



County Council Workshop Beaufort County, SC

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

Tuesday, March 18, 2025
5:00 PM

AGENDA

COUNCIL MEMBERS:

ALICE HOWARD, CHAIR
DAVID P. BARTHOLOMEW
LOGAN CUNNINGHAM
YORK GLOVER
LAWRENCE MCELYNN
THOMAS REITZ

ANNA MARIA TABERNIK, VICE CHAIR
PAULA BROWN
GERALD DAWSON
MARK LAWSON
JOSEPH PASSIMENT

1. CALL TO ORDER: Alice Howard, Chair
2. PLEDGE OF ALLEGIANCE: Alice Howard, Chair
3. STATEMENT OF COMPLIANCE WITH FOIA: Alice Howard, Chair
4. APPROVAL OF AGENDA
5. **PUBLIC COMMENT PERIOD – 30 MINUTES TOTAL**
6. DISCUSSION ON STRATEGIES TO REFINE AND FOCUS COUNTY EFFORTS FOR COMPLETION OF 2018 SALES TAX TRANSPORTATION PROJECTS
7. DISCUSSION ON LARGE-SCALE UNFUNDED COUNTY PROJECT/FACILITY NEEDS AND EXPLORATION OF MECHANISMS FOR FUTURE FUNDING
8. 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>

ADD ON

March 18, 2025



Beaufort County
SOUTH CAROLINA



2018 Sales Tax - Refocused



2018 Sales Tax - Project Amounts

| | |
|------------------------|---------------|
| US 278 Corridor | \$ 80M |
| Lady's Island Corridor | \$ 30M |
| <u>Pathways</u> | <u>\$ 10M</u> |
| Total | \$120M |

| | |
|---------------------------------------|----------------|
| Overcollection Allocation to Pathways | \$15.5M |
| <u>Grants for Pathways</u> | <u>\$ 5.0M</u> |
| New Total for Pathways | \$30.5M |

*Total collections = \$146.5M; \$11M still available for appropriation



2018 Sales Tax - Spent To Date

| | |
|------------------------|-----------------|
| US 278 Corridor | \$19.25M |
| Lady's Island Corridor | \$ 7.30M |
| <u>Pathways</u> | <u>\$ 4.50M</u> |
| Total = | \$31.05M |

2018 Sales Tax - Remaining

| | |
|-------------------------------|--------------------------------------|
| US 278 Corridor | \$60.75M |
| Lady's Island Corridor | \$22.70M |
| <u>Pathways</u> | <u>\$26.00M</u> |
| Total = | \$48.70M (<i>excluding US 278</i>) |
| Unobligated Overcollections = | \$11.00M |
| Total Available = | \$58.70M |



Lady's Island - Main Corridor

Estimated Costs

- “The Heart” – Signal modifications, resurfacing, striping, pedestrian improvements at intersection of SC 802 & US 21 (in coordination with SCDOT safety project)
 - RI/RO from intersection to Ferry Dr
- Widen US 21 to 4 lanes from Lost Island Rd to last Walmart entrance
- LIMS School Access

\$4M

\$8M

\$5M

\$17M



Lady's Island - Access Roads

- Scaled Down Hazel Farm & Gay Project
 - Dirt road improvements and roundabout
 - Signal at US 21 and Gay Dr
 - Finish design for pedestrian improvements but do not implement
- Scaled down Sunset Dr & Miller Rd
 - 3-way stop with raised intersection at Sunset/Miller
 - Traffic calming on Miller Rd.
 - Resurface Sunset & Miller
- Airport Frontage Phase 2
 - Complete Design

Estimated Costs

\$5M

\$2M

\$.15M

\$7.15M

Total Lady's Island Corridor = \$17M + \$7.15M = **\$24.15M**



2018 Sales Tax Pathway Projects

Burnt Church Rd
Middle Rd
Broad River Blvd & Riley Rd
Broad River Dr
Lake Point Dr & Old Miller Rd
Dr. Martin Luther King Jr Dr
Ribaut Rd
Pine Grove Rd & Burto Wells Rd
Spanish Moss Trail Ext
Seabrook Rd
Ulmer Rd & Shad Rd
Alljoy Rd
Laurel Bay
Bluffton Pkwy

Joe Frazier Rd
Meridian Rd
Salem Rd
Stuart Point
Old Salem Rd
Burton Hill Rd
Depot Rd
Chowan Creek Bluff
US 17 Pathway Extension
Bruce K Smalls
Paige Point
Big Road
Big Estate Rd



2018 Sales Tax Pathway Projects

- **Burnt Church Rd** ^{1, 3}
- **Ulmer Rd & Shad Rd** ^{2, 3}
- ~~Laurel Bay~~ ²
- ~~Bluffton Pkwy~~ ⁴
- **Joe Frazier Rd** ^{2, 3}
- **Meridian Rd** ^{1, 2, 3}
- Alljoy Rd ²
- Salem Rd ¹
- Old Salem Rd ²
- Burton Hill Rd ²
- **Middle Rd** ^{1, 3}
- **Stuart Point** ^{1, 3}
- **Broad River Blvd & Riley Rd** ^{1, 2, 3}
- **Broad River Dr** ^{1, 2, 3}
- Lake Point Dr & Old Miller Rd ²
- **Dr. Martin Luther King Jr Dr** ^{1, 2, 3}
- ~~Ribaut Rd~~ ^{1, 3}
- **Pine Grove Rd & Burton Wells Rd** ^{2, 3}
- **Spanish Moss Trail Ext**
- Seabrook Rd ²
- Depot Rd ¹
- **Chowan Creek Bluff** ^{2, 3}
- US 17 Pathway Extension ²
- Bruce K Smalls ³
- Paige Point
- Big Road
- **Big Estate Rd** ^{1, 2}



¹ Resolution 2019/22 Priorities

² On BC Connects Plan

³ Direct Access to School/Park

Priority One - Nearing Construction

- Alljoy Road 1, 3, c
- Salem Road 1, c
- Burnt Church Road 1, 3, c, *
- Stuart Point Rd 1, 3, c
- Depot Rd 1, c

1 Resolution 2019/22 Priorities

2 On BC Connects Plan

3 Direct Access to School/Park

*Not ready for construction but should be included as high priority project

a Dependent on input from Representatives

b Dependent on Developer

c In design



Priority Two

- Dr. Martin Luther King Jr. Dr. 1, 2, 3, c
- Big Estate Rd 1, 2, c

- 1 Resolution 2019/22 Priorities
- 2 On BC Connects Plan
- 3 Direct Access to School/Park
- a Dependent on input from Representatives
- b Dependent on Developer
- c In design



Priority Three

- Broad River Blvd & Riley Rd ^{1, 2, 3, c}
- Middle Rd ^{1, 3, c} (Portion)
- Joe Frazier Rd ^{2, 3}(Portion)
- Pine Grove Rd
& Burton Wells Rd ^{2, 3} (Portion)
- Broad River Dr ^{1, 2, 3, c} (Portion)

¹ Resolution 2019/22 Priorities

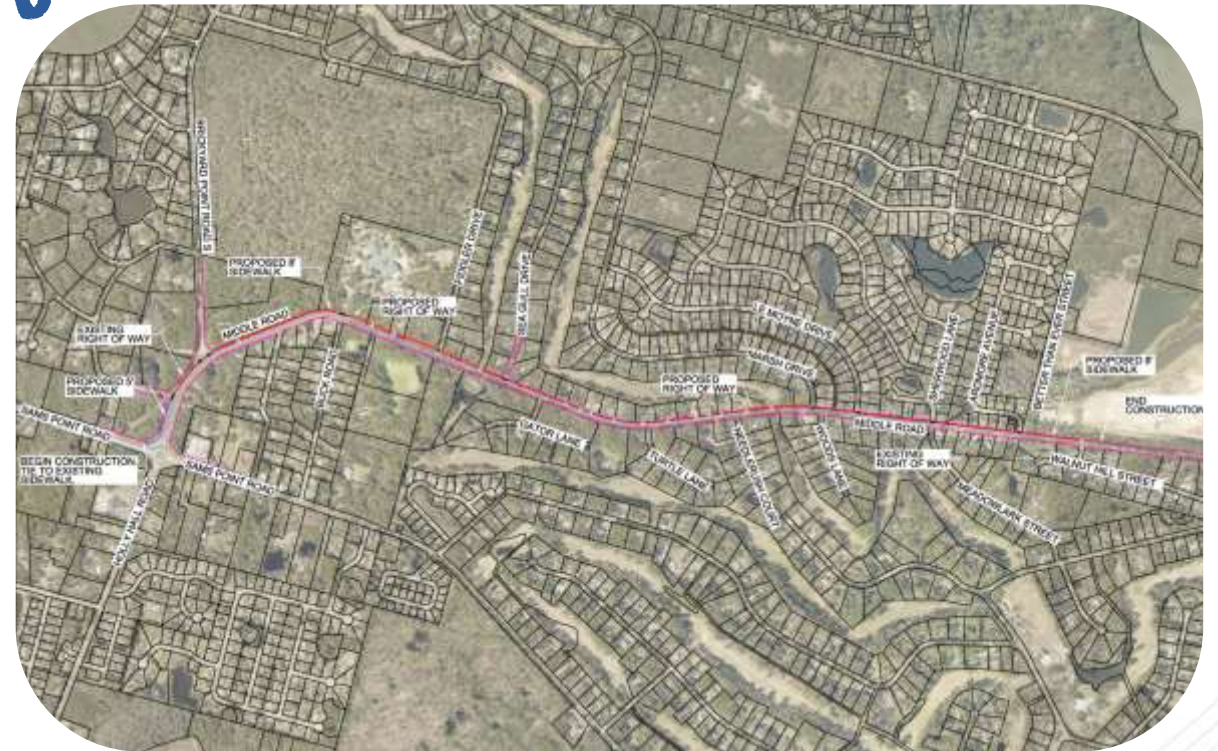
² On BC Connects Plan

³ Direct Access to School/Park

^a Dependent on input from Representatives

^b Dependent on Developer

^c In design



Priority Four

- Meridian Rd 1, 2, 3, a, c
- Old Salem Rd 2, b
- Burton Hill Rd 2, b
- Chowan Creek Bluff 2, 3
- Bruce K Smalls Rd 3
- Ulmer Rd & Shad Rd 2, 3 (should be completed with or after Burnt
- Church and Alljoy)



¹ Resolution 2019/22 Priorities

² On BC Connects Plan

³ Direct Access to School/Park

^a Dependent on input from Representatives

^b Dependent on Developer

^c In design

Priority Five

- US 17 Pathway Extension ²
- Seabrook Rd ²
- Paige Point Rd
- Big Road
- Spanish Moss Trail Extension
- Lake Point Dr & Old Miller Rd ^d

¹ Resolution 2019/22 Priorities

² On BC Connects Plan

³ Direct Access to School/Park

^d Can be included with private development



2018 Sales Tax Pathway Projects

- (1) - Burnt Church Rd ^{1, 3}
- (4) - Ulmer Rd & Shad Rd ^{2, 3}
- ~~Laurel Bay~~²
- ~~Bluffton Pkwy~~⁴
- (3) - Joe Frazier Rd ^{2, 3}
- (4) - Meridian Rd ^{1, 2, 3}
- (1) - Alljoy Rd ²
- (1) - Salem Rd ¹
- (4) - Old Salem Rd ²
- (4) - Burton Hill Rd ²
- (3) - Middle Rd ^{1, 3}
- (1) - Stuart Point ^{1, 3}
- (3) - Broad River Blvd & Riley Rd ^{1, 2, 3}
- (3) - Broad River Dr ^{1, 2, 3}

- (5) - Lake Point Dr & Old Miller Rd ²
- (2) - Dr. Martin Luther King Jr Dr ^{1, 2, 3}
- ~~Ribaut Rd~~^{1, 3}
- (3) - Pine Grove Rd & Burton Wells Rd ^{2, 3}
- (5) - Spanish Moss Trail Ext
- (5) - Seabrook Rd ²
- (1) - Depot Rd ¹
- (4) - Chowan Creek Bluff ^{2, 3}
- (5) - US 17 Pathway Extension ²
- (4) - Bruce K Smalls ³
- (5) - Paige Point
- (5) - Big Road
- (2) - Big Estate Rd ^{1, 2}

2018 Sales Tax Pathways

\$3M - Burnt Church Rd
\$1.5M - Joe Frazier Rd (Portion)
\$2.5M - Alljoy Rd
\$4M - Salem Rd
\$1M - Middle Rd
\$3.5M - Stuart Point
\$1M - Broad River Blvd & Riley Rd
\$2M - Broad River Dr (Portion)
\$3M - Dr. Martin Luther King Jr Dr
\$3.5M - Pine Grove Rd (Portion) & Burton Wells Rd
\$1M - Depot Rd
\$2M - Big Estate Rd

Pathways Total = \$28M

Total Available = **\$58.7M**

Projected Refocused Cost = \$24.15M + \$28M = **\$52.15M**

Remaining for Contingency = **\$6.55M**



ADD ON



ADD ON

Item 6.

Looking Ahead

Planning tomorrow's infrastructure, Today



Is South Carolina Growing?



Is



Our Infrastructure Failing?





INDUSTRY TREND



*Is
The Cost Going
Up?*



What Can We Do?

Capital Project Sales Tax (CPST) – Buildings, water & sewer, roads – up to 8 years

Transportation – roads & greenbelts - up to 25 years

Local Option Sales Tax (LOST) – Property tax rollback (71%) & County/Muni. Revenue Fund (29%) - ongoing

Greenspace – Conservation – up to ?? Years

Educational Capital Improvement – Fund capital projects and retire past capital debt – up to 15 years

School District – Operating Funds

Local Property Tax Credit – Credit against county, school district, or both for all property classes

Personal Property Tax Relief – Exemption of personal property taxes in the county

Local Option Tourism Development Fee – For tourism advertisement directed at non-SC residents

Local A & H Fee – 3% Accom./ 2% Hosp. – Tourism related projects



What Have We Done?

1990 – Property Tax Relief – *FAILED*

1991 – Property Tax Relief – *FAILED*

1996 – Transportation – *FAILED*

1998 – Transportation – **PASSED (2yr - \$40M)**

2002 – Transportation – *FAILED*

2004 – Capital Projects – *FAILED*

2006 – Transportation – **PASSED (6yr - \$152M)**

2016 – Capital Projects – *FAILED*

2018 – Transportation – **PASSED (4yr - \$120M)**

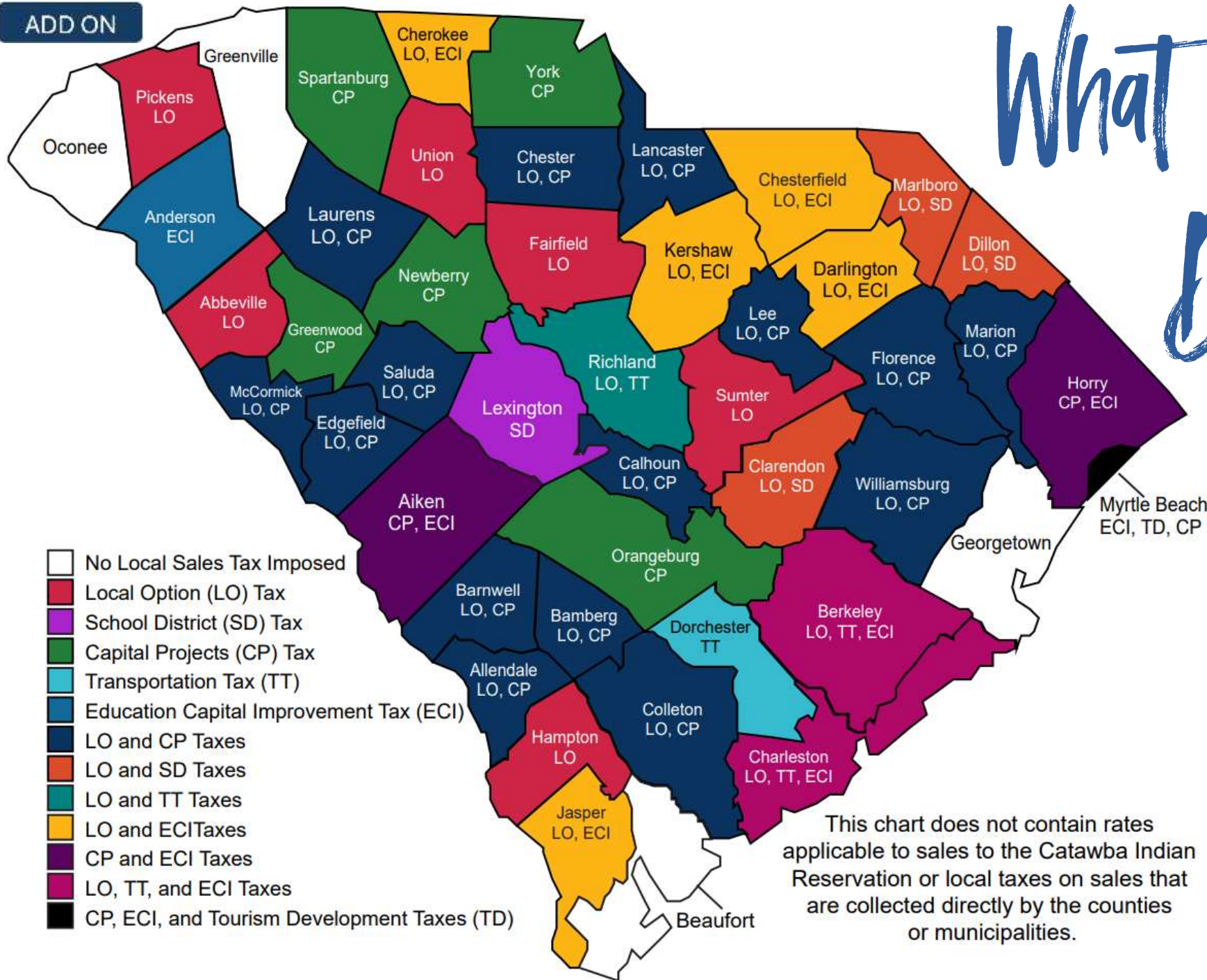
2021 – LOST – *FAILED*

2022 – Greenspace – **PASSED (2yr - \$100M)**

2024 – Transportation – *FAILED*



What are Others Doing?



- No Local Sales Tax Imposed
- Local Option (LO) Tax
- School District (SD) Tax
- Capital Projects (CP) Tax
- Transportation Tax (TT)
- Education Capital Improvement Tax (ECI)
- LO and CP Taxes
- LO and SD Taxes
- LO and TT Taxes
- LO and ECI Taxes
- CP and ECI Taxes
- LO, TT, and ECI Taxes
- CP, ECI, and Tourism Development Taxes (TD)

0¢ = 4 (9%)
 1¢ = 14 (30%)
 2¢ = 26 (55%)
 3¢ = 3 (6%)

This chart does not contain rates applicable to sales to the Catawba Indian Reservation or local taxes on sales that are collected directly by the counties or municipalities.



What are Others Doing?



What are Others Doing?



Capital Project Sales Tax (CPST)

- Must Create a 6-member Commission (3 County, 1 HHI, 2 appointed by HHI municipal member)
- General Election Only (i.e. – even years)
- Up to 8 years
- Can be used for:
 - Highways, roads, bridges, parking garages
 - Courthouse, admin buildings, civic centers, hospitals, police & fire stations, jails, libraries, technical college facilities
 - Cultural, recreations, and historic facilities
 - Water and sewer projects
 - Flood control projects and storm water facilities
 - Dredging, dewatering, and spoil sites related to dredging
 - Beach access and renourishment



Transportation Sales Tax

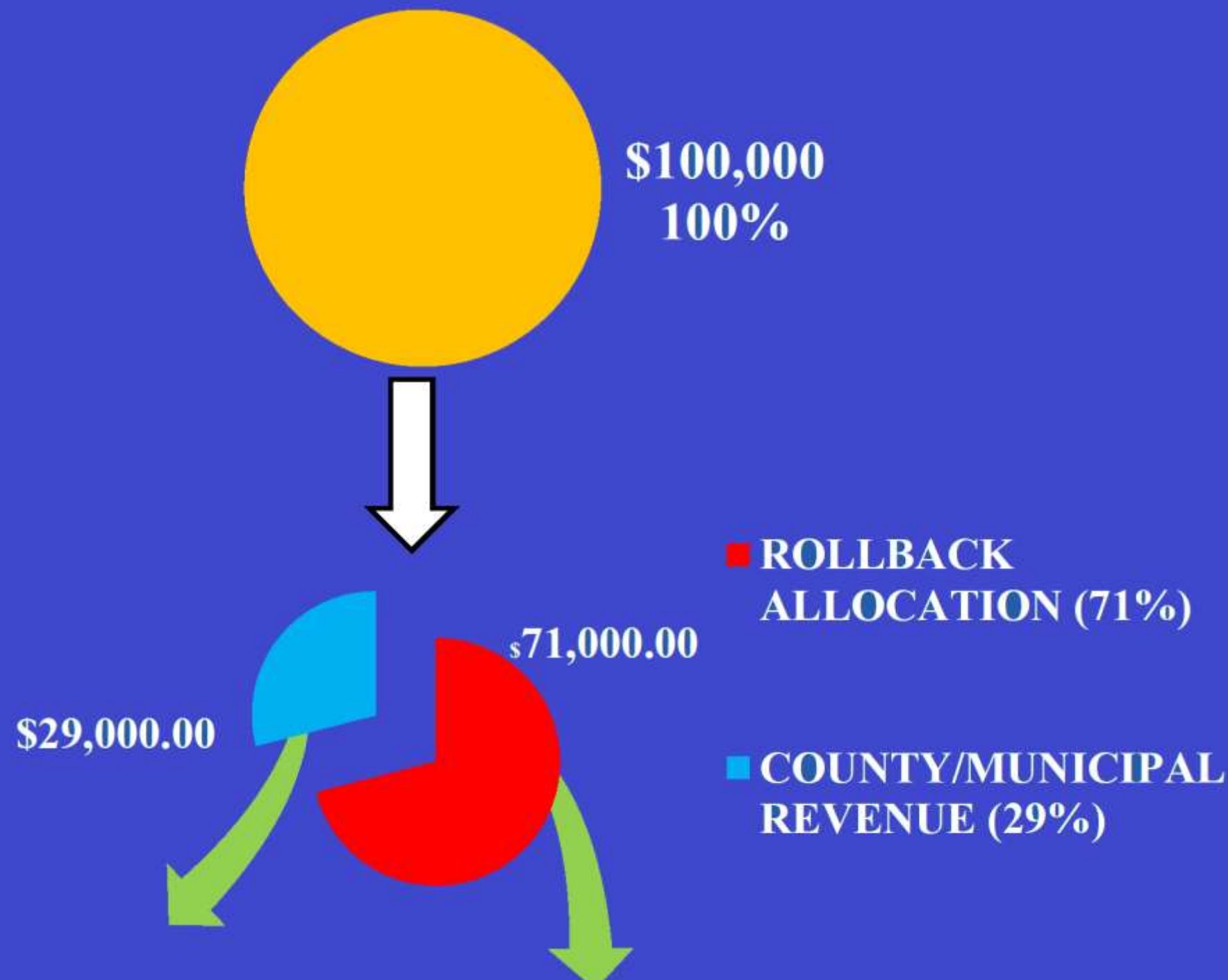
- Commission not required
- General Election Only (ie – even years)
- Up to 25 years
- Can be used for:
 - Highways, roads, bridges
 - Mass transit
 - Greenbelts
 - Other transportation-related projects and facilities



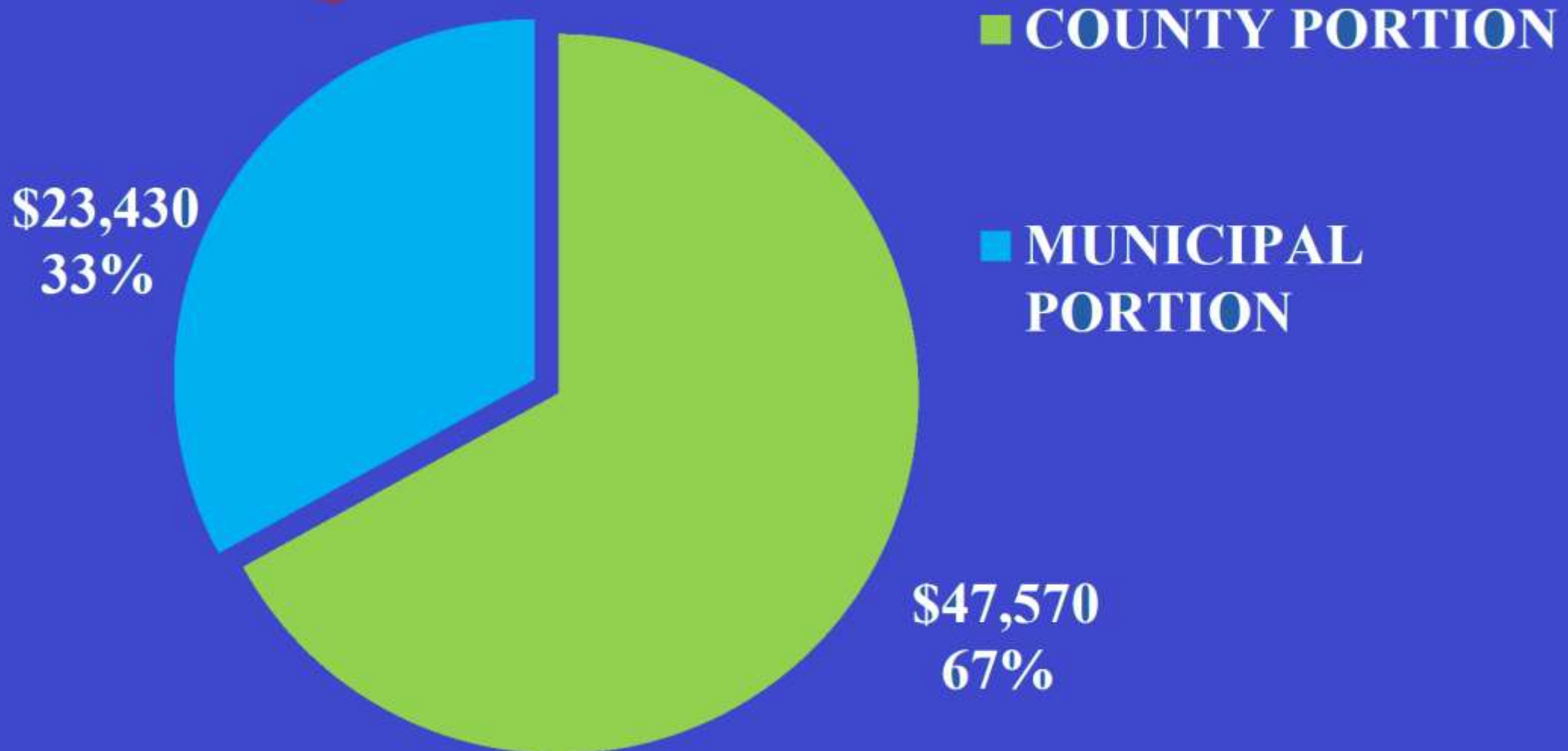
Local Option Sales Tax (LOST)

- Purpose: Reduce property tax burden by providing alternate revenue and provide revenue for capital projects to county/municipalities
- Any Election Year
- No sunset time period; In effect until repealed
 - 71% for Property Tax Relief
 - 29% for County/Municipality Revenue Fund

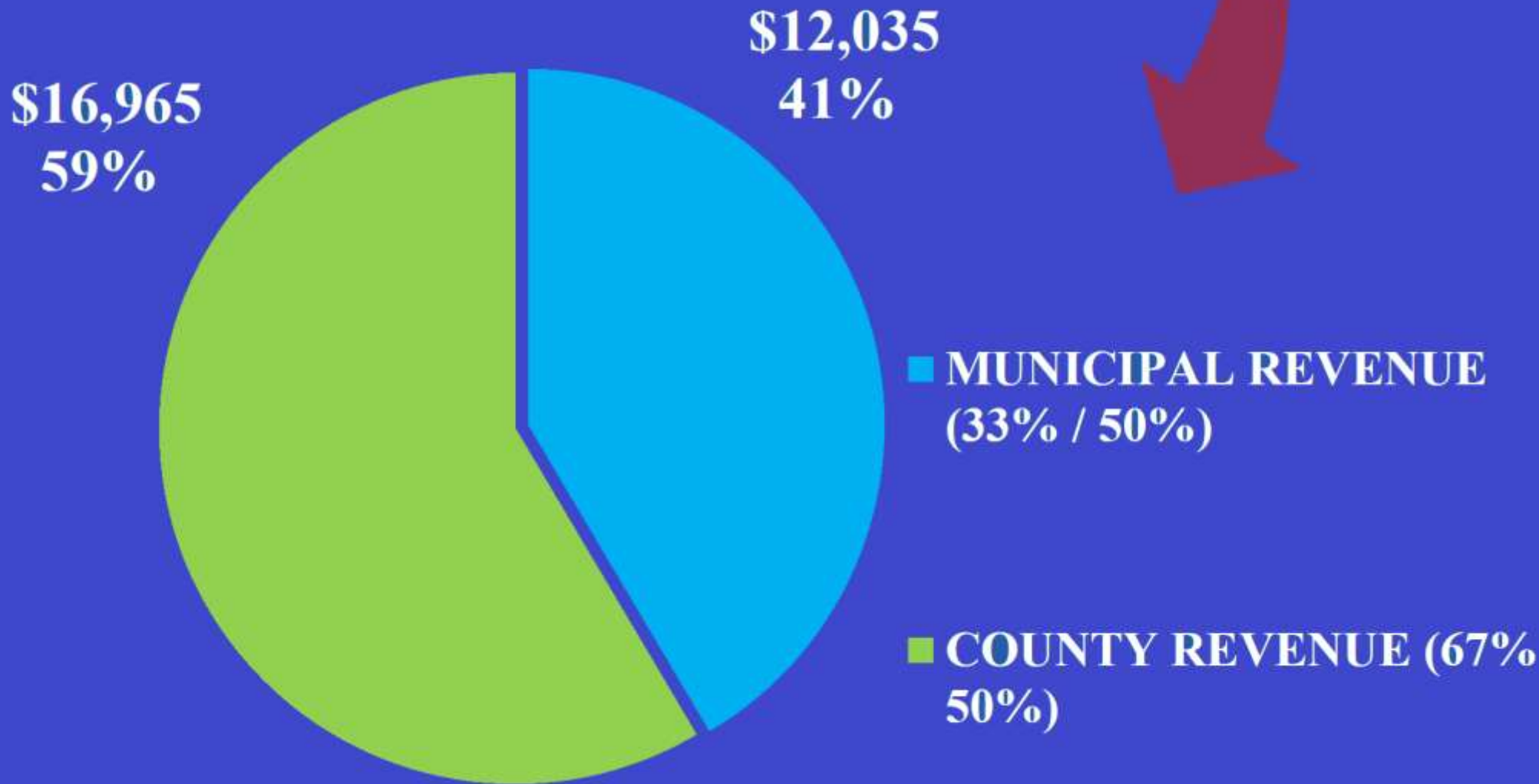




ROLL BACK ALLOCATION DISTRIBUTION



DISTRIBUTION OF COUNTY/MUNICIPAL REVENUE



Local Option Sales Tax (LOST)

Beaufort County Estimated Local Option Sales Tax Allocations
FY 2025-2026

| County Area | Estimated Local Option Sales Tax Collections | Withheld | Property Tax Credit Fund | Revenue Fund |
|-------------------------|--|--------------------|--------------------------|---------------------|
| Beaufort Unincorporated | \$19,069,000 | \$953,000 | \$33,369,000 | \$9,215,000 |
| Beaufort | \$13,089,000 | \$654,000 | \$2,198,000 | \$2,282,000 |
| Bluffton | \$11,657,000 | \$583,000 | \$4,477,000 | \$2,582,000 |
| Hardeeville* | \$0 | \$0 | \$1,207,000 | \$263,000 |
| Hilton Head | \$28,840,000 | \$1,442,000 | \$6,083,000 | \$5,299,000 |
| Port Royal | \$1,175,000 | \$59,000 | \$2,297,000 | \$663,000 |
| Yemassee* | \$10,000 | \$0 | \$174,000 | \$39,000 |
| Total | \$73,840,000 | \$3,692,000 | \$49,805,000 | \$20,343,000 |

* Indicates area is partially in Beaufort County.
Numbers may not sum to total due to rounding.

Next Steps

- 1) Which One?- 1 Penny, 2 Penny, Combination of 2 Pennies
- 2) When? In '26 or '28
- 3) Staff to reach out to successful counties
- 4) Come back in a month with an action timeline





Visit connect.beaufortcountysc.gov for more information on Beaufort County, or scan here!

Thank You

