



## County Council Meeting Beaufort County, SC

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

Monday, May 22, 2023  
5:00 PM

### AGENDA

#### COUNCIL MEMBERS:

JOSEPH F. PASSIMENT, CHAIRMAN  
DAVID P. BARTHOLOMEW  
LOGAN CUNNINGHAM  
YORK GLOVER  
MARK LAWSON  
ANNA MARIA TABERNIK

LAWRENCE MCELYNN, VICE CHAIR  
PAULA BROWN  
GERALD DAWSON  
ALICE HOWARD  
THOMAS REITZ

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE AND INVOCATION- Council Member Anna Maria Tabernik
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- April 10, 2023
6. ADMINISTRATOR'S REPORT
- [7.](#) PRESENTATION OF A PROCLAMATION BY COUNCIL MEMBER GERALD DAWSON TO BEAUFORT COUNTY EMS RECOGNIZING MAY 22ND - MAY 27TH AS EMERGENCY MEDICAL SERVICES WEEK
- [8.](#) PRESENTATION OF A PROCLAMATION BY CHAIRMAN JOSEPH PASSIMENT RECOGNIZING MAY AS MILITARY APPRECIATION MONTH

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#### CITIZEN COMMENTS

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[9.](#) **CITIZEN COMMENTS PERIOD - 15 MINUTES TOTAL**

*Anyone who wishes to speak during the Citizen Comment portion of the meeting will limit their comments to AGENDA ITEMS ONLY and speak no longer than three (3) minutes. Speakers will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language.*

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## EXECUTIVE SESSION

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10. PURSUANT TO S.C. CODE SEC. 30-4-70 (A) (1) DISCUSSION OF APPOINTMENTS OF PERSONS TO A PUBLIC BODY (GREEN SPACE ADVISORY COMMITTEE)
  11. MATTERS ARISING OUT OF EXECUTIVE SESSION
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## COMMITTEE REPORTS

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12. LIASION AND COMMITTEE REPORTS
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## PUBLIC HEARINGS AND ACTION ITEMS

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13. APPROVAL OF CONSENT AGENDA
- [14.](#) FIRST READING OF AN ORDINANCE FOR A TEXT AMENDMENT TO THE COMMUNITY DEVELOPMENT CODE ("CDC") APPENDIX B:- THE DAUFUSKIE ISLAND COMMUNITY DEVELOPMENT CODE, TO AMEND DIVISION B.3, SECTION B.3.20 (CONSOLIDATED LAND USE TABLE AND LAND USE DEFINITIONS), AND TO ADD A NEW SECTION B.3.30 (OTHER STANDARDS) AND A NEW SUBSECTION B.3.30.A (SHORT-TERM RENTAL) TO ALLOW THE USAGE OF SHORT-TERM RENTALS AS A SPECIAL USE IN D2 RURAL, D2R-CP (RURAL-CONVENTIONALLY PLATTED), D2R-GH (RURAL-GULLAH HERITAGE), AND D3 GENERAL NEIGHBORHOOD, AND A PERMITTED USE IN D4 MIXED USE, D5 VILLAGE CENTER, AND D5 GENERAL COMMERCIAL
- [15.](#) FIRST READING OF AN ORDINANCE FOR A TEXT AMENDMENT TO THE COMMUNITY DEVELOPMENT CODE (CDC): DIVISION 4.2.20 (GENERAL STANDARDS AND LIMITATIONS) TO CLARIFY CONNECTIVITY STANDARDS FOR PRIMARY STRUCTURES REGARDING BUILDING CONNECTIONS; DIVISION 4.2.30 (ACCESSORY/SECONDARY DWELLING UNIT) TO MODIFY ALLOWABLE DENSITY TO PROVIDE OPPORTUNITY FOR AN ADDITIONAL ACCESSORY DWELLING UNIT AND TO PROVIDE FLEXIBILITY FOR AREA OF UNITS; DIVISION 4.1.360 (SHORT-TERM RENTALS) TO MODIFY GENERAL STANDARDS TO ALLOW ONLY A PRINCIPAL DWELLING UNIT OR AN ACCESSORY DWELLING UNIT AS A SHORT-TERM RENTAL ON A SINGLE PARCEL
- [16.](#) FIRST READING OF AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.
- [17.](#) SECOND READING OF AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT LAW ENFORCEMENT UNIFORM SERVICE CHARGES/ USER FEE; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; TO PROVIDE FOR THE EXPENDITURE OF SAID LAW ENFORCEMENT UNIFORM CHARGES/ USER FEE; AND OTHER MATTERS RELATED THERETO  
*Vote at First Reading on May 8, 2023- 11:0*  
*Public Hearing will take place at Third Reading on June 12th*
- [18.](#) PUBLIC HEARING AND APPROVAL OF A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT FOR REAL PROPERTY LOCATED AT 32 HUNTER ROAD WITH ACE HARDWARE OF HILTON HEAD

- [19.](#) PUBLIC HEARING AND APPROVAL OF A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT AND COMMERCIAL OPERATING AGREEMENT FOR REAL PROPERTY LOCATED AT 32 HUNTER ROAD WITH GITIBIN & ASSOCIATES, LLC DBA GO RENTALS
  - [20.](#) PUBLIC HEARING AND APPROVAL OF A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO EXECUTE A LEASE AGREEMENT WITH LANDMARK BAPTIST CHURCH ENCUMBERING PROPERTY OWNED BY BEAUFORT COUNTY KNOWN AS A PORTION OF THE CHECHESSEE TRACT
  - [21.](#) PUBLIC HEARING AND APPROVAL OF A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE PAT CONROY LITERARY CENTER, INC. FOR A PORTION OF THE REAL PROPERTY LOCATED AT 1511 NORTH STREET
  - [22.](#) PUBLIC HEARING OF A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE YOUNG MEN’S SOCIAL CLUB AND SOUTH PINE LADIES UNION FOR A PORTION OF THE REAL PROPERTY LOCATED AT 242 AND 228 SCOTT HILL ROAD
  - [23.](#) APPROVAL OF A RESOLUTION AMENDING THE AMERICAN RESCUE PLAN ACT-FUNDED PUBLIC SAFETY RECRUITMENT INITIATIVES POLICY
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**CITIZEN COMMENTS**

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[24.](#) **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.*

25. ADJOURNMENT

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## CONSENT AGENDA

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### Items Originating from the Finance, Administration, and Economic Development Committee

1. THIRD READING OF AN ORDINANCE AUTHORIZING THE REDEMPTION OF THE OUTSTANDING BEAUFORT COUNTY, SOUTH CAROLINA GENERAL OBLIGATION BONDS, SERIES 2013A, AND OTHER MATTERS RELATED THERETO

*Vote at First Reading on April 24, 2023- 10:0*

*Vote at Public Hearing and Second Reading on May 8, 2023- 11:0*

2. APPROVAL OF A MOTION TO CORRECT SCRIVENER'S ERRORS IN ORDINANCE 2023/8 - TEXT AMENDMENTS TO BEAUFORT COUNTY CODE OF ORDINANCES, CHAPTER 82: IMPACT FEES, ARTICLE I, IN GENERAL; ARTICLE II, DEVELOPMENT IMPACT FEE PROCEDURES; ARTICLE III, PARKS AND RECREATION FACILITIES; ARTICLE IV, ROAD FACILITIES - SOUTHERN BEAUFORT COUNTY SERVICE AREA; ARTICLE V, LIBRARY FACILITIES; ARTICLE VI, FIRE FACILITIES; ARTICLE VII, ROAD FACILITIES - NORTHERN BEAUFORT COUNTY
3. AGENCIES, BOARDS, AND COMMISSIONS APPOINTMENTS & REAPPOINTMENTS

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## END OF CONSENT AGENDA

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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>



## County Council Meeting Beaufort County, SC

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

Monday, April 10, 2023  
5:00 PM

### MINUTES

Watch the video stream available on the County's website to hear the Council's discussion of a specific topic or the complete meeting. <https://beaufortcountysc.new.swagit.com/videos/223622>

#### 1. CALL TO ORDER

Chairman Passiment called the meeting to order at 5:00 PM.

#### PRESENT

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

#### 2. PLEDGE OF ALLEGIANCE AND INVOCATION

Chairman Passiment led the Pledge of Allegiance, and Council Member Glover led the Invocation.

#### 3. FOIA

Chairman Passiment 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 Cunningham, seconded by Council Member Dawson, to approve the agenda.

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

#### 5. APPROVAL OF MINUTES

**Motion:** It was moved by Council Member Howard, seconded by Council Member Tabernik, to approve the minutes of February 27, 2023.

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

**6. ADMINISTRATOR'S REPORT**

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

<https://beaufortcountysc.new.swagit.com/videos/223622?ts=156>

County Administrator Greenway highlighted two employees: Robin "Rob" Neal and Travis Roberts.

**7. PROCLAMATION RECOGNIZING LIBRARY WEEK**

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

<https://beaufortcountysc.new.swagit.com/videos/223622?ts=449>

Council Member Howard presented the proclamation recognizing Library Week.

**8. PROCLAMATION RECOGNIZING APRIL AS SEXUAL ASSAULT AWARENESS MONTH**

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

<https://beaufortcountysc.new.swagit.com/videos/223622?ts=602>

Council Member Glover presented the proclamation recognizing April as Sexual Assault Awareness Month.

**9. CITIZEN COMMENTS PERIOD**

Please watch the video stream available on the County's website to view the citizen comments.

<https://beaufortcountysc.new.swagit.com/videos/223622?ts=794>

1. Janet McCauley
2. Queen Quet
3. Dr. Dionne Hoskins-Brown
4. Arnold Brown
5. Elvio Tropeano
6. Felicia Roth

**10. LIASION AND COMMITTEE REPORTS**

Council Member Brown commented on an April 21st Earth Day ceremony.

Council Member Howard commented on the April 10th Port Royal Workshop and their tree ordinance.

Council Member Glover commented that on April 11th at the St. Helena Library, he will host Stormwater and discuss a study done for St. Helena Island - allowing the public to ask questions.

**11. APPROVAL OF CONSENT AGENDA**

**Motion:** It was moved by Council Member Cunningham, seconded by Council Member Lawson, to approve the consent agenda.

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

**12. TIME-SENSITIVE ITEM ORIGINATING FROM THE APRIL 10TH COMMUNITY SERVICES AND LAND USE COMMITTEE - FIRST READING OF AN ORDINANCE FOR TEXT AMENDMENTS TO THE COMMUNITY DEVELOPMENT CODE (CDC): ARTICLE 3, DIVISION 3.4, SECTION 3.4.50- CULTURAL PROTECTION**

**OVERLAY (CPO); SECTION 3.4.10- PURPOSE; AND DIVISION 3.1, SECTION 3.1.70- LAND USE DEFINITIONS, RECREATION FACILITY: GOLF COURSE, TO UPDATE DEFINITIONS, REGULATIONS, AND STANDARDS IN THE CULTURAL PROTECTION OVERLAY ZONE**

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

<https://beaufortcountysc.new.swagit.com/videos/223622?ts=2025>

**Motion:** It was moved by Council Member Dawson, seconded by Council Member Glover, to approve the first reading of an ordinance for text amendments to the Community Development Code (CDC): Article 3, Division 3.4, Section 3.4.50- Cultural Protection Overlay (CPO); Section 3.4.10- Purpose; and Division 3.1, Section 3.1.70- Land Use Definitions, Recreation Facility: Golf Course, to Update Definitions, Regulations, and Standards in the Cultural Protection Overlay Zone.

**Discussion:** Council Member Cunningham commented on the property owner's rights and his view that the text amendments do not prevent the development of Pine Island. Council Member Cunningham also advocated for a postponement to allow more time to determine the best path forward.

**Motion to Postpone to a definite time:** It was moved by Council Member Cunningham, seconded by Council Member Brown, to postpone action on the item to the June 12, 2023, County Council meeting.

**Discussion:** Council Member Glover commented that the purpose of the text amendments is to strengthen the language of the comprehensive plan and that he does not support the proposed postponement.

Council Member Howard and Council Member Bartholomew voiced their opposition to the proposed postponement.

Council Member Lawson voiced his opposition to the proposed postponement and commented on the development currently allowed under the CPO and the reasoning behind the text amendments, which would essentially change the zoning of the property.

Vice Chairman McElynn commented that Council needs to take into account the property owner's rights and the wishes of St. Helena residents and conservation groups.

Council Member Cunningham and Council Member Brown rescinded their motion to postpone.

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

**13. TIME-SENSITIVE ITEM ORIGINATING FROM THE APRIL 10TH COMMUNITY SERVICES AND LAND USE COMMITTEE - FIRST READING OF AN ORDINANCE TO ACCEPT AND TO ALLOCATE FUNDS RECEIVED FROM THE SOUTH CAROLINA OPIOID RECOVERY FUND (\$299,376.00)**

**Motion:** It was moved by Council Member Glover, seconded by Council Member Howard, to approve items 13 and 14 as a package.

**Motion:** It was moved by Council Member Glover, seconded by Council Member Howard, to approve the first reading of an ordinance to accept and to allocate funds received from the South Carolina Opioid Recovery Fund and to approve the first reading of an ordinance to accept and to allocate funds received from the South Carolina Opioid Recovery Fund.

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

**14. TIME-SENSITIVE ITEM ORIGINATING FROM THE APRIL 10TH COMMUNITY SERVICES AND LAND USE COMMITTEE - FIRST READING OF AN ORDINANCE TO ACCEPT AND TO ALLOCATE FUNDS RECEIVED FROM THE SOUTH CAROLINA OPIOID RECOVERY FUND (\$612,733.00)**

Items 13 and 14 were taken as one motion.

**15. SECOND READING OF AN ORDINANCE FOR A ZONING MAP AMENDMENT/REZONING REQUEST FOR 1 ACRE (R600 036 000 0369 0000) AT 3 BENTON LANE FROM T3 EDGE TO T2 RURAL CENTER**

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

<https://beaufortcountysc.new.swagit.com/videos/223622?ts=3108>

Council and County Administrator Greenway discussed the status of the item, with Mr. Greenway clarifying that the staff's impression of the first reading discussion was that Council wanted to move this item forward and that a community meeting would be held on April 25th.

Council Member Brown highlighted the need for optometrist services in the area and asked Council to approve the second reading.

Council Member Lawson commented on requests by Bluffton residents to slow and control growth, and that he will be voting against upzoning this property.

**Motion:** It was moved by Council Member Cunningham, seconded by Council Member Bartholomew, to approve the second reading of an ordinance for a zoning map amendment/rezoning request for 1 acre (R600 036 000 0369 0000) at 3 Benton Lane from T3 Edge to T2 Rural Center.

**Discussion:** Council Member Tabernik echoed Council Member Lawson's comment on slowing growth and voiced her opposition to the motion.

Council Member Brown commented that the medical office would not generate a lot of traffic and asked if Council Members had visited the property.

Council Member Cunningham said he would like to have this item on the table for the community meeting.

**The Vote** - Voting Yea: Vice-Chairman McElynn, Council Member Bartholomew, Council Member Brown, Council Member Cunningham, Council Member Dawson, and Council Member Reitz. Voting Nay: Chairman Passiment, Council Member Howard, Council Member Lawson, and Council Member Tabernik. Voting Abstaining: Council Member Glover. The motion passed by 6:4, with one abstention.

**16. PUBLIC HEARING AND SECOND READING OF AN ORDINANCE FOR TEXT AMENDMENTS TO THE COMMUNITY DEVELOPMENT CODE (CDC): SECTIONS 3.1.60 (CONSOLIDATED USE TABLE), 3.2.60 (T2 RURAL CENTER (T2RC) STANDARDS), AND 4.1.220 (RESIDENTIAL STORAGE FACILITY) TO CONDITIONALLY ALLOW THE USAGE OF RESIDENTIAL STORAGE FACILITY IN T2 RURAL CENTER**

The Chairman opened the public comment.

No one came forward.

The Chairman closed the public comment.

**Motion:** It was moved by Council Member Howard, seconded by Council Member Tabernik, to approve the public hearing and second reading of an ordinance for text amendments to the Community Development Code (CDC): Sections 3.1.60 (Consolidated Use Table), 3.2.60 (T2 Rural Center (T2RC) Standards), and 4.1.220 (Residential Storage Facility) to Conditionally Allow the Usage of Residential Storage Facility in T2 Rural Center.

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

**17. PUBLIC HEARING AND SECOND READING OF AN ORDINANCE FOR A ZONING MAP AMENDMENT/REZONING REQUEST FOR 2.81 ACRES (R600 008 000 0625 0000) AT THE INTERSECTION OF OKATIE HIGHWAY (170) AND LOWCOUNTRY DRIVE (462) FROM T2 RURAL (T2R) TO C4 COMMUNITY CENTER MIXED-USE (C4CCMU)**

The Chairman opened the public comment.

No one came forward.

The Chairman closed the public comment.

**Motion:** It was moved by Council Member Cunningham, seconded by Council Member Howard, to approve the public hearing and second reading of an ordinance for a Zoning Map Amendment/Rezoning Request for 2.81 Acres (R600 008 000 0625 0000) at the intersection of Okatie Highway (170) and Lowcountry Drive (462) from T2 Rural (T2R) to C4 Community Center Mixed-Use (C4CCMU).

**Discussion:** Council Member Glover objected to the motion.

**The Vote** - The motion passed by 10:1.

**18. PUBLIC HEARING AND APPROVAL OF A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS AND PROVIDE FUNDING FOR THE PURCHASE OF REAL PROPERTY IDENTIFIED AS TAX MAP SERIAL NUMBER R300 015 000 076B 0000 AND ALSO KNOWN AS BLOCKER FIELD EXTENSION**

The Chairman opened the public comment.

No one came forward.

The Chairman closed the public comment.

**Motion:** It was moved by Council Member Glover, seconded by Council Member Howard, to approve the public hearing and approval of a resolution authorizing the County Administrator to execute the necessary documents and provide funding for the purchase of real property identified as Tax Map Serial Number R300 015 000 076b 0000 and also known as Blocker Field Extension.

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

**19. APPROVAL OF A RESOLUTION TO ACCEPT A 30,000 GRANT FROM AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (ASPCA) FOR DISASTER RESPONSE**

**Motion:** It was moved by Council Member Howard, seconded by Council Member Glover, to approve a resolution to accept a 30,000 grant from American Society for the Prevention of Cruelty to Animals (ASPCA) for Disaster Response.

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

**20. CITIZEN COMMENT PERIOD**

Please watch the video stream available on the County's website to view the citizen comments.

<https://beaufortcountysc.new.swagit.com/videos/223622?ts=3759>

- 1. William Smith
- 2. Joe Mac

**21. ADJOURNMENT**

Adjourned: 6:11 PM

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: \_\_\_\_\_

Joseph F. Passiment, Jr., Chairman

ATTEST:

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Sarah W. Brock, Clerk to Council  
Ratified:

# ~ Proclamation ~

**Whereas**, Beaufort County is fortunate in having a highly-trained and well equipped Emergency Medical Services; and

**Whereas**, this Emergency Medical Services is staffed by professional and experienced Emergency Medical Technicians and Paramedics who are on call day and night; and

**Whereas**, Emergency Medical Services is a vital public service; and

**Whereas**, the members of Emergency Medical Services teams are ready to provide lifesaving care to those in need 24 hours a day, 7 days a week; and

**Whereas**, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

**Whereas**, the members of Emergency Medical Services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

**Whereas**, it is appropriate to recognize the value and the accomplishments of Emergency Medical Services' providers by designating Emergency Medical Services Week.

**Now, therefore, be it resolved**, that Beaufort County Council proclaims

**May 22<sup>nd</sup> – May 27<sup>th</sup> Emergency Medical Services Week.**

Dated this 22nd day of May 2023.




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Joseph Passiment, Chairman  
Beaufort County Council

# ~ Proclamation ~

**Whereas**, for generations, the freedom and security enjoyed by the citizens of the United States are direct results of the continued vigilance and service of the United States Armed Forces over the history of our great nation; and

**Whereas**, the sacrifices of those who served, those currently serving, and the family members that support them, have preserved the liberties that have enriched Beaufort County and this nation making it unique in the world and community; and

**Whereas**, today the military presence in Beaufort County employs more than 21,000 people and has a total economic impact of over \$2.5 billion annually; and

**Whereas**, Beaufort County is home to over 50,000 veterans; and

**Whereas**, in 2004, the United States Congress passed a resolution proclaiming May as National Military Appreciation Month, encouraging all citizens to honor current and former members of the U.S. Armed Forces and their families, including those who made the ultimate sacrifice; and

**Whereas**, the month of May was selected for this display of patriotism because during this month we celebrate Victory in Europe (VE) Day, Military Spouse Day, Loyalty Day, Armed Forces Day, National Day of Prayer, and Memorial Day; and

**Whereas**, on this month and throughout the year, Beaufort County Council expresses gratitude to Beaufort County service members, veterans, and their families who have dedicated their lives in defense of our freedoms.

**Now, therefore, be it resolved**, that Beaufort County Council recognize May 2023 as

## **Military Appreciation Month**

Dated this 22nd day of May 2023.

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Joseph Passiment, Chairman  
Beaufort County Council

**In September of 2005, on the first day of school, Martha Cothren, a History teacher at Robinson High School in Little Rock, did something not to be forgotten. On the first day of school, with the permission of the school superintendent, the principal and the building supervisor, she removed all of the desks in her classroom.**

**When the first period kids entered the room they discovered that there were no desks.**

**'Ms. Cothren, where are our desks?'**

**She replied, 'You can't have a desk until you tell me how you earn the right to sit at a desk.'**

**They thought, 'Well, maybe it's our grades' 'No,' she said.**

**'Maybe it's our behavior.' She told them, 'No, it's not even your behavior.'**

**And so, they came and went, the first period, second period, third period. Still no desks in the classroom. Kids called their parents to tell them what was happening and by early afternoon television news crews had started gathering at the school to report about this crazy teacher who had taken all the desks out of her room.**

**The final period of the day came and as the puzzled students found seats on the floor of the desk-less classroom. Martha Cothren said, 'Throughout the day, no one has been able to tell me just what he or she has done to earn the right to sit at the desks that are ordinarily found in this classroom.**

**Now I am going to tell you. At this point, Martha Cothren went over to the door of her classroom and opened it. Twenty-seven (27) U.S. Veterans, all in uniform, walked into that classroom, each one carrying a school desk. The Vets began placing the school desks in rows, and then they would walk over and stand alongside the wall. By the time the last soldier had set the final desk in place those kids started to understand, perhaps for the first time in their lives, just how the right to sit at those desks had been earned.**

**Martha said, 'You didn't earn the right to sit at these desks. These heroes did it for you. They placed the desks here for you. They went halfway around the world, giving up their education and interrupting their careers and families so you could have the freedom you have**

**Now, it's up to you to sit in them. It is your responsibility to learn, to be good students, to be good citizens. They paid the price so that you could have the freedom to get an education. Don't ever forget it'**

**By the way, this is a true story. And this teacher was awarded the Veterans of Foreign Wars Teacher of the Year for the State of Arkansas in 2006. She is the daughter of a WWII POW**

**Do you think this email is worth passing along so others won't forget either, that the freedoms we have in this great country were earned by our U.S Veterans?... I did.**

**Let us always remember the men and women of our military and the rights they have won for us.**

**County Council  
May 22, 2023**

**CITIZEN COMMENT PERIOD- 15 MINUTES TOTAL**

Anyone who wishes to speak during the Citizen Comment portion of this meeting will limit their comments **TO AGENDA ITEMS ONLY** and speak no longer than three (3) minutes. Speakers will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language.

FULL NAME (print only)	Agenda Topic
✓ Kade Yarborough	#14
<del>Debra Smith</del>	
✓ Stewart Yarborough	#14
✓ Leanne Coulter	#14
✓ Deborah Smith	#14
✓ John Scharber	#14
✗ Maria Walls	#17



# BEAUFORT COUNTY COUNCIL

## AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<p><b>TEXT AMENDMENT TO COMMUNITY DEVELOPMENT CODE (“CDC”) APPENDIX B: - THE DAUFUSKIE ISLAND COMMUNITY DEVELOPMENT CODE, TO AMEND DIVISION B.3, SECTION B.3.20 (CONSOLIDATED LAND USE TABLE AND LAND USE DEFINITIONS), AND TO ADD A NEW SECTION B.3.30 (OTHER STANDARDS) AND A NEW SUB-SECTION B.3.30.A (SHORT-TERM RENTAL) TO ALLOW THE USAGE OF SHORT-TERM RENTALS AS A SPECIAL USE IN D2 RURAL, D2R-CP (RURAL-CONVENTIONALLY PLATTED), D2R-GH (RURAL-GULLAH HERITAGE), AND D3 GENERAL NEIGHBORHOOD, AND A PERMITTED USE IN D4 MIXED USE, D5 VILLAGE CENTER, AND D5 GENERAL COMMERCIAL.</b></p>
<b>MEETING NAME AND DATE:</b>
<p><i>Community Services and Land Use Committee Meeting, April 10, 2023</i></p>
<b>PRESENTER INFORMATION:</b>
<p><i>Robert Merchant, AICP, Director, Beaufort County Planning and Zoning</i></p> <p><i>(10 minutes needed for item discussion)</i></p>
<b>ITEM BACKGROUND:</b>
<p><i>In December of 2022, The Daufuskie Island Council finished forming their proposed Short-Term Rental standards. The Council presented its proposal to the County’s Planning Department. The Planning Department has reviewed the standards along with the Daufuskie Island Council and is recommending approval of the proposed standards. At its March 6, 2023 meeting, the Planning Commission recommended approval with the condition that Section B.3.30.A.4.b.8 “[a]n insurance certificate verifying public liability insurance of \$500,000.00” is removed from the proposed text amendment.</i></p>
<b>PROJECT / ITEM NARRATIVE:</b>
<p><i>Staff is proposing the following changes to the Community Development Code, Appendix B: - The Daufuskie Island Development Code: amend Division B.3, Section B.3.20 and add new Section B.3.30, and new sub-section B.3.30.A. The request is to allow the usage of Short-Term Rentals as a Special Use in D2 Rural, D2R-CP (Rural-Conventionally Platted), D2R-GH (Rural-Gullah Heritage), and D3 General Neighborhood, and a Permitted Use in D4 Mixed Use, D5 Village Center, and D5 General Commercial. This would reflect in:</i></p> <ul style="list-style-type: none"> <li><i>○ Adding the use to Division B.3.20 in the <u>Consolidated Use Table and Land Use Definitions</u></i></li> <li><i>○ Establishing the new Division B.3.30 <u>Other Standards</u></i></li> <li><i>○ Establishing the new subsection Division B.3.30.A <u>Short-Term Rentals</u></i></li> </ul>
<b>FISCAL IMPACT:</b>
<p><i>Not applicable.</i></p>
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
<p><i>Staff recommends approval.</i></p>
<b>OPTIONS FOR COUNCIL MOTION:</b>

*To approve or deny the proposed amendments to the Daufuskie Island Community Development Code: Divisions B.3.20, B.3.30, and B.3.30.A to allow the usage of Short-Term Rentals as a Special Use in D2 Rural, D2R-CP (Rural-Conventionally Platted), D2R-GH (Rural-Gullah Heritage), and D3 General Neighborhood and a Permitted Use in D4 Mixed Use, D5 Village Center, and D5 General Commercial*

ORDINANCE 2023/\_\_\_\_\_

**TEXT AMENDMENT TO COMMUNITY DEVELOPMENT CODE (“CDC”) APPENDIX B: - THE DAUFUSKIE ISLAND COMMUNITY DEVELOPMENT CODE, TO AMEND DIVISION B.3, SECTION B.3.20 (CONSOLIDATED LAND USE TABLE AND LAND USE DEFINITIONS), AND TO ADD A NEW SECTION B.3.30 (OTHER STANDARDS) AND A NEW SUB-SECTION B.3.30.A (SHORT-TERM RENTAL) TO ALLOW THE USAGE OF SHORT-TERM RENTALS AS A SPECIAL USE IN D2 RURAL, D2R-CP (RURAL-CONVENTIONALLY PLATTED), D2R-GH (RURAL-GULLAH HERITAGE), AND D3 GENERAL NEIGHBORHOOD, AND A PERMITTED USE IN D4 MIXED USE, D5 VILLAGE CENTER, AND D5 GENERAL COMMERCIAL.**

**WHEREAS**, the Daufuskie Island Community Development Code currently does not allow Short-Term Rentals as a use; and

**WHEREAS**, staff presented an addition to the Daufuskie Island Development Code to allow Short-Term Rentals as a Special Use in D2 Rural, D2R-CP (Rural-Conventionally Platted), D2R-GH (Rural-Gullah Heritage), and D3 General Neighborhood, and a Permitted Use in D4 Mixed Use, D5 Village Center, and D5 General Commercial; and

**WHEREAS**, the Beaufort County Planning Commission considered the proposed amendments on March 6, 2023, voting to recommend that County Council approve the proposed amendments with conditions; and

**WHEREAS**, County Council now wishes to amend the Daufuskie Island Community Development Code to allow Short-Term Rentals as a Special Use in D2 Rural, D2R-CP (Rural-Conventionally Platted), D2R-GH (Rural-Gullah Heritage), and D3 General Neighborhood, and a Permitted Use in D4 Mixed Use, D5 Village Center, and D5 General Commercial;

**NOW, THEREFORE BE IT ORDANINED** by County Council in a meeting duly assembled that The Community Development Code, Appendix B – The Daufuskie Island Community Development Code, Division B.3, Section B.3.20 (Consolidated Use Table and Land Use Definitions) is amended and that a new section, Section B.3.30 (Other Standards), and a new sub-section B.3.30.A (Short-Term Rentals) are added to the Daufuskie Island Community Development Code as set forth in Exhibit “A” hereto. Deletions in the existing code are stricken through. Additions are highlighted and underlined.

Ordained this \_\_\_ day of \_\_\_\_\_, 2023

\_\_\_\_\_  
Joseph Passiment, Chairman

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

## EXHIBIT "A"

### B.3.20 - Consolidated Land Use Table and Land Use Definitions (Snippet)

Table B.3.20. Consolidated Use Table									
Land Use Type	D1 NP	D2 R	D2 CP	D2 GH	D3 GN	D4 MU	D5 VC	D5 GC	Definition
<b>OFFICES &amp; SERVICES</b>									
1. General Offices and Services 3,500 SF or less	—	C	—	C	C	P	P	P	<p>1. <u>Bank/Financial Services</u>. Financial institutions, including, but not limited to: banks, credit agencies, investment companies, security and commodity exchanges, ATM facilities.</p> <p>2. <u>Business Services</u>. Establishments providing direct services to consumers, including, but not limited to: employment agencies, insurance agent offices, real estate offices, travel agencies, landscaping and tree removal companies, exterminators, carpet cleaners, and contractors' offices without exterior storage.</p> <p>3. <u>Business Support Services</u>. Establishments providing services to other businesses, including, but not limited to: computer rental and repair, copying, quick printing, mailing and mailbox services.</p> <p>4. <u>Personal Services</u>. Establishments providing non-medical services to individuals, including, but not limited to: barber and beauty shops, dry cleaners, small appliance repair, laundromats, massage therapists, pet grooming with no boarding, shoe repair shops, tanning salons, funeral homes. These uses may include incidental retail sales related to the services they provide.</p> <p>5. <u>Professional and Administrative Services</u>. Office-type facilities occupied by businesses or agencies that provide professional or government services, or are engaged in the production of intellectual property.</p>
2. General Offices and Services 10,000 SF or less	—	—	—	—	—	P	P	P	
3. Animal Services: Clinic/Hospital	—	—	—	—	—	C	P	P	An establishment used by a veterinarian where animals are treated. This use may include boarding and grooming as accessory uses.
4. Animal Services: Kennel	—	C	—	C	C	C	P	P	A commercial facility for the boarding, breeding, and/or maintaining of animals for a fee that are not owned by the operator. This use includes pet day care facilities, animal training facilities (except horses - see "Commercial Stables"), and may include grooming as an accessory use. This use includes the breeding of animals in outdoor structures, cages or pens for sale, but does not include animals for sale in pet shops (see "General Retail").
5. Body Branding, Piercing, Tattooing	—	—	—	—	—	S	S	S	An establishment whose principal business is the one or more of the following: any invasive procedure in which a permanent mark is burned into or onto the skin using either temperature, mechanical or chemical means; creation of an opening in the body for the purpose of inserting jewelry or other decorations (not including ear piercing); and/or placing designs, letters, figures, symbols or other marks upon or under the skin of any person using ink or other permanent coloration.

6. Day Care: Family Home (up to 8 clients)	—	C	—	C	C	C	S	S	A state-licensed facility in a private home where an occupant of the residence provides non-medical care and supervision for up to 8 unrelated adults or children, typically for periods of less than 24 hours per day for any client.
7. Day Care: Commercial Center (9 or more clients)	—	—	—	—	—	C	S	S	A state-licensed facility that provides non-medical care and supervision for more than 8 adults or children, typically for periods of less than 24 hours per day for any client. Facilities include, but are not limited to: nursery schools, preschools, after-school care facilities, and daycare centers.
<b>8. Short-term Rentals</b>	—	S	S	S	S	P	P	P	<b>A property with a residential dwelling where lodging is offered, advertised, or provided to Short-Term Rental Tenants (excluding family members) for a fee or any form of compensation with individual rental terms not exceeding 29 consecutive days. In cases where Special Use approval is required, the Zoning Board of Appeals (ZBOA) may establish an appropriate rental limit as a condition of approval after conducting the public hearing and finding that conditions exist making such a limitation necessary. This definition does not regulate or replace other definitions for real or personal property taxes. Those standards must be complied with in accordance with the applicable regulations and State Laws.</b>
<b>9. Lodging: Bed and Breakfast (5 rooms or less)</b>	—	C	—	C	C	P	P	P	The use of a single residential structure for commercial lodging purposes, with up to 5 guest rooms used for the purpose of lodging transient guests and in which meals may be prepared for them, provided that no meals may be sold to persons other than such guests, and where the owner resides on the property as his/her principal place of residence.
<b>10. Lodging: Inn (up to 24 rooms)</b>	—	—	—	—	S	P	P	P	A building or group of buildings used as a commercial lodging establishment having up to 24 guest rooms providing lodging accommodations to the general public.
<b>11. Lodging: Hotel (25 to 50 rooms)</b>	—	—	—	—	—	S	P	P	A lodging establishment of 25 or more rooms in a building or group of buildings offering transient lodging accommodations on a daily rate to the general public.
<b>12. Residential Storage Facility</b>	—	—	—	—	—	S	S	S	A building or buildings consisting of individual, small, self-contained units that are leased or owned for the storage of household goods. Outdoor storage of boats, trailers, and vehicles may be provided as an accessory use.
<b>13. Medical Service: Hospital</b>	—	—	—	—	—	S	P	P	An institution licensed by the State, where people, including inpatients, receive medical, surgical or psychiatric treatment and nursing care.
<b>14. Medical Service: Clinics/Offices</b>	—	—	—	—	—	P	P	P	1. <u>Clinic.</u> A facility other than a hospital where medical, mental health, surgical and other personal health services are provided on an outpatient basis. Examples of these uses include: Medical offices with five or more licensed practitioners and/or medical specialties, outpatient care facilities, urgent care facilities, other allied health services. These facilities may also include incidental medical laboratories and/or pharmacies. Counseling services by other than medical doctors or psychiatrists are included under "General Services - Professional/Administrative." 2. <u>Medical Office.</u> A facility other than a hospital where medical, dental, mental health, surgical, and/or other personal health care services are provided on an outpatient basis, and that accommodates no more than four licensed primary practitioners (for example, chiropractors, medical

									doctors, psychiatrists, etc., other than nursing staff) within an individual office suite. A facility with five or more licensed practitioners is classified under "Medical Services - Clinic." Counseling services by other than medical doctors or psychiatrists are included under "General Services - Professional/Administrative."
<del>14</del> 15. Vehicle Services: Minor Maintenance and Repair	—	C	—	C	C	P	P	P	Incidental minor repairs to include replacement of parts and service to passenger cars and light trucks, but not including any operation defined as "Vehicle Services - Major Maintenance and Repair" or any other operation similar thereto. Examples include quick service oil, tune-ups, tires, brake and muffler shops. This use also includes car washes and detailing businesses as a principal use.
<del>15</del> 16. Vehicle Services; Major Maintenance and Repair	—	—	—	—	—	S	S	S	General repair, rebuilding or reconditioning of boats and/or motor vehicles; collision service including body or frame straightening or repair; vehicle paint shops; auto wrecker services.

### **B.3.30 - Other Standards**

#### **A. Short-Term Rental**

##### **1. Purpose and Applicability.**

- a. **Purpose.** The County is committed to working to protect the traditional quality of life and character of its residential neighborhoods and coastal islands. The County has concerns about permitted short-term rentals resulting in increased traffic, noise, trash, parking needs, safety and possible adverse impacts and other undesirable changes to the nature of the historic districts of Daufuskie Island. Therefore, the County Council finds it appropriate and in the best interests of its residents, property owners, and visitors to regulate Short-Term Rental Properties (STRPs) within all Transect Zones on unincorporated Daufuskie Island.

This Article sets out standards for establishing and operating Short-Term Rental Properties. These regulations are intended to provide for an efficient use of residential dwellings as STRPs by:

- 1) Providing for an annual permitting process to regulate STRPs;
- 2) Balancing the interests of owner-occupied dwellings with properties that are frequently used in whole or in part by Short-Term Rental Tenants.
- 3) Allowing homeowners to continue to utilize their residences in the manner permitted by this Ordinance for the Zoning District in which a particular home is located.
- 4) Providing alternative accommodation options for lodging in residential dwellings;
- 5) Complementing the accommodation options in environments that are desirable and suitable as a means for growing tourism and,
- 6) Providing an opportunity for public comment on the granting of STRP permits in residential transect zones.

##### **b. Applicability.**

- 1) **Short-Term Home Rental (STHR).** A property with a residential dwelling where lodging is offered, advertised, or provided to Short-Term Rental Tenants (excluding family members) for a fee or any form of compensation with individual rental terms not exceeding 29 consecutive days. The subject property must be a legally permitted dwelling unit of one or more rooms arranged for complete independent housekeeping purposes with space for living and sleeping, facilities for eating and cooking, and provisions for sanitation. For the purposes of this regulation and for the avoidance of doubt, recreational vehicles, campers, fifth-wheel trailers, tents, shipping containers, and motor vehicles are not considered dwelling units. In cases where Special Use approval is required, the Zoning Board of Appeals (ZBOA) may establish an appropriate rental limit as a condition of approval after conducting the public hearing and finding that conditions exist making such a limitation necessary. This definition does not regulate or replace other definitions for real or personal property taxes. Those standards must be complied with in accordance with the applicable regulations.

- 2) **Applicable Zoning Districts.** STRPs shall be allowed within the Zoning Districts of this Ordinance in accordance with Division B.3.20: Consolidated Land Use Table and Land Use Definitions.
- 3) **Application.** Applications for STRPs shall be made in compliance with this Article.
- 4) All legally permitted dwelling units operating as STRs up through the year 2022 which can provide proof that accommodation taxes have been paid shall be allowed to continue to operate. All new STRs thereafter shall be subject to the processes established in B.3.20.

c. **Registration.** All STRPs require a Short-Term Rental Property (STRP) Permit and Business License. Upon adoption of this Ordinance, STRPs will have 60 calendar days to submit applications to comply with the provisions of this Article. All STRs grandfathered shall complete an STR application and submit to the county to receive necessary permits.

## 2. **Operating Standards and Requirements.**

### a. **Permits and Renewals.**

- 1) After a STRP use has been authorized through the applicable zoning process(es), a Short-Term Rental Property (STRP) Permit for a STRP use and a Business License must be obtained prior to offering, advertising, or providing Short-Term Rental Properties for lodging as provided for in this Article.
- 2) Short-Term Rental Property (STRP) Permits for all STRP uses must be renewed annually in compliance with this Article.
- 3) STRP permits are not transferrable when a dwelling is sold. The new owner must complete the application process for a new permit.

### b. **Short-Term Rental Property Tenant Notices.**

- 1) Each STRP must contain a Short-Term Rental Tenant notice posted in each room where Short-Term Rental Tenants may lodge. The notice must provide the following information:
  - a. Contact information for the owner of the STRP;
  - b. Short-Term Rental Property (STRP) Permit Number for the STRP use;
  - c. Trash collection location and schedules, if applicable; and
  - d. Fire and Emergency evacuation routes.
- 2) A permanent 8.5" x 11" weatherproof sign shall be installed at the entrance to the property with the following information clearly shown:
  - a. The street address;
  - b. The STRP License Number;
  - c. The 24-hour emergency contact's name and telephone number; and
  - d. Maximum occupancy.
- 3) Each STRP must contain a prominently posted "Good Neighbor Notice" providing information about local rules and regulations such as age limits for

driving golf carts, local leash laws, "lights out" regulations during turtle nesting season, and information about the Beaufort County noise ordinance #2021/07.

### 3. General Standards.

#### a. Use Limitations and Standards.

- 1) Legally permitted Principal Dwelling Units and Accessory Dwelling Units may be used as STRPs, even when they are located on the same property; however, Accessory Structures shall not be used as STRPs.
- 2) Parking for Short-Term Rental Tenants shall comply with requirements in Division 5.5 of the County Community Development Code.
- 3) Signage advertising STRPs is prohibited in Residential Zoning Districts.
- 4) Due to Short-Term rentals on Daufuskie Island prominently being served by Well and Septic systems, maximum occupancy shall be considered. The maximum occupancy is two adults per bedroom plus two additional adults. Persons aged 12 years and older are to be considered adults. All persons aged less than 12 years old do not count against the maximum occupancy.
- 5) Any designated agent shall be identified on the application for the Short-Term permit and posted within the rental.
- 6) The owner must have a plan for the proper disposal and removal of trash and shall ensure any outdoor trash containers remain secured to avoid spills, animal intrusions, and unsightly conditions.

#### b. Advertising.

- c. Whether by a hosting platform, via Internet or paid advertising, or other postings, advertisements, or announcements, the availability of a STRP shall include the County issued Short Term Rental Property (STRP) Permit Number.

#### d. Annual Short-Term Rental Property (STRP) Permit Renewal.

- 1) Short-Term Rental Property (STRP) Permits for all STRPs must be renewed annually. An application for annual renewal of the Short-Term Rental Property (STRP) Permit must include:
  - a. The application fee.
  - b. A notarized affidavit signed by the property owner stating that the type of STRP use and the information submitted as part of the application for the previous year's Short-Term Rental Property (STRP) Permit for the STRP use has not changed in any manner whatsoever and that the STRP use complies with the most recently adopted version of this Article (form of Affidavit Provided by the County). A legible copy of a valid photo ID may be submitted in lieu of providing a notarized signature; and
  - c. The applicant shall file an application for a new Short-Term Rental Property (STRP) Permit for a STRP use if the requirements are not met.
- 2) If the Director of the Community Development Department determines that the STRP use is not consistent with the Special Exception that authorizes the use and/or Site Plan Review approval that authorizes the use, the applicant shall file an application for a new Short-Term Rental Property (STRP) Permit

for the STRP use, including applicable Special Exception and/or Site Plan Review applications and fees.

- 3) By the end of January of each calendar year, the owners of all registered STRPs will be mailed an annual renewal notice informing them that they must renew the Short-Term Rental Property (STRP) Permit for the STRP use on or before April 1st of the same calendar year or their existing Short-Term Rental Property (STRP) Permit will expire. The Short-Term Rental Property (STRP) Permit for the STRP use will terminate on April 1st of each year regardless of whether the applicant receives notice from the Zoning and Planning Department Director.

#### 4. Use Limitations and Requirements.

- a. **Applicability.** The limitations and requirements of this Section apply to all types of Short-Term Rental Properties (STRPs).
- b. **Application Submittal Requirements.** No application for a STRP shall be accepted as complete unless it includes at minimum the required fee and the information listed below.
  - 1) The name, address, email, and telephone number of all property owners of the Short-Term Rental Property (STRP).
  - 2) Completed Short-Term Rental Property application signed by all current property owner(s). For properties owned by corporations or partnerships, the applicant must submit a resolution of the corporation or partnership authorizing and granting the applicant signing and authority to act and conduct business on behalf of and bind the corporation or partnership.
  - 3) Restricted Covenants Affidavit(s) signed by the applicant or current property owner(s) in compliance with state law.
  - 4) Address and Property Identification Number of the property on which the STRP is located.
  - 5) The type of Dwelling Unit(s) that is proposed to be used as a STRP must be a legally permitted dwelling unit of one or more rooms arranged for complete independent housekeeping purposes with space for living and sleeping, facilities for eating and cooking, and provisions for sanitation.
  - 6) The maximum number of bedrooms in the Dwelling Unit(s) proposed to be used as a STRP.
  - 7) A fully executed property inspection certificate completed by a licensed South Carolina Home Inspector. A property inspection report shall only be required every three years but in intermediate years, to renew the STRP Permit, the Applicant must sign an affidavit attesting to the fact that no changes to the property have occurred that would adversely affect compliance with life/safety codes.
  - 8) An insurance certificate verifying public liability insurance of \$500,000.00.

#### 5. Enforcement and Violations.

- a. Notwithstanding the provisions of this Ordinance, a STRP Short-Term Rental Property (STRP) Permit may be administratively revoked by the Community Development Department Director or his designee if the STRP has violated the provisions of this Article on three or more occasions within a 12-month period. Provided however, a STRP

Short-Term Rental Property (STRP) Permit may be immediately revoked if the Community Development Department Director determines the STRP has Building Code violations, there is no Business License for the property, the property is being used in a manner not consistent with the Short-Term Rental Property (STRP) Permit issued for the STRP use, or the advertisement for the STRP does not include the County issued Short-Term Rental Property (STRP) Permit Number.

- b. If a STRP Short-Term Rental Property (STRP) Permit is administratively revoked or an application for a STRP Short-Term Rental Property (STRP) Permit is administratively denied, a STRP owner (or authorized agent) may appeal the Community Development Department Director's administrative decision revoking or denying the STRP Short-Term Rental Property (STRP) Permit to the Board of Zoning Appeals within 30 calendar days from the date of the denial or revocation. All appeals shall be addressed in accordance with the appeal procedures as defined in the Community Development Code.
- c. Subsequent Application. Once a County-issued Short-Term Rental Property (STRP) Permit and/or a Business License for a STRP use has been revoked, no new Short-Term Rental Property (STRP) Permit and/or Business License for a STRP use shall be issued to the applicant for the same property for a period of one year from the date of revocation. Upon expiration of the revocation period, a new Short-Term Rental Property (STRP) Permit application for a STRP use must be submitted in accordance with this Article. This provision may be waived provided the party is sold to a new owner that has no business or personal affiliation with the previous owner and provided a penalty of \$500.00 is paid by the owner/applicant at the time the Short-Term Rental Property (STRP) Permit application for a STRP use is filed.



## MEMORANDUM

**TO:** Alice Howard, Chair, Community Services and Land Use Committee

**FROM:** Beaufort County Planning and Zoning Department

**DATE:** April 10, 2023

**SUBJECT:** Text Amendment to the Daufuskie Island Community Development Code

### **STAFF REPORT:**

#### **A. BACKGROUND AND SUMMARY OF REQUEST:**

Through Ordinance 2020-32, robust short-term rental standards were established in the Community Development Code. At the time of adoption, the short-term rental use was added as a Special Use to all transect zones except T1 Natural Preserve. It is a Permitted Use in conventional zones except C3 Neighborhood Mixed Use, where it is a special use. It is not allowed in S1 Industrial. However, at that time, short-term rentals were not added to any of the Community Preservation Districts.

In December of 2022, The Daufuskie Island Council finished forming their proposed Short-Term Rental standards. The have since been presented to the County's Planning Department. The Planning Department has reviewed the standards along with the Daufuskie Island Council and are recommending approval of the proposed standards presented in this Staff Report.

Therefore, staff is proposing a change in the following Code Divisions: B.3.20, B.3.30, and B.3.30.A. The request is to allow the usage of Short-Term Rentals as a Special Use in D2 Rural, D2R-CP (Rural-Conventionally Platted), D2R-GH (Rural-Gullah Heritage), and D3 General Neighborhood, and a Permitted Use in D4 Mixed Use, D5 Village Center, and D5 General Commercial. This would reflect in:

- Adding the use to Division B.3.20 in the Consolidated Use Table and Land Use Definitions
- Establishing the new Division B.3.30 Other Standards
- Establishing the new subsection Division B.3.30.A Short-Term Rentals

Because of the lack of use standards in the Daufuskie Island Community Development Code, Division B.3.30 Other Standards is being proposed to establish a section for any future use standards that are to be adopted.

**B. STAFF RECOMMENDATION:** Staff recommends approval of the request with the condition that Section B.3.30.A.4.b.8 is removed.

**C. PLANNING COMMISSION RECOMMENDATION:** At their March 6, 2023 meeting, the Planning Commission recommended approval with the condition that Section B.3.30.A.4.b.8 “[a]n

insurance certificate verifying public liability insurance of \$500,000.00.” is removed from the proposed text amendment.



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
TEXT AMENDMENT TO THE COMMUNITY DEVELOPMENT CODE (CDC): DIVISION 4.2.20 (GENERAL STANDARDS AND LIMITATIONS) TO CLARIFY CONNECTIVITY STANDARDS FOR PRIMARY STRUCTURES REGARDING BUILDING CONNECTIONS; DIVISION 4.2.30 (ACCESSORY/SECONDARY DWELLING UNIT) TO MODIFY ALLOWABLE DENSITY TO PROVIDE OPPORTUNITY FOR AN ADDITIONAL ACCESSORY DWELLING UNIT AND TO PROVIDE FLEXIBILITY FOR AREA OF UNITS; DIVISION 4.1.360 (SHORT-TERM RENTALS) TO MODIFY GENERAL STANDARDS TO ALLOW ONLY A PRINCIPAL DWELLING UNIT OR AN ACCESSORY DWELLING UNIT AS A SHORT-TERM RENTAL ON A SINGLE PARCEL
<b>MEETING NAME AND DATE:</b>
<i>Community Services and Land Use Committee Meeting, May 8, 2023</i>
<b>PRESENTER INFORMATION:</b>
<i>Robert Merchant, AICP, Director, Beaufort County Planning and Zoning (10 minutes needed for item discussion)</i>
<b>ITEM BACKGROUND:</b>
<i>In large lot developments in rural areas and in conservation subdivisions, such as Spring Island, some property owners have expressed an interest in breaking up the massing of the primary dwelling unit to preserve natural features of a lot. In addition, on larger estate lots there is an interest in having multiple accessory dwelling units often to serve as guest houses. These proposed amendments are designed to accommodate the interest of larger lots while minimizing adverse impacts. At their April 3 meeting, the Planning Commission unanimously (5-0) recommended approval of the proposed text revisions with the recommendation that the word "property" be added to Division 4.2.30.H for clarification. Staff has made the change.</i>
<b>PROJECT / ITEM NARRATIVE:</b>
<i>Staff is proposing a change in the following Code Divisions: 4.2.20, 4.2.30, and 4.1.360. The request is to provide three regulations:</i> <ul style="list-style-type: none"><li>● <b>4.2.20.E - Standards for Freestanding Accessory Buildings/Structures</b> <i>This amendment seeks to establish standards for a principal dwelling to consist of multiple structures connected via roofline covered walkways. The allowance places a limit on the walkway(s) to not exceed 30 linear feet in combined length, be at least four feet wide, and meet all building code requirements. The roofline connecting walkway may be open or enclosed.</i></li><li>● <b>4.2.30 - Accessory/Secondary Dwelling Unit</b> <i>This amendment seeks to allow an additional accessory dwelling (ADU) unit on lots greater than three (3) acres where they are allowed per Table 4.2.20.A.</i></li><li>● <b>4.1.360.C- General Standards</b> <i>This amendment clarifies that only the principal dwelling unit or one accessory dwelling unit is allowed to be used as a Short-Term Rental Property (STRP).</i></li></ul>
<b>FISCAL IMPACT:</b>
<i>Not applicable.</i>
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
<i>Staff recommends approval.</i>
<b>OPTIONS FOR COUNCIL MOTION:</b>
<i>To approve or deny the proposed text amendments to the Community Development Code (CDC)</i>

ORDINANCE 2023/\_\_\_\_\_

**TEXT AMENDMENT TO THE COMMUNITY DEVELOPMENT CODE (CDC): DIVISION 4.2.20 (GENERAL STANDARDS AND LIMITATIONS) TO CLARIFY CONNECTIVITY STANDARDS FOR PRIMARY STRUCTURES REGARDING BUILDING CONNECTIONS; DIVISION 4.2.30 (ACCESSORY/SECONDARY DWELLING UNIT) TO MODIFY ALLOWABLE DENSITY TO PROVIDE OPPORTUNITY FOR AN ADDITIONAL ACCESSORY DWELLING UNIT AND TO PROVIDE FLEXIBILITY FOR AREA OF UNITS; DIVISION 4.1.360 (SHORT-TERM RENTALS) TO MODIFY GENERAL STANDARDS TO ALLOW ONLY A PRINCIPAL DWELLING UNIT OR AN ACCESSORY DWELLING UNIT AS A SHORT-TERM RENTAL ON A SINGLE PARCEL.**

**WHEREAS**, there is a need for the Community Development Code to provide proper guidance on connectivity standards for primary structures regarding roofline building connections; and

**WHEREAS**, there is a desire to allow for additional density for accessory dwelling units on larger lots in the county and to provide flexibility for the type and area of the unit; and

**WHEREAS**, in order to allow for additional accessory dwelling units and flexibility of size, the Community Development Code shall limit the number of short-term rentals allowed on individual single-family residential lots; and

**WHEREAS**, the Beaufort County Planning Commission considered the proposed text amendments at their April 3, 2023 meeting, voting to recommend that County Council approve the proposed amendments.

**NOW, THEREFORE** be it ordained by County Council in a meeting duly assembled that Divisions 4.2.20 (General Standards and Limitations), 4.2.30 (Accessory/Secondary Dwelling Unit), and 4.1.360 (Short-Term Rentals) of the Community Development Code are hereby amended as set forth in Exhibit A hereto. Deletions in the existing code are stricken through and in red. Additions are highlighted and underlined.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

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

ATTEST:

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

#### 4.2.20.E. Standards for Freestanding Accessory Buildings/Structures.

##### 1. Location.

##### a. General.

- (1) No accessory use, structure, or activity except water/marine-oriented facilities shall occupy or take place in a required front, side, or rear yard setback, except for permitted fences or walls erected on a property line or an ornamental pond.
- (2) Except in T1, T2R, and T2RL zones, all river, marsh, and ocean waterfront lots, and water/marine-oriented facilities, no accessory structure shall project beyond the front building line of the principal structure.
- (3) Except for fences, walls, swimming pools, hot tubs, and air conditioning compressor units, no accessory structures shall be located within five feet of a principal structure or any other accessory structure.
- (4) No accessory structure shall be located within any platted or recorded easement or over any known utility.
- (5) All freestanding accessory structures shall meet the side setbacks and building height standards for ancillary buildings in Article 3 (Specific to Zones).
- (6) Except for water/marine-oriented facilities, all freestanding residential accessory structures shall be set back from rear property lines as follows:
  - (a) Five feet for lots less than 10,000 square feet.
  - (b) Ten feet for lots between 10,000 square feet and one acre.
  - (c) Twenty-five feet for lots one acre or greater.
- (7) Freestanding non-residential accessory structures shall meet the rear yard setback for the principal structure.
- (8) Finished heated habitable spaces and garages that are connected to the primary structure via a roofline connecting walkway that meets building code shall be considered part of the primary structure. In these instances, the structure(s) become a part of the primary structure; thus, it is subject to primary structure setbacks and other building placement standards and shall match the primary structure's architectural design and material. The walkway connection(s) shall have a width that is greater than or equal to four (4) feet and may be open or enclosed. In no instance shall the roofline connecting walkways exceed a combined length of thirty (30) total linear feet. If the connection(s) and structure(s) do not meet these requirements, it shall be permitted as an accessory structure and subject to all accessory structure standards.**

#### 4.2.30 - Accessory/Secondary Dwelling Unit

An accessory/secondary dwelling unit, whether attached or detached, shall comply with the following standards:

- A. **Zones Allowed.** Accessory/secondary dwelling units shall be permitted as accessory uses to single-family detached residential dwelling units in accordance with Table 4.2.20.A (Table of Permitted Accessory Uses).
- B. **Comply with Dimensional and Development Standards.** Accessory/secondary dwelling units shall comply with all dimensional and development standards in Article 3 (Specific to Zones).
- C. **Density.** ~~A maximum of one (1) accessory/secondary dwelling unit shall be permitted on a single-family residential lot.~~ Accessory Dwelling Unit(s) shall be permitted on a single-family residential lot as follows:
  1. One (1) Accessory/Secondary Dwelling Unit shall be permitted for lots less than three (3) acres.
  2. Two (2) Accessory/Secondary Dwelling Units shall be permitted for lots greater than or equal to three (3) acres.
- D. **Area of Unit.** In no instance shall the individual or combined total heated square footage of Accessory/Secondary Dwelling Unit(s) exceed the Primary Dwelling Unit's heated square footage.
  1. In T2 and all conventional zones, the unit shall be no more than 1,000 heated square feet or less than 300 heated square feet in area; or shall be within a carriage house building type, see Section 5.1.40 (Carriage House).
  2. In all transect zones except T2, the unit shall be within a carriage house building type, see Section 5.1.40 (Carriage House).
- E. **Design of Unit.** The unit shall maintain the architectural design, style, appearance and character of the principal single-family dwelling as a single-family residence.
- F. **Parking.** In Conventional zones one off-street parking space, in addition to that provided for the existing single-family dwelling, shall be provided for the unit.
- G. **Resale.** Accessory dwelling units shall not be sold apart from the principal dwelling upon the same lot where they are located.
- H. **Rental.** Accessory dwelling units shall not be leased or rented for tenancies of less than 30 consecutive days, unless approved as a Short-Term Rental Property (STRP) following the requirements and procedures of Division 4.1.360.
- I. **No Recreational Vehicles and Travel Trailers.** Recreational vehicles and travel trailers shall not be used as accessory dwelling units.

**4.1.360.C. General Standards.****1. Use Limitations and Standards.**

- a. Legally permitted Principal Dwelling Units and Accessory Dwelling Units may be used as STRPs, ~~even when they are located on the same property;~~ however, in no instance shall a single-family residential lot contain more than one (1) STRP. ~~however,~~ Accessory Structures shall not be used as STRPs.
- b. Parking for Short-Term Rental Tenants shall be in compliance with Division ~~3-2~~ 5.5 of the County Community Development Code.
- c. Signage advertising STRPs is prohibited in Residential Zoning Districts.



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
FIRST READING OF AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.
<b>MEETING NAME AND DATE:</b>
County Council Meeting 05/22/2023
<b>PRESENTER INFORMATION:</b>
Tonya Crosby – Chief Financial Officer 15-30 minutes.
<b>ITEM BACKGROUND:</b>
The Beaufort County School District will present their Fiscal Year 2024 Operating and Debt Service Budgets.
<b>PROJECT / ITEM NARRATIVE:</b>
The Beaufort County School District will present their Fiscal Year 2024 Operating and Debt Service Budgets.
<b>FISCAL IMPACT:</b>
The presentations will outline amounts needed for operations and debt service for Fiscal Year 2024 that will be included in a Beaufort County School District Budget Ordinance.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends approval of budget presented.
<b>OPTIONS FOR COUNCIL MOTION:</b>
Motion to approve Beaufort County School District’s Budgets. Move forward to Council for First Reading/Approval/May 22, 2022.

**ORDINANCE NO. 2023/\_\_\_**

**FY 2023-2024 BEAUFORT COUNTY SCHOOL DISTRICT BUDGET**

**AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.**

BE IT ORDAINED BY COUNTY COUNCIL OF BEAUFORT COUNTY:

**SECTION 1. TAX LEVY**

The County Council of Beaufort County hereby appropriates the funds as detailed in Sections 3 and 4 of this Ordinance and establishes the millage rates as detailed in Section 2 of this Ordinance.

**SECTION 2. MILLAGE**

In Fiscal Year 2023-2024 and in accordance with the laws of South Carolina, the County Auditor is hereby authorized and directed to levy a tax on the following mills on the dollar of assessed value of property within the County.

School Operations	130.0
School Bond Debt Service (Principal and Interest)	36.3

The values listed above, in accordance with Section 6-1-320(A)(2) of the *Code of Laws of South Carolina*, 1976, as amended.

	Prior Year Millage	% Average CPI	% Population Growth	Allowable Annual % Increase of Millage Rate	Allowable Increase Of Millage Rate	Millage Rate Used	Millage Bank Balance
2021	114.0	1.23%	1.57%	2.80%	3.2	7.6	0.0
2022	121.6	4.70%	2.49%	7.19%	8.7	4.0	4.7
2023	125.6	8.00%	2.61%	10.61%	13.3	4.4	13.6

These taxes shall be collected by the County Treasurer, as provided by law, and distributed in accordance with the provisions of this Ordinance and subsequent appropriations as may be hereafter passed by the County Council of Beaufort County.

The County Council hereby establishes the millage rate necessary to meet all budget requirements, to support the appropriations herein made, with the exception of those appropriations and portions supported by revenues other than property taxes and shall advise the Auditor and Treasurer of Beaufort County who shall levy and collect said millage, respectively, as hereby directed by the County Council. However, County Council reserves the right to modify these millage rates as may be deemed necessary and appropriate, but no later than August 31<sup>st</sup> of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be adopted by resolution.

### SECTION 3. SCHOOL OPERATIONS APPROPRIATION

An amount of \$320,412,978 is hereby appropriated to the Beaufort County Board of Education to fund school operations. This appropriation is to be spent in accordance with the school budget approved by the County Council of Beaufort County, and will be funded from the following revenue sources:

- A. \$195,119,038 to be derived from tax collections;
- B. \$119,077,940 to be derived from State revenues;
- C. \$ 650,000 to be derived from Federal revenues;
- D. \$ 2,466,000 to be derived from other local sources; and
- E. \$ 3,100,000 to be derived from inter-fund transfers.

The Beaufort County Board of Education is responsible for ensuring that the school expenditures do not exceed those amounts herein appropriated without first receiving the approval of a supplemental appropriation from County Council.

### SECTION 4. BUDGETARY ACCOUNT BREAKOUT

The line-item budgets submitted by the Beaufort County Board of Education under separate cover for FY 2023-2024 are incorporated herein by reference and shall be part and parcel of this Ordinance.

### SECTION 5. OUTSTANDING BALANCE APPROPRIATION

The balance remaining in each fund at the close of the prior fiscal year, where a reserve is not required by State or Federal law, is hereby transferred to the appropriate category of Fund Balance of that fund.

### SECTION 6. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2024 are hereby approved.

### SECTION 7. EFFECTIVE DATE

This Ordinance shall be effective July 1, 2023. Approved and adopted on third and final reading this 26<sup>th</sup> day of June, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

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

ATTEST:

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Sarah Brock, Clerk to Council

First Reading, by Title Only: May 22, 2023

Second Reading: June 12, 2023

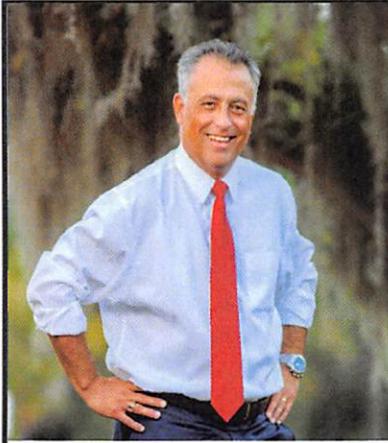
Public Hearings:

Third and Final Reading: June 26, 2023



# Beaufort County School District

## Proposed Budget 2023-2024



Dear Community Members:

Because of YOU, Beaufort County School District (BCSD) has made great strides. **Our district now boasts the highest starting teacher salary in South Carolina.**

Education is a labor intensive endeavor. Amidst the many educational challenges facing the nation, BCSD has experienced dramatic increases in operating costs: fuel, materials, and the cost of labor. Food and housing costs in Beaufort County have also risen at extreme rates.

The operating budget was developed with a top priority in mind:

***To lead South Carolina education as an exemplary district by attracting and maintaining high quality educators and staff to continuously focus on and grow students***

This chief aim (or essential priority) enables us to focus on recruiting and keeping superior educators and support staff, solidifying our District’s commitment to continuous improvement.

Notable expenditure increases include:

- \$3,000 increase for all teachers paid on the BCSD teacher salary schedule (\$1,000 of this increase will move from the locality supplement) plus a step increase to improve the District’s ability to recruit and retain staff;
- For the third consecutive year, we are supporting our most experienced teachers by adding a step on the teacher salary schedule, moving the max step from 26 to 27;
- Funding to continue payment of the salary recommendations from the Classified, Professional and Administrative Salary Study that was implemented in January 2023 to maintain our competitive pay rates;
- Proposed increases for all other employees to receive a 2% cost of living increase plus a step; and
- Funding to meet state-mandated healthcare and retirement costs.

The increases in this budget are strategic and position the District to keep building the capacity of our teachers to help students reach their highest potential. I encourage you to support this budget. By investing in our educators and staff, you are investing in the community’s most valued priority for the future, our students.

Sincerely,

Frank Rodriguez, Ph.D.

Proud Superintendent of Beaufort County School District

### Budget at a Glance

Operating Budget	
2023	\$298,133,593
2024	\$320,412,978
Proposed Increase	\$22,279,385
% Increase	7.5%

### Investments

Teacher Pay Increases.....	\$7.2M
Other Pay Increases.....	\$4.3M
Benefit Cost Increases.....	\$6.1M
New Positions.....	\$1.1M
Operational Increases.....	\$3.6M

### Funding

Current Operations Millage	125.6
Proposed New Millage:	4.4
Proposed Operations Millage	130.0

Existing local and state dollars will be utilized to fund \$15.7M of the cost increases in this budget.

A tax increase of four (4.4) mills will be needed to fully fund this budget.



PROPOSED GENERAL FUND BUDGET

# Fiscal Year 2023-2024

County Council Finance Committee  
May 15, 2023

**BEAUFORT COUNTY SCHOOL DISTRICT**

Frank Rodriguez, Ph.D., Superintendent  
Tonya Crosby, CPA, Chief Financial Officer

## Where Learning Leads the Way!

# Great Things Happening

- BCSD obtained the #1 position for starting teacher salaries in South Carolina
- Grants
- Offering programs at no cost to students & families
- Collaboration with Community Partners
- Completion of Referendum Projects



# Challenges

- Labor Shortage
- Affordable and Available Housing
- Rising Health Care
- Fuel
- Food
- Child Care
- Supply Chain

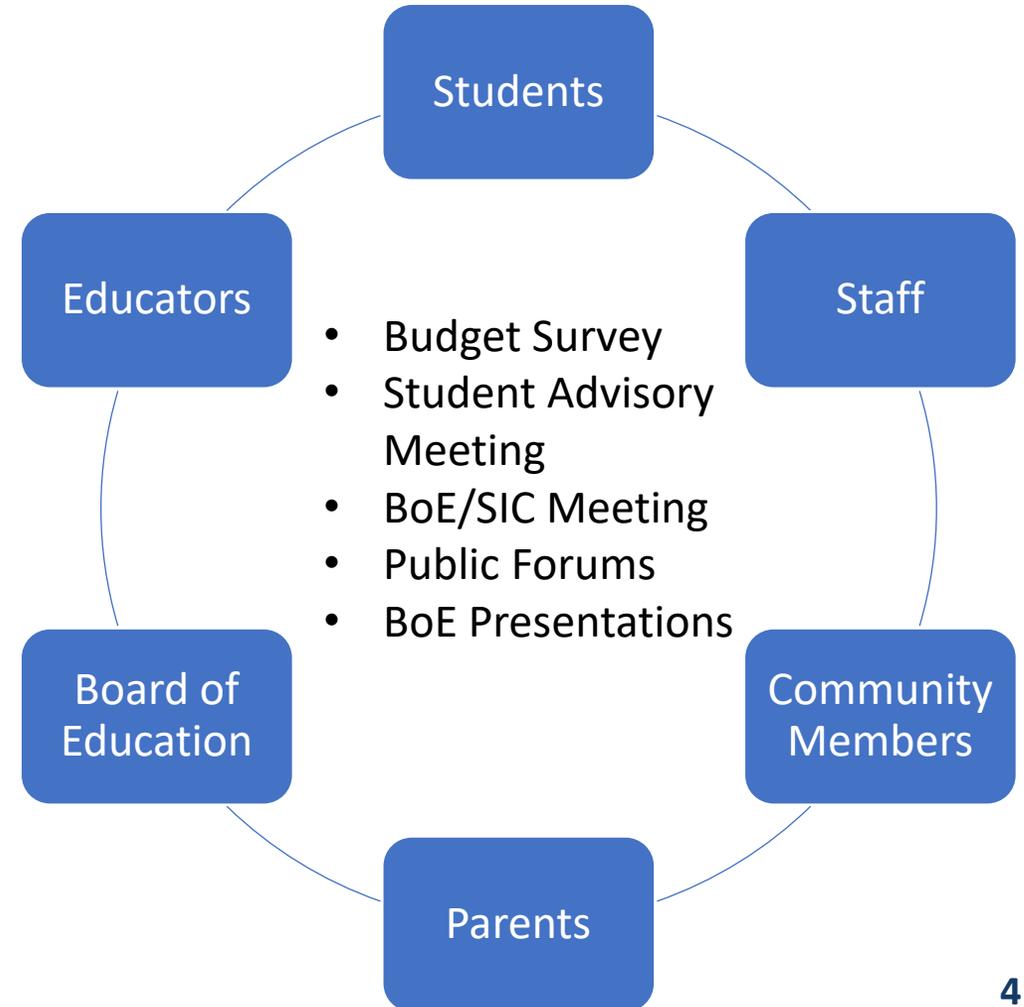




# Stakeholder Input



May 15, 2023



# Budget Survey/Forum Feedback

## Compensation

- Teacher Pay
- Other Employee Pay
- Sick Leave

## Communication

- Public Engagement
- Relationships
- Values



## Climate

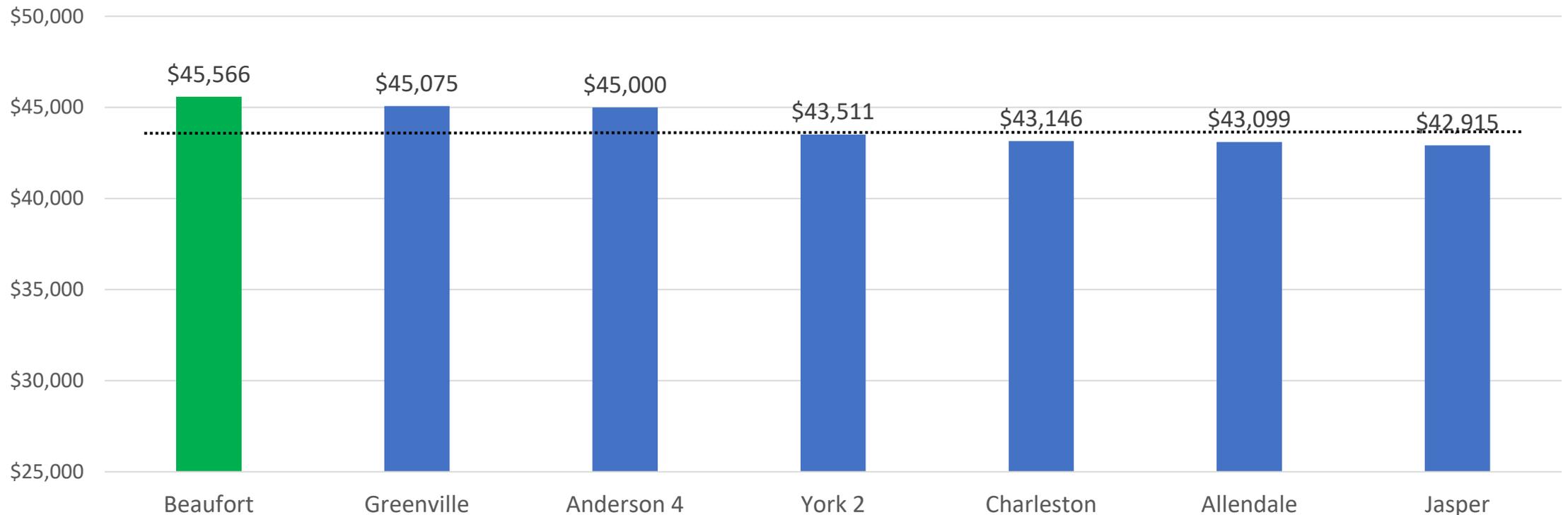
- Working Conditions
- Mental Health Awareness
- Classroom Support

## Leadership

- Accountability
- Investment
- Action



# Recruiting and Retention



\*Data Source: Fiscal Year 2022-2023 District Minimum Salary Schedule – SC Department of Education

# Budget Goals



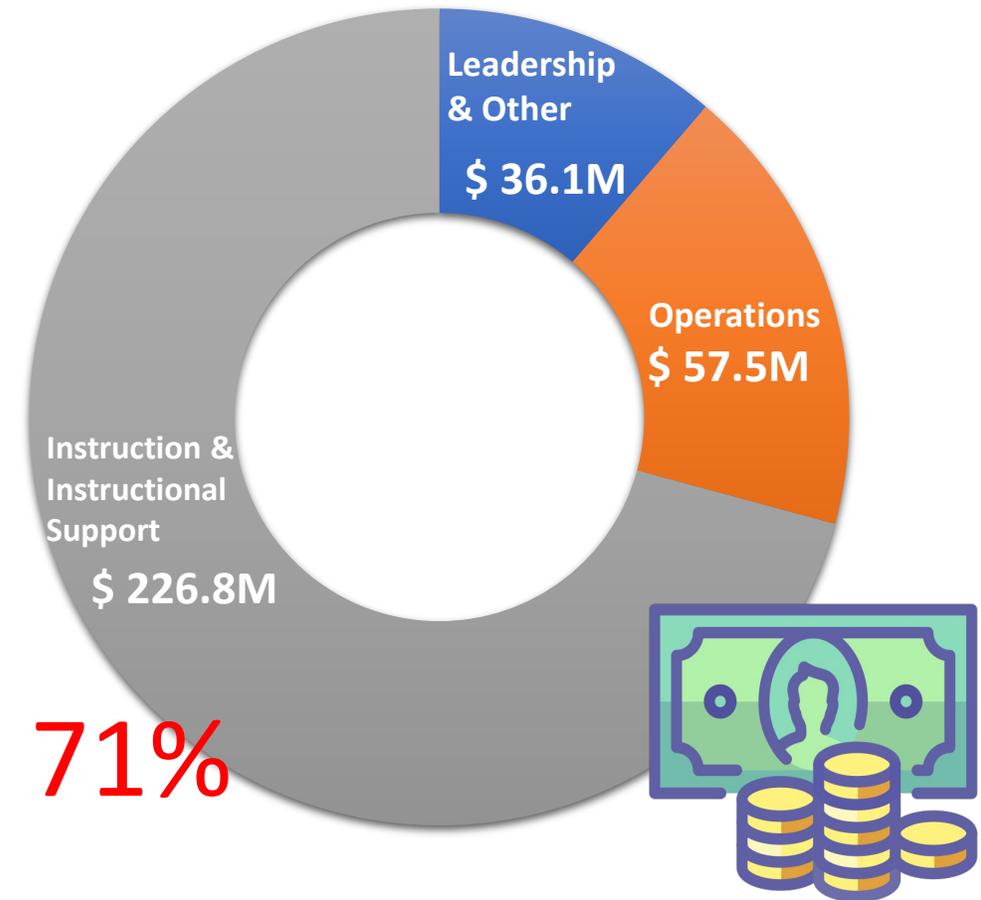
- Maintain BCSD teachers' salaries at #1 in the state
- Continue to advocate for state funding
- Maintain competitive salaries for Classified Professional, & Administrative employees
- Maintain Aa1 credit rating and sufficient cash reserves to reduce/eliminate the need for a Tax Anticipation Note (OE 5.2)





# Budget by Category

**Total Preliminary  
Budget = \$320,412,978**





# Summary of 2023-2024 Increases

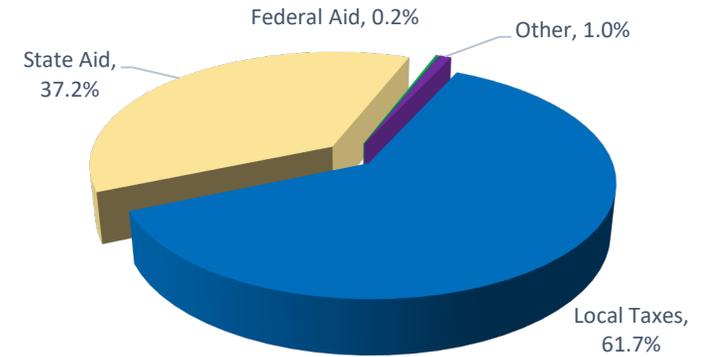
	Amount (in millions)	% of Total Inc/De
<b>2022-2023 Budget</b>	\$298.1	
<b>Employee Compensation Increases</b>	17.6	<b>79%</b>
<b>School Staffing Allocations</b>	1.1	4.9%
<b>Operational Increases</b>	4.0	17.9%
<b>Charter School</b>	(0.4)	(1.8%)
<b>2023-2024 Proposed Budget</b>	\$320.4	

Increase of \$ 22.3M  
7.5%

# Proposed Revenues

## Projected Revenue for FY24:

Local Revenue	\$190,980,995
State Revenue	\$119,077,940
Federal Revenue	\$650,000
Transfers In	<u>\$ 3,100,000</u>



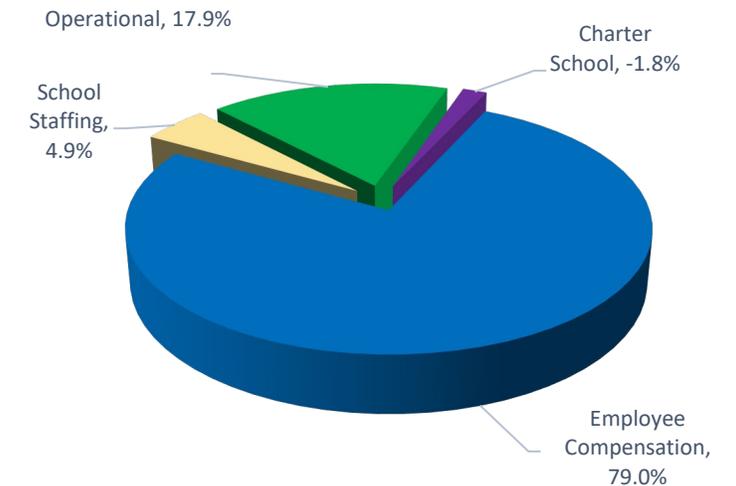
Total Projected Revenue for FY23	\$313,808,935
Additional Millage Proposed (4.4 mills)	<u>\$6,604,043</u>
Revenues to Support Proposed Expenditures	\$320,412,978

*\*Estimated value of the Mill = \$1,500,916/mill*

# Proposed Expenditures

## Proposed Expenditures for FY24:

Employee Compensation Increases	\$ 17,592,619
School Staffing Allocations	\$ 1,102,180
Operational Increases	\$ 3,989,595
Charter School Increases	<u>\$ (405,009)</u>

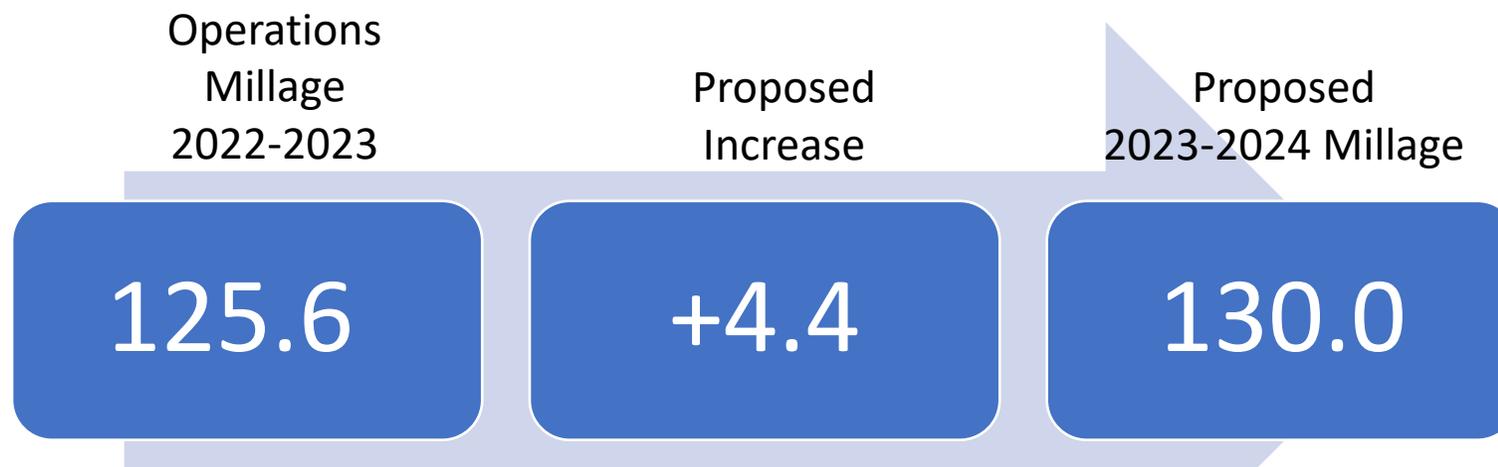


Approved Expenditures for FY23	\$298,133,593
Subtotal of Increases	<u>\$ 22,279,385</u>
Total Proposed Expenditures for FY24	\$320,412,978

*\*Based on SC House Budget Proposal*

# School Operation Millage (Pre-Rollback)

Increased millage needed to fund the budget 4.4 mills



**Note: The above millage rates precede the rollback millage calculation and are subject to change.**

*\*No increase for debt service millage*



# Available Millage under State Law

			Mills
Current Millage (Pre-Rollback)			125.6
CPI	8.00%		
Growth	<u>2.61%</u>		
	10.61%		
New Mills Available		13.3	
Prior Years Mills Unused (Lookback)		<u>4.7</u>	
Total Millage Increase Available			<u>18.0</u>
<b>Total Millage Available (Pre-Rollback)</b>			<b>143.6</b>

**Note: The above millage rates precede the rollback millage calculation and are subject to change.**



# Impact on the Taxpayer\*

	Scenario 1	Scenario 2
<b>Median Home Value</b>	\$250,000	\$400,000
<b>Additional Mills</b>	4.4	4.4
<b>Assessment Ratio</b> (for nonowner-occupied home)	6%	6%
<b>Additional Tax per Year</b>	\$66	\$106

In the first scenario, a non-owner occupied (6%) homeowner with a median home value of \$250,000 would have an estimated tax increase of \$66 per year. The second scenario estimates the impact on a home with a value of \$400,000. A \$40,000 vehicle would have an estimated tax increase of \$10.56 per year.

\*School District Operations taxes are applicable to nonowner-occupied homes, businesses and motor vehicles. These rates are not applicable to primary homeowners.



# 2023-2024 Budget Schedule

**County Council Finance Committee**

May 15, 2023

**Board Meeting (Proposed Certification)**

May 16, 2023

**County Council Readings**

May 22, 2023 - First Reading

June 12, 2023 - Second Reading

June 26, 2023 - Third Reading



[budget@beaufort.k12.sc.us](mailto:budget@beaufort.k12.sc.us)

# Proposed General Fund Budget

FISCAL YEAR 2023-2024



May 15, 2023

BEAUFORT COUNTY SCHOOL DISTRICT  
Beaufort, South Carolina  
Frank Rodriguez, Ph.D., Superintendent  
Tonya Crosby, CPA, Chief Financial Officer



**Beaufort County School District  
2023-2024 Proposed General Fund Budget Information**

**Proposed State Increases and Budget Priorities to Align with District Strategic Goals**

The information following provides further explanation of the major increases and decreases proposed in this budget. Each budget item has been tied with a strategic goal in the Beaufort County School District Strategic Plan. The Strategic Goals may be found below:

***Strategic Goals***

- I Student Achievement  
II Teacher & Administrator Quality  
III School Climate  
IV Gifted & Talented*

**Proposed State Increases**

**Increase to State Minimum Salary Schedule (SG II)** **\$5,614,967**

The House version of the state budget includes a \$2,500 increase to the teacher State Minimum Salary Schedule. The FY 24 budget includes a \$3,000 increase to provide a new BCSD teacher Minimum Salary of \$48,566.

**Teacher Salary Step (SG II)** **\$2,870,271**

This budget includes the FY 24 step increase mandated by the state. The value of the step increase is an average of 2% of the teacher's base salary.

**State Health Insurance Increase (SG II)** **\$1,678,848**

A 3.7% increase to the employer's share of the State Health Insurance premiums will be effective January 1, 2024. Costs are adjusted to account for the affected six-month period.

**State Retirement Increase (SG II)** **\$1,617,670**

The employer's share of state retirement employer contribution will increase by 1.0% in FY 24. The rate will adjust from 23.81% to 24.81%, effective July 1, 2023.

**Bus Driver State Mandated Increase (SG II) \$522,222**

The legislature has proposed a 25% increase to all cells of the State Bus Driver’s Salary Schedule. If approved, the increase will equate to an average 13% increase to the BCSD Bus Driver’s Salary Schedule.

**Other Compensation Increases**

**Compensation Study- ADM/CLAS employees (SG II) \$3,582,135**

To provide funding for the full implementation of recommendations in the support staff compensation study;

**2% COLA for ADM/CLAS/PROF (SG II) \$1,233,103**

To provide a cost of living increase for classified, professional and administrative staff;

**FY 24 Salary Step Increase – ADM/CLAS/PROF (SG II) \$1,202,878**

To provide a step increase for classified, professional and administrative staff;

**Addition of Step 27 to Teacher Salary Schedule (SG II) \$246,393**

To ensure that our most experienced teachers will be moved an additional step, step 27 has been added to the certified salary schedule. This provides a step increase for all teachers.

**Additional Employee Compensation/Payouts (SG II) \$1,911,031**

To provide funding that supports employee incentives such as Paid Parental Leave, Sick-Leave Payouts, and stipends;

**Staffing Allocations**

**Certified/SPED Teaching Positions (SG I) \$1,102,180**

To fund additional teachers in schools to support Career Technology and Multi-Language Learners and the growing population of students identified with disabilities;

**Instructional Support Positions (SG II) \$103,740**

To address a need for instructional support in mathematics at the elementary level;

**Operational Expenditure Increases**

**Service Providers/Supply Contracts (SG III) \$566,118**

To provide funding for the increase in service and supply contracts including Grounds, Custodial, Maintenance and other purchased services. All significant multi-year contracts have an inflationary clause that caps any increase at 3%;

**Substitute Contracted Services (SG II) \$660,937**

To provide for an increased need for substitute support, outsourced services have been utilized. This service contract provides substitutes and is now filling paraprofessional vacancies.

**Security Contracted Services (SG II) \$407,989**

To provide for an increased cost of security support, outsourced services have been utilized. This service contract provides armed security guards at 17 Elementary schools and the District Office as well as. A cost of living increase is also provided for contracted SRO's.

**Professional Development (SG III) \$45,684**

To provide for professional development requirements for teachers, support staff and administrators, inclusive of the costs of registration, travel and dues to professional organizations;

**Pupil Activities (SG III) \$155,945**

To provide increased resources to support student activities;

**Property Insurance (SG III) \$381,524**

To provide funding for property and casualty insurance for the properties that serve the students and faculty of the District;

**Utilities (SG II) \$193,159**

To provide funding for anticipated cost increases due to the impact of inflation;

**Supplies and Materials (SG III) \$171,604**

To provide additional supply allocations to schools due to increased enrollment;

**Other Increases/Decreases**

**Charter School Allocation Decrease (SG I) (\$405,009)**

The General Fund allocation is determined per the state formula as specified in S.C Code Ann. Section 59-40-140. The decrease resulted from a higher total number of weighted students district-wide, which decreases the Charter School's per pupil allocation.

**Beaufort County School District  
Multi-Year Comparison 2022, 2023 and 2024**

**Comparative Budgeted  
Revenues and Expenditures  
General Fund**

	FY 21-22 Audited	FY 22-23 Original Budget	FY 22-23 Projected Actual	FY 23-24 Proposed Budget	Variance with FY23 Orig Budget	% Change with FY23 Orig Budget
<b>Revenue:</b>						
<b>Local Revenue:</b>						
Property Taxes	\$ 168,337,424	\$ 178,132,206	\$ 184,819,016	\$ 195,919,037	\$ 17,786,831	10%
Other Local	1,974,373	1,736,200	1,926,000	1,666,000	(70,200)	-4%
<b>Total Local Revenue</b>	<b>170,311,797</b>	<b>179,868,406</b>	<b>186,745,016</b>	<b>197,585,037</b>	<b>17,716,631</b>	<b>10%</b>
<b>State Revenue:</b>						
Education Finance Act	\$ 16,413,336			\$ -	\$ -	0%
Fringe Benefits / Retiree Insurance	13,866,909	6,678,358	6,957,194	7,956,359	1,278,001	19%
Sales Tax - Owner Occupied	48,441,909	49,163,783	49,665,160	49,163,783	-	0%
Reimbursement for Local Property Tax Relief	7,036,261	7,036,262	7,036,261	7,036,262	-	0%
State Aid to Classrooms*	7,437,249	37,482,172	39,679,971	46,586,950	9,104,778	24%
Other State Revenue	5,405,456	5,120,753	5,504,564	8,334,587	3,213,834	63%
Transfer from Special Revenue Fund EIA	7,226,763	7,133,859	-	-	(7,133,859)	-100%
Transfer from Other Funds	3,403,288	5,000,000	3,422,109	3,100,000	(1,900,000)	-38%
<b>Total State Revenue</b>	<b>109,231,171</b>	<b>117,615,187</b>	<b>112,265,259</b>	<b>122,177,941</b>	<b>4,562,754</b>	<b>4%</b>
<b>Federal Revenue:</b>						
PL 874 (Impact Aid)	\$ 77,155	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Other Federal Revenue (E-Rate)	581,218	575,000	575,000	575,000	0	0%
<b>Total Federal Revenue</b>	<b>658,373</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>0</b>	<b>0%</b>
<b>Total General Fund Budgeted Revenues</b>	<b>\$ 280,201,341</b>	<b>\$ 298,133,593</b>	<b>\$ 299,660,275</b>	<b>\$ 320,412,978</b>	<b>\$ 22,279,385</b>	<b>7%</b>
<b>Expenditures:</b>						
<b>Salary and Benefits</b>	\$ 215,344,780	\$ 236,407,847	\$ 236,407,847	\$ 255,102,646	18,694,799	8%
<b>Non-salary</b>	58,274,655	61,725,746	61,725,746	65,310,332	3,584,586	6%
<b>Total expenditures</b>	<b>\$ 273,619,435</b>	<b>\$ 298,133,593</b>	<b>\$ 298,133,593</b>	<b>\$ 320,412,978</b>	<b>\$ 22,279,385</b>	<b>7%</b>
<b>Add to/(Use of) Fund Balance</b>	<b>6,581,906</b>	<b>-</b>	<b>1,526,682</b>	<b>-</b>	<b>-</b>	
<b>Beginning Fund Balance</b>	<b>\$ 50,550,294</b>	<b>\$ 57,132,200</b>	<b>\$ 57,132,200</b>	<b>\$ 58,658,882</b>		
<b>Ending Fund Balance</b>	<b>57,132,200</b>	<b>57,132,200</b>	<b>58,658,882</b>	<b>58,658,882</b>		
<b>Fund Balance as % of Next Year's Expenditures</b>	<b>19.2%</b>	<b>19.2%</b>	<b>18.3%</b>	<b>17.8%</b>		
Number of Days of Operations	69.9	69.9	66.8	64.4		
Operations Millage	121.6	125.6	125.6	130.0		

\*State's New Funding Formula dictates that EFA is replaced by State Aid to Classrooms.

**BEAUFORT COUNTY SCHOOL DISTRICT**  
**PRELIMINARY DETAIL BUDGET BY IN\$ITE CATEGORY-FY2024**

		FY22 Actual	FY23 Original Budget	FY24 Requested Budget	% Change from Original	Footnote
<b>1 Instruction &amp; Instructional Support</b>						
<b>General Instruction</b>						
111	Kindergarten Programs	9,774,847	11,159,761	11,850,048	6.19%	1
112	Primary Programs	29,252,565	30,330,631	32,401,547	6.83%	1
113	Elementary (Middle School) Programs	46,503,205	48,505,734	50,863,849	4.86%	1
114	High School Programs	34,449,849	37,009,643	38,990,119	5.35%	1
115	Vocational Programs	6,301,641	6,781,447	7,901,804	16.52%	1
117	Driver Education Programs	227,888	242,539	249,246	2.77%	1
118	Montessori Programs	1,130,990	1,226,015	1,311,295	6.96%	1
	<b>Total General Instruction</b>	<b>127,640,984</b>	<b>135,255,770</b>	<b>143,567,908</b>	<b>6.15%</b>	
<b>Exceptional Programs</b>						
120	<b>Special Education Programs</b>	<b>19,995,475</b>	<b>22,575,413</b>	<b>25,176,202</b>	<b>11.52%</b>	<b>1</b>
<b>Preschool Programs</b>						
135	PreSchool Handicapped Self-Contained (3 and 4 Yr)	142,827	157,326	172,344	9.55%	1
137	PreSchool Handicapped Speech (3 and 4 Yr)	867,431	1,072,853	1,253,385	16.83%	1
139	Early Childhood Programs	4,364,321	4,721,389	5,159,990	9.29%	1
	<b>Total Preschool Programs</b>	<b>5,374,580</b>	<b>5,951,568</b>	<b>6,585,719</b>	<b>10.66%</b>	
<b>Special Programs</b>						
141	Gifted and Talented Academic	3,203,299	3,478,683	3,677,020	5.70%	1
144	International Baccalaureate	118,174	199,604	171,000	-14.33%	1
145	Homebound	182,849	135,142	177,460	31.31%	2
148	Gifted and Talented Artistic	18,089	56,000	101,000	80.36%	1
	<b>Total Special Programs</b>	<b>3,522,411</b>	<b>3,869,429</b>	<b>4,126,480</b>	<b>6.64%</b>	
<b>Other Exceptional Programs</b>						
162	Limited English Proficiency	5,671,011	6,732,411	7,363,036	9.37%	1,3
	<b>Total Exceptional Programs</b>	<b>5,671,011</b>	<b>6,732,411</b>	<b>7,363,036</b>	<b>9.37%</b>	
<b>Summer School Programs</b>						
173	High School Summer School	0	0	0	0.00%	4
175	Instructional Programs Beyond Regular School Day	1,501	3,150	2,250	-28.57%	4
	<b>Total Summer School Programs</b>	<b>1,501</b>	<b>3,150</b>	<b>2,250</b>	<b>-28.57%</b>	
<b>Adult Education</b>						
181	Adult Basic Education Programs	109	0	0	0.00%	4
183	Adult Secondary Education Programs	0	0	0	0.00%	4
188	Parenting/Family Literacy	82,807	70,432	77,085	9.45%	1
	<b>Total Adult Education</b>	<b>82,916</b>	<b>70,432</b>	<b>77,085</b>	<b>9.45%</b>	
<b>Pupil Activity</b>						
190	Instructional Pupil Activity	90,513	120,139	133,714	11.30%	5
	<b>Total Pupil Activity</b>	<b>90,513</b>	<b>120,139</b>	<b>133,714</b>	<b>11.30%</b>	
<b>Support Services - Students</b>						
211	Attendance and Social Work	3,706,812	4,150,730	4,929,754	18.77%	6

**BEAUFORT COUNTY SCHOOL DISTRICT**  
PRELIMINARY DETAIL BUDGET BY IN\$ITE CATEGORY-FY2024

		FY22 Actual	FY23 Original Budget	FY24 Requested Budget	% Change from Original	Footnote
212	Guidance Services	6,159,725	6,923,291	7,441,948	7.49%	6
213	Health Services	2,480,461	2,783,519	3,188,463	14.55%	6
214	Psychological Services	1,350,188	1,793,136	1,803,679	0.59%	6
217	Career Specialist Services	89,495	104,437	16,122	-84.56%	7
	<b>Total Support Services-Students</b>	<b>13,786,681</b>	<b>15,755,113</b>	<b>17,379,966</b>	<b>10.31%</b>	
<b>Support Services - Instructional Staff</b>						
221	Improvement of Instruction Curriculum Development	8,602,057	10,391,435	11,862,862	14.16%	6
222	Literacy and Media Services	4,469,169	4,663,297	4,974,893	6.68%	1
224	Improvement of Instruction Inservice and Staff Training	435,175	663,314	769,047	15.94%	6
	<b>Total Support Services-Instructional Staff</b>	<b>13,506,401</b>	<b>15,718,046</b>	<b>17,606,802</b>	<b>12.02%</b>	
<b>Support Services - Central</b>						
262	Planning	105,420	5,900	6,802	15.29%	6
	<b>Total Support Services-Central</b>	<b>105,420</b>	<b>5,900</b>	<b>6,802</b>	<b>15.29%</b>	
<b>Support Services - Pupil Activity</b>						
271	Pupil Services Activities	4,602,120	4,390,916	4,770,850	8.65%	8
	<b>Total Support Services-Pupil Activity</b>	<b>4,602,120</b>	<b>4,390,916</b>	<b>4,770,850</b>	<b>8.65%</b>	
<b>2 Operations</b>						
<b>Finance and Operations</b>						
252	Fiscal Services	2,324,729	2,509,447	2,855,289	13.78%	6
254	Operation and Maintenance of Plant	27,413,999	28,164,029	29,077,786	3.24%	9
255	Student Transportation	7,472,951	7,936,312	8,858,430	11.62%	10
256	Food Services	0	0		0.00%	
258	Security	2,040,811	2,342,704	2,776,310	18.51%	11
	<b>Total Finance and Operations</b>	<b>39,252,491</b>	<b>40,952,492</b>	<b>43,567,815</b>	<b>6.39%</b>	
<b>Support Services - Central</b>						
264	Staff Services	4,479,349	5,501,561	5,787,931	5.21%	6
266	Technology and Data Processing Services	5,970,991	6,738,508	8,149,650	20.94%	6
	<b>Total Support Services-Central</b>	<b>10,450,339</b>	<b>12,240,069</b>	<b>13,937,581</b>	<b>13.87%</b>	
<b>3 Leadership</b>						
<b>Support Services - Instructional Staff</b>						
223	Supervision of Special Programs	529,887	771,553	1,011,971	31.16%	16
	<b>Total Support Services-Instructional Staff</b>	<b>529,887</b>	<b>771,553</b>	<b>1,011,971</b>	<b>31.16%</b>	
<b>Support Services -General Administration</b>						
231	Board of Education	576,209	728,947	807,027	10.71%	
232	Office of the Superintendent	475,794	475,886	566,981	19.14%	6
233	School Administration	19,191,746	21,840,094	23,127,104	5.89%	6
	<b>Total Support Services-General Administration</b>	<b>20,243,749</b>	<b>23,044,927</b>	<b>24,501,112</b>	<b>6.32%</b>	
<b>Facilities &amp; Operations</b>						
253	Facilities Acquisition and Construction	49,305	44,647	47,375	6.11%	
	<b>Total Finance and Operations</b>	<b>49,305</b>	<b>44,647</b>	<b>47,375</b>	<b>6.11%</b>	
<b>Support Services - Central</b>						
263	Information Services	452,521	587,380	871,081	48.30%	12
	<b>Total Support Services-Central</b>	<b>452,521</b>	<b>587,380</b>	<b>871,081</b>	<b>48.30%</b>	

**BEAUFORT COUNTY SCHOOL DISTRICT**  
**PRELIMINARY DETAIL BUDGET BY IN\$ITE CATEGORY-FY2024**

		FY22 Actual	FY23 Original Budget	FY24 Requested Budget	% Change from Original	Footnote
<b>Charter School and Other Charges</b>						
412	Payments to Other Governmental Units	150,851	75,000	115,000	53.33%	
416	LEA Payments to Public Charter Schools	7,948,760	9,839,238	9,434,229	-4.12%	13
421	Interfunded Transfers - Special Revenue	-	-	-	0.00%	
425	Interfund Transfers - Food Service	110,000	110,000	110,000	0.00%	
	<b>Total Other Charges</b>	<b>8,209,611</b>	<b>10,024,238</b>	<b>9,659,229</b>	<b>-3.64%</b>	
<b>Debt Service</b>						
500	Debt Service	51,519	20,000	20,000	0.00%	14
	<b>Total Debt Service</b>	<b>51,519</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>	
<b>Grand Total</b>		<b>273,619,435</b>	<b>298,133,593</b>	<b>320,412,978</b>	<b>7.47%</b>	

**Footnotes:**

- 1 \$3,000 teacher increase plus step and increased Certified step to 27 years including benefits
- 2 Continued increases due to residual impact of Pandemic
- 3 Additional positions to transition to mandatory 60 to 1 student to teacher ratio
- 4 Funded in Special Revenue Funds
- 5 Field trips, increased fuel costs
- 6 Step and FY24 2% COLA including benefits  
Career Development Facilitator position moved from General Fund to Special Revenue EIA - Fund 303
- 7 School athletics allocations and increases in benefits costs
- 8 Annual energy and other contractual increases
- 9 State mandated increases for bus drivers and operational increases - fuel, repairs, etc.
- 10 Annual increases for security and SRO services
- 12 Step and FY24 2% COLA including benefits; Additional departmental expenses due to assuming FOIA and District Celebration responsibilities
- 13 Reduction to allocation based on state mandated formula
- 14 Decrease due to reduction in TAN borrowing as a result of increased Fund Balance



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<b>AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT LAW ENFORCEMENT UNIFORM SERVICE CHARGES/ USER FEE; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; TO PROVIDE FOR THE EXPENDITURE OF SAID LAW ENFORCEMENT UNIFORM SERVICE CHARGES/ USER FEE; AND OTHER MATTERS RELATED THERETO</b>
<b>MEETING NAME AND DATE:</b>
Finance, Administration and Economic Development Committee 05/08/2023
<b>PRESENTER INFORMATION:</b>
Hayes Williams Chief Financial Officer; Denise Christmas Finance Director & Whitney Richland Deputy County Administrator  Forty-five minutes to one hour.
<b>ITEM BACKGROUND:</b>
This is a presentation of the fiscal year 2024 budget for the General Fund, Capital Improvement Funds, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Internal Service Funds, and Enterprise Funds.
<b>PROJECT / ITEM NARRATIVE:</b>
The presentation and Ordinance will outline the revenues and expenditures for the operations budgeted for Fiscal Year 2024 for the General Fund, Capital Improvement Funds, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Internal Service Funds, and Enterprise Funds.
<b>FISCAL IMPACT:</b>
The Ordinance will outline the Revenues to be collected and the estimated expenditures for the Fiscal Year 2024.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends that Council recommend the Ordinance for approval.
<b>OPTIONS FOR COUNCIL MOTION:</b>
Motion to approve an Ordinance to make appropriations for County Government and Special Purpose Districts for Beaufort County for the fiscal year beginning July 1, 2023 and ending June 30, 2024; to levy taxes for the payment thereof; to adopt law enforcement uniform service charges/ user fee; to provide for the expenditure of said taxes and other revenues coming into the county; to provide for the expenditure of said law enforcement uniform service charges/ user fee; and other matters related thereto.  Move forward to Council for Second Reading/Approval

ORDINANCE 2023/\_\_\_\_\_

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT LAW ENFORCEMENT UNIFORM SERVICE CHARGES/ USER FEE; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; TO PROVIDE FOR THE EXPENDITURE OF SAID LAW ENFORCEMENT UNIFORM SERVICE CHARGES/ USER FEE; AND OTHER MATTERS RELATED THERETO**

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

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

**SECTION I. TAX LEVY, COLLECTION, APPROPRIATION AND BUDGET**

The County Council hereby authorizes and directs the Beaufort County Auditor (“Auditor”) to levy upon taxable property in Beaufort County ad valorem taxes for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the provisions of this Ordinance. The Auditor is directed to print on all tax notices the tax millage breakdown as shown in this Ordinance, including any special tax district millage. The taxes shall be collected by the Beaufort County Treasurer (“Treasurer”), as provided by law, and appropriated in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council. The estimated revenues contained in this Ordinance support the appropriations provided herein, as well as other supporting documents contained in the Fiscal Year Annual Budget (“Budget”) hereby adopted as part of this Ordinance.

**SECTION II. MILLAGE**

The County Council hereby establishes the millage rate necessary to meet all budget requirements, to support the appropriations herein made, with the exception of those appropriations and portions supported by revenues other than property taxes and shall advise the Auditor and Treasurer of Beaufort County who shall levy and collect said millage, respectively, as hereby directed by the County Council. However, County Council reserves the right to modify these millage rates as may be deemed necessary and appropriate after the State has provided the County with final revenue numbers and assessed values have been determined, but no later than August 31<sup>st</sup> of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be modified by resolution.

A. *Establishment of Millage Rate.* The following are the millages established for the budget as of July 1, 2023:

Operations	42.3
Capital Improvement	2.4
Debt service	3.4
Purchase of Real Property	4.4
Solid Waste & Recycling	3.7
Higher Education	2.2
Indigent Care support to Beaufort Memorial Hospital	0.4
Indigent Care support to Beaufort Jasper Comprehensive Health	0.4
Economic Development	0.3
<b>Total Millage</b>	<b>59.5</b>

The Higher Education millage will be divided equally between the University of South Carolina Beaufort and the Technical College of the Lowcountry.

### SECTION III. COUNTY OPERATIONS REVENUES

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

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 111,284,000
Fees for licenses and permits	4,044,250
Intergovernmental revenue	11,479,644
Charges for Services	13,900,584
Fines and forfeitures	695,000
Interest on investments	601,000
Miscellaneous revenue	300,000
Interfund transfers	1,341,250
<b>Total Operating Income</b>	<b>\$ 143,645,728</b>

- B. **Capital Improvement Fund.** The appropriation for County Capital Improvements will be funded from tax collections of \$6,290,000 and use of fund balance of \$14,942,455 totaling \$21,232,455.

- C. **Debt Service Fund.** The appropriation for County Debt Service will be funded from the revenue sources as follows:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 8,989,500
Intergovernmental Revenue	274,500
Interest on Investments	448,000
<b>Total Operating Income</b>	<b>\$ 9,712,000</b>

- D. **Purchase of Real Property.** The appropriation for County Purchase of Real Property will be funded from the revenue sources as follows:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 11,598,600
Intergovernmental Revenue	226,400
Interest on Investments	75,000
<b>Total Operating Income</b>	<b>\$ 11,900,000</b>

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

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 9,600,000
Charges for Services	9,000
Miscellaneous Revenues	400,000
Transfer In	1,750,000
Interest on Investments	10,000
<b>Total Operating Income</b>	<b>\$ 11,769,000</b>

- F. **Higher Education Allocation.** The appropriation for County Higher Education Allocation will be funded from tax collections of \$5,723,580. The amount collected will be divided equally between the University of South Carolina Beaufort and the Technical College of the Lowcountry.
- G. **Indigent Care support to Beaufort Memorial Hospital.** The appropriation for County Indigent Care to Beaufort Memorial Hospital will be funded from tax collections of \$1,040,651.
- H. **Indigent Care support to Beaufort Jasper Comprehensive Health.** The appropriation for County Indigent Care to Beaufort Jasper Comprehensive Health will be funded from tax collections of \$1,040,651.
- I. **Economic Development support to the Jobs and Worksite Fund.** The appropriation for County Economic Development support to the Jobs and Worksite Fund will be funded from tax collections of \$780,488.
- J. **Additional Operation Funds.** Additional operations of various County departments are funded by Special Revenue and Enterprise sources. The detail of line-item accounts for these funds is set forth in the Budget as adopted as part of this Ordinance.

**SECTION IV. COUNTY OPERATIONS APPROPRIATION**

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

<u>Operating Appropriation Source</u>	<u>Amount</u>
General Government	\$ 57,772,944
Public Safety	53,330,431
Public Works	11,588,415
Public Health	1,751,977
Public Welfare	1,974,895
Cultural and Recreation	10,351,327
Transfers Out	6,875,739
<b>Total Operating Appropriation Source</b>	<b>\$ 143,645,728</b>

- B. **Capital Improvement Fund.** The amount of \$21,232,455, appropriated for County Capital Improvements will be expended for Capital Expenditures.
- C. **Debt Service Fund.** The amount of \$9,712,000 appropriated for County Debt Service will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.
- D. **Purchase of Real Property.** The amount of \$11,900,000 appropriated for Purchase of Real Property will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.
- E. **Solid Waste and Recycling Fund.** The amount appropriated to the Beaufort County Solid Waste and Recycling Fund operations, as follows:

<u>Operating Appropriation Source</u>	<u>Amount</u>
Personnel Services	\$ 2,469,427
Purchased Services	7,756,200
Supplies	137,000
Capital Outlay	1,284,445
Contingency	121,928
<b>Total Operating Appropriation Source</b>	<b>\$ 11,769,000</b>

- F. **Higher Education Allocation.** The amount of \$5,723,580 appropriated for the Higher Education Allocation paid to the University of South Carolina Beaufort and the Technical College of the Lowcountry to help sustain operations.
- G. **Indigent Care support to Beaufort Memorial Hospital.** The amount of \$1,040,651 appropriated by Beaufort County to Beaufort Memorial Hospital is to help sustain indigent care to patients needing assistance with medical care.
- H. **Indigent Care support to Beaufort Jasper Comprehensive Health.** The amount of \$1,040,651 appropriated by Beaufort County to Beaufort Jasper Comprehensive Health is to help sustain indigent care to patients needing assistance with medical care.
- I. **Economic Development support to the Jobs and Worksite Fund.** The amount of \$780,488 appropriated by Beaufort County is to fund the Jobs and Worksite Fund that is overseen by the Beaufort County Economic Development Corporation. These funds are allowed to accumulate and are to be used to attract new businesses and economic development into Beaufort County.

**SECTION V. SPECIAL TAX DISTRICT MILLAGE**

The County Auditor is hereby authorized and directed to levy, and the County Treasurer is hereby authorized and directed to collect and distribute the mills so levied, as provided by law, for the operations of the following special tax districts:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Millage Rate</u>
Bluffton Fire District Operations	\$ 20,983,045	\$ 20,709,201	24.1
Bluffton Fire District Debt Service	\$ 1,650,000	\$ 1,650,000	1.9
Burton Fire District Operations	\$ 6,707,526	\$ 6,707,526	69.1
Burton Fire District Debt Service	\$ 363,574	\$ 363,574	3.9
Daufuskie Island Fire District Operations	\$ 1,445,544	\$ 1,445,544	61.2
Lady's Island/ St. Helena Fire District Operations	\$ 7,808,701	\$ 7,808,291	39.2
Lady's Island/ St. Helena Fire District Debt Service	\$ 664,652	\$ 664,652	3.5
Sheldon Fire District Operations	\$ 1,765,470	\$ 1,765,470	38.5
Sheldon Fire District Debt Service	\$ 133,100	\$ 133,100	2.9

However, County Council reserves the right to modify these millage rates as may be deemed necessary and appropriate after the State has provided the County with final revenue numbers, but no later than August 31<sup>st</sup> of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be modified by resolution.

**SECTION VI. BOARDS, AGENCIES AND COMMISSIONS**

All County boards, agencies, commissions, etc., fully or partially funded by County Council, and all non-County government organizations receiving funding from the Beaufort County General Fund are required to furnish either a complete audit or other annual financial report to County Council no later than seven months after the close of each fiscal year. The County Administrator may request from any party receiving funds, and in whatever form, any and all accounting records, reports, and documents necessary for County Council and the County

Administrator to supervise the financial condition of such boards, agencies or commissions. The County Council or County Administrator may, for any reason, request a special audit to be completed for any agency receiving funds; and if requested, then the audit shall be made completed by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County government or any of its officers. At the County Council's discretion, failure by any agency to complete a special audit can result in the freezing of funds allocated to that agency until such audit is completed.

#### **SECTION VII. ROLES AND RESPONSIBILITIES**

The County Administrator shall oversee and supervise the day-to-day, proper implementation of this Ordinance. Elected Officials are responsible for the day-to-day management of their departmental budgets. The term "Department Head" as used herein explicitly refers to the funds and functions under the particular auspices of the County Administrator. Management of Elected Officials individual accounts and budget shall be the responsibility of the duly elected official for each office. All funds for County government purposes shall be disbursed in accordance with the Purchasing Ordinance codified as Section 2-501 et seq. of the Code of Ordinances of Beaufort County.

#### **SECTION VIII. TRANSFERS OF FUNDS**

Each department head is permitted to transfer appropriation(s) between object classification codes within that department. Transfers from objects 50020 through 50130 (personnel codes) are not permitted under any circumstances without the approval of County Administrator or the Chief Financial Officer ("CFO") or their designee. The County Administrator or the CFO is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund and Capital Improvements Fund (from one Fund to another Fund) up to \$150,000.

#### **SECTION IX. ADDITIONAL APPROPRIATIONS AND BORROWING**

If circumstances arise which, in the judgment of a majority of County Council, require the expenditure of a greater amount than herein above enumerated then the County Administrator has the authority to transfer funds between the County's General Fund, Special Revenue Funds and Capital Projects Funds and may also appropriate available funds for a purpose not mentioned or referred to in this Ordinance, and the Treasurer is authorized to borrow, if necessary, such amount as may be required to meet such increases or additional appropriations and may pledge the full faith and credit of Beaufort County for the payment of the amount borrowed. Should actual funding sources be greater than projected in this Ordinance, the County Administrator may revise budgeted revenues and expenditures or direct the increase to be held for future year's disbursements.

#### **SECTION X. FISCAL COMPLIANCE**

The County Treasurer is authorized and directed to deposit, except those restricted by law, County revenues collected or received, from whatever source, into the appropriate funds. There will be a quarterly review by the CFO of the budget of each department, board, commission, etc. for which funds have been allocated, at which time funds, if available, may be re-allocated by the County Administrator to cover any shortfalls or unanticipated expenditures. All departments, boards, commissions, etc. will provide data, reports, statistics, etc. as may be requested by County Council.

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

#### **SECTION XI. ANNUAL EXTERNAL AUDIT**

Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This audit shall be completed

and presented to County Council no later than December 31 following the close of each fiscal year, unless extended by the South Carolina State Treasurer’s Office.

**SECTION XII. RATES AND AVAILABILITY OF FUNDS**

The CFO shall determine the proper rate of disbursement of the enumerated appropriations during the fiscal year based on financial and cash-flow considerations; in most cases, however, lump-sum or direct assistance appropriations should not exceed during any one quarter, one-fourth of the annual appropriation. Lump-sum or direct assistance appropriations of less than \$25,000 per year may be exempted from this provision.

**SECTION XIII. RESERVE FUND**

County Council has established a reserve fund by Ordinance 2014-6. This fund will be increased each year as budgeted or otherwise approved by County Council. The fund is to be reserved for non-recurring expenses. Spending from the reserve fund will require a super majority vote of County Council.

**SECTION XIV. LAW ENFORCEMENT UNIFORM SERVICE CHARGE/USER FEE**

The law enforcement service charge and uniform user fee established by Ordinance 2020-29 and codified in Chapter 54 Article IV of the Beaufort County Code of Ordinances, shall be charged to each applicable parcel based on use and size as set forth in the following table. The types of “land use” in the following table are defined as provided for in the Beaufort County Community Development Code. However, County Council reserves the right to modify these service charge/ user fee rates as may be deemed necessary and appropriate after the Consultant has provided the County with final revenue numbers, but no later than August 31<sup>st</sup> of the taxing year; and if it does determine necessary and appropriate, then said service charge/ user fee rates shall be modified by resolution.

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

The Law Enforcement Uniform Service Charge shall be applied and collected in accordance with Ordinance 2020-29 and Chapter 54 Article IV of the Beaufort County Code of Ordinances. All appropriations for this purpose shall be solely funded from this user fee.

**SECTION XV. SPECIAL REVENUE FUNDS**

Restricted fund balances in special revenue funds may be used in limited circumstances as approved by the County Administrator or CFO, if the current year revenues are insufficient and/or the purchase/expenditure requires the use of fund balance.

Purchases/expenditures from the Sheriff’s Office Civil Forfeiture Special Revenue Funds and the Treasurer’s Execution Fund shall be subject to statutory restrictions and other legal requirements but shall not require any further approval by the County Administrator or County Council so long as funds are available for use. No office, elected or other, shall expend funds in a manner that such expenditure creates a deficit position or negative fund balance.

**SECTION XVI. AUTHORITY OF ADMINISTRATOR REGARDING GRANTS**

County Council authorizes the County Administrator to approve the application for, acceptance of, and use within County standards of all grants which either do not require matching funds or for which required funds have already been appropriated by County Council.

**SECTION XVII. CONFLICTING ORDINANCES REPEALED**

Any terms of previous ordinances or portions of the code of ordinances which are conflicting with the terms herein are hereby repealed and replaced by the terms of this Ordinance.

**SECTION XVIII. SEVERABILITY**

If any section, subsection, clause, or application thereof of this Ordinance shall be deemed to be unconstitutional or otherwise invalid by a court of competent jurisdiction, the invalidity shall not affect the application of any other provision of this Ordinance which shall remain in full force and effect.

Ordered in a meeting duly assembled this \_\_\_\_ day of \_\_\_\_\_, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_

Joseph Passiment, Chairman

ATTEST:

\_\_\_\_\_

Sarah W. Brock, Clerk to Council

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Revenues</b>						
<b>Property taxes</b>						
10000001	41010	CURRENT TAXES	(100,434,000.00)	1.57%	(98,883,996.00)	(82,944,300.65)
10100001	41010	CURRENT TAXES	(780,488.00)	NA	-	(426,388.00)
14010001	41010	CURRENT TAXES	(1,040,651.00)	NA	-	(852,775.00)
14020001	41010	CURRENT TAXES	(1,040,651.00)	NA	-	(852,775.00)
16000001	41010	CURRENT TAXES	(5,723,580.00)	NA	-	(4,903,456.00)
10000001	41020	DELINQUENT TAXES	(2,100,000.00)	42.70%	(1,471,616.00)	(2,170,957.80)
10000001	41030	AUTOMOBILE TAXES	(7,600,000.00)	1.77%	(7,467,534.00)	(7,376,689.62)
10000001	41040	3% & 7% PENALTIES ON TAX	(500,000.00)	11.11%	(450,000.00)	(577,671.14)
10000001	41050	5% PENALTIES ON TAXES	(650,000.00)	30.00%	(500,000.00)	(750,204.97)
<b>Total property taxes</b>			<b>(119,869,370.00)</b>		<b>(108,773,146.00)</b>	<b>(100,855,218.18)</b>
<b>Licenses and permits</b>						
10000001	42010	BUILDING PERMITS	(1,604,000.00)	52.76%	(1,050,000.00)	(1,902,806.85)
10000001	42020	ELECTRICIANS' LICENSES	-	-100.00%	(18,000.00)	-
10000001	42030	MOBILE HOME PERMITS	(20,000.00)	100.00%	(10,000.00)	(20,545.00)
10000001	42040	MARRIAGE LICENSES	(65,000.00)	18.18%	(55,000.00)	(69,250.00)
10000001	42060	SHERIFF COPPER PERMITS	(250.00)	NA	-	(400.00)
10000001	42200	CABLE TV FRANCHISES	(280,000.00)	-37.78%	(450,000.00)	(276,486.66)
10000001	42300	BUSINESS LICENSE	(2,000,000.00)	-13.04%	(2,300,000.00)	(1,685,355.67)
10000001	42310	ALCOHOL BEVERAGE LICENSE	(75,000.00)	0.00%	(75,000.00)	(83,455.00)
<b>Total licenses and permits</b>			<b>(4,044,250.00)</b>		<b>(3,958,000.00)</b>	<b>(4,038,299.18)</b>
<b>Intergovernmental</b>						
10000001	43010	STATE AID TO SUBDIVISIONS	(8,353,438.00)	5.06%	(7,951,200.00)	(7,282,467.11)
10000001	43015	HOMESTEAD EXEMPTION, ETC	(2,025,000.00)	-5.81%	(2,150,000.00)	(2,038,600.31)
10000001	43020	MERCHANTS INVENTORY TAX	(190,000.00)	2.15%	(186,000.00)	(186,308.92)
10000001	43021	MANUFACTURER TAX EXEMPT PROGRM	(250,000.00)	977.59%	(23,200.00)	(72,276.94)
10000001	43022	MOTOR CARRIER PAYMENTS	(240,000.00)	20.00%	(200,000.00)	(241,042.25)
10000001	43040	PAYMENTS IN LIEU OF TAXES	(100,000.00)	0.00%	(100,000.00)	(193,533.82)
10000001	43041	PYMT IN LIEU OF - FEDERAL	(15,000.00)	-11.76%	(17,000.00)	(16,881.45)
10000001	43051	LOCAL ASSESSMENT FEE- UBER	(5,000.00)	-47.37%	(9,500.00)	(6,522.32)
10000001	43200	VETERANS OFFICER STIPEND	(5,923.00)	7.69%	(5,500.00)	(4,211.32)
10000001	43230	VOTER REG/ELEC STIPENDS	(13,500.00)	0.00%	(13,500.00)	(16,500.00)
10000001	43238	VOTER REG. STATE REIMB.	-	-100.00%	(115,000.00)	(130,713.68)
10000001	43250	SALARY SUP'LMTS FR STATE	(45,000.00)	471.07%	(7,880.00)	(17,549.00)
10000001	43290	POLL'TN CNTRL PEN FR STAT	(2,000.00)	-60.00%	(5,000.00)	(1,020.00)
10000001	43400	STATE AID CHILD/CORONER	(34,783.00)	NA	-	-
10000001	43410	FEMA GRANT REVENUES	(200,000.00)	NA	-	(154,755.52)
<b>Total intergovernmental</b>			<b>(11,479,644.00)</b>		<b>(10,783,780.00)</b>	<b>(10,362,382.64)</b>
<b>Charges for services</b>						
10000001	44010	3% COMM ON DOC STAMPS RMC	(450,000.00)	28.57%	(350,000.00)	-
10000001	44020	COUNTY RECORDING FEES-RMC	(5,800,000.00)	65.71%	(3,500,000.00)	(8,544,753.43)
10000001	44030	COUNTY STAMP FEES-RMC	(1,300,000.00)	-74.00%	(5,000,000.00)	-
10000001	44040	COLLECT CO XFER FEES-RMC	(60,000.00)	19.89%	(50,046.00)	-
10000001	44050	COPY AND SERVICE FEES-RMC	-	-100.00%	(8,270.00)	-
10000001	44100	SHERIFF'S FEES	(40,000.00)	-8.88%	(43,900.00)	(38,007.59)
10000001	44110	PROBATE FEES	(550,000.00)	-15.38%	(650,000.00)	(563,141.67)
10000001	44120	PROBATE ADVERTISIING FEES	(30,000.00)	0.00%	(30,000.00)	(30,150.00)
10000001	44130	PROBATE COPY FEES	(30,000.00)	-14.29%	(35,000.00)	(32,611.45)
10000001	44135	SOLICITOR WORTHLESS CHECK FEES	-	-100.00%	(1,600.00)	(200.00)
10000001	44140	MAGISTRATE CIVIL FEES	(38,678.00)	NA	-	(11,312.25)
10000001	4414A	BFT MAGISTRATE CIVIL FEES	(70,000.00)	37.25%	(51,000.00)	(55,372.33)
10000001	4414B	BLF MAGISTRATE CIVIL FEES	(65,000.00)	-7.14%	(70,000.00)	(69,180.59)
10000001	44150	CLERK OF CT FILING FEES	(110,000.00)	-4.90%	(115,663.00)	(100,015.70)
10000001	44160	CLERK OF CT COPY FEES	(17,000.00)	12.15%	(15,158.00)	(17,073.50)
10000001	44170	FAMILY COURT FEES	(235,000.00)	-0.20%	(235,476.00)	(243,408.55)
10000001	44175	FAM CRT COST RECOV'RY FEE	(10,000.00)	-86.43%	(73,700.00)	(58,376.85)
10000001	44180	FAMILY COURT COPY FEES	(3,000.00)	-24.05%	(3,950.00)	(6,027.00)
10000001	44190	MASTER IN EQUITY FEES	(110,000.00)	10.00%	(100,000.00)	(94,182.64)
10000001	44200	TREASURER'S FEES	(18,000.00)	32.35%	(13,600.00)	(15,480.00)
10000001	44205	TREASURER'S MISC FEES	(16,000.00)	966.67%	(1,500.00)	(15,432.64)
10000001	44220	EMERGENCY MEDICAL FEES	(3,700,000.00)	2.78%	(3,600,000.00)	(3,542,849.25)
10000001	44225	EMS - COPY FEES	(10,000.00)	-23.08%	(13,000.00)	(8,818.20)
10000001	44260	D S O FEES	(85,000.00)	4.94%	(81,000.00)	(83,544.16)
10000001	44280	ANIMAL SHELTER FEES	-	NA	-	(922.50)

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
10000001	44281	ANIMAL SHELTER ADMIN TICKETS	(10,000.00)	42.86%	(7,000.00)	(10,167.88)
10000001	44300	LIBRARY COPY FEES	(3,000.00)	0.00%	(3,000.00)	(3,020.45)
10000001	44330	PLANNING - VARIOUS SALES	(1,500.00)	NA	-	(1,340.00)
10000001	44360	COPY FEES-ALL OTHERS	(250.00)	-68.75%	(800.00)	(269.25)
10000001	44370	REZONING APPLICATION FEES	(2,000.00)	-20.00%	(2,500.00)	(2,050.00)
10000001	44375	CRB - APPLICATION FEES	(5,000.00)	19.05%	(4,200.00)	(2,750.00)
10000001	44400	ADULT SPORTS FEES	-	NA	-	(3.00)
10000001	44449	ATHL FEES- SPECIAL EVENTS	(100,000.00)	NA	-	-
10000001	44720	TELEPHONE SRVS - OTHERS	-	-100.00%	(5,000.00)	4,893.32
10000001	44735	DETENTION CENTER DAYWATCH	(1,000.00)	-69.70%	(3,300.00)	-
10000001	44736	HHI HOLDING FACILITY (DET CTR)	-	NA	(34,800.00)	-
10000001	44760	PAYROLL SERVICES-OTHERS	(13,356.00)	2.74%	(13,000.00)	(13,356.00)
10000001	44780	CREDIT CARD CONVENIENCE FEES	-	-100.00%	(2,750.00)	(2,573.64)
10000001	44781	CCARD CONVENIENCE FEES - PALS	(1,500.00)	NA	-	(1,711.82)
10000001	44782	CCARD CONVENIENCE FEES - OTHER	(800.00)	-90.36%	(8,300.00)	(47,712.22)
10000600	44400	ADULT SPORTS FEES	(8,000.00)	-13.98%	(9,300.00)	(7,125.00)
10000600	44410	YOUTH SPORTS FEES	(110,000.00)	0.27%	(109,700.00)	-
10000600	44420	AQUATICS CLASS	(12,000.00)	1.69%	(11,800.00)	(5,515.73)
10000600	44430	ATHLETIC/CENTER RENTALS	(11,000.00)	-4.35%	(11,500.00)	(1,790.00)
10000600	44432	RENTALS-AQUATIC	-	NA	-	(4,790.00)
10000600	44440	SPONSORSHIPS	(4,000.00)	0.00%	(4,000.00)	-
10000600	44449	SUMMER CAMP	(20,000.00)	NA	-	(8,748.64)
10000600	44450	AQUATIC ADMISSIONS	(15,000.00)	-48.28%	(29,000.00)	(1,227.00)
10000602	44420	SWIM LESSONS - BATTERY CREEK	-	NA	-	(368.18)
10000602	44421	SWIM LESSONS - BEAUFORT	-	NA	-	(3,599.15)
10000602	44422	SWIM LESSONS - LIND BROWN	-	NA	-	(130.00)
10000602	44423	AQUATIC CLASSES - BATTERY CREEK	-	NA	-	(218.30)
10000602	44424	AQUATIC CLASSES - BEAUFORT	-	NA	-	(2,894.83)
10000602	44425	AQUATIC CLASSES - LIND BROWN	-	NA	-	(894.23)
10000602	44426	WATER AEROBICS - BATTERY CREEK	-	NA	-	(5.82)
10000602	44427	WATER AEROBICS - BEAUFORT	-	NA	-	(490.00)
10000602	44432	CREATION STATION FEES	-	NA	-	(380.00)
10000602	44434	CREATION STATION FEES	-	NA	-	(1,113.19)
10000602	44450	POOL ADMISSIONS - BATTERY CREEK	-	NA	-	(21,525.83)
10000602	44451	POOL ADMISSIONS - BEAUFORT	-	NA	-	(6,194.78)
10000602	44452	POOL ADMISSIONS - LIND BROWN	-	NA	-	(7,086.17)
10000600	44499	SENIORS-LCOG	(75,000.00)	-73.21%	(280,000.00)	-
10000604	44400	ADULT SPORTS FEES	(45,000.00)	1.12%	(44,500.00)	(24,258.91)
10000604	44404	SPORTS FEES - KICKBALL - ADULT	-	NA	-	(3,320.00)
10000604	44405	SPORTS FEES - PICKLEBALL-ADULT	-	NA	-	(15,509.67)
10000604	44408	SPORTS FEES - VOLLEYBALL-ADULT	-	NA	-	(6,469.14)
10000604	44409	SPORTS FEES - BASEBALL - ADULT	-	NA	-	(1,830.91)
10000604	44410	YOUTH SPORTS FEES	(270,000.00)	9.58%	(246,400.00)	(89,535.87)
10000604	44411	SPORTS FEES - SOCCER - YOUTH	-	NA	-	(87,762.15)
10000604	44412	SPORTS FEES - BASEBALL-YOUTH	-	NA	-	(39,543.93)
10000604	44413	SPORTS FEES - SOFTBALL - YOUTH	-	NA	-	(15,250.68)
10000604	44415	SPORTS FEES - BASKETBALL-YOUTH	-	NA	-	(50,690.09)
10000604	44416	SPORTS FEES - LACROSSE - YOUTH	-	NA	-	(3,735.00)
10000604	44417	SPORTS FEES - CHEERLEADING-YOU	-	NA	-	(1,567.60)
10000604	44418	SPORTS FEES - FOOTBALL F-YOUTH	-	NA	-	(20,662.42)
10000604	44420	Aquatic Class Fees- Bluffton	(500.00)	-92.86%	(7,000.00)	(506.15)
10000604	44423	AQUATIC CLASSES - BLUFFTON	-	NA	-	(130.00)
10000604	44430	ATHLETIC/CENTER RENTALS	(10,000.00)	35.14%	(7,400.00)	(8,242.92)
10000604	44431	RENTALS - CENTERS	(1,000.00)	NA	-	(895.15)
10000604	44432	RENTALS - POOLS	(15,000.00)	-25.00%	(20,000.00)	(11,523.74)
10000604	44440	SPONSORSHIP	(22,000.00)	69.23%	(13,000.00)	(17,858.98)
10000604	44447	CREDIT CARD FEES	-	NA	-	(118.73)
10000604	44449	SUMMER CAMP	(8,000.00)	NA	-	(3,460.20)
10000604	44450	POOL ADMISSIONS - BLUFFTON	(18,000.00)	0.00%	(18,000.00)	(8,176.68)
10000604	44499	SENIORS-LCOG	(280,000.00)	273.33%	(75,000.00)	-
10000605	44408	SPORTS FEES - VOLLEYBALL-ADULT	-	NA	-	(50.00)
10000605	44409	SPORTS FEES - BASEBALL - ADULT	-	NA	-	(1,200.00)
10000605	44410	YOUTH SPORTS FEES	-	NA	-	(41,132.49)
10000605	44411	SPORTS FEES - SOCCER - YOUTH	-	NA	-	(14,365.00)
10000605	44412	SPORTS FEES - BASEBALL-YOUTH	-	NA	-	(13,707.00)
10000605	44413	SPORTS FEES - SOFTBALL - YOUTH	-	NA	-	(2,470.00)
10000605	44415	SPORTS FEES - BASKETBALL-YOUTH	-	NA	-	(15,805.00)
10000605	44418	SPORTS FEES - FOOTBALL F-YOUTH	-	NA	-	(6,315.00)

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10000605	44430	RENTALS	-	NA	-	(16,704.46)
10000605	44431	RENTALS - CENTERS	-	NA	-	(4,830.11)
10000605	44440	SPONSORSHIP	-	NA	-	(6,731.48)
10000605	44442	LATE FEE	-	NA	-	20.00
10000605	44447	CREDIT CARD FEES	-	NA	-	(437.61)
10001102	44510	VIDEO PRODUCTION	(90,000.00)	20.00%	(75,000.00)	(83,874.99)
10001243	44483	PROJECT INCOME	-	NA	-	(6,420.00)
10001301	44483	PROJECT INCOME	-	NA	-	(250.00)
10001330	44483	PROJECT INCOME	-	NA	-	(4,760.00)
<b>Total charges for services</b>			<b>(13,900,584.00)</b>		<b>(15,089,113.00)</b>	<b>(14,315,100.15)</b>
<b>Fines and forfeitures</b>						
10000001	45010	GENERAL SESSIONS FINES	(10,500.00)	10.53%	(9,500.00)	(10,289.94)
10000001	45020	DRUG FINES - GEN SESSIONS	(2,000.00)	-17.29%	(2,418.00)	(1,842.28)
10000001	45030	BONDS ESCREMENT	-	-100.00%	(3,000.00)	(3,063.72)
10000001	45100	HH MAGISTRATE FINES	(3,500.00)	-53.95%	(7,600.00)	(5,560.80)
10000001	4510A	BEAUFORT MAGISTRATE FINES	(274,000.00)	0.00%	(274,000.00)	(264,286.31)
10000001	4510B	BLUFFTON MAGISTRATE FINES	(265,000.00)	0.00%	(265,000.00)	(284,998.57)
10000001	45200	LIBRARY FINES	(40,000.00)	-5.88%	(42,500.00)	(41,398.33)
			-	-100.00%	(15,000.00)	-
10000001	45400	FORFEITURES	-	-100.00%	(1,000.00)	-
10000001	45600	LATE PENALTIES - BUS LICENSE	(100,000.00)	-33.33%	(150,000.00)	(91,349.62)
<b>Total fines and forfeitures</b>			<b>(695,000.00)</b>		<b>(770,018.00)</b>	<b>(702,789.57)</b>
<b>Interest Income</b>						
10000001	46010	INTEREST ON INVESTMENTS	(600,000.00)	287.10%	(155,000.00)	(201,300.58)
10000001	46100	INTEREST INCOME	(1,000.00)	0.00%	(1,000.00)	(421.36)
10000001	46200	INTEREST INC - OTHER DEPT	-	NA	-	(0.81)
<b>Total interest income</b>			<b>(601,000.00)</b>		<b>(156,000.00)</b>	<b>(201,722.75)</b>
<b>Miscellaneous</b>						
10000001	47010	MISCELLANEOUS REVENUES	(50,000.00)	0.00%	(50,000.00)	(538,699.92)
10001081	47010	MISCELLANEOUS REVENUES	-	NA	-	(15,083.00)
10000001	47012	CREDIT CARD REBATE	(20,000.00)	100.00%	(10,000.00)	-
10000001	47210	RENTAL CO PROP - OTHERS	(30,000.00)	20.00%	(25,000.00)	(39,071.99)
10000001	47400	SALE OF COUNTY PROPERTY	(200,000.00)	-20.00%	(250,000.00)	(1,228,750.45)
<b>Total miscellaneous</b>			<b>(300,000.00)</b>		<b>(335,000.00)</b>	<b>(1,821,605.36)</b>
<b>Other Financing Sources</b>						
10000001	49100	TRANSFERS IN	(850,000.00)	NA	-	(600,000.00)
10000001	49200	Transfers In	(400,000.00)	-7.78%	(433,750.00)	(1,927,079.04)
10000001	49201	XFER FM ACCOMODATIONS TAX FUND	(91,250.00)	-18.53%	(112,000.00)	-
10000001	49217	XFER FM HOSPITALITY TAX FUND	-	-100.00%	(1,708,000.00)	-
<b>Total other Financing Sources</b>			<b>(1,341,250.00)</b>		<b>(2,253,750.00)</b>	<b>(2,527,079.04)</b>
<b>Total revenues</b>			<b>(152,231,098.00)</b>		<b>(142,118,807.00)</b>	<b>(134,824,196.87)</b>
<b>Expenditures</b>						
<b>County Council</b>						
10001000	50020	SALARIES AND WAGES	538,870.00	-1.78%	548,629.00	497,520.08
10001000	50060	OVERTIME	2,000.00	0.00%	2,000.00	1,603.91
10001000	50100	EMPLOYER FICA	33,534.00	-1.77%	34,139.00	29,911.90
10001000	50110	EMPLOYER MEDICARE	7,843.00	-1.77%	7,984.00	6,994.95
10001000	50120	EMPLOYER SC RETIREMENT	94,765.00	9.63%	86,443.00	75,809.83
10001000	50130	EMPLOYER PO RETIREMENT	6,433.00	14.55%	5,616.00	5,198.54
10001000	51000	ADVERTISING	2,700.00	8.00%	2,500.00	2,545.62
10001000	51010	PRINTING	2,500.00	66.67%	1,500.00	487.27
10001000	51030	POSTAGE	250.00	0.00%	250.00	233.69
10001000	51041	SWU Fees	-	NA	-	171.00
10001000	51043	PROPERTY TAX PAYMENTS	-	NA	-	784.84
10001000	51140	EQUIPMENT RENTALS	750.00	-16.67%	900.00	641.52
10001000	51160	PROFESSIONAL SERVICES	60,000.00	-25.00%	80,000.00	56,071.83
10001000	5116L	LEGAL SERVICES	-	-100.00%	100,000.00	-
10001000	51310	DUES & SUBSCRIPTIONS	55,000.00	10.00%	50,000.00	31,412.25
10001000	51320	TRAINING & CONFERENCES	25,000.00	100.00%	12,500.00	18,433.73
10001000	51323	MILEAGE REIMBURSEMENT	13,500.00	8.00%	12,500.00	11,586.61
10001000	52010	OFFICE SUPPLIES	15,000.00	87.50%	8,000.00	8,625.66
10001000	52612	EQUIPMENT NON-CAPITAL	1,000.00	0.00%	1,000.00	1,859.14

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001000	54400	LAND ACQUISITION	-	NA	-	1,904,590.00
10001000	56000	GENERAL CONTINGENCY	50,000.00	-82.58%	287,050.00	123,775.23
<b>Total County Council</b>			<b>909,145.00</b>		<b>1,241,011.00</b>	<b>2,778,257.60</b>
<b>Auditor</b>						
10001010	50020	SALARIES AND WAGES	967,490.00	-1.52%	982,429.00	865,845.22
10001010	50060	OVERTIME	3,000.00	50.00%	2,000.00	5,356.35
10001010	50100	EMPLOYER FICA	60,170.00	-1.42%	61,035.00	52,753.09
10001010	50110	EMPLOYER MEDICARE	14,072.00	-1.42%	14,274.00	12,337.00
10001010	50120	EMPLOYER SC RETIREMENT	180,123.00	10.49%	163,022.00	137,549.58
10001010	51000	ADVERTISING	1,000.00	0.00%	1,000.00	449.12
10001010	51010	PRINTING	12,000.00	-36.84%	19,000.00	10,020.33
10001010	51030	POSTAGE	32,640.00	0.00%	32,640.00	29,911.70
10001010	51140	EQUIPMENT RENTALS	2,500.00	0.00%	2,500.00	2,365.33
10001010	51160	PROFESSIONAL SERVICES	150,000.00	14900.00%	1,000.00	3,811.50
10001010	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	1,000.00	-
10001010	51310	DUES & SUBSCRIPTIONS	6,500.00	0.00%	6,500.00	3,945.38
10001010	51320	TRAINING & CONFERENCES	20,000.00	233.33%	6,000.00	1,880.70
10001010	52010	OFFICE SUPPLIES	17,500.00	0.00%	17,500.00	19,593.09
10001010	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	5,000.00	4,882.00
<b>Total Auditor</b>			<b>1,466,995.00</b>		<b>1,314,900.00</b>	<b>1,150,700.39</b>
<b>Treasurer</b>						
10001020	50020	SALARIES AND WAGES	943,057.00	-2.48%	967,043.00	790,416.17
10001020	50060	OVERTIME	15,000.00	200.00%	5,000.00	6,238.93
10001020	50100	EMPLOYER FICA	59,400.00	-1.44%	60,267.00	47,350.39
10001020	50110	EMPLOYER MEDICARE	13,892.00	-1.44%	14,095.00	11,073.60
10001020	50120	EMPLOYER SC RETIREMENT	177,815.00	11.04%	160,143.00	119,391.45
10001020	51000	ADVERTISING	12,000.00	50.00%	8,000.00	10,372.05
10001020	51010	PRINTING	86,000.00	13.16%	76,000.00	54,528.63
10001020	51030	POSTAGE	192,000.00	5.49%	182,000.00	163,877.04
10001020	51110	MAINTENANCE CONTRACTS	-	-100.00%	9,000.00	47.12
10001020	51120	EQUIPMENT MAINTENANCE	-	-100.00%	1,000.00	-
10001020	51140	EQUIPMENT RENTALS	3,000.00	0.00%	3,000.00	2,573.05
10001020	51160	PROFESSIONAL SERVICES	65,000.00	30.00%	50,000.00	47,611.68
10001020	51310	DUES & SUBSCRIPTIONS	11,000.00	-8.33%	12,000.00	9,526.03
10001020	51320	TRAINING & CONFERENCES	30,000.00	100.00%	15,000.00	16,094.44
10001020	51540	INSURANCE - OTHER	-	-100.00%	2,000.00	-
10001020	51989	BANK SERVICE FEES	300,000.00	0.00%	300,000.00	270,595.46
10001020	51990	MISC. EXPENDITURES	-	NA	-	59.49
10001020	52010	OFFICE SUPPLIES	25,000.00	-13.79%	29,000.00	16,167.76
10001020	52612	EQUIPMENT NON-CAPITAL	10,000.00	-43.21%	17,610.00	-
10001020	54200	CAPITAL EQUIPMENT	-	-100.00%	7,254.00	-
10001020	57900	CREDIT CARD FEES	350,000.00	-6.67%	375,000.00	230,699.47
<b>Total Treasurer</b>			<b>2,293,164.00</b>		<b>2,293,412.00</b>	<b>1,796,622.76</b>
<b>Clerk to Court</b>						
10001030	50020	SALARIES AND WAGES	606,435.00	-7.01%	652,140.00	537,332.90
10001030	50100	EMPLOYER FICA	37,599.00	-7.01%	40,433.00	31,770.73
10001030	50110	EMPLOYER MEDICARE	8,793.00	-7.01%	9,456.00	7,430.34
10001030	50120	EMPLOYER SC RETIREMENT	112,555.00	4.22%	107,994.00	84,341.99
10001030	51010	PRINTING	7,000.00	73.83%	4,027.00	4,877.23
10001030	51030	POSTAGE	21,000.00	18.50%	17,721.00	17,948.60
10001030	51110	MAINTENANCE CONTRACTS	25,000.00	-29.86%	35,641.00	23,609.49
10001030	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	-
10001030	51140	EQUIPMENT RENTALS	-	-100.00%	7,500.00	2,545.92
10001030	51160	PROFESSIONAL SERVICES	6,000.00	50.00%	4,000.00	1,855.79
10001030	51310	DUES & SUBSCRIPTIONS	2,500.00	0.00%	2,500.00	1,850.27
10001030	51320	TRAINING & CONFERENCES	1,500.00	0.00%	1,500.00	1,256.14
10001030	51340	JURORS/WITNESS FEES	260,000.00	4.65%	248,444.00	208,384.31
10001030	52010	OFFICE SUPPLIES	8,000.00	19.40%	6,700.00	7,246.82
10001030	52612	EQUIPMENT NON-CAPITAL	500.00	0.00%	500.00	-
10001030	54200	CAPITAL EQUIPMENT	-	NA	-	87,409.02
10001031	50020	SALARIES AND WAGES	396,805.00	-0.55%	398,980.00	369,894.36
10001031	50060	OVERTIME	-	NA	-	69.84
10001031	50100	EMPLOYER FICA	24,602.00	-0.55%	24,737.00	22,271.85
10001031	50110	EMPLOYER MEDICARE	5,754.00	-0.54%	5,785.00	5,209.20
10001031	50120	EMPLOYER SC RETIREMENT	73,647.00	11.47%	66,071.00	59,318.89

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001031	51010	PRINTING	6,200.00	0.00%	6,200.00	1,053.33
10001031	51030	POSTAGE	8,500.00	0.00%	8,500.00	-
10001031	51110	MAINTENANCE CONTRACTS	1,000.00	-90.91%	11,000.00	384.00
10001031	51140	EQUIPMENT RENTALS	15,500.00	0.00%	15,500.00	1,796.85
10001031	51160	PROFESSIONAL SERVICES	6,000.00	1100.00%	500.00	-
10001031	51310	DUES & SUBSCRIPTIONS	500.00	0.00%	500.00	-
10001031	51320	TRAINING & CONFERENCES	1,950.00	0.00%	1,950.00	171.99
10001031	52010	OFFICE SUPPLIES	11,000.00	0.00%	11,000.00	10,109.82
10001031	57910	BANK FEES	250.00	-50.00%	500.00	286.00
<b>Total Clerk to Court</b>			<b>1,649,090.00</b>		<b>1,690,279.00</b>	<b>1,488,425.68</b>
<b>Probate Court</b>						
10001040	50020	SALARIES AND WAGES	1,042,596.00	33.05%	783,640.00	663,404.76
10001040	50100	EMPLOYER FICA	64,641.00	33.04%	48,586.00	39,725.04
10001040	50110	EMPLOYER MEDICARE	15,118.00	33.05%	11,363.00	9,290.73
10001040	50120	EMPLOYER SC RETIREMENT	168,442.00	29.80%	129,771.00	105,515.54
10001040	50130	EMPLOYER PO RETIREMENT	25,063.00	NA	-	-
10001040	51000	ADVERTISING	3,000.00	76.47%	1,700.00	1,380.00
10001040	51001	ADVERTISING - PROBATE	40,000.00	17.13%	34,150.00	36,712.00
10001040	51010	PRINTING	8,000.00	60.00%	5,000.00	3,396.60
10001040	51030	POSTAGE	8,000.00	37.93%	5,800.00	6,814.26
10001040	51110	MAINTENANCE CONTRACTS	8,000.00	42.86%	5,600.00	5,330.00
10001040	51120	EQUIPMENT MAINTENANCE	-	-100.00%	300.00	-
10001040	51140	EQUIPMENT RENTALS	2,500.00	25.00%	2,000.00	1,638.57
10001040	51160	PROFESSIONAL SERVICES	-	-100.00%	10,000.00	-
10001040	51310	DUES & SUBSCRIPTIONS	8,500.00	70.00%	5,000.00	7,908.35
10001040	51320	TRAINING & CONFERENCES	20,000.00	135.29%	8,500.00	8,554.90
10001040	51540	INSURANCE - OTHER	-	-100.00%	700.00	-
10001040	52010	OFFICE SUPPLIES	8,000.00	23.08%	6,500.00	5,479.46
10001040	52612	EQUIPMENT NON-CAPITAL	5,000.00	66.67%	3,000.00	391.14
<b>Total Probate Court</b>			<b>1,426,860.00</b>		<b>1,061,610.00</b>	<b>895,541.35</b>
<b>Coroner</b>						
10001060	50020	SALARIES AND WAGES	685,000.00	3.04%	664,807.00	332,317.24
10001060	50060	OVERTIME	5,000.00	0.00%	5,000.00	1,031.31
10001060	50100	EMPLOYER FICA	42,780.00	3.01%	41,528.00	20,159.85
10001060	50110	EMPLOYER MEDICARE	10,005.00	3.69%	9,649.00	4,715.08
10001060	50120	EMPLOYER SC RETIREMENT	112,128.00	14.47%	97,951.00	40,930.85
10001060	50130	EMPLOYER PO RETIREMENT	18,237.00	21.02%	15,069.00	14,369.17
10001060	51030	POSTAGE	800.00	0.00%	800.00	508.23
10001060	51110	MAINTENANCE CONTRACTS	1,000.00	0.00%	1,000.00	747.39
10001060	51120	EQUIPMENT MAINTENANCE	1,000.00	0.00%	1,000.00	298.38
10001060	51130	REPAIRS TO BUILDINGS	-	-100.00%	4,000.00	877.45
10001060	51140	EQUIPMENT RENTALS	600.00	0.00%	600.00	620.70
10001060	51160	PROFESSIONAL SERVICES	55,000.00	-56.00%	125,000.00	288,426.65
10001060	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	1,000.00	25.00
10001060	51310	DUES & SUBSCRIPTIONS	1,000.00	-82.61%	5,750.00	625.00
10001060	51320	TRAINING & CONFERENCES	3,000.00	-40.00%	5,000.00	1,795.92
10001060	52010	OFFICE SUPPLIES	21,000.00	0.00%	21,000.00	17,717.18
10001060	52050	UNIFORMS	3,500.00	0.00%	3,500.00	2,231.79
10001060	52500	FUELS/LUBRICANTS	-	NA	-	3,020.00
10001060	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	4,500.00	-
10001060	54200	CAPITAL EQUIPMENT	-	NA	-	14,338.00
<b>Total Coroner</b>			<b>960,050.00</b>		<b>1,007,154.00</b>	<b>744,755.19</b>
<b>Legislative Delegation</b>						
10001070	50020	SALARIES AND WAGES	45,235.00	0.00%	45,236.00	41,082.33
10001070	50100	EMPLOYER FICA	2,805.00	0.18%	2,800.00	2,425.76
10001070	50110	EMPLOYER MEDICARE	656.00	-6.29%	700.00	567.26
10001070	50120	EMPLOYER SC RETIREMENT	8,396.00	10.47%	7,600.00	6,545.18
10001070	51000	ADVERTISING	500.00	0.00%	500.00	-
10001070	51010	PRINTING	500.00	0.00%	500.00	-
10001070	51030	POSTAGE	300.00	0.00%	300.00	146.45
10001070	52010	OFFICE SUPPLIES	750.00	0.00%	750.00	977.16
<b>Total Legislative Delegation</b>			<b>59,142.00</b>		<b>58,386.00</b>	<b>51,744.14</b>
<b>Magistrate</b>						
10001081	50020	SALARIES AND WAGES	1,724,465.00	-1.71%	1,754,550.00	1,650,215.41

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001081	50060	OVERTIME	20,000.00	0.00%	20,000.00	12,256.85
10001081	50100	EMPLOYER FICA	108,157.00	-1.70%	110,022.00	99,653.23
10001081	50110	EMPLOYER MEDICARE	25,295.00	-1.69%	25,731.00	23,306.08
10001081	50120	EMPLOYER SC RETIREMENT	136,719.00	-13.00%	157,142.00	140,077.77
10001081	50130	EMPLOYER PO RETIREMENT	214,065.00	17.01%	182,944.00	144,665.64
10001081	51010	PRINTING	7,000.00	-30.00%	10,000.00	6,200.77
10001081	51030	POSTAGE	30,000.00	0.00%	30,000.00	28,880.13
10001081	51110	MAINTENANCE CONTRACTS	45,000.00	-2.17%	46,000.00	47,590.97
10001081	51120	EQUIPMENT MAINTENANCE	-	-100.00%	1,000.00	-
10001081	51140	EQUIPMENT RENTALS	17,000.00	-32.00%	25,000.00	17,197.53
10001081	51310	DUES & SUBSCRIPTIONS	6,000.00	-40.00%	10,000.00	6,070.44
10001081	51320	TRAINING & CONFERENCES	20,000.00	0.00%	20,000.00	15,361.46
10001081	51340	JURORS/WITNESS FEES	25,000.00	0.00%	25,000.00	9,393.20
10001081	52010	OFFICE SUPPLIES	45,000.00	-10.89%	50,500.00	33,901.95
10001081	52020	DATA PROCESSING SUPPLIES	-	NA	-	419.90
10001081	52600	OFFICE FURN & EQUIP. NON-CAPIT	40,000.00	NA	-	180.19
10001081	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	11,000.00	8,662.82
<b>Total Magistrate</b>			<b>2,463,701.00</b>		<b>2,478,889.00</b>	<b>2,244,034.34</b>
<b>Master in Equity</b>						
10001090	50020	SALARIES AND WAGES	331,910.00	3.68%	320,115.00	297,183.70
10001090	50100	EMPLOYER FICA	20,578.00	3.68%	19,847.00	15,892.09
10001090	50110	EMPLOYER MEDICARE	4,813.00	3.68%	4,642.00	4,137.57
10001090	50120	EMPLOYER SC RETIREMENT	61,602.00	16.21%	53,011.00	47,611.73
10001090	51030	POSTAGE	1,000.00	0.00%	1,000.00	220.79
10001090	51140	EQUIPMENT RENTALS	750.00	0.00%	750.00	45.64
10001090	51310	DUES & SUBSCRIPTIONS	700.00	0.00%	700.00	650.74
10001090	51320	TRAINING & CONFERENCES	850.00	0.00%	850.00	528.58
10001090	52010	OFFICE SUPPLIES	2,500.00	0.00%	2,500.00	1,616.07
10001090	52612	EQUIPMENT NON-CAPITAL	13,500.00	0.00%	13,500.00	-
<b>Total Master in Equity</b>			<b>438,203.00</b>		<b>416,915.00</b>	<b>367,886.91</b>
<b>Fourteenth Circuit Solicitor</b>						
10001098	55000	Direct Subsidies	1,700,450.00	0.00%	1,700,450.00	1,887,500.00
<b>Total Fourteenth Circuit Solicitor</b>			<b>1,700,450.00</b>		<b>1,700,450.00</b>	<b>1,887,500.00</b>
<b>County Administrator</b>						
10001100	50020	SALARIES AND WAGES	1,475,875.00	6.63%	1,384,128.00	1,372,004.35
10001100	50060	OVERTIME	500.00	NA	-	290.25
10001100	50100	EMPLOYER FICA	91,535.00	6.66%	85,816.00	77,869.12
10001100	50110	EMPLOYER MEDICARE	21,407.00	6.66%	20,070.00	19,571.94
10001100	50120	EMPLOYER SC RETIREMENT	268,703.00	31.94%	203,656.00	178,228.62
10001100	50130	EMPLOYER PO RETIREMENT	28,120.00	-5.29%	29,692.00	51,775.16
10001100	51010	PRINTING	1,150.00	-23.33%	1,500.00	82.38
10001100	51030	POSTAGE	400.00	-20.00%	500.00	59.82
10001100	51040	LICENSES/PERMITS	3,520.00	0.00%	3,520.00	219.00
10001100	51110	MAINTENANCE CONTRACTS	-	-100.00%	15,000.00	-
10001100	51140	EQUIPMENT RENTALS	720.00	0.00%	720.00	581.04
10001100	51160	PROFESSIONAL SERVICES	112,000.00	45.45%	77,000.00	31,706.00
10001100	51310	DUES & SUBSCRIPTIONS	9,108.00	-17.46%	11,035.00	6,399.21
10001100	51320	TRAINING & CONFERENCES	65,386.00	96.25%	33,317.00	26,338.97
10001100	51323	MILEAGE REIMBURSEMENT	3,000.00	50.00%	2,000.00	-
10001100	52010	OFFICE SUPPLIES	9,150.00	22.00%	7,500.00	5,564.48
10001100	52500	FUELS/LUBRICANTS	-	NA	-	54.84
10001100	52612	Equipment, Non-Capital	5,000.00	92.31%	2,600.00	-
10001100	54200	CAPITAL EQUIPMENT	-	NA	-	7,379.72
10001100	56000	GENERAL CONTINGENCY	100,000.00	0.00%	100,000.00	80,659.09
<b>Total County Administrator</b>			<b>2,195,574.00</b>		<b>1,978,054.00</b>	<b>1,858,783.99</b>
<b>Communications and accountability</b>						
10001101	50020	SALARIES AND WAGES	238,210.00	-9.39%	262,888.00	229,920.27
10001101	50060	OVERTIME	500.00	NA	-	128.22
10001101	50100	EMPLOYER FICA	14,800.00	-9.20%	16,300.00	14,010.91
10001101	50110	EMPLOYER MEDICARE	3,461.00	-9.21%	3,812.00	3,276.52
10001101	50120	EMPLOYER SC RETIREMENT	44,305.00	1.77%	43,534.00	37,432.71
10001101	51000	ADVERTISING	75,000.00	0.00%	75,000.00	288.69
10001101	51010	PRINTING	1,000.00	0.00%	1,000.00	-
10001101	51030	POSTAGE	200.00	0.00%	200.00	-

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
10001101	51160	PROFESSIONAL SERVICES	60,000.00	100.00%	30,000.00	-
10001101	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	50.00	-
10001101	51310	DUES & SUBSCRIPTIONS	21,500.00	-58.25%	51,500.00	239.99
10001101	51320	TRAINING & CONFERENCES	2,000.00	0.00%	2,000.00	214.92
10001101	52010	OFFICE SUPPLIES	3,000.00	0.00%	3,000.00	2,444.00
10001101	52612	EQUIPMENT NON-CAPITAL	2,000.00	0.00%	2,000.00	-
<b>Total Communications and accountability</b>			<b>465,976.00</b>		<b>491,284.00</b>	<b>287,956.23</b>
<b>Broadcast Services</b>						
10001102	50020	SALARIES AND WAGES	469,540.00	57.25%	298,603.00	275,361.48
10001102	50024	TEMPORARY/SEASONAL SALARIES	-	-100.00%	500.00	-
10001102	50060	OVERTIME	10,000.00	25.00%	8,000.00	7,416.78
10001102	50100	EMPLOYER FICA	29,731.00	56.40%	19,009.00	17,187.67
10001102	50110	EMPLOYER MEDICARE	6,953.00	56.39%	4,446.00	4,019.69
10001102	50120	EMPLOYER SC RETIREMENT	89,003.00	75.30%	50,773.00	45,044.68
10001102	51030	POSTAGE	250.00	0.00%	250.00	156.30
10001102	51120	EQUIPMENT MAINTENANCE	45,885.00	0.00%	45,885.00	1,665.56
10001102	51140	EQUIPMENT RENTALS	3,000.00	0.00%	3,000.00	746.21
10001102	51160	PROFESSIONAL SERVICES	20,000.00	-52.04%	41,700.00	5,050.00
10001102	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	200.00	-
10001102	51310	DUES & SUBSCRIPTIONS	500.00	0.00%	500.00	1,384.14
10001102	51320	TRAINING & CONFERENCES	10,000.00	3233.33%	300.00	157.94
10001102	52010	OFFICE SUPPLIES	15,000.00	275.00%	4,000.00	4,129.86
10001102	52020	DATA PROCESSING SUPPLIES	-	NA	-	8,408.55
10001102	52612	EQUIPMENT NON-CAPITAL	48,200.00	0.00%	48,200.00	5,424.98
<b>Total Broadcast Services</b>			<b>748,062.00</b>		<b>525,366.00</b>	<b>376,153.84</b>
<b>County Attorney</b>						
10001103	50020	SALARIES AND WAGES	591,040.00	4.92%	563,299.00	468,774.97
10001103	50060	OVERTIME	1,000.00	100.00%	500.00	484.97
10001103	50100	EMPLOYER FICA	36,706.00	5.01%	34,956.00	28,103.69
10001103	50110	EMPLOYER MEDICARE	8,585.00	5.02%	8,175.00	6,679.73
10001103	50120	EMPLOYER SC RETIREMENT	109,883.00	17.69%	93,365.00	106,177.38
10001103	51010	PRINTING	100.00	0.00%	100.00	60.30
10001103	51030	POSTAGE	750.00	0.00%	750.00	678.83
10001103	51040	LICENSES/PERMITS	-	-100.00%	500.00	106.00
10001103	51140	EQUIPMENT RENTALS	1,300.00	0.00%	1,300.00	1,158.52
10001103	51160	PROFESSIONAL SERVICES	-	-100.00%	300,000.00	734.70
10001103	51162	LEGAL SERVICES	300,000.00	NA	-	353,854.96
10001103	51170	NON-PROFESSIONAL SERVICES	1,000.00	0.00%	1,000.00	94.00
10001103	51310	DUES & SUBSCRIPTIONS	3,500.00	0.00%	3,500.00	3,642.59
10001103	51320	TRAINING & CONFERENCES	6,000.00	0.00%	6,000.00	3,569.06
10001103	51323	MILEAGE REIMBURSEMENT	1,000.00	0.00%	1,000.00	505.82
10001103	52010	OFFICE SUPPLIES	5,500.00	22.22%	4,500.00	4,802.02
<b>Total County Attorney</b>			<b>1,066,364.00</b>		<b>1,018,945.00</b>	<b>979,427.54</b>
<b>Finance</b>						
10001111	50020	SALARIES AND WAGES	1,150,560.00	-7.51%	1,243,919.00	916,569.94
10001111	50060	OVERTIME	1,000.00	0.00%	1,000.00	2,534.21
10001111	50100	EMPLOYER FICA	71,396.00	-7.50%	77,185.00	55,001.53
10001111	50110	EMPLOYER MEDICARE	16,698.00	-7.50%	18,052.00	12,863.35
10001111	50120	EMPLOYER SC RETIREMENT	213,730.00	3.67%	206,160.00	146,795.08
10001111	51010	PRINTING	4,000.00	-33.33%	6,000.00	2,959.31
10001111	51030	POSTAGE	5,000.00	0.00%	5,000.00	3,636.43
10001111	51110	MAINTENANCE CONTRACTS	-	NA	-	1,069.00
10001111	51140	EQUIPMENT RENTALS	2,200.00	-37.14%	3,500.00	2,068.92
10001111	51160	PROFESSIONAL SERVICES	145,000.00	0.00%	145,000.00	84,312.33
10001111	51310	DUES & SUBSCRIPTIONS	4,000.00	0.00%	4,000.00	2,124.00
10001111	51320	TRAINING & CONFERENCES	12,000.00	0.00%	12,000.00	4,244.77
10001111	52010	OFFICE SUPPLIES	12,000.00	0.00%	12,000.00	12,362.73
10001111	52612	EQUIPMENT NON-CAPITAL	3,000.00	-40.00%	5,000.00	-
<b>Total Finance</b>			<b>1,640,584.00</b>		<b>1,738,816.00</b>	<b>1,246,541.60</b>
<b>Risk Management</b>						
10001115	50020	SALARIES AND WAGES	174,590.00	4.63%	166,859.00	160,564.14
10001115	50060	OVERTIME	-	NA	-	31.88
10001115	50100	EMPLOYER FICA	10,825.00	4.64%	10,345.00	9,799.10
10001115	50110	EMPLOYER MEDICARE	2,532.00	4.67%	2,419.00	2,292.31

BEAUFORT COUNTY GENERAL FUND  
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Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001115	50120	EMPLOYER SC RETIREMENT	32,404.00	17.27%	27,632.00	25,677.51
10001115	51010	PRINTING	-	-100.00%	300.00	-
10001115	51030	POSTAGE	100.00	-60.00%	250.00	81.97
10001115	51160	PROFESSIONAL SERVICES	53,000.00	0.00%	53,000.00	17,509.49
10001115	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	10.00
10001115	51301	INSURANCE REIMBURSEMENT	-	NA	-	140.53
10001115	51310	DUES & SUBSCRIPTIONS	2,355.00	0.00%	2,355.00	1,385.00
10001115	51320	TRAINING & CONFERENCES	10,000.00	-6.59%	10,705.00	6,586.36
10001115	51500	VEHICLE INSURANCE	500,000.00	0.00%	500,000.00	527,212.39
10001115	51510	BLDG/CONTENTS INSURANCE	585,000.00	8.33%	540,000.00	532,322.35
10001115	51520	MED/PROF LIAB INSURANCE	25,000.00	0.00%	25,000.00	17,664.00
10001115	51540	INSURANCE - OTHER	752,000.00	-34.04%	1,140,000.00	655,836.81
10001115	51580	GROUP BENEFITS - WORKERS COMP	2,100,000.00	0.00%	2,100,000.00	2,109,012.43
10001115	52010	OFFICE SUPPLIES	1,500.00	-50.00%	3,000.00	1,757.65
10001115	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	1,000.00	1,000.00
<b>Total Risk Management</b>			<b>4,249,306.00</b>		<b>4,582,865.00</b>	<b>4,068,883.92</b>
<b>Purchasing</b>						
10001116	50020	SALARIES AND WAGES	202,960.00	7.24%	189,265.00	166,020.96
10001116	50060	OVERTIME	-	NA	-	559.33
10001116	50100	EMPLOYER FICA	12,584.00	7.24%	11,734.00	9,982.29
10001116	50110	EMPLOYER MEDICARE	2,943.00	7.25%	2,744.00	2,334.90
10001116	50120	EMPLOYER SC RETIREMENT	37,669.00	20.19%	31,342.00	26,050.09
10001116	51000	ADVERTISING	4,500.00	4.65%	4,300.00	3,811.19
10001116	51010	PRINTING	700.00	-30.00%	1,000.00	474.61
10001116	51030	POSTAGE	25.00	-96.88%	800.00	8.48
10001116	51110	MAINTENANCE CONTRACTS	7,000.00	16.67%	6,000.00	250.00
10001116	51120	EQUIPMENT MAINTENANCE	-	-100.00%	100.00	-
10001116	51160	PROFESSIONAL SERVICES	3,500.00	16.67%	3,000.00	3,522.95
10001116	51310	DUES & SUBSCRIPTIONS	1,200.00	-20.00%	1,500.00	196.88
10001116	51320	TRAINING & CONFERENCES	7,000.00	30.40%	5,368.00	4,341.09
10001116	52010	OFFICE SUPPLIES	1,000.00	25.00%	800.00	2,547.69
10001116	52600	OFFICE FURN & EQUIP. NON-CAPIT	2,800.00	NA	-	-
<b>Total Purchasing</b>			<b>283,881.00</b>		<b>257,953.00</b>	<b>220,100.46</b>
<b>Assessor</b>						
10001120	50020	SALARIES AND WAGES	1,625,860.00	6.27%	1,530,000.00	1,474,262.50
10001120	50060	OVERTIME	50,000.00	0.00%	50,000.00	13,296.85
10001120	50100	EMPLOYER FICA	103,903.00	9.53%	94,860.00	87,800.80
10001120	50110	EMPLOYER MEDICARE	24,300.00	9.53%	22,185.00	20,533.57
10001120	50120	EMPLOYER SC RETIREMENT	309,184.00	22.03%	253,368.00	235,385.71
10001120	51010	PRINTING	55,000.00	450.00%	10,000.00	4,844.74
10001120	51030	POSTAGE	101,000.00	573.33%	15,000.00	10,011.28
10001120	51040	LICENSES/PERMITS	6,000.00	113.14%	2,815.00	2,561.48
10001120	51140	EQUIPMENT RENTALS	3,500.00	-37.89%	5,635.00	2,933.34
10001120	51160	PROFESSIONAL SERVICES	145,000.00	-27.50%	200,000.00	-
10001120	51295	OTHER VEHICLE OPER COSTS	-	NA	-	17.95
10001120	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	70.80
10001120	51310	DUES & SUBSCRIPTIONS	27,000.00	-28.10%	37,551.00	18,911.56
10001120	51320	TRAINING & CONFERENCES	22,000.00	10.00%	20,000.00	4,569.09
10001120	52010	OFFICE SUPPLIES	20,000.00	21.21%	16,500.00	20,191.04
10001120	52050	UNIFORMS	500.00	-66.67%	1,500.00	-
10001120	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	2,000.00	367.40
10001120	54000	VEHICLE PURCHASES	-	NA	-	30.00
<b>Total Assessor</b>			<b>2,493,247.00</b>		<b>2,261,414.00</b>	<b>1,895,788.11</b>
<b>Register of Deeds</b>						
10001122	50020	SALARIES AND WAGES	336,515.00	-5.98%	357,922.00	323,924.80
10001122	50060	OVERTIME	10,000.00	100.00%	5,000.00	4,962.40
10001122	50100	EMPLOYER FICA	21,483.00	-4.52%	22,501.00	19,082.81
10001122	50110	EMPLOYER MEDICARE	5,024.00	-4.52%	5,262.00	4,463.24
10001122	50120	EMPLOYER SC RETIREMENT	64,313.00	7.01%	60,100.00	51,588.10
10001122	51010	PRINTING	1,500.00	0.00%	1,500.00	1,774.65
10001122	51030	POSTAGE	1,800.00	5.88%	1,700.00	1,644.72
10001122	51120	EQUIPMENT MAINTENANCE	6,600.00	15.79%	5,700.00	11,335.69
10001122	51140	EQUIPMENT RENTALS	700.00	-65.00%	2,000.00	560.29
10001122	51310	DUES & SUBSCRIPTIONS	500.00	-50.00%	1,000.00	433.51
10001122	51320	TRAINING & CONFERENCES	3,000.00	0.00%	3,000.00	2,401.07

BEAUFORT COUNTY GENERAL FUND  
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Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001122	51540	INSURANCE - OTHER	-	-100.00%	350.00	-
10001122	52010	OFFICE SUPPLIES	11,500.00	0.00%	11,500.00	23,537.97
10001122	54200	CAPITAL EQUIPMENT	-	NA	-	33,352.59
<b>Total Register of Deeds</b>			<b>462,935.00</b>		<b>477,535.00</b>	<b>479,061.84</b>
<b>Community Development</b>						
10001130	50020	SALARIES AND WAGES	734,580.00	-10.62%	821,825.00	687,745.79
10001130	50100	EMPLOYER FICA	45,544.00	-10.62%	50,953.00	41,771.07
10001130	50110	EMPLOYER MEDICARE	10,650.00	-10.62%	11,916.00	9,769.07
10001130	50120	EMPLOYER SC RETIREMENT	136,388.00	0.22%	136,094.00	107,667.20
10001130	51000	ADVERTISING	2,600.00	-25.71%	3,500.00	2,382.35
10001130	51010	PRINTING	2,700.00	-15.63%	3,200.00	2,753.65
10001130	51030	POSTAGE	2,000.00	0.00%	2,000.00	1,632.03
10001130	51110	MAINTENANCE CONTRACTS	-	-100.00%	44,000.00	-
10001130	51140	EQUIPMENT RENTALS	1,000.00	-33.33%	1,500.00	641.52
10001130	51160	PROFESSIONAL SERVICES	72,000.00	0.00%	72,000.00	30,850.72
10001130	51170	NON-PROFESSIONAL SERVICES	-	-100.00%	26,500.00	-
10001130	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	100.00	87.28
10001130	51310	DUES & SUBSCRIPTIONS	3,300.00	-34.76%	5,058.00	2,973.16
10001130	51320	TRAINING & CONFERENCES	10,000.00	4.17%	9,600.00	11,528.76
10001130	52010	OFFICE SUPPLIES	9,000.00	5.88%	8,500.00	10,944.88
10001134	50060	OVERTIME	-	NA	-	325.00
10001134	51140	EQUIPMENT RENTALS	-	-100.00%	2,400.00	1,264.08
10001134	52010	OFFICE SUPPLIES	-	-100.00%	2,600.00	3,195.18
10001130	52612	EQUIPMENT NON-CAPITAL	6,000.00	4.35%	5,750.00	5,023.03
10001130	54200	Equipment, Capital	-	NA	-	9,027.42
<b>Total Community Development</b>			<b>1,035,762.00</b>		<b>1,207,496.00</b>	<b>929,582.19</b>
<b>Voter Registration</b>						
10001143	50011	STIPEND	13,500.00	0.00%	13,500.00	3,375.00
10001143	50020	SALARIES AND WAGES	672,915.00	17.90%	570,766.00	664,561.64
10001143	50022	ELECTION SALARIES	140,000.00	-31.71%	205,000.00	126,881.94
10001143	50060	OVERTIME	60,000.00	33.33%	45,000.00	55,330.55
10001143	50100	EMPLOYER FICA	54,958.00	6.25%	51,725.00	38,139.32
10001143	50110	EMPLOYER MEDICARE	12,853.00	6.25%	12,097.00	8,920.13
10001143	50120	EMPLOYER SC RETIREMENT	164,518.00	19.08%	138,155.00	103,299.48
10001143	50130	EMPLOYER PO RETIREMENT	-	NA	-	204.42
10001143	51000	ADVERTISING	9,000.00	-52.63%	19,000.00	7,308.60
10001143	51010	PRINTING	35,000.00	118.75%	16,000.00	6,023.88
10001143	51030	POSTAGE	60,000.00	-14.62%	70,271.00	9,004.55
10001143	51110	MAINTENANCE CONTRACTS	115,000.00	37.22%	83,810.00	88,829.18
10001143	51120	EQUIPMENT MAINTENANCE	-	-100.00%	3,500.00	394.32
10001143	51140	EQUIPMENT RENTALS	13,000.00	-27.78%	18,000.00	11,110.08
10001143	51160	PROFESSIONAL SERVICES	-	NA	-	802.00
10001143	51170	NON-PROFESSIONAL SERVICES	1,000.00	-75.00%	4,000.00	-
10001143	51310	DUES & SUBSCRIPTIONS	2,000.00	0.00%	2,000.00	711.08
10001143	51320	TRAINING & CONFERENCES	35,000.00	-22.22%	45,000.00	33,298.23
10001143	51990	MISC. EXPENDITURES	-	NA	-	(4,432.17)
10001143	52010	OFFICE SUPPLIES	40,000.00	33.33%	30,000.00	43,576.63
10001143	52500	FUELS/LUBRICANTS	-	NA	-	1,124.23
10001143	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	13,500.00	4,437.10
<b>Total Voter Registration</b>			<b>1,428,744.00</b>		<b>1,341,324.00</b>	<b>1,202,900.19</b>
<b>Management Information Systems</b>						
10001150	50020	SALARIES AND WAGES	1,252,910.00	-1.78%	1,275,605.00	1,056,508.27
10001150	50060	OVERTIME	10,000.00	0.00%	10,000.00	11,185.83
10001150	50100	EMPLOYER FICA	78,300.00	-1.77%	79,708.00	64,275.58
10001150	50110	EMPLOYER MEDICARE	18,312.00	-1.76%	18,641.00	15,031.72
10001150	50120	EMPLOYER SC RETIREMENT	234,396.00	10.10%	212,896.00	168,767.26
10001150	51010	PRINTING	800.00	100.00%	400.00	-
10001150	51030	POSTAGE	2,000.00	-68.00%	6,250.00	1,316.87
10001150	51050	TELEPHONE	715,000.00	30.00%	550,000.00	706,674.05
10001150	51110	MAINTENANCE CONTRACTS	1,705,000.00	-11.39%	1,924,152.00	923,381.42
10001150	51120	EQUIPMENT MAINTENANCE	-	-100.00%	10,000.00	-
10001150	51130	REPAIRS TO BUILDINGS	-	NA	-	64.24
10001150	51140	EQUIPMENT RENTALS	6,000.00	5.26%	5,700.00	6,364.97
10001150	51160	PROFESSIONAL SERVICES	-	-100.00%	50,800.00	53,744.65
10001150	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	1,000.00	30.00

**BEAUFORT COUNTY GENERAL FUND  
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Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001150	51310	DUES & SUBSCRIPTIONS	5,000.00	0.00%	5,000.00	1,038.38
10001150	51320	TRAINING & CONFERENCES	5,000.00	-86.67%	37,500.00	1,957.01
10001150	52010	OFFICE SUPPLIES	7,500.00	4.17%	7,200.00	7,456.17
10001150	52020	DATA PROCESSING SUPPLIES	-	NA	-	112.97
10001150	52610	TECHNOLOGY EQUIP (NON-CAP)	-	NA	-	274.71
10001150	52611	DATA PROCESSING EQUIP - REFRES	-	NA	-	1,209.04
10001150	52612	EQUIPMENT NON-CAPITAL	1,600,000.00	4.28%	1,534,336.00	585,016.27
10001150	54110	DATA PROCESSING EQUIPMENT	-	NA	-	299.90
10001150	54140	COMMUNICATIONS EQUIPMENT	-	NA	-	35.47
<b>Total Management Information Systems</b>			<b>5,640,218.00</b>		<b>5,729,188.00</b>	<b>3,604,744.78</b>
<b>Mapping and Application/ GIS</b>						
10001152	50020	SALARIES AND WAGES	656,575.00	-3.92%	683,382.00	619,749.25
10001152	50060	OVERTIME	-	NA	-	73.79
10001152	50100	EMPLOYER FICA	40,708.00	-3.92%	42,370.00	37,351.01
10001152	50110	EMPLOYER MEDICARE	9,520.00	-4.32%	9,950.00	8,735.70
10001152	50120	EMPLOYER SC RETIREMENT	121,860.00	7.68%	113,168.00	96,723.84
10001152	51010	PRINTING	200.00	0.00%	200.00	-
10001152	51030	POSTAGE	200.00	-60.00%	500.00	19.25
10001152	51110	MAINTENANCE CONTRACTS	1,635,287.00	38.69%	1,179,120.00	1,021,627.74
10001152	51120	EQUIPMENT MAINTENANCE	-	-100.00%	250.00	-
10001152	51140	EQUIPMENT RENTALS	-	-100.00%	1,500.00	-
10001152	51160	PROFESSIONAL SERVICES	120,000.00	0.00%	120,000.00	108,714.72
10001152	51310	DUES & SUBSCRIPTIONS	650.00	-56.67%	1,500.00	470.00
10001152	51320	TRAINING & CONFERENCES	10,000.00	33.33%	7,500.00	105.00
10001152	51990	MISC. EXPENDITURES	-	NA	-	(300.00)
10001152	52010	OFFICE SUPPLIES	2,000.00	0.00%	2,000.00	1,011.00
10001152	52612	EQUIPMENT NON-CAPITAL	10,000.00	0.00%	10,000.00	11,733.28
<b>Total Mapping and Application/ GIS</b>			<b>2,607,000.00</b>		<b>2,171,440.00</b>	<b>1,906,014.58</b>
<b>Records Management</b>						
10001154	50020	SALARIES AND WAGES	387,600.00	4.37%	371,387.00	332,957.77
10001154	50060	OVERTIME	-	NA	-	5.82
10001154	50100	EMPLOYER FICA	24,031.00	4.36%	23,026.00	20,214.35
10001154	50110	EMPLOYER MEDICARE	5,620.00	4.36%	5,385.00	4,727.56
10001154	50120	EMPLOYER SC RETIREMENT	71,940.00	16.97%	61,502.00	52,700.77
10001154	51030	POSTAGE	25,000.00	-66.67%	75,000.00	19,037.04
10001154	51110	MAINTENANCE CONTRACTS	42,000.00	-31.15%	61,000.00	42,643.14
10001154	51120	EQUIPMENT MAINTENANCE	-	-100.00%	1,500.00	-
10001154	51140	EQUIPMENT RENTALS	20,000.00	-20.00%	25,000.00	6,254.97
10001154	51160	PROFESSIONAL SERVICES	2,500.00	-70.59%	8,500.00	631.35
10001154	51310	DUES & SUBSCRIPTIONS	625.00	0.00%	625.00	479.99
10001154	51320	TRAINING & CONFERENCES	2,000.00	-50.00%	4,000.00	1,747.79
10001154	52010	OFFICE SUPPLIES	11,000.00	-29.03%	15,500.00	10,045.23
10001154	52050	UNIFORMS	250.00	-13.79%	290.00	-
10001154	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	45,000.00	30,021.21
<b>Total Records Management</b>			<b>592,566.00</b>		<b>697,715.00</b>	<b>521,466.99</b>
<b>Human Resources</b>						
10001160	50020	SALARIES AND WAGES	699,400.00	28.58%	543,934.00	414,408.42
10001160	50060	OVERTIME	-	NA	-	284.04
10001160	50100	EMPLOYER FICA	43,362.00	28.58%	33,724.00	24,641.20
10001160	50110	EMPLOYER MEDICARE	10,141.00	28.58%	7,887.00	5,762.77
10001160	50120	EMPLOYER SC RETIREMENT	129,809.00	44.11%	90,075.00	65,925.10
10001160	50500	EMPLOYEE RECOGNITION AWRD	7,000.00	-30.00%	10,000.00	2,303.22
10001160	51000	ADVERTISING	15,000.00	-25.00%	20,000.00	4,255.37
10001160	51010	PRINTING	2,000.00	0.00%	2,000.00	1,555.81
10001160	51030	POSTAGE	900.00	-25.00%	1,200.00	536.54
10001160	51110	MAINTENANCE CONTRACTS	-	NA	-	1,008.22
10001160	51120	EQUIPMENT MAINTENANCE	-	-100.00%	300.00	-
10001160	51140	EQUIPMENT RENTALS	2,300.00	-8.00%	2,500.00	1,931.53
10001160	51160	PROFESSIONAL SERVICES	130,000.00	-50.00%	260,000.00	131,837.23
10001160	51310	DUES & SUBSCRIPTIONS	2,750.00	-31.25%	4,000.00	2,509.58
10001160	51320	TRAINING & CONFERENCES	10,000.00	33.33%	7,500.00	10,682.41
10001160	52010	OFFICE SUPPLIES	11,000.00	10.00%	10,000.00	10,985.88
10001160	52350	AV/EDUC/TRAINING AIDS	-	NA	-	19,645.20
10001160	54100	OFFICE FURN AND EQUIPMENT	-	NA	-	4,512.54
<b>Total Human Resources</b>			<b>1,063,662.00</b>		<b>993,120.00</b>	<b>702,785.06</b>

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Wellness Department</b>						
10001162	50020	SALARIES AND WAGES	109,685.00	NA	-	-
10001162	50100	Employer FICA	6,800.00	NA	-	-
10001162	50110	Employer Medicare	1,590.00	NA	-	-
10001162	50120	Employer SC Retirement	20,357.00	NA	-	-
10001162	51010	Printing	250.00	NA	-	-
10001162	51030	Postage	150.00	NA	-	-
10001162	51040	Licenses & Permits	2,000.00	NA	-	-
10001162	51160	PROFESSIONAL SERVICES	250,000.00	NA	-	-
10001162	51310	Books & Subscriptions	1,500.00	NA	-	-
10001162	51320	Education & Training	3,500.00	NA	-	-
10001162	51323	MILEAGE REIMBURSEMENT	1,000.00	NA	-	-
10001162	52010	SUPPLIES & MATERIALS	10,000.00	NA	-	-
10001162	52050	Uniforms	300.00	NA	-	-
10001162	52612	Equipment, Non-Capital	5,000.00	NA	-	-
<b>Total Wellness Department</b>			<b>412,132.00</b>		<b>-</b>	<b>-</b>
<b>Subsidies to others</b>						
10001198	55200	LRTA / PALMETTO BREEZE	337,097.00	0.00%	337,097.00	338,928.00
10001198	55202	MILITARY ENHANCEMENT COMMITTEE	100,000.00	0.00%	100,000.00	-
10001198	55203	ISLAND RECREATION	150,000.00	11.11%	135,000.00	135,000.00
10001198	55204	BEAUFORT SOIL AND WATER CONVER	25,000.00	0.00%	25,000.00	25,000.00
10001198	55210	L C O G	140,338.00	0.00%	140,338.00	121,675.00
10001198	55212	LCOG / MPO FUNDING	26,155.00	2.74%	25,457.00	49,117.19
10001198	55215	LCOG / HOME CONSORTIUM	75,000.00	0.00%	75,000.00	56,000.00
10001198	55240	ECONOMIC DEVELOPMENT PARTNR	495,000.00	32.00%	375,000.00	495,000.00
10001198	55250	SMALL BUSINESS DEVELOPMENT CTR	40,000.00	0.00%	40,000.00	35,000.00
10001498	55000	Direct Subsidies	-	-100.00%	81,000.00	81,000.00
10001198	55255	VETERANS AFFAIRS	-	-100.00%	100,000.00	-
<b>Total Subsidies to others</b>			<b>1,388,590.00</b>		<b>1,433,892.00</b>	<b>1,336,720.19</b>
<b>Nondepartmental</b>						
10001199	50020	SALARIES AND WAGES	-	NA	-	1,162,483.59
10001199	50100	EMPLOYER FICA	-	NA	-	67,981.08
10001199	50110	EMPLOYER MEDICARE	-	NA	-	16,580.03
10001199	50120	EMPLOYER SC RETIREMENT	-	NA	-	(213.95)
10001199	50140	EMPLOYER GROUP INSURANCE	12,000,000.00	4.80%	11,450,000.00	9,357,477.09
10001199	50160	EMPLOYER TORT LIAB	-	NA	-	496,197.00
10001199	50170	EMPLOYER UNEMPLOYMENT INS	-	-100.00%	70,000.00	(17,992.43)
10001199	50199	EMPLOYER UNCLASSIFIED	-	NA	-	(43,171.55)
10001199	55000	Direct Subsidies	-	NA	-	237,508.71
10001199	56000	GENERAL CONTINGENCY	300,000.00	NA	-	-
10001199	56010	PAYROLL CONTINGENCY	4,150,000.00	NA	-	-
<b>Total Nondepartmental</b>			<b>16,450,000.00</b>		<b>11,520,000.00</b>	<b>11,276,849.57</b>
<b>Sheriff</b>						
10001200	51030	POSTAGE	-	NA	-	735.42
10001200	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	281.31
10001200	51310	DUES & SUBSCRIPTIONS	-	NA	-	2,000.00
10001200	51540	INSURANCE - OTHER	-	NA	-	4,495.46
10001200	52010	OFFICE SUPPLIES	-	NA	-	616.32
10001200	52500	FUELS/LUBRICANTS	-	NA	-	55.10
10001201	50020	SALARIES AND WAGES	18,845,811.00	7.65%	17,506,492.00	6,382,220.46
10001201	50060	OVERTIME	382,652.00	-58.99%	933,047.00	181,606.79
10001201	50080	OVERTIME/TRAINING SCHOOL	45,000.00	-67.08%	136,680.00	4,504.96
10001201	50100	EMPLOYER FICA	1,168,440.00	1.45%	1,151,726.00	394,161.76
10001201	50110	EMPLOYER MEDICARE	273,264.00	1.45%	269,355.00	92,441.32
10001201	50120	EMPLOYER SC RETIREMENT	1,061,514.00	19.46%	888,625.00	271,356.90
10001201	50130	EMPLOYER PO RETIREMENT	2,865,578.00	-0.13%	2,869,378.00	887,381.85
10001201	50500	EMPLOYEE RECOGNITION AWRD	1,350.00	-35.56%	2,095.00	1,203.76
10001201	51000	ADVERTISING	11,000.00	41.84%	7,755.00	8,695.48
10001201	51010	PRINTING	26,000.00	101.16%	12,925.00	6,297.12
10001201	51030	POSTAGE	25,000.00	103.85%	12,264.00	9,610.08
10001201	51040	LICENSES/PERMITS	1,500.00	-92.26%	19,390.00	150.00
10001201	51050	TELEPHONE	255,480.00	2.88%	248,320.00	41,659.85
10001201	51110	MAINTENANCE CONTRACTS	2,420,000.00	12.08%	2,159,163.00	143,891.94
10001201	51120	EQUIPMENT MAINTENANCE	40,000.00	-21.89%	51,211.00	4,778.28

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
10001201	51121	Equipment Maint (Aviation)	100,000.00	-13.04%	115,000.00	-
10001201	51130	REPAIRS TO BUILDINGS	-	NA	-	3,561.43
10001201	51140	EQUIPMENT RENTALS	18,112.00	-16.86%	21,785.00	9,839.42
10001201	51150	OFFICE SPACE RENTALS	-	-100.00%	29,214.00	-
10001201	51160	PROFESSIONAL SERVICES	105,000.00	98.45%	52,911.00	15,695.55
10001201	51170	NON-PROFESSIONAL SERVICES	109,108.00	19.43%	91,361.00	36,241.27
10001201	51190	MEDICAL/DENTAL SERVICES	-	NA	-	1,800.42
10001201	51295	OTHER VEHICLE OPER COSTS	-	NA	-	(0.05)
10001201	51300	GARAGE REPAIRS & MAINTENANCE	77,322.00	0.00%	77,322.00	22,853.34
10001201	51301	INSURANCE REIMBURSEMENT	-	NA	-	(621.00)
10001201	51310	DUES & SUBSCRIPTIONS	60,000.00	5.19%	57,037.00	24,295.69
10001201	51320	TRAINING & CONFERENCES	112,500.00	7.84%	104,320.00	56,020.63
10001201	5132A	TRAVEL-EXTRADITION	-	NA	-	593.68
10001201	51540	INSURANCE - OTHER	4,000.00	101.51%	1,985.00	7,545.56
10001201	51991	K-9 UNIT	58,450.00	297.94%	14,688.00	-
10001201	51992	SPECIAL RESPONSE	62,838.00	146.26%	25,517.00	-
10001201	52010	OFFICE SUPPLIES	586,866.00	12.33%	522,459.00	144,862.51
10001201	52050	UNIFORMS	456,001.00	19.78%	380,707.00	49,793.97
10001201	5205A	UNIFORMS-WEAPONS	-	NA	-	16,427.60
10001201	52350	AV/EDUC/TRAINING AIDS	-	NA	-	(975.00)
10001201	52500	FUELS/LUBRICANTS	724,000.00	17.86%	614,271.00	190,034.42
10001201	52610	TECHNOLOGY EQUIP (NON-CAP)	892,044.00	NA	-	-
10001201	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	702,809.00	210,546.44
10001201	54000	VEHICLE PURCHASES	-	NA	-	110,982.22
10001201	54140	COMMUNICATIONS EQUIPMENT	-	-100.00%	58,864.00	8,500.00
10001201	54200	CAPITAL EQUIPMENT	-	-100.00%	157,660.00	10,920.00
10001201	54420	RENOVATIONS EXIST BLDGS	-	NA	-	1,129,501.94
10001201	55000	Direct Subsidies	10,000.00	NA	-	-
10001202	50020	SALARIES AND WAGES	-	NA	-	5,338,324.19
10001202	50060	OVERTIME	-	NA	-	336,957.22
10001202	50080	OVERTIME/TRAINING SCHOOL	-	NA	-	110,235.59
10001202	50100	EMPLOYER FICA	-	NA	-	349,412.97
10001202	50110	EMPLOYER MEDICARE	-	NA	-	81,716.94
10001202	50130	EMPLOYER PO RETIREMENT	-	NA	-	1,058,733.68
10001202	51010	PRINTING	-	NA	-	5,285.76
10001202	51050	TELEPHONE	-	NA	-	54,494.33
10001202	51120	EQUIPMENT MAINTENANCE	-	NA	-	20.20
10001202	51140	EQUIPMENT RENTALS	-	NA	-	429.31
10001202	51150	OFFICE SPACE RENTALS	-	NA	-	29,213.99
10001202	51170	NON-PROFESSIONAL SERVICES	-	NA	-	13,850.00
10001202	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	242,833.83
10001202	51301	INSURANCE REIMBURSEMENT	-	NA	-	(122,263.88)
10001202	51310	DUES & SUBSCRIPTIONS	-	NA	-	3,704.65
10001202	51320	TRAINING & CONFERENCES	-	NA	-	29,604.63
10001202	5132A	TRAVEL-EXTRADITION	-	NA	-	660.77
10001202	51530	BONDING (ALL)	-	NA	-	100.00
10001202	51540	INSURANCE - OTHER	-	NA	-	730.34
10001202	51991	K-9 UNIT	-	NA	-	25,620.80
10001202	52010	OFFICE SUPPLIES	-	NA	-	21,110.69
10001202	52050	UNIFORMS	-	NA	-	97,779.99
10001202	52500	FUELS/LUBRICANTS	-	NA	-	379,291.51
10001202	52612	EQUIPMENT NON-CAPITAL	-	NA	-	16,884.37
10001202	54000	VEHICLE PURCHASES	-	NA	-	711,506.76
10001202	54110	DATA PROCESSING EQUIPMENT	-	NA	-	2,469.60
10001203	50020	SALARIES AND WAGES	-	NA	-	635,372.20
10001203	50060	OVERTIME	-	NA	-	1,445.87
10001203	50100	EMPLOYER FICA	-	NA	-	38,161.75
10001203	50110	EMPLOYER MEDICARE	-	NA	-	8,925.22
10001203	50130	EMPLOYER PO RETIREMENT	-	NA	-	116,506.99
10001203	51030	POSTAGE	-	NA	-	90.17
10001203	51050	TELEPHONE	-	NA	-	992.82
10001203	51110	MAINTENANCE CONTRACTS	-	NA	-	68,353.38
10001203	51160	PROFESSIONAL SERVICES	-	NA	-	19,254.34
10001203	51170	NON-PROFESSIONAL SERVICES	-	NA	-	1,714.28
10001203	51310	DUES & SUBSCRIPTIONS	-	NA	-	1,295.00
10001203	51320	TRAINING & CONFERENCES	-	NA	-	7,764.16
10001203	52010	OFFICE SUPPLIES	-	NA	-	178,949.20
10001203	52050	UNIFORMS	-	NA	-	8,977.15

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
10001203	52500	FUELS/LUBRICANTS	-	NA	-	11,275.03
10001203	52612	EQUIPMENT NON-CAPITAL	-	NA	-	16,975.45
10001203	54420	RENOVATIONS EXIST BLDGS	-	NA	-	40,684.53
10001205	50020	SALARIES AND WAGES	-	NA	-	516,040.33
10001205	50060	OVERTIME	-	NA	-	31,065.08
10001205	50080	OVERTIME/TRAINING SCHOOL	-	NA	-	10,977.43
10001205	50100	EMPLOYER FICA	-	NA	-	33,530.22
10001205	50110	EMPLOYER MEDICARE	-	NA	-	7,841.27
10001205	50130	EMPLOYER PO RETIREMENT	-	NA	-	98,867.04
10001205	51030	POSTAGE	-	NA	-	304.91
10001205	51050	TELEPHONE	-	NA	-	7,445.79
10001205	51120	EQUIPMENT MAINTENANCE	-	NA	-	2,110.92
10001205	51170	NON-PROFESSIONAL SERVICES	-	NA	-	6,066.91
10001205	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	16,465.42
10001205	51301	INSURANCE REIMBURSEMENT	-	NA	-	(4,601.25)
10001205	51310	DUES & SUBSCRIPTIONS	-	NA	-	4,089.50
10001205	51320	TRAINING & CONFERENCES	-	NA	-	6,374.77
10001205	51991	K-9 UNIT	-	NA	-	1,308.93
10001205	51992	SPECIAL RESPONSE	-	NA	-	24,941.98
10001205	52010	OFFICE SUPPLIES	-	NA	-	10,202.87
10001205	52050	UNIFORMS	-	NA	-	11,509.68
10001205	52500	FUELS/LUBRICANTS	-	NA	-	44,761.58
10001205	52612	EQUIPMENT NON-CAPITAL	-	NA	-	21,836.35
10001210	50020	SALARIES AND WAGES	-	NA	-	556,229.70
10001210	50060	OVERTIME	-	NA	-	8,684.22
10001210	50100	EMPLOYER FICA	-	NA	-	34,379.97
10001210	50110	EMPLOYER MEDICARE	-	NA	-	8,040.42
10001210	50120	EMPLOYER SC RETIREMENT	-	NA	-	24,063.45
10001210	50130	EMPLOYER PO RETIREMENT	-	NA	-	75,703.45
10001210	51010	PRINTING	-	NA	-	630.73
10001210	51050	TELEPHONE	-	NA	-	6,656.92
10001210	51110	MAINTENANCE CONTRACTS	-	NA	-	36,344.50
10001210	51121	Equipment Maint (Aviation)	-	NA	-	71,467.49
10001210	51140	EQUIPMENT RENTALS	-	NA	-	2,526.02
10001210	51170	NON-PROFESSIONAL SERVICES	-	NA	-	160.00
10001210	51310	DUES & SUBSCRIPTIONS	-	NA	-	8,571.40
10001210	51320	TRAINING & CONFERENCES	-	NA	-	5,308.19
10001210	51990	MISC. EXPENDITURES	-	NA	-	45,615.07
10001210	52010	OFFICE SUPPLIES	-	NA	-	16,156.72
10001210	52050	UNIFORMS	-	NA	-	3,332.81
10001210	52500	FUELS/LUBRICANTS	-	NA	-	24,085.22
10001210	55295	BEAUFORT MARINE RESCUE SQ	-	NA	-	15,000.00
10001220	50020	SALARIES AND WAGES	-	NA	-	1,816,834.38
10001220	50060	OVERTIME	-	NA	-	285,887.74
10001220	50100	EMPLOYER FICA	-	NA	-	125,513.23
10001220	50110	EMPLOYER MEDICARE	-	NA	-	29,353.54
10001220	50120	EMPLOYER SC RETIREMENT	-	NA	-	330,170.98
10001220	51000	ADVERTISING	-	NA	-	1,677.00
10001220	51010	PRINTING	-	NA	-	693.95
10001220	51040	LICENSES/PERMITS	-	NA	-	650.00
10001220	51050	TELEPHONE	-	NA	-	72,715.42
10001220	51051	DATA LINES	-	NA	-	71.86
10001220	51110	MAINTENANCE CONTRACTS	-	NA	-	1,741,722.63
10001220	51120	EQUIPMENT MAINTENANCE	-	NA	-	1,567.12
10001220	51140	EQUIPMENT RENTALS	-	NA	-	5,239.73
10001220	51160	PROFESSIONAL SERVICES	-	NA	-	1,875.00
10001220	51170	NON-PROFESSIONAL SERVICES	-	NA	-	1,656.68
10001220	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	811.71
10001220	51310	DUES & SUBSCRIPTIONS	-	NA	-	5,592.46
10001220	51320	TRAINING & CONFERENCES	-	NA	-	12,913.91
10001220	52010	OFFICE SUPPLIES	-	NA	-	13,095.55
10001220	52050	UNIFORMS	-	NA	-	2,947.85
10001220	52400	OTHER SUPPLIES	-	NA	-	8,430.00
10001220	52500	FUELS/LUBRICANTS	-	NA	-	1,511.80
10001220	52612	EQUIPMENT NON-CAPITAL	-	NA	-	1,896.09
10001240	50020	SALARIES AND WAGES	-	NA	-	506,914.74
10001240	50060	OVERTIME	-	NA	-	1,937.95
10001240	50100	EMPLOYER FICA	-	NA	-	30,644.22

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001240	50110	EMPLOYER MEDICARE	-	NA	-	7,167.27
10001240	50120	EMPLOYER SC RETIREMENT	-	NA	-	70,732.88
10001240	50130	EMPLOYER PO RETIREMENT	-	NA	-	12,096.10
10001240	51030	POSTAGE	-	NA	-	471.20
10001240	51050	TELEPHONE	-	NA	-	48,433.84
10001240	51120	EQUIPMENT MAINTENANCE	-	NA	-	2,698.88
10001240	51170	NON-PROFESSIONAL SERVICES	-	NA	-	62.60
10001240	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	351.81
10001240	51310	DUES & SUBSCRIPTIONS	-	NA	-	9.00
10001240	52010	OFFICE SUPPLIES	-	NA	-	24,244.43
10001240	52050	UNIFORMS	-	NA	-	3,906.59
10001240	52500	FUELS/LUBRICANTS	-	NA	-	17,891.49
10001240	52612	EQUIPMENT NON-CAPITAL	-	NA	-	273,117.95
10001240	54110	DATA PROCESSING EQUIPMENT	-	NA	-	22,257.40
<b>Total Sheriff</b>			<b>30,798,830.00</b>		<b>29,296,336.00</b>	<b>27,711,872.97</b>
<b>Disaster</b>						
10001211	52030	CLEANING/SANI SUPPLIES	-	NA	-	64,136.82
<b>Total Disaster</b>			<b>-</b>		<b>-</b>	<b>64,136.82</b>
<b>EMS</b>						
10001230	50020	SALARIES AND WAGES	5,255,000.00	-15.92%	6,250,000.00	4,553,768.60
10001230	50030	BUILT IN OVERTIME	-	NA	-	36.47
10001230	50060	OVERTIME	3,230,000.00	24.23%	2,600,000.00	2,943,483.47
10001230	50090	PERS'NL COSTS REIMB (CR)	-	NA	-	(1,260.00)
10001230	50100	EMPLOYER FICA	526,070.00	-4.12%	548,700.00	456,726.66
10001230	50110	EMPLOYER MEDICARE	123,033.00	-4.12%	128,325.00	106,836.26
10001230	50120	EMPLOYER SC RETIREMENT	1,574,816.00	7.45%	1,465,560.00	1,204,079.76
10001230	51010	PRINTING	2,500.00	25.00%	2,000.00	1,871.56
10001230	51030	POSTAGE	900.00	-10.00%	1,000.00	633.42
10001230	51040	LICENSES/PERMITS	7,500.00	-47.18%	14,200.00	5,282.42
10001230	51110	MAINTENANCE CONTRACTS	115,000.00	-32.35%	170,000.00	104,307.37
10001230	51120	EQUIPMENT MAINTENANCE	9,000.00	20.00%	7,500.00	8,047.46
10001230	51130	REPAIRS TO BUILDINGS	33,000.00	0.00%	33,000.00	31,853.71
10001230	51140	EQUIPMENT RENTALS	6,500.00	0.00%	6,500.00	6,337.43
10001230	51160	PROFESSIONAL SERVICES	48,000.00	-15.04%	56,500.00	28,096.73
10001230	51170	NON-PROFESSIONAL SERVICES	-	-100.00%	5,200.00	44.88
10001230	51295	OTHER VEHICLE OPER COSTS	-	NA	-	496.78
10001230	51300	GARAGE REPAIRS & MAINTENANCE	7,500.00	0.00%	7,500.00	12,098.19
10001230	51310	DUES & SUBSCRIPTIONS	3,000.00	20.00%	2,500.00	3,701.78
10001230	51320	TRAINING & CONFERENCES	25,000.00	-37.50%	40,000.00	13,326.50
10001230	51370	CONTRACT SERVICES	15,000.00	NA	-	-
10001230	52010	OFFICE SUPPLIES	351,500.00	9.50%	321,000.00	408,096.59
10001230	52050	UNIFORMS	45,000.00	0.00%	45,000.00	55,757.75
10001230	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	1,157.07
10001230	52500	FUELS/LUBRICANTS	-	NA	-	96,301.44
10001230	52612	EQUIPMENT NON-CAPITAL	10,000.00	-90.74%	108,000.00	8,071.88
10001230	54000	VEHICLE PURCHASES	-	NA	-	264,103.51
10001230	54200	CAPITAL EQUIPMENT	-	NA	-	280,690.66
10001230	57900	CREDIT CARD FEES	-	-100.00%	500.00	-
<b>Total EMS</b>			<b>11,388,319.00</b>		<b>11,812,985.00</b>	<b>10,593,948.35</b>
<b>Traffic Operations</b>						
10001241	50020	SALARIES AND WAGES	182,530.00	4.62%	174,467.00	146,149.82
10001241	50060	OVERTIME	2,500.00	0.00%	2,500.00	1,583.70
10001241	50100	EMPLOYER FICA	11,472.00	4.56%	10,972.00	8,749.65
10001241	50110	EMPLOYER MEDICARE	2,683.00	3.19%	2,600.00	2,046.47
10001241	50120	EMPLOYER SC RETIREMENT	33,878.00	15.23%	29,400.00	22,313.77
10001241	51010	PRINTING	-	-100.00%	150.00	-
10001241	51030	POSTAGE	250.00	-75.00%	1,000.00	118.37
10001241	51110	MAINTENANCE CONTRACTS	6,000.00	-21.05%	7,600.00	5,679.53
10001241	51120	EQUIPMENT MAINTENANCE	2,500.00	-87.50%	20,000.00	-
10001241	51160	PROFESSIONAL SERVICES	30,000.00	50.00%	20,000.00	-
10001241	51170	NON-PROFESSIONAL SERVICES	17,500.00	250.00%	5,000.00	7,982.50
10001241	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	700.00	9.53
10001241	51301	INSURANCE REIMBURSEMENT	-	NA	-	(11,906.94)
10001241	51310	DUES & SUBSCRIPTIONS	2,500.00	-28.57%	3,500.00	730.93
10001241	51320	TRAINING & CONFERENCES	5,000.00	0.00%	5,000.00	4,832.67

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001241	51990	MISC. EXPENDITURES	-	NA	-	(37,119.28)
10001241	52010	OFFICE SUPPLIES	100,000.00	17.65%	85,000.00	36,720.59
10001241	52050	UNIFORMS	2,000.00	-50.00%	4,000.00	1,559.86
10001241	52612	EQUIPMENT NON-CAPITAL	2,000.00	-60.00%	5,000.00	6,194.26
<b>Total Traffic Operations</b>			<b>400,813.00</b>		<b>376,889.00</b>	<b>195,645.43</b>
<b>Engineering</b>						
10001243	50020	SALARIES AND WAGES	550,010.00	NA	-	165,424.12
10001243	50100	Employer FICA	34,100.00	NA	-	10,136.32
10001243	50110	Employer Medicare	7,975.00	NA	-	2,370.59
10001243	50120	Employer SC Retirement	102,082.00	NA	-	27,371.67
10001243	51010	Printing	100.00	NA	-	43.95
10001243	51150	OFFICE SPACE RENTALS	-	NA	-	1,800.00
10001243	51160	PROFESSIONAL SERVICES	175,000.00	NA	-	36,542.81
10001243	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	17.95
10001243	51310	DUES & SUBSCRIPTIONS	1,500.00	NA	-	447.38
10001243	51320	TRAINING & CONFERENCES	6,000.00	NA	-	130.84
10001243	52010	OFFICE SUPPLIES	3,000.00	NA	-	419.49
10001243	52050	UNIFORMS	1,000.00	NA	-	212.05
10001243	52612	EQUIPMENT NON-CAPITAL	3,000.00	NA	-	-
<b>Total Engineering</b>			<b>883,767.00</b>		<b>-</b>	<b>244,917.17</b>
<b>Detention Center</b>						
10001250	50020	SALARIES AND WAGES	3,250,000.00	-12.37%	3,708,970.00	2,891,417.86
10001250	50060	OVERTIME	500,000.00	25.00%	400,000.00	410,069.39
10001250	50100	EMPLOYER FICA	232,500.00	-8.74%	254,757.00	197,952.23
10001250	50110	EMPLOYER MEDICARE	54,375.00	-8.74%	59,581.00	46,295.60
10001250	50120	EMPLOYER SC RETIREMENT	104,400.00	11.29%	93,813.00	40,846.42
10001250	50130	EMPLOYER PO RETIREMENT	677,025.00	-0.67%	681,570.00	554,732.82
10001250	51010	PRINTING	4,200.00	-19.39%	5,210.00	2,227.74
10001250	51030	POSTAGE	350.00	-70.83%	1,200.00	180.20
10001250	51040	LICENSES/PERMITS	-	-100.00%	860.00	-
10001250	51110	MAINTENANCE CONTRACTS	7,000.00	-12.50%	8,000.00	6,603.25
10001250	51120	EQUIPMENT MAINTENANCE	12,000.00	-25.00%	16,000.00	5,226.73
10001250	51130	REPAIRS TO BUILDINGS	10,000.00	-85.29%	68,000.00	31,984.17
10001250	51140	EQUIPMENT RENTALS	5,500.00	0.00%	5,500.00	4,200.80
10001250	51160	PROFESSIONAL SERVICES	1,735,630.00	2.97%	1,685,630.00	1,629,527.89
10001250	51170	NON-PROFESSIONAL SERVICES	2,200.00	-50.00%	4,400.00	2,054.00
10001250	51200	MEALS/CONTRACTED SERVICES	350,000.00	15.32%	303,512.00	278,489.63
10001250	51310	DUES & SUBSCRIPTIONS	1,700.00	-4.76%	1,785.00	1,035.08
10001250	51320	TRAINING & CONFERENCES	18,000.00	-40.00%	30,000.00	5,293.16
10001250	52010	OFFICE SUPPLIES	60,000.00	27.66%	47,000.00	30,720.84
10001250	52030	CLEANING/SANI SUPPLIES	-	NA	-	81.98
10001250	52050	UNIFORMS	45,000.00	-18.18%	55,000.00	30,305.40
10001250	52310	BLANKETS/LINENS	-	NA	-	256.60
10001250	52400	OTHER SUPPLIES	-	NA	-	87.69
10001250	52500	FUELS/LUBRICANTS	-	NA	-	90.91
10001250	52612	EQUIPMENT NON-CAPITAL	4,000.00	-72.64%	14,622.00	107.56
<b>Total Detention Center</b>			<b>7,073,880.00</b>		<b>7,445,410.00</b>	<b>6,169,787.95</b>
<b>Building Codes</b>						
10001260	50020	SALARIES AND WAGES	1,150,248.00	-14.06%	1,338,478.00	1,080,257.18
10001260	50060	OVERTIME	550.00	0.00%	550.00	812.80
10001260	50100	EMPLOYER FICA	71,350.00	-14.06%	83,019.00	65,188.33
10001260	50110	EMPLOYER MEDICARE	16,687.00	-14.06%	19,416.00	15,245.55
10001260	50120	EMPLOYER SC RETIREMENT	201,820.00	-4.67%	211,707.00	163,075.96
10001260	50130	EMPLOYER PO RETIREMENT	13,467.00	15.49%	11,661.00	10,864.05
10001260	51000	ADVERTISING	5,500.00	0.00%	5,500.00	3,189.48
10001260	51010	PRINTING	1,500.00	-70.59%	5,100.00	2,974.15
10001260	51030	POSTAGE	8,000.00	-27.27%	11,000.00	7,069.08
10001260	51110	MAINTENANCE CONTRACTS	-	-100.00%	61,520.00	780.00
10001260	51120	EQUIPMENT MAINTENANCE	-	-100.00%	2,174.00	-
10001260	51140	EQUIPMENT RENTALS	3,000.00	50.00%	2,000.00	2,091.64
10001260	51160	PROFESSIONAL SERVICES	-	-100.00%	26,500.00	25,208.62
10001260	51295	OTHER VEHICLE OPER COSTS	-	NA	-	(143.71)
10001260	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	350.00	-
10001260	51310	DUES & SUBSCRIPTIONS	30,000.00	347.76%	6,700.00	8,529.07
10001260	51320	TRAINING & CONFERENCES	9,000.00	-1.64%	9,150.00	13,415.41

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001260	52010	OFFICE SUPPLIES	10,500.00	31.25%	8,000.00	11,321.39
10001260	52050	UNIFORMS	3,000.00	0.00%	3,000.00	4,133.69
10001260	52500	FUELS/LUBRICANTS	-	NA	-	1,103.64
10001260	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	6,850.00	-
<b>Total Building Codes</b>			<b>1,524,622.00</b>		<b>1,812,675.00</b>	<b>1,415,116.33</b>
<b>Animal Services</b>						
10001270	50020	SALARIES AND WAGES	300,505.00	-5.78%	318,930.00	326,517.77
10001270	50060	OVERTIME	7,000.00	0.00%	7,000.00	21,189.22
10001270	50100	EMPLOYER FICA	19,065.00	-5.66%	20,208.00	21,139.30
10001270	50110	EMPLOYER MEDICARE	4,459.00	-5.65%	4,726.00	4,943.41
10001270	50120	EMPLOYER SC RETIREMENT	59,671.00	10.56%	53,974.00	54,489.68
10001270	51010	PRINTING	2,200.00	10.00%	2,000.00	1,499.65
10001270	51030	POSTAGE	100.00	-83.33%	600.00	23.59
10001270	51040	LICENSES/PERMITS	1,000.00	-75.00%	4,000.00	(555.00)
10001270	51110	MAINTENANCE CONTRACTS	690,000.00	0.00%	690,000.00	504,999.96
10001270	51120	EQUIPMENT MAINTENANCE	500.00	-75.00%	2,000.00	561.51
10001270	51130	REPAIRS TO BUILDINGS	-	-100.00%	15,800.00	2,284.60
10001270	51140	EQUIPMENT RENTALS	700.00	16.67%	600.00	620.70
10001270	51160	PROFESSIONAL SERVICES	140,000.00	40.00%	100,000.00	132,912.62
10001270	51161	ANIMAL RESTITUTIONS (CR)	-	NA	-	(5.00)
10001270	51310	DUES & SUBSCRIPTIONS	-	NA	-	29.98
10001270	51320	TRAINING & CONFERENCES	1,500.00	0.00%	1,500.00	1,014.11
10001270	51952	TABBY HOUSE EXPENSES	-	NA	-	83.19
10001270	52010	OFFICE SUPPLIES	30,000.00	-25.00%	40,000.00	24,863.61
10001270	52301	RECOVERY OF MED/PHARM SUPPLIES	-	NA	-	(500.00)
10001270	52050	UNIFORMS	3,000.00	0.00%	3,000.00	3,578.19
10001270	54000	VEHICLE PURCHASES	-	NA	-	30,342.62
10001270	57900	CREDIT CARD FEES	500.00	-66.67%	1,500.00	4,724.78
<b>Total Animal Services</b>			<b>1,260,200.00</b>		<b>1,265,838.00</b>	<b>1,134,758.49</b>
<b>Public Works</b>						
10001301	50020	SALARIES AND WAGES	1,986,655.00	-15.73%	2,357,542.00	1,858,327.74
10001301	50060	OVERTIME	18,000.00	0.00%	18,000.00	8,181.15
10001301	50100	EMPLOYER FICA	124,289.00	-15.61%	147,284.00	111,463.96
10001301	50110	EMPLOYER MEDICARE	29,068.00	-15.61%	34,445.00	26,068.59
10001301	50120	EMPLOYER SC RETIREMENT	372,064.00	-5.42%	393,390.00	299,972.79
10001301	51010	PRINTING	100.00	-68.75%	320.00	-
10001301	51030	POSTAGE	200.00	-60.00%	500.00	179.07
10001301	51110	MAINTENANCE CONTRACTS	500,000.00	0.00%	500,000.00	204,554.00
10001301	51120	EQUIPMENT MAINTENANCE	7,500.00	-37.50%	12,000.00	9,758.04
10001301	51130	REPAIRS TO BUILDINGS	-	-100.00%	50,000.00	-
10001301	51140	EQUIPMENT RENTALS	5,000.00	-37.50%	8,000.00	3,942.59
10001301	51160	PROFESSIONAL SERVICES	275,000.00	1000.00%	25,000.00	23,258.94
10001301	51170	NON-PROFESSIONAL SERVICES	345,000.00	0.00%	345,000.00	146,814.20
10001301	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	12,500.00	532.85
10001301	51310	DUES & SUBSCRIPTIONS	3,500.00	-36.36%	5,500.00	1,844.42
10001301	51320	TRAINING & CONFERENCES	14,000.00	-44.99%	25,450.00	11,671.11
10001301	52010	OFFICE SUPPLIES	185,000.00	0.00%	185,000.00	201,644.23
10001301	52050	UNIFORMS	45,000.00	-11.76%	51,000.00	27,508.64
10001301	52240	SMALL TOOLS, ETC.	-	NA	-	32.09
10001301	52400	OTHER SUPPLIES	-	NA	-	2.18
10001301	52500	FUELS/LUBRICANTS	10,000.00	0.00%	10,000.00	10,024.15
10001301	52612	EQUIPMENT NON-CAPITAL	35,000.00	40.00%	25,000.00	44,914.30
10001301	54000	VEHICLE PURCHASES	-	NA	-	308,441.01
<b>Total Public Works</b>			<b>3,955,376.00</b>		<b>4,205,931.00</b>	<b>3,299,136.05</b>
<b>Facilities Management</b>						
10001310	50020	SALARIES AND WAGES	1,027,490.00	-27.72%	1,421,472.00	1,038,153.94
10001310	50060	OVERTIME	2,000.00	NA	-	4,585.86
10001310	50100	EMPLOYER FICA	63,828.00	-27.58%	88,132.00	62,961.55
10001310	50110	EMPLOYER MEDICARE	14,928.00	-27.58%	20,612.00	14,723.95
10001310	50120	EMPLOYER SC RETIREMENT	191,073.00	-18.83%	235,396.00	159,559.57
10001310	51010	PRINTING	200.00	-89.19%	1,850.00	194.39
10001310	51030	POSTAGE	200.00	-20.00%	250.00	37.37
10001310	51041	SWU Fees	130,000.00	31.98%	98,500.00	-
10001310	51042	HH POLICE FEES	4,000.00	25.00%	3,200.00	-
10001310	51043	PROPERTY TAX PAYMENTS	-	-100.00%	46,000.00	-

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001310	51060	ELECTRICITY	2,300,000.00	4.88%	2,192,931.00	1,974,071.00
10001310	51070	WATER/SEWER/GARBAGE	200,000.00	-23.40%	261,100.00	184,300.76
10001310	51090	GARBAGE SERVICES	-	NA	-	682.00
10001310	51110	MAINTENANCE CONTRACTS	150,000.00	-0.12%	150,178.00	115,123.26
10001310	51120	EQUIPMENT MAINTENANCE	275,000.00	13.64%	242,000.00	276,432.70
10001310	51130	REPAIRS TO BUILDINGS	2,000,000.00	12.98%	1,770,300.00	940,378.63
10001310	51140	EQUIPMENT RENTALS	5,000.00	-47.37%	9,500.00	1,356.79
10001310	51160	PROFESSIONAL SERVICES	150,000.00	-68.15%	471,000.00	298,878.56
10001310	51170	NON-PROFESSIONAL SERVICES	35,000.00	0.00%	35,000.00	34,929.13
10001310	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	250.00	59.85
10001310	51310	DUES & SUBSCRIPTIONS	1,200.00	-18.64%	1,475.00	272.98
10001310	51320	TRAINING & CONFERENCES	2,500.00	-66.67%	7,500.00	3,315.00
10001310	51990	MISC. EXPENDITURES	-	NA	-	148.79
10001310	52010	OFFICE SUPPLIES	55,000.00	-27.75%	76,120.00	12,845.26
10001310	52020	DATA PROCESSING SUPPLIES	-	NA	-	699.52
10001310	52050	UNIFORMS	15,000.00	-25.00%	20,000.00	13,158.01
10001310	52400	OTHER SUPPLIES	-	NA	-	25.36
10001310	52500	FUELS/LUBRICANTS	-	NA	-	987.71
10001310	52610	TECHNOLOGY EQUIP (NON-CAP)	-	NA	-	498.11
10001310	52612	EQUIPMENT NON-CAPITAL	2,000.00	-90.24%	20,500.00	11,559.18
10001310	54000	VEHICLE PURCHASES	-	NA	-	585.27
10001310	54200	CAPITAL EQUIPMENT	-	NA	-	93,330.94
10001310	54420	RENOVATIONS EXIST BLDGS	-	NA	-	15,600.00
<b>Total Facilities Management</b>			<b>6,624,419.00</b>		<b>7,173,266.00</b>	<b>5,259,455.44</b>
<b>Capital Improvements</b>						
10001330	50020	SALARIES AND WAGES	446,925.00	-27.09%	613,000.00	377,216.17
10001330	50060	OVERTIME	2,500.00	0.00%	2,500.00	-
10001330	50100	EMPLOYER FICA	27,865.00	-26.99%	38,165.00	22,859.30
10001330	50110	EMPLOYER MEDICARE	6,517.00	-26.99%	8,926.00	5,346.24
10001330	50120	EMPLOYER SC RETIREMENT	83,413.00	-18.17%	101,936.00	59,162.09
10001330	51010	PRINTING	200.00	-77.78%	900.00	94.12
10001330	51030	POSTAGE	200.00	-53.49%	430.00	851.27
10001330	51140	EQUIPMENT RENTALS	2,500.00	-58.33%	6,000.00	2,657.32
10001330	51150	OFFICE SPACE RENTALS	-	-100.00%	2,400.00	1,800.00
10001330	51160	PROFESSIONAL SERVICES	400,000.00	81.82%	220,000.00	22,500.00
10001330	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	41.90
10001330	51310	DUES & SUBSCRIPTIONS	4,000.00	0.00%	4,000.00	648.99
10001330	51320	TRAINING & CONFERENCES	25,000.00	525.00%	4,000.00	2,950.82
10001330	51990	MISC. EXPENDITURES	-	NA	-	61.45
10001330	52010	OFFICE SUPPLIES	5,000.00	-58.33%	12,000.00	6,159.07
10001330	52050	UNIFORMS	2,500.00	0.00%	2,500.00	954.37
10001330	52600	OFFICE FURN & EQUIP. NON-CAPIT	2,000.00	NA	-	927.01
10001330	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	6,500.00	478.62
10001340	54200	CAPITAL EQUIPMENT	-	NA	-	35,411.00
<b>Total Capital Improvements</b>			<b>1,008,620.00</b>		<b>1,023,257.00</b>	<b>540,119.74</b>
<b>Mosquito Control</b>						
10001400	50020	SALARIES AND WAGES	668,035.00	-13.45%	771,875.00	624,280.29
10001400	50100	EMPLOYER FICA	41,418.00	-13.45%	47,856.00	37,945.16
10001400	50110	EMPLOYER MEDICARE	9,687.00	-13.45%	11,192.00	8,874.66
10001400	50120	EMPLOYER SC RETIREMENT	123,987.00	-3.00%	127,822.00	98,040.79
10001400	51000	ADVERTISING	-	-100.00%	75.00	-
10001400	51010	PRINTING	100.00	-50.00%	200.00	-
10001400	51030	POSTAGE	500.00	0.00%	500.00	304.48
10001400	51040	LICENSES/PERMITS	250.00	-47.37%	475.00	225.00
10001400	51110	MAINTENANCE CONTRACTS	15,500.00	-59.59%	38,360.00	3,673.02
10001400	51120	EQUIPMENT MAINTENANCE	100,000.00	-0.79%	100,800.00	118,170.86
10001400	5112B	RPRS TO EQP - HELICOPTER	-	NA	-	420.34
10001400	51130	REPAIRS TO BUILDINGS	-	NA	-	4,864.13
10001400	51140	EQUIPMENT RENTALS	10,000.00	-27.54%	13,800.00	8,407.45
10001400	51150	OFFICE SPACE RENTALS	-	-100.00%	500.00	-
10001400	51160	PROFESSIONAL SERVICES	5,000.00	-34.21%	7,600.00	3,020.30
10001400	51295	OTHER VEHICLE OPER COSTS	-	NA	-	36.09
10001400	51300	GARAGE REPAIRS & MAINTENANCE	-	NA	-	654.24
10001400	51301	INSURANCE REIMBURSEMENT	-	NA	-	(3,871.37)
10001400	51310	DUES & SUBSCRIPTIONS	9,000.00	542.86%	1,400.00	2,412.59
10001400	51320	TRAINING & CONFERENCES	40,000.00	185.71%	14,000.00	20,046.08

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001400	52010	OFFICE SUPPLIES	675,000.00	13.56%	594,400.00	533,015.82
10001400	52015	LABORATORY SUPPLIES	-	NA	-	772.78
10001400	52016	SHOP SUPPLIES	-	NA	-	152.82
10001400	52050	UNIFORMS	3,500.00	0.00%	3,500.00	3,170.99
10001400	52500	FUELS/LUBRICANTS	50,000.00	-41.18%	85,000.00	44,371.96
10001400	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	800.00	-
10001400	54450	OTHER IMPROVEMENTS	-	NA	-	144.58
<b>Total Mosquito Control</b>			<b>1,751,977.00</b>		<b>1,820,155.00</b>	<b>1,509,133.06</b>
<b>Veteran's Affairs</b>						
10001500	50020	SALARIES AND WAGES	137,385.00	-33.31%	206,000.00	171,819.57
10001500	50100	EMPLOYER FICA	8,518.00	-33.13%	12,738.00	10,516.69
10001500	50110	EMPLOYER MEDICARE	1,992.00	-33.60%	3,000.00	2,459.88
10001500	50120	EMPLOYER SC RETIREMENT	25,500.00	-25.22%	34,100.00	27,249.56
10001500	51010	PRINTING	2,500.00	68.35%	1,485.00	588.05
10001500	51030	POSTAGE	1,000.00	-49.49%	1,980.00	786.82
10001500	51140	EQUIPMENT RENTALS	610.00	-42.23%	1,056.00	560.29
10001500	51295	OTHER VEHICLE OPER COSTS	-	NA	-	478.00
10001500	51310	DUES & SUBSCRIPTIONS	300.00	-50.00%	600.00	314.99
10001500	51320	TRAINING & CONFERENCES	7,000.00	-17.65%	8,500.00	3,497.04
10001500	52010	OFFICE SUPPLIES	3,500.00	-25.01%	4,667.00	2,176.02
10001500	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	350.00	-
<b>Total Veteran's Affairs</b>			<b>188,305.00</b>		<b>274,476.00</b>	<b>220,446.91</b>
<b>Together for Beaufort</b>						
10001598	55600	TOGETHER FOR BEAUFORT	398,000.00	0.00%	398,000.00	395,500.00
<b>Total Together for Beaufort</b>			<b>398,000.00</b>		<b>398,000.00</b>	<b>395,500.00</b>
<b>Parks and recreation</b>						
10000600	51962	SUMMER CAMP	-	NA	-	17,258.71
10000604	51961	SENIOR PROGRAM-LCOG	-	NA	-	62.82
10000604	51962	SUMMER CAMP	-	NA	-	5,819.23
10001600	50020	SALARIES AND WAGES	1,933,335.00	-9.81%	2,143,590.00	1,229,829.13
10001600	50024	TEMPORARY/SEASONAL SALARIES	120,000.00	-20.00%	150,000.00	-
10001600	50060	OVERTIME	30,000.00	42.86%	21,000.00	35,074.81
10001600	50100	EMPLOYER FICA	129,167.00	-9.99%	143,505.00	76,877.94
10001600	50110	EMPLOYER MEDICARE	30,208.00	-9.99%	33,562.00	17,980.31
10001600	50120	EMPLOYER SC RETIREMENT	386,667.00	0.88%	383,296.00	197,418.72
10001600	51000	ADVERTISING	2,000.00	33.33%	1,500.00	325.81
10001600	51030	POSTAGE	30.00	0.00%	30.00	164.77
10001600	51040	LICENSES/PERMITS	625.00	0.00%	625.00	575.00
10001600	51050	TELEPHONE	-	-100.00%	3,000.00	-
10001600	51110	MAINTENANCE CONTRACTS	20,000.00	-53.28%	42,810.00	18,309.74
10001600	51120	EQUIPMENT MAINTENANCE	15,000.00	-48.98%	29,400.00	21,134.54
10001600	51130	REPAIRS TO BUILDINGS	35,000.00	-86.00%	250,000.00	26,684.63
10001600	51140	EQUIPMENT RENTALS	3,500.00	-28.72%	4,910.00	2,780.99
10001600	51150	OFFICE SPACE RENTALS	18,000.00	0.00%	18,000.00	-
10001600	51160	PROFESSIONAL SERVICES	155,000.00	0.00%	155,000.00	464,163.10
10001600	51170	NON-PROFESSIONAL SERVICES	4,500.00	0.00%	4,500.00	4,690.31
10001600	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	1,500.00	42.67
10001600	51310	DUES & SUBSCRIPTIONS	7,000.00	-58.82%	17,000.00	1,918.34
10001600	51320	TRAINING & CONFERENCES	10,000.00	NA	-	9,870.50
10001600	51360	ATHLETIC PROGRAMS	35,000.00	-64.43%	98,400.00	23,337.84
10001600	51960	RECREATION PROGRAMS	11,000.00	-1.79%	11,200.00	10,160.11
10001600	51961	SENIOR PROGRAM-LCOG	450,000.00	NA	-	17,700.40
10001600	51990	MISC. EXPENDITURES	-	NA	-	(3,248.15)
10001600	52010	OFFICE SUPPLIES	86,500.00	0.00%	86,500.00	84,914.31
10001600	52050	UNIFORMS	65,000.00	4.12%	62,425.00	59,602.35
10001600	52500	FUELS/LUBRICANTS	-	NA	-	720.21
10001600	52612	EQUIPMENT NON-CAPITAL	-	NA	-	33.86
10001600	54000	VEHICLE PURCHASES	-	NA	-	128,698.00
10001600	54200	CAPITAL EQUIPMENT	-	NA	-	219,152.55
10001600	54420	RENOVATIONS EXIST BLDGS	-	-100.00%	600,000.00	30,000.00
10001600	57900	CREDIT CARD FEES	-	-100.00%	3,200.00	11,146.34
10001604	50020	SALARIES AND WAGES	854,265.00	-21.09%	1,082,601.00	570,981.05
10001604	50060	OVERTIME	30,000.00	900.00%	3,000.00	26,564.46
10001604	50100	EMPLOYER FICA	54,824.00	-18.55%	67,307.00	35,548.02
10001604	50110	EMPLOYER MEDICARE	12,822.00	-18.54%	15,741.00	8,313.88

**BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001604	50120	EMPLOYER SC RETIREMENT	164,120.00	-8.71%	179,775.00	93,493.57
10001604	51000	ADVERTISING	2,000.00	300.00%	500.00	473.52
10001604	51040	LICENSES/PERMITS	125.00	0.00%	125.00	175.00
10001604	51110	MAINTENANCE CONTRACTS	16,500.00	7.81%	15,304.00	18,470.70
10001604	51120	EQUIPMENT MAINTENANCE	20,000.00	-33.33%	30,000.00	18,464.24
10001604	51130	REPAIRS TO BUILDINGS	20,000.00	-69.70%	66,000.00	9,476.23
10001604	51160	PROFESSIONAL SERVICES	140,000.00	-33.36%	210,070.00	201,078.50
10001604	51170	NON-PROFESSIONAL SERVICES	2,000.00	0.00%	2,000.00	-
10001604	51310	DUES & SUBSCRIPTIONS	700.00	6.06%	660.00	756.40
10001604	51320	TRAINING & CONFERENCES	3,000.00	-25.00%	4,000.00	1,702.45
10001604	51360	ATHLETIC PROGRAMS	40,000.00	-20.00%	50,000.00	23,137.01
10001604	51369	ATHLETIC PROGRAMS - ATAX	-	NA	-	17,837.29
10001604	51960	RECREATION PROGRAMS	15,000.00	-50.00%	30,000.00	6,663.15
10001604	51961	SENIOR PROGRAM-LCOG	50,000.00	NA	-	6,994.37
10001604	52010	OFFICE SUPPLIES	100,000.00	-33.02%	149,300.00	75,846.00
10001604	52050	UNIFORMS	145,000.00	31.82%	110,000.00	121,292.37
10001604	52500	FUELS/LUBRICANTS	-	NA	-	49.77
10001604	52600	OFFICE FURN & EQUIP. NON-CAPIT	6,000.00	NA	-	-
10001604	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	6,000.00	15,017.10
10001604	54200	CAPITAL EQUIPMENT	-	NA	-	27,227.22
<b>Total Parks and recreation</b>			<b>5,223,888.00</b>		<b>6,287,336.00</b>	<b>3,992,762.19</b>
<b>Passive Parks Department</b>						
10001610	50020	SALARIES AND WAGES	183,245.00	NA	-	-
10001610	50100	EMPLOYER FICA	11,361.00	NA	-	-
10001610	50110	EMPLOYER MEDICARE	2,657.00	NA	-	-
10001610	50120	EMPLOYER SC RETIREMENT	34,010.00	NA	-	-
10001610	51000	ADVERTISING	250.00	NA	-	-
10001610	51010	PRINTING	250.00	NA	-	-
10001610	51030	POSTAGE	250.00	NA	-	-
10001610	51120	EQUIPMENT MAINTENANCE	100.00	NA	-	-
10001610	51130	REPAIRS TO BUILDINGS	50,000.00	NA	-	-
10001610	51310	DUES & SUBSCRIPTIONS	3,000.00	NA	-	-
10001610	51320	TRAINING & CONFERENCES	6,000.00	NA	-	-
10001610	52010	OFFICE SUPPLIES	10,000.00	NA	-	-
10001610	52050	Uniforms	600.00	NA	-	-
10001610	52600	OFFICE FURN & EQUIP. NON-CAPIT	7,500.00	NA	-	-
10001610	52610	TECHNOLOGY EQUIP (NON-CAP)	1,500.00	NA	-	-
<b>Total Passive Parks Department</b>			<b>310,723.00</b>		<b>-</b>	<b>-</b>
<b>Libraries</b>						
10001620	50020	SALARIES AND WAGES	3,278,240.00	2.05%	3,212,411.00	2,825,616.58
10001620	50060	OVERTIME	-	NA	-	18.95
10001620	50100	EMPLOYER FICA	203,251.00	2.05%	199,169.00	169,723.97
10001620	50110	EMPLOYER MEDICARE	47,534.00	2.05%	46,580.00	39,694.75
10001620	50120	EMPLOYER SC RETIREMENT	608,441.00	14.37%	531,975.00	447,495.56
10001620	51010	PRINTING	7,500.00	50.00%	5,000.00	4,840.70
10001620	51030	POSTAGE	11,500.00	8.49%	10,600.00	10,556.86
10001620	51110	MAINTENANCE CONTRACTS	90,000.00	-18.18%	110,000.00	116,033.29
10001620	51120	EQUIPMENT MAINTENANCE	-	-100.00%	300.00	-
10001620	51140	EQUIPMENT RENTALS	6,000.00	-41.46%	10,250.00	1,923.12
10001620	51160	PROFESSIONAL SERVICES	37,500.00	7.14%	35,000.00	37,886.37
10001620	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	150.00	90.70
10001620	51310	DUES & SUBSCRIPTIONS	37,000.00	640.00%	5,000.00	4,097.74
10001620	51320	TRAINING & CONFERENCES	5,000.00	150.00%	2,000.00	-
10001620	51540	INSURANCE - OTHER	-	NA	-	(2,652.62)
10001620	52010	OFFICE SUPPLIES	475,000.00	60.47%	296,000.00	287,234.21
10001620	52050	Uniforms	1,750.00	NA	-	-
10001620	52612	EQUIPMENT NON-CAPITAL	5,000.00	0.00%	5,000.00	3,845.55
10001620	57900	CREDIT CARD FEES	3,000.00	-25.00%	4,000.00	1,658.11
<b>Total Libraries</b>			<b>4,816,716.00</b>		<b>4,473,435.00</b>	<b>3,948,063.84</b>
<b>Fourteenth Circuit Public Defender</b>						
10001999	59651	Fourteenth Circuit Public Defender	1,570,131.00	0.00%	1,570,131.00	1,498,131.00
<b>Total Fourteenth Circuit Public Defender</b>			<b>1,570,131.00</b>		<b>1,570,131.00</b>	<b>1,498,131.00</b>
<b>Human Services</b>						
10001510	55010	FOSTER CARE	-	NA	-	6,000.00

BEAUFORT COUNTY GENERAL FUND  
RECOMMENDED BUDGET FISCAL YEAR 2024 GENERAL FUND

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
10001510	55020	EMERGENCY ASSISTANCE	-	NA	-	48,667.00
			-		-	54,667.00
<b>Transfers to other funds</b>						
10001999	59101	Transfer Out AD&D & DSN	2,883,511.00	NA	-	1,567,408.96
10001999	59202	XFER TO DAUFUSKIE FERRY FUND	180,000.00	0.00%	180,000.00	180,000.00
10001999	59261	XFER TO A&D PROGRAMS FUND	-	NA	-	536,337.00
10001999	59271	XFER TO VICTIM ASST PRGM FUND	-	NA	-	10,000.00
10001999	59273	XFER TO SCHL RESC OFFICER FUND	240,730.00	11.10%	216,686.00	200,101.00
10001999	59281	XFER TO COSY PROGRAM FUND	346,767.00	54.05%	225,106.00	225,106.00
10001999	59510	XFER TO GARAGE FUND	3,224,731.00	10.43%	2,920,030.00	2,093,351.30
<b>Total transfers to other funds</b>			<b>6,875,739.00</b>		<b>3,541,822.00</b>	<b>4,812,304.26</b>
<b>Payments to outside entities based on millage</b>						
10100011	55240	ECONOMIC DEVELOPMENT	780,488.00	15.70%	674,563.00	353,960.78
14010011	55110	BEAUFORT MEMORIAL HOSPITAL	1,040,651.00	15.70%	899,418.00	852,775.00
14020011	55130	BEAUFORT JASPER HAMPTON COMP H	1,040,651.00	15.70%	899,418.00	852,775.00
16000011	55140	PAYMENTS TO T C L	2,861,790.00	10.67%	2,585,826.00	2,451,728.00
16000011	55150	PAYMENTS TO USC-B	2,861,790.00	10.67%	2,585,826.00	2,451,728.00
<b>Total payments to outside entities based on millage</b>			<b>8,585,370.00</b>		<b>7,645,051.00</b>	<b>6,962,966.78</b>
<b>Total expenditures</b>			<b>152,231,098.00</b>		<b>142,112,406.00</b>	<b>126,322,099.22</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(6,401.00)</b>	<b>(8,502,097.65)</b>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 CAPITAL IMPROVEMENT FUNDS**

Organization	Object	Account Description	County Admin 2024	Percent Change	2023 Original Budget	2022 Actuals
			Recommended Budget	PY Budget		
<b>CAPITAL IMPROVEMENT FUND</b>						
<b>Revenues</b>						
10400001	41010	CURRENT TAXES	(4,700,000.00)	30.64%	(3,597,670.00)	(3,000,000.00)
10400001	41020	DELINQUENT TAXES	(1,590,000.00)	NA	-	(1,600,000.00)
10400001	44020	RMC-COUNTY RECORDING FEES	-	NA	-	(415,000.00)
10400001	44220	EMERGENCY MEDICAL FEES	-	NA	-	(1,000,000.00)
10400001	48910	CONT FROM PR YR FUND BAL	(14,942,455.00)	66.03%	(9,000,000.00)	-
10400001	49100	TRANSFERS IN	-	NA	-	(264,473.62)
10401000	49100	TRANSFERS IN	-	NA	-	(1,300,000.00)
<b>Total revenues</b>			<b>(21,232,455.00)</b>		<b>(12,597,670.00)</b>	<b>(7,579,473.62)</b>
<b>Expenditures</b>						
10401000	54420	RENOVATIONS EXIST BLDGS	250,000.00		-	-
10401000	54500	ROAD IMPROVEMENT	1,225,000.00		-	-
10401020	54110	SOFTWARE ACQ/UPGRADES	1,840,000.00		-	-
10401040	54110	DATA PROCESSING EQUIPMENT	52,500.00		-	-
10401130	54000	VEHICLE PURCHASES	-		50,000.00	-
10401201	54000	VEHICLE PURCHASES	360,430.00		-	-
10401201	54112	DATA PROCESSING SOFTWARE	49,000.00		-	-
10401201	54200	Equipment, Capital	189,466.00		-	-
10401230	54000	VEHICLE PURCHASES	1,203,000.00		913,480.00	72,207.58
10401230	54200	CAPITAL EQUIPMENT	-		-	242,607.58
10401230	54420	RENOVATIONS EXIST BLDGS	1,500,000.00		1,500,000.00	-
10401250	54300	Building	800,000.00		-	-
10401260	54000	VEHICLE PURCHASES	47,000.00		-	-
10401270	54000	VEHICLE PURCHASES	-		205,000.00	-
10401301	54000	VEHICLE PURCHASES	688,500.00		184,000.00	-
10401301	54200	CAPITAL EQUIPMENT	-		217,022.00	-
10401301	54450	OTHER IMPROVEMENTS	-		2,400,000.00	-
10401310	51160	PROFESSIONAL SERVICES	-		250,000.00	-
10401310	54000	VEHICLE PURCHASES	-		80,000.00	-
10401310	54200	CAPITAL EQUIPMENT	-		83,027.00	-
10401310	54300	Building	641,500.00		-	-
10401310	54420	RENOVATIONS EXIST BLDGS	3,686,000.00		250,000.00	-
10401330	54420	RENOVATIONS EXIST BLDGS	2,000,000.00		-	-
10401400	54000	VEHICLE PURCHASES	57,559.00		-	-
10401400	54200	Equipment, Capital	-		100,000.00	-
10401400	54450	OTHER IMPROVEMENTS	-		400,000.00	-
10401600	54000	VEHICLE PURCHASES	192,000.00		248,000.00	-
10401600	54200	Equipment, Capital	407,000.00		243,000.00	-
10401600	54436	OTHER IMPROV - SPECIAL PROJECT	5,659,500.00		5,000,000.00	558,204.25
10401604	54200	Equipment, Capital	352,000.00		152,000.00	-
10401620	54000	VEHICLE PURCHASES	32,000.00		76,000.00	-
<b>Total Expenditures</b>			<b>21,232,455.00</b>		<b>12,351,529.00</b>	<b>873,019.41</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(246,141.00)</b>	<b>(6,706,454.21)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 DEBT SERVICE FUNDS

			County Admin 2024			
Org	Object	Account Description	Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Purchase of Real Property</b>						
<b>Revenues</b>						
20030001	41010	CURRENT TAXES	(10,617,600.00)	-3.32%	(10,981,776.00)	(10,121,952.98)
20030001	41020	DELINQUENT TAXES	(267,000.00)	-9.99%	(296,643.00)	(375,049.00)
20030001	41030	AUTOMOBILE TAXES	(671,000.00)	12.61%	(595,864.00)	(690,309.73)
20030001	41040	3% & 7% PENALTIES ON TAX	(43,000.00)	0.00%	(43,000.00)	(56,165.51)
20030001	43015	HOMESTEAD EXEMPTION, ETC	(205,000.00)	-4.65%	(215,000.00)	(200,456.06)
20030001	43022	MOTOR CARRIER PAYMENTS	(20,000.00)	NA	-	(23,063.06)
20030001	43041	PYMT IN LIEU OF - FEDERAL	(1,400.00)	NA	-	(729.75)
20030001	46010	INTEREST ON INVESTMENTS	(75,000.00)	NA	-	(7,224.00)
<b>Total revenues</b>			<b>(11,900,000.00)</b>		<b>(12,132,283.00)</b>	<b>(11,474,950.09)</b>
<b>Expenditures</b>						
20030011	51041	SWU Fees	-	NA	-	21,314.70
20030011	51043	PROPERTY TAX PAYMENTS	-	NA	-	2,494.57
20030011	53000	BOND PRINCIPAL	9,100,000.00	20.50%	7,551,809.00	7,353,262.00
20030011	53010	BOND INTEREST	2,800,000.00	-8.40%	3,056,888.00	3,242,551.46
<b>Total Expenditures</b>			<b>11,900,000.00</b>		<b>10,608,697.00</b>	<b>10,619,622.73</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(1,523,586.00)</b>	<b>(855,327.36)</b>
<b>Debt service fund</b>						
<b>Revenues</b>						
30000001	41010	CURRENT TAXES	(7,931,154.00)	-31.17%	(11,522,091.00)	(10,697,133.46)
30000001	41020	DELINQUENT TAXES	(286,000.00)	-24.29%	(377,755.00)	(393,727.20)
30000001	41030	AUTOMOBILE TAXES	(726,000.00)	4.91%	(692,000.00)	(759,220.60)
30000001	41040	3% & 7% PENALTIES ON TAX	(46,346.00)	-7.31%	(50,000.00)	(59,595.29)
30000001	43015	HOMESTEAD EXEMPTION, ETC	(210,000.00)	0.96%	(208,000.00)	(211,802.63)
30000001	43020	MERCHANTS INVENTORY TAX	(38,000.00)	0.00%	(38,000.00)	(38,899.64)
30000001	43022	MOTOR CARRIER PAYMENTS	(25,000.00)	38.89%	(18,000.00)	(24,915.63)
30000001	43040	PAYMENTS IN LIEU OF TAXES	(500.00)	NA	-	-
30000001	43041	PYMT IN LIEU OF - FEDERAL	(1,000.00)	NA	-	(771.06)
30000001	46010	INTEREST ON INVESTMENTS	(200,000.00)	300.00%	(50,000.00)	(30,401.00)
30000001	46200	INTEREST - TCL	(8,000.00)	-92.23%	(103,000.00)	(12,974.91)
30000001	46300	INTEREST INCOME	(240,000.00)	207.69%	(78,000.00)	(254,681.10)
<b>Total revenues</b>			<b>(9,712,000.00)</b>		<b>(13,136,846.00)</b>	<b>(12,484,122.52)</b>
<b>Expenditures</b>						
30000011	53000	BOND PRINCIPAL	7,345,000.00	-14.42%	8,582,466.00	9,048,785.50
30000011	53010	BOND INTEREST	2,354,000.00	-16.14%	2,807,187.00	3,376,663.53
30000011	53020	BOND FEES	13,000.00	NA	-	12,398.76
<b>Total Expenditures</b>			<b>9,712,000.00</b>			
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(13,136,846.00)</b>	<b>(12,484,122.52)</b>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>State Accommodations Tax Fund</b>						
<b>Revenues</b>						
20000001	43320	ACCOMMD'TN TX FNDS-STATE	(1,350,000.00)	12.50%	(1,200,000.00)	(1,554,905.96)
20000001	46010	INTEREST ON INVESTMENTS	(5,000.00)	NA	-	(901.00)
20000001	48910	CONT FROM PR YR FUND BAL	(453,750.00)	NA	-	-
<b>Total revenues</b>			<u>(1,808,750.00)</u>		<u>(1,200,000.00)</u>	<u>(1,555,806.96)</u>
<b>Expenditures</b>						
20000011	55000	DIRECT SUBSIDIES	1,320,000.00	72.83%	763,750.00	627,999.00
20000011	55010	OTHER SUBSIDIES	-	NA	-	-
20000011	55240	BFT CHAMBER OF COMMERCE	198,750.00	12.77%	176,250.00	229,485.90
20000011	55280	HHI - BLUFFTON CHAMBER OF COMM	198,750.00	12.77%	176,250.00	229,485.90
20000011	59100	XFER TO GENERAL FUND	91,250.00	8.96%	83,750.00	76,495.30
<b>Total Expenditures</b>			<u>1,808,750.00</u>		<u>1,200,000.00</u>	<u>1,163,466.10</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(392,340.86)</u>
<b>Local Accommodations Tax</b>						
<b>Revenues</b>						
20010001	42320	ACCOMODATIONS TAX - LOCAL	(2,000,000.00)	42.86%	(1,400,000.00)	(2,186,144.18)
20010001	45600	LATE PENALTIES - BUS LICENSE	(2,000.00)	100.00%	(1,000.00)	(2,616.66)
20010001	46010	INTEREST ON INVESTMENTS	(30,000.00)	100.00%	(15,000.00)	(13,355.00)
20010001	47010	MISCELLANEOUS REVENUES	-	NA	-	-
20010001	48910	CONT FROM PR YR FUND BAL	(3,328,374.28)	-17.01%	(4,010,424.00)	-
<b>Total revenues</b>			<u>(5,360,374.28)</u>		<u>(5,426,424.00)</u>	<u>(2,202,115.84)</u>
<b>Expenditures</b>						
20010011	54124	Beaufort County Public Works	356,688.40	78.34%	200,000.00	-
20010011	54125	PENN CTR ATAX 2019/56	451,250.36	-35.99%	704,928.00	53,461.86
20010011	54126	BC - CAPITAL PROJECTS	355,000.00	-52.98%	755,000.00	-
20010011	54129	Whitehall Bridge-COB	-	-100.00%	234,482.00	151,450.34
20010011	54133	BEAUFORT EXECUTIVE AIRPORT	4,896.00	-93.47%	75,000.00	-
20010011	54162	Beaufort County Daufuskie	250,000.00	0.00%	250,000.00	-
20010011	55010	OTHER SUBSIDIES	2,235,000.00	NA	-	-
20010011	55012	Pat Conroy Literacy Center	114,110.52	-14.84%	134,000.00	2,833.04
20010011	55013	Gullah Museum of HHI	9,875.00	-73.22%	36,875.00	-
20010011	55014	First African Baptist Church	252,600.00	-2.65%	259,480.00	-
20010011	55100	COUNTY WIDE ADVERTISING	350,000.00	0.00%	350,000.00	350,000.00
20010011	55120	RIVER / BEACH ACCESS PROJECTS	27,000.00	-41.30%	46,000.00	43,389.90
20010011	59100	XFER TO GENERAL FUND	400,000.00	NA	-	-
20010021	54124	Beaufort County Public Works	-	-100.00%	32,465.00	32,465.00
20010021	54128	BEAUFORT COUNTY CAPITAL PROJEC	330,000.00	-24.91%	439,465.00	46,785.00
20010021	54129	CITY OF BEAUFORT	-	-100.00%	29,273.00	350,000.00
20010021	55003	COMMUNITY FOUNDATION OF THE LO	223,954.00	-10.94%	251,455.00	133,000.00
<b>Total Expenditures</b>			<u>5,360,374.28</u>		<u>3,798,423.00</u>	<u>1,163,385.14</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>(1,628,001.00)</u>	<u>(1,038,730.70)</u>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Local Hospitality Tax</b>						
<b>Revenues</b>						
20020001	42330	LOCAL HOSPITALITY TAX	(2,800,000.00)	7.69%	(2,600,000.00)	(2,834,499.53)
20020001	45600	LATE PENALTIES - BUS LICENSE	-	NA	-	(11,081.13)
20020001	46010	INTEREST ON INVESTMENTS	(40,000.00)	135.29%	(17,000.00)	(7,071.00)
20020001	48910	CONT FROM PR YR FUND BAL	(3,220,000.00)	4.91%	(3,069,386.00)	-
<b>Total revenues</b>			<u>(6,060,000.00)</u>		<u>(5,686,386.00)</u>	<u>(2,852,651.66)</u>
<b>Expenditures</b>						
20020011	51002	ADVERTISING AIRPORTS	-	-100.00%	30,000.00	-
20020011	54126	SPANISH MOSS TRAIL 2020/10	47,827.63	-36.79%	75,663.00	34,903.16
20020011	54127	CC Haigh Landing	9,815.31	-94.51%	178,643.00	74,343.50
20020011	54151	BEAUFORT COUNTY PARKS & REC	-	-100.00%	200,000.00	-
20020011	54161	Beaufort Co Passive Parks	-	-100.00%	560,478.00	111,892.50
20020011	54450	OTHER IMPROVEMENTS	36,650.00	NA	-	-
20020011	55000	DIRECT SUBSIDIES	3,895,193.03	148.79%	1,565,626.00	134,117.82
20020011	55002	BEAUFORT AREA HOSPITALITY	20,000.00	0.00%	20,000.00	-
20020011	55007	Friends of PR Cypress Wetlands	-	-100.00%	1,375.00	805.60
20020011	55008	HHI St Patrick's Parade	10,000.00	0.00%	10,000.00	-
20020011	55009	Daufuskie Island Foundation	12,600.00	0.00%	12,600.00	-
20020011	55011	Sea Turtle Patrol	-	-100.00%	5,000.00	4,986.39
20020011	55015	Tabernacle Baptist Church	100,000.00	0.00%	100,000.00	150,000.00
20020011	59100	XFER TO GENERAL FUND	-	-100.00%	1,708,000.00	1,500,000.00
20020021	51002	ADVERTISING AIRPORTS	-	NA	-	30,000.00
20020021	51003	ADVERTISING PARKS & REC	47,083.00	NA	-	9,917.12
20020021	54124	Beaufort County Public Works	1,133,417.18	1522.76%	69,845.00	151,866.78
20020021	54133	BEAUFORT EXECUTIVE AIRPORT	-	NA	-	80,000.00
20020021	54151	BEAUFORT COUNTY PARKS & REC	747,413.85	94.26%	384,741.00	763.00
20020021	55002	BEAUFORT AREA HOSPITALITY	-	NA	-	2,460.00
20020021	55004	PORT ROYAL FOUNDATION & MUS	-	NA	-	5,000.00
20020021	55006	COASTAL DISCOVERY MUSEUM	-	-100.00%	747,414.00	2,586.15
<b>Total Expenditures</b>			<u>6,060,000.00</u>		<u>5,669,385.00</u>	<u>2,293,642.02</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>(17,001.00)</u>	<u>(559,009.64)</u>
<b>Passive Parks Program</b>						
<b>Revenues</b>						
20050001	46010	INTEREST ON INVESTMENTS	(3,000.00)	NA	-	(1,911.00)
20050001	47210	RENTAL CO PROPERTY-OTHERS	(4,800.00)	-60.00%	(12,001.00)	(7,401.00)
20050001	47215	RENTAL CO PROPERTY- EVENTS	(3,000.00)	0.00%	(3,000.00)	(9,050.00)
20050001	47430	TIMBER HARVESTS	-	-100.00%	(276,490.00)	(126,490.00)
20050001	48910	CONT FROM PR YR FUND BAL	(1,253,759.63)	6.32%	(1,179,220.00)	-
20050001	49200	Transfers In	-	NA	-	(1,179,345.77)
<b>Total revenues</b>			<u>(1,264,559.63)</u>		<u>(1,470,711.00)</u>	<u>(1,324,197.77)</u>
<b>Expenditures</b>						
20050011	51170	NON-PROFESSIONAL SERVICES	200,000.00	100.00%	100,000.00	15,259.45
20050011	51270	GROUNDS MAINT SERVICES	50,000.00	900.00%	5,000.00	10,372.26
20050011	52340	SIGNAGE	-	-100.00%	5,000.00	588.18
20050011	54404	Fort Frederick	-	-100.00%	20,000.00	800.00
20050011	54406	New Riverside	1,000,000.00	0.00%	1,000,000.00	-
20050011	54421	Bailey Memorial Park	-	-100.00%	10,000.00	-
20050011	56000	GENERAL CONTINGENCY	14,559.63	NA	-	-
<b>Total Expenditures</b>			<u>1,264,559.63</u>		<u>1,140,000.00</u>	<u>27,019.89</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>(330,711.00)</u>	<u>(1,297,177.88)</u>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Local Admissions Fees</b>						
<b>Revenues</b>						
20100001	42340	LOCAL ADMISSIONS FEES	(2,100,000.00)	5.00%	(2,000,000.00)	(2,457,853.39)
20100001	45600	LATE PENALTIES - BUS LICENSE	-	NA	-	(16.22)
20100001	46010	INTEREST ON INVESTMENTS	(20,000.00)	NA	-	(7,093.00)
<b>Total revenues</b>			<u>(2,120,000.00)</u>		<u>(2,000,000.00)</u>	<u>(2,464,962.61)</u>
<b>Expenditures</b>						
20100011	56000	GENERAL CONTINGENCY	120,000.00	NA	-	-
20100011	59325	XFER TO BLUFN PARKWAY D S FUND	2,000,000.00	0.00%	2,000,000.00	2,000,000.00
<b>Total Expenditures</b>			<u>2,120,000.00</u>		<u>2,000,000.00</u>	<u>2,000,000.00</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(464,962.61)</u>
<b>Treasurer's Execution Fees</b>						
<b>Revenues</b>						
20110001	44210	TREASURER'S EXECUTION FEE	(2,150,000.00)	43.33%	(1,500,000.00)	(923,775.61)
20110001	46010	INTEREST ON INVESTMENTS	(30,000.00)	0.00%	(30,000.00)	(1,297.00)
20110001	47010	MISCELLANEOUS REVENUES	-	NA	-	(600.00)
20110001	47500	TRUST FUNDS RECEIVED	(10,000.00)	0.00%	(10,000.00)	(163.75)
20110001	47502	BIDDER FEES	-	NA	-	(2,670.00)
20110001	48910	CONT FROM PR YR FUND BAL	(93,749.00)	-81.46%	(505,788.00)	-
<b>Total revenues</b>			<u>(2,283,749.00)</u>		<u>(2,045,788.00)</u>	<u>(928,506.36)</u>
<b>Expenditures</b>						
20110011	50020	SALARIES AND WAGES	1,116,282.00	13.06%	987,314.00	910,183.17
20110011	50060	OVERTIME	14,000.00	-3.31%	14,480.00	6,032.88
20110011	50100	EMPLOYER FICA	69,768.00	12.33%	62,111.00	55,330.01
20110011	50110	EMPLOYER MEDICARE	16,744.00	15.27%	14,526.00	12,940.16
20110011	50120	EMPLOYER SC RETIREMENT	178,605.00	7.66%	165,897.00	139,167.89
20110011	50140	EMPLOYER GROUP INSURANCE	50,000.00	0.00%	50,000.00	55,556.94
20110011	50150	EMPLOYER WORK COMP INS	6,500.00	0.00%	6,500.00	6,500.00
20110011	50160	EMPLOYER TORT LIAB	1,500.00	0.00%	1,500.00	560.49
20110011	51000	ADVERTISING	120,000.00	14.29%	105,000.00	82,757.05
20110011	51010	PRINTING	14,000.00	0.00%	14,000.00	30,103.01
20110011	51030	POSTAGE	70,000.00	2.94%	68,000.00	106,037.09
20110011	51050	TELEPHONE	850.00	0.00%	850.00	529.40
20110011	51110	MAINTENANCE CONTRACTS	-	-100.00%	3,000.00	-
20110011	51160	PROFESSIONAL SERVICES	200,000.00	60.00%	125,000.00	121,927.43
20110011	51162	LEGAL SERVICES	250,000.00	0.00%	250,000.00	46,907.50
20110011	51300	GARAGE REPAIRS & MAINTENANCE	-	-100.00%	500.00	118.37
20110011	51310	DUES & SUBSCRIPTIONS	15,000.00	0.00%	15,000.00	10,287.51
20110011	51320	TRAINING & CONFERENCES	42,000.00	40.00%	30,000.00	19,535.94
20110011	51500	VEHICLE INSURANCE	1,000.00	0.00%	1,000.00	797.10
20110011	51990	MISC. EXPENDITURES	5,000.00	-61.54%	13,000.00	15,664.91
20110011	52010	OFFICE SUPPLIES	7,500.00	0.00%	7,500.00	10,250.67
20110011	52020	DATA PROCESSING SUPPLIES	-	-100.00%	1,000.00	-
20110011	52500	FUELS/LUBRICANTS	-	-100.00%	500.00	-
20110011	52600	OFFICE FURN & EQUIP. NON-CAPIT	-	-100.00%	3,000.00	-
20110011	52610	TECHNOLOGY EQUIP (NON-CAP)	25,000.00	24.32%	20,110.00	10,550.20
20110011	54100	OFFICE FURN AND EQUIPMENT	-	-100.00%	3,000.00	-
20110011	54110	DATA PROCESSING EQUIPMENT	-	-100.00%	2,000.00	-
20110011	57700	TRUST FUNDS DISBURSED	5,000.00	0.00%	5,000.00	250.00
20110011	57900	CREDIT CARD FEES	75,000.00	0.00%	75,000.00	300.00
<b>Total Expenditures</b>			<u>2,283,749.00</u>		<u>2,044,788.00</u>	<u>1,642,287.72</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>(1,000.00)</u>	<u>713,781.36</u>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Group Health Insurance</b>						
<b>Revenues</b>						
20340001	47040	CONTRIBUTION - EMPLOYER	-	-100.00%	(9,500,000.00)	-
20340001	47050	CONTRIBUTION - EMPLOYEES	(14,857,000.00)	23.81%	(12,000,000.00)	(13,183,401.81)
20340001	48910	CONT FROM PR YR FUND BAL	(1,556,299.00)	NA	-	-
20340001	49200	Transfers In	-	NA	-	(1,531,983.29)
<b>Total revenues</b>			<b>(16,413,299.00)</b>		<b>(21,500,000.00)</b>	<b>(14,715,385.10)</b>
<b>Expenditures</b>						
20340011	51560	GROUP INSURANCE - MEDICAL	13,100,000.00	-2.34%	13,413,855.00	12,134,200.46
20340011	51565	GROUP INSURANCE - VISION/OTHER	800,000.00	0.00%	800,000.00	752,818.42
20340011	51570	GROUP INSURANCE - DENTAL	650,000.00	0.00%	650,000.00	617,744.83
20340011	51580	GROUP BENEFITS - WORKERS COMP	-	-100.00%	2,000,000.00	-
20340011	51590	EMPLOYEE WELLNESS BENEFITS	-	NA	-	7,265.00
20340011	51980	ADMINISTRATIVE FEES	1,863,299.00	NA	-	1,584,673.38
<b>Total Expenditures</b>			<b>16,413,299.00</b>		<b>16,863,855.00</b>	<b>15,096,702.09</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(4,636,145.00)</b>	<b>381,316.99</b>
<b>Clerk of Court Incentives</b>						
<b>Revenues</b>						
21000001	43285	FAM CT - TITLE IV-D INCENTIVE	(30,000.00)	-40.00%	(50,000.00)	(70,924.95)
21000001	46010	INTEREST ON INVESTMENTS	(3,000.00)	2900.00%	(100.00)	(1,135.00)
<b>Total revenues</b>			<b>(33,000.00)</b>		<b>(50,100.00)</b>	<b>(72,059.95)</b>
<b>Expenditures</b>						
21000011	51010	PRINTING	200.00	0.00%	200.00	174.10
21000011	51030	POSTAGE	4,800.00	60.00%	3,000.00	2,003.08
21000011	51110	MAINTENANCE CONTRACTS	-	-100.00%	1,300.00	-
21000011	51160	PROFESSIONAL SERVICES	3,000.00	-75.00%	12,000.00	-
21000011	51320	TRAINING & CONFERENCES	5,000.00	0.00%	5,000.00	-
21000011	52010	OFFICE SUPPLIES	5,000.00	-64.54%	14,100.00	-
21000011	52600	OFFICE FURN & EQUIP. NON-CAPIT	15,000.00	3.45%	14,500.00	-
<b>Total Expenditures</b>			<b>33,000.00</b>		<b>50,100.00</b>	<b>2,177.18</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(69,882.77)</b>
<b>Clerk of Court Unit Cost</b>						
<b>Revenues</b>						
21010001	43280	COC CHILD SUPP UNIT COSTS	(205,207.00)	-17.92%	(250,000.00)	(243,622.27)
21010001	46010	INTEREST ON INVESTMENTS	-	NA	-	(1,134.00)
21010001	48910	CONT FROM PR YR FUND BAL	(13,803.00)	NA	-	-
<b>Total revenues</b>			<b>(219,010.00)</b>		<b>(250,000.00)</b>	<b>(244,756.27)</b>
<b>Expenditures</b>						
21010011	50020	SALARIES AND WAGES	173,528.00	NA	-	0.18
21010011	50100	EMPLOYER FICA	10,759.00	NA	-	-
21010011	50110	EMPLOYER MEDICARE	2,516.00	NA	-	-
21010011	50120	EMPLOYER SC RETIREMENT	32,207.00	NA	-	-
21010011	50140	EMPLOYER GROUP INSURANCE	-	-100.00%	30,000.00	-
21010011	50150	EMPLOYER WORK COMP INS	-	-100.00%	2,500.00	2,500.00
21010011	50160	EMPLOYER TORT LIAB	-	-100.00%	100.00	-
21010011	51010	PRINTING	-	-100.00%	4,000.00	-
21010011	51030	POSTAGE	-	-100.00%	13,000.00	3,472.77
21010011	51110	MAINTENANCE CONTRACTS	-	-100.00%	10,000.00	-
21010011	52010	OFFICE SUPPLIES	-	-100.00%	2,000.00	2,677.57
21010011	59100	XFER TO GENERAL FUND	-	NA	-	600,000.00
<b>Total Expenditures</b>			<b>219,010.00</b>		<b>61,600.00</b>	<b>608,650.52</b>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Net (surplus)/ deficit</b>			-		(188,400.00)	363,894.25
<b>Public Defender</b>						
<b>Revenues</b>						
21100001	43220	PUBLIC DEFENDER STIPEND	(1,555,000.00)	26.94%	(1,225,000.00)	(1,347,159.07)
21100001	43225	PUBLIC DEFENDER STATE REIMB	-	NA	-	(21,929.79)
21100001	46010	INTEREST ON INVESTMENTS	(4,200.00)	133.33%	(1,800.00)	(1,575.00)
21100001	47030	CONTRIBUTION - BEAUFORT	(71,147.49)	55.48%	(45,760.00)	(45,759.99)
21100001	47040	CONTRIBUTION - COLLETON	(375,081.00)	31.57%	(285,081.00)	(285,081.01)
21100001	47050	CONTRIBUTION - HAMPTON	(71,250.00)	50.00%	(47,500.00)	(71,250.00)
21100001	47060	CONTRIBUTION - JASPER	(119,000.00)	0.00%	(119,000.00)	(119,000.00)
21100001	47065	CONTRIBUTION - BLUFFTON	(71,147.49)	55.48%	(45,760.00)	(46,007.04)
21100001	47070	CONTRIBUTION - ALLENDALE	(20,000.00)	0.00%	(20,000.00)	(30,000.00)
21100001	47075	CONTRIBUTION - PORT ROYAL	(71,147.49)	55.48%	(45,760.00)	(46,034.04)
21100001	49100	TRANSFERS IN	(1,570,131.00)	0.00%	(1,570,131.00)	(1,498,131.00)
<b>Total revenues</b>			<u>(3,928,104.47)</u>		<u>(3,405,792.00)</u>	<u>(3,511,926.94)</u>
<b>Expenditures</b>						
21100011	50020	SALARIES AND WAGES	2,539,855.00	7.25%	2,368,057.00	2,162,230.42
21100011	50100	EMPLOYER FICA	157,471.00	7.25%	146,820.00	130,099.34
21100011	50110	EMPLOYER MEDICARE	36,828.00	7.25%	34,337.00	30,426.21
21100011	50120	EMPLOYER SC RETIREMENT	392,120.47	-0.01%	392,150.00	341,830.53
21100011	50140	EMPLOYER GROUP INSURANCE	420,000.00	40.00%	300,000.00	422,173.78
21100011	50150	EMPLOYER WORK COMP INS	4,680.00	-53.20%	10,000.00	20,000.00
21100011	50160	EMPLOYER TORT LIAB	4,300.00	186.67%	1,500.00	4,596.62
21100011	51010	PRINTING	1,500.00	0.00%	1,500.00	1,256.57
21100011	51030	POSTAGE	3,000.00	20.00%	2,500.00	3,258.79
21100011	51050	TELEPHONE	32,000.00	6.67%	30,000.00	32,399.88
21100011	51140	EQUIPMENT RENTALS	12,500.00	4.17%	12,000.00	8,586.31
21100011	51160	PROFESSIONAL SERVICES	245,000.00	0.33%	244,202.00	235,472.80
21100011	51295	OTHER VEHICLE OPER COSTS	250.00	-50.00%	500.00	206.36
21100011	51300	GARAGE REPAIRS & MAINTENANCE	1,000.00	-66.67%	3,000.00	-
21100011	51310	DUES & SUBSCRIPTIONS	13,000.00	4.00%	12,500.00	10,381.20
21100011	51320	TRAINING & CONFERENCES	30,000.00	-6.25%	32,000.00	25,857.45
21100011	51500	VEHICLE INSURANCE	9,600.00	37.14%	7,000.00	8,535.40
21100011	52010	OFFICE SUPPLIES	12,500.00	4.17%	12,000.00	12,754.60
21100011	52500	FUELS/LUBRICANTS	9,000.00	28.57%	7,000.00	9,544.46
21100011	52600	OFFICE FURN & EQUIP. NON-CAPIT	2,000.00	0.00%	2,000.00	2,108.31
21100011	54000	VEHICLE PURCHASES	-	NA	-	77,089.91
21100011	54110	DATA PROCESSING EQUIPMENT	1,500.00	NA	-	-
<b>Total Expenditures</b>			<u>3,928,104.47</u>		<u>3,619,066.00</u>	<u>3,538,808.94</u>
<b>Net (surplus)/ deficit</b>			-		213,274.00	26,882.00
<b>E-911</b>						
<b>Revenues</b>						
22010001	43210	STATE E-911 REVENUE	(1,473,012.00)	103.17%	(725,000.00)	(895,899.76)
22010001	44670	E-911 TELEPHONE CHARGES	(255,357.00)	-48.93%	(500,000.00)	(362,473.47)
22010001	44680	E-911 TELEPHONE - PHASE II	-	-100.00%	(700,000.00)	-
22010001	46010	INTEREST ON INVESTMENTS	(20,000.00)	100.00%	(10,000.00)	(10,074.00)
22010001	48910	CONT FROM PR YR FUND BAL	(849,644.00)	-61.14%	(2,186,484.00)	-
<b>Total revenues</b>			<u>(2,598,013.00)</u>		<u>(4,121,484.00)</u>	<u>(1,268,447.23)</u>
<b>Expenditures</b>						
22010011	50020	SALARIES AND WAGES	332,650.00	15.16%	288,866.00	288,193.50
22010011	50060	OVERTIME	23,923.00	47.60%	16,208.00	13,248.29
22010011	50100	EMPLOYER FICA	22,108.00	16.88%	18,915.00	18,035.47
22010011	50110	EMPLOYER MEDICARE	5,170.00	16.86%	4,424.00	4,218.10
22010011	50120	EMPLOYER SC RETIREMENT	66,180.00	23.54%	53,571.00	47,364.63
22010011	50140	EMPLOYER GROUP INSURANCE	55,780.00	1.42%	55,000.00	49,495.82
22010011	50150	EMPLOYER WORK COMP INS	7,860.00	20.92%	6,500.00	3,000.00

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
22010011	50160	EMPLOYER TORT LIAB	160.00	0.00%	160.00	741.33
22010011	50170	EMPLOYER UNEMPLOYMENT INS	82.00	5.13%	78.00	-
22010011	51030	POSTAGE	-	-100.00%	500.00	-
22010011	51050	TELEPHONE	580,000.00	118.87%	265,000.00	287,896.33
22010011	51051	DATA LINES	-	-100.00%	275,000.00	265,153.50
22010011	51110	MAINTENANCE CONTRACTS	650,000.00	0.00%	650,000.00	587,753.04
22010011	51120	EQUIPMENT MAINTENANCE	-	-100.00%	1,000.00	-
22010011	51160	PROFESSIONAL SERVICES	5,400.00	8.00%	5,000.00	5,400.00
22010011	51170	NON-PROFESSIONAL SERVICES	5,000.00	-81.66%	27,260.00	-
22010011	51310	DUES & SUBSCRIPTIONS	4,700.00	-6.00%	5,000.00	301.00
22010011	51320	TRAINING & CONFERENCES	30,000.00	20.00%	25,000.00	6,034.39
22010011	51540	INSURANCE - OTHER	-	-100.00%	500.00	-
22010011	52010	OFFICE SUPPLIES	18,000.00	800.00%	2,000.00	8,703.78
22010011	52020	DATA PROCESSING SUPPLIES	-	-100.00%	16,000.00	-
22010011	52050	UNIFORMS	1,000.00	400.00%	200.00	-
22010011	52600	OFFICE FURN & EQUIP. NON-CAPIT	-	NA	-	27,471.18
22010011	52610	TECHNOLOGY EQUIP (NON-CAP)	-	-100.00%	60,000.00	11,228.74
22010011	54110	DATA PROCESSING EQUIPMENT	30,000.00	NA	-	-
22010011	54112	DATA PROCESSING SOFTWARE	50,000.00	-62.28%	132,560.00	-
22010011	54140	COMMUNICATIONS EQUIPMENT	500,000.00	-75.16%	2,012,742.00	-
22010011	54142	REGIONAL 911	-	NA	-	13,809.40
22010011	55000	DIRECT SUBSIDIES	155,000.00	6.90%	145,000.00	129,716.06
22010011	55020	TOWN OF HH STATE REIMBURSMT	55,000.00	0.00%	55,000.00	-
<b>Total Expenditures</b>			<u>2,598,013.00</u>		<u>4,121,484.00</u>	<u>1,767,764.56</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>499,317.33</u>
<b>Haz Mat Trust</b>						
<b>Revenues</b>						
22020001	42100	HAZARDOUS MATERIALS LICENSES	(45,000.00)	21.62%	(37,000.00)	(50,795.00)
22020001	46010	INTEREST ON INVESTMENTS	(250.00)	-50.00%	(500.00)	(149.00)
<b>Total revenues</b>			<u>(45,250.00)</u>		<u>(37,500.00)</u>	<u>(50,944.00)</u>
<b>Expenditures</b>						
22020011	51030	POSTAGE	2,750.00	633.33%	375.00	-
22020011	51295	OTHER VEHICLE OPER COSTS	-	-100.00%	920.00	1,655.54
22020011	51320	TRAINING & CONFERENCES	8,705.00	0.00%	8,705.00	8,181.09
22020011	52010	OFFICE SUPPLIES	500.00	0.00%	500.00	-
22020011	52350	AV/EDUC/TRAINING AIDS	-	-100.00%	2,000.00	-
22020011	52610	TECHNOLOGY EQUIP (NON-CAP)	8,295.00	NA	-	-
22020011	55000	DIRECT SUBSIDIES	25,000.00	0.00%	25,000.00	67,506.00
22020011	57700	TRUST FUNDS DISBURSED	-	NA	-	50,000.00
<b>Total Expenditures</b>			<u>45,250.00</u>		<u>37,500.00</u>	<u>127,342.63</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>76,398.63</u>
<b>First Responders Grant</b>						
<b>Revenue</b>						
22230001	43760	OTHER FEDERAL GRANTS	(264,087.00)	-15.22%	(311,513.00)	(155,634.96)
<b>Total revenues</b>			<u>(264,087.00)</u>		<u>(311,513.00)</u>	<u>(155,634.96)</u>
<b>Expenditures</b>						
22230011	50110	Employer Medicare	-	NA	-	69.13
22230011	51320	TRAINING & CONFERENCES	-	NA	-	1,662.83
22230011	52610	TECHNOLOGY EQUIP (NON-CAP)	-	NA	-	1,759.58
22231230	50020	SALARIES AND WAGES	167,091.00	-10.75%	187,226.00	74,713.71
22231230	50060	OVERTIME	-	NA	-	70.41
22231230	50100	Employer FICA	10,360.00	NA	-	4,540.55
22231230	50110	Employer Medicare	2,422.00	NA	-	992.78
22231230	50120	Employer SC Retirement	12,364.00	NA	-	8,952.75
22231230	50140	EMPLOYER GROUP INSURANCE	16,850.00	NA	-	18,644.15
22231230	50160	EMPLOYER TORT LIAB	-	NA	-	137.49
22231230	51160	PROFESSIONAL SERVICES	45,000.00	385.18%	9,275.00	26,584.94

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
22231230	51320	TRAINING & CONFERENCES	10,000.00	-23.08%	13,000.00	5,732.51
22231230	52010	OFFICE SUPPLIES	-	NA	-	7,799.13
22231230	52050	UNIFORMS	-	-100.00%	2,100.00	3,975.00
22231230	52400	OTHER SUPPLIES	-	-100.00%	40,000.00	-
<b>Total Expenditures</b>			<b>264,087.00</b>		<b>251,601.00</b>	<b>155,634.96</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(59,912.00)</b>	<b>-</b>
<b>Detention Center Alien Assistance</b>						
<b>Revenues</b>						
22420001	43780	FEDERAL GRANT FUNDS	-	-100.00%	(60,200.00)	(7,981.81)
22420001	46010	INTEREST ON INVESTMENTS	(500.00)	NA	-	(353.00)
22420001	48910	CONT FROM PR YR FUND BAL	-	NA	-	-
<b>Total revenues</b>			<b>(500.00)</b>		<b>(60,200.00)</b>	<b>(8,334.81)</b>
<b>Expenditures</b>						
22420011	51160	PROFESSIONAL SERVICES	-	-100.00%	15,000.00	-
22420011	51190	MEDICAL/DENTAL SERVICES	-	-100.00%	20,000.00	-
22420011	52010	OFFICE SUPPLIES	500.00	NA	-	-
22420011	57700	TRUST FUNDS DISBURSED	-	-100.00%	25,200.00	7,981.81
<b>Total Expenditures</b>			<b>500.00</b>		<b>60,200.00</b>	<b>7,981.81</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(353.00)</b>
<b>Victim's Assistance Program</b>						
<b>Revenues</b>						
22510001	45030	GENERAL SESSIONS-VICTIMS PROGR	(32,519.00)	0.00%	(32,519.00)	(16,954.15)
22510001	45110	MAGISTRATE - VICTIMS PROGRAM	(93,364.00)	-0.07%	(93,426.00)	(90,831.38)
22510001	45130	TRAFFIC EDUCATION PROGRAM	(7,000.00)	NA	-	(3,920.00)
22510001	46010	INTEREST ON INVESTMENTS	(3,000.00)	NA	-	(1,167.00)
22510001	48910	CONT FROM PR YR FUND BAL	-	NA	-	-
22510001	49100	TRANSFERS IN	-	NA	-	(10,000.00)
<b>Total revenues</b>			<b>(135,883.00)</b>		<b>(125,945.00)</b>	<b>(122,872.53)</b>
<b>Expenditures</b>						
22510011	50020	SALARIES AND WAGES	88,503.00	NA	-	5.21
22510011	50060	OVERTIME	1,000.00	NA	-	-
22510011	50080	OVERTIME/TRAINING SCHOOL	-	NA	-	-
22510011	50100	EMPLOYER FICA	5,549.00	NA	-	-
22510011	50110	EMPLOYER MEDICARE	1,298.00	NA	-	-
22510011	50120	EMPLOYER SC RETIREMENT	16,612.00	NA	-	-
22510011	50130	EMPLOYER PO RETIREMENT	-	NA	-	(659.99)
22510011	50140	EMPLOYER GROUP INSURANCE	21,000.00	NA	-	20,657.40
22510011	50150	EMPLOYER WORK COMP INS	1,421.00	NA	-	-
22510011	50160	EMPLOYER TORT LIAB	500.00	NA	-	1,701.00
<b>Total Expenditures</b>			<b>135,883.00</b>		<b>-</b>	<b>21,703.62</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(125,945.00)</b>	<b>(101,168.91)</b>
<b>Sheriff's Special Services</b>						
<b>Revenues</b>						
22520001	44700	SHERIFF'S SRVCS-TOWN H H	-	NA	-	(21,647.31)
22520001	44710	SHERIFF'S SRVCS-SECURITY	(122,225.00)	-5.69%	(129,600.00)	(149,627.26)
22520001	48910	CONT FROM PR YR FUND BAL	(200,000.00)	-22.20%	(257,070.00)	-
<b>Total revenues</b>			<b>(322,225.00)</b>		<b>(386,670.00)</b>	<b>(171,274.57)</b>
<b>Expenditures</b>						
22520011	50060	OVERTIME	250,000.00	-16.67%	300,000.00	95,396.01
22520011	50100	EMPLOYER FICA	15,500.00	-16.67%	18,600.00	5,914.29
22520011	50110	EMPLOYER MEDICARE	3,625.00	-16.67%	4,350.00	1,383.20
22520011	50130	EMPLOYER PO RETIREMENT	53,100.00	-16.67%	63,720.00	17,586.83
<b>Total Expenditures</b>			<b>322,225.00</b>		<b>386,670.00</b>	<b>120,280.33</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(50,994.24)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Sheriff School Resource Officers</b>						
<b>Revenues</b>						
22530001	43660	B C S D REVENUES	(626,786.00)	11.18%	(563,771.00)	(527,186.00)
22530001	43665	C E C REVENUES	(95,403.00)	10.64%	(86,226.00)	(73,115.00)
22530001	49100	TRANSFERS IN	(240,730.00)	11.10%	(216,686.00)	(200,101.00)
<b>Total revenues</b>			<b>(962,919.00)</b>		<b>(866,683.00)</b>	<b>(800,402.00)</b>
<b>Expenditures</b>						
22530011	50020	SALARIES AND WAGES	558,260.00	6.81%	522,683.00	495,894.01
22530011	50060	OVERTIME	41,869.00	85.47%	22,575.00	19,658.79
22530011	50080	OVERTIME/TRAINING SCHOOL	6,750.00	575.00%	1,000.00	869.66
22530011	50100	EMPLOYER FICA	37,627.00	11.10%	33,868.00	30,758.75
22530011	50110	EMPLOYER MEDICARE	8,800.00	11.10%	7,921.00	7,193.74
22530011	50130	EMPLOYER PO RETIREMENT	128,901.00	11.10%	116,025.00	95,817.78
22530011	50140	EMPLOYER GROUP INSURANCE	111,560.00	5.84%	105,400.00	152,687.64
22530011	50150	EMPLOYER WORK COMP INS	13,594.00	-0.06%	13,602.00	5,976.00
22530011	50160	EMPLOYER TORT LIAB	12,472.00	0.00%	12,472.00	13,106.66
22530011	50170	EMPLOYER UNEMPLOYMENT INS	136.00	-0.73%	137.00	-
22530011	51300	GARAGE REPAIRS & MAINTENANCE	6,500.00	0.00%	6,500.00	3,822.51
22530011	51301	INSURANCE REIMBURSEMENT	-	NA	-	(3,076.70)
22530011	51310	DUES & SUBSCRIPTIONS	200.00	0.00%	200.00	200.00
22530011	51320	TRAINING & CONFERENCES	12,000.00	140.00%	5,000.00	9,480.88
22530011	51500	VEHICLE INSURANCE	6,250.00	7.76%	5,800.00	5,778.82
22530011	52010	OFFICE SUPPLIES	500.00	NA	-	-
22530011	52020	DATA PROCESSING SUPPLIES	-	NA	-	59.89
22530011	52050	UNIFORMS	5,500.00	0.00%	5,500.00	3,284.97
22530011	52500	FUELS/LUBRICANTS	12,000.00	50.00%	8,000.00	8,740.25
<b>Total Expenditures</b>			<b>962,919.00</b>		<b>866,683.00</b>	<b>850,253.65</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>49,851.65</b>
<b>Sheriff Special Grant</b>						
<b>Revenues</b>						
22540001	48910	CONT FROM PR YR FUND BAL	(8,305.00)	1.08%	(8,216.00)	-
<b>Total revenues</b>			<b>(8,305.00)</b>		<b>(8,216.00)</b>	<b>-</b>
<b>Expenditures</b>						
22540011	51120	EQUIPMENT MAINTENANCE	8,305.00	1.08%	8,216.00	-
<b>Total Expenditures</b>			<b>8,305.00</b>		<b>8,216.00</b>	<b>-</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>-</b>
<b>Sheriff's Alzheimer's Fund</b>						
<b>Revenues</b>						
22550001	46010	INTEREST ON INVESTMENTS	-	NA	-	(8.00)
22550001	47600	DONATIONS	(500.00)	-90.57%	(5,300.00)	(8,850.00)
22550001	48910	CONT FROM PR YR FUND BAL	(9,000.00)	NA	-	-
<b>Total revenues</b>			<b>(9,500.00)</b>		<b>(5,300.00)</b>	<b>(8,858.00)</b>
<b>Expenditures</b>						
22550011	52610	TECHNOLOGY EQUIP (NON-CAP)	9,500.00	79.25%	5,300.00	3,541.67
<b>Total Expenditures</b>			<b>9,500.00</b>		<b>5,300.00</b>	<b>3,541.67</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(5,316.33)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Sheriff Drug Forfeitures</b>						
<b>Revenues</b>						
22560001	45400	DRUG SEIZURE FORFEITURES	(50,000.00)	0.00%	(50,000.00)	(8,425.48)
22560001	46010	INTEREST ON INVESTMENTS	-	NA	-	(435.00)
22560002	45400	DRUG SEIZURE FORFEITURES	(50,000.00)	0.00%	(50,000.00)	-
22560003	45400	FORFEITURES	(25,000.00)	0.00%	(25,000.00)	-
<b>Total revenues</b>			<u>(125,000.00)</u>		<u>(125,000.00)</u>	<u>(8,860.48)</u>
<b>Expenditures</b>						
22560011	57700	TRUST FUNDS DISBURSED	50,000.00	0.00%	50,000.00	5,470.76
22560012	57700	TRUST FUNDS DISBURSED	50,000.00	0.00%	50,000.00	-
22560013	57700	TRUST FUNDS DISBURSED	25,000.00	0.00%	25,000.00	-
<b>Total Expenditures</b>			<u>125,000.00</u>		<u>125,000.00</u>	<u>5,470.76</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(3,389.72)</u>
<b>Sheriff Drug Restricted</b>						
<b>Revenues</b>						
22570001	45400	DRUG SEIZURE FORFEITURES	(30,000.00)	0.00%	(30,000.00)	(3,642.62)
22570001	46010	INTEREST ON INVESTMENTS	-	NA	-	(518.82)
22570002	45400	DRUG SEIZURE FORFEITURES	(30,000.00)	0.00%	(30,000.00)	(3,776.03)
22570002	46010	INTEREST ON INVESTMENTS	-	NA	-	(1.87)
22570002	48910	CONT FROM PR YR FUND BAL	-	NA	-	-
22570003	45400	DRUG SEIZURE FORFEITURES	(30,000.00)	0.00%	(30,000.00)	-
<b>Total revenues</b>			<u>(90,000.00)</u>		<u>(90,000.00)</u>	<u>(7,939.34)</u>
<b>Expenditures</b>						
22570011	57700	TRUST FUNDS DISBURSED	30,000.00	0.00%	30,000.00	-
22570012	57700	TRUST FUNDS DISBURSED	30,000.00	0.00%	30,000.00	-
22570013	57700	TRUST FUNDS DISBURSED	30,000.00	0.00%	30,000.00	-
<b>Total Expenditures</b>			<u>90,000.00</u>		<u>90,000.00</u>	<u>-</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(7,939.34)</u>
<b>Sheriff Drug Trust</b>						
<b>Revenues</b>						
22580001	46010	INTEREST ON INVESTMENTS	-	NA	-	(255.00)
22580001	47503	TRUST FUNDS RECEIVED - GEN	(142,593.00)	0.00%	(142,593.00)	(26,575.00)
22580001	47504	TRUST FUNDS RECEIVED - SEX OFF	(25,016.00)	0.00%	(25,016.00)	(8,475.00)
<b>Total revenues</b>			<u>(167,609.00)</u>		<u>(167,609.00)</u>	<u>(35,305.00)</u>
<b>Expenditures</b>						
22580011	56000	GENERAL CONTINGENCY	100,609.00	NA	-	-
22580011	57700	TRUST FUNDS DISBURSED - NARCOT	-	NA	-	12,595.50
22580011	57703	TRUST FUNDS DISBURSED - GEN	67,000.00	17.54%	57,000.00	20,886.72
<b>Total Expenditures</b>			<u>167,609.00</u>		<u>57,000.00</u>	<u>33,482.22</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>(110,609.00)</u>	<u>(1,822.78)</u>
<b>Sheriff Body Cameras</b>						
<b>Revenues</b>						
22620001	46010	INTEREST ON INVESTMENTS	-	NA	-	(462.00)
22620001	48910	CONT FROM PR YR FUND BAL	(225,000.00)	1.81%	(221,000.00)	-
22620001	49100	TRANSFERS IN	-	NA	-	-
<b>Total revenues</b>			<u>(225,000.00)</u>		<u>(221,000.00)</u>	<u>(462.00)</u>
<b>Expenditures</b>						
22620011	51110	MAINTENANCE CONTRACTS	-	NA	-	40,782.30
22620011	51120	EQUIPMENT MAINTENANCE	-	NA	-	379.90
22620011	52610	TECHNOLOGY EQUIP (NON-CAP)	225,000.00	1.81%	221,000.00	11,854.93
<b>Total Expenditures</b>			<u>225,000.00</u>		<u>221,000.00</u>	<u>53,017.13</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>52,555.13</u>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Hilton Head Island Service Fees</b>						
<b>Revenues</b>						
22800001	43680	TOWN OF HILTON HEAD REVENUES	(5,593,467.00)	17.31%	(4,768,201.00)	(4,828,652.17)
22800001	46010	INTEREST ON INVESTMENTS	(5,000.00)	233.33%	(1,500.00)	(2,919.00)
<b>Total revenues</b>			<b>(5,598,467.00)</b>		<b>(4,769,701.00)</b>	<b>(4,831,571.17)</b>
<b>Expenditures</b>						
22800011	50020	SALARIES AND WAGES	2,984,159.00	6.67%	2,797,501.00	2,692,146.76
22800011	50060	OVERTIME	319,273.00	22.29%	261,088.00	258,517.37
22800011	50080	OVERTIME/TRAINING SCHOOL	104,275.00	87.38%	55,650.00	56,042.76
22800011	50100	EMPLOYER FICA	211,278.00	9.42%	193,083.00	181,660.44
22800011	50110	EMPLOYER MEDICARE	49,412.00	9.43%	45,156.00	42,485.94
22800011	50120	EMPLOYER SC RETIREMENT	38,077.00	22.42%	31,103.00	25,635.78
22800011	50130	EMPLOYER PO RETIREMENT	680,219.00	9.04%	623,843.00	527,880.51
22800011	50140	EMPLOYER GROUP INSURANCE	566,790.00	2.43%	553,350.00	616,574.32
22800011	50150	EMPLOYER WORK COMP INS	76,333.00	-1.56%	77,545.00	-
22800011	50160	EMPLOYER TORT LIAB INS	60,921.00	0.00%	60,921.00	15,387.12
22800011	50170	EMPLOYER UNEMPLOYMENT INS	779.00	0.00%	779.00	-
22800011	50500	EMPLOYEE RECOGNITION AWRD	-	NA	-	41.42
22800011	51010	PRINTING	675.00	35.00%	500.00	305.53
22800011	51050	TELEPHONE	18,810.00	17.56%	16,000.00	15,493.88
22800011	51060	ELECTRICITY	23,000.00	-25.81%	31,000.00	27,390.36
22800011	51070	WATER/SEWER/GARBAGE	960.00	-20.00%	1,200.00	1,299.34
22800011	51110	MAINTENANCE CONTRACTS	-	-100.00%	5,600.00	5,596.83
22800011	51120	EQUIPMENT MAINTENANCE	3,000.00	-33.33%	4,500.00	4,463.94
22800011	51140	EQUIPMENT RENTALS	725.00	NA	-	-
22800011	51160	PROFESSIONAL SERVICES	-	NA	-	19,690.00
22800011	51170	NON-PROFESSIONAL SERVICES	1,300.00	0.00%	1,300.00	1,285.25
22800011	51295	OTHER VEHICLE OPER COSTS	-	NA	-	80.00
22800011	51300	GARAGE REPAIRS & MAINTENANCE	33,744.00	-25.01%	45,000.00	78,674.43
22800011	51301	INSURANCE REIMBURSEMENT	-	NA	-	(20,721.30)
22800011	51310	DUES & SUBSCRIPTIONS	1,000.00	-69.23%	3,250.00	1,875.39
22800011	51320	TRAINING & CONFERENCES	17,000.00	0.00%	17,000.00	14,780.26
22800011	51500	VEHICLE INSURANCE	36,898.00	0.00%	36,898.00	8,496.51
22800011	51540	INSURANCE - OTHER	230.00	53.33%	150.00	240.74
22800011	51991	K-9 UNIT	520.00	30.00%	400.00	1,876.19
22800011	52010	OFFICE SUPPLIES	18,900.00	5.00%	18,000.00	18,021.83
22800011	52050	UNIFORMS	40,035.00	14.39%	35,000.00	26,338.06
22800011	52400	OTHER SUPPLIES	-	NA	-	450.50
22800011	52500	FUELS/LUBRICANTS	196,500.00	16.96%	168,000.00	177,510.19
22800011	52610	TECHNOLOGY EQUIP (NON-CAP)	17,600.00	NA	-	-
22800011	54000	VEHICLE PURCHASES	96,054.00	NA	-	232,651.20
22800011	54200	CAPITAL EQUIPMENT	-	NA	-	42,955.05
<b>Total Expenditures</b>			<b>5,598,467.00</b>		<b>5,083,817.00</b>	<b>5,075,126.60</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>314,116.00</b>	<b>243,555.43</b>
<b>Road Impact fees HHI Daufuskie</b>						
<b>Revenues</b>						
23000001	46010	INTEREST ON INVESTMENTS	(9,500.00)	NA	-	(7,644.00)
23000001	47940	ROAD IMPACT FEES	(383,000.00)	26.82%	(301,994.00)	(280,871.60)
23000001	48910	CONT FROM PR YR FUND BAL	(3,588,000.00)	6.74%	(3,361,565.00)	-
<b>Total revenues</b>			<b>(3,980,500.00)</b>		<b>(3,663,559.00)</b>	<b>(288,515.60)</b>
<b>Expenditures</b>						
23000011	51160	PROFESSIONAL SERVICES	743,000.00	1.40%	732,712.00	-
23000011	54500	ROAD WIDENING / IMPROVEMENT	3,237,500.00	10.46%	2,930,847.00	-
<b>Total Expenditures</b>			<b>3,980,500.00</b>		<b>3,663,559.00</b>	<b>-</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(288,515.60)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Road Impact fees Bluffton</b>						
<b>Revenues</b>						
23020001	46010	INTEREST ON INVESTMENTS	(62,000.00)	NA	-	(49,213.00)
23020001	47940	ROAD IMPACT FEES	(4,800,000.00)	58.42%	(3,029,897.00)	(5,358,765.03)
23020001	48910	CONT FROM PR YR FUND BAL	(24,300,000.00)	15.15%	(21,102,724.00)	-
<b>Total revenues</b>			<b>(29,162,000.00)</b>		<b>(24,132,621.00)</b>	<b>(5,407,978.03)</b>
<b>Expenditures</b>						
23020011	51160	PROFESSIONAL SERVICES	5,600,000.00	16.03%	4,826,524.00	393,862.12
23020011	54500	ROAD IMPROVEMENT	22,762,000.00	25.85%	18,086,097.00	-
23020011	59325	XFER TO BLUFN PARKWAY D S FUND	800,000.00	-34.43%	1,220,000.00	1,220,000.00
<b>Total Expenditures</b>			<b>29,162,000.00</b>		<b>24,132,621.00</b>	<b>1,613,862.12</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(3,794,115.91)</b>
<b>Road Impact fees Beaufort</b>						
<b>Revenues</b>						
23030001	46010	INTEREST ON INVESTMENTS	(40,000.00)	NA	-	(7,365.00)
23030001	47940	ROAD IMPACT FEES	(761,000.00)	66.27%	(457,689.00)	(832,264.48)
23030001	48910	CONT FROM PR YR FUND BAL	(4,657,000.00)	42.88%	(3,259,345.00)	-
<b>Total revenues</b>			<b>(5,458,000.00)</b>		<b>(3,717,034.00)</b>	<b>(839,629.48)</b>
<b>Expenditures</b>						
23030011	51160	PROFESSIONAL SERVICES	1,092,000.00	46.89%	743,407.00	6,468.75
23030011	54500	ROAD WIDENING / IMPROVEMENT	4,366,000.00	46.82%	2,973,627.00	-
<b>Total Expenditures</b>			<b>5,458,000.00</b>		<b>3,717,034.00</b>	<b>6,468.75</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(833,160.73)</b>
<b>ARPA Grant Funding</b>						
<b>Revenues</b>						
23300001	43780	FEDERAL GRANT FUNDS	(24,747,860.00)	63.64%	(15,123,000.00)	(3,988,309.04)
23300001	46010	INTEREST ON INVESTMENTS	(500,000.00)	150.00%	(200,000.00)	(59,731.64)
<b>Total revenues</b>			<b>(25,247,860.00)</b>		<b>(15,323,000.00)</b>	<b>(4,048,040.68)</b>
<b>Expenditures</b>						
23302000	50020	SALARIES AND WAGES	106,500.00	-46.75%	200,000.00	67,923.34
23302000	50100	Employer FICA	6,603.00	-55.98%	15,000.00	4,144.52
23302000	50110	Employer Medicare	1,545.00	-61.38%	4,000.00	969.29
23302000	50120	Employer SC Retirement	19,862.00	-43.25%	35,000.00	11,263.28
23302000	50140	EMPLOYER GROUP INSURANCE	12,780.00	-36.10%	20,000.00	9,008.30
23302000	51160	PROFESSIONAL SERVICES	-	-100.00%	100,000.00	38,612.50
23302000	55000	Direct Subsidies	1,000,000.00	-50.00%	2,000,000.00	500,000.00
23302000	59101	Transfer Out	500,000.00	150.00%	200,000.00	-
23302010	51160	PROFESSIONAL SERVICES	750,000.00	650.00%	100,000.00	10,000.00
23302010	51162	LEGAL SERVICES	10,000.00	NA	-	-
23302010	52010	SUPPLIES & MATERIALS	-	-100.00%	50,000.00	25,000.00
23302010	54112	DATA PROCESSING SOFTWARE	50,000.00	NA	-	-
23302010	54410	BUILDING ACQUISITION	3,000,000.00	NA	-	-
23302010	54420	RENOVATIONS EXIST BLDGS	2,500,000.00	-16.67%	3,000,000.00	-
23302010	54430	SITE DEVELOPMENT	3,500,000.00	NA	-	-
23302010	55000	Direct Subsidies	350,000.00	-90.91%	3,850,000.00	-
23302020	55000	Direct Subsidies	125,000.00	-93.42%	1,900,000.00	105,386.31
23302030	50020	SALARIES AND WAGES	-	-100.00%	100,000.00	-
23302030	50021	SUPPLEMENTAL PAY	380,000.00	NA	-	-
23302030	50100	Employer FICA	23,560.00	236.57%	7,000.00	-
23302030	50110	Employer Medicare	5,510.00	175.50%	2,000.00	-
23302030	50120	Employer SC Retirement	-	-100.00%	20,000.00	-
23302030	50140	EMPLOYER GROUP INSURANCE	-	-100.00%	20,000.00	-
23302040	50020	SALARIES AND WAGES	-	NA	-	2,596,575.00
23302040	50100	Employer FICA	-	NA	-	160,006.50

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
23302040	50110	Employer Medicare	-	NA	-	37,420.85
23302040	55000	Direct Subsidies	-	NA	-	222,028.00
23302050	51160	PROFESSIONAL SERVICES	250,000.00	NA	-	-
23302050	55000	Direct Subsidies	9,000,000.00	NA	-	-
23302060	51160	PROFESSIONAL SERVICES	250,000.00	NA	-	-
23302060	54000	VEHICLE PURCHASES	25,000.00	NA	-	-
23302060	54200	Equipment, Capital	25,000.00	-96.43%	700,000.00	194,774.23
23302060	54420	RENOVATIONS EXIST BLDGS	140,000.00	-86.00%	1,000,000.00	5,196.92
23302060	59101	Transfer Out	3,216,500.00	60.83%	2,000,000.00	-
<b>Total Expenditures</b>			<b>25,247,860.00</b>		<b>15,323,000.00</b>	<b>3,988,309.04</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(59,731.64)</b>
<b>County Wide Road Improvements</b>						
<b>Revenues</b>						
23420001	44250	VEHICLE FEE (\$10.00)	(4,500,000.00)	79.98%	(2,500,345.00)	(1,989,436.16)
23420001	46010	INTEREST ON INVESTMENTS	(40,000.00)	NA	-	(15,710.00)
23420001	47010	MISCELLANEOUS REVENUES	-	NA	-	(200,000.00)
23420001	48910	CONT FROM PR YR FUND BAL	(3,380,000.00)	-49.68%	(6,717,170.00)	-
<b>Total revenues</b>			<b>(7,920,000.00)</b>		<b>(9,217,515.00)</b>	<b>(2,205,146.16)</b>
<b>Expenditures</b>						
23420011	50020	SALARIES AND WAGES	-	NA	-	118.11
23420011	50100	EMPLOYER FICA	-	NA	-	7.26
23420011	50110	EMPLOYER MEDICARE	-	NA	-	1.70
23420011	50120	EMPLOYER SC RETIREMENT	-	NA	-	19.50
23420011	53000	BOND PRINCIPAL	-	NA	-	333,370.00
23420011	53010	BOND INTEREST	-	NA	-	27,375.56
2342001T	51160	PROFESSIONAL SERVICES	1,584,000.00	-14.08%	1,843,503.00	332,763.10
2342001T	52010	OFFICE SUPPLIES	-	NA	-	40,294.26
2342001T	54500	ROAD IMPROVEMENT	6,336,000.00	7.86%	5,874,013.00	88,718.03
2342001T	54943	DIRT ROAD #51A	-	NA	-	487,291.67
2342001T	54945	DIRT ROAD #52	-	-100.00%	1,500,000.00	987,501.01
2342001T	54949	DIRT ROAD #53	-	NA	-	33,711.68
<b>Total Expenditures</b>			<b>7,920,000.00</b>		<b>9,217,516.00</b>	<b>2,331,171.88</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>1.00</b>	<b>126,025.72</b>
<b>CTC - State Gas Tax Funds</b>						
<b>Revenues</b>						
23430001	43050	STATE 'C' HWY FUNDS	(2,600,000.00)	6.70%	(2,436,637.00)	(2,807,580.00)
23430001	43261	Non-Recurring C Funds	-	NA	-	(1,158,622.48)
23430001	46010	INTEREST ON INVESTMENTS	(50,000.00)	NA	-	(11,161.00)
23430001	46011	INTEREST - GASTAX (C FUNDS)	(15,000.00)	34.35%	(11,165.00)	(4,015.65)
23430001	48910	CONT FROM PR YR FUND BAL	(11,110,000.00)	26.61%	(8,774,723.00)	-
<b>Total revenues</b>			<b>(13,775,000.00)</b>		<b>(11,222,525.00)</b>	<b>(3,981,379.13)</b>
<b>Expenditures</b>						
23430011	51160	PROFESSIONAL SERVICES	-	-100.00%	2,000.00	866.30
23430011	52010	OFFICE SUPPLIES	2,000.00	NA	-	-
23430011	54500	ROAD IMPROVEMENT	13,773,000.00	49.37%	9,220,525.00	65,793.50
23430011	54944	BC ROAD RESURFACING YR 4	-	NA	-	214,840.87
23430011	54946	2020 PAVEMENT CONDITION SURVEY	-	NA	-	159,897.50
23430011	54948	BC ROAD RESURFACING YR 5	-	-100.00%	2,000,000.00	1,053,422.64
<b>Total Expenditures</b>			<b>13,775,000.00</b>		<b>11,222,525.00</b>	<b>1,494,820.81</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(2,486,558.32)</b>

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Grants Fund</b>						
<b>Revenues</b>						
2400GR08	43630	DAODOS SPECIAL GRANTS	(9,000.00)	NA	-	-
2400GR04	43648	A&D CELL PHONE REIMBURSEMENT	-	NA	-	(3,884.53)
2400GR02	43770	STATE GRANT FUNDS	-	-100.00%	(43,712.00)	(79,212.00)
2400GR04	43770	STATE GRANT FUNDS	-	-100.00%	(3,125.00)	-
2400GR01	43780	FEDERAL GRANT FUNDS	(91,002.00)	-22.93%	(118,080.00)	(24,669.92)
2400GR03	43780	FEDERAL GRANT FUNDS	-	-100.00%	(83,442.00)	(13,132.52)
2400GR05	43780	FEDERAL GRANT FUNDS	-	-100.00%	(13,613.00)	(19,004.91)
2400GR06	43780	FEDERAL GRANT FUNDS	(7,693.00)	-19.43%	(9,548.00)	(1,968.75)
<b>Total revenues</b>			<b>(107,695.00)</b>		<b>(271,520.00)</b>	<b>(141,872.63)</b>
<b>Expenditures</b>						
2400GR02	50020	SALARIES AND WAGES	-	NA	-	20,000.00
2400GR03	50020	SALARIES AND WAGES	50,101.00	0.00%	50,101.00	4,490.38
2400GR02	50021	SUPPLEMENTAL PAY	-	-100.00%	5,000.00	1,000.00
2400GR02	50100	Employer FICA	-	NA	-	1,302.00
2400GR03	50100	Employer FICA	3,106.00	0.00%	3,106.00	278.41
2400GR02	50110	Employer Medicare	-	NA	-	304.50
2400GR03	50110	Employer Medicare	726.00	0.00%	726.00	65.11
2400GR03	50120	Employer SC Retirement	9,299.00	12.08%	8,297.00	748.58
2400GR01	50140	EMPLOYER GROUP INSURANCE	-	NA	-	7,191.54
2400GR02	51000	ADVERTISING	-	-100.00%	5,000.00	875.55
2400GR05	51000	ADVERTISING	-	-100.00%	7,885.00	8,557.09
2400GR08	51000	ADVERTISING	2,000.00	NA	-	-
2400GR03	51010	Printing	398.00	0.00%	398.00	178.00
2400GR05	51010	Printing	-	-100.00%	597.00	394.11
2400GR04	51050	TELEPHONE	-	-100.00%	3,125.00	-
2400GR05	51050	TELEPHONE	-	NA	-	40.03
2400GR01	51160	PROFESSIONAL SERVICES	-	-100.00%	12,740.00	6,070.00
2400GR03	51160	PROFESSIONAL SERVICES	10,498.00	36.34%	7,700.00	-
2400GR05	51160	PROFESSIONAL SERVICES	-	NA	-	4,630.00
2400GR02	51310	DUES & SUBSCRIPTIONS	-	-100.00%	15,000.00	4,354.55
2400GR03	51310	DUES & SUBSCRIPTIONS	-	NA	-	55.00
2400GR02	51320	TRAINING & CONFERENCES	-	-100.00%	18,712.00	5,884.80
2400GR03	51320	TRAINING & CONFERENCES	11,649.00	0.00%	11,649.00	-
2400GR05	51320	TRAINING & CONFERENCES	-	-100.00%	1,089.00	181.80
2400GR03	51990	MISC. EXPENDITURES	4,775.00	NA	-	-
2400GR01	52010	OFFICE SUPPLIES	-	-100.00%	101,340.00	2,551.50
2400GR02	52010	OFFICE SUPPLIES	-	NA	-	1,883.43
2400GR03	52010	SUPPLIES & MATERIALS	450.00	-10.00%	500.00	-
2400GR05	52010	SUPPLIES & MATERIALS	-	-100.00%	4,042.00	2,000.00
2400GR06	52010	SUPPLIES & MATERIALS	7,693.00	-19.43%	9,548.00	2,014.00
2400GR08	52010	SUPPLIES & MATERIALS	7,000.00	NA	-	-
2400GR01	52610	TECHNOLOGY EQUIP (NON-CAP)	-	-100.00%	4,000.00	14,658.42
2400GR06	52610	TECHNOLOGY EQUIP (NON-CAP)	-	NA	-	1,854.75
2400GR05	52612	Equipment, Non-Capital	-	NA	-	699.58
<b>Total Expenditures</b>			<b>107,695.00</b>		<b>270,555.00</b>	<b>92,263.13</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(965.00)</b>	<b>(49,609.50)</b>
<b>Alcohol and Drug</b>						
<b>Revenues</b>						
24030001	43030	STATE MINI BOTTLE FUNDS	(101,429.00)	1.49%	(99,935.00)	(138,393.19)
24040001	43030	STATE MINI BOTTLE FUNDS	(99,935.00)	0.00%	(99,935.00)	(138,393.20)
24050001	43030	STATE MINI BOTTLE FUNDS	(99,935.00)	0.00%	(99,935.00)	(138,393.20)
24070001	43030	STATE MINI BOTTLE FUNDS	(104,355.00)	3.76%	(100,578.00)	(138,393.17)
24030001	43600	DAODOS CONSOL'D CONTRACT	(9,043.00)	0.00%	(9,043.00)	(1,914.00)
24040001	43600	DAODOS CONSOL'D CONTRACT	(205,650.00)	0.00%	(205,650.00)	(287,617.25)
24050001	43600	DAODOS CONSOL'D CONTRACT	(115,800.00)	0.00%	(115,800.00)	(118,126.00)
24070001	43600	DAODOS CONSOL'D CONTRACT	(35,877.00)	36.99%	(26,189.00)	(21,869.00)
24090001	43600	DAODOS FEDERAL BLOCK GRANT	-	NA	-	(23,152.00)
24050001	43605	DAODAS FED BLK - STATE FUNDS	(1,500.00)	0.00%	(1,500.00)	-

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
24020001	43610	DAODOS BLOCK GRANT	-	NA	-	(6,308.05)
24020001	43620	DAODOS COLAS/MERIT	(14,478.00)	41.10%	(10,261.00)	(10,728.60)
24030001	43620	DAODOS COLAS/MERIT	(2,283.00)	-14.17%	(2,660.00)	(2,781.50)
24040001	43620	DAODOS COLAS/MERIT	(15,202.00)	0.00%	(15,202.00)	(15,894.23)
24050001	43620	DAODOS COLAS/MERIT	(9,316.00)	29.01%	(7,221.00)	(7,549.76)
24070001	43620	DAODOS COLAS/MERIT	(2,711.00)	1.92%	(2,660.00)	(2,781.50)
24120001	43625	DAODAS STATE SPECIAL GRANTS	-	NA	-	(23,740.48)
24040001	43635	STEP UP PROGRAM REVENUES	(2,200.00)	-38.89%	(3,600.00)	(4,031.68)
24090001	43640	DAODAS BRIDGE PROGRAM REIMB	(70,102.00)	1.66%	(68,956.00)	(9,443.00)
24080001	43645	DAODOS MAT MEDICAL REIMBURSEME	(11,270.00)	-60.55%	(28,570.00)	(57,891.53)
24080001	43646	DAODOS MAT PHARMACY REIMBURSEM	(39,950.00)	146.60%	(16,200.00)	-
24120001	43647	DAODAS PEER SUPPORT SPECIALIST	(83,050.00)	0.00%	(83,050.00)	(31,629.00)
24130001	43647	DAODAS PS2 Grant Reimbursement	-	NA	-	(28,276.71)
24030001	43660	B C S D REVENUES	(11,250.00)	0.00%	(11,250.00)	(11,250.00)
24040001	43770	STATE GRANT FUNDS	-	-100.00%	(3,324.00)	-
24040001	43772	SET OFF DEBT	-	NA	-	(27,673.61)
24020001	44600	ALCOHOL/DRUG FEES	(90,000.00)	13.70%	(79,158.00)	(105,104.80)
24030001	44600	ALCOHOL/DRUG FEES	-	NA	-	(11,730.00)
24030011	44600	ALCOHOL/DRUG FEES	-	-100.00%	(6,000.00)	-
24040001	44600	ALCOHOL/DRUG FEES	(25,202.00)	-14.31%	(29,409.00)	(30,553.72)
24070001	44600	ALCOHOL/DRUG FEES	(3,742.00)	4057.78%	(90.00)	(2,105.00)
24090001	44600	ALCOHOL/DRUG FEES	-	NA	-	-
24040001	44601	DRUG SCREENS/MATERIAL FEES	(2,880.00)	392.31%	(585.00)	(1,960.00)
24020001	44602	AEP BOOKS	-	NA	-	(25.00)
24030001	44640	MEDICAID PAYMENTS	-	-100.00%	(1,158.00)	(951.81)
24040001	44640	MEDICAID PAYMENTS	(2,992.00)	67.06%	(1,791.00)	(793.13)
24070001	44640	MEDICAID PAYMENTS	(13,304.00)	221.12%	(4,143.00)	(1,119.20)
24090001	44640	MEDICAID PAYMENTS	(4,787.00)	-72.01%	(17,103.00)	-
24120001	44640	MEDICAID PAYMENTS	(1,000.00)	NA	-	-
24040001	44642	HEALTHY OUTCOMES PROGRAMS	(46,367.00)	-1.94%	(47,286.00)	(47,286.00)
24030001	44645	MCO INSURANCE PAYMENTS	(51,474.00)	209.08%	(16,654.00)	(12,528.83)
24040001	44645	MCO INSURANCE PAYMENTS	(31,400.00)	78.92%	(17,550.00)	(6,864.58)
24070001	44645	MCO INSURANCE PAYMENTS	(6,878.00)	0.00%	(6,878.00)	(1,107.67)
24120001	44645	MCO INSURANCE PAYMENTS	(8,896.00)	NA	-	-
24030001	44646	PRIVATE INSURANCE PAYMENTS	-	-100.00%	(216.00)	(90.00)
24040001	44646	PRIVATE INSURANCE PAYMENTS	(2,500.00)	-54.88%	(5,541.00)	(1,917.80)
24070001	44646	PRIVATE INSURANCE PAYMENTS	(1,566.00)	-78.31%	(7,221.00)	(2,407.80)
24010001	46010	INTEREST ON INVESTMENTS	(1,824.00)	0.00%	(1,824.00)	(3,234.00)
24050001	47010	MISCELLANEOUS REVENUES	-	-100.00%	(1,080.00)	(1,200.70)
24010001	48910	CONT FROM PR YR FUND BAL	(117,062.00)	-69.99%	(390,128.00)	-
24020001	48910	CONT FROM PR YR FUND BAL	-	-100.00%	(202,796.00)	-
24050001	48910	CONT FROM PR YR FUND BAL	(57,778.00)	40.04%	(41,259.00)	-
24120001	48910	CONT FROM PR YR FUND BAL	(26,803.00)	0.00%	(26,803.00)	-
24010001	49100	TRANSFERS IN	(295,843.00)	NA	-	(387,474.00)
24020001	49100	TRANSFERS IN	(184,157.00)	NA	-	(17,425.00)
24050001	49100	TRANSFERS IN	-	NA	-	(75,613.00)
24070001	49100	TRANSFERS IN	-	NA	-	(27,772.00)
24120001	49100	TRANSFERS IN	-	NA	-	(28,053.00)
24090001	49200	Transfers In	(6,733.00)	NA	-	-
24010001	49264	XFER FM OTHER AD FUNDS	-	NA	-	(16,532.09)
<b>Total revenues</b>			<b>(2,018,524.00)</b>		<b>(1,916,192.00)</b>	<b>(2,030,079.79)</b>
<b>Expenditures</b>						
24010011	50020	SALARIES AND WAGES	260,049.00	0.00%	260,049.00	205,350.40
24020011	50020	SALARIES AND WAGES	210,996.00	-4.45%	220,833.00	159,791.10
24030011	50020	SALARIES AND WAGES	74,709.00	-10.96%	83,906.00	63,285.03
24040011	50020	SALARIES AND WAGES	243,902.00	7.66%	226,541.00	266,011.16
24050011	50020	SALARIES AND WAGES	203,258.00	0.02%	203,221.00	196,785.96
24070011	50020	SALARIES AND WAGES	100,557.00	16.92%	86,007.00	82,619.95
24090011	50020	SALARIES AND WAGES	57,346.00	0.03%	57,330.00	23,151.83
24120011	50020	SALARIES AND WAGES	72,052.00	9.34%	65,898.00	39,531.57
24010011	50100	EMPLOYER FICA	19,170.00	18.90%	16,123.00	12,535.56
24020011	50100	EMPLOYER FICA	13,083.00	-4.45%	13,692.00	9,495.33

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24030011	50100	EMPLOYER FICA	4,632.00	-10.96%	5,202.00	3,875.12
24040011	50100	EMPLOYER FICA	15,122.00	7.66%	14,046.00	15,761.25
24050011	50100	EMPLOYER FICA	12,602.00	0.02%	12,600.00	12,008.69
24070011	50100	EMPLOYER FICA	6,234.00	16.92%	5,332.00	4,921.86
24090011	50100	EMPLOYER FICA	3,555.00	0.03%	3,554.00	1,364.83
24120011	50100	EMPLOYER FICA	4,468.00	9.35%	4,086.00	2,357.62
24010011	50110	EMPLOYER MEDICARE	4,484.00	18.91%	3,771.00	2,932.04
24020011	50110	EMPLOYER MEDICARE	3,062.00	-4.46%	3,205.00	2,220.42
24030011	50110	EMPLOYER MEDICARE	1,084.00	-10.93%	1,217.00	906.49
24040011	50110	EMPLOYER MEDICARE	3,537.00	7.67%	3,285.00	3,686.17
24050011	50110	EMPLOYER MEDICARE	2,948.00	-1.31%	2,987.00	2,808.43
24070011	50110	EMPLOYER MEDICARE	1,458.00	16.92%	1,247.00	1,150.70
24090011	50110	EMPLOYER MEDICARE	831.00	0.00%	831.00	319.01
24120011	50110	EMPLOYER MEDICARE	1,045.00	9.31%	956.00	551.00
24010011	50120	EMPLOYER SC RETIREMENT	48,265.00	12.08%	43,064.00	32,581.97
24020011	50120	EMPLOYER SC RETIREMENT	39,160.00	7.08%	36,570.00	25,696.98
24030011	50120	EMPLOYER SC RETIREMENT	13,866.00	-0.21%	13,895.00	9,950.02
24040011	50120	EMPLOYER SC RETIREMENT	45,268.00	20.67%	37,515.00	42,049.83
24050011	50120	EMPLOYER SC RETIREMENT	37,725.00	12.10%	33,653.00	31,187.72
24070011	50120	EMPLOYER SC RETIREMENT	18,663.00	31.03%	14,243.00	12,260.52
24090011	50120	EMPLOYER SC RETIREMENT	10,643.00	12.10%	9,494.00	3,859.49
24120011	50120	EMPLOYER SC RETIREMENT	13,373.00	22.54%	10,913.00	6,348.67
24010011	50140	EMPLOYER GROUP INSURANCE	29,725.00	18.90%	25,000.00	43,024.60
24020011	50140	EMPLOYER GROUP INSURANCE	6,975.00	-4.45%	7,300.00	50,074.42
24030011	50140	EMPLOYER GROUP INSURANCE	5,431.00	-10.97%	6,100.00	7,191.54
24040011	50140	EMPLOYER GROUP INSURANCE	47,355.00	-5.29%	50,000.00	22,678.85
24050011	50140	EMPLOYER GROUP INSURANCE	16,110.00	151.72%	6,400.00	21,482.62
24070011	50140	EMPLOYER GROUP INSURANCE	34,000.00	0.00%	34,000.00	-
24090011	50140	EMPLOYER GROUP INSURANCE	7,000.00	-44.00%	12,500.00	3,857.24
24120011	50140	EMPLOYER GROUP INSURANCE	21,593.00	-13.63%	25,000.00	-
24010011	50150	EMPLOYER WORK COMP INS	1,769.00	16.38%	1,520.00	1,520.00
24020011	50150	EMPLOYER WORK COMP INS	650.00	-4.41%	680.00	680.00
24030011	50150	EMPLOYER WORK COMP INS	499.00	-10.89%	560.00	560.00
24040011	50150	EMPLOYER WORK COMP INS	1,700.00	-66.00%	5,000.00	5,000.00
24050011	50150	EMPLOYER WORK COMP INS	3,745.00	138.54%	1,570.00	1,570.00
24070011	50150	EMPLOYER WORK COMP INS	201.00	-88.83%	1,800.00	1,800.00
24090011	50150	EMPLOYER WORK COMP INS	197.00	NA	-	-
24120011	50150	EMPLOYER WORK COMP INS	170.00	-93.20%	2,500.00	2,500.00
24010011	50160	EMPLOYER TORT LIAB	190.00	0.00%	190.00	1,531.24
24020011	50160	EMPLOYER TORT LIAB	322.00	138.52%	135.00	790.83
24030011	50160	EMPLOYER TORT LIAB	91.00	30.00%	70.00	675.83
24040011	50160	EMPLOYER TORT LIAB	1,100.00	103.70%	540.00	1,055.49
24050011	50160	EMPLOYER TORT LIAB	275.00	44.74%	190.00	956.49
24070011	50160	EMPLOYER TORT LIAB	254.00	41.11%	180.00	864.83
24120011	50160	EMPLOYER TORT LIAB	184.00	-63.20%	500.00	675.83
24010011	51000	ADVERTISING	100.00	-60.00%	250.00	-
24130011	51000	ADVERTISING	-	NA	-	13,478.56
24010011	51010	PRINTING	500.00	0.00%	500.00	88.28
24020011	51010	PRINTING	87.00	-13.00%	100.00	-
24030011	51010	PRINTING	100.00	0.00%	100.00	-
24040011	51010	PRINTING	100.00	0.00%	100.00	-
24050011	51010	PRINTING	250.00	0.00%	250.00	-
24070011	51010	PRINTING	100.00	0.00%	100.00	-
24090011	51010	PRINTING	200.00	NA	-	-
24130011	51010	PRINTING	-	NA	-	2,441.72
24010011	51030	POSTAGE	1,100.00	0.00%	1,100.00	1,077.93
24010011	51050	TELEPHONE	1,861.00	0.00%	1,861.00	1,515.60
24020011	51050	TELEPHONE	-	NA	-	-
24040011	51050	TELEPHONE	901.00	0.00%	901.00	676.55
24050011	51050	TELEPHONE	716.00	0.00%	716.00	645.48
24010011	51110	MAINTENANCE CONTRACTS	2,500.00	-43.43%	4,419.00	6,910.78
24090011	51110	MAINTENANCE CONTRACTS	-	-100.00%	500.00	-
24010011	51140	EQUIPMENT RENTALS	1,500.00	-61.78%	3,925.00	1,814.32

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24010011	51160	PROFESSIONAL SERVICES	11,546.00	-7.97%	12,546.00	3,540.50
24020011	51160	PROFESSIONAL SERVICES	2,400.00	0.00%	2,400.00	1,970.00
24030011	51160	PROFESSIONAL SERVICES	5,000.00	316.67%	1,200.00	-
24040011	51160	PROFESSIONAL SERVICES	5,000.00	1600.68%	294.00	319.00
24070011	51160	PROFESSIONAL SERVICES	1,500.00	0.00%	1,500.00	540.75
24080011	51160	PROFESSIONAL SERVICES	-	-100.00%	2,500.00	-
24090011	51160	PROFESSIONAL SERVICES	500.00	NA	-	20.75
24120011	51160	PROFESSIONAL SERVICES	-	NA	-	41.50
24130011	51160	PROFESSIONAL SERVICES	-	NA	-	6,989.22
24080011	51190	MEDICAL/DENTAL SERVICES	11,270.00	0.00%	11,270.00	4,711.45
24010011	51300	GARAGE REPAIRS & MAINTENANCE	1,714.00	71.40%	1,000.00	455.17
24010011	51310	DUES & SUBSCRIPTIONS	12,500.00	NA	-	6,127.87
24020011	51310	DUES & SUBSCRIPTIONS	1,200.00	0.00%	1,200.00	300.00
24030011	51310	DUES & SUBSCRIPTIONS	5,000.00	1566.67%	300.00	-
24040011	51310	DUES & SUBSCRIPTIONS	4,000.00	400.00%	800.00	695.00
24050011	51310	DUES & SUBSCRIPTIONS	2,450.00	246.05%	708.00	382.39
24070011	51310	DUES & SUBSCRIPTIONS	1,275.00	0.00%	1,275.00	-
24090011	51310	DUES & SUBSCRIPTIONS	350.00	0.00%	350.00	-
24010011	51320	TRAINING & CONFERENCES	3,000.00	NA	-	-
24020011	51320	TRAINING & CONFERENCES	2,000.00	NA	-	-
24030011	51320	TRAINING & CONFERENCES	500.00	NA	-	-
24040011	51320	TRAINING & CONFERENCES	1,500.00	NA	-	-
24050011	51320	TRAINING & CONFERENCES	1,500.00	NA	-	40.00
24070011	51320	TRAINING & CONFERENCES	1,000.00	NA	-	-
24090011	51320	TRAINING & CONFERENCES	500.00	0.00%	500.00	-
24120011	51320	TRAINING & CONFERENCES	-	NA	-	12.50
24130011	51320	TRAINING & CONFERENCES	-	NA	-	713.46
24010011	51500	VEHICLE INSURANCE	1,836.00	0.00%	1,836.00	2,440.82
24010011	51520	MED/PROF LIAB INSURANCE	6,570.00	0.00%	6,570.00	8,759.50
24050011	51990	MISC. EXPENDITURES	2,000.00	NA	-	-
24070011	51990	MISC. EXPENDITURES	2,691.00	NA	-	-
24120011	51990	MISC. EXPENDITURES	6,864.00	NA	-	-
24010011	52010	OFFICE SUPPLIES	2,500.00	-30.13%	3,578.00	3,057.05
24020011	52010	OFFICE SUPPLIES	1,200.00	9.09%	1,100.00	496.32
24030011	52010	OFFICE SUPPLIES	1,500.00	34.29%	1,117.00	558.36
24040011	52010	OFFICE SUPPLIES	1,117.00	-53.82%	2,419.00	1,550.67
24050011	52010	OFFICE SUPPLIES	250.00	-92.86%	3,500.00	902.12
24070011	52010	OFFICE SUPPLIES	500.00	-70.15%	1,675.00	837.67
24090011	52010	OFFICE SUPPLIES	500.00	-50.00%	1,000.00	-
24130011	52010	OFFICE SUPPLIES	-	NA	-	2,158.80
24010011	52020	DATA PROCESSING SUPPLIES	-	NA	-	70.58
24080011	52300	MEDICAL/PHARMACY SUPPLIES	39,950.00	33.17%	30,000.00	28,252.06
24020011	52350	AV/EDUC/TRAINING AIDS	7,500.00	50.00%	5,000.00	3,200.00
24030011	52350	AV/EDUC/TRAINING AIDS	500.00	0.00%	500.00	-
24040011	52350	AV/EDUC/TRAINING AIDS	1,000.00	0.00%	1,000.00	-
24050011	52350	AV/EDUC/TRAINING AIDS	500.00	-50.00%	1,000.00	-
24070011	52350	AV/EDUC/TRAINING AIDS	-	-100.00%	400.00	-
24010011	52500	FUELS/LUBRICANTS	1,000.00	-33.33%	1,500.00	1,248.90
24010011	52600	OFFICE FURN & EQUIP. NON-CAPIT	1,000.00	-23.08%	1,300.00	80.56
24010011	52610	TECHNOLOGY EQUIP (NON-CAP)	1,850.00	0.00%	1,850.00	64.19
24030011	56000	GENERAL CONTINGENCY	62,567.00	NA	-	-
24040011	56000	GENERAL CONTINGENCY	62,726.00	NA	-	-
24010001	59101	Transfer Out	-	NA	-	317.83
<b>Total Expenditures</b>			<b>2,018,524.00</b>		<b>1,795,011.00</b>	<b>1,555,350.74</b>
<b>Net (surplus)/ deficit AD&amp;D</b>			<b>-</b>		<b>(121,181.00)</b>	<b>(474,729.05)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Department of Special Needs</b>						
<b>Revenues</b>						
24420001	43530	SCDSN REVENUE	(1,910,563.00)	6.47%	(1,794,471.00)	(1,658,024.27)
24430001	43530	SCDSN REVENUE	(82,454.00)	59.44%	(51,715.00)	(86,522.05)
24440001	43530	SCDSN REVENUE	(207,628.00)	31.41%	(158,000.00)	(196,186.41)
24450001	43530	SCDSN REVENUE	(15,000.00)	-51.36%	(30,841.00)	(27,458.68)
24480001	43530	SCDSN REVENUE	-	-100.00%	(132,264.00)	(117,913.28)
24500001	43530	SCDSN REVENUE	(367,920.00)	3.75%	(354,609.00)	(312,739.51)
24510001	43530	SCDSN REVENUE	-	NA	-	(109,441.46)
24550001	43530	SCDSN REVENUE	(30,875.00)	5.06%	(29,389.00)	(18,701.17)
24500001	43531	LITTLE CAPERS	(349,984.00)	-1.30%	(354,609.00)	(305,154.16)
24500001	43532	PEYTON	(367,920.00)	3.75%	(354,609.00)	(253,141.98)
24500001	43533	FRASER	(406,004.00)	19.40%	(340,049.00)	(283,860.77)
24500001	43534	CHLOE	(384,783.00)	0.27%	(383,729.00)	(320,791.82)
24500001	43535	LAKES CROSSING	(337,713.00)	3.76%	(325,489.00)	(265,074.42)
24500001	43536	PINECREST	(352,816.00)	3.75%	(340,049.00)	(283,860.78)
24500001	43537	CENTER	(367,920.00)	-0.34%	(369,169.00)	(317,951.83)
24500001	43538	WADDELL	(352,816.00)	3.75%	(340,049.00)	(283,859.25)
24500001	43539	DEANNE	(352,816.00)	3.75%	(340,049.00)	(283,110.12)
24500001	43540	BOSTICK	(337,713.00)	3.76%	(325,489.00)	(266,815.72)
24480001	43560	SCDHHS CONTRACT	(450,000.00)	20.00%	(375,000.00)	(357,295.50)
24500001	44650	RESIDENTIAL FEES	(392,172.00)	5.53%	(371,624.00)	(370,215.15)
24410001	46010	INTEREST ON INVESTMENTS	-	NA	-	(5,678.00)
24410001	47010	MISCELLANEOUS REVENUES	(3,351.00)	11.70%	(3,000.00)	(64,749.85)
24420001	47620	CLIENT CONTRACT REVENUE	(50,000.00)	0.00%	(50,000.00)	(34,795.00)
24490001	47620	CLIENT CONTRACT REVENUE	(22,773.00)	0.10%	(22,751.00)	-
24410001	48910	CONT FROM PR YR FUND BAL	-	-100.00%	(786,080.00)	-
24420001	48910	CONT FROM PR YR FUND BAL	(84,855.00)	-69.14%	(274,927.00)	-
24430001	48910	CONT FROM PR YR FUND BAL	-	-100.00%	(31,423.00)	-
24440001	48910	CONT FROM PR YR FUND BAL	-	-100.00%	(139,143.00)	-
24480001	48910	CONT FROM PR YR FUND BAL	-	-100.00%	(268,773.00)	-
24500001	48910	CONT FROM PR YR FUND BAL	-	-100.00%	(1,118,012.00)	-
24410001	49100	TRANSFERS IN	(832,944.00)	NA	-	-
24420001	49100	TRANSFERS IN	(264,316.00)	NA	-	-
24440001	49100	TRANSFERS IN	(163,999.00)	NA	-	-
24480001	49100	TRANSFERS IN	(298,117.00)	NA	-	-
24500001	49100	TRANSFERS IN	(922,257.00)	NA	-	-
24410001	49200	Transfers In	-	NA	-	(238,067.87)
24440001	49241	XFER FM BCDSN ADMIN FUND	-	NA	-	(103,486.00)
24480001	49241	XFER FM BCDSN ADMIN FUND	-	NA	-	(356,744.48)
24550001	49243	XFER FM DSN SUPER LIVING FUND	-	NA	-	(144.74)
<b>Total revenues</b>			<b>(9,709,709.00)</b>		<b>(9,465,312.00)</b>	<b>(6,921,784.27)</b>
<b>Expenditures</b>						
24410011	50020	SALARIES AND WAGES	324,005.00	3.02%	314,514.00	456,733.18
24420011	50020	SALARIES AND WAGES	1,100,126.00	1.48%	1,084,093.00	888,030.13
24420013	50020	SALARIES AND WAGES	78,591.00	0.00%	78,591.00	101,008.89
24430011	50020	SALARIES AND WAGES	49,923.00	3.43%	48,269.00	39,487.56
24440011	50020	SALARIES AND WAGES	253,262.00	37.08%	184,760.00	196,658.40
24480011	50020	SALARIES AND WAGES	473,988.00	-6.87%	508,951.00	527,176.81
24490011	50020	SALARIES AND WAGES	10,151.00	0.00%	10,151.00	6,956.81
24500011	50020	SALARIES AND WAGES	215,521.00	-17.71%	261,912.00	167,667.72
24500012	50020	SALARIES AND WAGES	226,539.00	-7.87%	245,896.00	156,831.45
24500013	50020	SALARIES AND WAGES	265,317.00	-3.39%	274,638.00	251,209.31
24500014	50020	SALARIES AND WAGES	267,972.00	-8.89%	294,108.00	243,879.69
24500015	50020	SALARIES AND WAGES	269,088.00	-7.32%	290,332.00	200,592.91
24500016	50020	SALARIES AND WAGES	239,936.00	10.28%	217,567.00	150,898.68
24500017	50020	SALARIES AND WAGES	279,556.00	22.89%	227,482.00	223,817.30
24500018	50020	SALARIES AND WAGES	255,574.00	-10.54%	285,673.00	283,011.77
24500019	50020	SALARIES AND WAGES	176,288.00	-3.30%	182,297.00	207,583.55
24500020	50020	SALARIES AND WAGES	267,217.00	-3.35%	276,479.00	170,563.81
24500021	50020	SALARIES AND WAGES	226,540.00	-7.87%	245,896.00	147,688.98
24550011	50020	SALARIES AND WAGES	4,189.00	3.03%	4,066.00	462.88

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24410011	50060	OVERTIME	5,000.00	0.00%	5,000.00	2,440.06
24420011	50060	OVERTIME	60,000.00	20.00%	50,000.00	48,772.78
24430011	50060	OVERTIME	1,000.00	0.00%	1,000.00	3,731.64
24440011	50060	OVERTIME	1,000.00	-60.00%	2,500.00	1,761.70
24480011	50060	OVERTIME	5,000.00	0.00%	5,000.00	5,156.15
24490011	50060	OVERTIME	1,000.00	0.00%	1,000.00	1,528.46
24500011	50060	OVERTIME	50,000.00	66.67%	30,000.00	64,323.66
24500012	50060	OVERTIME	50,000.00	66.67%	30,000.00	54,747.35
24500013	50060	OVERTIME	50,000.00	66.67%	30,000.00	32,956.08
24500014	50060	OVERTIME	50,000.00	66.67%	30,000.00	36,675.82
24500015	50060	OVERTIME	50,000.00	66.67%	30,000.00	52,580.80
24500016	50060	OVERTIME	50,000.00	66.67%	30,000.00	39,660.38
24500017	50060	OVERTIME	50,000.00	66.67%	30,000.00	37,979.38
24500018	50060	OVERTIME	50,000.00	66.67%	30,000.00	50,343.47
24500019	50060	OVERTIME	50,000.00	66.67%	30,000.00	35,166.63
24500020	50060	OVERTIME	50,000.00	66.67%	30,000.00	80,477.82
24500021	50060	OVERTIME	50,000.00	66.67%	30,000.00	47,522.14
24410011	50100	EMPLOYER FICA	20,398.00	2.97%	19,810.00	27,990.11
24420011	50100	EMPLOYER FICA	71,928.00	2.30%	70,314.00	56,481.58
24420013	50100	EMPLOYER FICA	4,873.00	0.00%	4,873.00	6,262.54
24430011	50100	EMPLOYER FICA	3,157.00	3.34%	3,055.00	2,637.04
24440011	50100	EMPLOYER FICA	15,764.00	35.78%	11,610.00	11,716.54
24480011	50100	EMPLOYER FICA	29,697.00	-6.80%	31,865.00	32,149.67
24490011	50100	EMPLOYER FICA	691.00	0.00%	691.00	526.08
24500011	50100	EMPLOYER FICA	16,462.00	-9.04%	18,099.00	13,960.42
24500012	50100	EMPLOYER FICA	17,145.00	0.23%	17,106.00	12,861.79
24500013	50100	EMPLOYER FICA	19,549.00	3.50%	18,888.00	16,981.96
24500014	50100	EMPLOYER FICA	19,714.00	-1.90%	20,095.00	16,913.13
24500015	50100	EMPLOYER FICA	19,783.00	-0.39%	19,861.00	15,374.45
24500016	50100	EMPLOYER FICA	17,976.00	17.12%	15,349.00	11,434.45
24500017	50100	EMPLOYER FICA	20,432.00	27.99%	15,964.00	15,835.62
24500018	50100	EMPLOYER FICA	18,945.00	-3.20%	19,572.00	19,961.38
24500019	50100	EMPLOYER FICA	14,030.00	6.59%	13,162.00	14,583.34
24500020	50100	EMPLOYER FICA	19,667.00	3.50%	19,002.00	15,167.59
24500021	50100	EMPLOYER FICA	17,145.00	0.23%	17,106.00	11,870.70
24550011	50100	EMPLOYER FICA	260.00	3.17%	252.00	27.59
24410011	50110	EMPLOYER MEDICARE	4,771.00	2.98%	4,633.00	6,545.61
24420011	50110	EMPLOYER MEDICARE	16,822.00	2.30%	16,444.00	13,209.18
24420013	50110	EMPLOYER MEDICARE	1,140.00	0.00%	1,140.00	1,464.76
24430011	50110	EMPLOYER MEDICARE	738.00	3.36%	714.00	616.27
24440011	50110	EMPLOYER MEDICARE	3,687.00	35.80%	2,715.00	2,739.81
24480011	50110	EMPLOYER MEDICARE	6,945.00	-6.80%	7,452.00	7,519.20
24490011	50110	EMPLOYER MEDICARE	147.00	-9.26%	162.00	123.03
24500011	50110	EMPLOYER MEDICARE	3,850.00	-9.05%	4,233.00	3,265.43
24500012	50110	EMPLOYER MEDICARE	4,010.00	0.25%	4,000.00	3,008.09
24500013	50110	EMPLOYER MEDICARE	4,572.00	4.74%	4,365.00	3,971.53
24500014	50110	EMPLOYER MEDICARE	4,611.00	-1.89%	4,700.00	3,955.51
24500015	50110	EMPLOYER MEDICARE	4,626.00	-0.41%	4,645.00	3,596.04
24500016	50110	EMPLOYER MEDICARE	4,204.00	17.10%	3,590.00	2,674.65
24500017	50110	EMPLOYER MEDICARE	4,778.00	27.99%	3,733.00	3,703.52
24500018	50110	EMPLOYER MEDICARE	4,430.00	-3.21%	4,577.00	4,667.82
24500019	50110	EMPLOYER MEDICARE	3,281.00	6.60%	3,078.00	3,410.91
24500020	50110	EMPLOYER MEDICARE	4,599.00	3.49%	4,444.00	3,547.18
24500021	50110	EMPLOYER MEDICARE	4,009.00	0.23%	4,000.00	2,775.90
24550011	50110	EMPLOYER MEDICARE	61.00	3.39%	59.00	6.45
24410011	50120	EMPLOYER SC RETIREMENT	61,063.00	15.40%	52,912.00	73,227.08
24420011	50120	EMPLOYER SC RETIREMENT	215,319.00	14.65%	187,806.00	149,789.60
24420013	50120	EMPLOYER SC RETIREMENT	14,586.00	NA	-	(2.86)
24430011	50120	EMPLOYER SC RETIREMENT	9,451.00	15.84%	8,159.00	6,919.70
24440011	50120	EMPLOYER SC RETIREMENT	47,191.00	52.18%	31,010.00	30,191.47
24480011	50120	EMPLOYER SC RETIREMENT	88,900.00	4.45%	85,110.00	84,458.10
24490011	50120	EMPLOYER SC RETIREMENT	2,070.00	12.07%	1,847.00	1,419.28
24500011	50120	EMPLOYER SC RETIREMENT	49,280.00	1.94%	48,341.00	36,636.63

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24500012	50120	EMPLOYER SC RETIREMENT	51,325.00	12.34%	45,688.00	33,439.35
24500013	50120	EMPLOYER SC RETIREMENT	58,523.00	16.01%	50,448.00	45,045.10
24500014	50120	EMPLOYER SC RETIREMENT	59,016.00	9.96%	53,672.00	44,254.31
24500015	50120	EMPLOYER SC RETIREMENT	59,223.00	11.64%	53,047.00	40,022.52
24500016	50120	EMPLOYER SC RETIREMENT	53,812.00	31.26%	40,997.00	30,264.29
24500017	50120	EMPLOYER SC RETIREMENT	61,165.00	43.45%	42,639.00	41,670.82
24500018	50120	EMPLOYER SC RETIREMENT	56,715.00	8.49%	52,275.00	52,915.19
24500019	50120	EMPLOYER SC RETIREMENT	42,000.00	19.47%	35,156.00	38,417.52
24500020	50120	EMPLOYER SC RETIREMENT	58,875.00	16.00%	50,753.00	39,540.99
24500021	50120	EMPLOYER SC RETIREMENT	51,325.00	12.34%	45,688.00	31,892.04
24550011	50120	EMPLOYER SC RETIREMENT	778.00	15.60%	673.00	77.07
24410011	50140	EMPLOYER GROUP INSURANCE	78,742.00	46.37%	53,795.00	85,301.82
24420011	50140	EMPLOYER GROUP INSURANCE	238,763.00	-15.19%	281,537.00	195,003.01
24430011	50140	EMPLOYER GROUP INSURANCE	6,202.00	-46.68%	11,632.00	7,191.54
24440011	50140	EMPLOYER GROUP INSURANCE	37,092.00	-21.33%	47,148.00	39,786.51
24480011	50140	EMPLOYER GROUP INSURANCE	105,046.00	18.44%	88,688.00	132,814.16
24500011	50140	EMPLOYER GROUP INSURANCE	27,500.00	-58.49%	66,257.00	25,858.00
24500012	50140	EMPLOYER GROUP INSURANCE	28,647.00	-57.10%	66,776.00	33,880.95
24500013	50140	EMPLOYER GROUP INSURANCE	57,053.00	-14.56%	66,776.00	75,603.59
24500014	50140	EMPLOYER GROUP INSURANCE	43,136.00	-44.10%	77,161.00	42,053.08
24500015	50140	EMPLOYER GROUP INSURANCE	24,175.00	-68.67%	77,161.00	16,514.49
24500016	50140	EMPLOYER GROUP INSURANCE	33,822.00	-40.02%	56,391.00	30,285.71
24500017	50140	EMPLOYER GROUP INSURANCE	51,445.00	-33.33%	77,161.00	51,445.01
24500018	50140	EMPLOYER GROUP INSURANCE	74,016.00	-3.43%	76,641.00	81,952.25
24500019	50140	EMPLOYER GROUP INSURANCE	41,134.00	-27.06%	56,391.00	48,431.66
24500020	50140	EMPLOYER GROUP INSURANCE	41,590.00	-37.23%	66,257.00	41,521.84
24500021	50140	EMPLOYER GROUP INSURANCE	29,042.00	-48.50%	56,391.00	41,257.60
24550011	50140	EMPLOYER GROUP INSURANCE	-	-100.00%	624.00	-
24410011	50150	EMPLOYER WORK COMP INS	3,700.00	-26.00%	5,000.00	5,000.00
24420011	50150	EMPLOYER WORK COMP INS	17,381.00	-13.10%	20,000.00	20,000.00
24430011	50150	EMPLOYER WORK COMP INS	839.00	4.88%	800.00	800.00
24440011	50150	EMPLOYER WORK COMP INS	3,294.00	-45.10%	6,000.00	6,000.00
24480011	50150	EMPLOYER WORK COMP INS	8,143.00	35.72%	6,000.00	6,000.00
24500011	50150	EMPLOYER WORK COMP INS	3,500.00	-30.00%	5,000.00	5,000.00
24500012	50150	EMPLOYER WORK COMP INS	2,710.00	-45.80%	5,000.00	5,000.00
24500013	50150	EMPLOYER WORK COMP INS	4,083.00	-18.34%	5,000.00	5,000.00
24500014	50150	EMPLOYER WORK COMP INS	4,905.00	-1.90%	5,000.00	5,000.00
24500015	50150	EMPLOYER WORK COMP INS	3,319.00	-33.62%	5,000.00	5,000.00
24500016	50150	EMPLOYER WORK COMP INS	3,051.00	-38.98%	5,000.00	5,000.00
24500017	50150	EMPLOYER WORK COMP INS	4,114.00	-17.72%	5,000.00	5,000.00
24500018	50150	EMPLOYER WORK COMP INS	3,837.00	-23.26%	5,000.00	5,000.00
24500019	50150	EMPLOYER WORK COMP INS	2,464.00	-50.72%	5,000.00	5,000.00
24500020	50150	EMPLOYER WORK COMP INS	3,792.00	-24.16%	5,000.00	5,000.00
24500021	50150	EMPLOYER WORK COMP INS	2,845.00	-43.10%	5,000.00	5,000.00
24550011	50150	EMPLOYER WORK COMP INS	66.00	-67.00%	200.00	200.00
24410011	50160	EMPLOYER TORT LIAB	2,000.00	25.00%	1,600.00	2,698.83
24420011	50160	EMPLOYER TORT LIAB	10,000.00	66.67%	6,000.00	7,439.53
24420013	50160	EMPLOYER TORT LIAB	15,000.00	0.00%	15,000.00	33,381.00
24430011	50160	EMPLOYER TORT LIAB	300.00	0.00%	300.00	675.83
24440011	50160	EMPLOYER TORT LIAB	1,423.00	-5.13%	1,500.00	1,009.67
24480011	50160	EMPLOYER TORT LIAB	3,000.00	-53.13%	6,401.00	1,961.32
24500011	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,154.49
24500012	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,101.33
24500013	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,101.33
24500014	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,390.99
24500015	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,291.99
24500016	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,147.16
24500017	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,246.16
24500018	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,337.83
24500019	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,147.16
24500020	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	1,101.33
24500021	50160	EMPLOYER TORT LIAB	1,000.00	0.00%	1,000.00	767.49
24550011	50160	EMPLOYER TORT LIAB	20.00	0.00%	20.00	-

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24410011	50170	EMPLOYER UNEMPLOYMENT INS	500.00	0.00%	500.00	-
24420011	50170	EMPLOYER UNEMPLOYMENT INS	500.00	66.67%	300.00	-
24430011	50170	EMPLOYER UNEMPLOYMENT INS	-	-100.00%	20.00	-
24440011	50170	EMPLOYER UNEMPLOYMENT INS	100.00	0.00%	100.00	-
24480011	50170	EMPLOYER UNEMPLOYMENT INS	-	-100.00%	70.00	-
24500011	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500012	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500013	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500014	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500015	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500016	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500017	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500018	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500019	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500020	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24500021	50170	EMPLOYER UNEMPLOYMENT INS	75.00	0.00%	75.00	-
24550011	50170	EMPLOYER UNEMPLOYMENT INS	20.00	0.00%	20.00	-
24410011	51000	ADVERTISING	2,000.00	33.33%	1,500.00	-
24410011	51010	PRINTING	1,000.00	0.00%	1,000.00	909.31
24480011	51010	PRINTING	2,000.00	0.00%	2,000.00	-
24410011	51030	POSTAGE	3,500.00	0.00%	3,500.00	2,172.86
24480011	51030	POSTAGE	500.00	0.00%	500.00	120.11
24410011	51041	SWU Fees	1,300.00	8.33%	1,200.00	1,158.86
24500011	51041	SWU Fees	100.00	0.00%	100.00	100.00
24500012	51041	SWU Fees	100.00	0.00%	100.00	100.00
24500013	51041	SWU Fees	100.00	0.00%	100.00	100.00
24500014	51041	SWU Fees	150.00	50.00%	100.00	135.00
24500015	51041	SWU Fees	100.00	0.00%	100.00	100.00
24500016	51041	SWU Fees	250.00	150.00%	100.00	115.00
24500017	51041	SWU Fees	150.00	50.00%	100.00	115.00
24500018	51041	SWU Fees	150.00	50.00%	100.00	-
24500019	51041	SWU Fees	150.00	50.00%	100.00	135.00
24500020	51041	SWU Fees	150.00	50.00%	100.00	-
24500021	51041	SWU Fees	150.00	50.00%	100.00	-
24410011	51043	PROPERTY TAX PAYMENTS	150.00	0.00%	150.00	135.67
24500011	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	3.00
24500012	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	3.00
24500013	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	3.00
24500014	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	11.26
24500015	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	3.00
24500016	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	106.89
24500017	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	29.64
24500018	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	-
24500019	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	11.26
24500020	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	-
24500021	51043	PROPERTY TAX PAYMENTS	-	-100.00%	50.00	-
24410011	51050	TELEPHONE	2,000.00	-28.57%	2,800.00	2,064.70
24420011	51050	TELEPHONE	5,000.00	-44.44%	9,000.00	7,242.48
24430011	51050	TELEPHONE	944.00	-5.60%	1,000.00	856.38
24440011	51050	TELEPHONE	2,500.00	-10.71%	2,800.00	2,627.87
24480011	51050	TELEPHONE	6,500.00	0.00%	6,500.00	7,248.67
24500011	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,774.27
24500012	51050	TELEPHONE	2,700.00	58.82%	1,700.00	3,628.14
24500013	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,642.99
24500014	51050	TELEPHONE	1,700.00	0.00%	1,700.00	2,294.99
24500015	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,681.44
24500016	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,583.06
24500017	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,569.47
24500018	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,720.60
24500019	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,642.86
24500020	51050	TELEPHONE	1,700.00	0.00%	1,700.00	1,667.10
24500021	51050	TELEPHONE	1,700.00	0.00%	1,700.00	906.86
24410011	51060	ELECTRICITY	50,000.00	0.00%	50,000.00	33,106.25

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24500011	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	4,355.03
24500012	51060	ELECTRICITY	6,500.00	8.33%	6,000.00	4,836.84
24500013	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	4,346.54
24500014	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	3,464.28
24500015	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	3,999.96
24500016	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	4,308.26
24500017	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	5,478.26
24500018	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	3,564.88
24500019	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	3,393.33
24500020	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	3,922.82
24500021	51060	ELECTRICITY	6,000.00	0.00%	6,000.00	2,599.30
24410011	51070	WATER/SEWER/GARBAGE	3,600.00	0.00%	3,600.00	3,131.68
24500011	51070	WATER/SEWER/GARBAGE	2,100.00	0.00%	2,100.00	1,925.25
24500012	51070	WATER/SEWER/GARBAGE	1,000.00	-52.38%	2,100.00	904.51
24500013	51070	WATER/SEWER/GARBAGE	2,100.00	0.00%	2,100.00	1,773.92
24500014	51070	WATER/SEWER/GARBAGE	2,500.00	0.00%	2,500.00	2,590.94
24500015	51070	WATER/SEWER/GARBAGE	2,100.00	0.00%	2,100.00	1,616.55
24500016	51070	WATER/SEWER/GARBAGE	2,500.00	0.00%	2,500.00	2,022.04
24500017	51070	WATER/SEWER/GARBAGE	2,000.00	-4.76%	2,100.00	1,630.34
24500018	51070	WATER/SEWER/GARBAGE	2,100.00	0.00%	2,100.00	1,419.15
24500019	51070	WATER/SEWER/GARBAGE	2,100.00	0.00%	2,100.00	1,857.63
24500020	51070	WATER/SEWER/GARBAGE	2,100.00	0.00%	2,100.00	2,363.78
24500021	51070	WATER/SEWER/GARBAGE	2,100.00	0.00%	2,100.00	1,492.31
24410011	51090	GARBAGE SERVICES	3,566.00	0.00%	3,566.00	-
24420011	51090	GARBAGE SERVICES	50.00	-90.00%	500.00	38.33
24500011	51090	GARBAGE SERVICES	2,300.00	-8.00%	2,500.00	1,516.65
24500012	51090	GARBAGE SERVICES	2,300.00	-8.00%	2,500.00	1,535.85
24500013	51090	GARBAGE SERVICES	2,300.00	-8.00%	2,500.00	1,354.53
24500015	51090	GARBAGE SERVICES	2,300.00	-8.00%	2,500.00	1,497.03
24410011	51110	MAINTENANCE CONTRACTS	3,000.00	30.43%	2,300.00	2,370.10
24410011	51120	EQUIPMENT MAINTENANCE	1,000.00	0.00%	1,000.00	-
24420011	51120	EQUIPMENT MAINTENANCE	500.00	-50.00%	1,000.00	-
24500011	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	233.80
24500012	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	336.00
24500013	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	198.00
24500014	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	258.00
24500015	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	421.94
24500016	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	505.00
24500017	51120	EQUIPMENT MAINTENANCE	1,000.00	0.00%	1,000.00	270.00
24500018	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	-
24500019	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	159.00
24500020	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	232.24
24500021	51120	EQUIPMENT MAINTENANCE	500.00	0.00%	500.00	-
24410011	51130	REPAIRS TO BUILDINGS	2,000.00	0.00%	2,000.00	1,681.37
24420011	51130	REPAIRS TO BUILDINGS	1,000.00	0.00%	1,000.00	-
24500016	51130	REPAIRS TO BUILDINGS	5,600.00	NA	-	-
24410011	51140	EQUIPMENT RENTALS	7,000.00	40.00%	5,000.00	5,431.78
24420011	51140	EQUIPMENT RENTALS	600.00	0.00%	600.00	516.00
24410011	51160	PROFESSIONAL SERVICES	70,000.00	-2.78%	72,000.00	40,923.36
24420011	51160	PROFESSIONAL SERVICES	10,000.00	100.00%	5,000.00	27,465.81
24430011	51160	PROFESSIONAL SERVICES	1,800.00	NA	-	-
24440011	51160	PROFESSIONAL SERVICES	1,000.00	0.00%	1,000.00	40.00
24480011	51160	PROFESSIONAL SERVICES	5,000.00	-50.00%	10,000.00	7,503.93
24490011	51160	PROFESSIONAL SERVICES	500.00	0.00%	500.00	41.50
24500011	51160	PROFESSIONAL SERVICES	200.00	0.00%	200.00	105.00
24500012	51160	PROFESSIONAL SERVICES	2,200.00	1000.00%	200.00	114.37
24500013	51160	PROFESSIONAL SERVICES	7,400.00	3600.00%	200.00	112.50
24500014	51160	PROFESSIONAL SERVICES	3,800.00	1800.00%	200.00	106.87
24500015	51160	PROFESSIONAL SERVICES	2,000.00	900.00%	200.00	105.00
24500016	51160	PROFESSIONAL SERVICES	-	-100.00%	200.00	108.75
24500017	51160	PROFESSIONAL SERVICES	9,200.00	4500.00%	200.00	200.62
24500018	51160	PROFESSIONAL SERVICES	7,400.00	3600.00%	200.00	2,630.62
24500019	51160	PROFESSIONAL SERVICES	5,000.00	2400.00%	200.00	108.75

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24500020	51160	PROFESSIONAL SERVICES	5,600.00	2700.00%	200.00	103.12
24500021	51160	PROFESSIONAL SERVICES	3,800.00	1800.00%	200.00	105.00
24430011	51170	NON-PROFESSIONAL SERVICES	500.00	0.00%	500.00	-
24450011	51170	NON-PROFESSIONAL SERVICES	15,000.00	-51.36%	30,841.00	25,977.17
24550011	51170	NON-PROFESSIONAL SERVICES	8,731.00	-2.17%	8,925.00	-
24510011	51190	MEDICAL/DENTAL SERVICES	-	NA	-	41,760.00
24410011	51210	CLEANING SERVICES	20,000.00	1.52%	19,700.00	15,282.00
24410011	51220	CONTRACTUAL SERVICES	1,000.00	0.00%	1,000.00	-
24490011	51220	CONTRACTUAL SERVICES	6,000.00	0.00%	6,000.00	1,427.00
24500011	51220	CONTRACTUAL SERVICES	5,000.00	0.00%	5,000.00	4,763.90
24500012	51220	CONTRACTUAL SERVICES	5,000.00	0.00%	5,000.00	3,795.02
24500013	51220	CONTRACTUAL SERVICES	5,000.00	0.00%	5,000.00	6,142.97
24500014	51220	CONTRACTUAL SERVICES	6,000.00	0.00%	6,000.00	5,750.35
24500015	51220	CONTRACTUAL SERVICES	5,000.00	0.00%	5,000.00	5,760.60
24500016	51220	CONTRACTUAL SERVICES	8,000.00	0.00%	8,000.00	6,134.78
24500017	51220	CONTRACTUAL SERVICES	8,184.00	0.00%	8,184.00	6,382.27
24500018	51220	CONTRACTUAL SERVICES	6,000.00	0.00%	6,000.00	5,449.77
24500019	51220	CONTRACTUAL SERVICES	5,000.00	0.00%	5,000.00	5,158.55
24500020	51220	CONTRACTUAL SERVICES	7,500.00	0.00%	7,500.00	5,236.34
24500021	51220	CONTRACTUAL SERVICES	7,500.00	0.00%	7,500.00	4,302.99
24550011	51220	CONTRACTUAL SERVICES	16,750.00	11.67%	15,000.00	12,300.00
24420011	51230	TRANSPORTATION SERVICES	-	-100.00%	10,000.00	141,570.00
24410011	51270	GROUPS MAINT SERVICES	15,000.00	0.00%	15,000.00	9,100.00
24500011	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,825.00
24500012	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,825.00
24500013	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	3,225.00
24500014	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,192.63
24500015	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,825.00
24500016	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	1,920.00
24500017	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,720.00
24500018	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,192.63
24500019	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,192.63
24500020	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,192.63
24500021	51270	GROUPS MAINT SERVICES	4,500.00	0.00%	4,500.00	2,192.63
24410011	51295	OTHER VEHICLE OPER COSTS	2,500.00	0.00%	2,500.00	36.10
24420011	51295	OTHER VEHICLE OPER COSTS	500.00	-50.00%	1,000.00	-
24430011	51295	OTHER VEHICLE OPER COSTS	100.00	0.00%	100.00	-
24500011	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	100.00
24500012	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	-
24500013	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	-
24500014	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	-
24500015	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	17.95
24500016	51295	OTHER VEHICLE OPER COSTS	-	-100.00%	150.00	100.00
24500017	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	17.95
24500018	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	30.95
24500019	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	-
24500020	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	100.00
24500021	51295	OTHER VEHICLE OPER COSTS	100.00	-33.33%	150.00	100.00
24410011	51300	GARAGE REPAIRS & MAINTENANCE	10,000.00	0.00%	10,000.00	6,448.47
24420011	51300	GARAGE REPAIRS & MAINTENANCE	15,000.00	25.00%	12,000.00	16,138.85
24500011	51300	GARAGE REPAIRS & MAINTENANCE	1,500.00	-40.00%	2,500.00	1,077.66
24500012	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	3,908.29
24500013	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	926.21
24500014	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	-
24500015	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	1,419.64
24500016	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	3,059.02
24500017	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	418.12
24500018	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	1,318.47
24500019	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	1,109.70
24500020	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	385.77
24500021	51300	GARAGE REPAIRS & MAINTENANCE	2,500.00	0.00%	2,500.00	2,554.75
24410011	51310	DUES & SUBSCRIPTIONS	3,000.00	20.00%	2,500.00	2,711.00
24420011	51310	DUES & SUBSCRIPTIONS	200.00	0.00%	200.00	-

**BEAUFORT COUNTY  
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Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
24500011	51310	DUES & SUBSCRIPTIONS	-	-100.00%	20.00	-
24500012	51310	DUES & SUBSCRIPTIONS	-	-100.00%	20.00	-
24500013	51310	DUES & SUBSCRIPTIONS	20.00	0.00%	20.00	-
24500014	51310	DUES & SUBSCRIPTIONS	20.00	0.00%	20.00	-
24500015	51310	DUES & SUBSCRIPTIONS	-	-100.00%	20.00	-
24500016	51310	DUES & SUBSCRIPTIONS	-	-100.00%	20.00	-
24500017	51310	DUES & SUBSCRIPTIONS	-	-100.00%	20.00	-
24500018	51310	DUES & SUBSCRIPTIONS	20.00	0.00%	20.00	-
24500019	51310	DUES & SUBSCRIPTIONS	20.00	0.00%	20.00	-
24500020	51310	DUES & SUBSCRIPTIONS	20.00	0.00%	20.00	-
24500021	51310	DUES & SUBSCRIPTIONS	20.00	0.00%	20.00	-
24410011	51320	TRAINING & CONFERENCES	5,000.00	0.00%	5,000.00	863.26
24420011	51320	TRAINING & CONFERENCES	4,000.00	33.33%	3,000.00	2,942.11
24430011	51320	TRAINING & CONFERENCES	2,500.00	150.00%	1,000.00	-
24440011	51320	TRAINING & CONFERENCES	2,000.00	0.00%	2,000.00	1,712.02
24480011	51320	TRAINING & CONFERENCES	5,398.00	-10.03%	6,000.00	1,994.63
24490011	51320	TRAINING & CONFERENCES	500.00	-16.67%	600.00	-
24500011	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	9.09
24500012	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	-
24500013	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	-
24500014	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	2,965.45
24500015	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	-
24500016	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	121.32
24500017	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	479.58
24500018	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	6,978.52
24500019	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	-
24500020	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	126.20
24500021	51320	TRAINING & CONFERENCES	600.00	0.00%	600.00	-
24410011	51500	VEHICLE INSURANCE	12,000.00	0.00%	12,000.00	12,475.62
24420011	51500	VEHICLE INSURANCE	18,000.00	-10.00%	20,000.00	17,964.29
24500011	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	1,401.95
24500012	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	792.04
24500013	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	830.28
24500014	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	801.20
24500015	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	827.86
24500016	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	792.04
24500017	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	854.86
24500018	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	206.86
24500019	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	827.86
24500020	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	839.28
24500021	51500	VEHICLE INSURANCE	1,600.00	0.00%	1,600.00	-
24410011	51510	BLDG/CONTENTS INSURANCE	8,000.00	0.00%	8,000.00	7,596.02
24500011	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,271.50
24500012	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,548.02
24500013	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,260.36
24500014	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,200.43
24500015	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,548.02
24500016	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,295.10
24500017	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,390.28
24500018	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	923.99
24500019	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,116.09
24500020	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,776.02
24500021	51510	BLDG/CONTENTS INSURANCE	1,300.00	0.00%	1,300.00	1,428.15
24410011	51520	MED/PROF LIAB INSURANCE	5,000.00	NA	-	1,547.50
24500011	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500012	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500013	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500014	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500015	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500016	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500017	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500018	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500019	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24500020	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24500021	51520	MED/PROF LIAB INSURANCE	250.00	0.00%	250.00	301.00
24410011	52010	OFFICE SUPPLIES	9,000.00	0.00%	9,000.00	8,137.36
24420011	52010	OFFICE SUPPLIES	40,000.00	300.00%	10,000.00	1,612.66
24430011	52010	OFFICE SUPPLIES	2,000.00	0.00%	2,000.00	31.97
24440011	52010	OFFICE SUPPLIES	1,814.00	-9.30%	2,000.00	205.78
24480011	52010	OFFICE SUPPLIES	4,000.00	0.00%	4,000.00	1,077.59
24490011	52010	OFFICE SUPPLIES	200.00	NA	-	-
24500011	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	254.49
24500012	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	418.94
24500013	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	254.47
24500014	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	335.77
24500015	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	254.45
24500016	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	355.49
24500017	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	391.31
24500018	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	314.75
24500019	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	417.23
24500020	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	254.38
24500021	52010	OFFICE SUPPLIES	1,000.00	0.00%	1,000.00	284.38
24410011	52020	DATA PROCESSING SUPPLIES	-	NA	-	672.06
24440011	52020	DATA PROCESSING SUPPLIES	-	NA	-	639.27
24480011	52020	DATA PROCESSING SUPPLIES	-	NA	-	893.55
24500012	52020	DATA PROCESSING SUPPLIES	-	NA	-	228.37
24500013	52020	DATA PROCESSING SUPPLIES	-	NA	-	121.68
24500017	52020	DATA PROCESSING SUPPLIES	-	NA	-	154.28
24410011	52030	CLEANING/SANI SUPPLIES	-	NA	-	103.84
24420011	52030	CLEANING/SANI SUPPLIES	-	-100.00%	12,000.00	15,008.32
24500011	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	2,307.68
24500012	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	2,483.40
24500013	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	2,484.07
24500014	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	2,682.73
24500015	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	3,233.36
24500016	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	3,222.39
24500017	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	2,744.20
24500018	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	3,355.05
24500019	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	1,672.69
24500020	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	3,823.49
24500021	52030	CLEANING/SANI SUPPLIES	3,500.00	40.00%	2,500.00	3,633.77
24420011	52040	FOOD SUPPLIES	2,500.00	-16.67%	3,000.00	2,089.37
24490011	52040	FOOD SUPPLIES	500.00	0.00%	500.00	-
24500011	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	9,581.57
24500012	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	9,726.23
24500013	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	9,292.93
24500014	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	12,482.64
24500015	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	10,212.83
24500016	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	11,209.48
24500017	52040	FOOD SUPPLIES	11,000.00	0.00%	11,000.00	11,081.49
24500018	52040	FOOD SUPPLIES	11,000.00	-8.33%	12,000.00	10,653.07
24500019	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	7,979.61
24500020	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	10,619.03
24500021	52040	FOOD SUPPLIES	11,000.00	4.76%	10,500.00	13,306.10
24500011	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	-
24500012	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	-
24500013	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	196.96
24500014	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	642.48
24500015	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	368.14
24500016	52270	CLIENT PERSONAL NEEDS	1,800.00	-10.00%	2,000.00	297.92
24500017	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	229.25
24500018	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	530.76
24500019	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	362.65
24500020	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	228.57
24500021	52270	CLIENT PERSONAL NEEDS	2,000.00	0.00%	2,000.00	267.12
24500011	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	880.36

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024	Percent change	2023 Original Budget	2022 Actuals
			Recommended Budget	from PY Budget		
24500012	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	544.16
24500013	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	1,150.98
24500014	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	313.35
24500015	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	663.51
24500016	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	1,038.47
24500017	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	1,241.87
24500018	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	1,609.05
24500019	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	730.19
24500020	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	928.03
24500021	52280	HOUSEHOLD SUPPLIES	2,000.00	0.00%	2,000.00	935.97
24410011	52300	MEDICAL/PHARMACY SUPPLIES	2,500.00	0.00%	2,500.00	1,317.06
24420011	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	310.83
24430011	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	56.94
24490011	52300	MEDICAL/PHARMACY SUPPLIES	100.00	0.00%	100.00	-
24500011	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	66.57
24500012	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	27.64
24500013	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	39.15
24500014	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	73.91
24500015	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	86.84
24500016	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	121.75
24500017	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	109.63
24500018	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	342.61
24500020	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	49.01
24500021	52300	MEDICAL/PHARMACY SUPPLIES	-	NA	-	76.32
24500016	52310	BLANKETS/LINENS	-	NA	-	12.27
24500018	52310	BLANKETS/LINENS	-	NA	-	71.40
24410011	52350	AV/EDUC/TRAINING AIDS	3,000.00	0.00%	3,000.00	3,498.74
24420011	52350	AV/EDUC/TRAINING AIDS	-	NA	-	2,953.05
24480011	52350	AV/EDUC/TRAINING AIDS	-	-100.00%	3,500.00	1,796.61
24500016	52350	AV/EDUC/TRAINING AIDS	-	NA	-	45.08
24410011	52500	FUELS/LUBRICANTS	2,000.00	300.00%	500.00	2,168.33
24420011	52500	FUELS/LUBRICANTS	50,000.00	0.00%	50,000.00	40,130.92
24430011	52500	FUELS/LUBRICANTS	3,000.00	50.00%	2,000.00	1,924.04
24440011	52500	FUELS/LUBRICANTS	1,500.00	-25.00%	2,000.00	793.80
24480011	52500	FUELS/LUBRICANTS	4,000.00	0.00%	4,000.00	2,795.44
24490011	52500	FUELS/LUBRICANTS	914.00	-8.60%	1,000.00	-
24500011	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	2,593.97
24500012	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	3,715.78
24500013	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	3,873.68
24500014	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	6,208.43
24500015	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	2,823.10
24500016	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	2,776.84
24500017	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	3,974.11
24500018	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	3,610.74
24500019	52500	FUELS/LUBRICANTS	3,500.00	-38.42%	5,684.00	3,344.97
24500020	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	2,970.72
24500021	52500	FUELS/LUBRICANTS	3,500.00	40.00%	2,500.00	2,266.00
24410011	52600	OFFICE FURN & EQUIP. NON-CAPIT	-	NA	-	86.76
24420011	52600	OFFICE FURN & EQUIP. NON-CAPIT	7,500.00	-25.00%	10,000.00	-
24480011	52600	OFFICE FURN & EQUIP. NON-CAPIT	-	NA	-	353.08
24500011	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	9.92%	3,184.00	77.82
24500012	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	9.92%	3,184.00	1,388.17
24500013	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	9.92%	3,184.00	4,944.42
24500014	52600	OFFICE FURN & EQUIP. NON-CAPIT	5,000.00	16.71%	4,284.00	5,361.09
24500015	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	9.92%	3,184.00	2,249.84
24500016	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	53.24%	2,284.00	623.31
24500017	52600	OFFICE FURN & EQUIP. NON-CAPIT	6,000.00	200.00%	2,000.00	2,187.00
24500018	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	9.92%	3,184.00	77.81
24500019	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	40.00%	2,500.00	660.79
24500020	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	9.92%	3,184.00	951.93
24500021	52600	OFFICE FURN & EQUIP. NON-CAPIT	3,500.00	9.92%	3,184.00	1,059.77
24410011	52610	TECHNOLOGY EQUIP (NON-CAP)	3,000.00	0.00%	3,000.00	-
24430011	52610	TECHNOLOGY EQUIP (NON-CAP)	-	-100.00%	2,589.00	-

**BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
24500013	52610	TECHNOLOGY EQUIP (NON-CAP)	-	NA	-	115.44
24500014	52610	TECHNOLOGY EQUIP (NON-CAP)	-	NA	-	15.09
24410011	54000	VEHICLE PURCHASES	35,000.00	-7.89%	38,000.00	-
24420011	54000	VEHICLE PURCHASES	205,000.00	49.64%	137,000.00	-
24420011	54100	OFFICE FURN AND EQUIPMENT	-	NA	-	1,990.31
24410011	54420	RENOVATIONS EXIST BLDGS	50,000.00	0.00%	50,000.00	-
24420011	54420	RENOVATIONS EXIST BLDGS	20,000.00	11.11%	18,000.00	-
24500012	54420	RENOVATIONS EXIST BLDGS	7,500.00	-37.50%	12,000.00	-
24500013	54420	RENOVATIONS EXIST BLDGS	7,500.00	-37.50%	12,000.00	-
24500015	54420	RENOVATIONS EXIST BLDGS	7,500.00	-37.50%	12,000.00	-
24500017	54420	RENOVATIONS EXIST BLDGS	7,500.00	NA	-	-
24500019	54420	RENOVATIONS EXIST BLDGS	7,500.00	NA	-	-
24500020	54420	RENOVATIONS EXIST BLDGS	5,000.00	NA	-	-
24420011	59100	XFER TO GENERAL FUND	84,855.00	NA	-	-
<b>Total Expenditures</b>			<b>9,709,709.00</b>		<b>9,465,562.00</b>	<b>8,290,031.12</b>
<b>Net (surplus)/ deficit DSN</b>			<b>-</b>		<b>250.00</b>	<b>1,368,246.85</b>
<b>Collaborative Organization of Services for Youth (COSY)</b>						
<b>Revenues</b>						
25030001	43770	STATE GRANT FUNDS	(207,232.00)	0.00%	(207,232.00)	(55,458.80)
25030001	44610	UNIVERSAL STAFFING - COSY	-	NA	-	(4,000.00)
25030001	44630	FAMILIES FIRST CONTRACT	(56,000.00)	0.00%	(56,000.00)	(51,800.00)
25030001	46010	INTEREST ON INVESTMENTS	-	NA	-	(130.00)
25030001	47010	MISCELLANEOUS REVENUES	(5,000.00)	0.00%	(5,000.00)	-
25030001	47120	COASTAL COMMUNITY FOUNDATION	(15,000.00)	50.00%	(10,000.00)	(5,000.00)
25030001	49100	TRANSFERS IN	(346,767.00)	54.05%	(225,106.00)	(225,106.00)
<b>Total revenues</b>			<b>(629,999.00)</b>		<b>(503,338.00)</b>	<b>(341,494.80)</b>
<b>Expenditures</b>						
25030011	50020	SALARIES AND WAGES	336,165.00	6.41%	315,916.00	261,977.62
25030011	50100	EMPLOYER FICA	20,842.00	6.41%	19,587.00	15,486.74
25030011	50110	EMPLOYER MEDICARE	4,874.00	6.40%	4,581.00	3,622.20
25030011	50120	EMPLOYER SC RETIREMENT	62,392.00	19.26%	52,316.00	42,169.94
25030011	50140	EMPLOYER GROUP INSURANCE	55,500.00	NA	-	55,012.03
25030011	50150	EMPLOYER WORK COMP INS	4,800.00	NA	-	-
25030011	50160	EMPLOYER TORT LIAB	1,925.00	150.65%	768.00	1,577.08
25030011	51000	ADVERTISING	-	-100.00%	100.00	19.25
25030011	51010	PRINTING	-	-100.00%	100.00	95.43
25030011	51030	POSTAGE	-	-100.00%	50.00	-
25030011	51050	TELEPHONE	3,000.00	0.00%	3,000.00	2,998.18
25030011	51140	EQUIPMENT RENTALS	-	NA	-	674.36
25030011	51150	OFFICE SPACE RENTALS	-	NA	-	18,990.48
25030011	51160	PROFESSIONAL SERVICES	32,485.00	441.42%	6,000.00	20,968.75
25030011	51170	NON-PROFESSIONAL SERVICES	1,000.00	0.00%	1,000.00	28,964.50
25030011	51310	DUES & SUBSCRIPTIONS	100.00	-93.33%	1,500.00	100.00
25030011	51320	TRAINING & CONFERENCES	1,500.00	-16.67%	1,800.00	1,289.66
25030011	52010	OFFICE SUPPLIES	800.00	-50.00%	1,600.00	312.35
25030011	52020	DATA PROCESSING SUPPLIES	-	NA	-	4,990.03
25030011	52600	OFFICE FURN & EQUIP. NON-CAPIT	1,000.00	NA	-	-
25030011	52612	Equipment, Non-Capital	-	-100.00%	2,000.00	-
25030011	55005	SC DEPT OF HEALTH (COSY)	103,616.00	0.00%	103,616.00	-
<b>Total Expenditures</b>			<b>629,999.00</b>		<b>513,934.00</b>	<b>459,248.60</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>10,596.00</b>	<b>117,753.80</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Grants</b>						
<b>Revenues</b>						
25450001	43780	FEDERAL GRANT FUNDS	(404,616.00)	-19.08%	(500,000.00)	(538,191.88)
25460001	43790	DAUFUSKIE FERRY GRANT	(80,000.00)	0.00%	(80,000.00)	(80,000.00)
25460001	44790	RIDERSHIP FEES	(20,000.00)	-43.18%	(35,200.00)	(57,194.50)
25440001	46010	INTEREST ON INVESTMENTS	-	NA	-	(112.00)
25460001	47210	RENTAL CO PROPERTY	(97,000.00)	NA	-	(7,500.00)
25460001	47280	RENTAL INCOME - UTILITIES	-	NA	-	(113.40)
25460001	49100	TRANSFERS IN	(180,000.00)	0.00%	(180,000.00)	(180,000.00)
<b>Total revenues</b>			<b>(781,616.00)</b>		<b>(795,200.00)</b>	<b>(863,111.78)</b>
<b>Expenditures</b>						
25460011	51070	WATER/SEWER/GARBAGE	2,000.00	-37.50%	3,200.00	957.97
25440012	51160	PROFESSIONAL SERVICES	-	NA	-	15,500.00
25450011	55210	L C O G	404,616.00	-19.08%	500,000.00	538,191.88
25460011	55540	DAUFUSKIE FERRY TRANSP'T	375,000.00	28.42%	292,000.00	274,585.84
<b>Total Expenditures</b>			<b>781,616.00</b>		<b>795,200.00</b>	<b>829,235.69</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(33,876.09)</b>
<b>Library Impact Fees HHI/ Daufuskie</b>						
<b>Revenues</b>						
26000001	47950	LIBRARY IMPACT FEES	(180,000.00)	22.77%	(146,614.00)	(111,028.29)
26000001	48910	CONT FROM PR YR FUND BAL	(835,000.00)	10.28%	(757,177.00)	-
26000001	46010	INTEREST ON INVESTMENTS	(3,000.00)	NA	-	(1,702.00)
<b>Total revenues</b>			<b>(1,018,000.00)</b>		<b>(903,791.00)</b>	<b>(112,730.29)</b>
<b>Expenditures</b>						
26000011	51160	PROFESSIONAL SERVICES	203,600.00	307.20%	50,000.00	-
26000011	54420	RENOVATIONS EXIST BLDGS	814,400.00	-4.61%	853,791.00	-
<b>Total Expenditures</b>			<b>1,018,000.00</b>		<b>903,791.00</b>	<b>-</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(112,730.29)</b>
<b>Library Impact Fees Bluffton</b>						
<b>Revenues</b>						
26020001	46010	INTEREST ON INVESTMENTS	(14,000.00)	NA	-	(7,974.00)
26020001	47950	LIBRARY IMPACT FEES	(730,000.00)	65.89%	(440,040.00)	(886,670.48)
26020001	48910	CONT FROM PR YR FUND BAL	(4,370,000.00)	26.39%	(3,457,668.00)	-
<b>Total revenues</b>			<b>(5,114,000.00)</b>		<b>(3,897,708.00)</b>	<b>(894,644.48)</b>
<b>Expenditures</b>						
26020011	51160	PROFESSIONAL SERVICES	874,000.00	-65.04%	2,500,000.00	1,393.45
26020011	54420	RENOVATIONS EXIST BLDGS	4,240,000.00	203.35%	1,397,708.00	351,220.59
<b>Total Expenditures</b>			<b>5,114,000.00</b>		<b>3,897,708.00</b>	<b>352,614.04</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(542,030.44)</b>
<b>Library Impact Fees Burton</b>						
<b>Revenues</b>						
26030001	46010	INTEREST ON INVESTMENTS	(2,000.00)	NA	-	(1,537.00)
26030001	47950	LIBRARY IMPACT FEES	(41,000.00)	-3.43%	(42,458.00)	(42,581.00)
26030001	48910	CONT FROM PR YR FUND BAL	(715,000.00)	NA	-	-
<b>Total revenues</b>			<b>(758,000.00)</b>		<b>(42,458.00)</b>	<b>(44,118.00)</b>
<b>Expenditures</b>						
26030011	51160	PROFESSIONAL SERVICES	151,600.00	NA	-	-
26030011	54420	RENOVATIONS EXIST BLDGS	606,400.00	NA	-	-
<b>Total Expenditures</b>			<b>758,000.00</b>		<b>-</b>	<b>-</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(42,458.00)</b>	<b>(44,118.00)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>Library Impact Fees LISH</b>						
<b>Revenues</b>						
26040001	46010	INTEREST ON INVESTMENTS	(2,000.00)	NA	-	(1,253.00)
26040001	47950	LIBRARY IMPACT FEES	(116,000.00)	57.11%	(73,832.00)	(123,932.00)
26040001	48910	CONT FROM PR YR FUND BAL	(675,000.00)	45.04%	(465,398.00)	-
<b>Total revenues</b>			<b>(793,000.00)</b>		<b>(539,230.00)</b>	<b>(125,185.00)</b>
<b>Expenditures</b>						
26040011	51160	PROFESSIONAL SERVICES	158,600.00	217.20%	50,000.00	-
26040011	54200	CAPITAL EQUIPMENT	-	-100.00%	489,230.00	-
26040011	54420	RENOVATIONS EXIST BLDGS	634,400.00	NA	-	-
<b>Total Expenditures</b>			<b>793,000.00</b>		<b>539,230.00</b>	<b>-</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(125,185.00)</b>
<b>Library Impact Fees Sheldon</b>						
<b>Revenues</b>						
26060001	46010	INTEREST ON INVESTMENTS	(200.00)	NA	-	(122.00)
26060001	47950	LIBRARY IMPACT FEES	(11,000.00)	24.32%	(8,848.00)	(10,507.00)
26060001	48910	CONT FROM PR YR FUND BAL	(61,000.00)	28.38%	(47,515.00)	-
<b>Total revenues</b>			<b>(72,200.00)</b>		<b>(56,363.00)</b>	<b>(10,629.00)</b>
<b>Expenditures</b>						
26060011	51160	PROFESSIONAL SERVICES	14,440.00	-3.73%	15,000.00	-
26060011	54200	CAPITAL EQUIPMENT	-	-100.00%	41,363.00	-
26060011	54420	RENOVATIONS EXIST BLDGS	57,760.00	NA	-	-
<b>Total Expenditures</b>			<b>72,200.00</b>		<b>56,363.00</b>	<b>-</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(10,629.00)</b>
<b>State Aid Library</b>						
<b>Revenues</b>						
26290001	43260	STATE AID TO LIBRARIES	(233,750.00)	NA	-	(329,495.22)
26290001	46010	INTEREST ON INVESTMENTS	-	NA	-	(404.00)
<b>Total revenues</b>			<b>(233,750.00)</b>		<b>-</b>	<b>(329,899.22)</b>
<b>Expenditures</b>						
26290011	52060	LIBRARY MATERIALS	233,750.00	NA	-	329,481.78
<b>Total Expenditures</b>			<b>233,750.00</b>		<b>-</b>	<b>329,481.78</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(417.44)</b>
<b>PALS Impact Fees Bluffton</b>						
<b>Revenues</b>						
26520001	46010	INTEREST ON INVESTMENTS	(40,000.00)	NA	-	(18,877.00)
26520001	47930	PALS IMPACT FEES	(1,800,000.00)	63.25%	(1,102,597.00)	(2,203,391.60)
26520001	48910	CONT FROM PR YR FUND BAL	(10,250,000.00)	32.42%	(7,740,234.00)	-
<b>Total revenues</b>			<b>(12,090,000.00)</b>		<b>(8,842,831.00)</b>	<b>(2,222,268.60)</b>
<b>Expenditures</b>						
26520011	51160	PROFESSIONAL SERVICES	-	-100.00%	1,768,566.00	-
26520011	53000	BOND PRINCIPAL	243,000.00	5.02%	231,390.00	222,391.50
26520011	53010	BOND INTEREST	103,000.00	-9.92%	114,343.00	123,239.28
26520011	54420	RENOVATIONS EXIST BLDGS	11,744,000.00	88.55%	6,228,532.00	-
26520011	54454	BRACE	-	-100.00%	500,000.00	126,137.60
<b>Total Expenditures</b>			<b>12,090,000.00</b>		<b>8,842,831.00</b>	<b>471,768.38</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>(1,750,500.22)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>PALS Impact Fees Burton</b>						
<b>Revenues</b>						
26530001	46010	INTEREST ON INVESTMENTS	(500.00)	NA	-	(161.00)
26530001	47930	PALS IMPACT FEES	(38,000.00)	269.65%	(10,280.00)	(36,958.33)
26530001	48910	CONT FROM PR YR FUND BAL	(131,000.00)	96.12%	(66,796.00)	-
<b>Total revenues</b>			<u>(169,500.00)</u>		<u>(77,076.00)</u>	<u>(37,119.33)</u>
<b>Expenditures</b>						
26530011	51160	PROFESSIONAL SERVICES	33,900.00	NA	-	-
26530011	54420	RENOVATIONS EXIST BLDGS	135,600.00	75.93%	77,076.00	-
<b>Total Expenditures</b>			<u>169,500.00</u>		<u>77,076.00</u>	<u>-</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(37,119.33)</u>
<b>PALS Impact Fees Lady's Island</b>						
<b>Revenues</b>						
26540001	46010	INTEREST ON INVESTMENTS	(1,500.00)	NA	-	(795.00)
26540001	47930	PALS IMPACT FEES	(56,000.00)	52.77%	(36,657.00)	(57,341.00)
26540001	48910	CONT FROM PR YR FUND BAL	(408,000.00)	17.75%	(346,506.00)	-
<b>Total revenues</b>			<u>(465,500.00)</u>		<u>(383,163.00)</u>	<u>(58,136.00)</u>
<b>Expenditures</b>						
26540011	51160	PROFESSIONAL SERVICES	93,100.00	NA	-	-
26540011	54420	RENOVATIONS EXIST BLDGS	-	-100.00%	383,163.00	-
26540011	54450	OTHER IMPROVEMENTS	372,400.00	NA	-	-
<b>Total Expenditures</b>			<u>465,500.00</u>		<u>383,163.00</u>	<u>-</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(58,136.00)</u>
<b>PALS Impact Fees St. Helena</b>						
<b>Revenues</b>						
26550001	46010	INTEREST ON INVESTMENTS	(1,000.00)	NA	-	(421.00)
26550001	47930	PALS IMPACT FEES	(67,000.00)	66.75%	(40,180.00)	(75,382.00)
26550001	48910	CONT FROM PR YR FUND BAL	(256,000.00)	41.36%	(181,095.00)	-
<b>Total revenues</b>			<u>(324,000.00)</u>		<u>(221,275.00)</u>	<u>(75,803.00)</u>
<b>Expenditures</b>						
26550011	51160	PROFESSIONAL SERVICES	51,200.00	NA	-	-
26550011	54200	CAPITAL EQUIPMENT	-	-100.00%	221,275.00	-
26550011	54420	RENOVATIONS EXIST BLDGS	272,800.00	NA	-	-
<b>Total Expenditures</b>			<u>324,000.00</u>		<u>221,275.00</u>	<u>-</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(75,803.00)</u>
<b>PALS Special Capital Program</b>						
<b>Revenues</b>						
26620001	44420	ATHL FEES - SPECIAL PURPOSE	(18,000.00)	0.00%	(18,000.00)	(952.00)
26620001	44442	LATE FEES/SCHOLARSHIP	-	NA	-	(182.33)
26620001	44454	CENTER ADMISSIONS - BLUFFTON	(22,000.00)	0.00%	(22,000.00)	(60,899.61)
26620001	44455	CENTER ADMISSIONS - BURTON WEL	(2,000.00)	0.00%	(2,000.00)	(6,728.19)
26620001	46010	INTEREST ON INVESTMENTS	-	NA	-	(745.00)
26620001	48910	CONT FROM PR YR FUND BAL	(400,000.00)	31.15%	(305,000.00)	-
<b>Total revenues</b>			<u>(442,000.00)</u>		<u>(347,000.00)</u>	<u>(69,507.13)</u>
<b>Expenditures</b>						
26620011	54150	RECREATION EQUIPMENT	442,000.00	44.92%	305,000.00	26,898.45
<b>Total Expenditures</b>			<u>442,000.00</u>		<u>305,000.00</u>	<u>26,898.45</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>(42,000.00)</u>	<u>(42,608.68)</u>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 SPECIAL REVENUE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>PALS PARD Grant</b>						
<b>Revenues</b>						
26700001	43500	P A L S P A R D FUNDS	-	-100.00%	(125,760.00)	-
26700001	48910	CONT FROM PR YR FUND BAL	(41,357.00)	NA	-	-
<b>Total revenues</b>			<u>(41,357.00)</u>		<u>(125,760.00)</u>	<u>-</u>
<b>Expenditures</b>						
26700011	54200	Equipment, Capital	41,357.00	NA	-	-
26700011	54420	RENOVATIONS EXIST BLDGS	-	-100.00%	125,760.00	-
<b>Total Expenditures</b>			<u>41,357.00</u>		<u>125,760.00</u>	<u>-</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>-</u>
<b>DNA LAB Grant</b>						
<b>Revenues</b>						
27010001	46010	INTEREST ON INVESTMENTS	-	NA	-	(327.00)
27010001	48910	CONT FROM PR YR FUND BAL	(30,000.00)	-82.96%	(176,014.00)	-
<b>Total revenues</b>			<u>(30,000.00)</u>		<u>(176,014.00)</u>	<u>(327.00)</u>
<b>Expenditures</b>						
27010011	51110	MAINTENANCE CONTRACTS	-	NA	-	2,970.00
27010011	52010	OFFICE SUPPLIES	-	NA	-	18,121.19
27010011	52610	TECHNOLOGY EQUIP (NON-CAP)	30,000.00	-82.96%	176,014.00	1,111.34
27010011	52612	EQUIPMENT NON-CAPITAL	-	NA	-	29,392.69
<b>Total Expenditures</b>			<u>30,000.00</u>		<u>176,014.00</u>	<u>51,595.22</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>51,268.22</u>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 CAPITAL FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>2017 GO BONDS</b>						
<b>Revenues</b>						
40080001	46010	INTEREST ON INVESTMENTS	-	-100.00%	(600.00)	(356.00)
40080011	54114	DP EQUIPMENT - TYLER ENERGOV	-	NA	-	29,316.25
40090001	46010	INTEREST ON INVESTMENTS	-	-100.00%	(300.00)	(282.00)
40100001	46010	INTEREST ON INVESTMENTS	(40,000.00)	300.00%	(10,000.00)	(20,714.00)
40100001	47040	CONTRIBUTION - BLUFFTON FD	-	NA	-	(294,694.83)
40100001	48910	CONT FROM PR YR FUND BAL	(8,302,207.40)	-3.32%	(8,587,543.00)	-
<b>Total revenues</b>			<b>(8,342,207.40)</b>		<b>(8,598,443.00)</b>	<b>(286,730.58)</b>
<b>Expenditures</b>						
40100011	54114	DP EQUIPMENT - TYLER ENERGOV	-		-	86,090.73
40100011	54140	BCSO-EMRG MGMT COMM AND EQUIP	217,227.60	-27.50%	299,605.00	130,324.15
40100011	54410	Construction EMS/ Fire Station	50,115.52	NA	-	635,765.92
40100011	54420	RENOV EXIST BLDGS - VOTERS REG	-	-100.00%	39,527.00	-
40100011	54450	OTHERIMPR - PINCK RES/HAIG BL	681,896.00	0.00%	681,896.00	-
40100011	54500	RDIMPR-WINDMILL/JENKINS ISL	7,051,069.22	0.00%	7,051,069.00	-
40100011	56000	GENERAL CONTINGENCY	341,899.06	-28.74%	479,759.00	-
<b>Total Expenditures</b>			<b>8,342,207.40</b>		<b>8,551,856.00</b>	<b>852,180.80</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(46,587.00)</b>	<b>565,450.22</b>
<b>2019A GO BONDS</b>						
<b>Revenues</b>						
40110001	46010	INTEREST ON INVESTMENTS	(40,000.00)	471.43%	(7,000.00)	(16,001.00)
40110001	48910	CONT FROM PR YR FUND BAL	(3,642,861.67)	-43.04%	(6,395,057.00)	-
<b>Total revenues</b>			<b>(3,682,861.67)</b>		<b>(6,402,057.00)</b>	<b>(16,001.00)</b>
<b>Expenditures</b>						
40110011	54422	RENOVATIONS - ADMIN BUILDING	2,542,292.50	-53.76%	5,497,490.00	61,670.73
40110011	54424	RENOVATIONS - DETENTION CENTER	163,439.39	NA	-	272,405.79
40110011	54425	RENOVATIONS - A HORNE BUILDING	-	NA	-	3,724.50
40110011	54431	OTHER IMPROV - VOTER REG PH II	250,000.00	0.00%	250,000.00	-
40110011	54436	OTHER IMPROV - PAR POOLS (3)	264,930.00	0.95%	262,430.00	181,034.82
40110011	56000	GENERAL CONTINGENCY	462,199.78	20.01%	385,137.00	-
<b>Total Expenditures</b>			<b>3,682,861.67</b>		<b>6,395,057.00</b>	<b>518,835.84</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(7,000.00)</b>	<b>502,834.84</b>
<b>2020 GO BONDS</b>						
<b>Revenues</b>						
40120001	46010	INTEREST ON INVESTMENTS	(30,000.00)	NA	-	(14,787.00)
40120011	48910	CONT FROM PR YR FUND BAL	(3,787,735.75)	-14.83%	(4,447,148.00)	-
<b>Total revenues</b>			<b>(3,817,735.75)</b>		<b>(4,447,148.00)</b>	<b>(14,787.00)</b>
<b>Expenditures</b>						
40120011	54200	Equipment, Capital	-	-100.00%	1,194,825.00	-
40120011	54211	TECHNOLOGY EQUIPMENT	786,182.26	NA	-	837,309.10
40120011	54212	IT ARTHUR HORNE BUILDING	477,574.19	-0.80%	481,443.00	135,671.76
40120011	54213	COURTHOUSE EQUIPMENT	-	-100.00%	19,867.00	74,641.99
40120011	54214	MATERIAL RECOVERY FACILITY MUR	1,847,050.00	-1.10%	1,867,500.00	6,200.00
40120011	54424	RENOVATIONS - DETENTION CENTER	268,317.62	898.39%	26,875.00	1,231,508.88
40120011	54425	RENOVATIONS - A HORNE BUILDING	172,961.20	-73.45%	651,435.00	1,117,684.37
40120011	56000	GENERAL CONTINGENCY	265,650.48	29.46%	205,203.00	-
<b>Total Expenditures</b>			<b>3,817,735.75</b>		<b>4,447,148.00</b>	<b>3,403,016.10</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>-</b>	<b>3,388,229.10</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 CAPITAL FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>REAL PROPERTY PROGRAM</b>						
<b>Revenues</b>						
45000001	46010	INTEREST ON INVESTMENTS	(15,000.00)	0.00%	(15,000.00)	(37,463.00)
45000001	48910	CONT FROM PR YR FUND BAL	(14,299,263.53)	-7.33%	(15,429,685.00)	-
<b>Total revenues</b>			<b>(14,314,263.53)</b>		<b>(15,444,685.00)</b>	<b>(37,463.00)</b>
<b>Expenditures</b>						
45000011	51160	PROFESSIONAL SERVICES	200,000.00	0.00%	200,000.00	247,265.83
45000011	51162	LEGAL SERVICES	-	NA	-	(29.60)
45000011	54400	LAND ACQUISITION	14,114,263.53	-7.32%	15,229,685.00	4,132,583.07
45000011	54405	FT. FREMONT	-	NA	-	62,510.57
<b>Total Expenditures</b>			<b>14,314,263.53</b>		<b>15,429,685.00</b>	<b>4,442,329.87</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(15,000.00)</b>	<b>4,404,866.87</b>
<b>RURAL AND CRITICAL PASSIVE PARKS</b>						
<b>Revenues</b>						
45020001	46010	INTEREST ON INVESTMENTS	(6,000.00)	20.00%	(5,000.00)	(10,681.00)
45020001	48910	CONT FROM PR YR FUND BAL	(2,866,127.38)	-36.66%	(4,524,750.00)	-
<b>Total revenues</b>			<b>(2,872,127.38)</b>		<b>(4,529,750.00)</b>	<b>(10,681.00)</b>
<b>Expenditures</b>						
45020011	54404	FORT FREDERICK PARK	50,000.00	0.00%	50,000.00	-
45020011	54405	FORT FREMONT PRESERVE	-	-100.00%	250,000.00	37,532.08
45020011	54417	WHITEHALL PARK	950,000.00	-32.14%	1,400,000.00	129,821.23
45020011	54421	BAILEY MEMORIAL PARK	660,000.00	65.00%	400,000.00	-
45020011	54429	FORD SHELL RING	218,500.00	1.16%	216,000.00	18,100.63
45020011	54432	JENKINS CREEK	-	-100.00%	200,000.00	-
45020011	54438	OKATIE MARSH/OLSEN	-	-100.00%	75,000.00	-
45020011	54439	OKATIE RIVER PARK	883,650.00	-14.46%	1,033,000.00	11,863.00
45020011	54445	STATION CREEK	-	-100.00%	285,000.00	-
45020011	54449	PINEVIEW PARK	83,000.00	-86.97%	636,750.00	13,250.00
45020011	56000	GENERAL CONTINGENCY	26,977.38	NA	-	-
<b>Total Expenditures</b>			<b>2,872,127.38</b>		<b>4,545,750.00</b>	<b>210,566.94</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>16,000.00</b>	<b>199,885.94</b>
<b>2006 SALES TAX REFERENDUM</b>						
<b>Revenues</b>						
47010001	46010	INTEREST ON INVESTMENTS	-	-100.00%	(500.00)	(5,224.00)
47010001	48910	CONT FROM PR YR FUND BAL	(2,300,000.00)	-0.03%	(2,300,713.00)	-
<b>Total revenues</b>			<b>(2,300,000.00)</b>		<b>(2,301,213.00)</b>	<b>(5,224.00)</b>
<b>Expenditures</b>						
47010011	50020	SALARIES AND WAGES	-	NA	-	0.50
47010018	54500	ROAD IMP - SC 802 LADYS ISL DR	-	-100.00%	2,300,713.00	-
47010015	54500	ROAD IMPROVEMENT	2,300,000.00	NA	-	-
<b>Total Expenditures</b>			<b>2,300,000.00</b>		<b>2,300,713.00</b>	<b>0.50</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(500.00)</b>	<b>(5,223.50)</b>
<b>2018 SALES TAX REFERENDUM</b>						
<b>Revenues</b>						
47050001	43011	LOCAL OPTION SALES TAX	-		-	(45,364,176.39)
47050001	46010	INTEREST ON INVESTMENTS	(400,000.00)	400.00%	(80,000.00)	(286,133.00)
47050001	48910	CONT FROM PR YR FUND BAL	(127,825,000.00)	-1.67%	(129,996,292.00)	-
<b>Total revenues</b>			<b>(128,225,000.00)</b>		<b>(130,076,292.00)</b>	<b>(45,650,309.39)</b>
<b>Expenditures</b>						
47050011	50020	SALARIES AND WAGES	-	NA	-	58.88
47050011	50100	EMPLOYER FICA	-	NA	-	3.63
47050011	50110	EMPLOYER MEDICARE	-	NA	-	0.85
47050011	50120	EMPLOYER SC RETIREMENT	-	NA	-	9.75
47050011	51160	PROFESSIONAL SERVICES	1,586,537.87	NA	-	495,396.49
47050011	54500	HHI US278 CORRIDOR TRAFFIC IMP	84,139,198.97	-35.28%	129,996,292.00	4,556,000.00
47050011	54505	LADY'S ISLAND CORRIDOR TRAFFIC	21,195,380.70	NA	-	934,673.94
47050011	54510	SIDEWALKS/MULTIUSE PATHWAYS	21,303,882.46	NA	-	412,537.82
<b>Total Expenditures</b>			<b>128,225,000.00</b>		<b>129,996,292.00</b>	<b>6,398,681.36</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(80,000.00)</b>	<b>(39,251,628.03)</b>

BEAUFORT COUNTY  
RECOMMENDED BUDGET FISCAL YEAR 2024 CAPITAL FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent change from PY Budget	2023 Original Budget	2022 Actuals
<b>GREENSPACE SALES TAX REFERENDUM</b>						
<b>Revenues</b>						
47060001	43011	LOCAL OPTION SALES TAX	(45,068,153.00)	NA	-	-
			<u>(45,068,153.00)</u>		<u>-</u>	<u>-</u>
47060011	50020	SALARIES AND WAGES	54,000.00	NA	-	-
47060011	50100	EMPLOYER FICA	3,348.00	NA	-	-
47060011	50110	EMPLOYER MEDICARE	783.00	NA	-	-
47060011	50120	EMPLOYER SC RETIREMENT	10,022.00	NA	-	-
47060011	54400	LAND ACQUISITION	45,000,000.00	NA	-	-
		<b>Total Expenditures</b>	<u>45,068,153.00</u>		<u>-</u>	<u>-</u>
		<b>Net (surplus)/ deficit</b>	<u>-</u>		<u>-</u>	<u>-</u>
<b>MCIP BLUFFTON FUNDING OF CULINARY ARTS INSTITUTE</b>						
<b>Revenues</b>						
48000001	41010	CURRENT TAXES	(500,000.00)	NA	-	(477,670.37)
48000001	46010	INTEREST ON INVESTMENTS	-	NA	-	(346.00)
48000001	48910	CONT FROM PR YR FUND BAL	(50,000.00)	NA	-	-
		<b>Total revenues</b>	<u>(550,000.00)</u>		<u>-</u>	<u>(478,016.37)</u>
<b>Expenditures</b>						
48000011	55502	TCL - PMT FOR CULINARY ART INS	550,000.00	NA	-	550,000.00
		<b>Total Expenditures</b>	<u>550,000.00</u>		<u>-</u>	<u>550,000.00</u>
		<b>Net (surplus)/ deficit</b>	<u>-</u>		<u>-</u>	<u>71,983.63</u>

BEAUFORT COUNTY  
ENTERPRISE AND INTERNAL SERVICE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent Change PY Budget	2023 Original Budget	2022 Actuals
<b>Garage fund - internal service fund</b>						
<b>Revenues</b>						
50000001	4480A	FUEL SALES-OTHERS	-	-100.00%	(910,024.00)	-
50000001	4481A	GARAGE CONTRACT-OTHERS	-	-100.00%	(105,000.00)	-
50000001	44825	ADMINISTRATIVE FEE - OUTSIDE A	-	-100.00%	(35,000.00)	-
50000001	49100	TRANSFERS IN	(3,224,731.00)	10.43%	(2,920,030.00)	(2,093,351.30)
<b>Total revenues</b>			<u>(3,224,731.00)</u>		<u>(3,970,054.00)</u>	<u>(2,093,351.30)</u>
<b>Expenditures</b>						
50000011	50020	SALARIES AND WAGES	676,348.00	-551.04%	103,888.00	69,311.88
50000011	50060	OVERTIME	1,000.00	0.00%	1,000.00	1,026.84
50000011	50100	EMPLOYER FICA	43,090.00	569.00%	6,441.00	4,311.30
50000011	50110	EMPLOYER MEDICARE	10,078.00	569.19%	1,506.00	1,008.10
50000011	50120	EMPLOYER SC RETIREMENT	125,715.00	630.73%	17,204.00	11,915.53
50000011	50140	EMPLOYER GROUP INSURANCE	125,000.00	NA	-	12,152.19
50000011	50160	EMPLOYER TORT LIAB	1,500.00	NA	-	256.95
50000011	51010	PRINTING	1,000.00	NA	-	-
50000011	51040	LICENSES/PERMITS	5,000.00	100.00%	2,500.00	500.00
50000011	51050	TELEPHONE	2,000.00	25.00%	1,600.00	449.77
50000011	51060	ELECTRICITY	3,500.00	0.00%	3,500.00	-
50000011	51110	MAINTENANCE CONTRACTS	800,000.00	-45.41%	1,465,415.00	1,194,728.07
50000011	51120	EQUIPMENT MAINTENANCE	15,000.00	25.00%	12,000.00	-
50000011	51140	EQUIPMENT RENTALS	1,000.00	100.00%	500.00	281.30
50000011	51160	PROFESSIONAL SERVICES	1,000.00	400.00%	200.00	67.75
50000011	51165	WASTE DISPOSAL	10,000.00	NA	-	-
50000011	51220	CONTRACTUAL SERVICES	-	-100.00%	100,000.00	208,467.94
50000011	51295	OTHER VEHICLE OPER COSTS	10,000.00	NA	-	-
50000011	51300	GARAGE REPAIRS & MAINTENANCE	5,000.00	NA	-	-
50000011	51310	DUES & SUBSCRIPTIONS	10,000.00	0.00%	10,000.00	-
50000011	51320	TRAINING & CONFERENCES	10,000.00	233.33%	3,000.00	1,039.28
50000011	51500	VEHICLE INSURANCE	5,000.00	66.67%	3,000.00	2,039.24
50000011	51510	BLDG/CONTENTS INSURANCE	3,500.00	250.00%	1,000.00	583.62
50000011	51540	INSURANCE - OTHER	1,000.00	NA	-	-
50000011	52010	OFFICE SUPPLIES	5,000.00	100.00%	2,500.00	301.53
50000011	52050	UNIFORMS	10,000.00	1150.00%	800.00	338.07
50000011	52240	SMALL TOOLS, ETC.	15,000.00	NA	-	604.17
50000011	52400	OTHER SUPPLIES	400,000.00	NA	-	-
50000011	52500	FUELS/LUBRICANTS	750,000.00	-57.14%	1,750,000.00	661,113.47
50000011	52590	FUEL - OUTSIDE AGENCY PURCHASE	150,000.00	-66.67%	450,000.00	26,741.24
50000011	52600	OFFICE FURN & EQUIP. NON-CAPIT	20,000.00	NA	-	-
50000011	54200	CAPITAL EQUIPMENT	-	NA	-	5,336.49
50000011	56100	ADMIN'S CONTINGENCY	-	-100.00%	25,000.00	-
50000011	58500	DEPRECIATION EXPENSE	9,000.00	0.00%	9,000.00	8,767.48
<b>Total Expenditures</b>			<u>3,224,731.00</u>		<u>3,970,054.00</u>	<u>2,211,342.21</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>117,990.91</u>

BEAUFORT COUNTY  
ENTERPRISE AND INTERNAL SERVICE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent Change PY Budget	2023 Original Budget	2022 Actuals	
<b>Solid Waste and Recycling Fund - Enterprise Fund</b>							
<b>Revenues</b>							
50100011	41010	CURRENT TAXES	(9,600,000.00)	-7.19%	(10,343,302.00)	(9,911,562.00)	
50100011	44230	WASTE DISPOSAL FEES	(9,000.00)	6.51%	(8,450.00)	(8,479.50)	
50100011	46010	INTEREST ON INVESTMENTS	(10,000.00)	NA	-	(3,264.00)	
50100011	47410	SALE OF RECYCLABLES	(400,000.00)	22.70%	(326,000.00)	(428,894.36)	
50100011	49200	Transfers In	(1,750,000.00)	NA	-	-	
<b>Total revenues</b>			<b>(11,769,000.00)</b>		<b>(10,677,752.00)</b>	<b>(10,352,199.86)</b>	
<b>Expenditures</b>							
50100011	50020	SALARIES AND WAGES	1,752,226.00	-6.79%	1,879,907.00	1,521,682.65	2,469,427.00
50100011	50060	OVERTIME	2,000.00	25.00%	1,600.00	1,089.21	
50100011	50100	EMPLOYER FICA	108,671.00	-6.76%	116,554.00	90,233.10	
50100011	50110	EMPLOYER MEDICARE	25,415.00	-6.76%	27,259.00	21,102.42	
50100011	50120	EMPLOYER SC RETIREMENT	325,204.00	4.46%	311,313.00	235,531.28	
50100011	50140	EMPLOYER GROUP INSURANCE	202,291.00	-70.03%	675,000.00	128,522.23	
50100011	50150	EMPLOYER WORK COMP INS	47,555.00	NA	-	-	
50100011	50160	EMPLOYER TORT LIAB	6,065.00	NA	-	3,032.84	
50100011	50198	EMPLOYER PENSION EXP GASB 68	-	NA	-	2,431,506.00	
50100011	51000	ADVERTISING	10,000.00	-33.33%	15,000.00	3,471.62	7,756,200.00
50100011	51010	PRINTING	3,500.00	0.00%	3,500.00	1,604.92	
50100011	51030	POSTAGE	2,000.00	0.00%	2,000.00	5,051.77	
50100011	51050	TELEPHONE	15,000.00	0.00%	15,000.00	11,689.04	
50100011	51060	ELECTRICITY	19,000.00	0.00%	19,000.00	16,228.35	
50100011	51070	WATER/SEWER/GARBAGE	22,000.00	0.00%	22,000.00	15,202.10	
50100011	51110	MAINTENANCE CONTRACTS	40,000.00	33.33%	30,000.00	30,507.42	
50100011	51120	EQUIPMENT MAINTENANCE	25,000.00	0.00%	25,000.00	11,466.09	
50100011	51140	EQUIPMENT RENTALS	1,500.00	-75.00%	6,000.00	250.14	
50100011	51160	PROFESSIONAL SERVICES	1,025,000.00	95.24%	525,000.00	273,419.38	
50100011	51162	LEGAL SERVICES	6,000.00	NA	-	-	
50100011	51164	EWASTE HAULING SERVICES	95,000.00	0.00%	95,000.00	15,919.50	
50100011	51165	SOLID WASTE HAULING	1,830,000.00	0.00%	1,830,000.00	1,411,766.97	
50100011	51166	SOLID WASTE DISPOSAL	3,653,000.00	0.00%	3,653,000.00	3,443,554.24	
50100011	51167	RECYCLING SERVICES	940,000.00	0.00%	940,000.00	663,300.13	
50100011	51168	DAUFUSKIE SW DISPOSAL SERVICES	18,000.00	0.00%	18,000.00	17,088.68	
50100011	51300	GARAGE REPAIRS & MAINTENANCE	35,000.00	48.94%	23,500.00	40,035.24	
50100011	51301	INSURANCE REIMBURSEMENT	-	NA	-	(5,076.35)	
50100011	51310	DUES & SUBSCRIPTIONS	1,000.00	0.00%	1,000.00	816.00	
50100011	51320	TRAINING & CONFERENCES	6,500.00	0.00%	6,500.00	4,143.94	
50100011	51500	VEHICLE INSURANCE	8,000.00	NA	-	3,938.06	
50100011	51540	INSURANCE - OTHER	700.00	NA	-	352.20	
50100011	52010	OFFICE SUPPLIES	35,000.00	-39.66%	58,000.00	20,592.91	137,000.00
50100011	52050	UNIFORMS	35,000.00	0.00%	35,000.00	24,341.46	
50100011	52400	OTHER SUPPLIES	-	NA	-	37.97	
50100011	52500	FUELS/LUBRICANTS	62,000.00	-8.82%	68,000.00	61,867.04	
50100011	52612	EQUIPMENT NON-CAPITAL	5,000.00	0.00%	5,000.00	3,200.38	
50100011	54200	CAPITAL EQUIPMENT	242,620.00	NA	-	6,449.56	1,284,445.00
50100011	54430	SITE DEVELOPMENT	1,041,825.00	NA	-	-	
50100011	56010	PAYROLL CONTINGENCY	121,928.00	NA	-	-	121,928.00
50100011	58500	DEPRECIATION EXPENSE	-	-100.00%	34,979.00	141,606.00	
<b>Total Expenditures</b>			<b>11,769,000.00</b>		<b>10,442,112.00</b>	<b>10,655,524.49</b>	
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(235,640.00)</b>	<b>303,324.63</b>	

BEAUFORT COUNTY  
ENTERPRISE AND INTERNAL SERVICE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent Change PY Budget	2023 Original Budget	2022 Actuals
<b>Storm Water Fund - Enterprise Fund</b>						
<b>Revenues</b>						
50260001	43780	FEDERAL GRANT FUNDS	-	NA	-	(142,936.61)
50250001	44240	STORMWATER UTILITY FEE	(6,178,114.00)	4.42%	(5,916,418.00)	(5,934,665.78)
50250001	44390	PROJECT INCOME -OUTSIDE AGENCY	-	NA	-	(65.00)
50250001	44430	RENTALS	-	-100.00%	(1,000.00)	-
50250001	44433	PROJECT INCOME - BEAUFORT	-	-100.00%	(2,000.00)	(1,197.50)
50250001	44435	PROJECT INCOME - BLUFFTON	-	NA	-	(5,608.90)
50250001	44436	CWI- CITY OF BEAUFORT	(62,400.00)	-5.71%	(66,178.00)	(65,009.03)
50250001	44437	CWI- TOWN OF PORT ROYAL	(22,900.00)	-9.12%	(25,197.00)	(21,482.54)
50250001	44438	CWI- TOWN OF BLUFFTON	(449,000.00)	-2.94%	(462,613.00)	(443,825.89)
50250001	44439	CWI- TOWN OF HILTON HEAD	(261,000.00)	7.16%	(243,570.00)	(246,472.02)
50250001	44483	PROJECT INCOME	(122,000.00)	NA	-	-
50250001	46010	INTEREST ON INVESTMENTS	(100,000.00)	566.67%	(15,000.00)	(42,293.00)
50250001	47010	MISCELLANEOUS REVENUES	(19,334.00)	14.00%	(16,960.00)	(20,667.00)
50250001	47400	SALE OF COUNTY PROPERTY	-	NA	-	(21,111.00)
50250001	48910	CONT FROM PR YR FUND BAL	(3,685,270.00)	910.01%	(364,874.00)	-
50260001	48910	CONT FROM PR YR FUND BAL	-	-100.00%	(1,250,000.00)	-
50260001	49011	INTRA XFER OPERATING	-	NA	-	(987,085.80)
<b>Total revenues</b>			<b>(10,900,018.00)</b>		<b>(8,363,810.00)</b>	<b>(7,932,420.07)</b>
<b>Expenditures</b>						
50250011	50020	SALARIES AND WAGES	1,166,794.00	-25.23%	1,560,604.00	1,080,126.76
50250012	50020	SALARIES AND WAGES	177,680.00	3.01%	172,492.00	159,196.91
50250013	50020	SALARIES AND WAGES	315,286.00	-18.58%	387,225.00	289,060.81
50250011	50060	OVERTIME	10,000.00	33.33%	7,500.00	2,820.82
50250012	50060	OVERTIME	7,500.00	0.00%	7,500.00	5,127.98
50250013	50060	OVERTIME	4,000.00	0.00%	4,000.00	1,074.79
50250011	50100	EMPLOYER FICA	72,960.00	-24.96%	97,222.00	65,054.95
50250012	50100	EMPLOYER FICA	11,480.00	2.87%	11,160.00	9,888.51
50250013	50100	EMPLOYER FICA	19,795.00	-18.39%	24,256.00	17,547.00
50250011	50110	EMPLOYER MEDICARE	17,063.00	-24.96%	22,738.00	15,214.59
50250012	50110	EMPLOYER MEDICARE	1,685.00	-35.44%	2,610.00	2,312.36
50250013	50110	EMPLOYER MEDICARE	4,630.00	-18.39%	5,673.00	4,103.91
50250011	50120	EMPLOYER SC RETIREMENT	212,105.00	-16.59%	254,300.00	166,136.17
50250012	50120	EMPLOYER SC RETIREMENT	34,369.00	15.31%	29,807.00	25,740.46
50250013	50120	EMPLOYER SC RETIREMENT	59,259.00	-8.53%	64,787.00	46,211.23
50250011	50130	EMPLOYER PO RETIREMENT	7,219.00	15.54%	6,248.00	5,861.04
50250011	50140	EMPLOYER GROUP INSURANCE	374,000.00	0.00%	374,000.00	238,982.77
50250012	50140	EMPLOYER GROUP INSURANCE	23,375.00	0.00%	23,375.00	28,037.61
50250013	50140	EMPLOYER GROUP INSURANCE	70,125.00	0.00%	70,125.00	60,337.97
50250011	50150	EMPLOYER WORK COMP INS	95,000.00	68.55%	56,362.00	54,000.00
50250012	50150	EMPLOYER WORK COMP INS	1,873.00	6.42%	1,760.00	3,403.00
50250013	50150	EMPLOYER WORK COMP INS	39,028.00	249.06%	11,181.00	33,558.00
50250011	50160	EMPLOYER TORT LIAB	14,800.00	0.00%	14,800.00	17,089.46
50250012	50160	EMPLOYER TORT LIAB	545.00	-6.84%	585.00	631.67
50250013	50160	EMPLOYER TORT LIAB	2,602.00	0.00%	2,602.00	2,764.16
50250011	50198	EMPLOYER PENSION EXP GASB 68	450,000.00	NA	-	(476,830.00)
50250011	51000	ADVERTISING	1,000.00	900.00%	100.00	-
50250012	51000	ADVERTISING	200.00	-60.00%	500.00	-
50250013	51000	ADVERTISING	250.00	150.00%	100.00	-
50250011	51010	PRINTING	150.00	0.00%	150.00	-
50250012	51010	PRINTING	200.00	-73.33%	750.00	-
50250013	51010	PRINTING	200.00	0.00%	200.00	166.41
50250011	51030	POSTAGE	250.00	0.00%	250.00	109.41
50250012	51030	POSTAGE	50.00	0.00%	50.00	8.25
50250013	51030	POSTAGE	100.00	0.00%	100.00	32.74
50250011	51050	TELEPHONE	14,338.00	-10.14%	15,956.00	9,784.35
50250012	51050	TELEPHONE	1,844.00	-19.48%	2,290.00	1,736.59
50250013	51050	TELEPHONE	7,859.00	-10.26%	8,758.00	5,402.77
50250011	51070	WATER/SEWER/GARBAGE	1,280.00	0.00%	1,280.00	547.26
50250011	51110	MAINTENANCE CONTRACTS	3,297.00	0.00%	3,297.00	-
50250012	51110	MAINTENANCE CONTRACTS	313.00	0.00%	313.00	-
50250013	51110	MAINTENANCE CONTRACTS	2,500.00	-49.81%	4,981.00	3,052.40
50250011	51120	EQUIPMENT MAINTENANCE	4,000.00	0.00%	4,000.00	1,412.52
50250012	51120	EQUIPMENT MAINTENANCE	200.00	0.00%	200.00	-
50250013	51120	EQUIPMENT MAINTENANCE	2,000.00	0.00%	2,000.00	979.90

BEAUFORT COUNTY  
ENTERPRISE AND INTERNAL SERVICE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent Change PY Budget	2023 Original Budget	2022 Actuals
50250011	51140	EQUIPMENT RENTALS	10,000.00	0.00%	10,000.00	2,668.59
50250012	51140	EQUIPMENT RENTALS	-	-100.00%	960.00	733.94
50250013	51140	EQUIPMENT RENTALS	500.00	-96.89%	16,100.00	468.32
50250012	51150	OFFICE SPACE RENTALS	960.00	NA	-	-
50250011	51160	PROFESSIONAL SERVICES	270,000.00	157.14%	105,000.00	15,808.59
50250012	51160	PROFESSIONAL SERVICES	17,500.00	-74.07%	67,500.00	14,649.28
50250013	51160	PROFESSIONAL SERVICES	626,000.00	2.29%	612,000.00	575,808.53
50260017	51160	PROFESSIONAL SERVICES	-	NA	-	5,262.80
50260020	51160	PROFESSIONAL SERVICES	-	NA	-	1,500.00
50260021	51160	PROFESSIONAL SERVICES	-	NA	-	10,387.56
50260024	51160	PROFESSIONAL SERVICES	-	NA	-	26,784.00
50260028	51160	PROFESSIONAL SERVICES	-	-100.00%	50,000.00	-
50260030	51160	PROFESSIONAL SERVICES	-	-100.00%	800,000.00	6,500.00
50260032	51160	PROFESSIONAL SERVICES	-	-100.00%	400,000.00	-
50250011	51162	LEGAL SERVICES	25,000.00	NA	-	-
50250011	51166	SOLID WASTE DISPOSAL	20,000.00	0.00%	20,000.00	11,933.65
50250011	51170	NON-PROFESSIONAL SERVICES	130,000.00	-87.83%	1,068,000.00	277,536.13
50250012	51170	NON-PROFESSIONAL SERVICES	-	NA	-	-
50250013	51170	NON-PROFESSIONAL SERVICES	15,300.00	5000.00%	300.00	7,912.50
50260017	51170	NON-PROFESSIONAL SERVICES	-	NA	-	303,404.85
50260024	51170	NON-PROFESSIONAL SERVICES	-	NA	-	590,893.63
50260028	51170	NON-PROFESSIONAL SERVICES	-	NA	-	339,844.50
50250011	51220	CONTRACTUAL SRVCS	120,000.00	NA	-	-
50250011	51230	TRANSPORTATION SERVICES	1,500.00	0.00%	1,500.00	-
50250011	51300	GARAGE REPAIRS & MAINTENANCE	200,000.00	11.42%	179,500.00	118,086.37
50250012	51300	GARAGE REPAIRS & MAINTENANCE	1,248.00	-44.48%	2,248.00	878.28
50250013	51300	GARAGE REPAIRS & MAINTENANCE	7,100.00	29.09%	5,500.00	5,827.94
50250011	51301	INSURANCE REIMBURSEMENT	-	NA	-	(982.61)
50250011	51310	DUES & SUBSCRIPTIONS	1,665.00	0.00%	1,665.00	673.22
50250012	51310	DUES & SUBSCRIPTIONS	1,240.00	-1.98%	1,265.00	1,265.00
50250013	51310	DUES & SUBSCRIPTIONS	1,175.00	34.29%	875.00	815.00
50250011	51320	TRAINING & CONFERENCES	26,525.00	121.99%	11,949.00	3,010.88
50250012	51320	TRAINING & CONFERENCES	9,245.00	13.57%	8,140.00	5,966.04
50250013	51320	TRAINING & CONFERENCES	16,999.00	67.51%	10,148.00	7,493.86
50250011	51500	VEHICLE INSURANCE	27,924.00	0.00%	27,924.00	27,622.34
50250012	51500	VEHICLE INSURANCE	980.00	-38.75%	1,600.00	1,569.93
50250013	51500	VEHICLE INSURANCE	4,500.00	-11.56%	5,088.00	5,684.86
50250011	51540	INSURANCE - OTHER	25,477.00	2.56%	24,840.00	22,843.02
50250013	51540	INSURANCE - OTHER	100.00	-95.83%	2,398.00	743.29
50250011	51990	MISC. EXPENDITURES	-	NA	-	10.00
50250012	51990	MISC. EXPENDITURES	-	NA	-	20.00
50250011	52010	Supplies	301,800.00	120.61%	136,800.00	113,350.64
50250012	52010	OFFICE SUPPLIES	2,200.00	0.00%	2,200.00	961.98
50250013	52010	OFFICE SUPPLIES	2,000.00	-39.39%	3,300.00	5,003.14
50250011	52050	UNIFORMS	23,620.00	0.00%	23,620.00	21,546.99
50250012	52050	UNIFORMS	1,177.00	20.47%	977.00	220.34
50250013	52050	UNIFORMS	5,500.00	26.61%	4,344.00	2,839.24
50250011	52370	PIPE SUPPLIES	-	-100.00%	65,000.00	36,355.16
50250011	52500	FUELS/LUBRICANTS	160,000.00	60.00%	100,000.00	142,180.97
50250012	52500	FUELS/LUBRICANTS	1,000.00	0.00%	1,000.00	301.05
50250013	52500	FUELS/LUBRICANTS	9,600.00	9.09%	8,800.00	12,104.79
50250011	52600	OFFICE FURN & EQUIP. NON-CAPIT	14,300.00	NA	-	-
50250012	52600	OFFICE FURN & EQUIP. NON-CAPIT	800.00	NA	-	-
50250011	52610	TECHNOLOGY EQUIP (NON-CAP)	2,400.00	NA	-	-
50250012	52610	TECHNOLOGY EQUIP (NON-CAP)	500.00	NA	-	-
50250011	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	16,730.00	15,107.33
50250012	52612	EQUIPMENT NON-CAPITAL	-	-100.00%	1,900.00	107.86
50250013	52612	EQUIPMENT NON-CAPITAL	3,500.00	66.67%	2,100.00	4,094.44
50250011	53000	BOND PRINCIPAL	58,824.00	NA	-	-
50250011	53010	BOND INTEREST	182,386.00	NA	-	-
50250011	53110	INTEREST EXPENSE	-	-100.00%	277,991.00	188,230.77
50250011	54000	VEHICLE PURCHASES	644,000.00	NA	-	386,944.36
50250011	54200	CAPITAL EQUIPMENT	531,207.00	108.32%	255,000.00	70,117.61
50250011	54400	LAND ACQUISITION	-	NA	-	525.30
50250011	54450	OTHER IMPROVEMENTS	2,912,000.00	NA	-	-
50250011	56000	GENERAL CONTINGENCY	150,000.00	NA	-	-
50250011	56010	PAYROLL CONTINGENCY	349,340.00	NA	-	-
50250011	58500	DEPRECIATION EXPENSE	385,000.00	-3.14%	397,481.00	419,051.18

BEAUFORT COUNTY  
 ENTERPRISE AND INTERNAL SERVICE FUNDS

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent Change PY Budget	2023 Original Budget	2022 Actuals
50250013	58500	DEPRECIATION EXPENSE	14,722.00	-38.35%	23,880.00	-
50250011	59100	XFER TO GENERAL FUND	350,000.00	0.00%	350,000.00	350,000.00
50250011	59526	INTRA XFER TO SW CAPITAL FUND	-	NA	-	987,085.80
<b>Total Expenditures</b>			<u>10,900,018.00</u>		<u>8,363,810.00</u>	<u>7,030,438.77</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>-</u>	<u>(901,981.30)</u>

**BEAUFORT COUNTY  
ENTERPRISE AND INTERNAL SERVICE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent Change PY Budget	2023 Original Budget	2022 Actuals
<b>Beaufort Executive Airport - Enterprise Fund</b>						
<b>Revenues</b>						
51020001	43730	FAA GRANT REVENUES	(26,917.00)	-40.18%	(45,000.00)	(239,815.00)
51020001	43740	SCAC GRANT REVENUES	(116,757.00)	NA	-	(118,999.18)
51000001	44785	PROCESSING FEE	-	NA	-	(50.00)
51000001	44801	FUEL AVGAS	(413,038.00)	-15.36%	(488,000.00)	(278,593.07)
51000001	44802	FUEL JET	(450,000.00)	0.00%	(450,000.00)	(450,256.51)
51000001	44810	OIL SALES TO OTHERS	(4,500.00)	0.00%	(4,500.00)	(3,136.46)
51000001	44840	RAMP FEES	(30,000.00)	100.00%	(15,000.00)	(17,455.85)
51000001	44850	PARKING FEES	(3,500.00)	NA	-	(572.61)
51000001	44870	TIE DOWN FEES	(28,000.00)	14.29%	(24,500.00)	(30,358.72)
51000001	44881	MERCHANDISE SALES	(10,000.00)	0.00%	(10,000.00)	(7,225.13)
51000001	47010	MISCELLANEOUS REVENUES	(2,000.00)	NA	-	(35,264.77)
51000001	47011	MISC REVENUE - TAXABLE	-	NA	-	(2,283.68)
51000001	47012	MISC REVENUE - NONTAXABLE	(2,500.00)	0.00%	(2,500.00)	(4,174.00)
51000001	47132	RENTAL CARS - COMMISSION	(2,500.00)	66.67%	(1,500.00)	(34.08)
51000001	47180	FLIGHT TRAINING COMMISSIONS	(7,500.00)	-25.00%	(10,000.00)	(7,594.68)
51000001	47190	OPERATING AGREEMENTS (3%)	(2,000.00)	100.00%	(1,000.00)	(3,486.91)
51000001	47200	RENTAL COUNTY PROP - LIAP	(31,500.00)	9.22%	(28,840.00)	(14,420.00)
51000001	47210	HANGAR RENTALS	(140,000.00)	0.00%	(140,000.00)	(75,558.57)
51000001	47220	RENTAL OFFICE	(7,500.00)	25.00%	(6,000.00)	(7,663.33)
51000001	49100	TRANSFERS IN	(1,466,500.00)	NA	-	-
51020001	49200	Transfers In	-	NA	-	(617,941.00)
<b>Total revenues</b>			<b>(2,744,712.00)</b>		<b>(1,226,840.00)</b>	<b>(1,914,883.55)</b>
<b>Expenditures</b>						
51000011	50020	SALARIES AND WAGES	196,501.00	-13.24%	226,498.00	157,155.55
51000011	50060	OVERTIME	-	-100.00%	1,000.00	207.56
51000011	50100	EMPLOYER FICA	12,183.00	-13.63%	14,105.00	9,561.35
51000011	50110	EMPLOYER MEDICARE	2,849.00	-13.67%	3,300.00	2,236.24
51000011	50120	EMPLOYER SC RETIREMENT	36,470.00	-3.26%	37,700.00	25,175.02
51000011	50140	EMPLOYER GROUP INSURANCE	18,000.00	163.74%	6,825.00	22,678.85
51000011	50150	EMPLOYER WORK COMP INS	6,700.00	31.37%	5,100.00	5,100.00
51000011	50160	EMPLOYER TORT LIAB	1,500.00	0.00%	1,500.00	1,947.74
51000011	50198	EMPLOYER PENSION EXP GASB 68	-	NA	-	28,324.00
51000011	51000	ADVERTISING	2,500.00	0.00%	2,500.00	90.00
51000011	51030	POSTAGE	50.00	-50.00%	100.00	40.34
51000011	51040	LICENSES/PERMITS	5,500.00	10.00%	5,000.00	5,175.00
51000011	51041	SWU Fees	18,535.00	NA	-	17,499.50
51000011	51043	PROPERTY TAX PAYMENTS	-	NA	-	14,311.38
51000011	51050	TELEPHONE	2,000.00	-41.18%	3,400.00	3,011.27
51000011	51060	ELECTRICITY	18,000.00	63.64%	11,000.00	14,841.48
51000011	51070	WATER/SEWER/GARBAGE	600.00	-80.00%	3,000.00	319.68
51000011	51110	MAINTENANCE CONTRACTS	9,000.00	0.00%	9,000.00	6,884.96
51000011	51120	EQUIPMENT MAINTENANCE	1,000.00	100.00%	500.00	94.68
51000011	51130	REPAIRS TO BUILDINGS	15,000.00	0.00%	15,000.00	19,808.41
51000011	51140	EQUIPMENT RENTALS	17,500.00	-2.78%	18,000.00	12,230.70
51000011	51160	PROFESSIONAL SERVICES	1,000.00	53.85%	650.00	449.27
51000011	51170	NON-PROFESSIONAL SERVICES	34,100.00	0.00%	34,100.00	27,032.40
51000011	51300	GARAGE REPAIRS & MAINTENANCE	5,000.00	150.00%	2,000.00	3,426.32
51000011	51310	DUES & SUBSCRIPTIONS	3,000.00	66.67%	1,800.00	2,515.00
51000011	51320	TRAINING & CONFERENCES	1,200.00	-20.00%	1,500.00	978.22
51000011	51500	VEHICLE INSURANCE	750.00	-11.76%	850.00	1,395.41
51000011	51510	BLDG/CONTENTS INSURANCE	15,000.00	-9.09%	16,500.00	15,415.50
51000011	51540	INSURANCE - OTHER	12,600.00	-30.77%	18,200.00	12,558.43
51000011	51990	MISC. EXPENDITURES	-	-100.00%	20,000.00	-
51000011	51999	CREDIT CARD FEES	2,500.00	-89.13%	23,000.00	2,983.39
51000011	52010	OFFICE SUPPLIES	3,500.00	105.88%	1,700.00	3,044.26
51000011	52011	RETAIL SUPPLIES	-	-100.00%	750.00	912.38
51000011	52030	CLEANING/SANI SUPPLIES	-	NA	-	246.09
51000011	52050	UNIFORMS	500.00	-50.00%	1,000.00	843.70
51000011	52500	FUELS/LUBRICANTS	5,000.00	66.67%	3,000.00	4,507.93
51000011	52700	HANGAR MAINTENANCE	-	NA	-	6,974.68
51020011	54132	TAXIWAY EXT, APR EXP, HELIPAD	-	NA	-	23,417.38
51020011	54140	GRNT14 RWY 7/25 LTNG/REHAB TAX	-	NA	-	238,975.26
51000011	54430	SITE DEVELOPMENT	1,466,500.00	NA	-	-
51020011	54431	OTHER IMPROV - SPECIAL PROJECT	-	NA	-	77,336.09

BEAUFORT COUNTY  
 ENTERPRISE AND INTERNAL SERVICE FUNDS

Organization	Object	Account Description	County Admin 2024	Percent Change	2023 Original Budget	2022 Actuals
			Recommended Budget	PY Budget		
51020011	54980	CAPITAL PROJECTS-POTENTIALGRNT	-	NA	-	3,000.00
51020011	57130	GRANT EXPENDITURES	143,674.00	NA	-	36,284.00
51000011	58000	PURCHASES-FUELS/LUBES	5,000.00	-99.26%	675,000.00	559,913.52
51000011	58030	PURCHASES-CONCESSIONS	7,500.00	0.00%	7,500.00	6,407.37
51000011	58100	JET FUEL	280,000.00	NA	-	-
51000011	58200	AVIATION GAS	340,000.00	NA	-	-
51000011	58500	DEPRECIATION EXPENSE	54,000.00	-0.02%	54,010.00	101,039.92
<b>Total Expenditures</b>			<u>2,744,712.00</u>		<u>1,225,088.00</u>	<u>1,476,350.23</u>
<b>Net (surplus)/ deficit</b>			<u>-</u>		<u>(1,752.00)</u>	<u>(438,533.32)</u>

**BEAUFORT COUNTY  
ENTERPRISE AND INTERNAL SERVICE FUNDS**

Organization	Object	Account Description	County Admin 2024 Recommended Budget	Percent Change PY Budget	2023 Original Budget	2022 Actuals
<b>Hilton Head Island Airport - Enterprise Fund</b>						
<b>Revenues</b>						
54000001	43680	TOWN OF HHI REVENUES (ATAX)	(160,000.00)	0.00%	(160,000.00)	(148,300.00)
54020001	43730	FAA GRANT REVENUES	(23,732,204.00)	353.60%	(5,231,912.00)	(4,011,187.70)
54020001	43740	SCAC GRANT REVENUES	(250,000.00)	0.00%	(250,000.00)	(153,742.29)
54000001	43780	FEDERAL GRANT FUNDS	(52,730.00)	5.46%	(50,000.00)	(52,730.00)
54000001	44840	LANDING FEES	(280,000.00)	-20.00%	(350,000.00)	(299,911.57)
54010001	44845	PASSENGER FACILITIES CHARGES	-	-100.00%	(600,000.00)	(549,910.65)
54000001	44850	PARKING FEES	(186,718.00)	24.48%	(150,000.00)	(180,968.01)
54000001	44860	TAXI/LIMO FEES	(25,000.00)	150.00%	(10,000.00)	(5,000.00)
54000001	44890	FIREFIGHTING FEES-OTHERS	(350,000.00)	-41.67%	(600,000.00)	(617,167.50)
54000001	44895	SECURITY FEES (AIRLINES)	(216,000.00)	-42.40%	(375,000.00)	(356,458.95)
54000001	44896	SECURITY REVENUE (BADGES)	(12,000.00)	0.00%	(12,000.00)	(12,113.40)
54000001	46010	INTEREST ON INVESTMENTS	-	NA	-	(508.00)
54000001	47010	MISCELLANEOUS REVENUES	(71,234.00)	18.72%	(60,000.00)	(54,173.91)
54000001	47100	FBO - GROUND LEASE	(70,000.00)	2.19%	(68,500.00)	(70,222.92)
54000001	47105	FBO - CONCESSIONS	(25,000.00)	0.00%	(25,000.00)	(51,997.95)
54000001	47110	FBO - FUEL FLOW	(680,000.00)	27.10%	(535,000.00)	(745,250.72)
54000001	47120	RENT -AIRLINE /COMMON	(460,000.00)	-29.23%	(650,000.00)	(663,249.34)
54000001	47121	RENT -AIRLINE / ASSIGNED SPACE	(188,000.00)	0.00%	(188,000.00)	(187,840.20)
54000001	47130	RENTAL CARS - COUNTER	(18,800.00)	0.00%	(18,800.00)	(17,959.63)
54000001	47131	RENTAL CARS -READY SPACES	(26,025.00)	0.10%	(26,000.00)	(24,054.71)
54000001	47132	RENTAL CARS - COMMISSION	(800,000.00)	-38.46%	(1,300,000.00)	(1,257,491.75)
54000001	47140	RENT -SNACK BAR/GIFT SHOP	(20,000.00)	0.00%	(20,000.00)	(17,279.51)
54000001	47150	RENT -ADVERTISING SPACE	(30,000.00)	50.00%	(20,000.00)	(37,733.13)
54000001	47180	FLIGHT TRAINING COMMISSIONS	(6,000.00)	NA	-	(7,024.60)
54000001	47190	OPERATING AGREEMENTS (3%)	(45,000.00)	60.71%	(28,000.00)	(37,655.77)
54000001	47210	RENTAL TSA	(19,500.00)	0.00%	(19,500.00)	(19,919.95)
54000001	47220	HANGAR RENTAL	(116,500.00)	-4.51%	(122,000.00)	(115,302.60)
54000001	47225	RENTAL CO PROPERTY - AIRPORT	(60,200.00)	NA	-	-
54000001	47230	HANGAR RENTAL - 60 X 52	(49,500.00)	0.00%	(49,500.00)	(49,619.30)
54000001	47240	HANGAR RENTAL - 80 X 80	(33,800.00)	0.00%	(33,800.00)	(34,033.32)
<b>Total revenues</b>			<b>(27,984,211.00)</b>		<b>(10,953,012.00)</b>	<b>(9,771,807.38)</b>
<b>Expenditures</b>						
54000011	50020	SALARIES AND WAGES	980,313.00	0.84%	972,190.00	825,214.63
54000011	50060	OVERTIME	40,000.00	0.00%	40,000.00	124,053.30
54000011	50100	EMPLOYER FICA	63,260.00	-1.97%	64,534.00	57,816.51
54000011	50110	EMPLOYER MEDICARE	14,795.00	-1.97%	15,093.00	13,521.88
54000011	50120	EMPLOYER SC RETIREMENT	119,503.00	-20.20%	149,754.00	78,879.25
54000011	50130	EMPLOYER PO RETIREMENT	79,955.00	114.56%	37,264.00	84,420.95
54000011	50140	EMPLOYER GROUP INSURANCE	132,000.00	5.60%	125,000.00	134,558.82
54000011	50150	EMPLOYER WORK COMP INS	32,000.00	966.67%	3,000.00	3,000.00
54000011	50160	EMPLOYER TORT LIAB	-	-100.00%	3,500.00	4,449.82
54000011	50198	EMPLOYER PENSION EXP GASB 68	51,150.00	-57.38%	120,000.00	51,149.30
54000011	51000	ADVERTISING	290,000.00	0.00%	290,000.00	208,613.14
54000011	51010	PRINTING	500.00	0.00%	500.00	-
54000011	51030	POSTAGE	500.00	0.00%	500.00	17.51
54000011	51040	LICENSES/PERMITS	2,000.00	0.00%	2,000.00	1,295.67
54000011	51041	SWU Fees	-	NA	-	5,936.40
54000011	51042	HH POLICE FEES	-	NA	-	9,125.00
54000011	51043	PROPERTY TAX PAYMENTS	-	NA	-	774.55
54000011	51046	FEES AND DUES	33,000.00	NA	-	-
54000011	51050	TELEPHONE	18,000.00	20.00%	15,000.00	16,157.62
54000011	51060	ELECTRICITY	135,000.00	0.00%	135,000.00	117,288.81
54000011	51070	WATER/SEWER/GARBAGE	16,500.00	0.00%	16,500.00	14,815.61
54000011	51110	MAINTENANCE CONTRACTS	180,000.00	0.00%	180,000.00	208,507.29
54000011	51120	EQUIPMENT MAINTENANCE	10,000.00	0.00%	10,000.00	438.55
54000011	51130	REPAIRS TO BUILDINGS	75,000.00	0.00%	75,000.00	43,456.03
54000011	51140	EQUIPMENT RENTALS	2,000.00	0.00%	2,000.00	5,723.45
54000011	51160	PROFESSIONAL SERVICES	650,000.00	83.10%	355,000.00	284,278.91
54020047	51160	PROFESSIONAL SERVICES	527,532.00	-0.38%	529,532.00	6,710.04
54000011	51170	NON-PROFESSIONAL SERVICES	275,000.00	-31.25%	400,000.00	400,579.92
54000011	51220	CONTRACTUAL SERVICES	-	NA	-	30,000.00
54000011	51300	GARAGE REPAIRS & MAINTENANCE	15,000.00	0.00%	15,000.00	21,150.85
54000011	51310	DUES & SUBSCRIPTIONS	5,000.00	143.90%	2,050.00	1,826.22
54000011	51320	TRAINING & CONFERENCES	16,500.00	200.00%	5,500.00	5,616.93

BEAUFORT COUNTY  
ENTERPRISE AND INTERNAL SERVICE FUNDS

Organization	Object	Account Description	County Admin 2024	Percent Change	2023 Original Budget	2022 Actuals
			Recommended Budget	PY Budget		
54000011	51340	AIRPORT DIRECTOR BIZ DEVELOP	-	-100.00%	5,000.00	28,625.61
54000011	51500	VEHICLE INSURANCE	7,500.00	0.00%	7,500.00	7,065.27
54000011	51510	BLDG/CONTENTS INSURANCE	45,000.00	0.00%	45,000.00	43,917.08
54000011	51540	INSURANCE - OTHER	27,000.00	-1.82%	27,500.00	22,769.13
54000011	51545	INSURANCE - PREPAID	-	-100.00%	50,000.00	-
54000011	51990	MISC. EXPENDITURES	5,000.00	-84.85%	33,000.00	(488.39)
54000011	52010	OFFICE SUPPLIES	20,000.00	-63.64%	55,000.00	18,291.11
54000011	52050	UNIFORMS	6,500.00	85.71%	3,500.00	1,948.18
54000011	52330	FACILITY MAINT SUPPLIES	-	NA	-	241.41
54000011	52500	FUELS/LUBRICANTS	20,000.00	233.33%	6,000.00	11,138.99
54000011	52610	TECHNOLOGY EQUIP (NON-CAP)	2,500.00	25.00%	2,000.00	14,612.00
54000011	53110	INTEREST	56,000.00	-25.33%	75,000.00	66,450.33
54000011	54200	CAPITAL EQUIPMENT	260,000.00	48.57%	175,000.00	20,776.00
54020047	54200	CAPITAL EQUIPMENT	-	-100.00%	699,380.00	-
54020011	54345	FAA HXD GRANT 45	7,595,552.00	354.82%	1,670,000.00	156,783.90
54020011	54346	FAA HXD GRANT 46	1,073,473.00	-57.06%	2,500,000.00	3,390,135.35
54020011	54350	FAA HXD GRANT 48	23,689.00	NA	-	-
54020011	54360	FAA HXD GRANT 49	890,251.00	NA	-	-
54020011	54370	FAA HXD GRANT 50	11,626,638.00	NA	-	-
54020011	54371	FAA HXD GRANT 51	1,900,312.00	NA	-	-
54020011	54372	FAA HXD GRANT 52	94,757.00	NA	-	-
54020011	54400	FAA HXD AIP 40 EMAS - RWY3 EXT	-	NA	-	13,679.00
54020011	54410	FAA HXD GRANT 41	-	NA	-	9,687.00
54000011	54420	RENOVATIONS EXIST BLDGS	-	-100.00%	250,000.00	125,938.22
54020011	54420	FAA HXD AIP GRANT 42	-	NA	-	447.00
54020011	54980	CAPITAL PROJECTS-POTENTIALGRNT	-	-100.00%	972,222.00	-
54020011	54981	CAPITAL PROJECTS - TERMINAL	-	NA	-	351,885.57
54020011	54983	CAPITAL PROJECTS - HUNTER RD	-	NA	-	369,481.59
54020011	57130	GRANT EXPENDITURES	250,000.00	NA	-	-
54000011	57999	LOCAL GRANT MATCH	10,531.00	NA	-	-
54000011	58500	DEPRECIATION EXPENSE	305,000.00	-44.04%	545,000.00	303,272.27
54020011	59101	Transfer Out	-	NA	-	617,941.00
<b>Total Expenditures</b>			<b>27,984,211.00</b>		<b>10,685,019.00</b>	<b>8,333,974.58</b>
<b>Net (surplus)/ deficit</b>			<b>-</b>		<b>(267,993.00)</b>	<b>(1,437,832.80)</b>

## Burton Fire District

### Fiscal Year 2024 Proposed Budget

	FY 2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Proposed
Operations Millage Rate	70.33	73.50	73.50	<b>69.10</b>
Operations Mill Value	78,536.00	79,738.00	79,738.00	<b>94,066.00</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 5,605,581	\$ 5,860,743	\$ 5,860,743	\$ <b>6,499,961</b>
Impact Fees	120,000	-	-	<b>200,000</b>
Uses of prior year fund balance				<b>7,565</b>
Total Revenues	<u>5,725,581</u>	<u>5,860,743</u>	<u>5,860,743</u>	<u><b>6,707,526</b></u>
<b>Expenditures</b>				
Salaries Regular (includes OT)	3,165,836	3,392,952	3,392,952	<b>3,733,332</b>
Benefits	1,677,024	1,803,025	1,803,025	<b>1,982,994</b>
Purchased Services	632,450	467,400	467,400	<b>487,000</b>
Supplies	190,000	199,200	199,200	<b>221,200</b>
Capital Improvements				<b>283,000</b>
Total Expenditures	<u>5,665,310</u>	<u>5,862,577</u>	<u>5,862,577</u>	<u><b>6,707,526</b></u>
Increase (Decrease) in Fund Balance	60,271	204,701	334,724	-
Fund Balance, Beginning	<u>\$ 204,961</u>	<u>\$ 409,662</u>	<u>\$ 409,662</u>	<u>\$ <b>744,386</b></u>
Fund Balance, Ending	<u><u>\$ 409,662</u></u>	<u><u>\$ 409,662</u></u>	<u><u>\$ 744,386</u></u>	<u><u>\$ <b>744,386</b></u></u>
<b>FTEs:</b>				
Administrative	2	2	3	3
Firefighters / EMTs	53	53	53	56
Total	<u>55</u>	<u>55</u>	<u>56</u>	<u>59</u>
Annual Debt Service Required	\$ 385,268	\$ 333,574	\$ 333,574	\$ 363,574
Debt Millage Rate	5.10	5.10	5.10	3.90
Total Tax Rate (Ops + Debt)	75.40	77.70	77.70	73.00

**Bluffton Township Fire District**  
**Fiscal Year 2024 Proposed Budget**  
5/5/2023

	<b>FY 2022 Actual</b>	<b>FY2023 Budget</b>	<b>FY2023 Projected</b>	<b>FY2024 Proposed</b>
Operations Millage Rate	24.20	25.60	25.60	<b>24.10</b>
Operations Mill Value	719,625.00	735,000.00	757,050.00	<b>862,367.00</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 17,414,925	\$ 18,816,000	\$ 19,380,480	\$ <b>20,783,045</b>
Fees, Interest	\$ 224,714	\$ 200,000	\$ 200,000	\$ <b>200,000</b>
Grant Revenue	270,832	-	-	-
<b>Total Revenues</b>	<b>17,910,471</b>	<b>19,016,000</b>	<b>19,580,480</b>	<b>20,983,045</b>
<b>Expenditures</b>				
Salaries Regular (includes OT)	11,117,469	12,113,044	12,288,541	<b>13,274,598</b>
Benefits	4,638,907	4,806,028	4,965,874	<b>5,201,747</b>
Purchased Services	1,778,482	1,803,005	1,854,256	<b>1,935,682</b>
Supplies	106,698	151,485	210,000	<b>210,000</b>
MCIP Contribution	89,609	85,000	85,000	<b>87,174</b>
	-	-	-	-
<b>Total Expenditures</b>	<b>17,731,165</b>	<b>18,958,562</b>	<b>19,403,671</b>	<b>20,709,201</b>
Increase (Decrease) in Fund Balance	179,306	32,438	176,809	<b>273,844</b>
Fund Balance, Beginning	\$ 4,060,730	\$ 4,240,036	\$ 4,240,036	\$ <b>4,416,845</b>
Fund Balance, Ending	\$ <u>4,240,036</u>	\$ <u>4,272,474</u>	\$ <u>4,416,845</u>	\$ <u><b>4,690,689</b></u>
<b>FTE's:</b>				
Administrative	24	24	24	25
Firefighter	141	147	147	150
<b>Total</b>	<b>165</b>	<b>171</b>	<b>171</b>	<b>175</b>
Annual Debt Service Required	\$ 850,000	\$ 980,000	\$ 991,000	\$ 1,650,000
Debt Millage Rate	1.60	1.50	1.50	1.90
<b>Total Tax Rate (Ops + Debt)</b>	<b>25.80</b>	<b>27.10</b>	<b>27.10</b>	<b>26.00</b>

**Daufuskie Island Fire District**  
**Fiscal Year 2024 Proposed Budget**  
Presentation : 5/15/2023

	FY 2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Proposed
Operations Millage Rate	62.00	66.00	66.00	<b>61.20</b>
Operations Mill Value	18,840.00	20,363.00	20,363.00	<b>23,620.00</b>
Revenues				
Ad Valorem Taxes	\$ 1,168,080	\$ 1,343,958	\$ 1,343,958	\$ 1,445,544
Total Revenues	<u>1,168,080</u>	<u>1,343,958</u>	<u>1,343,958</u>	<u><b>1,445,544</b></u>
Expenditures				
Salaries Regular (includes OT)	693,289	830,326	825,300	<b>876,917</b>
Benefits	353,830	349,466	349,466	<b>376,062</b>
Purchased Services & Supplies	104,843	164,166	164,166	<b>192,565</b>
Approved Reserve Fund Expenses	85,774		36,075	
Total Expenditures	<u>1,237,736</u>	<u>1,343,958</u>	<u>1,375,007</u>	<u><b>1,445,544</b></u>
Increase (Decrease) in Fund Balance	(69,656)	-	(31,049)	-
Fund Balance, Beginning	<u>\$ 567,289</u>	<u>\$ 552,625</u>	<u>\$ 552,625</u>	<u>\$ <b>521,576</b></u>
Fund Balance, Ending	<u>\$ 552,625</u>	<u>\$ 552,625</u>	<u>\$ 521,576</u>	<u>\$ <b>521,576</b></u>
FTEs:				
Administrative	2	2	2	2
Firemen	<u>9</u>	<u>12</u>	<u>12</u>	<u>12</u>
Total	11	14	14	14
Annual Debt Service Required	\$ -	\$ -	\$ -	\$ -
Debt Millage Rate	-	-	-	-
Total Tax Rate (Ops + Debt)	-	-	-	-

## Lady's Island-St. Helena Fire District

### Fiscal Year 2024 Proposed Budget

	FY 2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Proposed
Operations Millage Rate	41.10	43.70	43.70	<b>39.20</b>
Operations Mill Value	162,662.00	166,163.00	166,163.00	<b>190,273.00</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 6,478,634	\$ 7,108,329	\$ 7,108,329	<b>\$ 7,458,701</b>
Fees, Interest	250,000	300,000	300,000	<b>350,000</b>
Total Revenues	<u>6,728,634</u>	<u>7,408,329</u>	<u>7,408,329</u>	<u><b>7,808,701</b></u>
<b>Expenditures</b>				
Salaries Regular (includes OT)	4,041,166	4,487,328	4,487,328	<b>4,694,028</b>
Benefits	2,016,061	2,239,327	2,239,327	<b>2,379,163</b>
Purchased Services	524,797	603,000	603,000	<b>660,100</b>
Supplies/Capital	75,000	75,000	75,000	<b>75,000</b>
Total Expenditures	<u>6,657,024</u>	<u>7,404,655</u>	<u>7,404,655</u>	<u><b>7,808,291</b></u>
Increase (Decrease) in Fund Balance	46,060	23,030	71,664	<b>410</b>
Fund Balance, Beginning	<u>\$ 1,412,190</u>	<u>\$ 1,458,250</u>	<u>\$ 1,435,220</u>	<u><b>\$ 1,506,884</b></u>
Fund Balance, Ending	<u><u>\$ 1,458,250</u></u>	<u><u>\$ 1,481,280</u></u>	<u><u>\$ 1,506,884</u></u>	<u><u><b>\$ 1,507,294</b></u></u>
<b>FTEs:</b>				
Administrative	1	1	1	1
Firemen	<u>67</u>	<u>68</u>	<u>68</u>	<u>68</u>
Total	68	69	69	69
Annual Debt Service Required	\$ 310,337	\$ 312,237	\$ 650,648	<b>\$ 664,652</b>
Debt Millage Rate	2.00	2.00	4.00	<b>3.50</b>
Total Tax Rate (Ops + Debt)	42.10	43.10	47.70	<b>42.70</b>

## Sheldon Township Fire District

## Fiscal Year 2024 Budget

## Budget 2023/2024

5/1/2023

	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed
Operations Millage Rate	38.12	40.31	40.31	38.59
Revenues				
Ad Valorem Taxes	\$ 1,569,542	\$ 1,653,328	\$ 1,653,328	\$ 1,765,470
Other Income	6,619	-	-	-
Total Revenues	<u>1,576,161</u>	<u>1,653,328</u>	<u>1,653,328</u>	<u>1,765,470</u>
Expenditures				
Salaries	1,140,432	963,719	956,370	1,079,543
Benefits	224,337	425,320	433,786	459,200
Purchased Services	176,080	258,289	241,813	220,727
Supplies	6,042	6,000	6,000	6,000
Total Expenditures	<u>\$ 1,546,891</u>	<u>\$ 1,653,328</u>	<u>\$ 1,637,969</u>	<u>\$ 1,765,470</u>
Increase (Decrease) in Fund Balance	29,270	-	-	-
Fund Balance, Beginning	<u>\$ 751,226</u>	<u>\$ 780,496</u>	<u>\$ 780,496</u>	<u>\$ 780,496</u>
Fund Balance, Ending	<u>\$ 780,496</u>	<u>\$ 780,496</u>	<u>\$ 780,496</u>	<u>\$ 780,496</u>
FTEs:				
Administrative	3	3	3	3
Firemen	15	15	15	15
Total	18	18	18	18
Annual Debt Service Required	\$ 133,100	\$ 133,100	\$ 133,100	\$ 133,100
Debt Millage Rate	3.28	3.20	3.20	2.90



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<b>A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT FOR REAL PROPERTY LOCATED AT 32 HUNTER ROAD WITH ACE HARDWARE OF HILTON HEAD</b>
<b>MEETING NAME AND DATE:</b>
Public Facilities and Safety Committee – April 24, 2023
<b>PRESENTER INFORMATION:</b>
Jon Rembold, C.M. Airports Director (5 minutes)
<b>ITEM BACKGROUND:</b>
The Airports Board reviewed and recommended approval of the lease agreement at its monthly meeting held March 16, 2023.
<b>PROJECT / ITEM NARRATIVE:</b>
ACE Hardware of Hilton Head will lease bay space at 32 Hunter Road, Hilton Head Island, SC 29926, for storage
<b>FISCAL IMPACT:</b>
Beaufort County/Hilton Head Island Airport will receive an estimated \$2,066.25 in monthly revenue (\$24,795.00 in annual lease revenue)
<b>STAFF RECOMMENDATIONS TO COMMITTEE:</b>
Approve the lease agreement between Beaufort County and ACE Hardware of Hilton Head.
<b>OPTIONS FOR COMMITTEE MOTION:</b>
Motion to approve /deny the lease agreement between Beaufort County and ACE Hardware of Hilton Head.
<b>Next step: County Council Meeting – May 22, 2023 (Public Hearing)</b>

**RESOLUTION 2023/\_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT FOR REAL PROPERTY LOCATED AT 32 HUNTER ROAD WITH ACE HARDWARE OF HILTON HEAD**

**WHEREAS**, the Hilton Head Island Airport (“Airport”) is in the process of expanding the terminal in order to provide better service to both residents and tourists (“Expansion Project”); and

**WHEREAS**, as part of the Expansion Project, 32 Hunter Road, was acquired by Beaufort County on December 22, 2020; and

**WHEREAS**, the County desires to enter into a Lease Agreement with Ace Hardware of Hilton Head (“Lessee”) that shall include a lease rate based on square footage of the leased space and in accordance with the Beaufort County Lease Policy; and

**WHEREAS**, Lessee will engage in off-site storage for their business at 32 Hunter Road, Hilton Head Island, SC 29926, and desires to use certain areas and facilities owned by the County and acquire from County certain rights and privileges in connection with its use of Airport; and

**WHEREAS**, County has the right to permit use of the Airport upon the terms and conditions hereinafter set forth and has full power and authority to enter into this Agreement.

**WHEREAS**, County Council finds that it is in the best interest of the citizens and residents of Beaufort County for the County Administrator to enter into a Lease Agreement with Ace Hardware of Hilton Head.

**NOW, THEREFORE, BE IT RESOLVED** that Beaufort County Council, duly assembled, does hereby authorize the County Administrator to enter into a Lease Agreement with Ace Hardware of Hilton Head.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

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

ATTEST:

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



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<b>A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT AND COMMERCIAL OPERATING AGREEMENT FOR REAL PROPERTY LOCATED AT 32 HUNTER ROAD WITH GITIBIN &amp; ASSOCIATES, LLC DBA GO RENTALS</b>
<b>MEETING NAME AND DATE:</b>
Public Facilities and Safety Committee – April 24, 2023
<b>PRESENTER INFORMATION:</b>
Jon Rembold, C.M. Airports Director (5 minutes)
<b>ITEM BACKGROUND:</b>
The Airports Board reviewed and recommended approval of the agreement at its monthly meeting held March 16, 2023.
<b>PROJECT / ITEM NARRATIVE:</b>
Gitibin & Associates, LLC dba Go Rentals is a rental car company that provides service to General Aviation customers. They will base their administrative function at 32 Hunter Rd, which is airport property acquired as part of the expansion project at the Hilton Head Island Airport
<b>FISCAL IMPACT:</b>
Beaufort County/Hilton Head Island Airport will receive \$1,412.31 in monthly rent payments (\$16,947.72 annually) from Go Rentals. In addition, Beaufort County/Hilton Head Island Airport will be paid a concessions fee of ten (10%) percent of gross revenue and a fee for parking spaces being used at the same rate as all other car rental companies.
<b>STAFF RECOMMENDATIONS TO COMMITTEE:</b>
Approve the lease and commercial operating agreement between Beaufort County and Go Rentals.
<b>OPTIONS FOR COMMITTEE MOTION:</b>
Motion to approve /deny the lease agreement and commercial operating agreement between Beaufort County and Gitibin & Associates, LLC dba Go Rentals.
<b>Next step: County Council Meeting – May 22, 2023 (Public Hearing)</b>

**RESOLUTION 2023/\_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT AND COMMERCIAL OPERATING AGREEMENT FOR REAL PROPERTY LOCATED AT 32 HUNTER ROAD WITH GITIBIN & ASSOCIATES, LLC DBA GO RENTALS**

**WHEREAS**, the Hilton Head Island Airport (“Airport”) is in the process of expanding the terminal in order to provide better service to both residents and tourists (“Expansion Project”);and

**WHEREAS**, as part of the Expansion Project, 32 Hunter Road, was acquired by Beaufort County on December 22, 2020; and

**WHEREAS**, the County desires to enter into a lease agreement and commercial operating agreement with Gitibin & Associates, LLC DBA Go Rentals ("Lessee"), that shall include a lease rate based on square footage of the space and in accordance with the Beaufort County Lease Policy; and

**WHEREAS**, Lessee will engage in the business of car rental services at 32 Hunter Road, Hilton Head Island, SC 29926, and desires to use certain areas and facilities owned by the County and acquire from County certain rights and privileges in connection with its use of Airport; and

**WHEREAS**, County has the right to permit use of the Airport upon the terms and conditions hereinafter set forth and has full power and authority to enter into this Agreement; and

**WHEREAS**, County Council finds that it is in the best interest of the citizens and residents of Beaufort County for the County Administrator to enter into a Lease Agreement and Commercial Operating Agreement with Gitibin & Associates, LLC DBA Go Rentals.

**NOW, THEREFORE, BE IT RESOLVED** that Beaufort County Council, duly assembled, does hereby authorize the County Administrator to enter into a Lease Agreement and Commercial Operating Agreement with Gitibin & Associates, LLC DBA Go Rentals.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

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

ATTEST:

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



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

Item 20.

<b>ITEM TITLE:</b>
A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO EXECUTE A LEASE AGREEMENT WITH LANDMARK BAPTIST CHURCH ENCUMBERING PROPERTY OWNED BY BEAUFORT COUNTY KNOWN AS A PORTION OF THE CHECHESSEE TRACT
<b>MEETING NAME AND DATE:</b>
Community Services and Land Use Committee, May 8, 2023
<b>PRESENTER INFORMATION:</b>
Stefanie M. Nagid, Passive Parks Manager (5 minutes)
<b>ITEM BACKGROUND:</b>
This is a new item for Committee/Council consideration
<b>PROJECT / ITEM NARRATIVE:</b>
The Landmark Baptist Church is a non-profit organization that has been leasing 2,400 square feet of building space on approximately 1 acre of County-owned property since 2013 for \$200/month (\$2,400/year). Their original lease agreement is a month-to-month lease that no longer complies with the recently Council adopted lease policy. The newly adopted lease policy commercial lease rate is \$18.00/square foot and the Church will receive the 50% non-profit discounted lease rate (2400 square feet x \$18 = \$43,200/year = \$3,600/month * 0.5 = \$1,800/month). All proceeds from this lease will continue to be deposited into the Passive Parks Special Revenue Fund (20050000) for continued passive park maintenance needs.
<b>FISCAL IMPACT:</b>
This lease will generate \$1,800/month (\$21,600/year) for the passive parks program.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends approval of the lease agreement as written.
<b>OPTIONS FOR COUNCIL MOTION:</b>
Motion to approve, revise, or deny the lease agreement as written. If approved, move forward to County Council for Public Hearing and Approval on May 22, 2023.



3.4 *Security Deposit.* The Parties have agreed a security deposit is not required.

**IV. UTILITIES.** Tenant shall be responsible for paying one hundred percent (100%) of all utility expenses associated with the Premises during the Initial Term and any Renewal Term. Tenant warrants and agrees to establish accounts in its name with the providing/billing entity or authority and pay for all water, gas, power, electric current, garbage collection and removal, sewer charges, and all other utilities and utility charges and fees charged to the Premises during the term of this Lease and all extensions hereof. Tenant agrees to maintain all utilities at all times during its tenancy, regardless of whether or not Tenant is physically occupying the Premise.

**V. CONDITION, USE, MAINTENANCE AND REPAIRS OF PREMISES**

5.1 *Acceptance and Condition of the Premises.* The Parties mutually agree that Tenant shall take possession of the Premises on the Commencement Date. Tenant stipulates that he or she has examined the Premises, including the grounds and all buildings and improvements, and that they are, at the time of this Agreement, in good order, repair, and in a safe, clean and tenantable condition. Landlord has made no representation in connection with the Premises and shall not be liable for any latent defects therein; provided, however, that if such latent defects render the Premises uninhabitable for the purposes of this Lease, Tenant may at its option, and upon written notice to Landlord, terminate this Lease.

5.2 *Use of Premises.* Tenant shall use the Premises for the sole purpose of operating religious services and duties thereof (“Permitted Use”). Any change in the use of the Premises may only be undertaken with the written consent of the Landlord. Tenant shall not use the Premises for any illegal purpose, nor violate any statute, regulation, rule or order of any governmental body in its use thereof, nor create or allow to exist any nuisances, nor do any act in or about the Premises or bring anything upon the Premises which will increase the premium for insurance on the Premises.

5.3 *Maintenance.* Tenant, at its sole cost and expense, shall handle or contract for the maintenance of the parking areas, landscaping, grounds and planting care for the Premises, and shall generally maintain the Premises in a neat and orderly condition.

5.4 *Repairs of Premises.* Tenant shall at its own expense keep the Premises in good repair. Tenant shall not perform any additional work upon the Premises without prior written consent of the Landlord. The Premises shall be maintained in a clean and orderly manner. In the event of any damage of the Premises which is the direct result of Tenant, Tenant shall, immediately upon receiving demand from Landlord, correct the damage.

5.5 *Tenant Improvements, Alterations, and Restorations.*

5.5.1 *Initial Improvements.* Promptly after Landlord delivers the Premises to Tenant, Tenant shall not perform any initial improvements.

5.5.2 *Additional Improvements.* Tenant shall not make or permit to be made any structural alterations, modifications, additions, decorations or improvements to the Premises, nor shall Tenant make or permit any other work whatsoever that would directly or indirectly involve the penetration or removal (whether permanent or temporary) of, or require access through, in, under, or above any floor, wall or ceiling, or surface or covering thereof in the Premises without Landlord’s written consent. Tenant shall send plans and specifications to Landlord for Landlord’s approval, which approval shall not be unreasonably withheld, and Tenant shall not commence any of Tenant’s improvements until Landlord has approved the plans and specifications.

5.5.3 *Cost of Improvements.* Tenant's improvements as approved by the Landlord, shall be made at Tenant's sole cost and expense, including the expense of complying with all present and future legal requirements, and any other work required to be performed in other areas within or outside the Premises.

5.5.4 *Compliance.* All such Tenant's Work shall be performed diligently and in a first class workmanlike manner and in accordance with plans and specifications approved by Landlord, and shall comply with all legal requirements. Any of Tenant's improvements or other alterations, including, without limitation, moveable partitions that are affixed to the Premise (but excluding moveable, free standing partitions) and all carpeting, shall at once become part of the Premises and the property of Landlord.

5.6 *Right of Inspection.* Landlord shall have the unfettered right at all reasonable times during the Initial Term or any Renewal Term to enter the Premises for any reason whatsoever. Landlord agrees, when able, to provide Tenant with reasonable notice of said entry upon the Premises. No notice will be required in emergency situations or for access or entry upon the Premises.

## **VI. DESTRUCTION OR DAMAGE**

6.1 If the Premises shall be damaged or destroyed during the term of this Lease by any casualty insured under Landlord's standard fire and casualty insurance, Landlord shall, except as otherwise provided in this Lease and subject to any delay or inability from causes beyond its control, repair and/or rebuild the same substantially to what had been the condition thereof immediately prior to such damage or destruction.

6.2 If the Premises shall be damaged or destroyed to the extent of fifty percent (50%) or more of the insurable value thereof, or if such casualty shall not have been insured against by Landlord's standard fire and casualty policies, then Landlord or Tenant may terminate this Lease or elect to repair such damage or rebuild the Premises. Within thirty (30) calendar days after any such casualty, Landlord shall notify Tenant whether Landlord intends to repair or rebuild the Premises, and Tenant shall notify Landlord whether Tenant intends to terminate this Lease. If Landlord elects to repair or rebuild the Premises, Landlord shall perform such repair or rebuilding as provided in this Agreement. If Landlord elects not to repair or rebuild, the Lease shall terminate without further notice and all further obligations of both parties hereunder shall cease (other than those which shall theretofore have accrued), effective as of the date on which Tenant ceases doing business on the Premises.

6.3 If Landlord elects to repair the Premises and Tenant does not elect to terminate the Lease, and if Landlord's repairs are not substantially completed within one hundred twenty (120) calendar days following the date of the casualty, then Tenant, upon not less than thirty (30) calendar days written notice to Landlord, may terminate this Lease if Landlord has not substantially completed such repairs within the time period (which shall not be less than 30 calendar days) set forth in such notice. Substantial completion, as used herein, shall mean that the Premises are restored to the condition that they may be occupied and utilized for their intended purpose, notwithstanding that there may be additional "punch list" or other non-essential items to be completed, which neither affect nor impact Tenant's use and enjoyment of the Premises. Nevertheless, Landlord shall diligently pursue the completion of all remaining work in a timely manner.

6.4 During any period of reconstruction or repair of the Premises, provided Tenant has not elected to terminate this Lease, Tenant may at its sole option continue the operation of Tenant's business in

the Premises to the extent reasonably practicable from the standpoint of good business practice. Tenant shall not interfere with the repair or restoration activities of Landlord or its contractors, and will adapt and modify its business activities as deemed necessary by Landlord to allow such repair or restoration activities to continue expeditiously.

- 6.5 During any period in which, by reason of any damage or destruction not resulting from the negligence of Tenant, Tenant's employees, agents, or invitees, Tenant is unable to occupy all or a portion of the Premises, Tenant's rent shall be appropriately abated for that part of the Premises rendered unusable for the conduct of Tenant's business. Such abatement shall continue for the period commencing with such destruction or damage and ending with the substantial completion by Landlord of Landlord's repairs and/or rebuilding of the Premises, as described in this Lease.

## VII. ASSIGNMENT AND SUBLETTING

The Tenant shall not, without the Landlord's prior written consent: (i) mortgage, pledge, encumber, or otherwise transfer (whether voluntarily, by operation of law, or otherwise) this lease or any interest hereunder; (ii) allow any lien to attach to Tenant's interest in the Premises or this Lease; (iii) permit the use or occupancy of the Premises or any part thereof by anyone for a purpose other than as set forth herein; (iv) assign or convey this Lease or any interest herein; or (v) sublet the Premises or any part thereof; and any attempt to consummate any of the foregoing without Landlord's consent shall be void. Any assignment or subletting of this Lease must be approved in writing by Landlord, which approval shall not be unreasonably withheld. Assignment of the Lease will not relieve the Tenant or the Guarantors of their respective obligations under this Lease and Guaranty Agreement unless otherwise agreed by Landlord in writing.

- VIII. **TERMINATION.** This Lease shall end on the Termination Date. This Lease may be terminated by either party prior to the Termination Date upon providing a thirty (30) day written notice and/or upon the occurrence of any default event as set forth in Section 8.

- 8.1 *Surrender of Property.* At the termination of this Lease, Tenant agrees to quit and deliver the Premises peaceably and quietly to Landlord, or its attorney, or other duly authorized agent, at the expiration or other termination of this Lease. The Tenant shall surrender the Premises in as good state and condition as delivered to Tenant at the commencement of this Lease, reasonable use and wear thereof expected.
- 8.2 *Hold Over.* If, without objection by Landlord, Tenant holds possession of the Premises after expiration of the term of this Lease, Tenant shall become a Tenant from month to month upon the terms herein specified, but at a monthly rent amount equivalent to 150% of the gross rent being paid (starting sixty (60) calendar days after the expiration of the term of this Lease) at the end of the term of this Lease, and all fees, assessments, costs and other items must continue to be paid pursuant to all the provisions set forth herein. Such month to month rent and other amounts shall be payable in advance on or before the fifteenth (15<sup>th</sup>) calendar day of each month.

## IX. DEFAULT

- 9.1 *Default by Tenant.* The occurrence of any of the following shall constitute an event of default:
- (a) The rent of any other sum of money payable under this Lease, whether to Landlord or otherwise, is not paid within ten (10) days of the due date.
- (b) Tenant's interest in the Lease of the Premises shall be subjected to any attachment, levy, or sale pursuant to any order or decree entered against Tenant in any legal proceeding and such order

or decree shall not be vacated within thirty (30) days of entry thereof; unless with respect to any attachment, levy or sale, which cannot be vacated within thirty (30) days, Tenant in good faith shall have commenced and thereafter shall continue to diligently pursue the vacation of such order or decree by lawful means.

- (c) Tenant breaches or fails to comply with any term, provision, condition, or covenant of this Lease, other than the payment of rent, or with any of the rules and regulations now or hereafter established from time to time by the Landlord to govern the operation of the building and such breach or failure to comply is not cured within ten (10) days after written notice of such breach or failure to comply is given to Tenant.

9.2 *Remedies of Landlord.* Upon the occurrence of an event of default by Tenant other than a failure of Tenant to timely pay a sum that is due and payable, Landlord shall notify Tenant in writing of the event of default, and Tenant shall, within twenty (20) days of receipt of such written notice cure such event of default. Where the Tenant fails to cure such event of default within twenty (20) days of receipt of the above-referenced written notice, Landlord shall have the option to do and perform any one or more of the following in addition to, and not in limitation of, any other remedy or right permitted by law or in equity or by this Lease. In electing to do any one or more of the following courses of conduct, the Landlord must reasonably undertake its best efforts to properly mitigate any damages caused or sustained by Landlord due to the occurrence of an event of default by the Tenant. The options and courses of conduct which may be undertaken by the Landlord in an event of default by the Tenant are as follows:

- (a) Landlord, with or without terminating this Lease, may immediately or at any time thereafter re-enter the Premises and correct or repair any condition which shall constitute a failure on Tenant's part to keep, observe, perform, satisfy, or abide by any term, condition, covenant, agreement or obligation of this Lease or of the rules and regulations adopted by the Landlord or of any notice given Tenant by Landlord pursuant to the terms of this Lease, and Tenant shall fully reimburse and compensate Landlord on demand for all reasonable expenses.
- (b) Landlord, with or without terminating this Lease may immediately or at any time thereafter demand in writing that Tenant immediately vacate the Premises whereupon Tenant shall immediately vacate the Premises and, immediately remove therefrom all personal property belonging to Tenant, whereupon Landlord shall have the right to immediately re-enter and take possession of the Premises. Any such demand, re-entry and taking of possession of the Premises by Landlord shall not of itself constitute an acceptance by Landlord of a surrender of this Lease or of the Premises by Tenant and shall not of itself constitute a termination of this Lease by Landlord. In the event the Landlord re-enters and takes possession of the Premises as provided above and the Tenant has failed upon request by Landlord to immediately remove from the Premises all property belonging to or placed upon the Premises by the Tenant, the Landlord shall have the right to have such property of the Tenant removed from the Premises and reasonably be placed within a secure storage facility for a period of time not to exceed thirty (30) days, and all costs of handling, moving and storing such property of the Tenant shall be paid by the Tenant. Notwithstanding any of the foregoing, Landlord shall be required to comply with applicable South Carolina law regarding reentry and possession of the Premises.
- (c) Landlord may immediately or at any time thereafter terminate this Lease, and this Lease shall be deemed to have been terminated upon receipt by Tenant of written notice of such termination; upon such termination Landlord shall recover from Tenant all damages Landlord may suffer by reason of such termination including, without limitation, all arrearages in rentals,

costs, charges, additional rentals, and reimbursements, the cost (including court costs and attorneys' fees) of recovering possession of the Premises, and, in addition thereto, Landlord at its election shall have and recover from Tenant either: (1) an amount equal to the excess, if any, of the total amount of all rents and other charges to be paid by Tenant for the remainder of the term of this Lease over the then reasonable rental value of the Premises for the remainder of the Term of this Lease, or (2) the rents and other charges which Landlord would be entitled to receive from Tenant if the Lease were not terminated. Such election shall be made by Landlord by serving written notice upon Tenant of its choice of the alternatives within thirty (30) days of the notice of termination. Notwithstanding anything hereunder to the contrary, Landlord must use its reasonable best efforts to re-let the Premises and abate Landlord's damages.

- 9.3 *No Waiver.* No course of dealing between Landlord and Tenant or any failure or delay on the part of Landlord in exercising any rights of Landlord under any provisions of this Lease shall operate as a waiver of any rights of Landlord, nor shall any waiver of a default on one occasion operate as a waiver of any subsequent default or any other default. No express waiver shall affect any condition, covenant, rule or regulation other than the one specified in such waiver and that one only for the time and in the manner specifically stated.
- 9.4 *No Election of Remedies.* The exercise by Landlord of any right or remedy shall not prevent the subsequent exercise by Landlord of other rights and remedies. All remedies provided for in this Lease are cumulative and may, at the election of Landlord, be exercised alternatively, successively, or in any other manner, and all remedies provided for in this Lease are in addition to any other rights provided for or allowed by law or in equity.
- 9.5 *Insolvency or Bankruptcy.* The appointment of a receiver to take possession of all or substantially all of the assets of Tenant, or an assignment by Tenant for the benefit of creditors, or any action taken or suffered by Tenant, or any action against Tenant, under any insolvency, bankruptcy, or reorganization, shall at Landlord's option constitute an event of default under this Lease. Upon the happening of any such event of default or at any time thereafter, this Lease shall terminate five (5) days after written notice of termination from Landlord to Tenant. In no event shall this Lease be assigned or assignable by operation of law or by voluntary or involuntary bankruptcy proceedings or otherwise and in no event shall this Lease or any rights or privileges hereunder be an asset of Tenant under any bankruptcy, insolvency, or reorganization proceedings.
- 9.6 *Abandonment.* Tenant shall not be considered to have abandoned or vacated the Premises as long as Tenant continues to pay rent and fulfill all other obligations of this Lease, regardless of whether Tenant is actually continuously occupying the space or not, unless Tenant gives notice of termination if and as allowed by this Lease. If Landlord's right of entry is exercised following abandonment of the Leased Premises by Tenant, then Landlord may consider any personal property belonging to Tenant and left on the Leased Premises to have been abandoned, in which case Landlord may dispose of all such personal property in any manner Landlord shall deem proper and is hereby relieved of all liability for doing so.
- X. SALE OF PREMISES.** In the event the Landlord hereunder, or any successor owner of the Premises, shall sell or convey the Premises, all liabilities and obligations on the part of the Landlord, or such successor owner, under this Lease accruing thereafter shall remain for a minimum sixty (60) days or the Tenant may enter into a new Lease with the successor owner.

**XI. COMPLIANCE WITH LAWS.** Tenant shall comply, at its own expense, with all statutes, regulations, rules, ordinances and orders of any governmental body, department, or agency thereof which apply to or result from Tenant’s use of the Premises.

**XII. INSURANCE LIABILITY AND INDEMNIFICATION**

12.1 *Insurance Liability.* Landlord has obtained Premise Liability Insurance, which does not cover Tenant's possessions or Tenant's negligence. Tenant must obtain a Renter's Insurance Policy, in an amount of no less than \$1,000,000 in commercial general liability, or other appropriate policies to cover damage or loss resulting from Tenant's negligence. Tenant shall name Landlord as an additional party in any and all insurance policies, and shall provide Landlord with a copy of all policies.

12.1.1 Tenant shall provide proof that payment for the insurance policy has been made initially and thereafter and that the policy has been renewed at least fifteen (15) calendar days prior to the anniversary of the initial year of this lease. Landlord may contact Tenant’s insurer(s) or insurer(s)' agent(s) directly at any time regarding Tenant’s coverage, coverage amounts, or other such relevant and reasonable issues related to this Lease.

12.2 *Indemnity.* Tenant hereby agrees to indemnify and hold harmless Landlord against and from any and all claims for property damage, or for personal injury, arising out of or in any way arising out of Tenant's use of the Leased Premises or from any activity, work, or thing done, permitted or suffered by Tenant in or about the Leased Premises.

12.3 *Liens.* If any mechanic’s or other lien is filed against the Premises for work claimed to have been for or materials furnished thereto, such lien shall be discharged by Tenant within Ten (10) days thereafter, at Tenant’s expense by full payment thereof by filing a bond required by law. Tenant’s failure to do so shall constitute a material default hereunder.

**XIII. MISCELLANEOUS PROVISIONS**

13.1 *Notices.* Any notice, communication, request, approval or consent which may be given or is required to be given under the terms of this Agreement shall be in writing and shall be transmitted (1) via hand delivery or express overnight delivery service to the Seller or the Purchaser, (2) via facsimile with the original to follow via hand delivery or overnight delivery service, or (3) via e-mail, provided that the sending party can show proof of delivery, as the case may be, at the addresses/numbers set forth below:

AS TO LANDLORD: Beaufort County  
Attn: Beaufort County Administration  
Post Office Box 1228  
Beaufort, SC 29901

Copy To: Beaufort County  
Attn: Beaufort County Passive Parks Manager  
124 Lady’s Island Drive  
Beaufort, SC 29907

AS TO TENANT: Landmark Baptist Church  
Attn: Pastor Rick Parker  
3 Sutler Road  
Okatie, SC 29909

- 13.2 *Entire Agreement.* This Lease constitutes as the sole and entire agreement of Landlord and Tenant and no prior or contemporaneous oral or written representations or agreements between the parties affecting the Premises shall have any legal effect.
- 13.3 *Counterparts.* This Agreement may be executed in counterparts. Each of the counterparts shall be deemed an original instrument, but all of the counterparts shall constitute one and the same instrument.
- 13.4 *Severability.* If any portion of this Lease shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Lease is invalid or unenforceable, then such provision shall be deemed to be written, construed and enforced as so limited.
- 13.5 *Amendment.* This Agreement cannot be amended orally or by a single party. No amendment or change to this Agreement shall be valid unless in writing and signed by both Parties to this Agreement.
- 13.6 *Captions.* The captions used in this Lease are for convenience only and do not in any way limit or amplify the terms and provisions hereof.
- 13.7 *Successors and Assigns.* The provisions of this Lease shall inure to the benefit of and be binding upon Landlord and Tenant, and their respective successors, heirs, legal representatives, and assigns.
- 13.8 *Applicable Law.* The laws of the State of South Carolina shall govern the interpretation, validity, performance and enforcement of this Lease; and, of any personal guarantees given in connection with this Lease.
- 13.9 *Authority.* Each individual and entity executing this Agreement hereby represents and warrants that he, she or it has the capacity set forth on the signature pages hereof with full power and authority to bind the party on whose behalf he, she or it is executing this Agreement to the terms hereof.
- 13.10 *Force Majeure.* Except for timely Rent payment, Landlord or Tenant shall not be in default hereunder when performance of any term or condition is prevented by a cause beyond its control.
- 13.11 *Time is of the Essence.* Time is of the essence of this Lease.
- 13.12 *Quiet Enjoyment.* Landlord hereby covenants, warrants and agrees that so long as Tenant is performing all of the covenants and agreements herein stipulated to be performed on the Tenant's part, Tenant shall at all times during the lease term have the peaceable quiet and enjoyment and possession of the Premises without any manner of hindrance from Landlord or any person or persons lawfully claiming the Premises, or any part thereof.

**IN WITNESS WHEREOF**, and in acknowledgement that the parties hereto have read and understood each and every provision hereof, the Parties have caused this Agreement to be executed on the date first written above.

**LANDLORD:**

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Eric L. Greenway  
*Beaufort County Administrator*

\_\_\_\_\_  
Witness

**TENANT:**

\_\_\_\_\_  
Witness

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
Witness

**RESOLUTION 2023/\_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO EXECUTE A LEASE AGREEMENT WITH LANDMARK BAPTIST CHURCH ENCUMBERING PROPERTY OWNED BY BEAUFORT COUNTY KNOWN AS A PORTION OF THE CHECHESSEE TRACT**

**WHEREAS**, Beaufort County (“County”) owns 43.57 acres of real property (“Property”) known as R600 010 000 001A 0000 located at 97 Chechessee Road, Beaufort and being recorded in the Office of the Register of Deeds for Beaufort County, South Carolina on July 16, 2013, in Book 3256 Page 1461; and

**WHEREAS**, the Landmark Baptist Church (“Church”) has leased 2,400 square feet of building space and 1 acre of land on the Property since July 12, 2013; and

**WHEREAS**, the lease agreement between the parties dated July 12, 2013 is almost a month to month lease that no longer complies with the recently adopted County lease policy; and

**WHEREAS**, the County and the Church wish to enter into a new lease agreement beginning July 1, 2023 through June 30, 2024 and including up to four (4) possible annual extensions upon mutual agreement, attached hereto and incorporated by reference as Attachment A; and

**WHEREAS**, Beaufort County Council has determined that it is in its best interests to authorize the execution of the lease agreement to the Church.

**NOW, THEREFORE, BE IT RESOLVED BY BEAUFORT COUNTY COUNCIL** duly assembled, does hereby authorize the County Administrator to execute a lease agreement beginning July 1, 2023 and terminating on June 30, 2024 with up to four (4) possible annual extensions upon mutual agreement to the Landmark Baptist Church for a portion of the property known as the Chechessee Tract, as attached hereto and incorporated by reference as Attachment A.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

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

ATTEST:

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



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<b>A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE PAT CONROY LITERARY CENTER, INC. FOR A PORTION OF THE REAL PROPERTY LOCATED AT 1511 NORTH STREET</b>
<b>MEETING NAME AND DATE:</b>
May 15, 2023; Finance Committee
<b>PRESENTER INFORMATION:</b>
Brittany Ward, County Attorney <i>5 minutes</i>
<b>ITEM BACKGROUND:</b>
<b>PROJECT / ITEM NARRATIVE:</b>
<p>Beaufort County is the fee simple owner of the real property located at 1511 North Street, Beaufort, SC 29902 and the Pat Conroy Literary Center, Inc. ("PCLC"), is a non-profit organization located within Beaufort County.</p> <p>PCLC is dedicated to providing a space for book clubs and writing groups; and offers master classes in poetry, memoir and fiction writing for both emerging and advanced writers of all ages. The County desires to lease to PCLC a portion of the Property 1511 North Street for the purpose of creating a pocket park which will provide an outdoor space for the visitors and citizens of Beaufort County to enjoy and to further promote the goals of PCLC.</p>
<b>FISCAL IMPACT:</b>
County Administrator has deemed it appropriate and necessary to reduce the lease rate to a nominal amount because the Property will remain open to the public at all times and PCLC has agreed to be fiscally responsible for maintenance and repairs during the lease term
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommend that the County enters into the leasing agreement
<b>OPTIONS FOR COUNCIL MOTION:</b>
Move forward to Public Hearing on – for lease consideration and approval/denial.

**RESOLUTION 2023/\_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE PAT CONROY LITERARY CENTER, INC. FOR A PORTION OF THE REAL PROPERTY LOCATED AT 1511 NORTH STREET**

**WHEREAS**, Beaufort County (“County”) is the fee simple owner of the real property located at 1511 North Street, Beaufort, SC 29902 (“Property”); and

**WHEREAS**, the Pat Conroy Literary Center, Inc. (“PCLC”), is a non-profit organization and governed by the laws of the State of South Carolina and exempt from taxation pursuant to §501(c)(3) of the Internal Revenue Code of 1986, as amended; and

**WHEREAS**, the PCLC is dedicated to providing a space for book clubs and writing groups; and offers master classes in poetry, memoir and fiction writing for both emerging and advanced writers of all ages; and

**WHEREAS**, the County desires to lease to PCLC a portion of the Property as shown on the survey attached hereto and incorporated herein by reference in Exhibit A for the purpose of creating a pocket park which will provide an outdoor space for the visitors and citizens of Beaufort County to enjoy and to further promote the goals of PCLC; and

**WHEREAS**, the County has negotiated certain lease terms with PCLC and pursuant to the current Beaufort County Lease Policy, the County Administrator has deemed it appropriate and necessary to reduce the lease rate to a nominal amount because the Property will remain open to the public at all times and PCLC has agreed to be fiscally responsible for maintenance and repairs during the lease term; and

**WHEREAS**, County Council finds that it is in the best interest of the citizens and residents of Beaufort County for the County Administrator to enter into a lease with PCLC for the Property.

**NOW, THEREFORE, BE IT RESOLVED** that Beaufort County Council, duly assembled, does hereby authorize the County Administrator to enter into a lease agreement with The Pat Conroy Literary Center, Inc., for a portion of the real property located at 1511 North Street.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

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

ATTEST:

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



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
<b>A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE YOUNG MEN’S SOCIAL CLUB AND SOUTH PINE LADIES UNION FOR A PORTION OF THE REAL PROPERTY LOCATED AT 242 AND 228 SCOTT HILL ROAD</b>
<b>MEETING NAME AND DATE:</b>
May 15, 2023; Finance, Administration and Economic Development Committee
<b>PRESENTER INFORMATION:</b>
Brittany Ward, County Attorney <i>5 minutes</i>
<b>ITEM BACKGROUND:</b>
<b>PROJECT / ITEM NARRATIVE:</b>
Young Men’s Social Club and South Pine Ladies Union are the fee simple owners of the real property located at 242 and 228 Scott Hill Road, St. Helena, SC 29920. The Club and Union desire to lease to County the Properties for the of continuation of the County’s use and the purpose of providing the community with a recreational facility.
<b>FISCAL IMPACT:</b>
Nominal yearly lease rate  Property will remain open to the public at all times and County has agreed to be fiscally responsible for maintenance and repairs during the lease term, as well as be responsible for all utility costs.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommend that the County enters into the lease agreement
<b>OPTIONS FOR COUNCIL MOTION:</b>
Move forward to County Council for a Public Hearing and Approval/Denial.

**RESOLUTION 2023/\_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE YOUNG MEN’S SOCIAL CLUB AND SOUTH PINE LADIES UNION FOR A PORTION OF THE REAL PROPERTY LOCATED AT 242 AND 228 SCOTT HILL ROAD**

**WHEREAS**, Young Men’s Social Club and South Pine Ladies Union (Club and Union) are the fee simple owners of the real property located at 242 and 228 Scott Hill Road, St. Helena, SC 29920 (“Properties”); and

**WHEREAS**, Beaufort County (“County”), a political subdivision of the State of South Carolina, through its Parks and Recreation Department provide the public with recreational programs at facilities throughout Beaufort County; and

**WHEREAS**, the Club and Union desire to lease to County the Properties as described in the lease attached for the of continuation of the County’s use and the purpose of providing the community with a public recreational facility; and

**WHEREAS**, the County has negotiated certain lease terms with Club and Union and pursuant to the current Beaufort County Lease Policy, it has deemed it appropriate and necessary to reduce the lease rate to a nominal amount because the Properties will remain open to the public at all times and County has agreed to be fiscally responsible for maintenance and repairs during the lease term, as well as be responsible for all utility costs; and

**WHEREAS**, County Council finds that it is in the best interest of the citizens and residents of Beaufort County for the County Administrator to enter into a lease with Club and Union for the Properties.

**NOW, THEREFORE, BE IT RESOLVED** that Beaufort County Council, duly assembled, does hereby authorize the County Administrator to enter into a lease agreement with Young Men’s Social Club and South Pine Ladies Union, for the real property located at 242 and 228 Scott Hill Road.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2023.

COUNTY COUNCIL OF BEAUFORT COUNTY

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

ATTEST:

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



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
A RESOLUTION AMENDING THE AMERICAN RESCUE PLAN ACT-FUNDED PUBLIC SAFETY RECRUITMENT INITIATIVES POLICY
<b>MEETING NAME AND DATE:</b>
Finance Committee; May 15, 2023
<b>PRESENTER INFORMATION:</b>
Katherine Mead, Human Resources Director 10 Minutes
<b>ITEM BACKGROUND:</b>
Resolution approving policy approved by County Council on
<b>PROJECT / ITEM NARRATIVE:</b>
<p>Staff is requesting Finance Committee approve and forward to County Council for adoption a Resolution amending the policy to provide sign-on and relocation bonuses to fill critical public safety positions in the Detention Center, EMS and the Sheriff's Office. The policy provides new employees in the above departments with a total sign-on bonus of \$2,500.00, payable in two installments: one upon hire and the other after completing the probationary period of employment. The policy also allows for a \$2,500.00 relocation assistance bonus for eligible new hires.</p> <p>This amendment will amend the claw back provisions to apply to employees who involuntarily separate prior to serving for two years. The amendment will also clarify eligibility for relocation assistance for current Beaufort County residents.</p> <p>This policy will expire after the \$500,000.00 in ARPA funds are expended, or December 31, 2024, whichever is sooner</p>
<b>FISCAL IMPACT:</b>
These funds come from the \$500,000.00 ARPA funds appropriated under Ordinance 2022/16
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Approval as submitted
<b>OPTIONS FOR COUNCIL MOTION:</b>
<p>Motion to approve/deny Resolution to Approve amendments to the ARPA-Funded Sign-On Bonus Policy.</p> <p>If approved, move forward to Council for Adoption on May 22, 2023.</p>

**RESOLUTION NO 2023-\_\_\_\_\_**

**A RESOLUTION AMENDING THE AMERICAN RESCUE PLAN ACT-FUNDED PUBLIC SAFETY RECRUITMENT INITIATIVES POLICY**

**WHEREAS**, the Federal government has allocated funding to each state (the “Funds”) under the American Rescue Plan Act (the “Act”); and

**WHEREAS**, Beaufort County has received \$37,17,446 under the Act; and

**WHEREAS**, the Federal government has provided guidance on eligible uses of the Funds and within specified time frames for expenditure of the Funds; and

**WHEREAS**, Beaufort County seeks to expend the Funds according to these provisions; and

**WHEREAS**, Beaufort County adopted an American rescue plan act-funded public safety recruitment initiatives policy (“Policy”) on October 24, 2022; and

**WHEREAS**, Beaufort County now desires to amend the policy in order to further protect the intent of securing employee retention; and

**WHEREAS**, the amendments to the Policy are to require a claw back provision should an employee be involuntarily terminated from employment; and

**WHEREAS**, the amendments to the Policy will clarify the eligibility for Beaufort County residents to receive relocation assistance under the program.

**NOW, THEREFORE**, be it resolved by County Council, in a meeting duly assembled, that the County Administrator is authorized to carry out the policies and procedures as detailed in amended Beaufort County Human Resources Policy Document 2022-4, ARPA-Funded Public Safety Recruitment Incentives, attached hereto as Exhibit “A.”

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2023.

**COUNTY COUNCIL OF BEAUFORT COUNTY**

**ATTEST:**

BY: \_\_\_\_\_

\_\_\_\_\_

Joseph Passiment, Chairman

Sarah Brock, Clerk to Council

## Exhibit "A"

## Beaufort County Human Resources Policy Document 2022-4

ARPA-Funded Public Safety Recruitment Incentives

- I. **Purpose of Policy.** The purpose of this policy is to define and direct a process for providing monetary recruitment incentives made possible by funding through the American Rescue Plan Act. It is intended to be a tool to help fill long-standing vacancies in critical public safety positions.
- II. **Applicability of Policy.** This policy is applicable to all positions within the Emergency Medical Services Department, the Detention Center and the Beaufort County Sheriff's Office.
- III. **Terms.**
  - A. **Sign-On Bonus (SOB).** A monetary award provided as an incentive for accepting employment. For the purpose of this policy, the SOB amount is \$5,000.00.
  - B. **Relocation Assistance Stipend (RAS).** A monetary award associated with a change of residence in conjunction with accepting employment. For the purpose of this policy, the RAS amount is \$2,500.00.
  - C. **Hire Date.** The Hire Date is the date upon which the employee initially reports for work. Ordinarily this is the date the employee attends Employee Orientation and signs all initial hire paperwork.
- IV. **Eligibility Requirements.**
  - A. **To be eligible for the SOB,** an employee:
    1. Must pass all pre-employment screening requirements and complete the employee onboarding process; and
    2. Must not have previously received an SOB from Beaufort County.
    3. Additionally, an employee of Beaufort County on the effective date of this policy who separates from employment after the effective date of the policy, is not eligible for the SOB upon reemployment, any earlier than one year following separation of employment.
  - B. **To be eligible for the SOB with accompanying RAS,** in addition to the requirements in paragraph IV. A., an employee:
    1. Must not live within a 30-mile radius of the Beaufort County Robert Smalls Government Complex located at 100 Ribaut Road, Beaufort, South Carolina at the time of application for employment to receive RAS.
    2. Must relocate to an address within Beaufort County, from which they will commute to and from work upon commencement of employment. If already a current Beaufort County resident, must relocate from a distance of more than 30 miles from 100 Ribaut Road, Beaufort, South Carolina to a location within a 30 mile commute from 100 Ribaut Road, Beaufort, South Carolina to receive RAS.
    3. Must establish Beaufort County residency within six (6) months of Hire Date.
    4. Provide at least two forms of documentation such as an updated driver's license, a lease agreement, mortgage, utility bill, etc. for verification of relocation to a Beaufort County address and verification that they relocated to an address within 30 miles and closer than previous commute.

## Beaufort County Human Resources Policy Document 2022-4

### V. Program Implementation.

- A. **Responsibility.** Administrative oversight and execution of this policy is the responsibility of the Human Resources Department who will author all forms, contracts and other procedures which may be necessary to implement this policy.
- B. **Effective Date.** This policy is effective upon the first day of the first month following County Council's formal approval by Resolution.
- C. **Distribution of Funds.**
1. The \$5,000.00 SOB will be paid in two gross installments of \$2,500.00 each and will be subject to mandatory withholdings.
    - a. The first installment of \$2,500.00 will be paid as soon as practicable following Hire Date.
    - b. The remaining \$2,500.00 will be paid upon completion of the employee's probationary period of employment.
  2. The \$2,500.00 RAS will be paid following the employee's Hire Date and verification of Beaufort County residency and is also subject to any mandatory withholdings.
  3. Employee Responsibility.
    - a. Repayment of Bonus(es).
      - i. Voluntary Separation of Employment. An employee accepting an SOB or an SOB with accompanying RAS is expected to remain in the employ of Beaufort County for a period of not less than two years following the Hire Date. If an employee who is in receipt of an SOB or an SOB with RAS voluntarily resigns with a separation of employment effective date within two years of the Hire Date, then the employee must return a pro-rated portion of those bonus(es). Recoupment of the separated employee's financial obligation shall follow established procedures for outstanding debt to the County owed by an employee at time of separation.  
  
The pro-rated, remaining financial obligation owed by the employee is calculated as follows:  
  

$$\text{Total Amount of SOB/RAS received divided by 24, multiplied by the number of full calendar months remaining between the date of separation from employment and two years from Hire Date.}$$
      - ii. Involuntary Separation of Employment by termination. When employment is terminated involuntarily by discharge at the will of Beaufort County with a separation of employment effective date within two years of the Hire Date, then the employee must return a pro-rated portion of those bonus(es). Recoupment of the separated employee's financial obligation shall follow established procedures for outstanding debt to the County owed by an employee at time of separation.
      - iii. Involuntary Separation of Employment by the death of the employee, the employee, or the employee's estate, will not incur a financial obligation as a result of receiving an SOB or an SOB with accompanying RAS.

- VI. **Program Termination.** Unless otherwise revised by an accompanying County Council budget amendment, this policy will remain in effect until:

**Exhibit "A"**

**Beaufort County Human Resources Policy Document 2022-4**

- A. **Funds for this program, in the amount of \$500,000.00, have been fully expended; or**
- B. **December 31, 2024**, whichever is sooner.

My signature below indicates my understanding and agreement of the above ARPA-Funded Public Safety Recruitment Incentives policy.

\_\_\_\_\_

Employee's Signature

\_\_\_\_\_

Date

**County Council  
May 22, 2023**

**CITIZEN COMMENT PERIOD- 15 MINUTES TOTAL**

*Anyone who wishes to speak during the Citizen Comment portion of this 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.*

**FULL NAME (print only)**

**Topic**

Elvio Tropeano

MISC

FRANK CEMULI

PURVIEWING

Maria Waters



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

Item 1.

<b>ITEM TITLE:</b>
<b>A RECOMMENDATION OF AN ORDINANCE AUTHORIZING THE REDEMPTION OF THE OUTSTANDING BEAUFORT COUNTY, SOUTH CAROLINA GENERAL OBLIGATION BONDS, SERIES 2013A, AND OTHER MATTERS RELATED THERETO.</b>
<b>MEETING NAME AND DATE:</b>
Finance Committee 03/17/2023
<b>PRESENTER INFORMATION:</b>
Hayes Williams, Chief Financial Officer 10 Minutes
<b>ITEM BACKGROUND:</b>
On May 10, 2013, Beaufort County, South Carolina (the "County") issued general obligation bonds in the original principal amount of \$7,580,000 (the "Series 2013A Bonds") for the purpose of defraying the cost of constructing capital improvements in the County.
<b>PROJECT / ITEM NARRATIVE:</b>
The bonds currently bear interest rates between 3 and 4%. The bonds are callable on May 1, 2023. Administration recommends redeeming the bonds with Fund Balance in the Debt Service Fund.
<b>FISCAL IMPACT:</b>
Redemption will be from the fund balance in the Debt Service Fund. The redemption amount will be approximately \$4.5 million. The redemption will save Beaufort County approximately \$870k in interest over the next ten years.
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends approval of the Ordinance.
<b>OPTIONS FOR COUNCIL MOTION:</b>
Approve or deny the Ordinance. <i>Forward to County Council meeting on April 24, 2023.</i>

**AN ORDINANCE**

**AUTHORIZING THE REDEMPTION OF THE OUTSTANDING BEAUFORT COUNTY, SOUTH CAROLINA GENERAL OBLIGATION BONDS, SERIES 2013A, AND OTHER MATTERS RELATED THERETO.**

**WHEREAS**, on May 10, 2013, Beaufort County, South Carolina (the “County”) issued general obligation bonds in the original principal amount of \$7,580,000 (the “Series 2013A Bonds”) for the purpose of defraying the cost of constructing capital improvements in the County; and

**WHEREAS**, as of May 1, 2023, the outstanding principal balance of the Series 2013A Bonds is \$4,190,000; and

**WHEREAS**, such outstanding Series 2013A Bonds may be redeemed by the County on or after May 1, 2023 at a redemption price of par with no prepayment premium; and

**WHEREAS**, the County Council as the governing body of the County has determined, in consultation with the financial advisor and bond counsel for the County, that it is in the best interests of the County to use a portion of the County’s fund balances or other legally available funds of the County to redeem the outstanding Series 2013A Bonds so that the interest that would be otherwise be owed by the County on the Series 2013A Bonds for the next ten years will be eliminated; and

**NOW, THEREFORE, BE IT ORDAINED** by the County Council of Beaufort County, South Carolina, as follows:

**SECTION 1.** The County hereby determines that the outstanding Series 2013A Bonds shall be redeemed by the County using a portion of the County’s fund balances or other legally available funds of the County.

**SECTION 2.** The County Administrator, the Deputy County Administrator and the Chief Financial Officer of the County are each individually authorized to take all of necessary action to accomplish the redemption of the Series 2013A Bonds.

**SECTION 3.** All orders, ordinances and resolutions and parts thereof in conflict herewith are to the extent of such conflict hereby repealed, and this Ordinance shall take effect and be in full force from and after its third reading.

**BEAUFORT COUNTY, SOUTH CAROLINA**

(SEAL)

\_\_\_\_\_  
Chairman of County Council

ATTEST:

\_\_\_\_\_  
Clerk to County Council

First Reading: \_\_\_\_\_, 2023 Votes \_\_\_  
Second Reading: \_\_\_\_\_, 2023 Votes \_\_\_  
Public Hearing: \_\_\_\_\_, 2023  
Third Reading: \_\_\_\_\_, 2023 Votes \_\_\_



# BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

<b>ITEM TITLE:</b>
Recommend Approval of Motion to Correct Scrivener’s Errors in Ordinance 2023/8 – Text Amendments to Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article I, In General; Article II, Development Impact Fee Procedures; Article III, Parks and Recreation Facilities; Article IV, Road Facilities – Southern Beaufort County Service Area; Article V, Library Facilities; Article VI, Fire Facilities; Article VII, Road Facilities – Northern Beaufort County.
<b>MEETING NAME AND DATE:</b>
Finance, Administration and Economic Development Committee, May 15 <sup>th</sup> , 2023
<b>PRESENTER INFORMATION:</b>
Thomas J. Keaveny, II, County Attorney; and Chuck Atkinson, ACA Development and Recreation 5 Minutes needed for the presentation
<b>ITEM BACKGROUND:</b>
<p>On March 13, 2023 County Council amended Beaufort County’s Code of Ordinances, Chapter 82 which imposes development impact fees for certain kinds of development in the County.(Ordinance 2023/8). Among the impact fees which were amended were (1) fees for parks and recreation projects north and south of the Broad River and (2) fees for transportation projects north and south of the Broad River. The County staff worked with the municipalities to agree on the lists of projects for each type of fee. Tables 82.55a (Parks and Recreation Northern and Southern Facility Projects), 82-87a (Road Facility Projects North of the Broad), and 82-87b (Road Facility Projects South of the Broad) set forth projects to which the collected fees are to be applied. Unfortunately, however, due to a scrivener’s error, the lists of projects which are set forth in the tables which were adopted by Council do not accurately reflect the agreements which were reached by the County and the municipalities. The tables need to be corrected.</p> <p>Council’s <i>Rules and Procedures</i> provides that “[s]crivener’s errors may be made to an existing ordinance . . . with a two thirds (2/3) vote of Council.” (<i>Rules and Procedures</i>, Chapter 4, Section E, Scrivener’s Errors.) Presumably, Council intended to say that scrivener’s errors may be <i>corrected</i> to an existing ordinance with a two-thirds vote of Council.</p>
<b>PROJECT / ITEM NARRATIVE:</b>
The scrivener’s errors which appear in Tables 82.55a, 82.87a and 82.87b of Ordinance 2023/8, as adopted, need to be corrected to reflect the agreement of the County and the municipalities.
<b>FISCAL IMPACT:</b>
None
<b>STAFF RECOMMENDATIONS TO COUNCIL:</b>
Staff recommends Approval.
<b>OPTIONS FOR COUNCIL MOTION:</b>
To approve correction of scrivener’s error and forward to Council for vote



**ORDINANCE 2023/8 - TABLE 82-55a TO BE INSERTED TO CORRECT SCRIVENER’S ERROR**

<b>TABLE 82-55a: PARKS AND RECREATION NORTHERN AND SOUTHERN FACILITY PROJECTS</b>	
<b>Northern Service Area Projects</b>	<b>Southern Service Area Projects</b>
Burton Wells Park Expansion	Buckwalter Park Expansion
County Pools, Splash Pads, and Aquatics Center/Park	M.C. Riley Complex Expansion
Passive Park Development and Construction	Daufuskie Island Park Improvements
Basal Green Complex Expansion	County Pools, Outdoor Aquatics, and Splash Pads Installation
Coursen-Tate Complex Expansion	Bluffton Center Expansion
Saint Helena Park Expansions	Passive Park Development and Construction
Charles Lind Brown Expansions	Community Center Expansion
Community Center Expansions	Recreation Field Development and Construction
Small Park Expansion and Development	
Municipal Owned Park Facility Development and Expansions: Henry C Chamber’s Park Spanish Moss Trail Port Royal Skate Park Washington Street Park Pigeon Point Park Southside Park	

**ORDINANCE 2023/8 - TABLE 82-87a TO BE INSERTED TO CORRECT SCRIVENER'S ERROR**

**TABLE 82-87a: ROAD FACILITY PROJECTS NORTH OF THE BROAD**

<b>Transportation Project</b>	<b>Type of Improvement</b>
10 Traffic Signals	Traffic Signal
Lady's Island Access Roads – Hazel Farm Rd/Gay Dr, Sunset Blvd/Miller Drive W, BHS, LIMS, Meadowbrook Drive	New Roads, Streetscapes
US 21/SC 802 Corridor Improvements	Streetscape
Calhoun Street (Rodgers St to Pigeon Point Road)	Streetscape
Boundary Street Connectivity (Polk St. Parallel Road)	New Road
US 21/SC 281 Intersection Improvement (Lady's Island Dr/Ribaut Road)	Intersection Improvements
US 21 (Lady's Island Drive) & Meridian Drive/Islands Causeway Intersection Improvements	Intersection Improvements
Ribaut Road Improvement (Boundary Street to Parris Island Bridge)	Access Management
US 21/SC 128 Intersection Improvement (Parris Island Gateway/Savannah Highway)	Intersection Improvement
Spine Road – Port Royal Port	New Road
SC 170 Robert Smalls Parkway (Boundary Street to Broad River Bridge)	Access Management
Joe Frazier Road Connection to SC 170	New Road
SC 170/US 21 Intersection Improvement	Intersection Improvement
Broad River Bridge Intersection	Intersection Improvement
US 21 Bus (Carteret St & Boundary St) Upgrades (Ribaut Road to Woods Memorial Bridge)	Access Management, Streetscape, Road Diet
SC 802 (Sam's Point Road) Improvements (roundabout to Springfield Road)	3-lane widening with shared use path
US 21/US 21 Bus. Trask Parkway/Parris Island Gateway	Intersection Improvement
US 21 (Lady's Island Drive) Improvements (Lady's Island Bridge to US 21 Sea Island Parkway)	Access Management

**ORDINANCE 2023/8 - TABLE 82.87b TO BE INSERTED TO CORRECT SCRIVENER'S ERROR**

**TABLE 82.87b: ROAD FACILITY PROJECTS SOUTH OF THE BROAD**

<b>Project</b>	<b>Description</b>
16 Traffic Signal	Traffic Signal
Bluffton Parkway	Access Management
Buckwalter Parkway	Access Management
US 278 Bus (Pembroke Drive to Sea Pines Circle)	Access Management
US 278 Corridor (Moss Creek Drive to Cross Island Parkway)	Bridge Widening
Burnt Church Road (Bluffton Parkway to Alljoy Road)	Road Widening
SC 170 (Okatie Center Blvd S to SC 462)	Road Widening, Access Mgmt
Bluffton Parkway 5B	New Road
SC 46 Widening (Jasper County line to SC 170)	Road Widening
US 278 (Jasper County line to SC 170)	6-lane road widening
US 278 Corridor (Gum Tree Rd to Dillon Rd)	Road Widening/Access Mgmt
SC 46 Improvements (SC 170 to Buck Island Road)	Widening/Safety Improvements/alt. transportation
Sea Pines Circle	Conversion to a multi-lane roundabout
Cherry Point Road	Roadway Improvement
Main Street (Wilborn Road to Hospital Center Blvd)	2 new roundabouts
Gum Tree Road (US 278 to Squire Pope Road)	Road Widening + roundabout
Bluffton Parkway Bicycle Facilities	Streetscaping, on-street bike lanes, resurfacing paths, etc.
Buckwalter Parkway Bicycle Facilities	Streetscaping, on-street bike lanes, resurfacing paths, etc.
Pope Avenue/Palmetto Bay Road with NW Connector	Access management and new road
New Orleans Road (Arrow Road to St. Augustine Place)	Road Widening
H.E. McCracken	Road Widening
Wild Horse Road (US 278 to Gum Tree Road)	Road Widening + Roundabout
US 278 Frontage Road North (Squire Pope Road to Wild Horse Rd)	New Road (2-lane/3- lane)
US 278 Frontage Road South (Squire Pope Road to Gum Tree Rd)	New Road (2-lane/3- lane)



# Rules and Procedures

Beaufort County Council



## CODE OF ETHICS FOR BEAUFORT COUNTY OFFICIALS

### Preamble

Beaufort County Council is committed to the highest standards of conduct by and among County officials in the performance of their public duties. Individual and collective adherence to high ethical standards by public officials is central to the maintenance of public trust and confidence in government.

While County officials agree on the need for proper conduct, they may experience personal conflict or differing views of values or loyalties.

In such cases the principles contained in this Code of Ethics [which is drafted by the National Association of Counties (NACo)] provide valuable guidance in reaching decisions, which are governed, ultimately, by the dictates of the individual conscience of the public official and his or her commitment to the public good.

Certain of these ethical principles are best expressed as positive statements; actions which should be taken; courses which should be followed; goals which should permeate both public and private conduct. Other principles are expressed as negative statements; actions to be avoided and conduct to be condemned.

The Code of Ethics for Beaufort County Officials has been created by and for elected officials. However, these principles apply to the day-to-day conduct of both elected and appointed officials and employees of this County government.

Beaufort County Council recognizes that this Code of Ethics should serve as a valuable guide for all those in whom the public has placed its trust.

### Ethical Principles

#### **The ethical County official shall:**

- Properly administer the affairs of Beaufort County.
- Promote decisions which only benefit the public interest.
- Actively promote public confidence in County government.
- Keep all funds and other properties of Beaufort County safe.
- Conduct and perform the duties of the office diligently, and promptly dispose of the business of the County.
- Maintain a positive image to pass constant public scrutiny.
- Evaluate all decisions so, the best service or product is obtained at a minimal cost without sacrificing quality fiscal responsibility.
- Inject the prestige of the office into everyday dealings with the public, employees and associates.
- Maintain a respectful attitude toward employees, other public officials, colleagues and associates.
- Effectively and efficiently work with governmental agencies, political subdivisions and other organizations in order to further the interests of the County.
- Faithfully comply with all laws and regulations applicable to the County and impartially apply them to everyone.
- Respect and comply with the standards of the Council-Administrator form of government adopted in Beaufort County.

#### **The ethical Beaufort County official should not:**

- Engage in outside interests that are not compatible with the impartial and objective performance of his or her duties.
- Improperly influence, or attempt to influence, other officials to act in his or her own benefit.
- Accept anything of value from any source which is offered to influence his or her action as a public official.

**The ethical County official accepts the responsibility that his or her mission is that of servant and steward to the public**

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**Historical Background**

Section 4-9-100, *Code of Laws of South Carolina*, 1976, as amended.

Adopted: April 8, 1985

Amended: November 9, 2015

- October 25, 2010
- August 14, 2006
- June 25, 2001
- April 14, 1997
- June 12, 1995
- September 13, 1993
- August 9, 1993
- January 13, 1992
- January 28, 1991
- September 25, 1989

## CHAPTER 1

### OFFICERS OF COUNCIL

Council shall elect a Chairman and Vice Chairman, for terms as hereinafter set forth, on the first business day in January following each General Election.

#### A. CHAIRMAN

Council shall elect one of its members to serve as Chairman for a two-year term on the first business day in January following each County General Election. Nominations for Chairman must be made by a Council member. Six votes shall be required to elect.

The Chairman shall preside at all regular and special meetings of Council, shall execute, on behalf of Council, all ordinances, resolutions, directives, deeds, bonds, contracts and other official instruments or documents, and shall have such other duties and perform such functions as above set forth in these Rules and in the State Code. The Chairman shall serve as an *ex-officio* member of each standing committee of Council and shall be entitled to vote.

#### B. VICE CHAIRMAN

On the first business day in January following each County General Election, Council shall also elect one of its members to serve as Vice Chairman for a two-year term. Election of Vice Chairman shall be in the same manner as set forth above for election of Chairman.

In the event the Chairman shall be temporarily absent or unable to serve, the Vice Chairman shall serve as Chairman in his stead.

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The term "Council" when used herein shall mean Beaufort County Council.

The term "Councilmen" is used herein without regard to gender.

### C. RESIDENCY REQUIREMENTS

Section 4-9-90 of the *Code of Laws of South Carolina*, 1976, as amended, provides generally for the election of members of County Council and for the replacement of members who do not serve a full term. Section 4-9-610, which is the provision for the Council-Administrator form of government, further provides that a County Council member must be a qualified elector of the County. The Code defines a qualified elector as one who is a resident in the district or the County in which he votes.<sup>①</sup>

### D. PARLIAMENTARIAN

The Chairman may appoint one member of Council to serve as Parliamentarian.

### E. CLERK TO COUNCIL

Council shall appoint a person, not a member of Council, to serve as Clerk for an indefinite term. The Clerk to Council shall keep a journal in which shall be recorded the minutes of Council's proceedings, which shall be open to public inspection. (Section 4-9-110 of the *Code of Laws of South Carolina*, 1976, as amended.)

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<sup>①</sup> Reference County Attorney's letter dated July 6, 1989; Judge Kemmerlin's Order dated June 1, 1990.

## CHAPTER 2

### MEETINGS AND AGENDAS

#### A. REGULAR / SPECIAL / COMMITTEE MEETINGS

Council shall give written notice of its regular meetings at the beginning of each calendar year. This should include the dates, times and places of each meeting (Section 4-9-110 of the *Code of Laws of South Carolina*, 1976, as amended).

Agendas, committee meetings and emergency meetings frequently pose problems for conforming with notice requirements. Agendas shall be posted at least 24 hours in advance of a meeting at the office or meeting place of the public body. When special or rescheduled meetings are held, the public body shall post a notice as soon as “practicable,” but not less than 24 hours prior to the meetings. Such notices should include an agenda, time, date and place of the meeting.

Council shall hold its regular meetings for the transaction of official business at least once each month in accordance with the schedule adopted by Council. On February 11, 1985 Council voted to hold its regular meetings on the second and fourth Monday of each month. **On November 9, 2015 voted to begin caucus at 5:30 p.m., regular session 6:00 p.m., public hearings at 6:30 p.m., and adjourn at 8:00 p.m., unless a motion to extend is approved by a two-thirds vote.**

Special meetings may be called by the Chairman or majority of Council, but no special meetings shall be held unless all members are notified at least 24 hours in advance of such meeting.

#### B. MEDIA NOTIFICATION

The media shall be duly notified of the time and place for regular, special and committee meetings. **A majority of the members of Council shall constitute a quorum for the transaction of official business.**

### **C. EXECUTIVE SESSION**

Meetings of public bodies are to be open to the public, unless they are specifically exempted. Exemptions may be made for (Reference Section 30-4-70, *Code of Laws of South Carolina*, 1976, as amended):

1. Discussion of employment, appointment, compensation, promotion, demotion, discipline, or release of an employee, a student, or a person regulated by a public body or the appointment of a person to a public body; however, if an adversarial hearing involving an employee or client is held, such employee or client has the right to demand that the hearing be conducted publicly. Nothing contained in this item shall prevent the public body, in its discretion, from deleting the names of the other employees or clients whose records are submitted for use at the hearing.

2. Discussion of negotiations incident to proposed contractual arrangements and proposed sale or purchase of property, the receipt of legal advice, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against said agency of a claim.

3. Discussion regarding the development of security personnel or devices.

4. Investigative proceedings regarding allegations of criminal misconduct.

5. Discussion of matters relating to the proposed location, expansion, or the provision of service encouraging location or expansion of industries or other businesses in the area served by the public body.

6. Prior to going into executive session, the public agency shall vote in public on the question and when such vote is favorable, the presiding officer shall announce the specific purpose of the executive session. No formal action may be taken in executive session. As used in this item “formal action” means a recorded vote committing the body concerned to a specific course of action. No vote may be taken in executive session.

### **D. CONDUCT AT MEETINGS**

#### **1. Pledge of Allegiance**

Every Council meeting shall open with the Pledge of Allegiance to the Flag and follow with an invocation.

## 2. Decorum in Speaking

Every member, when about to speak, shall address the Chairman and, in speaking, avoid disrespect to Council and any personalities, and shall confine himself to the question under consideration. In debate each member has the right to speak twice on the same question on the same day (except on an appeal), but cannot make a second speech on the same question as long as any member who has not spoken on that question desires the floor. No one can speak longer than three minutes at a time without permission of Council.

## 3. Addressing the Chair

The Chairman, when addressed by a member shall recognize the member by name, using no title, but that of "Mr.," "Mrs.," "Miss" or "Ms." The member first recognized shall be first heard; and if several address the Chairman at the same time, the Chairman shall decide who is first to speak and shall recognize such member.

## 4. Public Comment

Upon conclusion of the review of Council's minutes, a 15-minute segment of the agenda shall be allotted for public comment. At the end of the meeting, Council shall take any other public comment up to 15 minutes.

- Each speaker is limited to three minutes
- Only one speaker limit at microphone.
- Giving of a speaker's time to another is not allowed.

## 5. Matters Not Within Council's Jurisdiction

No matter shall be entered on the agenda or heard by Council unless it is within Council's authority or jurisdiction. Council may entertain requests from other governmental bodies, departments or agencies that make recommendations to Council.

## 6. Recognition of Person(s)

When any person, including employees of Council and the County are heard, that person, when they have completed their presentation, shall be seated and no person other than a member of Council will be recognized to make any

statement on such matter unless requested to do so by Council or by any member of Council through the Chairman.

**7. Off-Agenda Item**

A two-thirds vote is required before action can be taken on an off-agenda item.

- 11 votes— 8 required
- 10 votes— 7 required
- 9 votes – 6 required
- 8 votes – 6 required
- 7 votes— 5 required
- 6 votes – 4 required

**E. FISCAL MATTERS**

All appropriations shall require a minimum of [six affirmative votes](#).

**F. PARLIAMENTARY PROCEDURE**

Meetings of Council shall be conducted in accordance with *Robert’s Rules of Order Newly Revised*, unless provided otherwise herein.

**G. AGENDA**

The agenda is set by the Chairman and Vice Chairman with the County Administrator’s assistance no later than the Wednesday immediately preceding the Council meeting.

**H. CONSENT AGENDA**

The consent agenda is used for non-controversial action items organized apart from the rest of the agenda and approved as a group. This includes all business items that require formal approval and yet, because they are not controversial, there is no need for Council discussion before taking a vote. Items may appear on a consent agenda only if all Council members agree; if even one member considers a specific item to need discussion, it must be removed and placed on the regular agenda for the Council meeting.

### 1. Agenda Package

Packages are prepared and distributed on the Friday immediately preceding the Council meeting. Background information pertaining to a particular agenda item shall be enclosed in the package.

### 2. General Information

Other information of general interest to Council is circulated under separate cover.

### 3. Potential Agenda Items

The Clerk to Council shall maintain a log of potential agenda items for upcoming meetings, particular reference being made to Ordinance readings.

### 4. Request for Agenda Time

Any person requesting agenda time, including Council members, must submit their request to the Chairman, County Administrator, or Clerk to Council, plus backup material, [no later than Tuesday prior to 5:00 p.m. prior to 9:00 a.m., on the Wednesday](#) immediately preceding the Council meeting.

### 5. Department Heads'/Elected Officials' Request for Agenda Time

Any department head or elected official wishing to appear before Council, should be handled in the same manner as above set forth. The Chairman may assign the matter for action following a short presentation by the individual at a regular Council meeting.

## H. APPOINTMENTS TO AGENCIES, BOARDS, COMMISSIONS AND AUTHORITIES

A two-week waiting period is required before an appointment can be finalized (i.e., from time of nomination to Council vote).

### 1. Notification

The Clerk to Council shall notify all Council members thirty (30) days prior to the expiration date of any Board member's term, or within ten (10) days

after receipt of a Board member's resignation. Council members will have thirty (30) days to provide names and appropriate documentation (application and résumé) for consideration to the appropriate Standing Committee. The thirty (30) days will begin on the date the Clerk to Council has notified Council of the vacancy.

## **2. Nominations**

The appropriate Standing Committee shall review all applications on file and select nominee(s) to be submitted to full Council. Interviews may be scheduled at the request of the Committee Chairman.

In situations where technical or other special qualifications are required within the Charter for appointment, the Standing Committee will review and analyze the technical qualifications of the applicant(s) and will recommend and forward to Council only those names qualified.

The Standing Committee shall nominate at a subsequent full Council meeting, the aforementioned candidate(s) for membership. Once the floor is open for nominations, any Council member may place a name in nomination. There is no requirement that the name of said nominee is previously on file.

## **3. Representation**

Council shall appoint Agency, Board or Commission members with consideration for demographic representation. In addition, Council shall consider:

- a. Knowledge and experience relevant to the needs of the particular Agency, Board or Commission;
- b. Diverse representation of backgrounds, professions and viewpoints;
- c. Diverse ages and economic levels;
- d. Diverse race and gender composition;
- e. Diverse geographic representation of the County.

## **4. Résumé**

Names on file with the Clerk to Council and considered by a Standing Committee will be accompanied by a résumé.

For those nominated other than through a Standing Committee (i.e., by a Council member when the floor is open for such additional nominations) a résumé will be made available to Council members no later than the Friday prior to the meeting at which the vote for appointment is taken. Absent such a résumé the nominee will be disqualified.

## 5. Voting<sup>③</sup>

A vote by show of hands will be taken if there is a single or multiple candidate(s) seeking membership. A simple voting majority of Council members will decide the selected nominee unless a greater number of affirmative votes is necessary under the Template Ordinance.<sup>④</sup>

If, when there are three or more candidates for a single position and no person receives the required number of votes of the first show of hands, the two candidates receiving the most votes will be considered in a second, and final vote by another show of hands.

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<sup>③</sup> Reference Attorney General's Opinion No. 84-4, issued January 17, 1984, and a subsequent opinion dated April 24, 1984

<sup>④</sup> Reference Template Ordinance No. 2005-5, as amended.

## CHAPTER 3

### APPEARANCES, PRESENTATIONS AND PETITIONS TO COUNCIL

#### A. PUBLIC COMMENT

Any person desiring to address Council during public comment may do so by submitting a request to be heard to the Clerk to Council prior to, or at the beginning of, the meeting.

1. Each request must include the name and address of the person appearing and the nature of the presentation.

2. In the event a presentation should be made on behalf of an organization or group of persons, the organization or group will designate one spokesman to make the presentation.

3. Every member of the public who is recognized to speak, shall address the Chairman and, in speaking, avoid disrespect to Council and any personalities and shall confine himself to questions under the jurisdiction of Council.

4. All persons making public comment shall be limited to three (3) minutes, so as to allow others an opportunity to be heard. (See page 7)

#### B. COMMENTS FROM THE FLOOR

1. If the Chairman determines insufficient time is available for a personal appearance at a particular meeting, he may schedule the personal appearance for any subsequent meeting (considering the availability of time). The Chairman may, at his discretion, establish time limits for any presentation or personal appearance.

2. No person shall be allowed to make personal appearances, presentations, present petitions, or otherwise be recognized from the floor for comment, except as permitted under the agenda.

3. This procedure shall not apply to representatives of the electronic and print media, County staff members, or other County employees who may be recognized by the Chairman for questions and comments relating to the business of Council.

## **CHAPTER 4**

### **ORDINANCES**

Legislative actions of Council are called ordinances. An ordinance may be introduced by any member. Except for Emergency Ordinances (reference paragraph G) all ordinances must be read at three public meetings of Council on three separate days, with an interval not less than seven days between the second and third readings. When substantive modifications or amendments to an ordinance are proposed after second reading, the Chairman shall remand the ordinance for an additional reading. All Council proceedings must be recorded, and ordinances adopted by Council must be compiled, indexed, codified, published, and made available for public inspection at the Office of County Council (§4-9-110). Public hearings or notice must be held in certain instances: adoption of standard codes or technical regulations and furnishing copies thereof, emergency ordinances (§4-9-110).

#### **A. NEED FOR PUBLIC HEARING**

Public hearings, after reasonable public notice, must be held before final Council action is taken to:

1. Adopt annual operational and capital budgets;
2. Make appropriations, including supplemental appropriations;
3. Adopt building, housing, electrical, plumbing, as and all other regulatory codes involving penalties;
4. Adopt zoning and subdivision regulations;
5. Levy taxes;
6. Sell, lease or contract to sell or lease real property owned by the County.

The Council may adopt any standard code or technical regulations authorized under §6-9-60 by reference thereto in the adopting ordinance. The procedure and requirements governing the ordinances shall be prescribed for ordinances listed in (1) through (6) above.

Copies of any adopted code of technical regulations shall be made available from the Clerk of Council for distribution or for purchase at a reasonable price.

**B. NOTICE OF PUBLIC HEARING**

No less than fifteen days notice of the time and place of such hearings shall be published in at least one newspaper of general circulation in the County. Publication shall include one newspaper north and one south of the Broad River, and when applicable, publication in the newspaper serving the Bluffton area. (Section 4-9-120 of the *Code of Laws of South Carolina*, 1976, as amended)

**C. HANDICAP ACCESSIBILITY**

All public hearings shall be held at locations accessible to the handicapped.

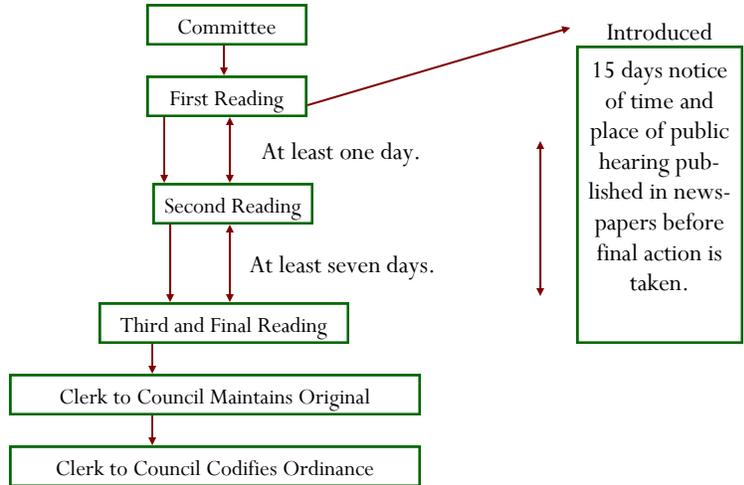
**D. ORDINANCE REVIEW**

All Ordinances shall be reviewed by the County Attorney and County Staff prior to third and final reading. If applicable, written comments and a cost/benefit analysis shall be prepared by County Staff and included in the agenda package assembled for the public hearing and/or last reading.

**E. SCRIVENER'S ERRORS**

Scrivener's errors may be made to an existing ordinance and approved minutes with a two-thirds ( $\frac{2}{3}$ ) vote of Council.

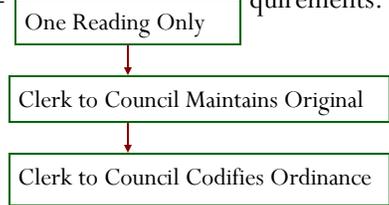
**F. FLOW CHART OF ORDINANCE PASSAGE**



**G. PASSAGE OF EMERGENCY ORDINANCES**

To meet public emergencies affecting life, health, safety or the property of the people, Council may adopt Emergency Ordinances. They may not, however, be used to levy taxes, grant, renew or extend a franchise or impose or change a service rate.

1. Every Emergency Ordinance shall be designated as such and shall contain a declaration that an emergency exists and describes the emergency.
2. Every Emergency Ordinance shall be enacted by the affirmative vote of at least two-thirds of the members of Council present.
3. An Emergency Ordinance is effective immediately upon its enactment without regard to any reading, public hearing, publication requirements or public notice requirements.



4. Emergency Ordinances shall expire automatically as of the 61<sup>st</sup> day following the date of enactment.

Emergency Ordinances expire automatically on the  
61st day following enactment

**CHAPTER 5**

**CORRESPONDENCE**

The Clerk to Council will open mail addressed to the Chairman of Council, scan and distribute via email to Council. The Clerk to Council shall also retain the scanned copy in Council's correspondence file.

**CHAPTER 6**

**CONFLICT OF INTEREST**

A. Any member of Council who has a substantial interest in any business which contracts with the County for sale or lease of land, materials, supplies, equipment or services, or who personally engages in such matters, shall make known that interest and refrain from voting upon or otherwise participating in his/her capacity as a member of Council in matters related thereto.

B. No member of Council and no business with which a member of Council is associated shall enter into any contract with a governmental agency or department which is to be paid in whole or in part out of government funds unless the contract has been awarded through a process of public notice and competitive bidding.

C. Any member of Council who has a business interest in any matter before Council, or who has a business or ownership interest in any property or business that will be, or may be directly affected by any ordinance pending by Council, shall fully disclose on the record such business or ownership interest prior to casting any vote on the matter.

D. Completion and submit "Beaufort County Statement of Conflict of Interest" and filed with the Clerk to Council.

## CHAPTER 7

### TRAVEL AND EXPENSE REIMBURSEMENT

#### A. POLICY

1. Reimbursement will be made only upon presentation of a County requisition form to the Finance Department along with substantiating receipts and statements.

2. The Finance Department shall maintain a list of mileage to various locations from Beaufort and reimburse only the mileage for the shortest distance on their list.

#### B. TRAVEL

##### 1. Private Automobile

Council shall be reimbursed mileage equal to the rate established by the Internal Revenue Service (IRS). When two or more Council members travel in the same vehicle, only the individual owner of the vehicle being used shall be reimbursed mileage.

##### 2. Commercial

a. Airplane. The County shall pay round-trip tourist fare for Council members attending County-related functions. In the event that tourist fare is not available on any reasonable travel schedule, the County shall pay the entire cost.

b. Bus and Train. The County shall pay the total round-trip fare for Council attending County-related functions.

c. Taxi Expenses. The County shall pay for the actual cost of trips for airports to hotel/motel and return; hotel/motel to place of function (if not the same) and return.

**C. EXPENSES**

1. Registration. The County will pay the registration costs for authorized conventions, conferences and seminars.

2. Hotel/Motel. The County will pay the actual cost of single occupancy rates.

3. Per Diem. Council members traveling outside the County shall receive reimbursement for meals and County-related expenses in accordance with the U.S. General Services Administration (GSA).

4. Official County Meetings. Reimbursement for official County conferences must be approved by the Chairman prior to attendance of the meetings by Council.

**D. ADVANCE PAYMENTS**

1. Advance payments for out-of-area travel are authorized by approval of the Request for Travel Expenses by the Chairman of County Council, the County Administrator or Division Executive Director.

2. Documentation required by the Finance Department must be presented to the Finance Department within five (5) working days after return.

**E. MILEAGE REIMBURSEMENT**

1. Upon notification of the Chairman, all Council members shall be reimbursed for their direct expenses as they relate to County business.

2. In addition to the base annual pay received for service on Council, members and/or the Chairman may be paid a stipend of \$40 per meeting for his/her attendance at 144 meetings for the fiscal year of any Council committee meeting and other Council-related business meetings. Each member of Council shall be reimbursed mileage to and from their residences for all scheduled meetings, *i.e.*, regular meetings, work sessions and public hearings.

## **CHAPTER 8**

### **ATTENDANCE AT SEMINARS, CONFERENCES, ETC.**

Attendance of Council members at seminars, conferences, etc. is encouraged. Advance permission must be secured from the Chairman.

## CHAPTER 9

### STANDING COMMITTEES

#### A. ASSIGNMENTS

All committee chairmanship and tasks shall emanate from the Chairman. Upon approval by the Chairman, the County Administrator may assign to a Standing Committee or Ad Hoc Committee, specific requests and/or tasks which emerge either from Council discussions, incoming correspondence or memoranda. Each assignment shall be added to the appropriate committee's work in progress and completed status report.

#### B. STATUS REPORT

The Clerk to Council shall furnish Council, on a monthly basis, a register of all Standing Committees reflecting work in progress and completed status report.

#### C. CONCLUSION OF COUNCIL'S TERM

At the conclusion of each Council term, each Standing Committee Chairman shall purge that committee's file of unnecessary correspondence and notes, put all records and documents in chronological order, and return the file to the Clerk to Council for use by succeeding Councils.

#### D. SCHEDULING MEETINGS

All members of Council are welcome to attend any committee meeting other than those on which they serve. Non-committee members may enter the discussion but will not have a vote on any matter under the committee's consideration.

All committee meetings are open to the public except when considering matters involving specific personnel, real estate (sale or acquisition), security, or legal briefing. (Reference Section 30-4-70 of the *Code of Laws of South Carolina*, 1976, as amended).

**E. REPORTING**

From each committee meeting, complete minutes shall be produced, posted on the county website and distributed to all Council members.

Committee Chairman shall report their committee's results and recommend to full Council approval or disapproval of action items.

Committee meeting minutes shall include the following:

Action Item(s)

Subject:

Discussion (salient points):

Recommendation(s):

Information Item(s)

Subject:

Discussion (salient points):

Staff Directive:

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Office of the Chairman  
Administration Building  
100 Ribaut Road  
P.O. Drawer 1228  
Beaufort, SC 29901-1228  
[www.bcgov.net](http://www.bcgov.net)

843.255.2000

Fax 843.255.2009

**1. Library Board**

- RECOMMEND APPROVAL OF THE APPOINTMENT OF JANNINE MUTTERER TO THE LIBRARY BOARD FOR A FOUR-YEAR TERM WITH THE EXPIRATION DATE OF MAY 2027.

**2. Bluffton Township Fire District**

- RECOMMEND APPROVAL OF THE APPOINTMENT OF WILLIAM RICKETTS TO THE BLUFFTON TOWNSHIP FIRE DISTRICT BOARD FOR A PARTIAL-TERM WITH THE EXPIRATION DATE OF APRIL 2026.

**3. Airports Board**

- RECOMMEND APPROVAL OF THE REAPPOINTMENT OF BRIAN TURRISI TO THE AIRPORTS BOARD FOR A TWO-YEAR TERM WITH THE EXPIRATION DATE OF MAY 2025.

**4. Lowcountry Council of Governments Workforce Board**

- RECOMMEND APPROVAL OF THE APPOINTMENT OF SARAH MARSHALL, INTERIM EXECUTIVE DIRECTOR BEAUFORT HOUSING AUTHORITY, AS BEAUFORT COUNTY BUSINESS REPRESENTATIVE ON THE LOWCOUNTRY COUNCIL OF GOVERNEMENT'S WORKFORCE DEVELOPMENT BOARD FOR A THREE-YEAR TERM EXPIRING MAY 2026.