010	PRINTING	500	0
1000	1070	51030	1000-10-1070-51030	POSTAGE	300	0
1000	1070	52010	1000-10-1070-52010	SUPPLIES	750	0
1000	1081	50020	1000-10-1081-50020	SALARIES A	1,724,465	0
1000	1081	50060	1000-10-1081-50060	OVERTIME	20,000	0
1000	1081	50100	1000-10-1081-50100	EMPLOYER F	108,157	0
1000	1081	50110	1000-10-1081-50110	EMPLOYER M	25,295	0
1000	1081	50120	1000-10-1081-50120	EMPLOYER S	136,719	0
1000	1081	50130	1000-10-1081-50130	EMPLOYER P	214,065	0
1000	1081	51010	1000-10-1081-51010	PRINTING	7,000	0
1000	1081	51030	1000-10-1081-51030	POSTAGE	30,000	0
1000	1081	51050	1000-10-1081-51050	TELE/COMM	0	0
1000	1081	51110	1000-10-1081-51110	MAINTENANC	45,000	0
1000	1081	51150	1000-10-1081-51150	RENTALS	17,000	0
1000	1081	51310	1000-10-1081-51310	DUES & SUB	6,000	0
1000	1081	51320	1000-10-1081-51320	TRAIN & CO	20,000	0
1000	1081	51340	1000-10-1081-51340	JURORS/WIT	25,000	0
1000	1081	52010	1000-10-1081-52010	SUPPLIES	45,000	0
1000	1081	52600	1000-10-1081-52600	NON-CAP EQ	40,000	0
1000	1090	50020	1000-10-1090-50020	SALARIES A	331,910	0
1000	1090	50100	1000-10-1090-50100	EMPLOYER F	20,578	0
1000	1090	50110	1000-10-1090-50110	EMPLOYER M	4,813	0
1000	1090	50120	1000-10-1090-50120	EMPLOYER S	61,602	0
1000	1090	51030	1000-10-1090-51030	POSTAGE	1,000	0
1000	1090	51150	1000-10-1090-51150	RENTALS	750	0
1000	1090	51310	1000-10-1090-51310	DUES & SUB	700	0
1000	1090	51320	1000-10-1090-51320	TRAIN & CO	850	0
1000	1090	52010	1000-10-1090-52010	SUPPLIES	2,500	0
1000	1090	52600	1000-10-1090-52600	NON-CAP EQ	13,500	0
1000	1098	55000	1000-10-1098-55000	DIRECT SUB	1,700,450	0
1000	1100	50020	1000-10-1100-50020	SALARIES A	1,475,875	0
1000	1100	50060	1000-10-1100-50060	OVERTIME	500	0
1000	1100	50100	1000-10-1100-50100	EMPLOYER F	91,535	0
1000	1100	50110	1000-10-1100-50110	EMPLOYER M	21,407	0
1000	1100	50120	1000-10-1100-50120	EMPLOYER S	268,703	0
1000	1100	50130	1000-10-1100-50130	EMPLOYER P	28,120	0
1000	1100	51010	1000-10-1100-51010	PRINTING	1,150	0
1000	1100	51030	1000-10-1100-51030	POSTAGE	400	0
1000	1100	51040	1000-10-1100-51040	LICENSES &	3,520	0
1000	1100	51150	1000-10-1100-51150	RENTALS	720	0

1000	1100	51160	1000-10-1100-51160	PROFESSION	112,000	0
1000	1100	51310	1000-10-1100-51310	DUES & SUB	9,108	0
1000	1100	51320	1000-10-1100-51320	TRAIN & CO	65,386	0
1000	1100	51323	1000-10-1100-51323	MILEAGE	3,000	0
1000	1100	52010	1000-10-1100-52010	SUPPLIES	9,150	0
1000	1100	52600	1000-10-1100-52600	NON-CAP EQ	5,000	0
1000	1100	56000	1000-10-1100-56000	GENERAL CO	100,000	0
1000	1101	50020	1000-10-1101-50020	SALARIES A	238,210	0
1000	1101	50060	1000-10-1101-50060	OVERTIME	500	0
1000	1101	50100	1000-10-1101-50100	EMPLOYER F	14,800	0
1000	1101	50110	1000-10-1101-50110	EMPLOYER M	3,461	0
1000	1101	50120	1000-10-1101-50120	EMPLOYER S	44,305	0
1000	1101	51000	1000-10-1101-51000	ADVERTISIN	75,000	0
1000	1101	51010	1000-10-1101-51010	PRINTING	1,000	0
1000	1101	51030	1000-10-1101-51030	POSTAGE	200	0
1000	1101	51160	1000-10-1101-51160	PROFESSION	60,000	0
1000	1101	51310	1000-10-1101-51310	DUES & SUB	21,500	0
1000	1101	51320	1000-10-1101-51320	TRAIN & CO	2,000	0
1000	1101	52010	1000-10-1101-52010	SUPPLIES	3,000	0
1000	1101	52600	1000-10-1101-52600	NON-CAP EQ	2,000	0
1000	1102	44510	1000-10-1102-44510	VIDEO PROD	-90,000	0
1000	1102	50020	1000-10-1102-50020	SALARIES A	469,540	0
1000	1102	50060	1000-10-1102-50060	OVERTIME	10,000	0
1000	1102	50100	1000-10-1102-50100	EMPLOYER F	29,731	0
1000	1102	50110	1000-10-1102-50110	EMPLOYER M	6,953	0
1000	1102	50120	1000-10-1102-50120	EMPLOYER S	89,003	0
1000	1102	51030	1000-10-1102-51030	POSTAGE	250	0
1000	1102	51120	1000-10-1102-51120	EQUIP MAIN	45,885	0
1000	1102	51150	1000-10-1102-51150	RENTALS	3,000	0
1000	1102	51160	1000-10-1102-51160	PROFESSION	20,000	0
1000	1102	51310	1000-10-1102-51310	DUES & SUB	500	0
1000	1102	51320	1000-10-1102-51320	TRAIN & CO	10,000	0
1000	1102	52010	1000-10-1102-52010	SUPPLIES	15,000	0
1000	1102	52600	1000-10-1102-52600	NON-CAP EQ	48,200	0
1000	1103	47010	1000-10-1103-47010-LE	MISC REV	0	0
1000	1103	50020	1000-10-1103-50020	SALARIES A	591,040	0
1000	1103	50060	1000-10-1103-50060	OVERTIME	1,000	0
1000	1103	50100	1000-10-1103-50100	EMPLOYER F	36,706	0
1000	1103	50110	1000-10-1103-50110	EMPLOYER M	8,585	0
1000	1103	50120	1000-10-1103-50120	EMPLOYER S	109,883	0
1000	1103	51010	1000-10-1103-51010	PRINTING	100	0
1000	1103	51030	1000-10-1103-51030	POSTAGE	750	0
1000	1103	51150	1000-10-1103-51150	RENTALS	1,300	0
1000	1103	51162	1000-10-1103-51162	LEGAL	300,000	75,000
1000	1103	51170	1000-10-1103-51170	NON-PROFES	1,000	0
1000	1103	51310	1000-10-1103-51310	DUES & SUB	3,500	0
1000	1103	51320	1000-10-1103-51320	TRAIN & CO	6,000	0

1000	1103	51323	1000-10-1103-51323	MILEAGE	1,000	0
1000	1103	52010	1000-10-1103-52010	SUPPLIES	5,500	0
1000	1111	50020	1000-10-1111-50020	SALARIES A	1,150,560	0
1000	1111	50060	1000-10-1111-50060	OVERTIME	1,000	0
1000	1111	50100	1000-10-1111-50100	EMPLOYER F	71,396	0
1000	1111	50110	1000-10-1111-50110	EMPLOYER M	16,698	0
1000	1111	50120	1000-10-1111-50120	EMPLOYER S	213,730	0
1000	1111	51010	1000-10-1111-51010	PRINTING	4,000	0
1000	1111	51030	1000-10-1111-51030	POSTAGE	5,000	0
1000	1111	51150	1000-10-1111-51150	RENTALS	2,200	0
1000	1111	51160	1000-10-1111-51160	PROFESSION	145,000	0
1000	1111	51310	1000-10-1111-51310	DUES & SUB	4,000	0
1000	1111	51320	1000-10-1111-51320	TRAIN & CO	12,000	0
1000	1111	52010	1000-10-1111-52010	SUPPLIES	12,000	0
1000	1111	52600	1000-10-1111-52600	NON-CAP EQ	3,000	-482
1000	1111	54200	1000-10-1111-54200	CAP EQUIP	0	482
1000	1115	47010	1000-10-1115-47010-IN	MISC REV	0	0
1000	1115	50020	1000-10-1115-50020	SALARIES A	174,590	0
1000	1115	50060	1000-10-1115-50060	OVERTIME	0	0
1000	1115	50100	1000-10-1115-50100	EMPLOYER F	10,825	0
1000	1115	50110	1000-10-1115-50110	EMPLOYER M	2,532	0
1000	1115	50120	1000-10-1115-50120	EMPLOYER S	32,404	0
1000	1115	51030	1000-10-1115-51030	POSTAGE	100	0
1000	1115	51050	1000-10-1115-51050	TELE/COMM	0	0
1000	1115	51160	1000-10-1115-51160	PROFESSION	53,000	0
1000	1115	51310	1000-10-1115-51310	DUES & SUB	2,355	0
1000	1115	51320	1000-10-1115-51320	TRAIN & CO	10,000	0
1000	1115	51500	1000-10-1115-51500	VEHICLE IN	500,000	0
1000	1115	51510	1000-10-1115-51510	BLDG INS	585,000	0
1000	1115	51520	1000-10-1115-51520	MED/PROF L	25,000	0
1000	1115	51540	1000-10-1115-51540	INSURANCE	752,000	0
1000	1115	51580	1000-10-1115-51580	GROUP COMP	2,100,000	0
1000	1115	52010	1000-10-1115-52010	SUPPLIES	1,500	0
1000	1116	50020	1000-10-1116-50020	SALARIES A	202,960	0
1000	1116	50060	1000-10-1116-50060	OVERTIME	0	0
1000	1116	50100	1000-10-1116-50100	EMPLOYER F	12,584	0
1000	1116	50110	1000-10-1116-50110	EMPLOYER M	2,943	0
1000	1116	50120	1000-10-1116-50120	EMPLOYER S	37,669	0
1000	1116	51000	1000-10-1116-51000	ADVERTISIN	4,500	0
1000	1116	51010	1000-10-1116-51010	PRINTING	700	0
1000	1116	51030	1000-10-1116-51030	POSTAGE	25	0
1000	1116	51110	1000-10-1116-51110	MAINTENANC	7,000	0
1000	1116	51160	1000-10-1116-51160	PROFESSION	3,500	0
1000	1116	51310	1000-10-1116-51310	DUES & SUB	1,200	0
1000	1116	51320	1000-10-1116-51320	TRAIN & CO	7,000	0
1000	1116	52010	1000-10-1116-52010	SUPPLIES	1,000	0
1000	1116	52600	1000-10-1116-52600	NON-CAP EQ	2,800	0

1000	1120	50020	1000-10-1120-50020	SALARIES A	1,625,860	0
1000	1120	50060	1000-10-1120-50060	OVERTIME	50,000	0
1000	1120	50100	1000-10-1120-50100	EMPLOYER F	103,903	0
1000	1120	50110	1000-10-1120-50110	EMPLOYER M	24,300	0
1000	1120	50120	1000-10-1120-50120	EMPLOYER S	309,184	0
1000	1120	51010	1000-10-1120-51010	PRINTING	55,000	0
1000	1120	51030	1000-10-1120-51030	POSTAGE	101,000	-75,000
1000	1120	51040	1000-10-1120-51040	LICENSES &	6,000	0
1000	1120	51150	1000-10-1120-51150	RENTALS	3,500	0
1000	1120	51160	1000-10-1120-51160	PROFESSION	145,000	75,000
1000	1120	51310	1000-10-1120-51310	DUES & SUB	27,000	0
1000	1120	51320	1000-10-1120-51320	TRAIN & CO	22,000	0
1000	1120	52010	1000-10-1120-52010	SUPPLIES	20,000	0
1000	1120	52050	1000-10-1120-52050	UNIFORMS	500	0
1000	1122	50020	1000-10-1122-50020	SALARIES A	336,515	0
1000	1122	50060	1000-10-1122-50060	OVERTIME	10,000	0
1000	1122	50100	1000-10-1122-50100	EMPLOYER F	21,483	0
1000	1122	50110	1000-10-1122-50110	EMPLOYER M	5,024	0
1000	1122	50120	1000-10-1122-50120	EMPLOYER S	64,313	0
1000	1122	51010	1000-10-1122-51010	PRINTING	1,500	0
1000	1122	51030	1000-10-1122-51030	POSTAGE	1,800	0
1000	1122	51120	1000-10-1122-51120	EQUIP MAIN	6,600	0
1000	1122	51150	1000-10-1122-51150	RENTALS	700	0
1000	1122	51310	1000-10-1122-51310	DUES & SUB	500	0
1000	1122	51320	1000-10-1122-51320	TRAIN & CO	3,000	0
1000	1122	52010	1000-10-1122-52010	SUPPLIES	11,500	0
1000	1122	54200	1000-10-1122-54200	CAP EQUIP	0	0
1000	1130	50020	1000-10-1130-50020	SALARIES A	734,580	0
1000	1130	50100	1000-10-1130-50100	EMPLOYER F	45,544	0
1000	1130	50110	1000-10-1130-50110	EMPLOYER M	10,650	0
1000	1130	50120	1000-10-1130-50120	EMPLOYER S	136,388	0
1000	1130	51000	1000-10-1130-51000	ADVERTISIN	2,600	0
1000	1130	51010	1000-10-1130-51010	PRINTING	2,700	0
1000	1130	51030	1000-10-1130-51030	POSTAGE	2,000	0
1000	1130	51150	1000-10-1130-51150	RENTALS	1,000	0
1000	1130	51160	1000-10-1130-51160	PROFESSION	72,000	0
1000	1130	51310	1000-10-1130-51310	DUES & SUB	3,300	0
1000	1130	51320	1000-10-1130-51320	TRAIN & CO	10,000	0
1000	1130	52010	1000-10-1130-52010	SUPPLIES	9,000	0
1000	1130	52600	1000-10-1130-52600	NON-CAP EQ	6,000	0
1000	1134	51150	1000-10-1134-51150	RENTALS	0	0
1000	1143	50011	1000-10-1143-50011	STIPEND	13,500	0
1000	1143	50020	1000-10-1143-50020	SALARIES A	672,915	0
1000	1143	50022	1000-10-1143-50022	ELEC SAL	140,000	0
1000	1143	50060	1000-10-1143-50060	OVERTIME	60,000	0
1000	1143	50100	1000-10-1143-50100	EMPLOYER F	54,958	0
1000	1143	50110	1000-10-1143-50110	EMPLOYER M	12,853	0

1000	1143	50120	1000-10-1143-50120	EMPLOYER S	164,518	0
1000	1143	51000	1000-10-1143-51000	ADVERTISIN	9,000	0
1000	1143	51010	1000-10-1143-51010	PRINTING	35,000	0
1000	1143	51030	1000-10-1143-51030	POSTAGE	60,000	0
1000	1143	51110	1000-10-1143-51110	MAINTENANC	115,000	2,417
1000	1143	51150	1000-10-1143-51150	RENTALS	13,000	0
1000	1143	51170	1000-10-1143-51170	NON-PROFES	1,000	0
1000	1143	51310	1000-10-1143-51310	DUES & SUB	2,000	0
1000	1143	51320	1000-10-1143-51320	TRAIN & CO	35,000	0
1000	1143	52010	1000-10-1143-52010	SUPPLIES	40,000	-2,417
1000	1150	50020	1000-10-1150-50020	SALARIES A	1,252,910	0
1000	1150	50060	1000-10-1150-50060	OVERTIME	10,000	0
1000	1150	50100	1000-10-1150-50100	EMPLOYER F	78,300	0
1000	1150	50110	1000-10-1150-50110	EMPLOYER M	18,312	0
1000	1150	50120	1000-10-1150-50120	EMPLOYER S	234,396	0
1000	1150	51010	1000-10-1150-51010	SALARIES A	800	0
1000	1150	51030	1000-10-1150-51030	POSTAGE	2,000	0
1000	1150	51050	1000-10-1150-51050	TELE/COMM	715,000	0
1000	1150	51110	1000-10-1150-51110	MAINTENANC	1,705,000	0
1000	1150	51150	1000-10-1150-51150	RENTALS	6,000	0
1000	1150	51310	1000-10-1150-51310	DUES & SUB	5,000	0
1000	1150	51320	1000-10-1150-51320	TRAIN & CO	5,000	0
1000	1150	52010	1000-10-1150-52010	SUPPLIES	7,500	0
1000	1150	52600	1000-10-1150-52600	NON-CAP EQ	1,600,000	0
1000	1152	47010	1000-10-1152-47010-GI	MISC REV	0	0
1000	1152	50020	1000-10-1152-50020	SALARIES A	656,575	0
1000	1152	50100	1000-10-1152-50100	EMPLOYER F	40,708	0
1000	1152	50110	1000-10-1152-50110	EMPLOYER M	9,520	0
1000	1152	50120	1000-10-1152-50120	EMPLOYER S	121,860	0
1000	1152	51010	1000-10-1152-51010	PRINTING	200	0
1000	1152	51030	1000-10-1152-51030	POSTAGE	200	0
1000	1152	51110	1000-10-1152-51110	MAINTENANC	1,635,287	0
1000	1152	51160	1000-10-1152-51160	PROFESSION	120,000	0
1000	1152	51310	1000-10-1152-51310	DUES & SUB	650	0
1000	1152	51320	1000-10-1152-51320	TRAIN & CO	10,000	0
1000	1152	52010	1000-10-1152-52010	SUPPLIES	2,000	500
1000	1152	52600	1000-10-1152-52600	NON-CAP EQ	10,000	-500
1000	1154	50020	1000-10-1154-50020	SALARIES A	387,600	0
1000	1154	50100	1000-10-1154-50100	EMPLOYER F	24,031	0
1000	1154	50110	1000-10-1154-50110	EMPLOYER M	5,620	0
1000	1154	50120	1000-10-1154-50120	EMPLOYER S	71,940	0
1000	1154	51030	1000-10-1154-51030	POSTAGE	25,000	0
1000	1154	51110	1000-10-1154-51110	MAINTENANC	42,000	0
1000	1154	51120	1000-10-1154-51120	EQUIP MAIN	0	0
1000	1154	51150	1000-10-1154-51150	RENTALS	20,000	0
1000	1154	51160	1000-10-1154-51160	PROFESSION	2,500	0
1000	1154	51310	1000-10-1154-51310	DUES & SUB	625	220

1000	1154	51320	1000-10-1154-51320	TRAIN & CO	2,000	465
1000	1154	52010	1000-10-1154-52010	SUPPLIES	11,000	-685
1000	1154	52050	1000-10-1154-52050	UNIFORMS	250	0
1000	1160	50020	1000-10-1160-50020	SALARIES A	699,400	0
1000	1160	50060	1000-10-1160-50060	OVERTIME	0	0
1000	1160	50100	1000-10-1160-50100	EMPLOYER F	43,362	0
1000	1160	50110	1000-10-1160-50110	EMPLOYER M	10,141	0
1000	1160	50120	1000-10-1160-50120	EMPLOYER S	129,809	0
1000	1160	50500	1000-10-1160-50500	EMPLOYEE R	7,000	0
1000	1160	51000	1000-10-1160-51000	ADVERTISIN	15,000	-6,000
1000	1160	51010	1000-10-1160-51010	PRINTING	2,000	0
1000	1160	51030	1000-10-1160-51030	POSTAGE	900	0
1000	1160	51150	1000-10-1160-51150	RENTALS	2,300	0
1000	1160	51160	1000-10-1160-51160	PROFESSION	130,000	6,000
1000	1160	51310	1000-10-1160-51310	DUES & SUB	2,750	0
1000	1160	51320	1000-10-1160-51320	TRAIN & CO	10,000	0
1000	1160	52010	1000-10-1160-52010	SUPPLIES	11,000	0
1000	1162	50020	1000-10-1162-50020-	SALARIES A	0	109,685
1000	1162	50100	1000-10-1162-50100	EMPLOYER F	6,800	0
1000	1162	50110	1000-10-1162-50110	EMPLOYER M	1,590	0
1000	1162	50120	1000-10-1162-50120-	EMPLOYER S	0	20,357
1000	1162	50130	1000-10-1162-50130-	EMPLOYER P	0	0
1000	1162	51010	1000-10-1162-51010-	PRINTING	0	250
1000	1162	51030	1000-10-1162-51030	POSTAGE	150	0
1000	1162	51040	1000-10-1162-51040	LICENSES &	2,000	0
1000	1162	51160	1000-10-1162-51160	PROFESSION	250,000	-18,000
1000	1162	51310	1000-10-1162-51310-	DUES & SUB	0	1,500
1000	1162	51320	1000-10-1162-51320-	TRAIN & CO	0	3,500
1000	1162	51323	1000-10-1162-51323	MILEAGE	1,000	0
1000	1162	52010	1000-10-1162-52010-	SUPPLIES	0	10,000
1000	1162	52050	1000-10-1162-52050	UNIFORMS	300	0
1000	1162	52600	1000-10-1162-52600	NON-CAP EQ	5,000	0
1000	1198	55200	1000-10-1198-55200	LRTA/PB	337,097	0
1000	1198	55202	1000-10-1198-55202	MEC	100,000	0
1000	1198	55203	1000-10-1198-55203	ISLAND REC	150,000	0
1000	1198	55204	1000-10-1198-55204	BSWCD	25,000	0
1000	1198	55210	1000-10-1198-55210	LCOG	140,338	0
1000	1198	55212	1000-10-1198-55212	LCOG/W	26,155	0
1000	1198	55215	1000-10-1198-55215	LCOG /HOME	75,000	0
1000	1198	55240	1000-10-1198-55240	ECON DEV	495,000	0
1000	1198	55250	1000-10-1198-55250	SMALL BUSI	40,000	0
1000	1199	50020	1000-10-1199-50020	SALARIES A	0	0
1000	1199	50100	1000-10-1199-50100	EMPLOYER F	0	0
1000	1199	50110	1000-10-1199-50110	EMPLOYER M	0	0
1000	1199	50140	1000-10-1199-50140	EMPLOYER G	12,000,000	0
1000	1199	50170	1000-10-1199-50170	EMPLOYER U	0	0
1000	1199	56000	1000-10-1199-56000	GENERAL CO	300,000	-75,000

1000	1199	56010	1000-10-1199-56010	PAYROLL CO	4,150,000	-71,816
1000	1201	44070	1000-20-1201-44070-	MISC FEE	0	0
1000	1201	44070	1000-20-1201-44070-SH	MISC FEE	0	0
1000	1201	44070	1000-20-1201-44070-TS,	MISC FEE	0	0
1000	1201	45400	1000-20-1201-45400-SH	FORFEITURE	-125,000	125,000
1000	1201	47010	1000-20-1201-47010-	MISC REV	0	0
1000	1201	47010	1000-20-1201-47010-PR	MISC REV	0	0
1000	1201	47500	1000-20-1201-47500-	TRUST FUND	0	-367,918
1000	1201	47600	1000-20-1201-47600-LIF	DONATION	-500	0
1000	1201	50020	1000-20-1201-50020	SALARIES A	18,845,811	-107,245
1000	1201	50060	1000-20-1201-50060	OVERTIME	382,652	0
1000	1201	50080	1000-20-1201-50080	OT/TRAIN	45,000	0
1000	1201	50100	1000-20-1201-50100	EMPLOYER F	1,168,440	0
1000	1201	50110	1000-20-1201-50110	EMPLOYER M	273,264	0
1000	1201	50120	1000-20-1201-50120	EMPLOYER S	1,061,514	0
1000	1201	50130	1000-20-1201-50130	EMPLOYER P	2,865,578	0
1000	1201	50500	1000-20-1201-50500	EMPLOYEE R	1,350	0
1000	1201	51000	1000-20-1201-51000	ADVERTISIN	11,000	0
1000	1201	51010	1000-20-1201-51010	PRINTING	26,000	0
1000	1201	51030	1000-20-1201-51030	POSTAGE	25,000	-5,000
1000	1201	51040	1000-20-1201-51040	LICENSES &	1,500	0
1000	1201	51050	1000-20-1201-51050	TELE/COMM	255,480	0
1000	1201	51110	1000-20-1201-51110	MAINTENANC	2,420,000	0
1000	1201	51120	1000-20-1201-51120	EQUIP MAIN	140,000	0
1000	1201	51150	1000-20-1201-51150	RENTALS	18,112	0
1000	1201	51160	1000-20-1201-51160	PROFESSION	105,000	0
1000	1201	51170	1000-20-1201-51170	NON-PROFES	109,108	0
1000	1201	51300	1000-20-1201-51300	VEHICLE MA	77,322	55,000
1000	1201	51310	1000-20-1201-51310	DUES & SUB	60,000	35,000
1000	1201	51320	1000-20-1201-51320	TRAIN & CO	112,500	75,000
1000	1201	51540	1000-20-1201-51540	INSURANCE	4,000	0
1000	1201	51990	1000-20-1201-51990	MISC. EXP	121,288	0
1000	1201	52010	1000-20-1201-52010	SUPPLIES	586,866	-125,000
1000	1201	52050	1000-20-1201-52050	UNIFORMS	456,001	0
1000	1201	52500	1000-20-1201-52500	FUELS & LU	724,000	0
1000	1201	52600	1000-20-1201-52600	NON-CAP EQ	892,044	0
1000	1201	54000	1000-20-1201-54000	CAP VEH	0	362,918
1000	1201	54200	1000-20-1201-54200	CAP EQUIP	0	72,245
1000	1201	55000	1000-20-1201-55000	DIRECT SUB	10,000	0
1000	1201	57700	1000-20-1201-57700-SH	TRUST FUND	125,000	-125,000
1000	1211	50020	1000-20-1211-50020	SALARIES A	0	0
1000	1211	50060	1000-20-1211-50060	OVERTIME	0	0
1000	1211	50100	1000-20-1211-50100	EMPLOYER F	0	0
1000	1211	50110	1000-20-1211-50110	EMPLOYER M	0	0
1000	1211	50120	1000-20-1211-50120	EMPLOYER S	0	0
1000	1211	50130	1000-20-1211-50130	EMPLOYER P	0	0
1000	1230	50020	1000-20-1230-50020	SALARIES A	5,255,000	0

1000	1230	50060	1000-20-1230-50060	OVERTIME	3,230,000	0
1000	1230	50100	1000-20-1230-50100	EMPLOYER F	526,070	0
1000	1230	50110	1000-20-1230-50110	EMPLOYER M	123,033	0
1000	1230	50120	1000-20-1230-50120	EMPLOYER S	1,574,816	0
1000	1230	51010	1000-20-1230-51010	PRINTING	2,500	0
1000	1230	51030	1000-20-1230-51030	POSTAGE	900	0
1000	1230	51040	1000-20-1230-51040	LICENSES &	7,500	-200
1000	1230	51060	1000-20-1230-51060	ELECTRICIT	0	20
1000	1230	51110	1000-20-1230-51110	MAINTENANC	115,000	29,400
1000	1230	51120	1000-20-1230-51120	EQUIP MAIN	9,000	0
1000	1230	51130	1000-20-1230-51130	REPAIRS TO	33,000	-40
1000	1230	51150	1000-20-1230-51150	RENTALS	6,500	0
1000	1230	51160	1000-20-1230-51160	PROFESSION	48,000	0
1000	1230	51220	1000-20-1230-51220	CONTR SVC	15,000	0
1000	1230	51300	1000-20-1230-51300	VEHICLE MA	7,500	0
1000	1230	51310	1000-20-1230-51310	DUES & SUB	3,000	0
1000	1230	51320	1000-20-1230-51320	TRAIN & CO	25,000	18,000
1000	1230	52010	1000-20-1230-52010	SUPPLIES	351,500	0
1000	1230	52050	1000-20-1230-52050	UNIFORMS	45,000	0
1000	1230	52600	1000-20-1230-52600	NON-CAP EQ	10,000	-4,200
1000	1230	54000	1000-20-1230-54000	CAP VEH	0	20
1000	1241	50020	1000-20-1241-50020	SALARIES A	182,530	0
1000	1241	50060	1000-20-1241-50060	OVERTIME	2,500	0
1000	1241	50100	1000-20-1241-50100	EMPLOYER F	11,472	0
1000	1241	50110	1000-20-1241-50110	EMPLOYER M	2,683	0
1000	1241	50120	1000-20-1241-50120	EMPLOYER S	33,878	0
1000	1241	51030	1000-20-1241-51030	POSTAGE	250	0
1000	1241	51110	1000-20-1241-51110	MAINTENANC	6,000	0
1000	1241	51120	1000-20-1241-51120	EQUIP MAIN	2,500	0
1000	1241	51160	1000-20-1241-51160	PROFESSION	30,000	-10,500
1000	1241	51170	1000-20-1241-51170	NON-PROFES	17,500	0
1000	1241	51310	1000-20-1241-51310	DUES & SUB	2,500	0
1000	1241	51320	1000-20-1241-51320	TRAIN & CO	5,000	0
1000	1241	51990	1000-20-1241-51990	MISC. EXP	0	10,500
1000	1241	52010	1000-20-1241-52010	SUPPLIES	100,000	0
1000	1241	52050	1000-20-1241-52050	UNIFORMS	2,000	0
1000	1241	52600	1000-20-1241-52600	NON-CAP EQ	2,000	0
1000	1243	44483	1000-20-1243-44483	PROJECT IN	0	0
1000	1243	50020	1000-20-1243-50020	SALARIES A	550,010	0
1000	1243	50100	1000-20-1243-50100	EMPLOYER F	34,100	0
1000	1243	50110	1000-20-1243-50110	EMPLOYER M	7,975	0
1000	1243	50120	1000-20-1243-50120	EMPLOYER S	102,082	0
1000	1243	51010	1000-20-1243-51010	PRINTING	100	0
1000	1243	51160	1000-20-1243-51160	PROFESSION	175,000	-10,000
1000	1243	51310	1000-20-1243-51310	DUES & SUB	1,500	0
1000	1243	51320	1000-20-1243-51320	TRAIN & CO	6,000	10,000
1000	1243	52010	1000-20-1243-52010	SUPPLIES	3,000	0

1000	1243	52050	1000-20-1243-52050	UNIFORMS	1,000	0
1000	1243	52600	1000-20-1243-52600	NON-CAP EQ	3,000	0
1000	1250	50020	1000-20-1250-50020	SALARIES A	3,250,000	0
1000	1250	50060	1000-20-1250-50060	OVERTIME	500,000	0
1000	1250	50100	1000-20-1250-50100	EMPLOYER F	232,500	0
1000	1250	50110	1000-20-1250-50110	EMPLOYER M	54,375	0
1000	1250	50120	1000-20-1250-50120	EMPLOYER S	104,400	0
1000	1250	50130	1000-20-1250-50130	EMPLOYER P	677,025	0
1000	1250	51010	1000-20-1250-51010	PRINTING	4,200	0
1000	1250	51030	1000-20-1250-51030	POSTAGE	350	0
1000	1250	51110	1000-20-1250-51110	MAINTENANC	7,000	0
1000	1250	51120	1000-20-1250-51120	EQUIP MAIN	12,000	0
1000	1250	51130	1000-20-1250-51130	REPAIRS TO	10,000	0
1000	1250	51150	1000-20-1250-51150	RENTALS	5,500	0
1000	1250	51160	1000-20-1250-51160	PROFESSION	1,735,630	0
1000	1250	51170	1000-20-1250-51170	NON-PROFES	2,200	0
1000	1250	51200	1000-20-1250-51200	MEALS/CONT	350,000	0
1000	1250	51310	1000-20-1250-51310	DUES & SUB	1,700	0
1000	1250	51320	1000-20-1250-51320	TRAIN & CO	18,000	0
1000	1250	52010	1000-20-1250-52010	SUPPLIES	60,000	0
1000	1250	52050	1000-20-1250-52050	UNIFORMS	45,000	0
1000	1250	52600	1000-20-1250-52600	NON-CAP EQ	4,000	0
1000	1260	50020	1000-20-1260-50020	SALARIES A	1,150,248	0
1000	1260	50060	1000-20-1260-50060	OVERTIME	550	0
1000	1260	50100	1000-20-1260-50100	EMPLOYER F	71,350	0
1000	1260	50110	1000-20-1260-50110	EMPLOYER M	16,687	0
1000	1260	50120	1000-20-1260-50120	EMPLOYER S	201,820	0
1000	1260	50130	1000-20-1260-50130	EMPLOYER P	13,467	0
1000	1260	51000	1000-20-1260-51000	ADVERTISIN	5,500	0
1000	1260	51010	1000-20-1260-51010	PRINTING	1,500	0
1000	1260	51030	1000-20-1260-51030	POSTAGE	8,000	0
1000	1260	51150	1000-20-1260-51150	RENTALS	3,000	0
1000	1260	51310	1000-20-1260-51310	DUES & SUB	30,000	0
1000	1260	51320	1000-20-1260-51320	TRAIN & CO	9,000	0
1000	1260	52010	1000-20-1260-52010	SUPPLIES	10,500	0
1000	1260	52050	1000-20-1260-52050	UNIFORMS	3,000	0
1000	1260	54000	1000-20-1260-54000	CAP VEH	0	0
1000	1270	50020	1000-20-1270-50020	SALARIES A	300,505	0
1000	1270	50060	1000-20-1270-50060	OVERTIME	7,000	0
1000	1270	50100	1000-20-1270-50100	EMPLOYER F	19,065	0
1000	1270	50110	1000-20-1270-50110	EMPLOYER M	4,459	0
1000	1270	50120	1000-20-1270-50120	EMPLOYER S	59,671	0
1000	1270	51010	1000-20-1270-51010	PRINTING	2,200	0
1000	1270	51030	1000-20-1270-51030	POSTAGE	100	0
1000	1270	51040	1000-20-1270-51040	LICENSES &	1,000	4,000
1000	1270	51110	1000-20-1270-51110	MAINTENANC	690,000	-185,000
1000	1270	51120	1000-20-1270-51120	EQUIP MAIN	500	0

1000	1270	51150	1000-20-1270-51150	RENTALS	700	0
1000	1270	51160	1000-20-1270-51160	PROFESSION	140,000	185,000
1000	1270	51320	1000-20-1270-51320	TRAIN & CO	1,500	0
1000	1270	52010	1000-20-1270-52010	SUPPLIES	30,000	-4,000
1000	1270	52050	1000-20-1270-52050	UNIFORMS	3,000	0
1000	1270	57900	1000-20-1270-57900	CCARD FEES	500	0
1000	1301	50020	1000-30-1301-50020	SALARIES A	1,986,655	0
1000	1301	50060	1000-30-1301-50060	OVERTIME	18,000	0
1000	1301	50100	1000-30-1301-50100	EMPLOYER F	124,289	0
1000	1301	50110	1000-30-1301-50110	EMPLOYER M	29,068	0
1000	1301	50120	1000-30-1301-50120	EMPLOYER S	372,064	0
1000	1301	51010	1000-30-1301-51010	PRINTING	100	0
1000	1301	51030	1000-30-1301-51030	POSTAGE	200	0
1000	1301	51110	1000-30-1301-51110	MAINTENANC	500,000	0
1000	1301	51120	1000-30-1301-51120	EQUIP MAIN	7,500	0
1000	1301	51150	1000-30-1301-51150	RENTALS	5,000	0
1000	1301	51160	1000-30-1301-51160	PROFESSION	275,000	0
1000	1301	51170	1000-30-1301-51170	NON-PROFES	345,000	-166,000
1000	1301	51310	1000-30-1301-51310	DUES & SUB	3,500	0
1000	1301	51320	1000-30-1301-51320	TRAIN & CO	14,000	8,000
1000	1301	52010	1000-30-1301-52010	SUPPLIES	185,000	50,000
1000	1301	52050	1000-30-1301-52050	UNIFORMS	45,000	0
1000	1301	52500	1000-30-1301-52500	FUELS & LU	10,000	0
1000	1301	52600	1000-30-1301-52600	NON-CAP EQ	35,000	0
1000	1301	54200	1000-30-1301-54200	CAP EQUIP	0	108,000
1000	1310	50020	1000-30-1310-50020	SALARIES A	1,027,490	0
1000	1310	50060	1000-30-1310-50060	OVERTIME	2,000	0
1000	1310	50100	1000-30-1310-50100	EMPLOYER F	63,828	0
1000	1310	50110	1000-30-1310-50110	EMPLOYER M	14,928	0
1000	1310	50120	1000-30-1310-50120	EMPLOYER S	191,073	0
1000	1310	51010	1000-30-1310-51010	PRINTING	200	0
1000	1310	51030	1000-30-1310-51030	POSTAGE	200	0
1000	1310	51041	1000-30-1310-51041	SWU FEES	130,000	0
1000	1310	51042	1000-30-1310-51042	HH POLICE	4,000	0
1000	1310	51060	1000-30-1310-51060	ELECTRICIT	2,300,000	0
1000	1310	51070	1000-30-1310-51070	W/S/G	200,000	0
1000	1310	51110	1000-30-1310-51110	MAINTENANC	150,000	0
1000	1310	51120	1000-30-1310-51120	EQUIP MAIN	275,000	0
1000	1310	51130	1000-30-1310-51130	REPAIRS TO	2,000,000	-45,000
1000	1310	51150	1000-30-1310-51150	RENTALS	5,000	0
1000	1310	51160	1000-30-1310-51160	PROFESSION	150,000	45,000
1000	1310	51170	1000-30-1310-51170	NON-PROFES	35,000	500
1000	1310	51310	1000-30-1310-51310	DUES & SUB	1,200	0
1000	1310	51320	1000-30-1310-51320	TRAIN & CO	2,500	0
1000	1310	52010	1000-30-1310-52010	SUPPLIES	55,000	0
1000	1310	52050	1000-30-1310-52050	UNIFORMS	15,000	-500
1000	1310	52600	1000-30-1310-52600	NON-CAP EQ	2,000	0

1000	1330	50020	1000-30-1330-50020	SALARIES A	446,925	0
1000	1330	50060	1000-30-1330-50060	OVERTIME	2,500	0
1000	1330	50100	1000-30-1330-50100	EMPLOYER F	27,865	0
1000	1330	50110	1000-30-1330-50110	EMPLOYER M	6,517	0
1000	1330	50120	1000-30-1330-50120	EMPLOYER S	83,413	0
1000	1330	51010	1000-30-1330-51010	PRINTING	200	0
1000	1330	51030	1000-30-1330-51030	POSTAGE	200	0
1000	1330	51150	1000-30-1330-51150	RENTALS	2,500	0
1000	1330	51160	1000-30-1330-51160	PROFESSION	400,000	0
1000	1330	51310	1000-30-1330-51310	DUES & SUB	4,000	0
1000	1330	51320	1000-30-1330-51320	TRAIN & CO	25,000	0
1000	1330	52010	1000-30-1330-52010	SUPPLIES	5,000	0
1000	1330	52050	1000-30-1330-52050	UNIFORMS	2,500	0
1000	1330	52600	1000-30-1330-52600	NON-CAP EQ	2,000	0
1000	1400	50020	1000-40-1400-50020	SALARIES A	668,035	0
1000	1400	50100	1000-40-1400-50100	EMPLOYER F	41,418	0
1000	1400	50110	1000-40-1400-50110	EMPLOYER M	9,687	0
1000	1400	50120	1000-40-1400-50120	EMPLOYER S	123,987	0
1000	1400	51010	1000-40-1400-51010	PRINTING	100	4,000
1000	1400	51030	1000-40-1400-51030	POSTAGE	500	0
1000	1400	51040	1000-40-1400-51040	LICENSES &	250	0
1000	1400	51110	1000-40-1400-51110	MAINTENANC	15,500	0
1000	1400	51120	1000-40-1400-51120	EQUIP MAIN	100,000	0
1000	1400	51150	1000-40-1400-51150	RENTALS	10,000	5,000
1000	1400	51160	1000-40-1400-51160	PROFESSION	5,000	0
1000	1400	51310	1000-40-1400-51310	DUES & SUB	9,000	0
1000	1400	51320	1000-40-1400-51320	TRAIN & CO	40,000	0
1000	1400	52010	1000-40-1400-52010	SUPPLIES	675,000	-9,500
1000	1400	52050	1000-40-1400-52050	UNIFORMS	3,500	500
1000	1400	52500	1000-40-1400-52500	FUELS & LU	50,000	0
1000	1500	50020	1000-50-1500-50020	SALARIES A	137,385	0
1000	1500	50100	1000-50-1500-50100	EMPLOYER F	8,518	0
1000	1500	50110	1000-50-1500-50110	EMPLOYER M	1,992	0
1000	1500	50120	1000-50-1500-50120	EMPLOYER S	25,500	0
1000	1500	51010	1000-50-1500-51010	PRINTING	2,500	0
1000	1500	51030	1000-50-1500-51030	POSTAGE	1,000	-740
1000	1500	51150	1000-50-1500-51150	RENTALS	610	0
1000	1500	51300	1000-50-1500-51300	VEHICLE MA	0	100
1000	1500	51310	1000-50-1500-51310	DUES & SUB	300	-100
1000	1500	51320	1000-50-1500-51320	TRAIN & CO	7,000	1,874
1000	1500	52010	1000-50-1500-52010	SUPPLIES	3,500	-1,134
1000	1598	55000	1000-50-1598-55000-T4	DIRECT SUB	398,000	0
1000	1600	50020	1000-60-1600-50020	SALARIES A	2,787,600	0
1000	1600	50024	1000-60-1600-50024	SEASONAL	120,000	0
1000	1600	50060	1000-60-1600-50060	OVERTIME	60,000	0
1000	1600	50100	1000-60-1600-50100	EMPLOYER F	183,991	0
1000	1600	50110	1000-60-1600-50110	EMPLOYER M	43,030	0

1000	1600	50120	1000-60-1600-50120	EMPLOYER S	550,787	0
1000	1600	51000	1000-60-1600-51000	ADVERTISIN	4,000	0
1000	1600	51030	1000-60-1600-51030	POSTAGE	30	0
1000	1600	51040	1000-60-1600-51040	LICENSES &	750	0
1000	1600	51110	1000-60-1600-51110	MAINTENANC	36,500	0
1000	1600	51120	1000-60-1600-51120	EQUIP MAIN	35,000	0
1000	1600	51130	1000-60-1600-51130	REPAIRS TO	55,000	0
1000	1600	51150	1000-60-1600-51150	RENTALS	21,500	0
1000	1600	51160	1000-60-1600-51160	PROFESSION	295,000	0
1000	1600	51170	1000-60-1600-51170	NON-PROFES	6,500	0
1000	1600	51310	1000-60-1600-51310	DUES & SUB	7,700	0
1000	1600	51320	1000-60-1600-51320	TRAIN & CO	13,000	0
1000	1600	51360	1000-60-1600-51360	ATHLETIC P	601,000	-450,000
1000	1600	51360	1000-60-1600-51360-SEI	ATHLETIC P	0	450,000
1000	1600	52010	1000-60-1600-52010	SUPPLIES	186,500	0
1000	1600	52050	1000-60-1600-52050	UNIFORMS	210,000	0
1000	1600	52500	1000-60-1600-52500	FUELS & LU	0	0
1000	1600	52600	1000-60-1600-52600	NON-CAP EQ	6,000	0
1000	1600	57900	1000-60-1600-57900	CCARD FEES	0	0
1000	1610	50020	1000-60-1610-50020	SALARIES A	183,245	0
1000	1610	50100	1000-60-1610-50100	EMPLOYER F	11,361	0
1000	1610	50110	1000-60-1610-50110	EMPLOYER M	2,657	0
1000	1610	50120	1000-60-1610-50120	EMPLOYER S	34,010	0
1000	1610	51000	1000-60-1610-51000	ADVERTISIN	250	0
1000	1610	51010	1000-60-1610-51010	PRINTING	250	0
1000	1610	51030	1000-60-1610-51030	POSTAGE	250	0
1000	1610	51120	1000-60-1610-51120	EQUIP MAIN	100	0
1000	1610	51130	1000-60-1610-51130	REPAIRS TO	50,000	0
1000	1610	51310	1000-60-1610-51310	DUES & SUB	3,000	0
1000	1610	51320	1000-60-1610-51320	TRAIN & CO	6,000	0
1000	1610	52010	1000-60-1610-52010	SUPPLIES	10,000	0
1000	1610	52050	1000-60-1610-52050	UNIFORMS	600	0
1000	1610	52600	1000-60-1610-52600	NON-CAP EQ	9,000	0
1000	1620	50020	1000-60-1620-50020	SALARIES A	3,278,240	0
1000	1620	50100	1000-60-1620-50100	EMPLOYER F	203,251	0
1000	1620	50110	1000-60-1620-50110	EMPLOYER M	47,534	0
1000	1620	50120	1000-60-1620-50120	EMPLOYER S	608,441	0
1000	1620	51010	1000-60-1620-51010	PRINTING	7,500	0
1000	1620	51030	1000-60-1620-51030	POSTAGE	11,500	0
1000	1620	51110	1000-60-1620-51110	MAINTENANC	90,000	0
1000	1620	51150	1000-60-1620-51150	RENTALS	6,000	0
1000	1620	51160	1000-60-1620-51160	PROFESSION	37,500	-5,000
1000	1620	51310	1000-60-1620-51310	DUES & SUB	37,000	0
1000	1620	51320	1000-60-1620-51320	TRAIN & CO	5,000	0
1000	1620	52010	1000-60-1620-52010	SUPPLIES	475,000	0
1000	1620	52050	1000-60-1620-52050	UNIFORMS	1,750	0
1000	1620	52600	1000-60-1620-52600	NON-CAP EQ	5,000	5,000

1000	1620	57900	1000-60-1620-57900	CCARD FEES	3,000	0
				Revenue Total	-143,110,728	-1,287,918
				Expense Total	143,634,936	763,710

62.5% OF YEAR LAPSED

REVENUE	\$124,651,486.00	86%
EXPENDITURES	\$75,508,205.00	52%

REVISED	YTD ACTUALS
-100,434,000	-102,946,935.27
-2,100,000	-236,248.60
-7,600,000	-4,731,068.85
-500,000	-54,296.64
-650,000	-105,871.94
-1,604,000	-998,366.35
-20,000	-14,515.00
-65,000	-40,030.00
-250	-250.00
-280,000	-18,756.45
-2,000,000	-667,933.41
-75,000	-13,200.00
-2,025,000	0.00
-190,000	-93,154.46
-250,000	0.00
-240,000	-67,805.75
-100,000	-89,649.89
-15,000	0.00
-5,000	-2,444.86
-5,923	-7,929.57
-13,500	0.00
-45,000	-31,875.00
-2,000	-10,943.50
-8,353,438	-2,043,761.01
-34,783	-143,151.54
-200,000	-8,415.49
-450,000	0.00
-5,800,000	-4,908,153.67
-1,300,000	0.00
-60,000	0.00
0	-1,347.50
-5,750	-39,434.58
-40,000	-21,775.52
-610,000	-418,369.41
0	-15,390.00
0	-13,943.47
-173,678	-85,589.02
-110,000	-50,538.56
-17,000	-6,856.00
-248,000	-135,817.46
-110,000	-52,132.37
-18,000	-14,008.89
-16,000	-7,370.84
-3,700,000	-3,095,699.68
-10,000	-5,813.70
-85,000	-89,785.75

-10,000	-1,020.00
-2,000	0.00
-5,000	-4,950.00
-13,356	-3,472.00
-2,300	-343.65
-10,500	-9,182.60
-2,000	-992.27
0	-2,875.87
-542,500	-260,741.84
-40,000	-19,653.33
-100,000	-137,142.82
-601,500	-1,219,789.08
-70,000	-67,852.45
0	-722.40
0	-75.00
-30,000	-34,985.28
-200,000	0.00
0	6,811.47
-375,000	0.00
-9,000	0.00
-1,341,250	-878,815.33
0	10.20
0	235.89
0	1,445.74
0	75.39
15,000	0.00
8,445,870	5,560,506.95
-533,000	-192,058.99
-12,000	-7,177.51
-37,000	-24,331.95
-26,000	-16,812.36
-28,000	-3,476.00
-33,500	-34,733.72
-355,000	-212,888.73
538,870	294,954.01
2,000	1,007.20
33,534	17,702.08
7,843	4,140.02
94,765	51,747.46
6,433	3,600.63
2,700	723.90
2,500	904.47
250	31.34
0	3,052.94
750	289.85
60,000	27,216.20
55,000	20,923.20

25,623	10,727.65
12,877	6,791.28
500	0.00
15,000	3,011.87
500	0.00
392,500	89,973.49
967,490	469,558.28
3,000	1,267.17
60,170	28,675.10
14,072	6,706.31
180,123	86,445.55
1,000	0.00
12,000	548.91
32,640	2,941.06
0	18.00
2,500	458.40
140,000	16,394.60
11,500	6,905.05
20,000	5,261.13
22,500	13,065.54
1,000,465	513,359.95
15,000	13,461.36
62,808	31,726.33
14,689	7,419.84
188,018	97,276.50
12,000	10,255.55
86,000	55,370.98
192,000	117,582.95
0	95.28
3,000	1,162.60
65,000	34,283.54
11,000	6,347.96
30,000	12,328.44
0	562.69
25,000	5,603.21
10,000	8,516.43
350,000	81,522.81
300,000	20,471.04
606,435	338,524.90
37,599	20,038.03
8,793	4,686.34
112,555	62,576.65
7,000	697.42
21,000	10,569.70
25,000	21,924.50
500	0.00
7,500	900.03

6,000	0.00
2,500	125.00
1,500	469.45
260,000	99,324.89
8,000	3,342.19
500	0.00
396,805	230,318.45
24,602	13,869.74
5,754	3,243.71
73,647	42,709.42
6,200	643.26
8,500	670.78
1,000	439.50
15,500	811.85
6,000	0.00
500	0.00
1,950	0.00
11,000	3,988.95
250	0.00
1,042,596	577,471.14
64,641	34,445.02
15,118	8,055.74
168,442	92,672.38
25,063	16,378.91
3,000	1,013.04
40,000	17,420.00
8,000	4,135.16
8,000	2,587.28
8,000	2,634.13
2,500	1,147.00
8,500	1,460.00
20,000	8,397.93
8,000	3,544.51
5,000	1,913.80
0	-9,200.00
685,000	442,431.67
5,000	0.00
42,780	19,753.26
10,005	6,297.88
112,128	62,664.29
18,237	15,207.47
800	262.98
2,000	1,328.54
600	280.45
55,000	19,462.00
1,000	0.00
3,000	193.75

21,000	4,106.65
3,500	0.00
45,235	25,309.36
2,805	1,496.10
656	349.89
8,396	4,693.16
500	0.00
500	0.00
300	47.00
750	351.86
1,724,465	951,315.68
20,000	10,708.48
108,157	57,718.31
25,295	13,498.71
136,719	66,844.82
214,065	124,530.82
7,000	2,977.32
30,000	13,937.99
0	379.21
45,000	43,700.00
17,000	7,125.35
6,000	3,817.99
20,000	4,939.23
25,000	4,287.70
45,000	19,916.84
40,000	2,733.23
331,910	182,986.34
20,578	9,116.68
4,813	2,538.35
61,602	33,930.82
1,000	128.04
750	0.00
700	380.00
850	874.32
2,500	947.32
13,500	0.00
1,700,450	1,275,337.50
1,475,875	714,854.27
500	195.21
91,535	42,870.05
21,407	10,166.66
268,703	116,719.19
28,120	15,412.76
1,150	15.40
400	57.90
3,520	0.00
720	262.50

112,000	12,880.00
9,108	518.63
65,386	5,825.17
3,000	0.00
9,150	2,812.53
5,000	2,601.41
100,000	448.26
238,210	82,775.18
500	0.00
14,800	5,067.64
3,461	1,185.17
44,305	15,352.78
75,000	65,005.10
1,000	0.00
200	32.00
60,000	31,258.00
21,500	8,562.40
2,000	191.00
3,000	1,816.41
2,000	52.21
-90,000	0.00
469,540	267,665.29
10,000	10,858.01
29,731	16,943.43
6,953	3,962.59
89,003	51,646.82
250	0.63
45,885	44,244.11
3,000	303.17
20,000	14,131.65
500	158.00
10,000	454.90
15,000	3,364.19
48,200	10,988.27
0	-68,289.15
591,040	327,185.52
1,000	298.93
36,706	19,839.48
8,585	4,701.71
109,883	60,725.13
100	0.00
750	39.86
1,300	523.45
375,000	386,675.61
1,000	6.50
3,500	280.00
6,000	1,569.62

1,000	202.40
5,500	4,370.89
1,150,560	545,382.48
1,000	0.00
71,396	32,856.96
16,698	7,684.28
213,730	98,758.04
4,000	0.00
5,000	1,479.92
2,200	883.25
145,000	69,000.00
4,000	945.00
12,000	8,128.09
12,000	5,086.07
2,518	1,249.14
482	0.00
0	-24,918.68
174,590	98,375.68
0	33.39
10,825	6,006.82
2,532	1,404.83
32,404	18,248.25
100	23.70
0	23,478.23
53,000	50,989.69
2,355	125.00
10,000	1,171.77
500,000	9,760.02
585,000	7,227.70
25,000	0.00
752,000	172,250.35
2,100,000	1,122,623.16
1,500	1,149.18
202,960	108,621.83
0	95.84
12,584	6,531.36
2,943	1,527.50
37,669	20,158.82
4,500	2,161.90
700	26.75
25	0.63
7,000	4,279.74
3,500	0.00
1,200	209.91
7,000	4,815.30
1,000	315.09
2,800	1,772.20

1,625,860	901,482.91
50,000	10,458.55
103,903	53,779.36
24,300	12,577.43
309,184	169,010.63
55,000	0.00
26,000	2,502.25
6,000	0.00
3,500	1,049.20
220,000	140,773.19
27,000	10,207.42
22,000	13,463.16
20,000	8,136.79
500	0.00
336,515	204,714.78
10,000	160.58
21,483	12,121.85
5,024	2,834.97
64,313	37,990.06
1,500	893.23
1,800	596.56
6,600	5,140.00
700	253.15
500	0.00
3,000	2,038.50
11,500	3,843.72
0	25,000.00
734,580	431,416.33
45,544	26,274.87
10,650	6,145.01
136,388	79,988.87
2,600	682.60
2,700	440.25
2,000	736.10
1,000	289.85
72,000	0.00
3,300	1,072.53
10,000	2,834.00
9,000	2,818.05
6,000	0.00
0	228.42
13,500	4,957.44
672,915	369,677.61
140,000	93,375.49
60,000	29,649.35
54,958	23,143.92
12,853	5,412.68

164,518	72,371.47
9,000	2,163.00
35,000	5,580.12
60,000	6,265.11
117,417	117,416.20
13,000	5,382.69
1,000	0.00
2,000	950.00
35,000	22,107.82
37,583	25,026.37
1,252,910	701,488.67
10,000	11,677.55
78,300	37,164.50
18,312	8,691.76
234,396	132,579.79
800	647.98
2,000	1,656.15
715,000	366,502.92
1,705,000	1,001,298.78
6,000	3,266.87
5,000	2,395.00
5,000	0.00
7,500	3,146.52
1,600,000	630,826.99
0	-1,060.80
656,575	374,110.68
40,708	22,751.58
9,520	5,320.92
121,860	69,372.39
200	0.00
200	0.00
1,635,287	1,220,694.45
120,000	0.00
650	75.00
10,000	3,284.39
2,500	1,378.62
9,500	2,797.44
387,600	211,123.68
24,031	12,816.52
5,620	2,997.44
71,940	39,151.77
25,000	17,742.78
42,000	41,597.23
0	1,249.19
20,000	9,866.50
2,500	1,040.00
845	564.99

2,465	2,185.20
10,315	6,641.77
250	48.52
699,400	356,939.79
0	498.26
43,362	21,251.66
10,141	4,970.15
129,809	64,442.95
7,000	353.08
9,000	2,002.17
2,000	105.93
900	127.59
2,300	872.75
136,000	85,214.80
2,750	244.00
10,000	2,230.45
11,000	5,609.38
109,685	11,037.16
6,800	659.99
1,590	154.35
20,357	0.00
0	930.46
250	0.00
150	0.00
2,000	0.00
232,000	400.00
1,500	0.00
3,500	0.00
1,000	0.00
10,000	0.00
300	0.00
5,000	0.00
337,097	252,822.75
100,000	100,000.00
150,000	112,500.00
25,000	25,000.00
140,338	70,169.00
26,155	0.00
75,000	37,500.00
495,000	187,500.00
40,000	30,000.00
0	323,060.27
0	20,029.70
0	4,684.37
12,000,000	4,978,862.96
0	23,609.41
225,000	0.00

4,078,184	0.00
0	-750.00
0	-50,899.28
0	-74,672.00
0	0.00
0	-2,521.54
0	-1,100.00
-367,918	0.00
-500	-1,840.00
18,738,566	10,374,541.55
382,652	401,263.00
45,000	39,286.65
1,168,440	649,606.35
273,264	152,663.42
1,061,514	569,510.13
2,865,578	1,606,732.60
1,350	855.66
11,000	539.70
26,000	9,097.56
20,000	7,727.30
1,500	250.00
255,480	123,090.91
2,420,000	1,568,414.49
140,000	48,394.51
18,112	12,343.07
105,000	18,343.58
109,108	38,732.49
132,322	39,510.61
95,000	42,630.26
187,500	141,525.34
4,000	2,633.70
121,288	33,880.75
461,866	199,709.43
456,001	148,608.06
724,000	282,272.59
892,044	564,969.03
362,918	33.29
72,245	67,241.25
10,000	2,500.00
0	0.00
0	572,419.64
0	17,152.90
0	35,377.49
0	8,304.74
0	72,475.41
0	42,108.38
5,255,000	2,995,482.61

3,230,000	1,854,254.13
526,070	294,911.05
123,033	68,971.22
1,574,816	898,264.33
2,500	390.41
900	370.95
7,300	4,988.42
20	15.54
144,400	144,355.40
9,000	5,865.78
32,960	15,061.88
6,500	380.30
48,000	26,711.44
15,000	2,767.19
7,500	4,277.24
3,000	1,966.30
43,000	25,075.06
351,500	223,791.49
45,000	28,459.89
5,800	485.78
20	1,064.87
182,530	108,697.16
2,500	2,121.94
11,472	6,559.37
2,683	1,534.04
33,878	20,549.13
250	0.00
6,000	0.00
2,500	0.00
19,500	1,644.00
17,500	0.00
2,500	0.00
5,000	305.85
10,500	0.00
100,000	17,801.32
2,000	1,158.05
2,000	0.00
0	-322.50
550,010	313,566.65
34,100	19,044.47
7,975	4,453.95
102,082	55,932.61
100	0.00
165,000	52,238.74
1,500	0.00
16,000	6,220.97
3,000	2,256.82

1,000	448.61
3,000	0.00
3,250,000	1,829,447.34
500,000	227,374.46
232,500	123,467.09
54,375	28,875.33
104,400	50,533.13
677,025	373,494.30
4,200	619.53
350	80.39
7,000	1,107.50
12,000	3,628.42
10,000	9,940.57
5,500	1,894.55
1,735,630	836,681.05
2,200	1,328.00
350,000	202,895.82
1,700	856.15
18,000	9,392.30
60,000	28,505.57
45,000	16,845.03
4,000	665.75
1,150,248	767,380.78
550	153.75
71,350	46,220.88
16,687	10,809.77
201,820	135,771.81
13,467	7,503.28
5,500	1,487.72
1,500	294.95
8,000	1,014.77
3,000	1,130.83
30,000	5,577.94
9,000	2,428.47
10,500	5,582.95
3,000	1,760.64
0	18.29
300,505	192,530.00
7,000	6,241.26
19,065	12,018.37
4,459	2,810.73
59,671	36,857.93
2,200	0.00
100	1.89
5,000	4,000.00
505,000	252,499.98
500	0.00

700	280.45
325,000	150,818.64
1,500	1,376.15
26,000	15,800.00
3,000	399.98
500	119.90
1,986,655	1,219,970.44
18,000	18,202.20
124,289	74,728.56
29,068	17,476.91
372,064	226,967.20
100	52.17
200	50.05
500,000	162,261.24
7,500	1,366.65
5,000	1,135.95
275,000	29,027.23
179,000	59,129.07
3,500	2,495.18
22,000	14,329.15
235,000	151,103.41
45,000	15,691.80
10,000	5,160.59
35,000	16,816.65
108,000	19,371.84
1,027,490	471,220.16
2,000	2,360.54
63,828	28,688.94
14,928	6,709.52
191,073	87,564.35
200	0.00
200	0.00
130,000	101,960.64
4,000	0.00
2,300,000	1,414,263.54
200,000	113,843.56
150,000	49,632.60
275,000	188,351.18
1,955,000	1,019,533.27
5,000	428.63
195,000	61,073.75
35,500	23,186.56
1,200	0.00
2,500	0.00
55,000	13,001.66
14,500	5,355.79
2,000	2,041.00

446,925	243,419.03
2,500	0.00
27,865	14,733.70
6,517	3,445.81
83,413	45,137.75
200	35.31
200	2.07
2,500	1,444.59
400,000	4,200.00
4,000	538.95
25,000	10,148.89
5,000	770.99
2,500	1,939.00
2,000	1,432.46
668,035	354,338.72
41,418	21,445.50
9,687	5,015.53
123,987	65,484.55
4,100	3,727.23
500	0.00
250	0.00
15,500	0.00
100,000	17,428.95
15,000	12,895.08
5,000	3,390.48
9,000	1,586.06
40,000	36,676.02
665,500	310,539.66
4,000	3,462.51
50,000	8,305.67
137,385	106,820.93
8,518	6,571.06
1,992	1,536.78
25,500	18,875.12
2,500	498.39
260	156.77
610	253.15
100	23.95
200	45.00
8,874	7,222.24
2,366	1,365.56
398,000	199,000.00
2,787,600	1,767,800.74
120,000	0.00
60,000	73,516.11
183,991	111,380.36
43,030	26,048.91

550,787	314,598.02
4,000	1,971.16
30	0.00
750	600.00
36,500	22,321.11
35,000	12,831.63
55,000	52,681.35
21,500	938.70
295,000	127,422.90
6,500	711.29
7,700	258.73
13,000	5,425.65
151,000	49,835.30
450,000	0.00
186,500	63,785.21
210,000	52,220.45
0	110.81
6,000	0.00
0	5.83
183,245	93,287.86
11,361	5,739.58
2,657	1,342.32
34,010	17,314.27
250	0.00
250	105.93
250	0.00
100	0.00
50,000	6,051.76
3,000	0.00
6,000	921.11
10,000	898.94
600	518.47
9,000	0.00
3,278,240	1,891,535.89
203,251	113,708.39
47,534	26,593.17
608,441	350,503.09
7,500	0.00
11,500	5,214.96
90,000	39,593.29
6,000	2,155.40
32,500	31,883.88
37,000	2,605.76
5,000	697.00
475,000	313,510.35
1,750	1,583.07
10,000	3,728.86

3,000	1,055.86	
-144,398,646	-124,651,485.66	86.32%
144,398,646	75,508,204.80	52.29%

143,645,728	Approved Budget
350,000	Amendment by Ordinance
9,500	Converted Fund 2255
5,500	Converted Fund 2230
362,918	Converted Fund 2252
<u>25,000</u>	BT from Fund 1040 approved by Administrator
144,398,646	Total Revised Budget
250,000	Council approved Ferry Adjustment



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<b>ECONOMIC DEVELOPMENT CORPORATION – JOHN O’TOOLE – PRODUCT DEVELOPMENT PLAN FOR ‘24-’25</b>
<b>MEETING NAME AND DATE:</b>
FINANCE, ADMINISTRATION, AND ECONOMIC DEVELOPMENT COMMITTEE
<b>PRESENTER INFORMATION:</b>
JOHN O’TOOLE – Executive Director, Beaufort County Economic Development Corporation (BCEDC)
<b>ITEM BACKGROUND:</b>
John O’Toole and the BCEDC have been successful in the Beaufort Commerce Park and new properties and potential sites for future development need to be preserved. John will be presenting sites and plans.
<b>PROJECT / ITEM NARRATIVE:</b>
Funds are being requested for the acquisition of land and extension of required utilities to attract potential economical projects that will diversify the county’s economy and build a more solid employment base. Mr. O’Toole would like to encourage the Council to include funds (\$19,070,000) for the upcoming year(s) to continue the pursuit site acquisition and development.
<b>FISCAL IMPACT:</b>
The Beaufort County Economic Development Corp (BCEDC) is charged with developing a more diverse economy for Beaufort County, developing tax-base and quality jobs for residents. BCEDC will continue to pursue projects that are in synch with the scale and environmental expectations of the community. With the ongoing success at the Beaufort Commerce Park, it is imperative that we look to sites that would be suitable in the future. BCEDC is asking the council to consider creating a revolving fund of \$19,070,000 to seize short, medium, and long-term development opportunities. The funds would reside with the county and will be requested for specific acquisitions and infrastructure build out as the opportunities arise. Proceeds realized from the sales will replenish this fund. It is expected that the expenditure of these funds would have a significant net impact on Beaufort County in the near term and benefit future generations.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
<i>Staff recommends Committee to encourage inclusion of funding in the upcoming year’s budget to support site development.</i>
<b>OPTIONS FOR COUNCIL MOTION:</b>
MOTION TO APPROVE/DENY “ITEM TITLE” <i>(Motion to approve/deny recommendation to fund \$19,070,000 for acquisition of suitable development sites to create a more diverse economy and develop tax base.</i> MOVE FORWARD TO COUNCIL FOR FIRST READING/APPROVAL



# BEAUFORT COUNTY ECONOMIC DEVELOPMENT

**February 26, 2024**

 /company/BeaufortSCEDC

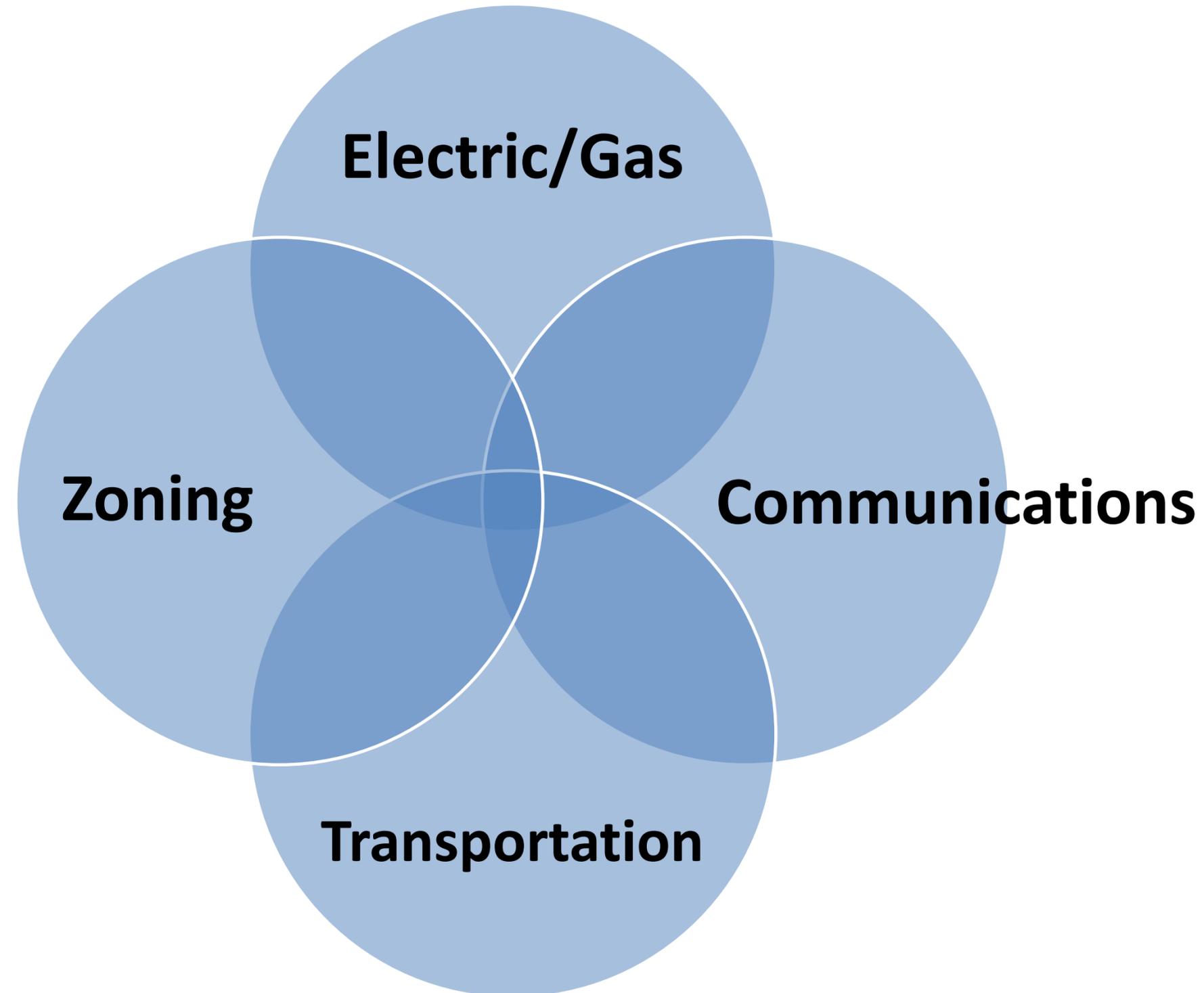
 @JOTBC  /BeaufortSCEDC

BCEDC is asking the council to consider creating a revolving fund of \$19,070,000 to seize short, medium, and long-term development opportunities. The funds would reside with the county and will be requested for specific acquisitions and infrastructure build out as the opportunities arise. Proceeds realized from the sales will replenish this fund.

# Overview of Product Plan



# Overview of Product Plan



# \$35M conservation deal to protect 4,400 undeveloped acres in SC Lowcountry

STAFF REPORT  
FEB 15, 2024



An aerial image of Gregorie Neck, a 4,400-acre property in Jasper County that is flanked by the Coosawhatchie and Tullfiny Rivers and is bisected by Interstate 95.

HOLCOMB, FAIR & LANG/PROVIDED



**YEMASSEE** — One of the largest tracts of undeveloped waterfront land in South Carolina's Lowcountry, some 4,400 acres in rural Jasper County, has been acquired by The Nature Conservancy.

The \$35 million deal for Gregorie Neck in Yemassee was announced Feb. 15.

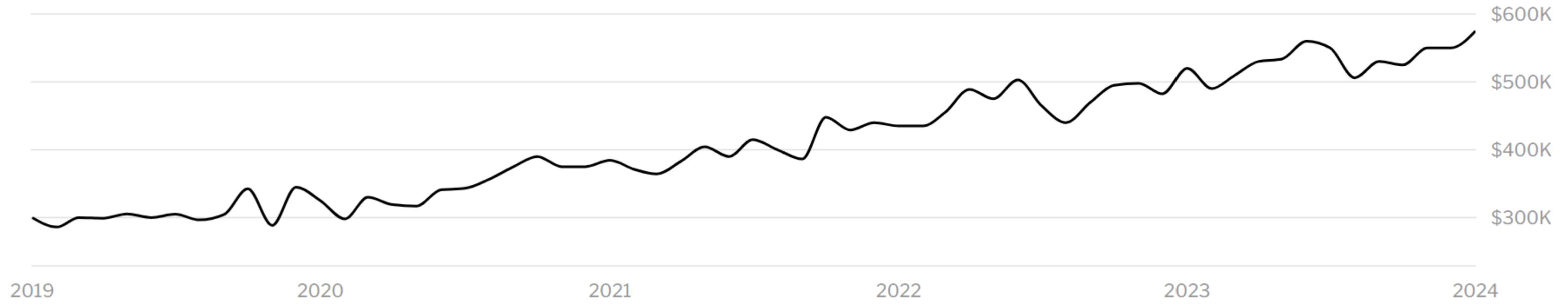
The property straddles Interstate 95 and has deep-water access on the Coosawhatchie and Tullfiny rivers. A portion of the property extends into the footprint of a Civil War battle waged as Major Gen. William Sherman's Union troops pushed through on their March to the Sea.



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All Home Types ▾

1 year 3 years 5 years



Based on Redfin calculations of home data from MLS and/or public records.

# Product Plan

Site/Project	Budget
Short Term Product Costs	\$9,300,000
Medium Term	\$3,980,000
Long Term	\$5,790,000
<b>Total Request</b>	<b>\$19,070,000</b>

# BCEDC Personnel

	Responsible Party	Q1			Q2			Q3			Q4		
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
<b>Economic Development</b>													
<b>Product Alternatives Developed &amp; Costed</b>													
Subtask - Evaluate cost to control Lobeco site		█	█										
Subtask - Develop List of possible sites In BC	BCEDC	█											
Subtask - Develop List of possible sites In adjacent counties	SCA		█										
Subtask- Evaluate infrastructure at possible sites	BCEDC/SCA			█	█								
<b>Product Recommendations Finalized</b>													
Subtask - Make short & long term recommendation to council	BCEDC					█							
Subtask - Develop budget to proceed	BCEDC/SCA						█						
<b>Product Plan Funding Approved</b>													
Subtask - Present recommendations	BCEDC							█					
Subtask - Secure approvals & funding	BCEDC								█	█			
<b>Product Development</b>													
Subtask - Pursue acquisitions	BCEDC/Legal										█	█	
Subtask - Begin Design	BCEDC/Engineering											█	

# Grants

- **Catawba COG**
- **EPA**
- **SCA**
- **Department of Commerce – Palmetto Sites**
- **UTC**



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
A DISCUSSION ON ADDITIONAL SUPPLEMENTAL PAY FOR BEAUFORT COUNTY POLL WORKERS
<b>MEETING NAME AND DATE:</b>
Finance, Administration and Economic Development Committee February 20, 2024
<b>PRESENTER INFORMATION:</b>
Don Lucas, Board of Voter Registration and Elections of Beaufort County <i>20 minutes</i>
<b>ITEM BACKGROUND:</b>
Poll Managers Compensation State Reimbursement to Counties defined by Proviso Poll Manager - \$60 for pre-election training + \$75 for election day = \$135 Poll Clerk - \$60 for pre-election training + \$135 for election day = \$195
<b>PROJECT / ITEM NARRATIVE:</b>
The Board of Voter Registration and Elections of Beaufort County requests an additional supplemental pay of \$100 per Poll Worker for the June 2024 election
<b>FISCAL IMPACT:</b>
The request from the Board of Voter Registration and Elections of Beaufort County is a total of \$80,000
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends approval of an additional supplemental pay for Beaufort County Poll Workers
<b>OPTIONS FOR COUNCIL MOTION:</b>
N/A

# Beaufort County Poll Workers

## Request for Supplemental Pay

BOARD OF VOTER REGISTRATION & ELECTIONS

FEBRUARY 20, 2024

# Discussion Items

- ▶ What's a Poll Worker?
- ▶ Need for Poll Workers
- ▶ Current Compensation
- ▶ Comparative Compensation Surveys
- ▶ Recruiting and Retention Challenges
- ▶ Request for County to Supplement Compensation
- ▶ Conclusion
- ▶ Next Steps

# What's a Poll Worker?

- ▶ People from all walks of life – students, working people, retirees
  - ▶ Registered voters in Beaufort County work in or near their home precinct
  - ▶ Work one or two days per year, and do their jobs perfectly
- ▶ Poll Clerk
  - ▶ Lead Poll Manager who oversees Poll Managers, precincts and polling locations.
  - ▶ Arranges polling location to ensure efficient flow, ensures compliance, completes and verifies all required paperwork, acts as liaison to County elections office
  - ▶ Picks up equipment & supplies prior to election day and delivers to polling location
  - ▶ Sets up and shuts down equipment per opening and closing checklists
  - ▶ Delivers election artifacts to BoVRE after polls close
- ▶ Poll Manager
  - ▶ Performs multiple roles on election day including greeter, voter queue monitoring, voter processing, resolution management, oversee ballot marking devices and ballot scanners, curbside voting, exit monitoring and poll closing support

# Need for Poll Workers

- ▶ 2024 General Election will have highest voter turnout in Beaufort County history
  - ▶ 140,000+ registered voters with projected overall turnout of 75% with 60% of turnout on Election Day
- ▶ 2023 Act 82 increased Beaufort County precinct count by 33%
  - ▶ 95 → 126 voting precincts
  - ▶ Largest known single year increase in South Carolina history
- ▶ Unprecedented scrutiny from State Election Commission and the public
- ▶ South Carolina high political profile nationally
  - ▶ "First in the Nation" Democratic PPP & "First in the South" Republican PPP
- ▶ Approximately 800 poll workers needed on Election Day
- ▶ Beaufort County poll workers "aging out"

Poll worker pay is a key component of recruitment and retention needed for an efficient election and a favorable voter experience

# Need for Poll Workers

“In our survey of county election directors, insufficient pay was reported as the most common reason why it is difficult to recruit poll workers” <sup>(1)</sup>

Beaufort County feedback from poll workers and potential poll workers correlates with the survey

(1) Legislative Audit Council Report – A Review of the South Carolina Election Process – January 2024

# Poll Worker Compensation

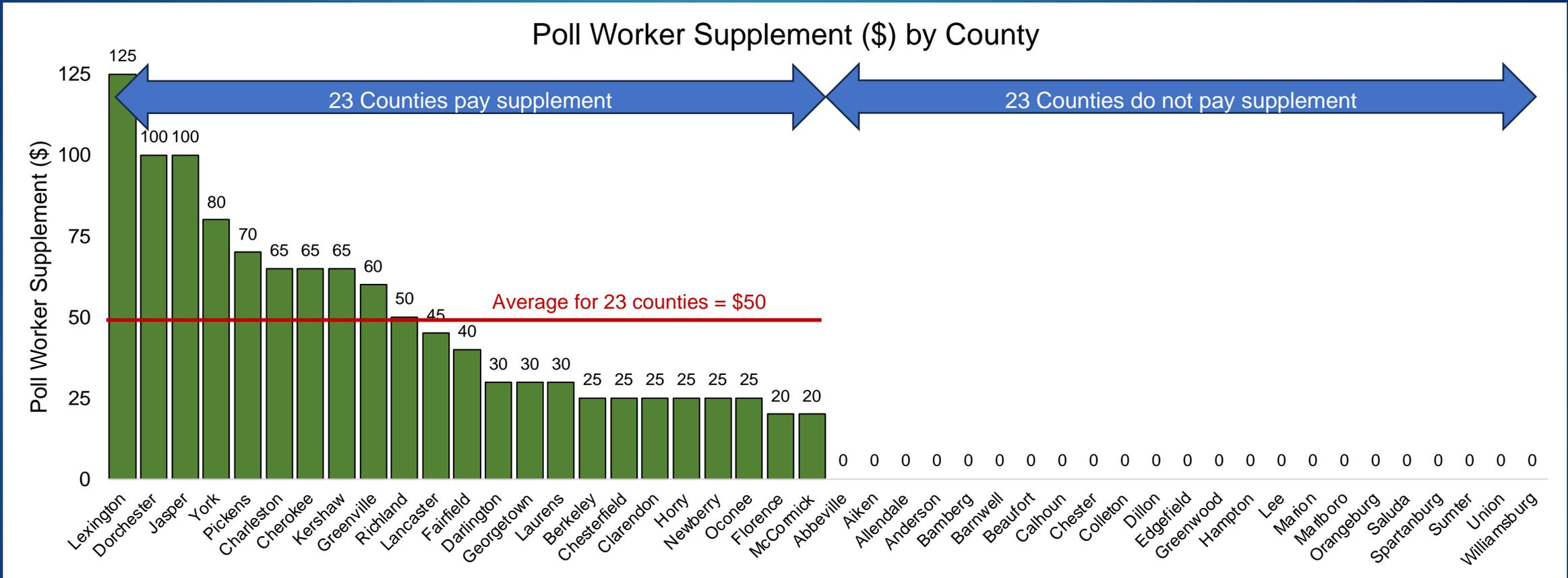
- ▶ State reimbursement to Counties defined by Proviso
- ▶ Poll Clerk
  - ▶ \$60 for pre-election training + \$135 for election day = \$195
- ▶ Poll Manager
  - ▶ \$60 for pre-election training + \$75 for election day = \$135
- ▶ “In South Carolina, counties may offer poll workers supplemental pay using county funds.”<sup>(2)</sup>

<sup>(2)</sup> Legislative Audit Council Report – A Review of the South Carolina Election Process – January 2024

# Comparative Supplemental Pay Surveys

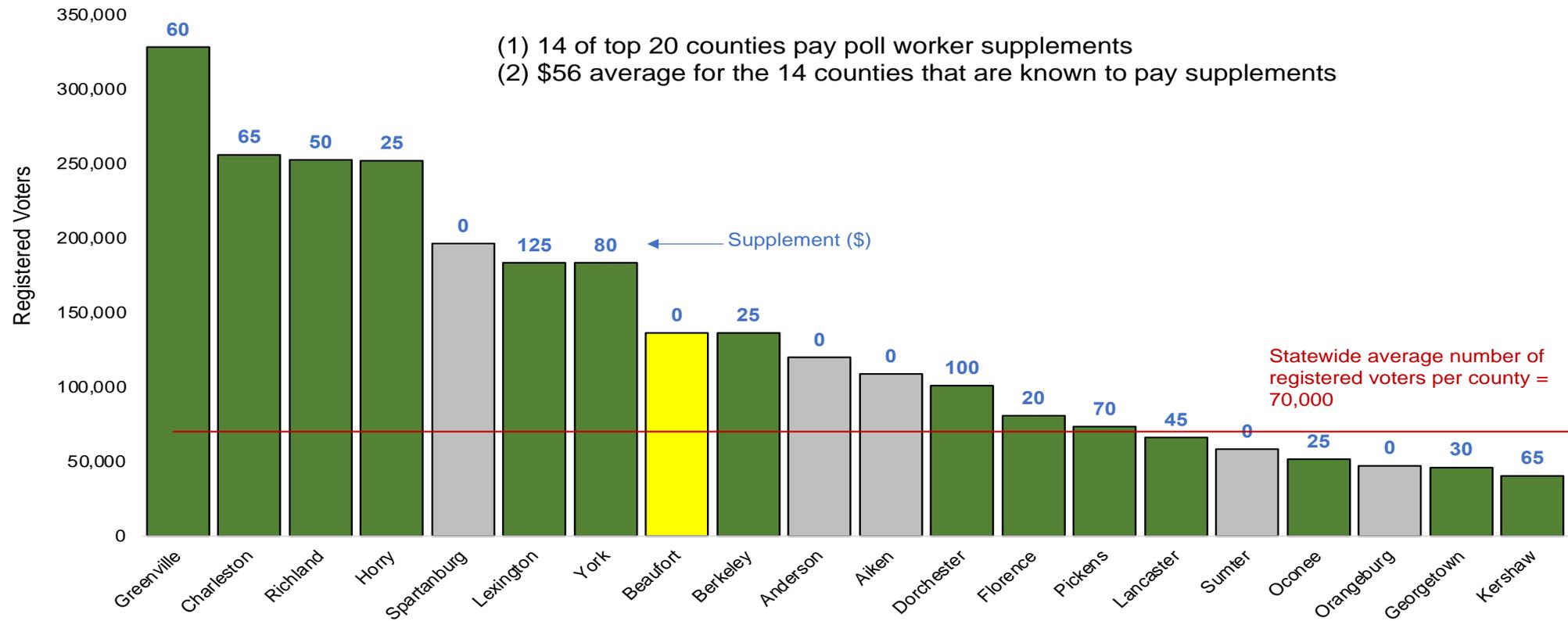
- ▶ Comparative Information of Other Counties Policies Collected through Multiple Sources
  - ▶ Non-scientific survey; data sources reported over varying time periods
  - ▶ Direct Contact with County Election Office Directors at (19) of top (20) Counties by Registered Voters
  - ▶ Contact with Board Members & Staff at SEC Training Sessions
  - ▶ Searches of Websites of all (46) Counties
  - ▶ Legislature Audit Council Report – January 2024
  - ▶ Two Counties Allow County Employees to Work Polls w/o Taking Vacation Day

# Half of SC counties pay Supplement

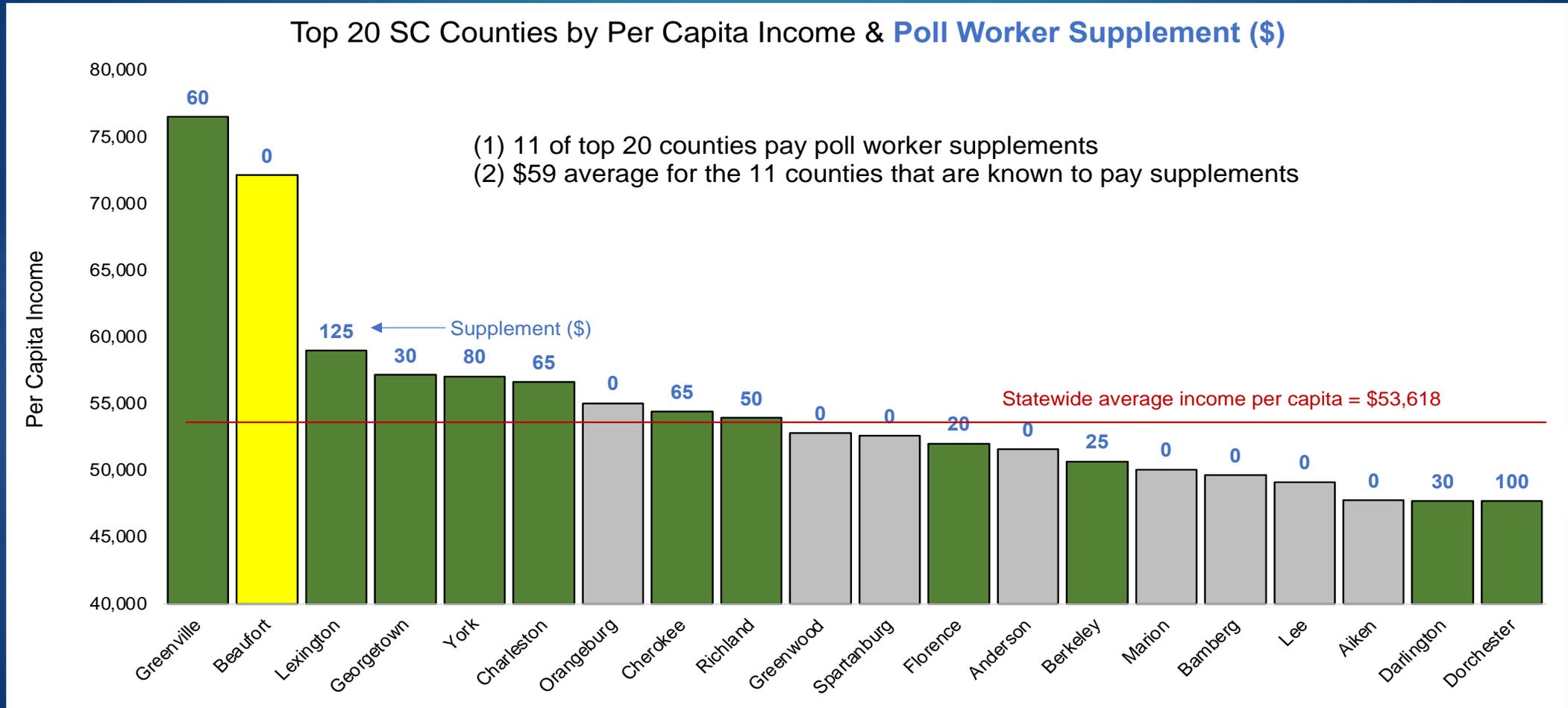


# 14 of top 20 counties pay Supplement By registered voters

Top 20 SC Counties by Registered Voters & **Poll Worker Supplement (\$)**



# 11 of top 20 counties pay Supplement By per capita income



# Recruitment and Retention Challenges

- ▶ Training time commitment
- ▶ Low compensation
- ▶ Long hours at polls
- ▶ Safety and security concerns
- ▶ Pool of active, repeat workers shrinking due to “aging out”
- ▶ County population growth requires more poll workers
- ▶ Beaufort County’s high per-capita income (#2 in SC) - peoples’ time is valuable

# Supplemental Poll Worker Compensation

- ▶ Extremely high turnout predicted
- ▶ Polling locations must be properly staffed to insure a smooth, efficient and timely voting process
- ▶ Long lines and delays in process steps is unacceptable
- ▶ **Request: Appropriation for poll worker supplement for June 2024 election**
  - ▶ **\$100 per poll worker**
  - ▶ **Estimated total cost \$80,000**
  - ▶ **If runoff occurs, additional funding will be required**
- ▶ November 2024 election and onward to be included in FY2025 and future budget process

# Poll Worker Compensation

Classroom  
Training  
3 hours



Election Day  
14+ hours



Supplement  
Note (1)



Current	\$60 \$20/hr	+	\$75 \$5.36/hr	+	\$0	=	\$135 \$7.94/hr
Requested	\$60 \$20/hr	+	\$75 \$5.36/hr	+	\$100	=	\$235 \$13.82/hr

(1) Supplement paid upon completion of training and election day service

(2) Poll Clerks receive an additional \$60 and work 2 additional hours under current & requested plans; total of \$295 for ~19 hours  
\$15.52/hr

# Conclusion

Please review this request and approve a FY24 supplemental budget appropriation to fund supplemental pay for poll workers for the June 2024 elections

# One Additional Item

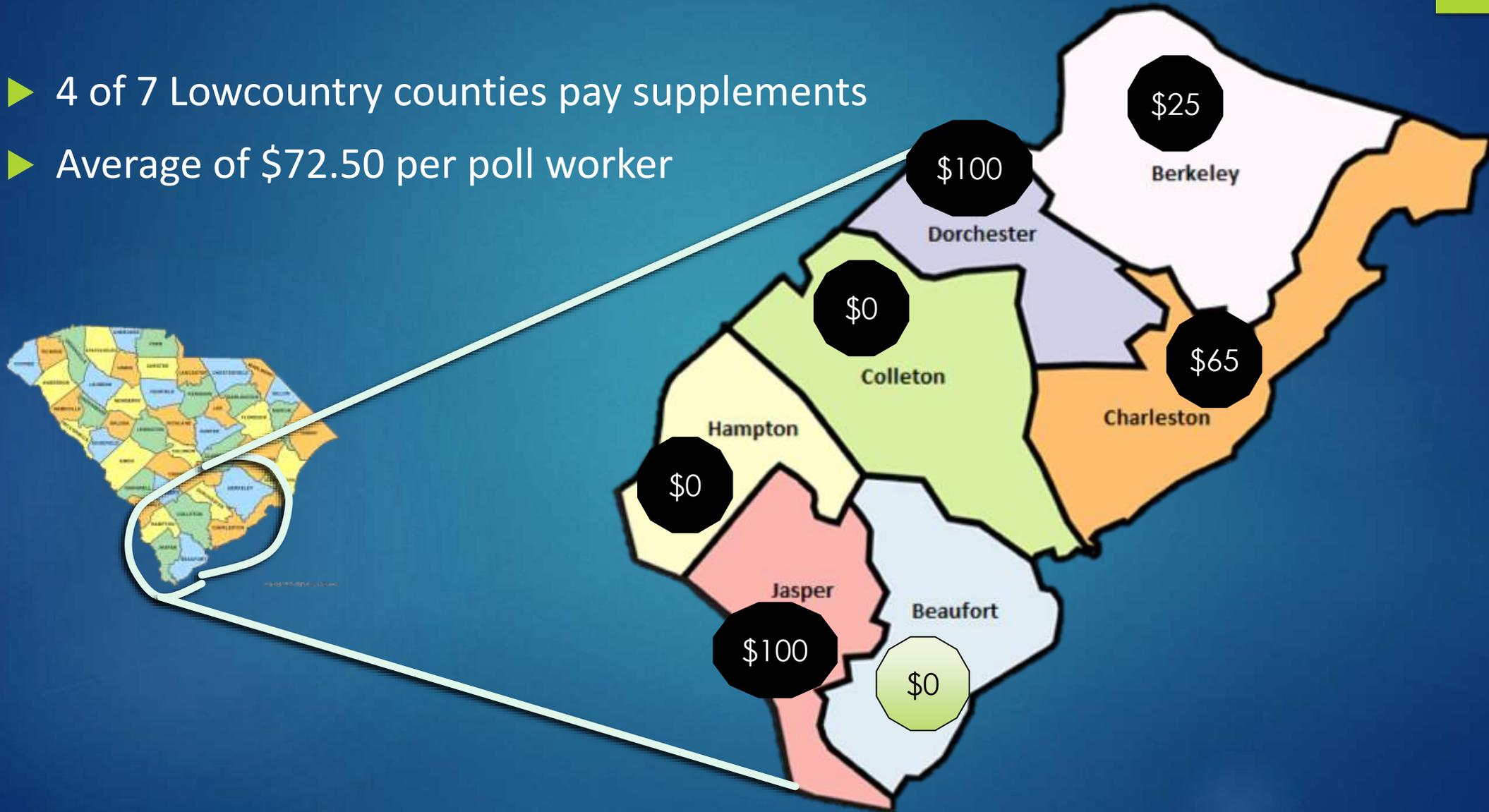
- ▶ To increase the size of the pool of potential poll workers, consider allowing Beaufort County employees to work the polls without having to take a PTO day
- ▶ Two Counties in SC allow employees to work the polls without using a PTO day

THANK YOU

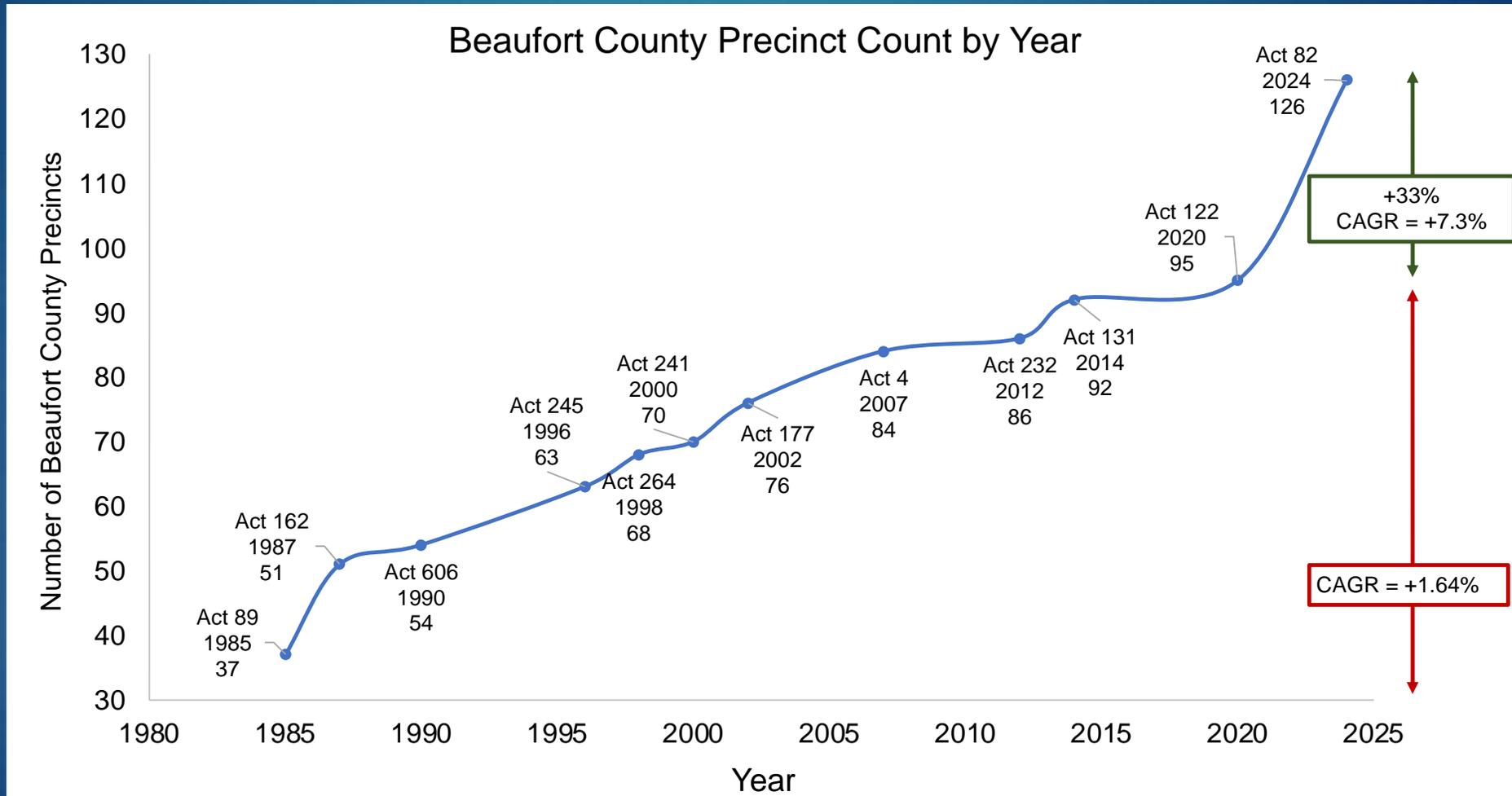
# Backup Slides

# Lowcountry County Supplements

- ▶ 4 of 7 Lowcountry counties pay supplements
- ▶ Average of \$72.50 per poll worker



# Voting Precinct Growth Beaufort County





**Beaufort County Council Statement of Conflict of Interest  
Pursuant to South Carolina Code of Laws § 8-13-700**

I, Alice Howard, holding the position as a Beaufort County Council Member, do hereby declare my potential conflict of interest with regards to the below information:

1. Describe the matter pending before County Council with which you may have a conflict of interest: poll worker compensation

2. Describe the interest that you have that may give rise to the conflict: spouse is poll worker

Based upon the above information, I hereby recues myself from participating in any discussions of or taking official action relating to said matter.

Signed this 26 day of February, 2024.

Alice Howard  
Signature



**Beaufort County Council Statement of Conflict of Interest  
Pursuant to South Carolina Code of Laws § 8-13-700**

I, York Glover, holding the position as a Beaufort County Council Member, do hereby declare my potential conflict of interest with regards to the below information:

1. Describe the matter pending before County Council with which you may have a conflict of interest: poll worker compensation

2. Describe the interest that you have that may give rise to the conflict: spouse is poll worker

Based upon the above information, I hereby recues myself from participating in any discussions of or taking official action relating to said matter.

Signed this 26<sup>th</sup> day of February, 2024.

[Signature]  
Signature



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
Recommend Approval of An Ordinance Amending Chapter 66 Taxation, Article V Hospitality Tax of the Beaufort County Code of Ordinances.
<b>MEETING NAME AND DATE:</b>
Finance, Administration, Economic Development Committee February 20, 2024
<b>PRESENTER INFORMATION:</b>
(Deputy County Attorney Brian Hulbert) (5 minutes)
<b>ITEM BACKGROUND:</b>
<p>The South Carolina Legislature ratified Act 146 on September 25, 2020. The Governor approved and signed it on September 28, 2020, and it became effective on September 28, 2020. Act 146 amended South Carolina Code of Laws Section 6-1-730 (A) relating to the use of revenue from Local Hospitality Tax to add two additional purposes in subparagraphs (7) and (8). The new purposes provide that the funds could be used for: A (7) control and repair of flooding and drainage within or on tourism-related lands or areas; and (8) for site preparation for items in this section including, but not limited to, demolition, repair, or construction."</p> <p>Additionally, the Act added a new paragraph (c) which provides that funds used for subsection (A)(7) the revenues must be expended exclusively on public works projects designed to eliminate or mitigate the adverse effects of recurrent nuisance flooding, including that which is attributable to sea-level rise, or other recurrent flooding. The public works projects must be within or on tourism-related lands or areas.</p>
<b>PROJECT / ITEM NARRATIVE:</b>
Amend the Local Hospitality Tax ordinance to it in compliance with current state code.
<b>FISCAL IMPACT:</b>
<i>There would be no direct fiscal impact on the County.</i>
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends approval of the Ordinance Amendments.
<b>OPTIONS FOR COUNCIL MOTION:</b>
(Move forward to Council for Approval/Adoption or to not Approve on March 11, 2024)

**ORDINANCE 2024/ \_\_\_\_**

**AN ORDINANCE AMENDING CHAPTER 66 TAXATION, ARTICLE V LOCAL HOSPITALITY TAX**

**WHEREAS**, In 2005 Beaufort County enacted Chapter 66 Article V Hospitality Tax pursuant to the authority granted by South Carolina Code of Laws, 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county; and pursuant to the laws enumerated in Title 6-1-700 et seq.; and

**WHEREAS**, by enacting Chapter 66 Article V Hospitality Tax, Beaufort County imposed a local hospitality tax of two percent on the gross proceeds derived from the sale of prepared meals and beverages sold in establishments located in unincorporated areas of Beaufort County; and

**WHEREAS**, The South Carolina General Assembly ratified Act 146 on September 25, 2020 and the Governor approved and signed it on September 28, 2020. The Act became effective on September 28, 2020, whereby South Carolina Code of Laws Section 6-1-730 relating to the use of revenue from Local Hospitality Tax was amended to add additional purposes for the expenditure of revenue from the tax; and

**WHEREAS**, staff now wishes to amend Chapter 66, Article V to bring it into compliance with the South Code of Laws (as amended) to reflect the language found within Chapter 66, Article V contained here within as exhibit A.

**NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL THAT:**

Chapter 66, Taxation, Article V Hospitality Tax which appears in Beaufort County Code of Ordinances is hereby amended to reflect the language as depicted in exhibit A.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
Joseph Passiment, Chairman

ATTEST:

\_\_\_\_\_  
Sarah w. Brock, JD, Clerk to Council

# EXHIBIT A

## ARTICLE V. LOCAL HOSPITALITY TAX

### Sec. 66-531. Authority.

This article is enacted pursuant to the authority S.C. Code § 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county and S.C. Code § 6-1-700 et seq. (1976, as amended) which expressly provides authorization for the imposition of a hospitality tax.

(Ord. No. 2005/9, § 1, 3-28-2005)

### Sec. 66-532. Hospitality tax—Definitions.

- (a) *Local hospitality tax* is a tax imposed within the unincorporated areas of Beaufort County on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine. In addition, the tax shall be imposed for all food and beverages prepared or modified by convenience stores or grocery stores within the unincorporated areas of Beaufort County.
- (b) *A hospitality tax equal to two percent* is hereby imposed on the gross proceeds derived from the sale of prepared meals and beverages sold in establishments located in unincorporated areas of Beaufort County.
- (c) *Beverages* shall include all beverages, including, but not limited to, alcoholic beverages, beer, wine, and any nonalcoholic beverage.
- (d) *Establishments* shall mean any individual, partnership, corporation or business entity, regardless of form which, as a part of its business offers prepared meals, whether for consumption on the premises or off.
- (e) *Establishments licensed for on-premises consumption of alcoholic beverages, beer or wine* shall mean any individual, partnership, corporation or business entity, regardless of form, which is licensed by the State of South Carolina alcoholic beverage commission to offer alcoholic beverages, beer or wine for sale or consumption on its premises.
- (f) *Gross sales price* shall mean the total charge for any prepared meal or beverage, exclusive of any other taxes, fees or gratuity.
- (g) *Prepared meals* shall mean any prepared food item prepared or offered for sale by any establishments or establishments licensed for on-premises consumption of alcoholic beverages, beer or wine, whether consumed on the premises or off.

(Ord. No. 2005/9, § 2, 3-28-2005; Ord. No. 2009/35, 10-12-2009 ; Ord. No. 2012/1, 2-13-2012 )

### Sec. 66-533. Payment of hospitality tax.

- (a) Payment of the local hospitality tax shall be the liability of the consumer of prepared meals and beverages as described in section 66-532. The local hospitality tax shall be paid at the time of the purchase of the prepared meals and beverages and shall be collected by the establishments or establishments licensed for on-premises consumption of alcoholic beverages, beer or wine selling the prepared meals and beverages.

## EXHIBIT A

- (b) The county shall provide a hospitality tax return, which shall be utilized by the provider of the services to calculate the amount of hospitality taxes collected and due. Payment shall be made to Beaufort County and shall be made at the same time as the return is required to be filed as provided below.
- (c) The hospitality tax collected by the provider of the services as required herein shall be remitted to the County of Beaufort, South Carolina, as follows:
  - (1) Payment shall be collected and remitted monthly starting January 1, 2010 and each month thereafter.
  - (2) Payments are due on or before the twentieth day following the end of the filing period.
- (d) An interest-bearing restricted account, kept in a separate fund segregated from the county's general fund and to be known as "The County of Beaufort, South Carolina, Local Hospitality Tax Account" is hereby established. All revenue and interest generated by the local hospitality tax shall be deposited into this account. The County of Beaufort, South Carolina, Hospitality Tax Account, shall be controlled by the county administrator for the County of Beaufort, South Carolina. The principal and any accrued interest thereon shall be spent only as provided herein.
- (e) Deposits into "The County of Beaufort, South Carolina, Hospitality Tax Account" may also include appropriations from the general fund by the county council and voluntary contributions of money and other liquid assets from any source. Once any such funds are so deposited, the funds become dedicated funds and may only be spent as provided herein.

(Ord. No. 2005/9, § 3, 3-28-2005; Ord. No. 2009/35, 10-12-2009 )

### Sec. 66-534. Permitted uses of hospitality tax funds.

- (a) The county council is hereby authorized to utilize the funds collected from the imposition and collection of the hospitality tax and other funds deposited into "The County of Beaufort, South Carolina, Hospitality Tax Account." The revenue generated by the hospitality tax must be used exclusively for the following purposes:
  - (1) Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;
  - (2) Tourism-related cultural, recreational, or historic facilities, or land acquisition;
  - (3) River/Beach access and renourishment;
  - (4) Highways, roads, streets, bridges and boat ramps providing access to tourist destinations;
  - (5) Advertisements and promotions related to tourism development;
  - (6) Water and sewer infrastructure to serve tourism-related demand;
  - (7) Control and repair of flooding and drainage within or on tourism-related lands or areas; or
  - (8) Site preparation for items in this section including, but not limited to, demolition, repair, or construction;
- ~~(7)~~(b) The operation and maintenance of those items provided in (a)(1) through (a)(6) above, including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.
- ~~(8)~~ For all other proper purposes including those set forth herein.

(C) If applying the provisions of subsection (a)(7), then the revenues must be expended exclusively on public works projects designed to eliminate or mitigate the adverse effects of recurrent nuisance flooding, including that which is attributable to sea-level rise, or other recurrent flooding. Such adverse effects include road closures and other transportation disruptions, stormwater drainage issues, and compromised public infrastructure. The public works projects must be within or on tourism-related lands or areas. Revenues must not be used to pay claims or otherwise settle litigation that may arise from time to time due to the harmful impacts of nuisance or other flooding.

~~(b)~~(d) Authorization to utilize any funds from the "County of Beaufort, South Carolina, Hospitality Tax Account," shall be by ordinance duly adopted by the county council for the County of Beaufort, South Carolina.

(Ord. No. 2005/9, § 4, 3-28-2005)

**Sec. 66-~~535~~ 536. Inspections and audits.**

- (a) For the purpose of enforcing the provisions of this article, the license official or other authorized agent of the County of Beaufort, South Carolina, is empowered to enter upon the premises of any person or establishment subject to this article to make inspections, examine and audit books and records of such person or establishment.
- (b) It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon 24 hours' written notice. In the event that the audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount determined to be due in addition to the penalties provided herein. The license official may make systematic inspections of all businesses within the unincorporated areas of the County of Beaufort, South Carolina, to ensure compliance with this chapter.

(Ord. No. 2005/9, § 5, 3-28-2005; Ord. No. 2009/35, 10-12-2009 )

**Sec. 66-~~536~~ 537. Violations and penalty.**

- (a) It shall be a violation of this chapter to:
  - (1) Fail to collect the hospitality tax in connection with the sale of prepared meals and beverages sold in establishments in the unincorporated areas of Beaufort County.
  - (2) Fail to remit to the County of Beaufort, South Carolina, any hospitality taxes collected pursuant to this article by the twentieth day of the following month, as set forth herein.
  - (3) Knowingly provide false information on a return submitted to the County of Beaufort, South Carolina, as set forth herein.
  - (4) Fail or refuse to provide books and records to an authorized agent of the County of Beaufort, South Carolina, for the purpose of an examination or audit upon 24 hours' written notice as provided herein.
- (b) In the event that hospitality taxes are not timely remitted to the County of Beaufort, South Carolina as provided herein, the person or establishment failing to remit shall also pay a penalty equal to one and one-half percent of the unpaid amount for each month or portion thereof that such taxes remain unpaid.
- (c) A person or establishment failing or refusing to timely file a return and make appropriate payment and/or provide books and records as provided herein may be subject to a conviction for a violation hereof. The violator shall be guilty of a misdemeanor and subject to the penalties provided in section 1-6 of the Code of the County Council of Beaufort County, South Carolina.
- (d) Upon identification of a delinquent account, the director of business license or his/her designee has the authority to establish payment plans, revenue procedures, and reduce or waive penalties based on the revenue procedures as adopted with this amendment.

(Ord. No. 2005/9, § 6, 3-28-2005; Ord. No. 2009/35, 10-12-2009 )

**Sec. 66-537 535. Management and use of hospitality tax.**

- (a) Fund the approved annual operating expenditures of the program at an amount not to exceed eight percent of the funds collected;
  - (b) All hospitality tax funds shall be allocated Allocate the remaining balance through the county's annual budget ordinance process; except
  - (c) County council may make emergency appropriations as provided in 2020 Ordinance number 2020/46 by approval of a resolution.
- (Ord. No. 2005/9, § 7, 3-28-2005; Ord. No. 2020/46, § 3, 10-26-2020 )

**Sec. 66-538. Applicability and effective date.**

- (a) This article shall become effective upon adoption by county council. on October 12, 2009.
  - (b) The director of business license department is authorized to adopt guidelines, policies and procedures to implement this article.
- ( Ord. No. 2009/35, 10-12-2009 )

**Sec. 66-539. Severability.**

If any part of the ordinance is held by a court of competent jurisdiction be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the County Council of Beaufort County, South Carolina, to pass this Ordinance [Ord. No. 2009/35] without such unconstitutional, illegal or invalid provision, and the remainder of this Ordinance shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this article or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

( Ord. No. 2009/35, 10-12-2009 )

ARTICLE 7  
Local Hospitality Tax

**SECTION 6-1-700.** Short title.

This article may be cited as the "Local Hospitality Tax Act".

HISTORY: 1997 Act No. 138, Section 9.

**SECTION 6-1-710.** Definitions.

As used in the article:

- (1) "Local governing body" means the governing body of a county or municipality.
- (2) "Local hospitality tax" is a tax on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine.
- (3) "Positive majority" means a vote for adoption by the majority of the members of the entire governing body, whether present or not. However, if there is a vacancy in the membership of the governing body, a positive majority vote of the entire governing body as constituted on the date of the final vote on the imposition is required.

HISTORY: 1997 Act No. 138, Section 9.

**SECTION 6-1-720.** Imposition of local hospitality tax.

(A) A local governing body may impose, by ordinance, a local hospitality tax not to exceed two percent of the charges for food and beverages. However, an ordinance imposing the local hospitality tax must be adopted by a positive majority vote. The governing body of a county may not impose a local hospitality tax in excess of one percent within the boundaries of a municipality without the consent, by resolution, of the appropriate municipal governing body.

(B) All proceeds from a local hospitality tax must be kept in a separate fund segregated from the imposing entity's general fund. All interest generated by the local hospitality tax fund must be credited to the local hospitality tax fund.

HISTORY: 1997 Act No. 138, Section 9.

**SECTION 6-1-730.** Use of revenue from local hospitality tax.

(A) The revenue generated by the hospitality tax must be used exclusively for the following purposes:

- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- (2) tourism-related cultural, recreational, or historic facilities;
- (3) beach access and renourishment;
- (4) highways, roads, streets, and bridges providing access to tourist destinations;
- (5) advertisements and promotions related to tourism development;
- (6) water and sewer infrastructure to serve tourism-related demand;
- (7) control and repair of flooding and drainage within or on tourism-related lands or areas; or
- (8) site preparation for items in this section including, but not limited to, demolition, repair, or construction.

(B)(1) In a county in which at least nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, the revenues of the hospitality tax authorized in this article may be used for the operation and maintenance of those items provided in (A)(1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

(2) In a county in which less than nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, an amount not to exceed fifty percent of the revenue in the

preceding fiscal year of the local hospitality tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.

(C) If applying the provisions of subsection (A)(7), then the revenues must be expended exclusively on public works projects designed to eliminate or mitigate the adverse effects of recurrent nuisance flooding, including that which is attributable to sea-level rise, or other recurrent flooding. Such adverse effects include road closures and other transportation disruptions, stormwater drainage issues, and compromised public infrastructure. The public works projects must be within or on tourism-related lands or areas. Revenues must not be used to pay claims or otherwise settle litigation that may arise from time to time due to the harmful impacts of nuisance or other flooding.

**HISTORY:** 1997 Act No. 138, Section 9; 1999 Act No. 93, Section 14; 2006 Act No. 314, Section 2, eff June 1, 2006; 2010 Act No. 290, Section 36, eff January 1, 2011; 2020 Act No. 146 (S.217), Sections 1, 2, eff September 28, 2020.

Editor's Note

2020 Act No. 146, Section 3, provides as follows:

"SECTION 3. Due to interruptions and delays in local government operations caused by the COVID-19 pandemic, any local government that has a comprehensive plan due December 31, 2020, may delay submission of the plan until December 31, 2021."

Effect of Amendment

The 2006 amendment, in subsection (B), designated subparagraph (1) and added subparagraph (2).

The 2010 amendment, in subsection (B)(2), substituted "fifty" for "twenty".

2020 Act No. 146, Section 1, in (A), added (7) and (8).

2020 Act No. 146, Section 2, added (C).

**SECTION 6-1-740.** Cumulative rate of local hospitality tax.

The cumulative rate of county and municipal hospitality taxes for any portion of the county area may not exceed two percent, unless the cumulative total of such taxes was in excess of two percent or were authorized to be in excess of two percent prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed or adopted as of December 31, 1996.

**HISTORY:** 1997 Act No. 138, Section 9.

**SECTION 6-1-750.** Local hospitality tax revenue upon annexation.

In an area of the county where the county has imposed a local hospitality tax that is annexed by a municipality, the municipality must receive only that portion of the revenue generated in excess of the county local hospitality tax revenue for the previous twelve months in the area annexed.

**HISTORY:** 1997 Act No. 138, Section 9.

**SECTION 6-1-760.** Ordinances prior to March 15, 1997; calculation; revenue.

(A) With respect to capital projects and as used in this section, "tourist" means a person who does not reside in but rather enters temporarily, for reasons of recreation or leisure, the jurisdictional boundaries of a municipality for a municipal project or the immediate area of the project for a county project.

(B) Notwithstanding any provision of this article, any ordinance enacted by county or municipality prior to March 15, 1997, imposing an accommodations fee which does not exceed the three percent maximum cumulative rate prescribed in Section 6-1-540, is calculated upon a base consistent with Section 6-1-510(1), and the revenue from which is used for the purposes enumerated in Section 6-1-530, remains authorized and effective after the effective date of this section. Any county or municipality is authorized to issue bonds, pursuant to Section 14(10), Article X of the Constitution of this State, utilizing the procedures of Section 4-29-68, Section 6-17-10 and related sections, or Section 6-21-10 and related sections, for the purposes enumerated in Section 6-1-530, to pledge as security for such bonds and to retire such bonds with the

proceeds of accommodations fees imposed under Article 5 of this chapter, hospitality fees imposed under this chapter, state accommodations fees allocated pursuant to Section 6-4-10(1), (2), and (4), or any combination thereof, and the pledge of such other nontax revenues as may be available for those purposes for capital projects used to attract and support tourists.

HISTORY: 1997 Act No. 138, Section 10; 2010 Act No. 284, Section 1, eff upon approval (became law without the Governor's signature on June 28, 2010).

Code Commissioner's Note

This section was classified as Section 6-1-760 at the direction of the Code Commissioner.

Effect of Amendment

The 2010 amendment rewrote this section.

**SECTION 6-1-770.** Remitting tax to local governing body; frequency determined by estimated average amounts.

The tax provided for in this article must be remitted to the local governing body on a monthly basis when the estimated amount of average tax is more than fifty dollars a month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars to fifty dollars a month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars a month.

HISTORY: 1998 Act No. 419, Part II, Section 63B.

## EXHIBIT A

**ARTICLE V. LOCAL HOSPITALITY TAX****Sec. 66-531. Authority.**

This article is enacted pursuant to the authority S.C. Code § 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county and S.C. Code § 6-1-700 et seq. (1976, as amended) which expressly provides authorization for the imposition of a hospitality tax.

(Ord. No. 2005/9, § 1, 3-28-2005)

**Sec. 66-532. Hospitality tax—Definitions.**

- (a) *Local hospitality tax* is a tax imposed within the unincorporated areas of Beaufort County on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine. In addition, the tax shall be imposed for all food and beverages prepared or modified by convenience stores or grocery stores within the unincorporated areas of Beaufort County.
- (b) ~~A hospitality tax equal to two percent is hereby imposed on the gross proceeds derived from the sale of prepared meals and beverages sold in establishments located in unincorporated areas of Beaufort County.~~
- (c) *Beverages* shall include all beverages, including, but not limited to, alcoholic beverages, beer, wine, and any nonalcoholic beverage.
- (d)(c) *Establishments* shall mean any individual, partnership, corporation or business entity, regardless of form which, as a part of its business offers prepared meals, whether for consumption on the premises or off.
- (e)(d) *Establishments licensed for on-premises consumption of alcoholic beverages, beer or wine* shall mean any individual, partnership, corporation or business entity, regardless of form, which is licensed by the State of South Carolina alcoholic beverage commission to offer alcoholic beverages, beer or wine for sale or consumption on its premises.
- (f)(e) *Gross sales price* shall mean the total charge for any prepared meal or beverage, exclusive of any other taxes, fees or gratuity.
- (g)(f) *Prepared meals* shall mean any prepared food item prepared or offered for sale by any establishments or establishments licensed for on-premises consumption of alcoholic beverages, beer or wine, whether consumed on the premises or off.

(Ord. No. 2005/9, § 2, 3-28-2005; Ord. No. 2009/35, 10-12-2009 ; Ord. No. 2012/1, 2-13-2012 )

**Sec. 66-533. Payment of hospitality tax.**

- (a) ~~A hospitality tax equal to two percent is hereby imposed on the gross proceeds derived from the sale of prepared meals and beverages sold in establishments located in unincorporated areas of Beaufort County.~~
- (b) Payment of the local hospitality tax shall be the liability of the consumer of prepared meals and beverages as described in section 66-532. The local hospitality tax shall be paid at the time of the purchase of the

## EXHIBIT A

prepared meals and beverages and shall be collected by the establishments or establishments licensed for on-premises consumption of alcoholic beverages, beer or wine selling the prepared meals and beverages.

~~(b)~~(c) The county shall provide a hospitality tax return, which shall be utilized by the provider of the services to calculate the amount of hospitality taxes collected and due. Payment shall be made to Beaufort County and shall be made at the same time as the return is required to be filed as provided below.

~~(e)~~(d) The hospitality tax collected by the provider of the services as required herein shall be remitted to the County of Beaufort, South Carolina, as follows:

- (1) Payment shall be collected and remitted monthly starting January 1, 2010 and each month thereafter.
- (2) Payments are due on or before the twentieth day following the end of the filing period.

~~(d)~~(e) An interest-bearing restricted account, kept in a separate fund segregated from the county's general fund and to be known as "The County of Beaufort, South Carolina, Local Hospitality Tax Account" is hereby established. All revenue and interest generated by the local hospitality tax shall be deposited into this account. The County of Beaufort, South Carolina, Hospitality Tax Account, shall be controlled by the county administrator for the County of Beaufort, South Carolina. The principal and any accrued interest thereon shall be spent only as provided herein.

~~(e)~~(f) Deposits into "The County of Beaufort, South Carolina, Hospitality Tax Account" may also include appropriations from the general fund by the county council and voluntary contributions of money and other liquid assets from any source. Once any such funds are so deposited, the funds become dedicated funds and may only be spent as provided herein.

(Ord. No. 2005/9, § 3, 3-28-2005; Ord. No. 2009/35, 10-12-2009 )

### Sec. 66-534. Permitted uses of hospitality tax funds.

(a) The county council is hereby authorized to utilize the funds collected from the imposition and collection of the hospitality tax and other funds deposited into "The County of Beaufort, South Carolina, Hospitality Tax Account." The revenue generated by the hospitality tax must be used exclusively for the following purposes:

- (1) Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;
- (2) Tourism-related cultural, recreational, or historic facilities, or land acquisition;
- (3) River/Beach access and renourishment;
- (4) Highways, roads, streets, bridges and boat ramps providing access to tourist destinations;
- (5) Advertisements and promotions related to tourism development;
- (6) Water and sewer infrastructure to serve tourism-related demand;

(7) Control and repair of flooding and drainage within or on tourism-related lands or areas; or

(8) Site preparation for items in this section including, but not limited to, demolition, repair, or construction;

~~(7)~~(b) The operation and maintenance of those items provided in (a)(1) through (a)(6) above, including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

~~(8)~~ For all other proper purposes including those set forth herein.

(C) If applying the provisions of subsection (a)(7), then the revenues must be expended exclusively on public works projects designed to eliminate or mitigate the adverse effects of recurrent nuisance flooding, including that which is attributable to sea-level rise, or other recurrent flooding. Such adverse effects include road closures and other transportation disruptions, stormwater drainage issues, and compromised public infrastructure. The public works

projects must be within or on tourism-related lands or areas. Revenues must not be used to pay claims or otherwise settle litigation that may arise from time to time due to the harmful impacts of nuisance or other flooding.

~~(b)~~(d) Authorization to utilize any funds from the "County of Beaufort, South Carolina, Hospitality Tax Account," shall be by ordinance duly adopted by the county council for the County of Beaufort, South Carolina.

(Ord. No. 2005/9, § 4, 3-28-2005)

### **Sec. 66-~~535~~ 536. Inspections and audits.**

- (a) For the purpose of enforcing the provisions of this article, the license official or other authorized agent of the County of Beaufort, South Carolina, is empowered to enter upon the premises of any person or establishment subject to this article to make inspections, examine and audit books and records of such person or establishment.
- (b) It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon 24 hours' written notice. In the event that the audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount determined to be due in addition to the penalties provided herein. The license official may make systematic inspections of all businesses within the unincorporated areas of the County of Beaufort, South Carolina, to ensure compliance with this chapter.

(Ord. No. 2005/9, § 5, 3-28-2005; Ord. No. 2009/35, 10-12-2009 )

### **Sec. 66-~~536~~ 537. Violations and penalty.**

- (a) It shall be a violation of this chapter to:
  - (1) Fail to collect the hospitality tax in connection with the sale of prepared meals and beverages sold in establishments in the unincorporated areas of Beaufort County.
  - (2) Fail to remit to the County of Beaufort, South Carolina, any hospitality taxes collected pursuant to this article by the twentieth day of the following month, as set forth herein.
  - (3) Knowingly provide false information on a return submitted to the County of Beaufort, South Carolina, as set forth herein.
  - (4) Fail or refuse to provide books and records to an authorized agent of the County of Beaufort, South Carolina, for the purpose of an examination or audit upon 24 hours' written notice as provided herein.
- (b) In the event that hospitality taxes are not timely remitted to the County of Beaufort, South Carolina as provided herein, the person or establishment failing to remit shall also pay a penalty equal to one and one-half percent of the unpaid amount for each month or portion thereof that such taxes remain unpaid.
- (c) A person or establishment failing or refusing to timely file a return and make appropriate payment and/or provide books and records as provided herein may be subject to a conviction for a violation hereof. The violator shall be guilty of a misdemeanor and subject to the penalties provided in section 1-6 of the Code of the County Council of Beaufort County, South Carolina.
- (d) Upon identification of a delinquent account, the director of business license or his/her designee has the authority to establish payment plans, revenue procedures, and reduce or waive penalties based on the revenue procedures as adopted with this amendment.

(Ord. No. 2005/9, § 6, 3-28-2005; Ord. No. 2009/35, 10-12-2009 )

**Sec. 66-537 535. Management and use of hospitality tax.**

- (a) Fund the approved annual operating expenditures of the program at an amount not to exceed eight percent of the funds collected;
- (b) All hospitality tax funds shall be allocated Allocate the remaining balance through the county's annual budget ordinance process; except
- (c) County council may make emergency appropriations as provided in 2020 Ordinance number 2020/46 by approval of a resolution.

(Ord. No. 2005/9, § 7, 3-28-2005; Ord. No. 2020/46, § 3, 10-26-2020 )

**Sec. 66-538. Applicability and effective date.**

- (a) This article shall become effective upon adoption by county council. on October 12, 2009.
- (b) The director of business license department is authorized to adopt guidelines, policies and procedures to implement this article.

( Ord. No. 2009/35, 10-12-2009 )

**Sec. 66-539. Severability.**

If any part of the ordinance is held by a court of competent jurisdiction be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the County Council of Beaufort County, South Carolina, to pass this Ordinance [Ord. No. 2009/35] without such unconstitutional, illegal or invalid provision, and the remainder of this Ordinance shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this article or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

( Ord. No. 2009/35, 10-12-2009 )



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
Recommend Approval of An Ordinance Amending Chapter 66 Taxation, Article II Accommodations Tax Board, Division 1. Generally and Division 2. Accommodations (3%) tax.
<b>MEETING NAME AND DATE:</b>
Finance, Administration, Economic Development Committee February 20, 2024
<b>PRESENTER INFORMATION:</b>
Brian Hulbert, Deputy County Attorney (10 minutes)
<b>ITEM BACKGROUND:</b>
<p>The South Carolina Legislature ratified Act 57 on May 17, 2023 and the Governor approved and signed it on May 19, 2023. Act 57 amended South Carolina Code of Laws Section 6-1-530 relating to the use of revenue from local accommodations tax and Section 6-4-10 so as to provide that the development of workforce housing is one of the purposes for which funds from these two accommodation taxes may be used. The Act further provides that the County may not expend or dedicate more than fifteen percent of its annual local accommodations tax revenue from the two local accommodations tax funds (state 2% and local 3%) for the development of workforce housing. The Act also allows for the use of revenue to finance bonds, requires local governments to prepare a housing impact analysis before using the 2% State ATAX funds for workforce housing, which must be done before giving second reading to the comprehensive plan amendment ordinance. The development of workforce housing must include programs to promote home ownership.</p> <p>The legal department is taking the opportunity to update other provisions of the ordinance all as indicated in the redlined version which is provided.</p>
<b>PROJECT / ITEM NARRATIVE:</b>
Amend Accommodation Tax ordinances to bring them in compliance with current state code.
<b>FISCAL IMPACT:</b>
There would be no direct fiscal impact on the County.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends approval of the Ordinance Amendments.
<b>OPTIONS FOR COUNCIL MOTION:</b>
(Move forward to Council for Approval/Adoption or to not Approve on March 11, 2024)

**ORDINANCE 2024/ \_\_\_\_\_**

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

**WHEREAS**, In 1982, Beaufort County enacted Chapter 66 Taxation Division 1 pursuant to the authority granted by South Carolina Code of Laws, 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county; and pursuant to the laws enumerated in Title 6-4-5 et seq.; and

**WHEREAS**, by enacting Chapter 66 Beaufort County created the Accommodations Tax Board for the purpose of advising County Council in matters concerning the expenditure of revenues received by the county by means of a two-percent state tax on tourist lodging facilities; and

**WHEREAS**, In 2002, Beaufort County adopted Chapter 66, Taxation, Division 2, Accommodations (3%) Tax pursuant to the authority granted by South Carolina Code of Laws, 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county; and pursuant to the laws enumerated in Title 6-1-500 et seq. (1976 as amended) which expressly provides authorization for the imposition of a local accommodations tax; and

**WHEREAS**, The South Carolina General Assembly ratified Act 57 on May 17, 2023 and the Governor approved and signed Act 57 on May 19, 2023 whereby South Carolina Code of Laws Section 6-1-530 relating to the use of revenue from local accommodations tax and Section 6-4-10 were amended so as to provide that the development of workforce housing is one of the purposes for which funds from these two taxes may be used until December 31, 2030; and

**WHEREAS**, Act 57 amended South Carolina Code of Laws Section Sections 6-1-530 and 6-4-10 relating to the use of revenue from local accommodations tax to provide that the county may not expend or dedicate more than fifteen percent of its annual local accommodations tax revenue from the two local accommodations tax funds (state 2% and local 3%) for the development of workforce housing until December 31, 2030; and

**WHEREAS**, The South Carolina Attorney General issued an opinion dated October 16, 2023 wherein his office opined that “A plain reading of 6-4-10(4)(b)(ix) indicates the fifteen percent limitation is calculated based on the total annual local accommodations tax a local government receives, not on the amount allocated for tourism-related expenditures. As such, we believe the plain language of the statute best expresses the intent of the legislature to base the fifteen percent limitation on the annual local accommodations tax received rather than the amount allocated for tourism-related expenditures under Section 6-4-10(4)(a).”; and

**WHEREAS**, Act 57 amended South Carolina Code of Laws Section 6-4-15 relating to the use of revenue to finance bonds, so as to provide that the development of workforce housing is one of the purposes for which bonds may be issued; and

**WHEREAS**, Act 57 also added South Carolina Code of Laws Section 6-4-12 so as to require local governments to prepare a housing impact analysis before using such funds for workforce housing; and

**WHEREAS**, Act 57 amended South Carolina Code of Laws Section 6-4-5 and 6-1-510 so as to add certain definitions; and

**WHEREAS**, Act 57 amended South Carolina Code of Laws Section 6-29-510 relating to local planning, so as to require the Planning Commission to solicit input for the analysis from homebuilders and other experts when developing a housing element for the local comprehensive plan; and

**WHEREAS**, staff now wishes to amend Chapter 66, Article II to bring it into compliance with the South Code of Laws (as amended) to reflect the language found within Chapter 66, contained here within as exhibit A.

**NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL THAT:**

Chapter 66, Taxation, Article II, Accommodations Tax Board, Divisions 1 and 2 which appears in Beaufort County Code of Ordinances is hereby amended to reflect the language as depicted in exhibit A.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
Joseph Passiment, Chairman

ATTEST:

\_\_\_\_\_  
Sarah w. Brock, JD, Clerk to Council

## EXHIBIT A

**ARTICLE II. ACCOMMODATIONS TAXES BOARD<sup>1</sup>****DIVISION 1. STATE ACCOMODATIONS (2%) TAX GENERALLY****Sec. 66-26. Purpose.**

The purpose of the county's state accommodations tax board committee shall be to advise the county council in matters concerning the expenditure of revenues received by the county by means of a two-percent state tax on tourist lodging facilities; provisions of the state act (South Carolina Code of Laws Section 6-4-5 et seq) require the council to comply with specified criteria for the expenditure of revenues derived from the tax, and the council wishes to comply with the provisions of the state act.

(Code 1982, § 7-21(a))

**SECTION 66-27. Definitions.**

As used in this chapter:

(1) "County area" means Beaufort County and municipalities within the geographical boundaries of Beaufort County.

(2) "Cultural", as it applies to members of the accommodations tax committee, means persons actively involved and familiar with the cultural community of the area including, but not limited to, the arts, historical preservation, museums, and festivals.

(3) "Hospitality", as it applies to members of the accommodations tax committee, means persons directly involved in the service segment of the travel and tourism industry including, but not limited to, businesses that primarily serve visitors such as lodging facilities, restaurants, attractions, recreational amenities, transportation facilities and services, and travel information and promotion entities.

(4) "Travel" and "tourism" mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.

(5) "Housing costs" for housing occupied by the owner means:

(a) the principal and interest on a mortgage loan that finances the purchase of the housing;

(b) the closing costs and other costs associated with a mortgage loan;

(c) mortgage insurance;

(d) property insurance;

(e) utility-related costs;

(f) property taxes; and

(g) if the housing is owned and occupied by members of a cooperative or an unincorporated cooperative association, fees paid to a person for managing the housing.

(6) "Housing costs" for rented housing means:

(a) rent; and

<sup>1</sup>Cross reference(s)—Boards and commissions, § 2-191 et seq.

(b) utility-related costs, if not included in the rent.

(7) "Ordinance" means an ordinance adopted pursuant to Section 6-29-530 of the South Carolina Code of Laws.

(8) "Utility-related costs" means costs related to power, heat, gas, light, water, and sewage.

(9) "Workforce housing" means residential housing for rent or sale that is appropriately priced for rent or sale to a person or family whose income falls within thirty percent and one hundred twenty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

### Sec. 66-~~27~~ 28. Committee Membership.

Membership on the accommodations tax ~~board committee~~ shall be composed of the following seven members with appointments as follows:

- (1) ~~Four members~~ A majority shall be selected from the hospitality industry of the county and a minimum of two of the hospitality industry members must be from the lodging industry.
- (2) Up to two members shall ~~may~~ be selected at large at the pleasure of the council.
- (3) One member shall ~~be selected from a cultural organization~~ represent the cultural organizations of the county.
- (4) Members shall represent the geographic area where the majority of the revenue is derived.

(Code 1982, § 7-21(b)(1)-(3))

### Sec. 66-~~28~~ 29. Meetings.

The accommodations tax ~~board committee~~ shall meet no less than four times a year at least once annually, but as often as necessary, to ensure they submit written recommendations on the expenditure of revenue generated from the accommodations tax to the County Council at least once annually.

(Code 1982, § 7-21(b)(4))

### Sec. 66-~~29~~ 30. Powers and duties.

To be in compliance with S.C. Code of Laws, Title 6 Chapter 4, the state (2%) accommodations tax shall be allocated in the following manner:

- (1) ~~Be in compliance with the Ordinance No. 89-9; however, the~~ The first \$25,000.00 of revenues received from the accommodations tax will, by law, be placed in the county's general fund with no restrictions on the expenditures.
- (2) Five percent of the balance must be allocated to the general fund with no restrictions on expenditures.
- (3) Thirty percent of the ~~remaining~~ balance is split with half going to the Greater Beaufort-Port Royal Convention and Visitors Bureau and half going to the Hilton Head - Bluffton Chamber of Commerce as the council hereby designates the Greater Beaufort-Port Royal Convention and Visitors Bureau and the Hilton Head - Bluffton Chamber of Commerce as the designated marketing organizations (DMOs).
  - (a) In accordance with state law, the DMOs shall submit for approval a budget of planned expenditures. The proposed budgets from the two DMOs shall be presented at the April finance committee meeting. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the county. The final reports from the two DMOs shall be presented at the ~~August~~ September finance committee meeting.

- (b) Advertising expenditures using these county funds cannot be spent within Beaufort County except for notifications of festivals or other events similar in nature.
- ~~(c) Adoption of this section goes into effect immediately; however, any changes to this section of the Code after initial adoption shall go into effect one year from date of adoption.~~
- (4) (a) The remaining balance plus earned interest received by the county must be allocated to a special fund and used for tourism-related expenditures.
- (b) The funds may be used to provide additional county services including, but not limited to, law enforcement, traffic control, public facilities, highway and street maintenance, as well as the continual promotion of tourism. These expenditures shall be ~~dispersed~~ awarded through a grant process of which the accommodations (2% state) tax board committee evaluates requests and makes recommendations to county council. Grant requests must not be used as an additional source of revenue to provide services normally provided by the county, but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county to attract and provide for tourists. Tourism-related expenditures include:
- i. Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
  - ii. Promotion of the arts and cultural events;
  - iii. Construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;
  - iv. The criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;
  - v. Public facilities such as restrooms, dressing rooms, parks, and parking lots;
  - vi. Tourist shuttle transportation;
  - vii. Control and repair of waterfront erosion, including beach renourishment;
  - viii. Operating visitor information centers.
- (ix) Development of workforce housing, which must include programs to promote home ownership. However, a county or municipality may not expend or dedicate more than fifteen percent of its annual local accommodations tax revenue for the purposes set forth in this item (4)(b)(ix). The provisions of this item (4)(b)(ix) are no longer effective after December 31, 2030.
- ~~(b)(c)(i)~~ Allocations to the special fund must be spent by the county within two years of receipt. However, the time limit may be requested to be extended upon the recommendation of the county council and approval of the oversight committee established pursuant to Section 6-4-35. An extension must include provisions that funds be committed for a specific project or program.
- (ii) Notwithstanding the provisions of subsubitem (i), upon a two-thirds affirmative vote of the membership of the county council, the county may carry forward unexpended allocations to the special fund beyond two years provided that the county commits use of the funds exclusively to the control and repair of waterfront erosion, including beach renourishment or development of workforce housing, which must include programs to promote home ownership. The county annually shall notify the oversight committee, established pursuant to Section 6-4-35, of the basic activity of the committed funds, including beginning balance, deposits, expenditures, and ending balance.

(d) In the expenditure of these funds, the county is required to promote tourism and make tourism-related expenditures primarily in the geographical areas of the county in which the proceeds of the tax are collected where it is practical.

(Code 1982, § 7-21(c); Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2018/21, 6-11-2018 )

### **SECTION 66-31. Housing impact analysis.**

(A) If the county council intends to use the funds for the development of workforce housing, then the county shall prepare a housing impact analysis prior to giving second reading to the ordinance.

(B) The analysis required by subsection (A) must include:

(1) information about the effect of the ordinance on housing, including the effect of the ordinance on each of the following:

(a) the cost of developing, construction, rehabilitating, improving, maintaining, or owning single-family or multifamily dwellings;

(b) the purchase price of new homes or the fair market value of existing homes;

(c) the cost and availability of financing to purchase or develop housing;

(d) housing costs; and

(e) the density, location, setback, size, or height development on a lot, parcel, land division, or subdivision; and

(2) an analysis of the relative impact of the ordinance on low- and moderate-income households.

(C) The following applies to information on housing costs required to be included in the analysis conducted pursuant to subsection (B)(1)(d):

(1) the analysis must include reasonable estimates of the effect of the ordinance on housing costs, expressed in dollar amounts. The county shall include a brief summary of, or worksheet demonstrating, the computations used in determining the dollar amounts. However, if the county determines that it is not possible to make an estimate expressed in dollar amounts, then the analysis must include a statement setting forth the reasons for the county's determination; and

(2) the analysis must include descriptions of both the immediate effect and, to the extent ascertainable, the long-term effect of the ordinance on housing costs.

(D) Except as otherwise provided in this section, a housing impact analysis required pursuant to this section must be based on costs associated with the development, construction, financing, purchasing, sale, ownership, or availability of a median-priced single-family residence. However, the analysis may include estimates for larger developments as part of an analysis of the long-term effects of the ordinance.

(E) The county may request information from any state agencies, local units of government, universities or colleges, organizations, or individuals as necessary to prepare a housing impact analysis pursuant to this section.

(F) The county council shall provide the housing impact analysis for an ordinance to the members of the legislative body of the local government, the Department of Revenue, and the Tourism Expenditure Revenue Committee before the ordinance is considered by the legislative body. The Department of Revenue may not disburse any accommodations taxes to the county for purposes of development of workforce housing unless and until the county has provided the housing impact analysis to the parties required pursuant to this subsection.

**Secs. 66-~~30-32~~—66-40. Reserved.**

## DIVISION 2. LOCAL ACCOMMODATIONS (3%) TAX

### Sec. 66-41. Authority.

This article is enacted pursuant to the authority S.C. Code § 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county and S.C. Code § 6-1-500 et seq. (1976, as amended) which expressly provides authorization for the imposition of a local accommodations tax.

(Ord. No. 2002-11, § 1, 3-11-2002; Ord. No. 2005/10, § 1, 3-28-2005 )

### Sec. 66-42. Local (3%) accommodations tax—definitions.

- (a) *Tourist* and *transient* means a person traveling to and staying in places outside his or her usual environment for one night or more for leisure, business, or any other purpose for consideration within the unincorporated areas of Beaufort County, South Carolina. A person meeting this definition may be staying in places of public accommodations such as hotels, motels, inns, condominium, bed and breakfasts, tourist courts, campgrounds or the residences of family or friends for consideration.
- (b) *Local accommodations tax* means a tax on the gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for consideration. This tax does not apply where the facilities consist of less than six sleeping rooms, contained on the same premises, which is used as the individual's place of abode. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of 90 continuous days are not considered proceeds from transients. The tax imposed herein does not apply to additional guest charges as defined in S.C. Code § 12-36-920(B) (1976, as amended).

(c) "Workforce housing" means residential housing for rent or sale that is reasonably and appropriately priced for rent or sale to a person or family whose income falls within thirty percent and one hundred twenty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

~~(c) A local accommodations tax equal to three percent is hereby imposed on the gross proceeds derived from the rental of any room(s) (excluding meeting rooms) as provided above.~~

(Ord. No. 2002-11, § 2, 3-11-2002; Ord. No. 2005/10, § 2, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 )

### Sec. 66-43. Imposition of Tax and Payment of local (3%) accommodations tax.

(a) A local accommodations tax equal to three percent is hereby imposed on the gross proceeds derived from the rental of any room(s) (excluding meeting rooms) camping spaces, lodgings, or sleeping accommodations furnished to transients as provided above in Section 66-42.

~~(a)~~(b) Payment of the local accommodations tax established herein shall be the liability of the consumer of the services described herein. The local accommodations tax shall be paid at the time of delivery of the services to which the local accommodations tax applies, and shall be collected by the provider of the services.

~~(b)~~(c) The county shall provide a local accommodations tax return, which shall be utilized by the provider of the services to calculate the amount of local accommodation taxes collected and due. Payment shall be made to Beaufort County and shall be made at the same time the return is required to be filed as provided below.

Real estate agents, brokers, corporations, or listing services required to remit taxes under this article must notify the county if rental property, previously listed by them, is dropped from their listings. The notice shall be on a form provided by the county.

~~(e)~~(d) The local accommodations tax collected by the provider of the services as required herein shall be remitted to the County of Beaufort, South Carolina, as follows:

- (1) Payment shall be collected and remitted to the county monthly starting January 1, 2010 and each month thereafter when the estimated amount of the average tax is more than fifty dollars per month.
- (2) Payment shall be collected and remitted to the county quarterly when the estimated amount of the average tax is twenty-five dollars to fifty dollars per month.
- (3) Payment shall be collected and remitted to the county on an annual basis when the estimated amount of the average tax is less than twenty-five dollars per month.

~~(2)~~(4) Payments are due on or before the twentieth day following the end of the filing period.

~~(d)~~ An interest-bearing restricted account, kept in a separate fund segregated from the county's general fund and to be known as "The County of Beaufort, South Carolina, Local Accommodations Tax Account" is hereby established. All revenue and interest generated by the local accommodations tax shall be deposited into this account. "The County of Beaufort, South Carolina, Local Accommodations Tax Account," shall be controlled by the county administrator for the County of Beaufort, South Carolina. The principal and any accrued interest thereon shall be spent only as provided herein.

~~(e)~~ All proceeds from a local accommodations tax must be kept in a separate fund segregated from the imposing entity's general fund. All interest generated by the local accommodations tax fund must be credited to the local accommodations tax fund.

~~(e)~~(f) Deposits into "The County of Beaufort, South Carolina, Local Accommodations Tax Account" may also include appropriations from the general fund by the county council and voluntary contributions of money and other liquid assets from any source. Once any such funds are so deposited, the funds become dedicated funds and may only be spent as provided herein.

(Ord. No. 2002-11, § 3, 3-11-2002; Ord. No. 2005/10, § 3, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2009/36, 10-12-2009 )

#### **Sec. 66-44. Permitted uses of local (3%) accommodations tax funds.**

- (a) The county council is hereby authorized to utilize the funds collected from the imposition and collection of the local accommodations tax and other funds deposited into "The County of Beaufort, South Carolina, Local Accommodations Tax Account." The revenue generated by the local accommodations tax must be used exclusively for the following purposes:
- (1) Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;
  - (2) Tourism-related cultural, recreational, or historic facilities;
  - (3) ~~River/beach access and renourishment~~ beach access, renourishment, or other tourism-related lands and water access;
  - (4) Highways, roads, streets, bridges and boat ramps providing access to tourist destinations;
  - (5) Advertisements and promotions related to tourism development;
  - (6) Water and sewer infrastructure to serve tourism-related demand; ~~and~~
  - (7) Development of workforce housing, which must include programs to promote home ownership. However, the county may not expend or dedicate more than fifteen percent of its annual local

accommodations tax revenue for the purposes set forth in this item. The provisions of this item are no longer effective after December 31, 2030.

~~(7)~~(8) The operation and maintenance of those items provided in (a)(1) through (a)(6) above, including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

~~(8)~~(9) For all other proper purposes including those set forth herein.

- (b) Authorization to utilize any funds from the "County of Beaufort, South Carolina, Local Accommodations Tax Account," shall be by ordinance duly adopted by the county council for the County of Beaufort, South Carolina, except for expenditures following an emergency as provided in Ordinance 2020/46 , which may be authorized by approval of a resolution.

(Ord. No. 2002-11, § 4, 3-11-2002; Ord. No. 2005/10, § 4, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2020/46, § 2, 10-26-2020 )

### **Sec. 66-~~45~~ 46. Inspections and audits.**

- (a) For the purpose of enforcing the provisions of this article, the license official or other authorized agent of the County of Beaufort, South Carolina, is empowered to enter upon the premises of any person or establishment subject to this article to make inspections, examine and audit books and records of such person or establishment.
- (b) It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon 24 hours' written notice. In the event that the audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount determined to be due in addition to the penalties provided herein. The license official may make systematic inspections of all businesses within the unincorporated areas of the County of Beaufort, South Carolina, to ensure compliance with this chapter.

(Ord. No. 2002-11, § 5, 3-11-2002; Ord. No. 2005/10, § 5, 3-28-2005 ; Ord. No. 2009/36, 10-12-2009 )

### **Sec. 66-~~46~~ 47. Violations and penalty.**

- (a) It shall be a violation of this chapter to:
- (1) Fail to collect the local accommodations tax in connection with the rental of accommodations to tourists or transients as set forth herein.
  - (2) Fail to remit to the County of Beaufort, South Carolina, any local accommodations taxes collected pursuant to this article by the twentieth day of the following month, as set forth herein.
  - (3) Knowingly provide false information on a return submitted to the County of Beaufort, South Carolina, as set forth herein.
  - (4) Fail or refuse to provide books and records to an authorized agent of the County of Beaufort, South Carolina, for the purpose of an examination or audit upon 24 hours' written notice as provided herein.
- (b) In the event that local accommodations taxes are not timely remitted to the County of Beaufort, South Carolina as provided herein, the person or establishment failing to remit shall also pay a penalty equal to one and one-half percent of the unpaid amount for each month or portion thereof that such taxes remain unpaid.
- (c) A person or establishment failing or refusing to timely file a return and make appropriate payment and/or provide books and records as provided herein may be subject to a conviction for a violation hereof. The violator shall be guilty of a misdemeanor and subject to the penalties provided in section 1-6 of the Code of the County Council of Beaufort County, South Carolina.

- (d) Upon identification of a delinquent account, the director of business license or his/her designee has the authority to establish payment plans, revenue procedures, and reduce or waive penalties based on the revenue procedures as adopted with this amendment.

(Ord. No. 2002-11, § 6, 3-11-2002; Ord. No. 2005/10, § 6, 3-28-2005 ; Ord. No. 2009/36, 10-12-2009 )

### Sec. 66-47 45. Management and use of local (3%) accommodations tax.

[The management and use of local accommodations tax is as follows:]

- (a) Fund the approved annual operating expenditures of the program at an amount not to exceed eight percent of the funds collected.
- (b) Allocate \$350,000.00 annually for advertising and promotion programs related to tourism development (subsection 66-44(a)(5)). These funds shall be allocated as follows:
- (1) One hundred fifty thousand dollars shall be allocated to the Greater Beaufort Port Royal Convention and Visitors Bureau for advertising, promotion and events to increase tourism within the county.
  - (2) One hundred fifty thousand dollars shall be allocated to the Hilton Head Bluffton Chamber of Commerce for advertising, promotion and events to increase tourism within the county.
  - (3) Fifty thousand dollars shall be allocated to the Beaufort County Black Chamber of Commerce for advertising, promotion and events to increase tourism within the county.
  - (4) Funds shall be distributed to the designated organizations on a quarterly basis no later than 30 days after the end of the quarter.
  - (5) Advertising expenditures using these county funds cannot be spent within Beaufort County except for notifications of festivals or other events similar in nature.
- (c)(a) Allocate the remaining balance of collections as follows:
- (1) Twenty percent to establish a reserve fund for emergency or other unforeseen needs that qualify under Section 66-44 (a) (1) - (9). The reserve emergency fund shall be capped at one million dollars. Once the fund balance reaches one million dollars no additional funds shall be deposited into this emergency fund until the fund balance falls below one million dollars.
  - (2) Eighty percent for tourism related uses that qualify under Section 66-44 (a) (1) - (9).
    - (2) Twenty percent for river/beach access and renourishment (subsection 66-44(a)(3));
    - (3) Sixty percent for tourism related buildings, including, but not limited to, civic centers, coliseums and aquariums (subsection 66-44(a)(1)); cultural, recreational, or historic facilities; highways, roads, streets, bridges and boat ramps providing access to tourist destinations (subsection 66-44(a)(2)); water and sewer infrastructure to serve tourism related demand (subsection 66-44(a)(6)); the operation and maintenance, including police, fire protection, emergency medical services and emergency preparedness operating directly attendant to those facilities as referenced above (subsection 66-44(a)(7)); and for all other proper purposes (subsection 66-44(a)(8)).
  - (d) In accordance with state law, the three chambers shall submit for approval a budget of planned expenditures to County Council. The proposed budgets from the DMOs shall be presented at the April finance committee meeting. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the county. The final reports from the DMOs receiving funds shall be presented at the August finance committee meeting.
  - (e) Any changes to this section of the code shall go into effect after July 1, 2009.

(Ord. No. 2002-11, § 7, 3-11-2002; Ord. No. 2005/10, § 7, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2018/22, 6-11-2018 )

**Sec. 66-48. Applicability and effective date.**

- (a) This division shall become effective on October 12, 2009 upon approval and adoption by county council.
- (b) The business license department is authorized to adopt guidelines, policies and procedures to implement this division.

( Ord. No. 2009/36, 10-12-2009 )

**Sec. 66-49. Severability.**

If any part of the ordinance is held by a court of competent jurisdiction be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the County Council of Beaufort County, South Carolina, to pass this Ordinance [Ord. No. 2009/36] without such unconstitutional, illegal or invalid provision, and the remainder of this division shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this division or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

( Ord. No. 2009/36, 10-12-2009 )

**Sec. 66-50. Reserved.**

CHAPTER 4  
Allocation of Accommodations Tax Revenues

**SECTION 6-4-5.** Definitions.

As used in this chapter:

- (1) "County area" means a county and municipalities within the geographical boundaries of the county.
- (2) "Cultural", as it applies to members of advisory committees in Section 6-4-25, means persons actively involved and familiar with the cultural community of the area including, but not limited to, the arts, historical preservation, museums, and festivals.
- (3) "Hospitality", as it applies to members of the committees in item (2), means persons directly involved in the service segment of the travel and tourism industry including, but not limited to, businesses that primarily serve visitors such as lodging facilities, restaurants, attractions, recreational amenities, transportation facilities and services, and travel information and promotion entities.
- (4) "Travel" and "tourism" mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.
- (5) "Housing costs" for housing occupied by the owner means:
  - (a) the principal and interest on a mortgage loan that finances the purchase of the housing;
  - (b) the closing costs and other costs associated with a mortgage loan;
  - (c) mortgage insurance;
  - (d) property insurance;
  - (e) utility-related costs;
  - (f) property taxes; and
  - (g) if the housing is owned and occupied by members of a cooperative or an unincorporated cooperative association, fees paid to a person for managing the housing.
- (6) "Housing costs" for rented housing means:
  - (a) rent; and
  - (b) utility-related costs, if not included in the rent.
- (7) "Ordinance" means an ordinance adopted pursuant to Section 6-29-530.
- (8) "Utility-related costs" means costs related to power, heat, gas, light, water, and sewage.
- (9) "Workforce housing" means residential housing for rent or sale that is appropriately priced for rent or sale to a person or family whose income falls within thirty percent and one hundred twenty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

**HISTORY:** 1991 Act No. 147, Section 1; 2001 Act No. 74, Section 2; 2002 Act No. 312, Section 2; 2023 Act No. 57 (S.284), Section 5, eff May 19, 2023.

Editor's Note

2023 Act No. 57, Section 9, provides as follows:

"SECTION 9. Before the beginning of the 2030 Legislative Session, the Director of the Department of Parks, Recreation and Tourism, in consultation with the Secretary of Commerce and the Commissioner of Agriculture, shall issue a report to the General Assembly detailing the effects on tourism and workforce housing resulting from the codified provisions of this act."

Effect of Amendment

2023 Act No. 57, Section 5, added (5) to (9).

**SECTION 6-4-10.** Allocation to general fund; special fund for tourism; management and use of special fund.

The funds received by a municipality or a county in county areas collecting more than fifty thousand dollars from the local accommodations tax provided in Section 12-36-2630(3) must be allocated in the following manner:

(1) The first twenty-five thousand dollars must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.

(2) Five percent of the balance must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.

(3) Thirty percent of the balance must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity. To manage and direct the expenditure of these tourism promotion funds, the municipality or county shall select one or more organizations, such as a chamber of commerce, visitor and convention bureau, or regional tourism commission, which has an existing, ongoing tourist promotion program. If no organization exists, the municipality or county shall create an organization with the same membership standard in Section 6-4-25. To be eligible for selection the organization must be organized as a nonprofit organization and shall demonstrate to the municipality or county that it has an existing, ongoing tourism promotion program or that it can develop an effective tourism promotion program. Immediately upon an allocation to the special fund, a municipality or county shall distribute the tourism promotion funds to the organizations selected or created to receive them. Before the beginning of each fiscal year, an organization receiving funds from the accommodations tax from a municipality or county shall submit for approval a budget of planned expenditures. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the municipality or county which distributed them. Fees allocated pursuant to this subsection must not be used to pledge as security for bonds and to retire bonds. Also, fees allocated pursuant to this subsection must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity, and not used to pledge as security for bonds and to retire bonds.

(4)(a) The remaining balance plus earned interest received by a municipality or county must be allocated to a special fund and used for tourism-related expenditures. This section does not prohibit a municipality or county from using accommodations tax general fund revenues for tourism-related expenditures.

(b) The funds received by a county or municipality which has a high concentration of tourism activity may be used to provide additional county and municipal services including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide for tourists.

"Tourism-related expenditures" include:

(i) advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;

(ii) promotion of the arts and cultural events;

(iii) construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;

(iv) the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;

(v) public facilities such as restrooms, dressing rooms, parks, and parking lots;

(vi) tourist shuttle transportation;

(vii) control and repair of waterfront erosion, including beach renourishment;

(viii) operating visitor information centers;

(ix) development of workforce housing, which must include programs to promote home ownership.

However, a county or municipality may not expend or dedicate more than fifteen percent of its annual local accommodations tax revenue for the purposes set forth in this item (4)(b)(ix). The provisions of this item (4)(b)(ix) are no longer effective after December 31, 2030.

(c)(i) Allocations to the special fund must be spent by the municipality or county within two years of receipt. However, the time limit may be extended upon the recommendation of the local governing body of

the county or municipality and approval of the oversight committee established pursuant to Section 6-4-35. An extension must include provisions that funds be committed for a specific project or program.

(ii) Notwithstanding the provisions of subsubitem (i), upon a two-thirds affirmative vote of the membership of the appropriate local governing body, a county or municipality may carry forward unexpended allocations to the special fund beyond two years provided that the county or municipality commits use of the funds exclusively to the control and repair of waterfront erosion, including beach renourishment or development of workforce housing, which must include programs to promote home ownership. The county or municipality annually shall notify the oversight committee, established pursuant to Section 6-4-35, of the basic activity of the committed funds, including beginning balance, deposits, expenditures, and ending balance.

(d) In the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism-related expenditures primarily in the geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical.

HISTORY: 1990 Act No. 612, Part II, Section 74B; 1991 Act No. 147, Section 1; 2010 Act No. 284, Section 2, eff upon approval (became law without the Governor's signature on June 28, 2010); 2014 Act No. 184 (S.294), Sections 1, 2, eff June 2, 2014; 2023 Act No. 57 (S.284), Section 2, eff May 19, 2023.

Editor's Note

2023 Act No. 57, Section 9, provides as follows:

"SECTION 9. Before the beginning of the 2030 Legislative Session, the Director of the Department of Parks, Recreation and Tourism, in consultation with the Secretary of Commerce and the Commissioner of Agriculture, shall issue a report to the General Assembly detailing the effects on tourism and workforce housing resulting from the codified provisions of this act."

Effect of Amendment

The 2010 amendment, in item (3), inserted "only" preceding "for advertising" in the first sentence and added the last two sentences.

2014 Act No. 184, Section 1, in subsection (4)(b), changed the paragraph designators from arabic to roman numbers"; and in subsection (4)(b)(vii), inserted ", including beach renourishment".

2014 Act No. 184, Section 2, rewrote subsection (4)(c).

2023 Act No. 57, Section 2, in (4), in (b), inserted (ix) and made nonsubstantive changes, and in (c)(ii), in the first sentence, inserted "or development of workforce housing, which must include programs to promote home ownership".

**SECTION 6-4-12. Housing impact analysis.**

(A) If a local government intends to use the funds for the development of workforce housing, then the local government shall prepare a housing impact analysis prior to giving second reading to the ordinance.

(B) The analysis required by subsection (A) must include:

(1) information about the effect of the ordinance on housing, including the effect of the ordinance on each of the following:

(a) the cost of developing, construction, rehabilitating, improving, maintaining, or owning single-family or multifamily dwellings;

(b) the purchase price of new homes or the fair market value of existing homes;

(c) the cost and availability of financing to purchase or develop housing;

(d) housing costs; and

(e) the density, location, setback, size, or height development on a lot, parcel, land division, or subdivision; and

(2) an analysis of the relative impact of the ordinance on low- and moderate-income households.

(C) The following applies to information on housing costs required to be included in the analysis conducted pursuant to subsection (B)(1)(d):

(1) the analysis must include reasonable estimates of the effect of the ordinance on housing costs, expressed in dollar amounts. The local government shall include a brief summary of, or worksheet

demonstrating, the computations used in determining the dollar amounts. However, if the local government determines that it is not possible to make an estimate expressed in dollar amounts, then the analysis must include a statement setting forth the reasons for the local government's determination; and

(2) the analysis must include descriptions of both the immediate effect and, to the extent ascertainable, the long-term effect of the ordinance on housing costs.

(D) Except as otherwise provided in this section, a housing impact analysis required pursuant to this section must be based on costs associated with the development, construction, financing, purchasing, sale, ownership, or availability of a median-priced single-family residence. However, the analysis may include estimates for larger developments as part of an analysis of the long-term effects of the ordinance.

(E) A local government may request information from any state agencies, local units of government, universities or colleges, organizations, or individuals as necessary to prepare a housing impact analysis pursuant to this section.

(F) The local government shall provide the housing impact analysis for an ordinance to the members of the legislative body of the local government, the Department of Revenue, and the Tourism Expenditure Revenue Committee before the ordinance is considered by the legislative body. The Department of Revenue may not disburse any accommodations taxes to the local government for purposes of development of workforce housing unless and until the local government has provided the housing impact analysis to the parties required pursuant to this subsection.

**HISTORY:** 2023 Act No. 57 (S.284), Section 4, eff May 19, 2023.

Editor's Note

2023 Act No. 57, Section 9, provides as follows:

"SECTION 9. Before the beginning of the 2030 Legislative Session, the Director of the Department of Parks, Recreation and Tourism, in consultation with the Secretary of Commerce and the Commissioner of Agriculture, shall issue a report to the General Assembly detailing the effects on tourism and workforce housing resulting from the codified provisions of this act."

**SECTION 6-4-15.** Use of revenues to finance bonds.

A municipality or county may issue bonds, enter into other financial obligations, or create reserves to secure obligations to finance all or a portion of the cost of constructing facilities, all of which must fulfill the purpose of this chapter, for civic activities, the arts, cultural events, or workforce housing that includes programs to promote home ownership. The annual debt service of indebtedness incurred to finance the facilities or lease payments for the use of the facilities may be provided from the funds received by a municipality or county from the accommodations tax in an amount not to exceed the amount received by the municipality or county after deduction of the accommodations tax funds dedicated to the general fund and the advertising and promotion fund. However, none of the revenue received by a municipality or county from the accommodations tax may be used to retire outstanding bonded indebtedness unless accommodations tax revenue was obligated for that purpose when the debt was incurred.

**HISTORY:** 1991 Act No. 147, Section 1; 2023 Act No. 57 (S.284), Section 3, eff May 19, 2023.

Editor's Note

2023 Act No. 57, Section 9, provides as follows:

"SECTION 9. Before the beginning of the 2030 Legislative Session, the Director of the Department of Parks, Recreation and Tourism, in consultation with the Secretary of Commerce and the Commissioner of Agriculture, shall issue a report to the General Assembly detailing the effects on tourism and workforce housing resulting from the codified provisions of this act."

Effect of Amendment

2023 Act No. 57, Section 3, in the first sentence, substituted ", all of which must fulfill the purpose of this chapter, for civic activities, the arts, cultural events, or workforce housing that includes programs to promote home ownership" for "for civic activities, the arts, and cultural events which fulfill the purpose of this chapter".

**SECTION 6-4-20.** Administration account established; State Treasurer's duties; distribution of account revenues; exceptions to tourism spending mandate.

(A) An accommodations tax account is created to be administered by the State Treasurer.

(B) At the end of each fiscal year and before August first a percentage, to be determined by the State Treasurer, must be withheld from those county areas collecting four hundred thousand dollars or more from that amount which exceeds four hundred thousand dollars from the tax authorized by Section 12-36-2630(3), and that amount must be distributed to assure that each county area receives a minimum of fifty thousand dollars. The amount withheld from those county areas collecting four hundred thousand dollars or more must be apportioned among the municipalities and the county in the same proportion as those units received quarterly remittances in Section 12-36-2630(3). If the total statewide collections from the local accommodations tax exceeds the statewide collections for the preceding fiscal year then this fifty thousand dollar figure must be increased by a percentage equal to seventy-five percent of the statewide percentage increase in statewide collections for the preceding fiscal year. The difference between the fifty thousand dollars minimum and the actual collections within a county area must be distributed to the eligible units within the county area based on population as determined by the most recent United States census.

(C) At the end of each fiscal year and before August first, the State Treasurer shall distribute to each county area collecting more than fifty thousand dollars but less than four hundred thousand dollars an additional fifteen thousand dollars. If the total statewide collections from the local accommodations tax exceed the statewide collections for the preceding fiscal year, this fifteen thousand dollar figure must be increased by a percentage equal to seventy-five percent of the statewide percentage increase in statewide collections for the preceding fiscal year. This amount must be distributed in the same manner as the fifty thousand dollars in subsection (B). The amount paid those qualified county areas under this subsection must be paid from the account created under this section.

(D) The amount withheld in excess must be distributed to the county areas whose collections exceed four hundred thousand dollars based on the ratio of the funds available to the collections by each county area.

(E) The accommodations tax funds received by a municipality or county in county areas collecting fifty thousand dollars or less are not subject to the tourism-related provisions of this chapter.

(F) Two percent of the local accommodations tax levied pursuant to Section 12-36-2630(3) must be remitted quarterly and equally to the eleven agencies designated by law and regional organizations to administer multi-county tourism programs in the state tourism regions as identified in the promotional publications of the South Carolina Department of Parks, Recreation and Tourism. This remittance is in addition to other funds that may be allocated to the agencies by local governments.

(G) The State Treasurer may correct misallocations to counties and municipalities from accommodations tax revenues by adjusting subsequent allocations, but these adjustments may be made only in allocations made in the same fiscal year as the misallocation.

HISTORY: 1990 Act No. 612, Part II, Section 74B; 1991 Act No. 147, Section 1; 1991 Act No. 168, Section 2.

Code Commissioner's Note

1991 Act No. 168, Section 2, originally amended this section by adding item "(5)." By direction of the Code Commissioner, the added text was redesignated as subsection "(G)" to conform to the designations in the earlier amendment of this section by 1991 Act No. 147, Section 1.

**SECTION 6-4-25.** Advisory Committee; guidelines for expenditures; annual reports; reports to Accommodations Tax Oversight Committee.

(A) A municipality or county receiving more than fifty thousand dollars in revenue from the accommodations tax in county areas collecting more than fifty thousand dollars shall appoint an advisory committee to make recommendations on the expenditure of revenue generated from the accommodations tax. The advisory committee consists of seven members with a majority being selected from the hospitality industry of the municipality or county receiving the revenue. At least two of the hospitality industry

members must be from the lodging industry where applicable. One member shall represent the cultural organizations of the municipality or county receiving the revenue. For county advisory committees, members shall represent the geographic area where the majority of the revenue is derived. However, if a county which receives more in distributions of accommodations taxes than it collects in accommodations taxes, the membership of its advisory committee must be representative of all areas of the county with a majority of the membership coming from no one area.

(B) A municipality or county and its advisory committee shall adopt guidelines to fit the needs and time schedules of the area. The guidelines must include the requirements for applications for funds from the special fund used for tourism-related expenditures. A recipient's application must be reviewed by an advisory committee before it receives funds from a county or municipality.

(C) Advisory committees shall submit written recommendations to a municipality or county at least once annually. The recommendations must be considered by the municipality or county in conjunction with the requirements of this chapter.

(D) Municipalities and counties annually shall submit to the South Carolina Accommodations Tax Oversight Committee:

- (1) end-of-the-year report detailing advisory committee accommodations tax recommendations;
- (2) municipality's or county's action following the recommendations;
- (3) list of how funds from the accommodations tax are spent, except for the first twenty-five thousand dollars and five percent of the balance in Section 6-4-10(2) allocated to the general fund. The list is due before October first and must include funds received and dispersed during the previous fiscal year;
- (4) list of advisory committee members noting the chairman, business address if applicable, and representation of the hospitality industry including the lodging industry and cultural interests.

(E) The regional tourism agencies in Section 6-4-20 annually shall submit reports on their budgets and annual expenditure of accommodations tax funds pursuant to this chapter to the Accommodations Tax Oversight Committee.

HISTORY: 1991 Act No. 147, Section 1; 2002 Act No. 312, Section 3.

**SECTION 6-4-30.** Repealed by 2003 Act No. 69, Section 3.MM, eff June 18, 2003.

Editor's Note

Former section was entitled "Department of Revenue's duties regarding accommodations taxes" and was derived from 1991 Act No. 147, Section 1; 1997 Act No. 87, Section 1; 2001 Act No. 74, Section 3.B.

**SECTION 6-4-35.** Tourism Expenditure Review Committee.

(A) There is established the Tourism Expenditure Review Committee consisting of eleven members as follows:

- (1) one member appointed by the Speaker of the House;
- (2) one member appointed by the President of the Senate;
- (3) the Director of the South Carolina Department of Parks, Recreation and Tourism, or his designee, ex officio;
- (4) eight members appointed by the Governor as follows:
  - (a) one member on the recommendation of the South Carolina Association of Tourism Regions;
  - (b) one member on the recommendation of the South Carolina Association of Convention and Visitors Bureaus;
  - (c) one member on the recommendation of the South Carolina Travel and Tourism Coalition;
  - (d) one member on the recommendation of the Municipal Association of South Carolina;
  - (e) one member on the recommendation of the South Carolina Association of Counties;
  - (f) one member on the recommendation of the Hospitality Association of South Carolina;
  - (g) one member on the recommendation of the South Carolina Arts Commission; and
  - (h) one member at large.

Appointed members shall serve for terms of four years and until their successors are appointed and qualify, except that of those first appointed by the Governor, four shall serve for a term of two years and the term must be noted on the appointment. Regardless of the date of appointment, all terms expire July first of the applicable year. Members shall serve without compensation but may receive the mileage, subsistence, and per diem allowed by law for members of state boards, committees, and commissions. Vacancies must be filled in the manner of original appointment for the unexpired portion of the term.

(B)(1)(a) The Tourism Expenditure Review Committee shall serve as the oversight authority on all questionable tourism-related expenditures and to that end, all reports filed pursuant to Section 6-4-25(D)(3) must be forwarded to the committee for review to determine if they are in compliance with this chapter. The municipality or county must be notified if an expenditure is questioned, and the committee may consider any further supporting information the municipality or county may provide. If the committee finds an expenditure to be in noncompliance, it shall certify the noncompliance to the State Treasurer, who shall withhold the amount of the expenditure found in noncompliance from subsequent distributions in accommodations tax revenue otherwise due the municipality or county. An appeal from an action of the committee under this subitem lies with the Administrative Law Judge Division.

(b) If the committee determines that a municipality or county has failed to file the reports required pursuant to Section 6-4-25(D)(3), it may impose a fee of five hundred dollars a month or part of a month for each month the report is not filed, but not more than five thousand dollars. The committee shall certify the penalty to the State Treasurer, who shall withhold the amount of the penalty from subsequent distributions otherwise due the municipality or county. An appeal from an action of the committee under this subitem lies with the Administrative Law Judge Division.

(c) Allocations withheld must be reallocated proportionately to all other recipients.

(2) The committee has jurisdiction to investigate and research facts on written complaints submitted to it with regard to the appropriate tourism-related expenditures and resolve these complaints as provided in item (1) of this subsection.

(3) The committee shall forward copies of information submitted by the local governments and regional tourism agencies pursuant to Section 6-4-25 arising under the tourism provisions of this chapter to the Department of Parks, Recreation and Tourism, which shall publish an annual report on the information submitted.

HISTORY: 2001 Act No. 74, Section 3.A; 2003 Act No. 38, Section 1, eff June 2, 2003; 2019 Act No. 1 (S.2), Section 31, eff January 31, 2019.

Editor's Note

2004 Act No. 202, Section 3, provides as follows:

"Wherever the term 'Administrative Law Judge Division' appears in any provision of law, regulation, or other document, it must be construed to mean the Administrative Law Court established by this act."

Effect of Amendment

The 2003 amendment, in subsection (A) substituted "eleven" for "nine" in the introductory paragraph, substituted "eight" for "six" in paragraph (4), added paragraphs (4)(g) and (4)(h), and made nonsubstantive changes.

2019 Act No. 1, Section 31, in (A)(2), substituted "President of the Senate" for "President Pro Tempore of the Senate".

## EXHIBIT A

**ARTICLE II. ACCOMMODATIONS TAXES BOARD<sup>1</sup>****DIVISION 1. STATE ACCOMODATIONS (2%) TAX GENERALLY****Sec. 66-26. Purpose.**

The purpose of the county's state accommodations tax board committee shall be to advise the county council in matters concerning the expenditure of revenues received by the county by means of a two-percent state tax on tourist lodging facilities; provisions of the state act (South Carolina Code of Laws Section 6-4-5 et seq) require the council to comply with specified criteria for the expenditure of revenues derived from the tax, and the council wishes to comply with the provisions of the state act.

(Code 1982, § 7-21(a))

**SECTION 66-27. Definitions.**

As used in this chapter:

(1) "County area" means Beaufort County and municipalities within the geographical boundaries of Beaufort County.

(2) "Cultural", as it applies to members of the accommodations tax committee, means persons actively involved and familiar with the cultural community of the area including, but not limited to, the arts, historical preservation, museums, and festivals.

(3) "Hospitality", as it applies to members of the accommodations tax committee, means persons directly involved in the service segment of the travel and tourism industry including, but not limited to, businesses that primarily serve visitors such as lodging facilities, restaurants, attractions, recreational amenities, transportation facilities and services, and travel information and promotion entities.

(4) "Travel" and "tourism" mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.

(5) "Housing costs" for housing occupied by the owner means:

(a) the principal and interest on a mortgage loan that finances the purchase of the housing;

(b) the closing costs and other costs associated with a mortgage loan;

(c) mortgage insurance;

(d) property insurance;

(e) utility-related costs;

(f) property taxes; and

(g) if the housing is owned and occupied by members of a cooperative or an unincorporated cooperative association, fees paid to a person for managing the housing.

(6) "Housing costs" for rented housing means:

(a) rent; and

<sup>1</sup>Cross reference(s)—Boards and commissions, § 2-191 et seq.

(b) utility-related costs, if not included in the rent.

(7) "Ordinance" means an ordinance adopted pursuant to Section 6-29-530 of the South Carolina Code of Laws.

(8) "Utility-related costs" means costs related to power, heat, gas, light, water, and sewage.

(9) "Workforce housing" means residential housing for rent or sale that is appropriately priced for rent or sale to a person or family whose income falls within thirty percent and one hundred twenty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

### Sec. 66-~~27~~ 28. Committee Membership.

Membership on the accommodations tax ~~board~~ committee shall be composed of the following seven members with appointments as follows:

- (1) ~~Four members~~ A majority shall be selected from the hospitality industry of the county and a minimum of two of the hospitality industry members must be from the lodging industry.
- (2) Up to two members shall ~~may~~ be selected at large at the pleasure of the council.
- (3) One member shall ~~be selected from a cultural organization~~ represent the cultural organizations of the county.
- (4) Members shall represent the geographic area where the majority of the revenue is derived.

(Code 1982, § 7-21(b)(1)-(3))

### Sec. 66-~~28~~ 29. Meetings.

The accommodations tax ~~board~~ committee shall meet ~~no less than four times a year at least once annually,~~ but as often as necessary, to ensure they submit written recommendations on the expenditure of revenue generated from the accommodations tax to the County Council at least once annually.

(Code 1982, § 7-21(b)(4))

### Sec. 66-~~29~~ 30. Powers and duties.

To be in compliance with S.C. Code of Laws, Title 6 Chapter 4, the state (2%) accommodations tax shall be allocated in the following manner:

- (1) ~~Be in compliance with the Ordinance No. 89-9; however, the~~ The first \$25,000.00 of revenues received from the accommodations tax will, by law, be placed in the county's general fund with no restrictions on the expenditures.
- (2) Five percent of the balance must be allocated to the general fund with no restrictions on expenditures.
- (3) Thirty percent of the ~~remaining~~ balance is split with half going to the Greater Beaufort-Port Royal Convention and Visitors Bureau and half going to the Hilton Head - Bluffton Chamber of Commerce as the council hereby designates the Greater Beaufort-Port Royal Convention and Visitors Bureau and the Hilton Head - Bluffton Chamber of Commerce as the designated marketing organizations (DMOs).
  - (a) In accordance with state law, the DMOs shall submit for approval a budget of planned expenditures. The proposed budgets from the two DMOs shall be presented at the April finance committee meeting. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the county. The final reports from the two DMOs shall be presented at the ~~August~~ September finance committee meeting.

- (b) Advertising expenditures using these county funds cannot be spent within Beaufort County except for notifications of festivals or other events similar in nature.
- ~~(c) Adoption of this section goes into effect immediately; however, any changes to this section of the Code after initial adoption shall go into effect one year from date of adoption.~~
- (4) (a) The remaining balance plus earned interest received by the county must be allocated to a special fund and used for tourism-related expenditures.
- (b) The funds may be used to provide additional county services including, but not limited to, law enforcement, traffic control, public facilities, highway and street maintenance, as well as the continual promotion of tourism. These expenditures shall be ~~dispersed~~ awarded through a grant process of which the accommodations (2% state) tax ~~board~~ committee evaluates requests and makes recommendations to county council. Grant requests must not be used as an additional source of revenue to provide services normally provided by the county, but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county to attract and provide for tourists. Tourism-related expenditures include:
- i. Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
  - ii. Promotion of the arts and cultural events;
  - iii. Construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;
  - iv. The criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;
  - v. Public facilities such as restrooms, dressing rooms, parks, and parking lots;
  - vi. Tourist shuttle transportation;
  - vii. Control and repair of waterfront erosion, including beach renourishment;
  - viii. Operating visitor information centers.
- (ix) Development of workforce housing, which must include programs to promote home ownership. However, a county or municipality may not expend or dedicate more than fifteen percent of its annual local accommodations tax revenue for the purposes set forth in this item (4)(b)(ix). The provisions of this item (4)(b)(ix) are no longer effective after December 31, 2030.
- ~~(b)(c)(i)~~ Allocations to the special fund must be spent by the county within two years of receipt. However, the time limit may be requested to be extended upon the recommendation of the county council and approval of the oversight committee established pursuant to Section 6-4-35. An extension must include provisions that funds be committed for a specific project or program.
- (ii) Notwithstanding the provisions of subsubitem (i), upon a two-thirds affirmative vote of the membership of the county council, the county may carry forward unexpended allocations to the special fund beyond two years provided that the county commits use of the funds exclusively to the control and repair of waterfront erosion, including beach renourishment or development of workforce housing, which must include programs to promote home ownership. The county annually shall notify the oversight committee, established pursuant to Section 6-4-35, of the basic activity of the committed funds, including beginning balance, deposits, expenditures, and ending balance.

(d) In the expenditure of these funds, the county is required to promote tourism and make tourism-related expenditures primarily in the geographical areas of the county in which the proceeds of the tax are collected where it is practical.

(Code 1982, § 7-21(c); Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2018/21, 6-11-2018 )

### **SECTION 66-31. Housing impact analysis.**

(A) If the county council intends to use the funds for the development of workforce housing, then the county shall prepare a housing impact analysis prior to giving second reading to the ordinance.

(B) The analysis required by subsection (A) must include:

(1) information about the effect of the ordinance on housing, including the effect of the ordinance on each of the following:

(a) the cost of developing, construction, rehabilitating, improving, maintaining, or owning single-family or multifamily dwellings;

(b) the purchase price of new homes or the fair market value of existing homes;

(c) the cost and availability of financing to purchase or develop housing;

(d) housing costs; and

(e) the density, location, setback, size, or height development on a lot, parcel, land division, or subdivision; and

(2) an analysis of the relative impact of the ordinance on low- and moderate-income households.

(C) The following applies to information on housing costs required to be included in the analysis conducted pursuant to subsection (B)(1)(d):

(1) the analysis must include reasonable estimates of the effect of the ordinance on housing costs, expressed in dollar amounts. The county shall include a brief summary of, or worksheet demonstrating, the computations used in determining the dollar amounts. However, if the county determines that it is not possible to make an estimate expressed in dollar amounts, then the analysis must include a statement setting forth the reasons for the county's determination; and

(2) the analysis must include descriptions of both the immediate effect and, to the extent ascertainable, the long-term effect of the ordinance on housing costs.

(D) Except as otherwise provided in this section, a housing impact analysis required pursuant to this section must be based on costs associated with the development, construction, financing, purchasing, sale, ownership, or availability of a median-priced single-family residence. However, the analysis may include estimates for larger developments as part of an analysis of the long-term effects of the ordinance.

(E) The county may request information from any state agencies, local units of government, universities or colleges, organizations, or individuals as necessary to prepare a housing impact analysis pursuant to this section.

(F) The county council shall provide the housing impact analysis for an ordinance to the members of the legislative body of the local government, the Department of Revenue, and the Tourism Expenditure Revenue Committee before the ordinance is considered by the legislative body. The Department of Revenue may not disburse any accommodations taxes to the county for purposes of development of workforce housing unless and until the county has provided the housing impact analysis to the parties required pursuant to this subsection.

**Secs. 66-~~30-32~~—66-40. Reserved.**

## DIVISION 2. LOCAL ACCOMMODATIONS (3%) TAX

### Sec. 66-41. Authority.

This article is enacted pursuant to the authority S.C. Code § 4-9-30 (1976, as amended) which provides that the county may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the county and for the preservation of the general health, peace and order in the county and S.C. Code § 6-1-500 et seq. (1976, as amended) which expressly provides authorization for the imposition of a local accommodations tax.

(Ord. No. 2002-11, § 1, 3-11-2002; Ord. No. 2005/10, § 1, 3-28-2005 )

### Sec. 66-42. Local (3%) accommodations tax—definitions.

- (a) *Tourist* and *transient* means a person traveling to and staying in places outside his or her usual environment for one night or more for leisure, business, or any other purpose for consideration within the unincorporated areas of Beaufort County, South Carolina. A person meeting this definition may be staying in places of public accommodations such as hotels, motels, inns, condominium, bed and breakfasts, tourist courts, campgrounds or the residences of family or friends for consideration.
- (b) *Local accommodations tax* means a tax on the gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for consideration. This tax does not apply where the facilities consist of less than six sleeping rooms, contained on the same premises, which is used as the individual's place of abode. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of 90 continuous days are not considered proceeds from transients. The tax imposed herein does not apply to additional guest charges as defined in S.C. Code § 12-36-920(B) (1976, as amended).

(c) "Workforce housing" means residential housing for rent or sale that is reasonably and appropriately priced for rent or sale to a person or family whose income falls within thirty percent and one hundred twenty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

~~(c) A local accommodations tax equal to three percent is hereby imposed on the gross proceeds derived from the rental of any room(s) (excluding meeting rooms) as provided above.~~

(Ord. No. 2002-11, § 2, 3-11-2002; Ord. No. 2005/10, § 2, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 )

### Sec. 66-43. Imposition of Tax and Payment of local (3%) accommodations tax.

(a) A local accommodations tax equal to three percent is hereby imposed on the gross proceeds derived from the rental of any room(s) (excluding meeting rooms) camping spaces, lodgings, or sleeping accommodations furnished to transients as provided above in Section 66-42.

~~(b)~~(b) Payment of the local accommodations tax established herein shall be the liability of the consumer of the services described herein. The local accommodations tax shall be paid at the time of delivery of the services to which the local accommodations tax applies, and shall be collected by the provider of the services.

~~(b)~~(c) The county shall provide a local accommodations tax return, which shall be utilized by the provider of the services to calculate the amount of local accommodation taxes collected and due. Payment shall be made to Beaufort County and shall be made at the same time the return is required to be filed as provided below.

Real estate agents, brokers, corporations, or listing services required to remit taxes under this article must notify the county if rental property, previously listed by them, is dropped from their listings. The notice shall be on a form provided by the county.

~~(e)~~(d) The local accommodations tax collected by the provider of the services as required herein shall be remitted to the County of Beaufort, South Carolina, as follows:

- (1) Payment shall be collected and remitted to the county monthly starting January 1, 2010 and each month thereafter when the estimated amount of the average tax is more than fifty dollars per month.
- (2) Payment shall be collected and remitted to the county quarterly when the estimated amount of the average tax is twenty-five dollars to fifty dollars per month.
- (3) Payment shall be collected and remitted to the county on an annual basis when the estimated amount of the average tax is less than twenty-five dollars per month.

~~(2)~~(4) Payments are due on or before the twentieth day following the end of the filing period.

~~(d)~~ An interest-bearing restricted account, kept in a separate fund segregated from the county's general fund and to be known as "The County of Beaufort, South Carolina, Local Accommodations Tax Account" is hereby established. All revenue and interest generated by the local accommodations tax shall be deposited into this account. "The County of Beaufort, South Carolina, Local Accommodations Tax Account," shall be controlled by the county administrator for the County of Beaufort, South Carolina. The principal and any accrued interest thereon shall be spent only as provided herein.

~~(e)~~ All proceeds from a local accommodations tax must be kept in a separate fund segregated from the imposing entity's general fund. All interest generated by the local accommodations tax fund must be credited to the local accommodations tax fund.

~~(e)~~(f) Deposits into "The County of Beaufort, South Carolina, Local Accommodations Tax Account" may also include appropriations from the general fund by the county council and voluntary contributions of money and other liquid assets from any source. Once any such funds are so deposited, the funds become dedicated funds and may only be spent as provided herein.

(Ord. No. 2002-11, § 3, 3-11-2002; Ord. No. 2005/10, § 3, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2009/36, 10-12-2009 )

#### **Sec. 66-44. Permitted uses of local (3%) accommodations tax funds.**

- (a) The county council is hereby authorized to utilize the funds collected from the imposition and collection of the local accommodations tax and other funds deposited into "The County of Beaufort, South Carolina, Local Accommodations Tax Account." The revenue generated by the local accommodations tax must be used exclusively for the following purposes:
- (1) Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;
  - (2) Tourism-related cultural, recreational, or historic facilities;
  - (3) ~~River/beach access and renourishment~~ beach access, renourishment, or other tourism-related lands and water access;
  - (4) Highways, roads, streets, bridges and boat ramps providing access to tourist destinations;
  - (5) Advertisements and promotions related to tourism development;
  - (6) Water and sewer infrastructure to serve tourism-related demand; ~~and~~
  - (7) Development of workforce housing, which must include programs to promote home ownership. However, the county may not expend or dedicate more than fifteen percent of its annual local

accommodations tax revenue for the purposes set forth in this item. The provisions of this item are no longer effective after December 31, 2030.

~~(7)~~(8) The operation and maintenance of those items provided in (a)(1) through (a)(6) above, including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

~~(8)~~(9) For all other proper purposes including those set forth herein.

- (b) Authorization to utilize any funds from the "County of Beaufort, South Carolina, Local Accommodations Tax Account," shall be by ordinance duly adopted by the county council for the County of Beaufort, South Carolina, except for expenditures following an emergency as provided in Ordinance 2020/46 , which may be authorized by approval of a resolution.

(Ord. No. 2002-11, § 4, 3-11-2002; Ord. No. 2005/10, § 4, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2020/46, § 2, 10-26-2020 )

### **Sec. 66-~~45~~ 46. Inspections and audits.**

- (a) For the purpose of enforcing the provisions of this article, the license official or other authorized agent of the County of Beaufort, South Carolina, is empowered to enter upon the premises of any person or establishment subject to this article to make inspections, examine and audit books and records of such person or establishment.
- (b) It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon 24 hours' written notice. In the event that the audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount determined to be due in addition to the penalties provided herein. The license official may make systematic inspections of all businesses within the unincorporated areas of the County of Beaufort, South Carolina, to ensure compliance with this chapter.

(Ord. No. 2002-11, § 5, 3-11-2002; Ord. No. 2005/10, § 5, 3-28-2005 ; Ord. No. 2009/36, 10-12-2009 )

### **Sec. 66-~~46~~ 47. Violations and penalty.**

- (a) It shall be a violation of this chapter to:
- (1) Fail to collect the local accommodations tax in connection with the rental of accommodations to tourists or transients as set forth herein.
  - (2) Fail to remit to the County of Beaufort, South Carolina, any local accommodations taxes collected pursuant to this article by the twentieth day of the following month, as set forth herein.
  - (3) Knowingly provide false information on a return submitted to the County of Beaufort, South Carolina, as set forth herein.
  - (4) Fail or refuse to provide books and records to an authorized agent of the County of Beaufort, South Carolina, for the purpose of an examination or audit upon 24 hours' written notice as provided herein.
- (b) In the event that local accommodations taxes are not timely remitted to the County of Beaufort, South Carolina as provided herein, the person or establishment failing to remit shall also pay a penalty equal to one and one-half percent of the unpaid amount for each month or portion thereof that such taxes remain unpaid.
- (c) A person or establishment failing or refusing to timely file a return and make appropriate payment and/or provide books and records as provided herein may be subject to a conviction for a violation hereof. The violator shall be guilty of a misdemeanor and subject to the penalties provided in section 1-6 of the Code of the County Council of Beaufort County, South Carolina.

- (d) Upon identification of a delinquent account, the director of business license or his/her designee has the authority to establish payment plans, revenue procedures, and reduce or waive penalties based on the revenue procedures as adopted with this amendment.

(Ord. No. 2002-11, § 6, 3-11-2002; Ord. No. 2005/10, § 6, 3-28-2005 ; Ord. No. 2009/36, 10-12-2009 )

### Sec. 66-47 45. Management and use of local (3%) accommodations tax.

[The management and use of local accommodations tax is as follows:]

- (a) Fund the approved annual operating expenditures of the program at an amount not to exceed eight percent of the funds collected.
- (b) Allocate \$350,000.00 annually for advertising and promotion programs related to tourism development (subsection 66-44(a)(5)). These funds shall be allocated as follows:
- (1) One hundred fifty thousand dollars shall be allocated to the Greater Beaufort Port Royal Convention and Visitors Bureau for advertising, promotion and events to increase tourism within the county.
  - (2) One hundred fifty thousand dollars shall be allocated to the Hilton Head Bluffton Chamber of Commerce for advertising, promotion and events to increase tourism within the county.
  - (3) Fifty thousand dollars shall be allocated to the Beaufort County Black Chamber of Commerce for advertising, promotion and events to increase tourism within the county.
  - (4) Funds shall be distributed to the designated organizations on a quarterly basis no later than 30 days after the end of the quarter.
  - (5) Advertising expenditures using these county funds cannot be spent within Beaufort County except for notifications of festivals or other events similar in nature.
- (c)(a) Allocate the remaining balance of collections as follows:
- (1) Twenty percent to establish a reserve fund for emergency or other unforeseen needs that qualify under Section 66-44 (a) (1) - (9). The reserve emergency fund shall be capped at one million dollars. Once the fund balance reaches one million dollars no additional funds shall be deposited into this emergency fund until the fund balance falls below one million dollars.
  - (2) Eighty percent for tourism related uses that qualify under Section 66-44 (a) (1) - (9).
    - (2) Twenty percent for river/beach access and renourishment (subsection 66-44(a)(3));
    - (3) Sixty percent for tourism related buildings, including, but not limited to, civic centers, coliseums and aquariums (subsection 66-44(a)(1)); cultural, recreational, or historic facilities; highways, roads, streets, bridges and boat ramps providing access to tourist destinations (subsection 66-44(a)(2)); water and sewer infrastructure to serve tourism related demand (subsection 66-44(a)(6)); the operation and maintenance, including police, fire protection, emergency medical services and emergency preparedness operating directly attendant to those facilities as referenced above (subsection 66-44(a)(7)); and for all other proper purposes (subsection 66-44(a)(8)).
  - (d) In accordance with state law, the three chambers shall submit for approval a budget of planned expenditures to County Council. The proposed budgets from the DMOs shall be presented at the April finance committee meeting. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the county. The final reports from the DMOs receiving funds shall be presented at the August finance committee meeting.
  - (e) Any changes to this section of the code shall go into effect after July 1, 2009.

(Ord. No. 2002-11, § 7, 3-11-2002; Ord. No. 2005/10, § 7, 3-28-2005 ; Ord. No. 2009/15, 3-30-2009 ; Ord. No. 2018/22, 6-11-2018 )

**Sec. 66-48. Applicability and effective date.**

- (a) This division shall become effective ~~on October 12, 2009~~ upon approval and adoption by county council.
- (b) The business license department is authorized to adopt guidelines, policies and procedures to implement this division.

( Ord. No. 2009/36, 10-12-2009 )

**Sec. 66-49. Severability.**

If any part of the ordinance is held by a court of competent jurisdiction be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the County Council of Beaufort County, South Carolina, to pass this Ordinance [Ord. No. 2009/36] without such unconstitutional, illegal or invalid provision, and the remainder of this division shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this division or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

( Ord. No. 2009/36, 10-12-2009 )

**Sec. 66-50. Reserved.**



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<b>RECONSIDERATION OF COUNCIL’S ACTION ON FIRST READING OF AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND AND FIRST READING OF AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND</b>
<b>MEETING NAME AND DATE:</b>
County Council, January 22, 2024
<b>PRESENTER INFORMATION:</b>
Thomas J. Keaveny, II, County Attorney
<b>ITEM BACKGROUND:</b>
<p>On December 11, 2023 Council gave first reading to a proposed ordinance appropriating funds from the state 2% accommodations tax fund based upon the recommendations of the state a-tax committee. At that time, Council approved a motion to: (1) set aside \$150,000 of the funds for workforce housing. This amount is equal to fifteen percent (15%) of the total 2023-2024 state accommodation revenue of \$1,000,000; and (2) to refer the recommendations back to the state a-tax committee for it to reallocate the balance of the funds based on Council’s decision. Since that time, Administration has determined that it has \$150,000 in funds remaining from the 2022-2023 state a-tax allocation (essentially a carryover balance) that it can devote to this purpose and still allow Council to approve the a-tax committee’s recommended appropriations for 2023-2024.</p>
<b>PROJECT / ITEM NARRATIVE:</b>
<p>If Council wishes to approve the state a-tax committee’s recommendations and still award \$150,000 from the state a-tax funds, it can consider a two-part motion. The motion would be to: (1) rescind its decision of December 11<sup>th</sup> to set aside \$150,000 from the 2023-2024 state a-tax allocation and to refer the recommendations back to the state a-tax committee; and (2) give first reading to an ordinance appropriating funds from the state a-tax fund as recommended by the state a-tax committee. If that motion succeeds, Council is back to where it was on December 11<sup>th</sup>. It can then give first reading to the ordinance appropriating funds from the 2% a-tax fund as recommended by the state a-tax committee. While giving first reading to the proposed ordinance, Council can consider a motion to amend. The amendment would be to adopt the recommendations of the state a-tax committee <i>and</i> to appropriate the sum of \$150,000 from the 2022-2023 state a-tax fund (carry-over) to workforce housing.</p>
<b>FISCAL IMPACT:</b>
Funding will come from the state a-tax fund carryover.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Administration recommends Council proceed as outlined in the Project/Item Narrative.
<b>OPTIONS FOR COUNCIL MOTION:</b>

Approve a motion to rescind;

Deny a motion to rescind;

Approve first reading of an ordinance appropriating state a-tax funds;

Deny first reading of an ordinance appropriating state a-tax funds.



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
RECOMMEND APPROVAL OF AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND AND OTHER MATTERS RELATED THERETO.
<b>MEETING NAME AND DATE:</b>
Finance Committee, November 20, 2023
<b>PRESENTER INFORMATION:</b>
Jonathan Sullivan Chairman of the State Accommodations Tax Committee 20 minutes
<b>ITEM BACKGROUND:</b>
The State Accommodations Tax Committee meet on November 14, 2022 and reviewed 37 applications requesting over \$2.6 million in awards.
<b>PROJECT / ITEM NARRATIVE:</b>
The Committee selected the organizations listed in Attachment A for a total of \$1,000,000
<b>FISCAL IMPACT:</b>
The award will be from the State ATAX Fund 2000, Budgeted Line Item 2000-10-0000-55000 (Direct Subsidies) in the current fiscal year.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends County Council to approve the recommendation.
<b>OPTIONS FOR COUNCIL MOTION:</b>
Motion to approve/deny "Recommend approval of an Ordinance to appropriate funds from the State 2% Accommodations Tax Fund and other matters related thereto."

**ORDINANCE 2024/ \_\_\_\_\_**

**AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND AND OTHER MATTERS RELATED THERETO**

**WHEREAS**, County Council is authorized to utilize State 2% Accommodations Tax (“A-Tax”) Funds to promote tourism and enlarge the economic benefits of tourism through advertising, promotion, construction and maintenance of access and access to nearby roads for civic, cultural recreational or historic facilities; and

**WHEREAS**, S.C. Code Ann. §6-4-10(4)(b) expressly authorizes a county which has a high concentration of tourism activity to use state accommodations tax funds "to provide additional county and municipal services including, but not limited to, law enforcement [and] traffic control" as may be necessary for tourism related activities; and

**WHEREAS**, Beaufort County ("County") initiated a formal grant application process, and accepted applications from local entities to receive grant funds from the state A-Tax; and

**WHEREAS**, applications were received, reviewed and scored by the state accommodations tax advisory board, which has made award recommendations to County Council for approval and appropriation of funds; and

**WHEREAS**, County Council finds that it is in the best interest of its citizens, residents, visitors and tourists to provide the recommended funds to local entities and projects as set forth in the attached "Exhibit A" which is incorporated herein by reference.

**NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL**, that appropriations shall be made in the form of grant awards to local entities from Beaufort County's state A-Tax Funds as set forth in the attached Exhibit “A”.

DONE this \_\_\_\_\_ Day of \_\_\_\_\_, 2024

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: \_\_\_\_\_  
Joseph Passiment, Jr. Chairman

ATTEST:

\_\_\_\_\_  
Sarah Brock, Clerk to Council

Time	Contact Person	Email	Organization	Event/Project	Amount Requested	Recommended	Awarded	
							Last Year	Amount (2022-2023)
1 12:15pm	Robb Wells	<a href="mailto:robbs@beaufortsc.org">robbs@beaufortsc.org</a>	Greater Beaufort-Port Royal CVB	Tourism Marketing FY 2023-2024	\$ 195,000.00	\$ 195,000.00	yes	\$ 180,000.00
2 12:30pm	Peach Morrison	<a href="mailto:Peach@SouthCarolinaLowcountry.com">Peach@SouthCarolinaLowcountry.com</a>	SC Lowcountry & Resort Islands Tourism Commission	Promotion of Beaufort County & the Lowcountry	\$ 93,300.00	\$ 93,300.00	yes	\$ 72,545.00
3 1pm	Tim Waz	<a href="mailto:sports@beaufortsc.org">sports@beaufortsc.org</a>	Beaufort Area Sports Council	Beaufort Area Sports Marketing & Sales FY 2023-2024	\$ 60,000.00	\$ 60,000.00	yes	\$ 25,000.00
4 1:07pm	Jon Rembold	<a href="mailto:irembold@bcgov.net">irembold@bcgov.net</a>	Beaufort County Airports	Destination Marketing	\$ 50,000.00	\$ 40,000.00	no	
5 1:14pm	Ron Tucker	<a href="mailto:beaufortfilm@gmail.com">beaufortfilm@gmail.com</a>	Beaufort Film Society	18th Beaufort International Film Festival	\$ 60,000.00	\$ 60,000.00	yes	\$ 30,000.00
6 1:21pm	Denise Bullitt	<a href="mailto:sankofainspirit@gmail.com">sankofainspirit@gmail.com</a>	Festivals: Gullah Festival, Shrimp Festival, & Taste of Beaufort, etc.	Beaufort Festivals & Events Advertising fy 2023-2024	\$ 60,000.00	\$ 60,000.00	yes	
7 1:28pm	Denise Bullitt	<a href="mailto:lroper@cityofbeaufort.org">lroper@cityofbeaufort.org</a>	Gullah Traveling Theater	GTI Decoration Day	\$ 60,000.00	\$ 30,000.00	yes	\$ 30,000.00
8 1:35pm	Leah Arnold	<a href="mailto:leah_arnold@islandrecenter.org">leah_arnold@islandrecenter.org</a>	HHI Recreation Assoc.	Jeep Island, Oyster Festival & Wingfest	\$ 10,000.00	\$ -	no	
9 1:42pm	David Coyle	<a href="mailto:dhcoyle@roadrunner.com">dhcoyle@roadrunner.com</a>	Hilton Head Choral Society	Marketing for Tourism/Visitor Development	\$ 5,000.00	\$ 2,500.00	yes	\$ 4,000.00
10 1:49pm	Jeff Gerber	<a href="mailto:circlemstr@gmail.com">circlemstr@gmail.com</a>	Hilton Head Hospitality Association	Hilton Head Wine and Food Festival	\$ 10,000.00	\$ 10,000.00	yes	\$ 10,000.00
11 1:56pm	Robert Lee/Lindsey Harrell	<a href="mailto:Bob.Lee@BeaconAllied.com">Bob.Lee@BeaconAllied.com</a>	Hilton Head Island Concours d'Elegance, Inc.	Hilton Head Island Concours d'Elegance & Motorign Festival	\$ 38,000.00	\$ 38,000.00	yes	\$ 40,000.00
12 2:03pm	Robin Storey/George Banino	<a href="mailto:hhilandtrust@hhilandtrust.org">hhilandtrust@hhilandtrust.org</a>	Hilton Head Island Land Trust	Raptor CAM, Website, Marketing	\$ 23,600.00	\$ 20,000.00	no	
13 2:10pm	Alan Jordan/Susan Hartmann	<a href="mailto:ajordan@hhsa.org">ajordan@hhsa.org</a>	Hilton Head Symphony Orchestra	HHSO Marketing Programs	\$ 25,000.00	\$ 25,000.00	yes	\$ 25,000.00
2:17pm								
14 2:27pm	Ashlee Houck	<a href="mailto:Ashlee@bfthospitality.com">Ashlee@bfthospitality.com</a>	Beaufort Area Hospitality Association	Beaufort Oyster Festival 2024	\$ 30,000.00	\$ 30,000.00	yes	\$ 20,000.00
15 2:34pm	Ashlee Houck	<a href="mailto:Ashlee@bfthospitality.com">Ashlee@bfthospitality.com</a>	Beaufort Area Hospitality Association	New Years Eve Fireworks 2024	\$ 35,000.00	\$ 35,000.00	yes	\$ 20,000.00
16 2:41pm	Andrea Gannon	<a href="mailto:agannon@artshhi.com">agannon@artshhi.com</a>	Arts Center of Coastal Carolina	Tourism Marketing of Unincorporated Areas of Beaufort County	\$ 20,000.00	\$ 20,000.00	yes	\$ 6,000.00
17 2:48pm	Katherine Lang	<a href="mailto:klang.beaufort@gmail.com">klang.beaufort@gmail.com</a>	Beaufort History Museum	Promoting "New" Beaufort History Museum	\$ 15,000.00	\$ 4,200.00	no	
18 2:55pm	Caprice Wilborn	<a href="mailto:cwblufftongullah843@gmail.com">cwblufftongullah843@gmail.com</a>	Bluffton Gullah Cultural Heritage Center	Bluffton Gullah Cultural Heritage Center	\$ 250,000.00	\$ 25,000.00	no	
19 3:02pm	Rex Garniewicz	<a href="mailto:rgarniewicz@coastaldiscovery.org">rgarniewicz@coastaldiscovery.org</a>	Coastal Discovery Museum	Coastal Discovery Museum: Cultural and Ecotourism	\$ 37,500.00	\$ 36,000.00	yes	\$ 34,500.00
20 3:09pm	Nancy Ludtke	<a href="mailto:nifuskie@aol.com">nifuskie@aol.com</a>	Daufuskie Island Historical Foundation	Brochure Printing	\$ 7,000.00	\$ 7,000.00	no	
21 3:16pm	Stacy Applegate / Angela Dore	<a href="mailto:stacy@freedmanartsdistrict.org">stacy@freedmanartsdistrict.org</a>	Freedman Arts District, Inc.	Chalk It Up!	\$ 30,000.00	\$ 30,000.00	no	
22 3:23pm	Linda Miller	<a href="mailto:FQHiorp@gmail.com">FQHiorp@gmail.com</a>	Friends of Hunting Island State Park, Inc.	Restoration & Construction of Exhibit space for 1st Order 1875 Fresnel Lens	\$ 40,000.00	\$ 30,000.00	no	
23 3:30pm	Blake White	<a href="mailto:blake@leanensemble.org">blake@leanensemble.org</a>	Lean Ensemble Theater	Lean Ensemble Theater Marketing	\$ 6,000.00	\$ 3,000.00	no	
24 3:37pm	Barry Fleming	<a href="mailto:bfleminggolf@gmail.com">bfleminggolf@gmail.com</a>	Lowcountry Golf Course Owners Association	Golf Tourism Connected TV Advertising Campaign	\$ 25,000.00	\$ 7,500.00	yes	\$ 20,000.00
25 3:44pm	Eric Turpin	<a href="mailto:eturpin@nibcaa.org">eturpin@nibcaa.org</a>	NIBCAA	Hilton Head Gullah Celebration	\$ 50,000.00	\$ 35,000.00	yes	\$ 50,000.00
26 3:51pm	Kate Schaefer	<a href="mailto:kate@openlandtrust.org">kate@openlandtrust.org</a>	Open Land Trust	Old Sheldon Church Road Trail	\$ 45,000.00	\$ -	no	
27 3:58pm	Jon Black	<a href="mailto:jblack9469@gmail.com">jblack9469@gmail.com</a>	Historic Campbell Chapel	Campbell Chapel Community Development	\$ 130,874.00	\$ -	no	
28 4:05pm	Ahmad Ward	<a href="mailto:award@exploremitchelville.org">award@exploremitchelville.org</a>	Historic Mitchelville Freedom Park	Marketing and Site Preparation/Design for Juneteenth Celebration	\$ 35,000.00	\$ 35,000.00	yes	\$ 35,000.00
4:12pm								
29 4:22pm	Pamela Courtney	<a href="mailto:PamelaCourtney@gmail.com">PamelaCourtney@gmail.com</a>	Historic Port Royal Foundation	First Annual Port Royal International Storytelling Festival	\$ 25,000.00	\$ 5,000.00	yes	\$ 5,950.00
30 4:29pm	Charlene M. Spearen	<a href="mailto:cspearen@penncenter.com">cspearen@penncenter.com</a>	Penn Center	40th Annual Heritage Days Celebration	\$ 30,000.00	\$ 30,000.00	no	\$ 19,500.00
31 4:36pm	Kat Armstrong	<a href="mailto:karmstrong@portroyalsoundfoundation.org">karmstrong@portroyalsoundfoundation.org</a>	Port Royal Sound Foundation	Native Gardens Exhibit and Greenhouse	\$ 55,400.00	\$ 20,000.00	yes	\$ 91,000.00
32 4:43pm	Dan Durbin	<a href="mailto:DHD3495@GMAIL.COM">DHD3495@GMAIL.COM</a>	Second Founding of America	Beaufort History Walk - A Community Volksmarch	\$ 2,088.64	\$ -	no	
33 4:50pm	Ginnie Kozak	<a href="mailto:vkozak@tcl.edu">vkozak@tcl.edu</a>	Technical College of the Lowcountry	Mather School Museum and Interpretive Center Accessibility Project	\$ 375,000.00	\$ -	no	\$ 40,000.00
34 4:57pm	Pinky Harriott	<a href="mailto:pharriott@uscb.edu">pharriott@uscb.edu</a>	USCB Center of the Arts	USCB Center for the Arts ADA Upgrades	\$ 160,000.00	\$ -	no	
35 5:04pm	Yolanda Bryant	<a href="mailto:gullahrootsfoundation@gmail.com">gullahrootsfoundation@gmail.com</a>	Gullah Roots Historical Foundation	Daufuskie Island GullahFest	\$ 25,000.00	\$ 9,000.00	no	
36 5:11pm	Jeremy Sponceller	<a href="mailto:jeremysponceller@fipisd.org">jeremysponceller@fipisd.org</a>	Fripp Island Public Service District	Fripp Island Inlet Bridge Repair	\$ 500,000.00	\$ -	no	
37 5:18pm	Eileen Newton	<a href="mailto:treasurer@foprcw.org">treasurer@foprcw.org</a>	Friends of Port Royal Cypress Wetlands, Inc.	Guided Nature Tours	\$ 11,400.00	\$ 4,500.00	no	
					<b>\$ 2,630,162.64</b>	<b>\$ 1,000,000.00</b>		



# BEAUFORT COUNTY COUNCIL

## AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
RECOMMEND APPROVAL TO EXECUTE A PURCHASE OF A BUCKET TRUCK FOR TRAFFIC OPERATIONS (\$165,436)
<b>MEETING NAME AND DATE:</b>
FINANCE, ADMINISTRATION AND ECONOMIC DEVELOPMENT COMMITTEE - FEBRUARY 20, 2024
<b>PRESENTER INFORMATION:</b>
Jared Fralix, PE: ACA - Infrastructure (5 Minutes)
<b>ITEM BACKGROUND:</b>
<p>The Traffic Operations department is currently facing several challenges with their bucket trucks. All three of the three trucks they utilize are currently unserviceable. Two were recently involved in vehicle accidents (Asset #41995 and Asset # 45810) and one is in disrepair due to the unavailability of obsolete parts (Asset #23266). These issues are hindering the effective functioning of Traffic Operations and the maintenance of the county's traffic infrastructure.</p> <p>There is a bucket truck available on the lot that is ready for service. This presents an opportunity for Beaufort County to address the equipment shortage and ensure that Traffic Operations has the necessary resources to carry out its duties effectively.</p>
<b>PROJECT / ITEM NARRATIVE:</b>
Purchase of One (1) TEREX LT 40 Aerial Device Ram 5500 (Bucket Truck)
<b>FISCAL IMPACT:</b>
A quote has been provided from Custom Truck One Source for \$165,436. The funding source for this item is Fleet Management account # 5000-10-3500-54000. \$87,025 was reimbursed to Beaufort County Internal Service Fund from the insurance claim.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends purchase of a new bucket truck for traffic operations for \$165,436 to replace Asset 41995
<b>OPTIONS FOR COUNCIL MOTION:</b>
<p>Motion to either accept/deny the recommendation to approve purchase of a new bucket truck for traffic operations for \$165,436 to replace Asset 41995</p> <p><i>Next Steps – If approved, administration can execute the purchase as it does not need Council's approval per procurement thresholds.</i></p>



# COUNTY COUNCIL OF BEAUFORT COUNTY PURCHASING DEPARTMENT

Item 15.

106 Industrial Village Road  
Post Office Drawer 1228  
Beaufort, South Carolina 29901-1228

## Emergency Purchase Department Justification Form 2021-CO-10

Date

Jan 31, 2024 8:19 AM

Designated Staff

Davis, Todd

Designated Staff Title

Fleet Management

Department

Fleet, Todd Davis, ...

Vendor Name

Custom Truck One Source

Vendor Email

mcwilson@customtruck.com

Vendor Phone

770-856-9661

Type of Emergency

Purchase a Bucket Truck for Traffic Operations

Emergency Summary

Beaufort County currently has a total of 5 bucket trucks in its inventory. However, there are several issues with these trucks.

In the facility maintenance department, one bucket truck has been deemed unrepairable and has failed a safety inspection. Similarly, the Beaufort County Sheriff's Office (BCSO) has one bucket truck that was obtained through the 1033 program, but it has also failed a safety inspection and cannot be repaired.

In the Traffic Operations department, there are three bucket trucks. Unfortunately, two of these trucks were involved in a car accident and 1 was totaled and the other is pending repairs. Additionally, the third bucket truck is unrepairable due to the unavailability of obsolete parts.

These bucket trucks are crucial for Traffic Operations to effectively perform their duties. Without them, it would be challenging to repair traffic lights and signals in the event that they are damaged in an accident. Therefore, it is essential for Beaufort County to address the issues with the bucket trucks and ensure that Traffic Operations has the necessary equipment to maintain the traffic infrastructure.

The quoted bucket truck is on the lot and ready to be put in service.

*Describe the who, what, where, date of incident, estimated cost, and when the emergency purchase was needed and attach the quote or invoice in the section above.*

Funding/Accounts Used

5000-10-3500-54000

Total Cost

168,000

Attach the Invoice



LE2.16-D\_18 RAM 5500 4x4 Diesel and Terex LT40 - (100\_04289) QR-047809 Price - Expires 1-31-24.pdf



LE2.16-D\_18 RAM 5500 4x4 Diesel and Terex LT40 - (100\_04289) QR-047809 Price - Expires 2-29-24.pdf

Select Department Head to request approval \*

Desai, Neil

Select Assistant County Admin to request Approval \*

Fralix, Jared

### Approvals:

#### Department Head Approval

Department Head Approval

Approved  Not Approved

Department Head

Desai, Neil

Signature Date

Jan 31, 2024

#### Assistant County Administrator Approval

Assistant County Administrator Approval

Approved  Not Approved

Assistant County Administrator

Fralix, Jared

Signature Date

Feb 1, 2024

#### Purchasing Director Approval

Purchasing Director Approval

Approved  Not Approved

Purchasing Director

Thomas, Dave

Signature Date

Feb 2, 2024



**CHASSIS SPECS & BODY SPECS**

**EQUIPMENT SPECS**

**ENGINE**

6.7L I6 Cummins Turbo Diesel  
Heavy Duty Engine Cooling

**TRANSMISSION**

Heavy Duty 6 Speed Automatic  
Auxiliary Transmission Cooler  
Man. Shift-On-The-Fly Transfer Case

**BRAKE SYSTEM**

Anti-Lock 4-Wheel Disc Brakes

**FUEL TANK(S)**

52 Gallon Capacity  
Small DEF Tank

**FRONT AXLE**

4.10 Ratio  
Conventional Differential  
Stabilizer Bar  
225/70R 19.5G All Traction Tires

**REAR AXLE(S)**

Anti-Spin Differential Rear Axle  
Heavy Duty Stabilizer Bar  
Dana® S111 Rear Axle  
225/70R 19.5G All Traction Tires  
4.10 Ratio

**CHASSIS FEATURES**

40/20/40 Split Bench  
Air Conditioning  
Uconnect 3.0 AM/FM  
Power/Convenience Package  
Electronic Vehicle Info. Center  
Chrome Appearance Group  
50 State Emissions

**GVWR** 19,500 lbs



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DISCLAIMER: Specifications are believed to be correct, but may contain errors and/or omissions.  
Pictures are representative and may not be identical.

**LINE BODY**

16 Ga. Galvanneal Body Materials.  
12 Ga. Hot Rolled Treadplate Floor.  
12 Ga. Hot Rolled Treadplate Compartment Tops.  
Stainless Steel Automotive Rotary Type Door Latches.  
Stainless Steel Rod And Socket Type Door Hinges.  
Chain Stops On All Doors.  
Double Panel Body Doors.  
Rubber Rolled Crown Type Fenders.  
[Installed With Cutouts]  
Master Door Lock System.  
Front Bulk Head - Bolt On  
Shelving / Hooks  
Streetside Compartmentation:  
(1) Vertical  
In #2 Vertical - Full Size Gripstrut Access Steps To Bed Area  
(1) Horizontal  
(1) Rear Vertical  
Full Size Hotstick Shelf With Rear Dropdown Access Door.  
Curbside Compartmentation:  
(2) Vertical  
Full Size Gripstrut Access Steps To Bed Area.  
(1) Horizontal  
(1) Rear Vertical:  
Full Size Tailshelf With 7-Lamp Light Bar  
Installed At Rear.  
Rear Lighting LED In Tailshelf:  
Rubber Mounted Recessed Rear Lighting Kit With  
Harness - Installed  
Wheel Chock Storage:  
Two Built Into Body Wheelwells Curbside.  
4 Outrigger Pads & Storage.  
Tailgate:  
Removable Composite Wood Tailgate Installed  
At Rear Of Load Space.  
Removable Composite Wood Sidegate.  
Single Top Mount Amber Strobe Light.  
Grab Handles:  
Two (2) Bolt-On Type  
Paint:  
Powder Coat Body And Inside Of Compartments  
Paint White.  
Non-Skid Applied To Bed Area Floor,  
Compartment Tops And Tailshelf - Roll-On  
Type [Not A Bedliner]  
Rubberized Protective Undercoating.

**HI-RANGER FEATURES:**

Working Height - 45'6"  
Side Reach - 26'6"  
Lower Controls - Individual Levers @ Turntable  
Lower Boom Filament Wound Hi-Strength Fiberglass Insert  
Providing Insulation Gap  
Upper Boom Filament Wound Hi-Strength Fiberglass Boom  
Providing Insulation Gap  
Boom Rest w/ Ratchet Style Tie Down  
Continuous Unrestricted Rotation  
Rated for 46KV Category C Machine  
in Accordance w/ ANSI/SIA A92.2-2009  
Full Pressure Open Center Hydraulic System  
Powder Coat Painted White  
Two Complete Service Manuals, Warning Decals  
24" x 30" x 42" End Mounted Platform  
w/ (1) Access Step w/ Non-Slip Surface  
Safety Harness and Lanyard  
Insulated Platform Liner Tested at 50KV AC  
Waterproof Platform Cover  
Auxiliary Power  
Boom Tip w/ 4-Function Controls and Platform Rotator  
Upper Controls - "Control Plus"  
Single Stick Controller  
Platform Rated @ 400 lbs  
Hydraulic Platform Rotator  
Hydraulic Platform Tilt @ Lower Control  
Hydraulic Tool Outlets @ Platform  
Torsion Bar For Stability



Sample Photo

Terex Sourcewell Contract 110421-TER

PRICE: \$165,436.99 USD FOB: Beaufort, SC  
*Price is Subject To Change Without Notice And is Not Guaranteed Due To Fluctuation In Material  
Or Component Prices, Including Manufacturer's Surcharges.*  
Sample 60 Month Lease Payment: \$2,601 Subject To Approval  
For More Details Call Custom Truck Capital (833) CTC-FIN1

QUOTE NUMBER: LE2.16-D\_18

EXPIRATION DATE: 2-29-24



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
RECOMMEND APPROVAL OF Cisco Enterprise Support Agreement Renewal
<b>MEETING NAME AND DATE:</b>
Finance, Administration and Economic Development 02/26/2024
<b>PRESENTER INFORMATION: Shakeeya Polite, IT Director</b>
Shakeeya Polite, IT Director
<b>ITEM BACKGROUND:</b>
<i>Cisco EA Renewal for Beaufort County VoIP telephones and network equipment. Renewal of this contract will allow us to get continued updates and technical support on Cisco equipment.</i>
<b>PROJECT / ITEM NARRATIVE:</b>
LIST WHAT WILL BE ACCOMPLISHED/CHANGED BY APPROVING THIS REQUEST Beaufort County will renew the Enterprise Agreement for VoIP telephones and network equipment.
<b>FISCAL IMPACT:</b>
Funding will come from IT Systems Management maintenance budget (51110).
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
<i>Staff recommends approval of the Cisco EA Renewal.</i>
<b>OPTIONS FOR COUNCIL MOTION:</b>
MOTION TO APPROVE/DENY "ITEM TITLE" <i>(Motion to approve/deny recommendation to award First Construction Management for IFB #081023E Bluffton Parkway Pathway Project Next Step: Move forward to County Council to award First Construction Management for IFB #081023E Bluffton Parkway Pathway Project)</i> MOVE FORWARD TO COUNCIL FOR FIRST READING/APPROVAL/ADOPTION ON DATE?



44670 Cape Court, Suite 100  
 Ashburn, VA 20147  
 Phone: (888) 286-3896  
 Fax: (703) 802-0798  
 Cage Code: 674Q4  
 DUNS: 962751918  
 FEIN: 27-2586114

## Quote

Quote Date	2/20/2024
Expiration Date	1/20/2024
Quote Number	12202023 MERAKI DNA SECURITY EA

Quote Type:

CONTRACT # 4400027302

BILL TO
Beaufort County 100 Ribaut Road Attn: Shakeeya N. Polite Beaufort, SC 29902

SHIP TO
Beaufort County 100 Ribaut Road Attn: Shakeeya N. Polite Beaufort, SC 29902

PREPARED BY	PREPARED FOR	PHONE #	EMAIL ADDRESS	SHIP	TERMS
Pankaj Sharma	Shakeeya N. Polite	843-255-7001	<a href="mailto:spolite@bcgov.net">spolite@bcgov.net</a>	Best Way	NET30

ITEM #	PRODUCT DESCRIPTION	QTY	LIST PRICE	UNIT PRICE	5YEAR YEAR PRICING	ANNUAL BILLING
<b>MERAKI EA</b>						
EA3-M	Cisco EA 3.0 BUNDLE	1	\$ -	\$ -	\$ -	\$ -
<b>Requested Start Date : 01-Jan-2024   Requested For : 60.00 Months From 01-Jan-2024 to 31-Dec-2028   Automatically Renews For : No Auto Renewal</b>					\$ -	\$ -
E3-N-MRNI	Meraki - Network Infrastructure	1	\$ -	\$ -	\$ -	\$ -
E3N-MX84-SEC	Meraki MX84 SEC Enterprise Agreement	4	\$ 122.25	\$ 67.24	\$ 16,137.60	\$ 3,227.52
E3N-MX250-SEC	Meraki MX250 SEC Enterprise Agreement	1	\$ 611.13	\$ 336.12	\$ 20,167.20	\$ 4,033.44
E3N-MX65-SEC	Meraki MX65 SEC Enterprise Agreement	3	\$ 39.75	\$ 21.86	\$ 3,934.80	\$ 786.96
E3N-MX68-SEC	Meraki MX68 SEC Enterprise Agreement	5	\$ 45.81	\$ 25.20	\$ 7,560.00	\$ 1,512.00
E3N-MX75-SEC	Meraki MX75 SEC Enterprise Agreement	1	\$ 122.25	\$ 67.24	\$ 4,034.40	\$ 806.88
E3N-Z3C-ENT	Meraki Z3C Enterprise Agreement	2	\$ 13.75	\$ 7.56	\$ 907.20	\$ 181.44
E3N-MX68W-SEC	Meraki MX68W SEC Enterprise Agreement	6	\$ 55.00	\$ 30.25	\$ 10,890.00	\$ 2,178.00
E3N-MX65W-SEC	Meraki MX65W SEC Enterprise Agreement	2	\$ 48.88	\$ 26.88	\$ 3,225.60	\$ 645.12
E3N-Z3-ENT	Meraki Z3 Enterprise Agreement	28	\$ 9.19	\$ 5.05	\$ 8,484.00	\$ 1,696.80
E3N-MR-ENT	Meraki MR Enterprise Agreement	133	\$ 12.50	\$ 6.88	\$ 54,902.40	\$ 10,980.48
<b>DNA EA</b>						
ELA2-M	Cisco EA BUNDLE	1	\$ -	\$ -	\$ -	\$ -
<b>Requested Start Date : 01-Jan-2024   Requested For : 60.00 Months From 01-Jan-2024 to 31-Dec-2028   Automatically Renews For : No Auto Renewal</b>					\$ -	\$ -
E2-N-AIR	Cisco DNA for EA - Access Wireless	1	\$ -	\$ -	\$ -	\$ -
E2-N-AIR-S	Access Wireless EA - Support	1	\$ -	\$ -	\$ -	\$ -
E2N-AIRWLAN-B-A	Wireless DNA EA Advantage For Previous Purchase	254	\$ 17.24	\$ 7.84	\$ 119,481.60	\$ 23,896.32
E2-N-AS	Cisco DNA for EA - Access Switching	1	\$ -	\$ -	\$ -	\$ -
E2-N-AS-S	Access Switching EA - Support	1	\$ -	\$ -	\$ -	\$ -
E2N-C6807-C-A	C6000/C6800 CISCO DNA EA Advantage With Existing C1	2	\$ 621.14	\$ 279.51	\$ 33,541.20	\$ 6,708.24

E2N-C93001-B-A	C9300 24-port CISCO DNA EA Adv With Existing Essentials	14	\$	62.44	\$	24.98	\$	20,983.20	\$	4,196.64	
E2N-C93002-B-A	C9300 48-port CISCO DNA EA Advantage Existing Essentials	61	\$	117.04	\$	49.74	\$	182,048.40	\$	36,409.68	
E2N-C95005-B-A	C9500 CISCO DNA EA Advantage 48Y4C With Existing Essentials	3	\$	375.89	\$	171.03	\$	30,785.40	\$	6,157.08	
E2N-IE3300-B-A	IE 3300 Series CISCO DNA EA Adv With Existing HW	1	\$	38.77	\$	17.64	\$	1,058.40	\$	211.68	
E2N-IE5000H-B-A	IE 5000 Series CISCO DNA EA Adv With Existing HW	5	\$	56.66	\$	25.78	\$	7,734.00	\$	1,546.80	
E2N-C29601-B-E	C2960X/XR 24-Port CISCO DNA Essentials for prior purchase	1	\$	-	\$	-	\$	-	\$	-	
E2N-C3560CX1-B-A	C3560CX CISCO DNA EA Adv 8-Port With Existing IPB or IPS	2	\$	21.81	\$	9.92	\$	1,190.40	\$	238.08	
E2N-C3560CX2-B-A	C3560CX CISCO DNA EA Adv. 12-Port With Existing IPB or IPS	10	\$	21.81	\$	9.92	\$	5,952.00	\$	1,190.40	
E2N-C36501-L-A	C3650 CISCO DNA EA Advantage 24-Port With Existing LAN Base	7	\$	73.15	\$	33.28	\$	13,977.60	\$	2,795.52	
E2N-C36502-L-A	C3650 CISCO DNA EA Advantage 48-Port With Existing LAN Base	1	\$	138.01	\$	62.79	\$	3,767.40	\$	753.48	
E2N-C38501-L-A	C3850 CISCO DNA EA Advantage 24-Port With Existing LAN Base	1	\$	79.11	\$	36.00	\$	2,160.00	\$	432.00	
E2N-C38504-B-A	C3850 CISCO DNA EA Adv 48-Port Fiber w/ Existing IPB/IPS	2	\$	375.89	\$	171.03	\$	20,523.60	\$	4,104.72	
E2N-C4500X2-B-A	C4500X CISCO DNA EA Adv High Port w/ Existing IPB or IPS	1	\$	375.89	\$	171.03	\$	10,261.80	\$	2,052.36	
<b>SECURITY EA</b>											
ELA2-M	Cisco EA BUNDLE	1	\$	-	\$	-	\$	-	\$	-	
<b>Requested Start Date : 01-Jan-2024   Requested For : 60.00 Months From 01-Jan-2024 to 31-Dec-2028   Automatically Renews For : No Auto Renewal</b>										\$	-
E2F-SEC-A4E-ADV	Cisco EA 2.0 Choice - Security Suites- AMP4E Advantage	1	\$	-	\$	-	\$	-	\$	-	
E2SF-P-AMP-ADV-10	Sec EA 2.0 Choice AMP Endpoints Advantage 10pk	120	\$	51.72	\$	18.36	\$	132,192.00	\$	26,438.40	
SVS-EA2-AMPE-SUP-B	BASIC SUPPORT FOR AMP END POINTS	1	\$	-	\$	-	\$	-	\$	-	
E2F-SEC-ISE3	Cisco EA 2.0 Choice - Security Suites- ISE 3.0	1	\$	-	\$	-	\$	-	\$	-	
E2SF-I-ISE-ADV-10	Cisco Security EA 2.0 Choice ISE Advantage Subscription 10pk	190	\$	8.96	\$	3.18	\$	36,252.00	\$	7,250.40	
E2SF-I-ISE-PREM-10	Cisco Security EA 2.0 Choice ISE Premier Subscription 10pk	200	\$	13.56	\$	4.81	\$	57,720.00	\$	11,544.00	
E2SF-I-ISE3-ADM	Security EA 2.0 Choice ISE 3.0 Device Admin TACACS License	2	\$	10,700.00	\$	3,798.50	\$	7,597.00	\$	1,519.40	
SVS-EA2-ISE3-SUP-B	Cisco EA 2.0 Choice - ISE 3.0 - Basic SW Support	1	\$	-	\$	-	\$	-	\$	-	
E2F-SEC-NGFW	Cisco EA 2.0 Choice - Security Suites- NGFW	1	\$	-	\$	-	\$	-	\$	-	
E2SF-F-FPR1150T	Sec EA 2.0 Choice FPR1150 Threat Defense Threat, Malware,URL	2	\$	706.04	\$	250.64	\$	30,076.80	\$	6,015.36	
SVS-EA2-NGFW-SUP-B	BASIC SUPPORT FOR NEXT-GEN FIREWALL	1	\$	-	\$	-	\$	-	\$	-	
E2F-SEC-UMBDNSA	Cisco EA 2.0 Choice - Security Suites-Umbrella DNS Advantage	1	\$	-	\$	-	\$	-	\$	-	
E2SF-U-DNS-R-ADV	Sec EA 2.0 Choice Umbrella DNS Advantage	1158	\$	3.52	\$	1.25	\$	86,850.00	\$	17,370.00	
SVS-EA2-SIG-SUPT-E	Umbrella Support for DNS/SIG Packages - Enhanced	1	\$	407.62	\$	244.57	\$	14,674.20	\$	2,934.84	
<b>Discount</b>	One Time Discount - Special Pricing expires 01/20/2024	1					\$	(195,000.00)	\$	(39,000.00)	

**Additional Comments or Special Instructions**  
Cisco EA bundle is a 5 year contract on a year for year basis. The County will issue a PO every year on the year for each year of renewal. The ONLY out clause of this 5 year contract is if the funds have not been Appropriated and Budgeted by the County. Please send us the PO clearly indicating that Beaufort County intent is for a 5 year contract, subject to availability of funds after the first year. In the event of non-appropriation during this 5 year subscription, upon Beaufort County's written request within at least sixty (60) days prior to expiration of a certain annual subscription term, DSI will terminate the remainder of the multi-year subscription without any penalties. DSI will need formal signed letter from Beaufort County that indicates the non-appropriation event/claim; a non-appropriation event means that (a) sufficient funds were not appropriated and budgeted by the customer governing body or will not otherwise be available to continue such payments. ☐

<b>SUBTOTAL</b>	\$	754,070.20	\$	150,814.04
<b>TAX RATE</b>		7.000%		7.000%
<b>TAX</b>		\$52,784.91		\$10,556.98
<b>S &amp; H</b>		\$0.00		\$0.00
<b>OTHER</b>		\$0.00		\$0.00
<b>TOTAL</b>		<b>\$806,855.11</b>		<b>\$161,371.02</b>

57656075, 56558178, 57615261

**Wire Transfer Information:**

Bank of America  
10440 Main Street  
Fairfax, VA 22030-3378  
Routing/Transit #: 026009593  
Lockbox Account #: 435013348599

**Remittance:**

Disys Solutions, Inc.  
P.O. Box 405881  
Atlanta, GA 30384-5881

**ACH Information:**  
Routing #: 051000017

Pankaj Sharma	2/20/2024
Authorized by	Date

If you have any questions regarding this quote, please contact  
Pankaj Sharma @ 571-707-3610 or [pankaj.sharma@dsitech.com](mailto:pankaj.sharma@dsitech.com)

## Beaufort County Boards & Commissions

Item 17.

### Board of Assessment Appeals

RECOMMEND APPROVAL OF THE REAPPOINTMENT OF **BRUCE DONEFF** TO THE BEAUFORT COUNTY BOARD OF ASSESSMENT APPEALS FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2028.

DISTRICT 8

TERM TO BE SERVED: 3<sup>RD</sup> - VOTE NEEDED: 10/11

RECOMMEND APPROVAL OF THE REAPPOINTMENT OF **STEPHEN KOCH** TO THE BEAUFORT COUNTY BOARD OF ASSESSMENT APPEALS FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2028.

DISTRICT 8

TERM TO BE SERVED: 3<sup>RD</sup> - VOTE NEEDED: 10/11