



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.

Tuesday, February 21, 2023

3:00 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 17, 2023
6. **CITIZEN COMMENTS - (ANYONE who wishes to speak during the Citizen Comment portion of the meeting will limit their comments to no longer than three (3) minutes (a total of 15 minutes) and will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language)**
- [7.](#) DISCUSSION AND PRESENTATION OF YEAR-TO-DATE FINANCIAL STATEMENTS FOR FY 2023.

AGENDA ITEMS

- [8.](#) RECOMMEND APPROVAL OF AN ORDINANCE TO AMEND BEAUFORT COUNTY ORDINANCE 2022/33 FOR THE FISCAL YEAR 2022-23 BEAUFORT COUNTY BUDGET TO PROVIDE FOR ADDITIONAL APPROPRIATIONS TO PAY FOR THE PORT ROYAL LIBRARY, TRANSFER FUNDING FROM THE GENERAL FUND TO THE CAPITAL IMPROVEMENT FUND FOR THE BATHROOMS AT BRUCE EDGERLY FIELD AND BURTON WELLS, THE USE OF FUNDS TO COMPLETE THE EMS/ FIRE HOUSE IN BLUFFTON, FUNDING OF THE PLANNING AND DESIGN WORK FOR THE USCB CONVOCATION CENTER FACILITY, FUNDING OF A PATHWAY AT THE DISABILITY AND SPECIAL NEEDS BUILDING, FUNDING OF REPAIRS AND REPLACEMENTS OF CIP, ADDITIONAL FUNDING TO THE ISLAND RECREATION CENTER, FUNDING OF A COST OF LIVING

ADJUSTMENT, SUSPEND THE CURRENT YEAR TRANSFER FROM THE HOSPITALITY TAX FUND TO THE GENERAL FUND, FUNDING OF DIRT ROAD CONTRACT 54, *AND OTHER MATTERS RELATED THERETO.*

- [9.](#) RECOMMEND APPROVAL OF AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND AND OTHER MATTERS RELATED THERETO.
- [10.](#) RECOMMEND APPROVAL OF AN ORDINANCE APPROPRIATING FUNDS FROM THE LOCAL ACCOMMODATIONS TAX AND LOCAL HOSPITALITY TAX FUND AND OTHER MATTERS RELATED THERETO.
- [11.](#) RECOMMEND APPROVAL OF THE APPOINTMENT OF ASHLEY FEASTER (EDC CHAIR) AND PAULA BROWN (COUNTY COUNCIL REPRESENTATIVE) TO THE SOUTHERNCAROLINA ALLIANCE BOARD
- [12.](#) RECOMMEND APPROVAL OF THE APPOINTMENT OF DENNIS ROSS TO THE CITY OF BEAUFORT'S METROPOLITAN PLANNING COMMISSION AS ONE OF THE TWO COUNTY COUNCIL SEATS AVAILABLE.
- 13. RECOMMEND APPROVAL OF THE APPOINTMENT OF COUNCIL MEMBER LARRY MCELYNN TO THE ECONOMIC DEVELOPMENT BOARD TO FILL THE COUNTY COUNCIL SEAT
- [14.](#) AGENCIES, BOARDS, AND COMMISSIONS APPOINTMENTS AND REAPPOINTMENTS

EXECUTIVE SESSION

- 15. PURSUANT TO S.C. CODE SEC. 30-4-70 (A)(2): DISCUSSION OF NEGOTIATIONS INCIDENT TO PROPOSED CONTRACTUAL ARRANGEMENTS AND PROPOSED PURCHASE OF REAL PROPERTY (333 & 335 Buckwalter Parkway)
- 16. PURSUANT TO S.C. CODE SEC. 30-4-70 (A)(2): DISCUSSION OF NEGOTIATIONS INCIDENT TO PROPOSED CONTRACTUAL ARRANGEMENTS AND PROPOSED PURCHASE OF REAL PROPERTY (1505 Salem Road)
- 17. MATTERS ARISING OUT OF EXECUTIVE SESSION
- 18. ADJOURNMENT

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



Finance Administration and Economic Development Committee

Beaufort County, SC

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Tuesday, January 17, 2023

3:00 PM

MINUTES

Watch the video stream available on the County's Website to hear the whole discussion or presentation on a specific topic or the complete meeting. <https://beaufortcountysc.new.swagit.com/videos/205726>

1. CALL TO ORDER

Committee Chairman Lawson called the meeting to order at 3:00 PM.

PRESENT

Chairman Mark Lawson
 Vice-Chairman Anna Maria Tabernik
 Council Member David P. Bartholomew
 Council Member York Glover
 Ex-Officio Joseph F. Passiment
 Council Member Gerald Dawson
 Council Member Paula Brown
 Council Member Alice Howard

ABSENT

Council Member Cunningham
 Council Member McElynn
 Council Member Reitz

2. PLEDGE OF ALLEGIANCE

Committee Chairman Lawson led the Pledge of Allegiance.

3. FOIA

Committee Chairman Lawson noted that 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

Motion: It was moved by Council Member Tabernik, seconded by Council Member Bartholomew, to approve the agenda.

The Vote - The motion was approved without objection.

5. APPROVAL OF MINUTES

Motion: It was moved by Council Member Glover, seconded by Council Member Tabernik, to approve the Finance Committee minutes of September 19, 2022, and November 11, 2022, and the Executive Committee minutes of October 10, 2022.

The Vote - The motion was approved without objection.

6. CITIZEN COMMENTS

No citizen comments.

7. DISCUSSION AND PRESENTATION OF YEAR-TO-DATE FINANCIAL STATEMENTS FOR FY 2023.

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

<https://beaufortcountysc.new.swagit.com/videos/205726?ts=184>

Committee Chair Lawson commended Chief Financial Officer Hayes Williams, Assistant County Administrator Dale Butts, and the Finance Department for their early completion of the Annual Comprehensive Financial Report and receipt of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting

CFO Williams commented that the certificate is for the annual comprehensive financial report from the previous year and praised the hard work of the Finance Department.

CFO Williams discussed budget highlights, including meeting with department heads to discuss Fiscal Year 2024 budget proposals, completing the salaries and wages schedule for the budget, and planning a budget retreat in February. CFO Williams also provided a breakdown of quarterly payments to outside entities, including the Technical College of the Lowcountry, the University of South Carolina at Beaufort, Beaufort Memorial Hospital, the Fourteenth Circuit Solicitor, and more.

County Administrator Eric Greenway commented on the attention paid to the distribution of funds to the Ronald McDonald House during this budget cycle, as the County has supported their dental bus program, which has been out of commission for the last couple of years.

Council Member Glover and CFO Williams discussed the millage rates for funding higher education and indigent care assistance and the reassessment process for adjusting millages.

CFO Williams provided an overview of the 2022 financial statements, including revenues, expenditures, spending by department, and capital improvement fund.

Committee Chair Lawson commented on the County Council's commitment to fund more Finance Department employment positions, the transparency of the budget process, and the staff's hard work.

8. PRESENTATION OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR 2022.

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

<https://beaufortcountysc.new.swagit.com/videos/205726?ts=1033>

David Irwin, Partner with Mauldin & Jenkins, provided an overview of Beaufort County's 2022 financial statements audit and the compliance reports issued in conjunction with the audit:

- Beaufort County was issued an unmodified (clean) opinion which means that the external auditor considers the financial statements to be fairly presented in all material respects in accordance with generally accepted accounting principles.
- Beaufort County was issued an unmodified (clean) opinion for the single audit report, a compliance audit required when an entity has over \$750,000 of federal expenditures in a fiscal

year. The audits covered the airport improvement program and the funds received from the covid recovery fund program.

- The yellow book report is a report on the County's internal controls and compliance with various laws and regulations. There were no audit findings to report, meaning no significant weaknesses or deficiencies were found in the County's internal controls.

Mr. Irwin also discussed the Annual Comprehensive Financial Report (ACFR) process and financial statements:

- The ACFR is submitted to the GFOA for review, and because of this review, the County has received the ACFR Certificate for the 13th year in a row.
- He encouraged everyone to look at the Management's Discussion & Analysis section, which explains the financial statements from a management perspective.
- He provided an overview of the government-wide financial statements, including the assets and deferred outflows of resources.
- He discussed the fund-level statements, which report operations in more detail, including the general fund's revenues and expenditures. He also discussed the four enterprise funds, which cover the Beaufort Executive Airport, Hilton Head Island Airport, stormwater, and solid waste and recycling, and have the goal of generating operating revenues to cover operating expenses.

Mr. Irwin thanked Beaufort County for the early completion of the Annual Comprehensive Financial Report and commented on the full cooperation of County staff during the audit process.

Council Member Glover and Mr. Irwin discussed Beaufort County's fund balance reserve, how many months should be funded, and the sale of assets.

Committee Chair Lawson and Mr. Irwin discussed keeping up with standards set by the Government Accounting Standards Board and completing an inventory of capital assets.

9. RECOMMENDATION OF APPROVAL OF AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE ISSUANCE AND SALE OF LIMITED GENERAL OBLIGATION BONDS (BLUFFTON TOWNSHIP FIRE DISTRICT), SERIES 2023A OR SUCH OTHER APPROPRIATE SERIES DESIGNATION OF BEAUFORT COUNTY, SOUTH CAROLINA IN THE PRINCIPAL AMOUNT OF NOT TO EXCEED \$4,250,000; FIXING THE FORM AND DETAILS OF THE BONDS; AUTHORIZING THE COUNTY ADMINISTRATOR OR HIS LAWFULLY-AUTHORIZED DESIGNEE TO DETERMINE CERTAIN MATTERS RELATING TO THE BONDS; PROVIDING FOR THE PAYMENT OF THE BONDS AND DISPOSITION OF THE PROCEEDS THEREOF AND OTHER MATTERS RELATING THERETO.

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

<https://beaufortcountysc.new.swagit.com/videos/205726?ts=2264>

David Cheatwood of First Tryon Advisors provided an overview of the proposed issuance of limited general obligation bonds to fund the purchase of equipment for the Bluffton Township Fire District, including previous issuance of bonds, debt capacity, debt service millage, and payoff timeline.

Fire Chief J. Paul Boulware explained the financing needs of the Bluffton Township Fire District to keep up with the ten-year replacement cycle for equipment.

Council Member Passiment and Chief Boulware discussed the major cost items, including personal protective equipment, air packs, support vehicles, radio upgrades, and more.

Council Member Passiment asked if the request was enough to bring the Bluffton Township Fire District up to current standards, and Chief Boulware replied that the proposal covered a robust list of needs.

Council Member Bartholomew and Chief Boulware discussed the auction process for equipment being replaced.

Council Member Glover and Chief Boulware discussed Bluffton’s maintenance facility for vehicle repairs and the services offered to other government agencies.

Council Member Glover and Mr. Cheatwood discussed the issuance of bonds for the county.

Council Member Howard and Chief Boulware discussed personnel numbers.

Council Member Brown and Mr. Cheatwood discussed the banks used for the bonds.

Council Member Tabernik asked if the request would cover expenses for the planned Sun City station. Chief Boulware replied that the current operational budget covers equipment for new hires.

Council Member Brown commented on creative fundraising opportunities.

Motion: It was moved by Council Member Bartholomew, seconded by Council Member Tabernik, to recommend approval of an ordinance authorizing and providing for the issuance and sale of limited general obligation bonds (Bluffton Township Fire District), Series 2023A or such other appropriate series designation of Beaufort County, South Carolina in the principal amount of not to exceed \$4,250,000; fixing the form and details of the bonds; authorizing the County Administrator or his lawfully-authorized designee to determine certain matters relating to the bonds; providing for the payment of the bonds and disposition of the proceeds thereof and other matters relating thereto.

The Vote – The motion was approved without objection.

10. RECOMMEND APPROVAL OF AN ORDINANCE TO APPROPRIATE FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND AND OTHER MATTERS RELATED THERETO (FISCAL IMPACT: *THE AWARD WILL BE FROM THE FUND BALANCE AND CURRENT YEAR REVENUES IN FUND 2000.*)

Please watch the video stream available on the County’s website to view the entire discussion.

<https://beaufortcountysc.new.swagit.com/videos/205726?ts=3850>

CFO Williams explained the difference between the State of South Carolina accommodations tax, the local accommodations tax, and the local hospitality tax.

Mr. Dick Farmer, Chair of the Beaufort County Accommodations Tax (2% State) Board, commented on the status of the past year, with 24 applicants and a million dollars to distribute.

Council Member Tabernik asked why the Greater Beaufort-Port Royal Convention and Visitor’s Bureau received over \$100,000 what they requested and why others did not receive the amount requested. Council Member Tabernik also asked if audits were conducted on expenditures. Mr. Farmer replied that the organizations that were overfunded attracted the most tourists. Mr. Farmer also explained the application and funding allocation process.

Council Member Howard asked to see the submitted applications, and Mr. Farmer and CFO Williams said the applications would be shared via Dropbox.

County Administrator Greenway encouraged Council to thoroughly review the applications before the final vote because of differences between the funding requested and awarded and the rejection of some applications, including one for county park projects.

Committee Chair Lawson and Mr. Farmer discussed the rejection criteria for applications. Mr. Farmer that applications must show how an organization attracts tourists and be able to provide proof.

Committee Chair Lawson asked if all the funds were given out or if there were instances of funds being carried over. Mr. Farmer replied that they give out all the funding available.

Council Member Glover, Council Member Passiment, and Mr. Farmer discussed how applications were evaluated and if there is a benchmark for funding requests and awards.

Council Member Passiment and Council Member Tabernik asked whether a spending plan was required of organizations awarded additional funds. Mr. Farmer replied that when a request is made for the following year, the organization will provide data on how the extra money was spent. Mr. Farmer also commented that the organization's marketing plans outline the use of the additional funds.

Committee Chair Lawson reaffirmed that Council would be granted access to applications submitted, whether approved or denied, and that he would coordinate with Council members on questions and provide them to Mr. Farmer.

Council Member Brown, Mr. Farmer, and CFO Williams discussed why only one Chamber is included in the applicants list.

Motion: It was moved by Council Member Glover, seconded by Council Member Howard, to recommend approval of an ordinance to appropriate funds from the State 2% Accommodations Tax Fund and other matters related thereto.

The Vote – The motion was approved without objection.

11. STORMWATER REQUIRED PROCUREMENT OF THE ROVVERX TRUCK AND VC500 CAMERA SYSTEM (\$227,769.84)

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

<https://beaufortcountysc.new.swagit.com/videos/205726?ts=5168>

Assistant County Administrator Jared Fralix discussed the need to replace camera equipment used for drainage line inspections, coverage of the bid within the stormwater budget, and the approval needed to place the equipment order. ACA Fralix commented that the item would not need to be forwarded to County Council for approval because of the procurement limit.

Motion: It was moved by Council Member Howard, seconded by Council Member Brown, to approve the stormwater-required procurement of the ROVVER X truck and VC500 camera system.

Discussion: Council Member Tabernik and ACA Fralix discussed the timeline for obtaining the equipment.

Committee Chair Lawson and ACA Fralix discussed the Sourcewell contract and the pre-bidding for items to help expedite procurement.

The Vote – The motion was approved without objection.

12. RECOMMEND APPROVAL OF A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH BEAUFORT ELITE VOLLEYBALL CLUB FOR A PORTION OF THE REAL PROPERTY LOCATED AT 2727 DEPOT ROAD (FISCAL IMPACT: Elite Volleyball to pay \$525.00 monthly in rent to Beaufort County (\$6,300 yearly))

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

<https://beaufortcountysc.new.swagit.com/videos/205726?ts=5321>

County Attorney Brittany Ward discussed how the back portion of the building is not being used, the facility needs of the Elite Volleyball Club, the use of the rental fee schedule included in the Parks and Rec Program, and the provision of a non-profit discount on the lease.

Committee Chair Lawson and County Attorney Ward discussed the lease period and potential applications for facility use by other sports clubs.

Committee Chair Lawson commented that the wrong address is listed for the leased property in the Committee packet and the need to expect other sports clubs to reach out for facility space.

Council Member Glover and County Attorney Ward discussed who could join the Elite Volleyball Club. Council Member Glover commented on rentals of school and county facilities and the potential difficulty of access to rented facilities.

Council Member Tabernik asked about the exhibits included in the information packet, and County Attorney Ward said those exhibits should not have been included.

County Administrator Greenway commented that the item would be forwarded to County Council and that a public hearing is required.

Council Member Bartholomew asked if Council would receive a copy of the proposed lease, and County Attorney Ward said it would be attached in the next packet and closely match the lease policy template.

County Administrator Greenway clarified that the facility is not a Parks and Recreation facility being leased and that this lease agreement provides an opportunity to accommodate facility needs.

Motion: It was moved by Council Member Tabernik, seconded by Council Member Bartholomew, to recommend the approval of a resolution authorizing the County Administrator to enter into a lease agreement with Beaufort Elite Volleyball Club for a portion of the real property located at 2727 Depot Road.

The Vote – The motion was approved without objection.

13. 2023 AGENCIES, BOARDS, AND COMMISSIONS APPOINTMENTS AND REAPPOINTMENTS

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

<https://beaufortcountysc.new.swagit.com/videos/205726?ts=5907>

Committee Chair Lawson commented that the individuals presented had been properly vetted and the approval process for board and commission appointments.

Motion: It was moved by Council Member Passiment, seconded by Council Member Glover, to approve the listing of individuals to be appointed to the various boards and commissions.

The Vote - The motion was approved without objection.

14. ADJOURNMENT

Adjourned: 4:41 PM

Ratified:



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
<i>Discussion and presentation of year to date financial statements for FY 2023.</i>
MEETING NAME AND DATE:
Finance Committee 02/21/2023
PRESENTER INFORMATION:
Hayes Williams Chief Financial Officer 15 Minutes
ITEM BACKGROUND:
<i>Discussion and presentation of the year to date financial reports for FY 2023.</i>
PROJECT / ITEM NARRATIVE:
<i>Discussion and presentation of the year to date financial reports for FY 2023.</i>
FISCAL IMPACT:
None.
STAFF RECOMMENDATIONS TO COUNCIL:
Discussion and related questions.
OPTIONS FOR COUNCIL MOTION:
N/A

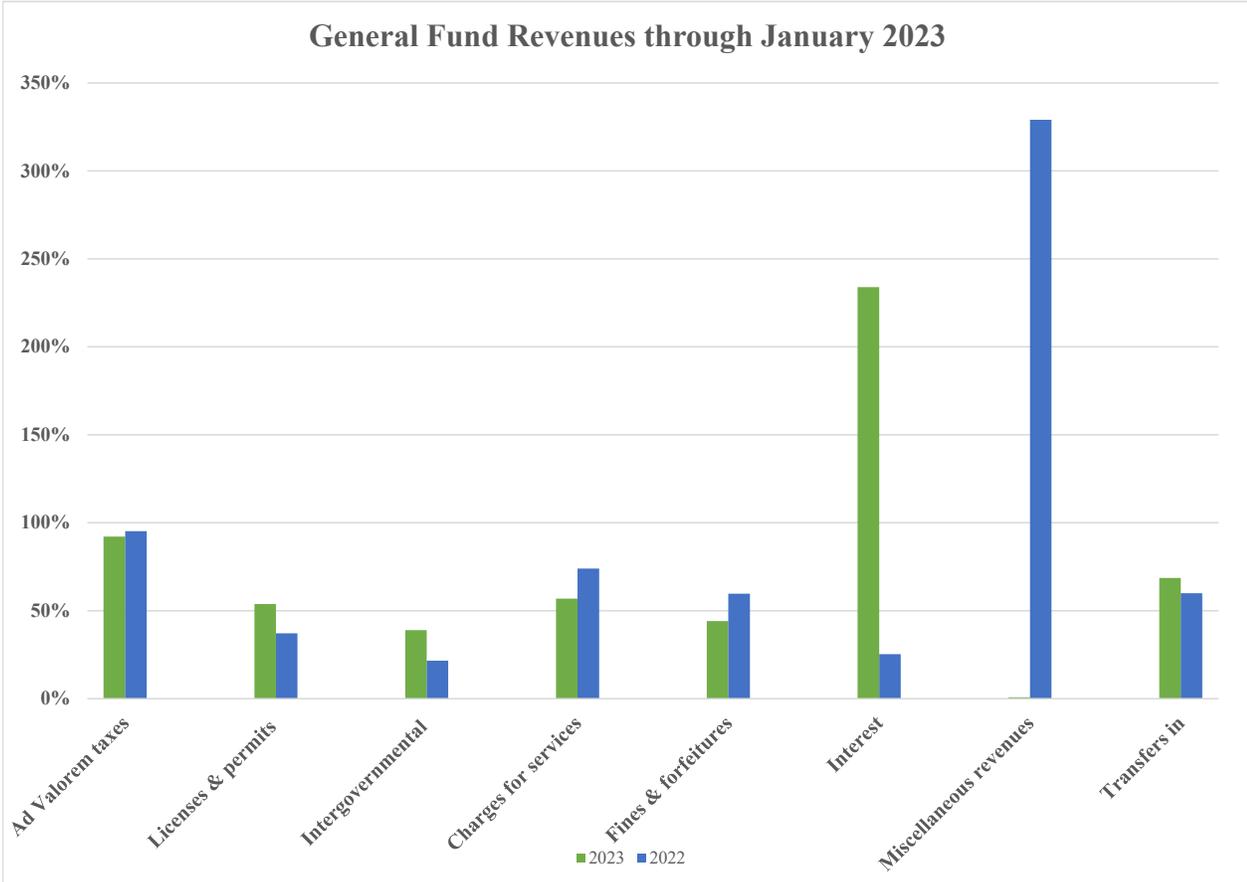
Executive Summary of Revenues and Expenditures

Through January 31, 2023

General Fund Revenues

Budget FY 2023:	\$	165,995,639
Revenue Collected to Date:	\$	118,490,977
Revenue Collected Under Budget:	\$	(47,504,662)

Percent of Total Budget Collected:		71.38%
Percent of Year Completed:		58.33%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 109,169,986	\$ 100,591,769	92.14%	58.33%
Licenses & permits	\$ 3,958,000	\$ 2,128,949	53.79%	58.33%
Intergovernmental	\$ 10,783,780	\$ 4,192,706	38.88%	58.33%
Charges for services	\$ 15,089,113	\$ 8,569,066	56.79%	58.33%
Fines and forfeitures	\$ 770,018	\$ 339,647	44.11%	58.33%
Interest	\$ 156,000	\$ 364,857	233.88%	58.33%
Miscellaneous revenues/ Cont Fund Bala	\$ 22,946,417	\$ 163,816	0.71%	58.33%
Transfers in	\$ 3,122,325	\$ 2,140,167	68.54%	50.00%

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

Ad Valorem taxes - currently as expected a majority of the income comes in the December - January time frame

Intergovernmental - currently lagging, should adjust by year end.

Fines and forfeitures - currently lagging should improve as year progresses.

Interest Income - increasing interest rates are reflected in earnings.

Miscellaneous - includes contribution of prior year fund balance.

Transfers in - are greater than expected due to transfer to close out Myrtle Park Fund.

Beaufort County
Detail of Revenues - General Fund
For the Period July 1, 2022 - January 31, 2023

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 1/31/2023	Variances
Ad Valorem taxes				
Current taxes	\$ 98,883,996	\$ 99,280,836	\$ 94,798,235	\$ (4,482,601)
Delinquent taxes	1,471,616	1,471,616	743,206	(728,410)
Automobile taxes	7,467,534	7,467,534	4,660,561	(2,806,973)
3% & 7% penalties on tax	450,000	450,000	154,867	(295,133)
5% penalties on tax	500,000	500,000	234,900	(265,100)
Total Ad Valorem taxes	108,773,146	109,169,986	100,591,769	(8,578,217)
Licenses & permits				
Building permits	1,050,000	1,050,000	974,041	(75,959)
Electricians' licenses	18,000	18,000	-	(18,000)
Mobile home permits	10,000	10,000	12,315	2,315
Marriage licenses	55,000	55,000	37,715	(17,285)
Cable television franchises	450,000	450,000	19,644	(430,356)
Business license	2,300,000	2,300,000	1,070,784	(1,229,216)
Alcohol beverage license	75,000	75,000	14,250	(60,750)
Total licenses and permits	3,958,000	3,958,000	2,128,949	(1,829,051)
Intergovernmental				
State aid to subdivisions	7,951,200	7,951,200	3,886,403	(4,064,797)
Homestead exemption	2,150,000	2,150,000	-	(2,150,000)
Merchants inventory tax	186,000	186,000	139,732	(46,268)
Manufacturer tax exempt program	23,200	23,200	-	(23,200)
Motor carrier payments	200,000	200,000	111,063	(88,937)
Payments in lieu of taxes	100,000	100,000	-	(100,000)
Payments in lieu of taxes - federal	17,000	17,000	-	(17,000)
Local assessment fee UBER	9,500	9,500	1,574	(7,926)
Veteran's Officer stipend	5,500	5,500	4,443	(1,057)
Voter regulation and election stipends	128,500	128,500	3,375	(125,125)
Salary supplements for state	7,880	7,880	24,076	16,196
Poll	5,000	5,000	1,750	(3,250)
State aid child/ coroner	-	-	20,290	20,290
Total intergovernmental	10,783,780	10,783,780	4,192,706	(6,591,074)
Charges for services				
Register of Deeds	8,908,316	8,908,316	4,897,858	(4,010,458)
Sheriff's fees	43,900	43,900	16,071	(27,829)
Probate fees	715,000	715,000	339,891	(375,109)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	121,000	121,000	86,099	(34,901)
Clerk of Court fees	130,821	130,821	66,559	(64,262)
Family Court fees	313,126	313,126	113,885	(199,241)
Master in Equity fees	100,000	100,000	51,698	(48,302)
Treasurer fees	15,100	15,100	27,466	12,366
Emergency Medical Service Fees	3,613,000	3,613,000	2,361,226	(1,251,774)
DSO fees	81,000	81,000	44,704	(36,296)
Animal Shelter fees	7,000	7,000	5,580	(1,420)
Library copy fees	3,000	3,000	1,557	(1,443)
Other fees	7,500	7,500	5,150	(2,350)
Video Production	75,000	75,000	97,580	22,580
Telephone services others	5,000	5,000	131	(4,869)
Detention Center Daywatch	3,300	3,300	285	(3,015)
Hilton Head Island holding facilities	34,800	34,800	-	(34,800)
Payroll services to Fire Departments	13,000	13,000	3,500	(9,500)
Credit card convenience fees	11,050	11,050	809	(10,241)
Cremation	-	-	4,025	4,025
Parks and recreation fees	886,600	886,600	442,450	(444,150)
Project income	-	-	2,542	2,542
Total charges for services	15,089,113	15,089,113	8,569,066	(6,520,047)

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2022 - January 31, 2023

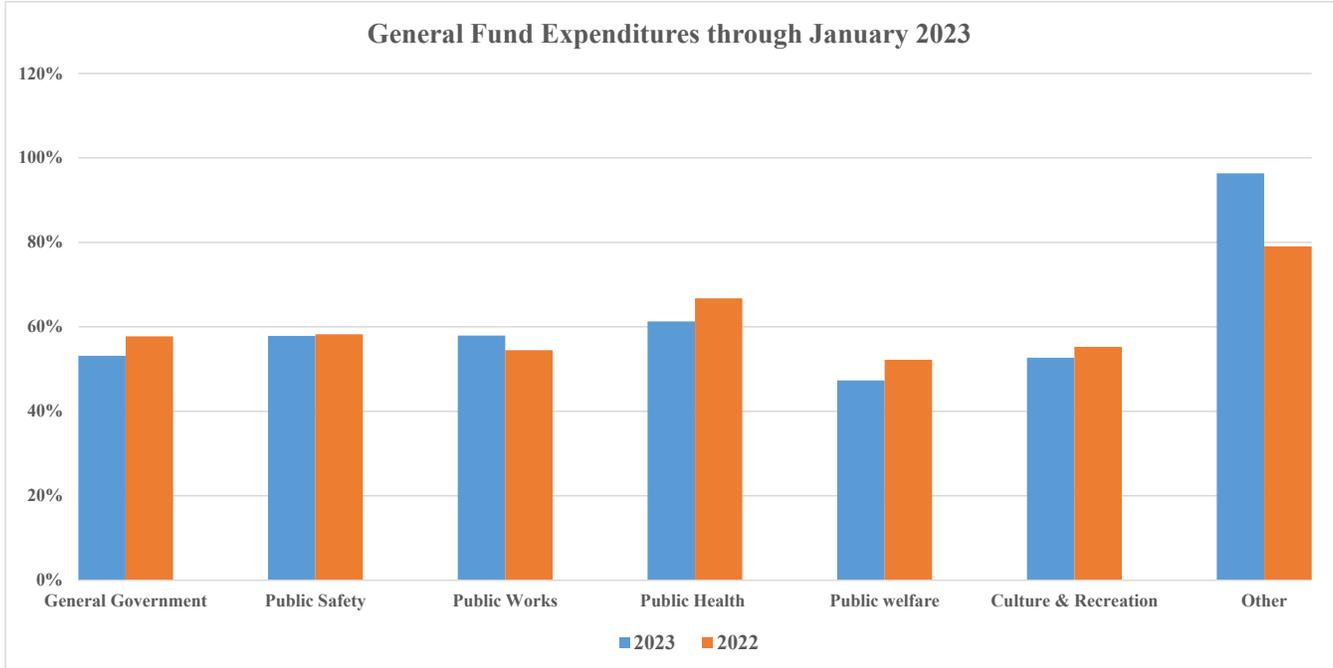
	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 1/31/2023	Variances
Fines and forfeitures				
General Sessions fines	11,918	11,918	3,524	(8,394)
Bonds escrement	3,000	3,000	-	(3,000)
Magistrate fines	546,600	546,600	265,254	(281,346)
Other fines	15,000	15,000	-	(15,000)
Library fines	42,500	42,500	27,296	(15,204)
Forfeiture	1,000	1,000	-	(1,000)
Late penalties - Business Services	150,000	150,000	43,573	(106,427)
Total fines and forfeitures	770,018	770,018	339,647	(430,371)
Interest	156,000	156,000	364,857	208,857
Miscellaneous revenues				
Miscellaneous revenues	60,000	60,000	92,938	32,938
Contribution prior year fund balance	-	22,611,417	-	(22,611,417)
Rental of property to others	25,000	25,000	17,945	(7,055)
Sale of County property	250,000	250,000	52,933	(197,067)
Total miscellaneous revenues	335,000	22,946,417	163,816	(22,782,601)
Transfers in				
Transfers in other funds	433,750	1,302,325	1,179,295	(123,030)
Transfer from State Accommodations tax	112,000	112,000	106,872	(5,128)
Transfer from Hospitality tax fund	1,708,000	1,708,000	854,000	(854,000)
Total transfers in	2,253,750	3,122,325	2,140,167	(982,158)
Total revenues General Fund	\$ 142,118,807	\$ 165,995,639	\$ 118,490,977	\$ (47,504,662)

Executive Summary of Revenues and Expenditures

Through January 31, 2023

General Fund Expenditures

Revised budget FY 2023:	\$	166,595,639
	\$	<u>166,595,639</u>
Actual Expenditures	\$	94,057,026
Encumbrances		7,006,200
Remaining budget FY 2023	\$	<u>65,532,410</u>
Percent of Total Budget Expended:		56.46%
Percent of Year Completed:		58.33%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 57,815,403	\$ 30,714,583	53.13%	58.33%
Public Safety	\$ 53,203,796	\$ 30,769,807	57.83%	58.33%
Public Works	\$ 13,285,189	\$ 7,695,291	57.92%	58.33%
Public Health	\$ 3,699,991	\$ 2,266,536	61.26%	58.33%
Public Welfare	\$ 672,476	\$ 317,941	47.28%	58.33%
Culture & Recreation	\$ 16,564,221	\$ 8,725,104	52.67%	58.33%
Other	\$ 21,354,563	\$ 20,573,964	96.34%	58.33%

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

- General Government - Currently lagging due to gapped positions.
- Cultural & Recreation - Parks and Recreation are significantly under budget,
- Other - represents transfers to the Capital Improvement Fund.

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2022 - January 31, 2023

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Spent and Encumbered 1/31/2023	Variances
General Government				
Magistrate's Court	\$ 2,478,889	\$ 2,478,889	\$ 1,290,564	\$ 1,188,325
Clerk of Court and Family Court	1,690,279	1,690,279	836,770	853,509
Treasurer	2,293,412	2,293,412	1,039,043	1,254,369
Solicitor	1,700,450	1,700,450	1,275,338	425,112
Probate Court	1,061,610	1,061,610	567,641	493,969
County Council	1,241,011	1,427,851	718,977	708,874
Auditor	1,314,900	1,314,900	705,425	609,475
Coroner	1,007,154	1,007,154	486,015	521,139
Master in Equity	416,915	416,915	215,209	201,706
Legislative Delegation	58,386	58,386	30,062	28,324
County Administrator	1,978,054	1,978,054	1,114,627	863,427
Communications & accountability	491,284	491,284	215,981	275,303
Broadcast services	525,366	525,366	255,738	269,628
County Attorney	1,018,945	1,018,945	455,951	562,994
Finance	1,745,218	2,019,020	897,958	1,121,062
Risk management	4,582,865	4,582,865	1,418,179	3,164,686
Purchasing	257,953	257,953	148,311	109,642
Assessor	2,261,414	2,261,414	1,134,731	1,126,683
Register of deeds	477,535	477,535	227,711	249,824
Community planning and development	1,202,496	1,202,496	554,957	647,539
Business services	5,000	607	607	-
Voter registration and elections	1,341,324	1,341,324	725,970	615,354
Management & Geographical information systems	7,900,628	7,900,628	5,452,811	2,447,817
Records Management	697,715	697,715	307,297	390,418
Employee services	993,120	985,470	501,160	484,310
Nondepartmental	<u>17,849,844</u>	<u>18,624,881</u>	<u>10,137,550</u>	<u>8,487,331</u>
Total General Government	<u>56,591,767</u>	<u>57,815,403</u>	<u>30,714,583</u>	<u>27,100,820</u>
Public Safety				
Sheriff's office	29,296,336	29,430,092	17,316,343	12,113,749
Emergency Management - Disaster	-	-	326,989	(326,989)
EMS Emergency Medical Service	11,812,985	12,123,863	6,487,885	5,635,978
Traffic and transportation engineering	376,889	1,075,419	685,650	389,769
Detention Center	7,445,410	7,445,410	4,078,683	3,366,727
Building and codes enforcement	1,812,675	1,817,068	796,529	1,020,539
Animal services	1,265,838	1,311,944	1,077,728	234,216
Total Public Safety	<u>52,010,133</u>	<u>53,203,796</u>	<u>30,769,807</u>	<u>22,433,989</u>
Public Works				
Public works general support	4,205,931	5,221,703	3,140,701	2,081,002
Engineering	1,023,257	698,959	169,483	529,476
Facilities maintenance	7,173,266	7,364,527	4,385,107	2,979,420
Total Public Works	<u>12,402,454</u>	<u>13,285,189</u>	<u>7,695,291</u>	<u>5,589,898</u>
Public Health				
Mosquito control	1,820,155	1,820,155	856,659	963,496
Medical indigent act contributions	1,879,836	1,879,836	1,409,877	469,959
Total Public Health	<u>3,699,991</u>	<u>3,699,991</u>	<u>2,266,536</u>	<u>1,433,455</u>
Public Welfare Services				
Veteran's affairs office	274,476	274,476	118,941	155,535
Human services alliance	398,000	398,000	199,000	199,000
Total Public Welfare Services	<u>672,476</u>	<u>672,476</u>	<u>317,941</u>	<u>354,535</u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2022 - January 31, 2023

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Spent and Encumbered 1/31/2023	Variances
Cultural and Recreational				
Parks and recreation services	6,422,336	6,919,134	2,434,031	4,485,103
Libraries	4,473,435	4,473,435	2,412,334	2,061,101
Education allocation	5,171,652	5,171,652	3,878,739	1,292,913
Total Cultural and Recreational	<u>16,067,423</u>	<u>16,564,221</u>	<u>8,725,104</u>	<u>7,839,117</u>
Other				
Transfer of General Fund Balance to Capital Improvement fund	-	20,080,000	20,080,000	-
Economic Development	674,563	1,274,563	493,964	780,599
	<u>674,563</u>	<u>21,354,563</u>	<u>20,573,964</u>	<u>780,599</u>
 Total Expenditures General Fund	 <u>\$ 142,118,807</u>	 <u>\$ 166,595,639</u>	 <u>\$ 101,063,226</u>	 <u>\$ 65,532,413</u>

Beaufort County
Capital Improvements Fund
For the Period July 1, 2022 - Present January 31, 2023

	Revised Budget 6/30/2023	Actual Received/ Spent Encumbered 1/31/2023	Variances
Ad Valorem taxes			
Current taxes	\$ 3,856,092	\$ 3,600,000	\$ (256,092)
Total Ad Valorem taxes	<u>3,856,092</u>	<u>3,600,000</u>	<u>(256,092)</u>
 Total revenues	 <u>3,856,092</u>	 <u>3,600,000</u>	 <u>(256,092)</u>
Capital Outlay			
Items from Ordinance 2022/08			
Pepper Hall - road improvements	1,300,000	-	1,300,000
Items from Ordinance 2022/31			
Property acquisition -Technical College of the Lowcountry	1,227,736	1,227,736	-
EMS - vehicle purchases	889,233	889,233	-
EMS - capital equipment	695,951	485,756	210,195
Detention Center - renovations	1,000,000	419,422	580,578
Arthur Horne Building	900,000	-	900,000
Parks and Recreation - M.C. Riley Pool	441,796	213,223	228,573
Items from Ordinance 2022/35			
Condemnation - Helmsman Way	3,400,000	3,400,000	-
Condemnation of Melrose Landing			
Condemnation of Melrose Landing-Ordinance 2022/37	900,000	900,000	-
Condemnation of Melrose Landing- CA	150,000	150,000	-
Condemnation of Melrose Landing- ARPA Funding	450,000	450,000	-
Items from Ordinance 2022/41			
Parks and Recreation Capital Projects	1,055,000	-	1,055,000
Voter Registration Building	240,000	-	240,000
Purchase of 1505 North Street	631,085	631,085	-
Engineering - Transportation Project	6,000,000	-	6,000,000
Current Year Budget Ordinance 2022/33			
Planning and Zoning - vehicle purchase	50,000	32,808	17,192
EMS - vehicle purchases	913,480	913,176	304
Renovations existing buildings	1,500,000	-	1,500,000
Animal Services - vehicle purchases	205,000	112,002	92,998
Public Works - vehicle purchases	171,500	170,853	647
Public Works - equipment	475,711	475,711	-
Public Works - other Improvements	2,400,000	101,017	2,298,983
Facility Maintenance - professional services	250,000	-	250,000
Facility Maintenance - vehicle purchases	80,000	56,047	23,953
Facility Maintenance - capital equipment	83,027	66,164	16,863
Facility Maintenance - renovation of existing buildings	250,000	-	250,000
Mosquito Control - equipment	100,000	70,943	29,057
Mosquito Control - other improvements	400,000	49,150	350,850
Parks and Recreation - vehicle	248,000	209,565	38,435
Parks and Recreation - equipment	243,000	239,305	3,695
Parks and Recreation - special projects	5,000,000	750,842	4,249,158
Parks and Recreation - equipment	152,000	75,015	76,985
Capital Improvements	187,280	-	187,280
County Coronor	44,999	44,999	-
Library - vehicle	76,000	67,665	8,335
Total expenditures	<u>32,110,798</u>	<u>12,201,717</u>	<u>19,909,081</u>

Beaufort County
 Capital Improvements Fund
 For the Period July 1, 2022 - Present January 31, 2023

	Revised Budget 6/30/2023	Actual Received/ Spent Encumbered 1/31/2023	Variances
Other			
Sale of County Property	1,055,000	-	1,055,000
Transfer to close Capital Funds	227,725	227,725	-
Transfer frm ARPA fund Purchase of Melrose	450,000	450,000	-
Transfer from General Fund to Capital Fund	<u>20,080,000</u>	<u>20,080,000</u>	-
Other revenues	<u>21,812,725</u>	<u>20,757,725</u>	<u>1,055,000</u>
 Net surplus/ (deficit)	 (6,441,981)	 12,156,008	
 Fund balance, beginning of year	 <u>6,441,981</u>	 <u>6,441,981</u>	
 Fund balance, ending	 <u>\$ -</u>	 <u>\$ 18,597,989</u>	



BEAUFORT COUNTY FINANCIAL STATEMENTS

January 2023

Beaufort County January 2023 Financials

- Collected 92% of Ad Valorem Taxes through January.
- State aid to subdivisions is still lagging due to the Homestead Exemption not being received, typically received in May.
- Charges for services is meeting expectations as budgeted.
- Interest income is higher than expected due to increased interest rates.

Beaufort County January 2023 Financials

- Most expenditures are performing close to budget.
- There is widening gap between budgeted personnel services and actual due to gapped positions that were budgeted for.

Beaufort County January 2023 Financials

- In the Capital Improvements Fund significant headway is being made on projects and purchases with almost \$12.2million spent and encumbered.

Beaufort County Fund Balance Policy

Defined in Beaufort County Code of Ordinances Section 2-403 as “Beaufort County Council hereby establishes a general fund fund balance policy, which shall require the maintenance of a fund balance of at least 30 percent of the total general fund expenditures for the previous fiscal year as an undedicated general fund fund balance.”

Beaufort County Fund Balance Policy

General Fund Total Expenditures (per 2022 ACFR)	\$ 121,300,000
Required percentage	30%
Amount of fund balance required	<u>\$ 36,400,000</u>
Fiscal year 2022 surplus	\$ 14,937,050
Unassigned General Fund fund balance (per 2022 ACFR)	\$ 74,868,056
Less:	
Required fund balance reserve	(36,400,000)
Amounts transferred to Capital Projects Fund	(20,080,000)
Purchase of 2 Mullet Street	(1,930,000)
DSN Pathway	(250,000)
CIP needed for existing facilities	<u>(2,000,000)</u>
Remaining unassigned fund balance	<u>\$ 14,208,056</u>

Beaufort County Finance Upcoming Issues

- Beaufort County has three different bond issuances that are callable in May of 2023 they are Series 2013A, Series 2013B, and Series 2013C.
- Finance will be having discussions with our investment advisor about the savings related to refunding or defeasing these issuances.
- We will report this to you in a future Finance Meeting.
- The County Administrator sent an e-mail to outside agencies that Beaufort subsidizes asking them to present to Council and submit documentation for review.

Beaufort County Finance

QUESTIONS?



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
RECOMMENDATION OF APPROVAL OF AN ORDINANCE TO AMEND BEAUFORT COUNTY ORDINANCE 2022/33 FOR THE FISCAL YEAR 2022-23 BEAUFORT COUNTY BUDGET TO PROVIDE FOR ADDITIONAL APPROPRIATIONS TO PAY FOR THE PORT ROYAL LIBRARY, TRANSFER FUNDING FROM THE GENERAL FUND TO THE CAPITAL IMPROVEMENT FUND FOR THE BATHROOMS AT BRUCE EDGERLY FIELD AND BURTON WELLS, THE USE OF FUNDS TO COMPLETE THE EMS/ FIRE HOUSE IN BLUFFTON, FUNDING OF THE PLANNING AND DESIGN WORK FOR THE USCB CONVOCATION CENTER FACILITY, FUNDING OF A PATHWAY AT THE DISABILITY AND SPECIAL NEEDS BUILDING, FUNDING OF REPAIRS AND REPLACEMENTS OF CIP, ADDITIONAL FUNDING TO THE ISLAND RECREATION CENTER, FUNDING OF A COST OF LIVING ADJUSTMENT, SUSPEND THE CURRENT YEAR TRANSFER FROM THE HOSPITALITY TAX FUND TO THE GENERAL FUND, FUNDING OF DIRT ROAD CONTRACT 54, AND OTHER MATTERS RELATED THERETO.
MEETING NAME AND DATE:
Finance Committee 02/21/2023
PRESENTER INFORMATION:
Hayes Williams, Chief Financial Officer 15 minutes
ITEM BACKGROUND:
Based on current financial needs of Beaufort County, Administration recommends a budget amendment.
PROJECT / ITEM NARRATIVE:
During Fiscal Year 2023, it has become apparent that a budget amendment needed to be proposed to Council. It consists of the following categories. First, the use of \$660,000 in Library Impact Fees for the Port Royal Library. Second the transfer of \$435,000 from the General Fund to the Capital Improvements Fund to complete the bathrooms at the Bruce Edgerly Field and Burton Wells. Third use of \$200,000 in the Contingency in the Capital Project Fund to complete the EMS/ Fire House in Bluffton. Fourth use of \$300,000 in projected current year surplus for the planning and design of the USCB Convocation Center Facility, Fifth use of \$250,000 in surplus and fund balance to fund the Pathway at the Disability and Special Needs Building, and Sixth the use of \$2,000,000 fund balance to fund repairs and maintenance of facilities, seventh \$10,000 of additional funding to the Island Recreation from the General Fund surplus/ fund balance, the use of an estimated \$1,000,000 to fund a 3% COLA effective February 11,2023, and suspend the transfer from the Hospitality Tax Fund to the General Fund totaling \$1,708,000, eight fund Dirt Road Project 54 (rock roads on Daufuskie Island) from the fund balance in the Local Admissions Fund.
FISCAL IMPACT:
See above.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of the motion to carry to County Council.

OPTIONS FOR COUNCIL MOTION:

Motion to approve/deny “the Budget Amendment”

Move forward to Council for First Reading/Approval/Adoption on February 26, 2023.

Beaufort County
Budget Amendment

Port Royal Library	\$ 660,000	Use of impact fees and fund balance
Bruce Edgerly/ Burton Well Bathroom	435,000	Transfer from Fund 1000 to 1040
Construction EMS/ Fire Station	200,000	Transfer from Contingency to Finish EMS Station
Planning and design Convocation Center USCB	300,000	Use of current year surplus
Pathway at Disability and Special Needs Building	250,000	Use of current year surplus and fund balance
CIP needed for repairs of Facilities	2,000,000	Use of current year surplus and fund balance
Additional funding for Island Recreation Center Operations	10,000	Use of current year surplus and fund balance
3% COLA effective February 11, 2023	1,000,000	Use of current year surplus
Suspend transfer from Hospitality Tax Fund to General Fund	1,708,000	
Dirt Road Contract 54 - rock roads on Daufuskie Island	2,300,000	Use of fund balance from Local Admissions Tax
	<u>\$ 8,863,000</u>	

ORDINANCE 2022/ ____

AN ORDINANCE TO AMEND BEAUFORT COUNTY ORDINANCE 2022/33 FOR THE FISCAL YEAR 2022-23 BEAUFORT COUNTY BUDGET TO PROVIDE FOR ADDITIONAL APPROPRIATIONS TO PAY FOR THE PORT ROYAL LIBRARY, TRANSFER FUNDING FROM THE GENERAL FUND TO THE CAPITAL IMPROVEMENT FUND FOR THE BATHROOMS AT BRUCE EDGERLY FIELD AND BURTON WELLS, THE USE OF FUNDS TO COMPLETE THE EMS/ FIRE HOUSE IN BLUFFTON, FUNDING OF THE PLANNING AND DESIGN WORK FOR THE USCB CONVOCATION CENTER FACILITY, FUNDING OF A PATHWAY AT THE DISABILITY AND SPECIAL NEEDS BUILDING, FUNDING OF REPAIRS AND REPLACEMENTS OF CIP, ADDITIONAL FUNDING TO THE ISLAND RECREATION CENTER, FUNDING OF A COST OF LIVING ADJUSTMENT, SUSPEND THE CURRENT YEAR TRANSFER FROM THE HOSPITALITY TAX FUND TO THE GENERAL FUND, FUNDING OF DIRT ROAD CONTRACT 54, AND OTHER MATTERS RELATED THERETO.

WHEREAS, on June 27, 2022, Beaufort County Council adopted Ordinance No. 2022/33 which set the County's FY 2022-2023 budget and associated expenditures; and

WHEREAS, it has been determined to be necessary and proper to appropriate certain funds for expenses which are immediate in need; and

WHEREAS, Council wishes to appropriate these additional funds from the Library Impact Fees Fund (Fund 2603), transfer funds from the General Fund to the Capital Improvement Fund, use the Contingency in Fund 4010 to finish the EMS/ Fire Station in Bluffton; 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 this additional appropriation of funds;

NOW, THEREFORE, BE IT ORDAINED, by Beaufort County Council that the FY 2022-2023 Beaufort County Budget Ordinance 2022/33 is hereby amended as follows:

1. The sum of \$660,000 is hereby appropriated from Library Impact Fund (Fund 2603) for completing improvements to the Port Royal Library.
2. Transfer \$435,000 from the General Fund (Fund 1000) to the Capital Improvement Fund (Fund 1040) to complete the restrooms at Bruce Edgerly Field and the bathrooms at Burton Wells.
3. The sum of \$200,000 from the contingency account in the Capital Project (Fund 4010 account 40100011-56000) to complete the EMS/ Fire Station in Bluffton.
4. The sum of \$300,000 from the current year surplus in the General Fund (Fund 1000) to fund half of the planning and design of the USCB Convocation Center Facility.
5. The sum of \$250,000 from the current year surplus and fund balance in the General Fund (1000) to complete the walking trail at the Disability and Special Needs Building.

- 6. The sum of \$2,000,000 from the fund balance of the General Fund (Fund 1000) to be transferred to the Capital Improvements Fund (Fund 1040) to complete necessary repairs and replacements of Beaufort County property.
- 7. The sum of \$10,000 from the General Fund surplus/ fund balance to fund additional operations at the Island Recreation Center.
- 8. The estimated sum of \$1,000,000 to fund a 3% Cost of Living Adjustment effective February 11, 2023 to be funded out of current year surpluses.
- 9. To suspend the current year transfer from the Hospitality Fund to the General Fund totaling \$1,708,000.
- 10. The sum of \$2,300,000 to fund Dirt Road Contract 54 (rock roads on Daufuskie Island) to be funded from fund balance from the Local Admission Fund.

The funds are to be appropriated for fiscal year 2023.

DONE this _____ day of February, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah Brock, Clerk to Council

First Reading:
Second Reading:
Public Hearing:
Third Reading



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
RECOMMENDATION OF APPROVAL OF AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND AND OTHER MATTERS RELATED THERETO.
MEETING NAME AND DATE:
Finance Committee 2/21/2023
PRESENTER INFORMATION:
Dick Farmer Chairman of the State Accommodations Tax Committee 20 minutes
ITEM BACKGROUND:
The State Accommodations Tax Committee meet on November 9, 2022 and reviewed 23 applications requesting over \$1.6 million in awards.
PROJECT / ITEM NARRATIVE:
The Committee selected the organizations listed in Attachment A for a total of \$865,045.
FISCAL IMPACT:
The award will be from the fund balance and current year revenues in Fund 2000.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends County Council to approve the recommendation.
OPTIONS FOR COUNCIL MOTION:
Motion to approve/deny "Recommendation of approval of an Ordinance to appropriate funds from the State 2% Accommodations Tax Fund and other matters related thereto."

AGENDA
 STATE (2%) ACCOMMODATIONS TAX BOARD
 Wednesday, November 9th 2022
 9:00 a.m.
 County Council Chambers
 Administration Building
 Beaufort County Government Robert Small Complex
 100 Ribaut Road
 Beaufort, South Carolina 29901

Board Members:
 Dick Farmer, Chairman
 Olivia Young, Vice Chair
 Vimal Desai
 Anita Singleton-Prather
 Jonathan Sullivan
 Richard Stewart
 Steven Green

APPLICANTS ARE ASKED TO ARRIVE 20 MINUTES EARLY

Schedule	Asgmt	Schedule	Organization	Event/Project	Amount Requested	Received Last Year	Amount Rec'd	% of Ask	Name	Email Address
1	Farmer	9:00 AM	1 Greater Beaufort-Port Royal CVB	Tourism Marketing FY 2022-2023	\$ 180,000	\$ 175,000	\$ 180,000	100%	Robb Wells	robw@beaufortsc.org
2	Stewart	9:10 AM	2 Gullah Geechee Cultural Heritage Corridor	Gullah Geechee Heritage Corridor Celebration, Exhibit and	\$ 30,000	\$	\$ 30,000	100%	Victoria Smalls	vsmails@gullahgeecheecorridor.org
3	Stewart	9:20 AM	3 Friends of the Spanish Moss Trail	Digital/Social Media Campaign Featuring the Spanish Moss	\$ 15,000	\$ 3,950	\$ 15,000	100%	Sissy Perryman	info@spanishmosstrail.com
4	Stewart	9:30 AM	4 The Gullah Museum of Hilton Head	The Gullah Museum of Hilton Head	\$ 25,000	\$ -	\$ 25,000	100%	Louise Cohen	hhistoryteller@aol.com
5	Sullivan	9:40 AM	5 HHI Concours d'Elegance	HHI Concours d'Elegance & Motoring Festival	\$ 40,000	\$ 24,755	\$ 40,000	100%	Lindsey Harrell	lharrell@hhiconcours.com
7	Sullivan	10:00 AM	7 Beaufort County	Okatie River Park Construction	\$ 710,585	\$ 140,000	\$ -	0%	Stefanie Nagid	snagid@bcgov.net
8	Sullivan	10:10 AM	8 TCL Foundation/ Mather School Museum & Interpretive Center	Mather School Museum & Interpretive Center Summer Project	\$ 40,000	\$ -	\$ 40,000	100%	Mary Carns	rpink@yahoo.com
9	Farmer	10:20 AM	9 Beaufort Area Sports Council	Beaufort Area Sports Marketing & Sales	\$ 25,000	\$ 40,000	\$ 25,000	100%	Christian Kata	christian.kata@southstatebank.com Sports@beaufortsc.org
10:40 AM						BREAK				
10	Farmer	10:50 AM	10 Hilton Head Symphony Orchestra	HHSO Marketing Programs	\$ 25,000	\$ 5,250	\$ 25,000	100%	Alan Jordan	ajordan@hhsso.org
11	Farmer	11:00 AM	11 Hilton Head Hospitality Association	Hilton Head Wine and Food Festival	\$ 10,000	\$ 10,000	\$ 10,000	100%	Jeff Gerber	circlemstr@gmail.com
12	Farmer	11:10 AM	12 Gullah Festival, Shrimp Festival, Taste of Beaufort, etc	Beaufort Festivals & Events Advertising FY 2022-2023	\$ 50,000	\$ 48,500	\$ 50,000	100%	Thomas Hicks	trhicksii@gmail.com lroper@cityofweaufort.org
13	Dersai	11:20 AM	13 Arts Center of Coastal Carolina	Tourism Marketing of Unincorporated Areas of Beaufort County	\$ 6,000	\$ 3,050	\$ 6,000	100%	Andrea Gannon	agannon@artshhi.com
14	Dersai	11:30 AM	14 Beaufort County Black Chamber of Commerce	Cultural Tourism Marketing	\$ 80,989	\$ 32,000	\$ 32,000	40%	Kevin Holman	president@bcc.org
6	Dersai	11:40 AM	15 Beaufort Film Society	Beaufort International Film Festival (16th)	\$ 30,000	\$ 30,000	\$ 30,000	100%	Ron Tucker	beaufortfilm@gmail.com
15	Dersai	11:50 AM	16 Hilton Head Choral Society	Marketing Expenses	\$ 4,000	\$ -	\$ 4,000	100%	Margie Lechowicz	grantwriter@hiltonheadchoralsociety.org
12:00 PM						BREAK				
16	Prather	1:00 PM	17 SC Lowcountry & Resort Islands Tourism Commission	Promotion of Beaufort County & the Lowcountry	\$ 72,545	\$ 49,400	\$ 72,545	100%	Peach Morrison	Peach@SouthCarolinaLowcountry.com
17	Prather	1:10 PM	18 Port Royal Sound Foundation (PRSF)	Dolphin, Research, and Aquarium Exhibits	\$ 91,000	\$ 52,380	\$ 91,000	100%	Kat Armstrong	karmstrong@portroyalsoundfoundation.org
18	Prather	1:20 PM	19 NIBCAA	Hilton Head Island Gullah Celebration	\$ 50,000	\$ 41,800	\$ 50,000	100%	Courtney Young	cyoung@thinkfsc.com
19	Prather	1:30 PM	20 Historic Mitchelville Freedom Park	Holiday Tree Lighting, Marketing & Site Preparation/Design for Juneteenth Celebration	\$ 35,000	\$ 35,000	\$ 35,000	100%	Ahmed Ward	award@exploremitchelville.org
20	Green	1:40 PM	21 Gullah Traveling Theater	Gullah Geechee Cultural Connections Symposium and Harriet Tubman Dinner Theater	\$ 49,950	\$ 30,990	\$ 30,000	60%	Alana Jenkins	auntpearliesue@yahoo.com
21	Green	1:50 PM	22 Lowcountry Golf Course Owners Association	Golf Tourism Connected TV Advertising Campaign	\$ 20,000	\$ 10,000	\$ 20,000	100%	Barry Fleming	b_fleming@hargray.com
22	Green	2:00 PM	23 Coastal Discovery Museum	Cultural & Eco Tourism Projects	\$ 34,500	\$ 22,200	\$ 34,500	100%	Natalie Harvey	nharvey@coastaldiscovery.org
23		2:10 AM	24 Beaufort Hospitality Assoc	Oyster Roast	\$ 20,000	\$	\$ 20,000	100%	Ashley Houck	
TOTAL REQUESTED:					\$ 1,644,569	\$ 754,275	\$ 865,045	53%		
AMOUNT AVAILABLE:					\$ 1,000,000					
Amount Remaining					\$ 134,955					

ORDINANCE 2022/??

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.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph Passiment, Jr.

ATTEST:
Sarah Brock, Clerk to Council



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
RECOMMENDATION OF APPROVAL OF AN ORDINANCE APPROPRIATING FUNDS FROM THE LOCAL ACCOMMODATIONS TAX AND LOCAL HOSPITALITY TAX FUND AND OTHER MATTERS RELATED THERETO.
MEETING NAME AND DATE:
Finance Committee 2/21/2023
PRESENTER INFORMATION:
Ryan Muth, Grants Administrator 20 minutes
ITEM BACKGROUND:
A Local Accommodations Tax and Local Hospitality Tax Commission composed of County staff met on February 2nd, 2023 and reviewed 19 applications requesting over \$2.6 million in awards.
PROJECT / ITEM NARRATIVE:
The Committee selected the organizations listed in Attachment A for a total of \$2,564,230.
FISCAL IMPACT:
The award will be from the fund balance and current year revenues in Funds 2001 and 2002.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends County Council to approve the recommendation.
OPTIONS FOR COUNCIL MOTION:
Motion to approve/deny "Recommendation of approval of an Ordinance to appropriate funds from the Local Accommodations Tax and Local Hospitality Tax Fund and other matters related thereto."

ORDINANCE NO. 2022/ ??

AN ORDINANCE TO APPROPRIATE GRANT AWARDS TO LOCAL ENTITIES FROM THE COUNTY'S LOCAL ACCOMMODATIONS TAX AND LOCAL HOSPITALITY TAX COLLECTIONS FOR THE YEAR ENDING JUNE 30, 2023.

WHEREAS, Beaufort County Council ("County Council") is authorized to utilize Local Accommodations Tax ("Local A-Tax") Funds for limited tourism-based purposes described in Beaufort County Code Ordinance Sec. 66-44; and

WHEREAS, Beaufort County Ordinance Sec. 66-534 describes permitted uses of the Local Hospitality Tax fund

WHEREAS, Beaufort County Code Ordinance Sec. 66-44(b) states "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; and

WHEREAS, Section 66-534(b) states "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; and

WHEREAS, Beaufort County started the Local Accommodation Tax and Local Hospitality Tax application process in October of 2022, with the closing of applications on December 31, 2022. The nineteen (19) applications were reviewed by County staff on February 2nd, 2023 for compliance with the Local Statutes and their individual need and merit; and

WHEREAS, County Council finds that it is in the best interest of its citizens, residents, visitors and tourists to provide the recommended funds in the amount of \$2,564,230 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 Local Accommodations Tax Funds and Hospitality Tax Funds as set forth in the attached Exhibit A.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____

Joseph Passiment, Jr.

ATTEST:

Sarah Brock, Clerk to Council

Beaufort County Local Accommodations and Hospitality Tax 2022-2023

	Organization	Event/Project	Amount Requested	Recommended Amount	Award % of Ask	Name
1	Beaufort Area Hospitality Association	2024 Beaufort Marathon Recreation Facilities, Rentals, Fees	\$150,000	\$150,000	100%	Jonathan Sullivan
2	Beaufort Area Hospitality Association	2024 Beaufort Marathon - Marketing	\$80,000	\$80,000	100%	Jonathan Sullivan
3	Beaufort Area Hospitality Association	Activate Beaufort Port Royal	\$29,000	\$20,800	72%	Jonathan Sullivan
4	Pat Conroy Literary Center	Pat Conroy Literary Center	\$87,100	\$87,100	100%	Jonathan Haupt
5	Beaufort Area Hospitality Association	Beaufort Oyster Festival 2024	\$20,000	\$20,000	100%	Ashley Houck
6	Beaufort County Black Chamber of Commerce	Multicultural Tourism Advertisement	\$20,000	\$0	0%	Kevin Holman
7	Beaufort Area Hospitality Association	Public Art Waterman Trail	\$27,015	\$27,015	100%	Jonathan Sullivan
8	The Gullah Museum of Hilton Head Island	Gullah Museum Site Renovation / Improvement Project - Phase I	\$52,000	\$52,000	100%	Natashia Aiken
9	Beaufort Area Sports Council	Economic Impact of Sports Tourism Marketing	\$22,500	\$0	100%	Christian Kata
10	Haig Point Foundation	Daufuskie Island Emergency Beach Sign Project	\$23,491	\$23,491	100%	Catherine Bos
11	Beaufort County Capital Projects	Spanish Moss Trail - Battery Creek Bridge Repair Add#1	\$470,000	\$470,000	100%	Eric Larson
12	Beaufort County	Okatie River Park Construction	\$1,052,824	\$1,052,824	100%	Stefanie Nagid
13	Sea Turtle Patrol Hilton Head Island	Sea Turtle Patrol Hilton Head Island 2023	\$18,000	\$18,000	100%	Amber Kuehn
14	Beaufort County	Hilton Head Island Airport Cooperative Marketing	\$30,000	\$30,000	100%	Jon Rembold
15	Beaufort County Airports	Beaufort Executive Airport Grounds Phase	\$80,000	\$80,000	100%	Steve Parry
16	Friends of the Spanish Moss Trail	Spanish Moss Trail Connection to Beaufort Plaza Shopping Center	\$100,000	\$100,000	100%	Dean Moss
17	Beaufort County Parks and Recreation	Burton Wells Pickleball Courts	\$120,000	\$120,000	100%	Shannon Loper
18	Port Royal Sound Foundation	Port Royal Sound Foundation Facility Enhancement and Marketin	\$223,000	\$223,000	100%	Kat Armstrong
19	Operation Patriots FOB	Multiple Fundraising Events in 2023	\$50,000	\$10,000	20%	Vicki Day
TOTALS:			\$2,654,930	\$2,564,230		



January 27th, 2023

Chairman Joseph Passiment
Beaufort County Council
100 Ribaut Road
Beaufort, SC

Dear Chairman Passiment

At the Beaufort County Economic Development Corporation's (BCEDC) strategic planning session on January 19th, it was requested that we provide a recommendation on two SCA board seats requiring reappointment. The BCEDC would like to recommend that Chair Ashley Feaster is reappointed to the SCA board. The BCEDC would also like to recommend that the County Council's chosen BCEDC board designee is appointed to the SCA board.

At the inception of the BCEDC is September of 2017, and review by council in June of 2019, it had been confirmed that representation on the SCA board for Beaufort County would include the BCEDC chair, one member of County Council, and a representative of the private sector. The BCEDC board had the following motion and vote to support this recommendation:

"BCEDC recommends to County Council that the BCEDC Chair Ashley Feaster is reappointed to the SCA board of directors as well as the appointed to the SCA executive committee. The BCEDC also recommends that the County Council's chosen BCEDC board designee is also appointed to SCA board. The third representative is not up for reappointment. Murray moved; Fobes seconded; passed unanimously."

As always, we are ready to appear before you to answer any questions regarding the necessary appointments. Please do not hesitate to contact me with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "John O'Toole", written in a cursive style.

John O'Toole
Executive Director
e: jotoole@beaufortscedc.org
c: (860) 685-0689

DENNIS ROSS

13 Ridge Rd
Beaufort, SC. 29907
dmross757@gmail.com
901-826-9085

Job Title

B757/767 Pilot/Instructor/Evaluator/Manager - FedEx Express (Retired)

Experience

B757/767 Instructor/Evaluator/FAA APD — January 2013-December 2020

Conduct aircraft specific worldwide evaluations, Maneuvers Validations, recurrent training on existing crewmembers, administer line checks to current crewmembers, FAA observations for new Captains, training and evaluation of Check Airman, Initial Operating Experience for new crewmembers, acted as liaison between LCA's (Line Check Airmen) and IOE schedulers. Flight Standards liaison to Line Check Airmen

B757/767 Line Check Airman/Proficiency Check Airman Aug 2011 — Jan 2013

Conducted IOE for Captains and First Officer's, up to and including activation rides, conduct simulator recurrent training.

Assistant Chief Pilot. May 2009 - May 2011

Managed 1000 pilots in daily operations. Familiar with all aspects of the Union Contract, Flight Operations Manual, and Human Factors as it related to the crew force and well being of the corporation.

A300/310 Proficiency Check Airman May 2002 — May 2009

Conducted all aspects of training from instructing systems classes all the way through to conducting recurrent simulator check rides. Developed and built various training models as a Subject Matter Expert.

Wachovia Bank & Trust Branch Manager April 1993 - December 1996

Involved with all aspects of personal and business finances, loans and personnel management of tellers, bankers. Involved with local community activities and fundraisers sponsored by the bank in our community.

Education

Embry Riddle Aeronautical University — BS Aeronautics 1984

Military

USMC - 1978-1982 Combat Air Traffic Controller

USAF - 1985-2001 Pilot/Instructor T-37/T-38/C-130 (Retired)

DENNIS ROSS

Civilian

Sea Pines-Forrest Beach Fire Department - 1982 Firefighter/EMT

Wachovia Bank - 1993-1996 Bank Officer

FedEx Express - 1996 -2020 Pilot/Instructor/Evaluator/ Asst. Chief Pilot

Volunteer/Local Activities

Toys for Tots - 1980-1982, 2000-2003

Burton Volunteer Fire Department - 1980-1984

United Way Campaign - 1993-1996

Leadership Beaufort - 2021-2022

BCSO Citizens Police Academy - 2022

Beaufort County Stormwater Utility Board 2022-Present

Subject: Metropolitan Planning Commission terms expiring February 2023

Date: Tuesday, January 17, 2023 at 4:48:25 PM Eastern Standard Time

From: Traci Guldner

To: Brock, Sarah

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

Good afternoon Sarah,

Hope this finds you doing well. You might already be aware, but wanted you to know that Jason Hincer and Carolina Fermin terms expired February 2023. As this was Caroline's second term, she is not eligible for another without a one year break. I am not sure about Jason Hincer. Unfortunately, I do not know if this was his first or second term that started in January 2020.

If this needs to be sent to another, can you please forward or let me know.

Thanks Bunches and enjoy the rest of your week,

Traci

Traci Guldner

City Clerk

City of Beaufort

843-525-7024 Phone

843-525-7013 Fax

tguldner@cityofbeaufort.org

1. PLANNING COMMISSION

- RECOMMEND APPROVAL OF THE APPOINTMENT OF DENNIS ROSS TO THE PLANNING COMMISSION FOR A THREE-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2026.

2. SOLID WASTE AND RECYCLING BOARD

- RECOMMEND APPROVAL OF THE REAPPOINTMENT OF WILLIAM GRANER TO THE SOLID WASTE AND RECYCLING BOARD FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2027.

3. PARKS AND RECREATION BOARD

- RECOMMEND APPROVAL OF THE REAPPOINTMENT OF CARLOS CAVE TO THE PARKS AND RECREATION BOARD FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2027.
- RECOMMEND APPROVAL OF THE APPOINTMENT OF MARK RENNIX TO THE PARKS AND RECREATION BOARD FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2027.

4. LIBRARY BOARD

- RECOMMEND APPROVAL OF THE APPOINTMENT OF SHAWN KULPA TO THE LIBRARY BOARD FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2027.

5. BEAUFORT MEMORIAL HOSPITAL BOARD OF TRUSTEES

- RECOMMEND APPROVAL OF THE REAPPOINTMENTS OF ERIC BILLIG AND CAROLYN BANNER TO THE BEAUFORT MEMORIAL HOSPITAL BOARD OF TRUSTEES FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2027.

6. BEAUFORT COUNTY TRANSPORTATION COMMITTEE

- RECOMMEND APPROVAL OF THE APPOINTMENT OF CLARENCE DANIELS SR. TO THE BEAUFORT COUNTY TRANSPORTATION COMMITTEE FOR A PARTIAL-TERM WITH THE EXPIRATION DATE OF FEBRUARY 2025.

7. AIRPORTS BOARD

- RECOMMEND APPROVAL OF THE REAPPOINTMENTS OF HOWARD ACKERMAN, JAMES BUCKLEY, CHRISTOPHER BUTLER, ANNE ESPOSITO, LESLIE ADLAM FLORY, NICHOLAS MESENBURG, AND THOMAS SHEAHAN TO THE AIRPORTS BOARD FOR A TWO-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2025.

8. ACCOMMODATIONS TAX BOARD

- RECOMMEND APPROVAL OF THE REAPPOINTMENTS OF VIMAL DESI AND RICHARD FARMER TO THE ACCOMMODATIONS TAX BOARD FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2027.

9. RURAL AND CRITICAL LANDS PRESERVATION BOARD

- RECOMMEND APPROVAL OF THE REAPPOINTMENTS OF LUCIA O'FARRELL, ARTHUR BAER, WALTER MACK, STODD EWAN, AND BEEKMAN WEBB TO THE RURAL AND CRITICAL LANDS PRESERVATION BOARD FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF FEBRUARY 2027.