



County Council Meeting Beaufort County, SC

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

Monday, March 11, 2024
5:00 PM

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 Gerald Dawson
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. ADMINISTRATOR'S REPORT
- [6.](#) PROCLAMATION RECOGNIZING DISABILITIES AWARENESS MONTH - Vice Chair Lawrence McElynn
- [7.](#) PROCLAMATION HONORING FRED E. LEYDA - Council Member Alice Howard

CITIZEN COMMENTS

8. CITIZEN COMMENT PERIOD - 15 MINUTES TOTAL

Anyone who wishes to speak during the Citizen Comment portion of the meeting will limit their comments to AGENDA ITEMS ONLY and speak no longer than three (3) minutes. Speakers will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language. In accordance with Beaufort County's Rules and Procedures, giving of a speaker's time to another is not allowed.

COMMITTEE REPORTS

9. LIASION AND COMMITTEE REPORTS

PUBLIC HEARINGS AND ACTION ITEMS

10. APPROVAL OF CONSENT AGENDA
11. PUBLIC HEARING AND THIRD READING OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION (SCDOT) FOR PROPERTY LOCATED UNDER THE CROSS ISLAND PARKWAY ADJACENT TO THE BROAD CREEK BOAT LANDING PARCEL 552 010 000 0650 0000 **(FISCAL IMPACT: N/A)**
- Vote at First Reading on February 12, 2024- 11:0*
- Vote at Second Reading on February 26, 2024 -10:0*
12. PUBLIC HEARING AND SECOND READING OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS TO CONVEY A PORTION OF PROPERTY OWNED BY BEAUFORT COUNTY WITH TMS NO. R510 005 000 0329 0000, LOCATED ON BEACH CITY ROAD, HILTON HEAD ISLAND **(FISCAL IMPACT: Beaufort County will receive \$30,250 from the Buyer. 70% of the funds from the sale will be deposited into the Rural and Critical Bond Fund (4500-80-0000-47010) to be used towards future acquisitions by the Rural and Critical Lands Preservation Program 30% of the funds will be reimbursed to the Town of Hilton Head)**
- Vote at First Reading on February 26, 2024- 10:0*
13. FIRST READING OF AN ORDINANCE TO AMEND BEAUFORT COUNTY BUDGET ORDINANCE 2023/22 FOR THE FISCAL YEAR 2023-2024 TO APPROPRIATE AND TRANSFER \$250,000 FROM FUND BALANCE OF THE GENERAL FUND TO THE SPECIAL REVENUE FUND (2546) TO COVER UNBUDGETED COSTS FOR THE DAUFUSKIE ISLAND FERRY OPERATIONS; TO INCLUDE THREE (3) SPECIAL REVENUE FUNDS' BUDGETS (FUNDS 2230, 2252, AND 2255) IN AN AGGREGATE AMOUNT OF \$402,918 WHICH WERE CONVERTED TO THE GENERAL FUND DURING THE CHART OF ACCOUNTS CONVERSION PROCESS; TOTAL AMENDMENT OF BUDGET ORDINANCE 2023/22 IS \$652,918 **(FISCAL IMPACT: An increase in the County's operating budget of \$652,918)**
14. FIRST READING OF AN ORDINANCE AMENDING CHAPTER 66 TAXATION, ARTICLE V HOSPITALITY TAX OF THE BEAUFORT COUNTY CODE OF ORDINANCES
15. FIRST READING OF AN ORDINANCE AMENDING CHAPTER 66 TAXATION, ARTICLE II ACCOMMODATIONS TAX BOARD, DIVISION 1. GENERALLY AND DIVISION 2. ACCOMMODATIONS (3%) TAX
16. APPROVAL OF A RESOLUTION TO ACCEPT THE TRANSPORTATION ALTERNATIVE SET ASIDE PROGRAM FUND GRANT FROM THE US DEPARTMENT OF TRANSPORTATION'S FEDERAL HIGHWAY ADMINISTRATION (FHWA) IN THE AMOUNT OF \$1,177,868,.71 FOR THE ALLJOY ROAD SIDEWALK PROJECT **(FISCAL IMPACT: The grant is an 80/20 match: 80% from USDOT FHWA and 20% Local Match. The grant award is for a total of \$1,177,868.71 that will be refunded from the 2018 One Cent Transportation Sales Tax account 4705-80-0000-54500 to be used for the construction of the Alljoy Road Sidewalk Pathway project. With a total project estimated cost of \$1,472,335.89, the County's match is \$294,467.18 from account number 4705-80-0000-54500)**
17. REQUEST FOR PRIVATE ROAD ACCEPTANCE OF SCHEPER LANE INTO THE COUNTY ROAD INVENTORY
18. APPROVAL OF A \$100 SUPPLEMENT TO POLL WORKERS FOR THE REMAINING 2023-2024 FISCAL YEAR **(FISCAL IMPACT: The request from the Board of Voter Registration and Elections of Beaufort County is a total of \$80,000)**
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CITIZEN COMMENTS

19. CITIZEN COMMENT PERIOD- 15 MINUTES TOTAL

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EXECUTIVE SESSION

- 20. PURSUANT TO S. C. CODE SEC. 30-4-70(a)(2): RECEIPT OF LEGAL ADVICE WHERE THE LEGAL ADVICE RELATES TO MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (HAYNESWORTH SINKLER BOYD INVESTIGATIONS)
 - 21. PURSUANT TO S. C. CODE §30-4-70(a)(2): RECEIPT OF LEGAL ADVICE WHERE THE LEGAL ADVICE RELATES TO MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (APPLICATION OF ROAD USE FEE)
 - 22. PURSUANT TO S.C. CODE SEC. 30-4-70(A)(2): RECEIPT OF LEGAL ADVICE WHERE THE ADVICE RELATES TO PENDING CLAIMS OR OTHER MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (Beaufort County v Hatcher Holdings, LLC)
 - 23. **PURSUANT TO S. C. CODE SECTION 30-4-70(A)(2) TO RECEIVE LEGAL ADVICE WHERE THE ADVICE RELATES TO PENDING LITIGATION (MUNDAY V BEAUFORT COUNTY)**
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END OF EXECUTIVE SESSION

- 24. MATTERS ARISING OUT OF EXECUTIVE SESSION
- 25. ADJOURNMENT

CONSENT AGENDA

Items Originating from the Finance, Administration and Economic Development Committee

1. APPROVAL OF CISCO ENTERPRISE SUPPORT AGREEMENT RENEWAL. *(FISCAL IMPACT: Funding will come from IT Systems Management maintenance budget 51110 \$161,371 annually over the next 5 years)*
2. BOARDS AND COMMISSIONS APPOINTMENTS AND REAPPOINTMENTS

Items Originating from the Public Facilities and Safety Committee

3. APPROVAL TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT BETWEEN BEAUFORT COUNTY AND THE SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION FOR BEAUFORT COUNTY TRANSPORTATION PROGRAM PROJECTS. *(FISCAL IMPACT: The County shall reimburse SCDOT for costs incurred as part of SCDOT's reviews, coordination, and oversight per project throughout development. SCDOT will invoice the County no more often than quarterly for these costs. Typically, the amounts are nominal and do not require approval further than the ACA for approval)*

END OF CONSENT AGENDA

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

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

~ Proclamation ~

Whereas, more than 500,000 South Carolina residents and families are impacted by severe lifelong disabilities, including autism, traumatic brain injury, spinal cord injury, and intellectual related disability without regard to color, culture, geography, age, or economic class; and

Whereas, people with lifelong disabilities are productive citizens, neighbors, and family members deserving of respect and opportunity for economic self-sufficiency, independence, and personal growth; and

Whereas, we recognize, with heartfelt gratitude and appreciation, the caregivers who selflessly provide physical and emotional support to Beaufort County's residents with disabilities and special needs; and

Whereas, the 2023 observance of Disabilities Awareness Month celebrates the successful partnership between people with disabilities and without, as well as the increasing involvement of people with disabilities in education, employment, and community activities.

Now, therefore be it resolved, that Beaufort County Council does hereby proclaims

“March 2024 as Disabilities Awareness Month”



Dated this 11th day of March 2024.

Joseph Passiment, Chairman
Beaufort County Council

~ Proclamation ~

Whereas, Fred E. Leyda began his distinguished career in public service in Beaufort County in August of 1996 as the Facilitator of the Collaborative Organization of Services for Youth; and

Whereas, since August of 2009, Mr. Leyda has served as the County’s Director of Human Services, a role that saw his leadership enhance programming and services throughout the community, including but not limited to the implementation of family engagement services, collaborative support systems for vulnerable adults, and community outreach to individuals experiencing homelessness and housing insecurity, as well as implementation of the Community Services grant program supporting non-profit partners; and

Whereas, Mr. Leyda was responsible for development and deployment of the collaborative framework known as Together for Beaufort County; and

Whereas, Mr. Leyda facilitated the coordination and collaboration of over twenty collaborative community workgroups throughout all geographies of Beaufort County, representing dozens of multidisciplinary and cross-sectoral agencies and hundreds of partners, volunteers, stakeholders, and private citizens of Beaufort County; and

Whereas, Mr. Leyda has been a countywide leader in community services with a deep commitment to our community’s most vulnerable residents; and

Whereas, during his 28 years of professional service to Beaufort County, Mr. Leyda has worked tirelessly addressing the needs of our community by working with Beaufort County Government and its agencies in helping to improve the overall quality of life for our residents; and

Now, therefore, be it resolved, the Beaufort County Council hereby wishes to Honor

“Fred E. Leyda”

For his achievements, success, and leadership.

Dated this 11th day of March 2024



Joseph Passiment, Chairman
Beaufort County Council



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
<i>An ordinance authorizing the Interim County Administrator to enter into a lease agreement with the South Carolina Department of Transportation (SCDOT) for property located under the Cross Island Parkway adjacent to the Broad Creek Boat Landing parcel R552 010 000 0650 0000.</i>
MEETING NAME AND DATE:
Public Facilities & Safety Committee Meeting January 22, 2024
PRESENTER INFORMATION:
Jared Fralix, P.E., Assistant County Administrator, Infrastructure (5 Minutes)
ITEM BACKGROUND:
On May 7, 2002 Beaufort County and The Town of Hilton Head Island executed an Intergovernmental Agreement associated with the construction of a boat ramp off Broad Creek. Recently, the Town of Hilton Head Island and the County have been working with SCDOT to formalize use of the property located under the Cross Island Parkway that has been in use for approximately 20 years. SCDOT requested a public interest finding from FHWA so the County can lease the property gratis.
PROJECT / ITEM NARRATIVE:
SCDOT and the County have finalized a lease agreement for the property located under the Cross Island Parkway associated with the Broad Creek Boat Landing parcel # R552 010 000 0650 0000 . SCDOT will lease this property to the County at no cost (gratis).
FISCAL IMPACT:
N/A
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of an ordinance authorizing the Interim County Administrator to enter into a lease agreement with the South Carolina Department of Transportation (SCDOT) for property located under the Cross Island Parkway adjacent to the Broad Creek Boat Landing parcel R552 010 000 0650 0000.
OPTIONS FOR COUNCIL MOTION:
<i>Motion to approve/deny an ordinance authorizing the Interim County Administrator to enter into a lease agreement with the South Carolina Department of Transportation (SCDOT) for property located under the Cross Island Parkway adjacent to the Broad Creek Boat Landing parcel R552 010 000 0650 0000.</i> An approval vote by Committee would move the item to full County Council for three readings and a public hearing to approve the ordinance.

ORDINANCE 2024/_____

AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH THE SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION (SCDOT) FOR PROPERTY LOCATED UNDER THE CROSS ISLAND PARKWAY ADJACENT TO THE BROAD CREEK BOAT LANDING PARCEL R552 010 000 0650 0000

WHEREAS, Beaufort County (“County”) and the Town of Hilton Head Island (“Town”) entered into an Intergovernmental Agreement on May 7, 2002 to construct a boat ramp off Broad Creek on parcel # R550 010 000 0650 0000; and

WHEREAS, the County completed the boat ramp in the 2003 time frame and the public has been utilizing the boat ramp and area under the Cross Island Parkway for approximately 20 years; and

WHEREAS, the South Carolina Department of Transportation (“SCDOT”) has ownership interests in the property located under the Cross Island Parkway adjacent to the County boat ramp on parcel #R550 010 000 0650 0000. The County recently approached SCDOT about transferring ownership interests to the County, but SCDOT needs to retain ownership for bridge/highway maintenance purposes. SCDOT offered to lease the property gratis. More specific lease information is provided on attached Exhibit “A”; and

WHEREAS, County Council finds that it is in best interest of the citizens and residents of Beaufort County for the Interim County Administrator to enter into a lease agreement with the South Carolina Department of Transportation (SCDOT) for property located under the Cross Island Parkway adjacent to the Broad Creek Boat Landing parcel R552 010 000 0650 0000.

NOW, THEREFORE, BE IT ORDAINED that Beaufort County Council hereby authorizes the Interim County Administrator to enter into a lease agreement with the South Carolina Department of Transportation (SCDOT) for property located under the Cross Island Parkway adjacent to the Broad Creek Boat Landing parcel R552 010 000 0650 0000.

ADOPTED this _____ day of _____, 20____.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock,
Clerk to Council

Exhibit “A”

Final Lease SCDOT to Beaufort County January 2024

STATE OF SOUTH CAROLINA)
)
 COUNTY OF BEAUFORT) **LEASE AGREEMENT**

This Lease Agreement is made this _____ day of _____, 2024, by and between the South Carolina Department of Transportation (SCDOT) (“Lessor”) and Beaufort County, its successors and/or assigns (“Lessee”).

1. Lease and Use of Premises

- a) Lessor hereby leases to Lessee and Lessee hereby leases from Lessor the following described property (hereinafter referred to as “the Premises”) for use as parking:

ALL AND SINGULAR, all that certain piece, parcel or lot of land, situate, lying and being in the town of Hilton Head Island in Beaufort County, South Carolina, containing approximately 2.05 acres and being shown on highway plans for US Route 278, File 7.558, Sheets 13 & 32, Tract 41 and for Road S-80 under File 7.558, sheet 16 as portions of Tracts 113, 114, 116, and 121, and designated as “Lease Area” on the attached Exhibit A, and also being shown on “Dufuskie Island at Cross Island, Overall Site Plan prepared by Davis & Floyd, dated October 2023; on the attached Exhibit B. Said property being acquired by the South Carolina Department of Transportation by General Warranty Deed from Plantation Land Company, Inc. dated August 5, 1994, and recorded on January 26, 1995, in Book 30042 at Page 325 in the Office of the Register of Mesne Conveyances for Beaufort County. Adjacent to TMS Number R552-010-000-0309-0000 and R552-010-000-0650-0000.

- b) Restricted Use of Premises

- 1) Lessee’s use of the Premises shall be subordinate at all times to SCDOT’s use of the Premises for Highway Purposes. As used herein, the term “Highway Purposes” means the operation, use, maintenance, construction, or reconstruction of the highway facilities, including but not limited to the piers, columns, and other structural support of the highways and bridge facilities. Lessee shall use and maintain the Premises at all times in a manner that will not interfere with the use of the Premises and SCDOT facilities thereon for Highway Purposes.

- 2) Lessee shall use and manage the Premises exclusively for public purposes, specifically as follows:

- (i) to make parking available for passenger vehicles for patrons of Cross Island Boat Landing; and to install and maintain a ferry embarkation dock near, but not under the bridge on Premises;

- (ii) for park and recreational uses; and

(iii) for pedestrian, bicycle, and vehicular access, ingress, and egress, including walking, jogging, and biking paths and/or trails to other property of the Lessee or to parking, park, and recreational uses on the Premises.

(iv) at no time shall any vehicle or recreational vehicle be used as living and/or sleeping quarters while parked on the Premises. Lessee will be responsible for operation, security, landscaping, trash, ice and snow removal and all maintenance of the parking and recreational park facilities.

3) SCDOT has complete authority to require that the Lessee install approved protective barriers at bridge piers and at low elevation structures of any bridge affected by construction plans and improvements prepared and approved in accordance with Paragraph 6) of this Section. SCDOT can regulate or prohibit the type of machinery and use of the Premises in any manner necessary to insure protection of highway structures.

4) Vehicular access to any portion of the Premises affected by construction plans and improvements prepared and approved in accordance with Paragraph 6) of this Section will be restricted by Lessee with fences, bollards or other means to prevent regular use of vehicles larger than a passenger vehicle (16' height limitation), but to allow access by emergency vehicles, fire trucks and SCDOT's maintenance vehicles and trucks whenever necessary.

5) No use will be made of the space within ten feet (10') of any bridge pier or column. To the extent any piers or columns are affected by construction plans and improvements prepared and approved in accordance with Paragraph 6) of this Section, said piers or columns shall be protected by Lessee, at no expense to SCDOT, with protective devices suitable to and approved by SCDOT's District Six Engineering Administrator, or his or her designee (the "DEA"). No flexible pavement will be utilized within five feet (5') of any bridge pier or column. Exceptions upon approval of SCDOT's District Six Engineering Administrator or designee may include:

- (a) Install and maintain parking spaces as needed
- (b) Install and maintain walkways, both surface and raised as needed

6) All construction plans and improvements to the Premises must be preapproved by the DEA, who may be contacted as follows:

SCDOT District Six Engineering Administrator
6355 Fain Boulevard
North Charleston, SC 29406
843-740-1667(Office); 843-740-1663 (Fax)

Any outstanding issues with respect to plans, improvements, modifications, etc. of the individual Premises that cannot be resolved by the DEA and the Lessee shall be elevated to the Deputy Secretary for Engineering in Columbia. The Deputy Secretary for Engineering shall review and make the final determination.

7) Unless approved by the DEA in accordance with Paragraph 6 of this Section, the following modifications to the Premises shall not be allowed:

- (a) Change in site grades or fill elevation;
- (b) Trenching for drain structures; or
- (c) Additional storm water drainage discharged into bridge ponds.
- (d) Additional off-site storm water drainage from private parcels

8) Without the prior written approval of the DEA, the Lessee shall not do any of the following on the Premises:

- a) change or divert, or fill drainage under or around bridge structures;
- b) mine, remove soil or any ground materials; or

- c) install signs, displays or lighting.
 - d) additional off-site storm water drainage from private parcels
- 9) No flammable, explosive or hazardous materials of any kind shall be allowed on the Premises.
- 10) The operation and use of the Premises by Lessee shall not permit objectionable smoke, fumes, steam, vapor, or odors to rise above the grade line of the highway.
- 11) The Premises shall be subject to the SCDOT's superior right at all times:
- a) Entry for emergency inspections and/or repairs. If SCDOT, in its sole discretion, determines that emergency inspection and/or repairs are necessary in the interests of public safety, SCDOT, its agents, contractors, and employees, shall have the right to enter the Premises without notice to Lessee for the purposes of inspection and/or repair.
 - b) Entry for non-emergency situations. In cases other than such emergencies, SCDOT, its agents, contractors and employees, shall have the right to enter the Premises upon no less than 48 hours prior notice for any reason including maintenance, repair and inspection of the Premises or the highway or bridge facilities. Lessee shall remove or have removed at its own cost any vehicles or other obstructions to such work.
 - c) Responsibility for damages or injuries. Except in the case of gross negligence or willful misconduct, neither SCDOT, nor its agents or employees, shall be held responsible for costs or damages to the Lessee, or anyone claiming through Lessee, for damages to property or injuries to persons arising from the work described in subparagraphs a) and b) directly above.
2. Rental and Covenant to pay rent. Lessee shall pay SCDOT rent at the rate of \$1.00 per year. As additional rent, Lessee shall be responsible for maintaining the Premises in a safe, clean and attractive condition, to include without limitation regular mowing.
3. Term of Lease. The lease term will run for a thirty (35) year period beginning at 12:00AM on _____, and ending at 12:00am on _____, unless otherwise terminated in accordance with this Lease.
4. Security Deposit. There will be no security deposit required.
5. Condition of the Premises. The Lessee acknowledges that it has examined and knows the condition of the Premises and that no representations as to the condition or repair of the Premises have been made to Lessee by SCDOT. SCDOT makes no warranties or representations as to the condition of the Premises or the fitness of the Premises for Lessee's intended use. Should the Premises be deemed to be unsuitable for parking at any time during the term of this Lease by any governmental or regulatory authority through no fault of Lessee, Lessee may immediately terminate this Lease without penalty.
6. Repairs, improvements, or modifications. The Lessee shall keep the Premises in a good and safe state of repair. The Lessee shall make no repairs, modifications, or improvements on the Premises without the prior written consent of the DEA.
7. Outdoor Advertising. No outdoor advertising shall be allowed on the Premises.
8. Responsibility for Claims. Lessee acknowledges its responsibility for acts of its employees and officials within the limits of the S.C. Tort Claims Act. Lessee shall reimburse SCDOT for any and all damages to the highway and bridge facilities arising out of the use of the Premises for Lessee's purposes caused by the negligent or intentional acts of the City.

9. Insurance. The Lessee will obtain and keep in effect during the term of the Lease a policy of Commercial General Liability insurance with minimum limits of liability of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate to cover any and all liability that the Lessee or Lessor may incur as a result of the Lessee's occupancy of the Premises and such policy shall name Lessor as an additional named insured. Proof of insurance must be provided to the Lessor.

10. Taxes and Insurance. The Lessee agrees to pay all taxes, insurance, water and other utilities imposed or charged upon the Premises or upon the Lessor and Lessee in respect thereof. At the execution of this Lease there are no taxes due and owing on the Premises for which the Lessee is responsible. If at any time during the term of this Lease any taxes are assessed against the Premises for which Lessee is responsible, Lessor shall notify Lessee upon receipt of such notice at the Lessor's Property Management Office and Lessee shall make payment for such taxes directly to the entity assessing the taxes and provide the Lessor a copy of the paid receipt.

11. Compliance with Laws. The Lessee agrees to use the Premises for legal purposes only and agrees to comply with all local, state and federal laws and ordinances governing the use and occupancy thereof.

12. Default Remedies. If any rental installment shall be due and remain unpaid ten (10) business days after the due date, or if default shall be made in any of the covenants and terms of this Lease Agreement on the part of the Lessee, then it shall be lawful for the Lessor to re-enter the Premises and to again have, possess and enjoy the same. Lessor shall give Lessee written notice of any default other than failure to pay rent and an opportunity to cure the default within fifteen (15) days. If the default cannot be cured within fifteen (15) days and Lessee promptly commences and diligently pursues a cure of the default, Lessor will grant Lessee a reasonable time to cure, not to exceed thirty (30) days. If not cured, Lessor may terminate this lease.

13. Termination.

a) Either party may elect to terminate this Lease Agreement for "Just Cause" (as hereinafter defined) at any time during the life of the Lease upon ninety (90) days written notice given to the other party. The parties will incur no damages, liabilities, or responsibilities by reason of such termination. "Just Cause" shall mean the need for major structural repairs or major maintenance to be made to the bridge structure located within the Premises.

b) Lessor shall also have the right to terminate this Lease Agreement pursuant to the provisions of Paragraphs (6), (12), (16) (b).

c) Termination shall not operate to relieve Lessee from its responsibility for any charges payable pursuant to this Lease or for any damages to the Premises or Lessor's improvements on the Premises.

d) In lieu of terminating for Just Cause, if the repairs can be made within six (6) months, Lessee can agree to vacate the Premises until repairs are complete and rent shall abate for an equal period and add the equal number of months onto the tail end of the Lease.

14. Lessee's Duty as to Condition of Premises upon Termination or Default.

a) Upon termination or default of the Lease, the Lessee shall vacate the Premises and leave it in good and clean condition, free of vehicles and debris. Failure to clean and clear the Premises will result in direct action for damages should Lessor incur any expenses for cleaning or clearing the Premises, including attorney's fees and costs in bringing such action.

b) Upon expiration or earlier termination of the Lease, Lessor may, at their option, request the removal of any improvements made by the Lessee. If such request is made, the removal shall be accomplished by the Lessee in a manner prescribed by Lessor at no cost to the Lessor. If such request is not made, any modifications or improvements to the Premises made by Lessee shall become the property of Lessor and shall be surrendered

to Lessor upon the expiration or prior termination of this Lease and Lessee shall not be required to remove any modifications or improvements made to the Premises.

15. Assignment. The Lessee may not assign or sublet the Premises; provided, however, the County may rent monthly and daily parking passes to the general public in compliance with all applicable federal, state, and local laws. Charges for parking shall be limited to an amount necessary to recoup the County’s cost of improvements, maintenance, security and regulating/management of parking.

16. Lease Subject to Other Rights. This Lease is being made subject to any and all existing public utility rights of user, reservations, easements, rights of way, control of access, zoning ordinances and restrictions or protective covenants that may appear of record or on the Premises, other than those hereby released. It is understood and agreed by the parties hereto that Lessor holds Control of Access rights along the boundary line of many of its properties. The Premises being subject to the Lessor’s superior right at all times, Lessor retains the right to enter the Premises at any reasonable time for any reason including maintenance of the Premises or its improvements on the Premises without any liability or cause for complaint by Lessee, or anyone claiming through Lessee, and Lessor shall not be held responsible for costs or damages to the Lessee, or anyone claiming through Lessee, except to the extent caused by the willful conduct or gross negligence of Lessor, its officers, employees, agents and contractors.

a) The Lessee shall not mine, remove soil or any ground materials from the subject property other than in conjunction with work that is permitted in paragraphs 1 (b) (ii) and by encroachment permit, without specific written permission from the Lessor’s local District Engineering Administrator. Lessor shall have and retain all mineral and timber rights to the land.

b) Lessee’s operation on the Premises shall not interfere in any way with the Lessor’s use of the Premises for highway purposes and if such interference takes place, Lessor shall have the right to immediately terminate this Lease without any liability to the Lessee for such termination and Lessee shall compensate Lessor for any damages to Lessor’s property by reason of Lessee’s operations.

17. Hazardous Waste. Lessee shall be responsible for the cleanup of any hazardous waste contamination caused by their use of the premises without liability to the Lessor.

18. Relocation Benefits. Lessee acknowledges that Lessee will not qualify for relocation benefits upon the termination of this Lease.

19. Notices. Any notice by either party to the other shall be valid only if it is in writing and delivered personally or by certified mail to the addresses shown below, unless the other party is notified in writing of a new address:

If to Lessor:

**South Carolina Department of
Transportation**
955 Park Street
Columbia, SC 29202
Attn: Property Management

If to Lessee:

Beaufort County
104 Industrial Village Rd,
Beaufort, SC 29902
Attn: Right of Way Manager

20. Use of Generated Revenues. Lessee shall dedicate and expend any revenues generated under this lease solely for maintenance and/or improvements to the Premises, security, and/or regulation and management of parking on the Premises.

21. Entire Agreement. This Lease contains the entire agreement of the parties and no representations, inducements, promises or agreements, oral or otherwise, between the parties not stated herein, shall be of any force or effect.

22. Applicable Law. This Lease shall be governed by and interpreted in accordance with the laws of the State of South Carolina.

23. Severability. If any clause or provision of this Lease is illegal, invalid or unenforceable, under present or future laws effective during the term hereof, then it is the intention of the parties hereto that the remainder of this Lease shall not be affected thereby and it is also the intention of both parties that in lieu of each clause or provision as similar in terms to such illegal, invalid or unenforceable clause or provision as may be possible and be legal, valid and enforceable; provided however, that both parties must agree in writing to such substitute language and provisions before such will become binding on either party.

24. Counterparts. This Lease may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Faxed signatures are acceptable with the understanding that the parties will use their best efforts to promptly deliver original signatures to the other parties.

25. Non-discrimination Clause. The parties covenant that the use of these premises pursuant to this Agreement shall in no way discriminate on the grounds of race, religion, color, sex, age, disability or national origin.

REMAINDER INTENTIONALLY LEFT BLANK

Signed, sealed and delivered
in the presence of

SOUTH CAROLINA DEPARTMENT OF
TRANSPORTATION
“LESSOR”

Witness

By: _____ (L.S.)
Christy A. Hall, PE, Secretary of Transportation

Witness

By: _____ (L.S.)
Madeleine Hendry, Acting Deputy Secretary for
Finance and Administration

THE STATE OF SOUTH CAROLINA

COUNTY OF RICHLAND

)
) PROBATE
)

Personally appeared before me _____ and
made oath that s(he) saw the within named South Carolina Department of Transportation, by
its duly authorized officers, Christy A. Hall, PE, Secretary of Transportation and Madeleine
Hendry, Acting Deputy Secretary for Finance and Administration, sign, seal with its corporate
seal, and as its act and deed delivered the within written instrument, and that s(he) with
_____ witnessed the execution thereof.

SWORN to before me this _____
day of _____, 2024

Witness

Notary Public for South Carolina

Printed Name of Notary

My Commission Expires: _____

LESSEE SIGNATURE ON FOLLOWING PAGE

Signed, sealed and delivered in the presence of

BEAUFORT COUNTY
"LESSEE"

Witness

By _____ (L.S.)

Its: _____

THE STATE OF SOUTH CAROLINA

COUNTY OF BEAUFORT

)
)
)

PROBATE

Personally appeared before me _____ and made oath that s(he) saw the within named _____, by its duly authorized officers, _____, sign, seal with its corporate seal, and as its act and deed delivered the within written instrument, and that s(he) with _____ witnessed the execution thereof.

SWORN to before me this _____ day of _____, 2024

Witness

Notary Public for South Carolina

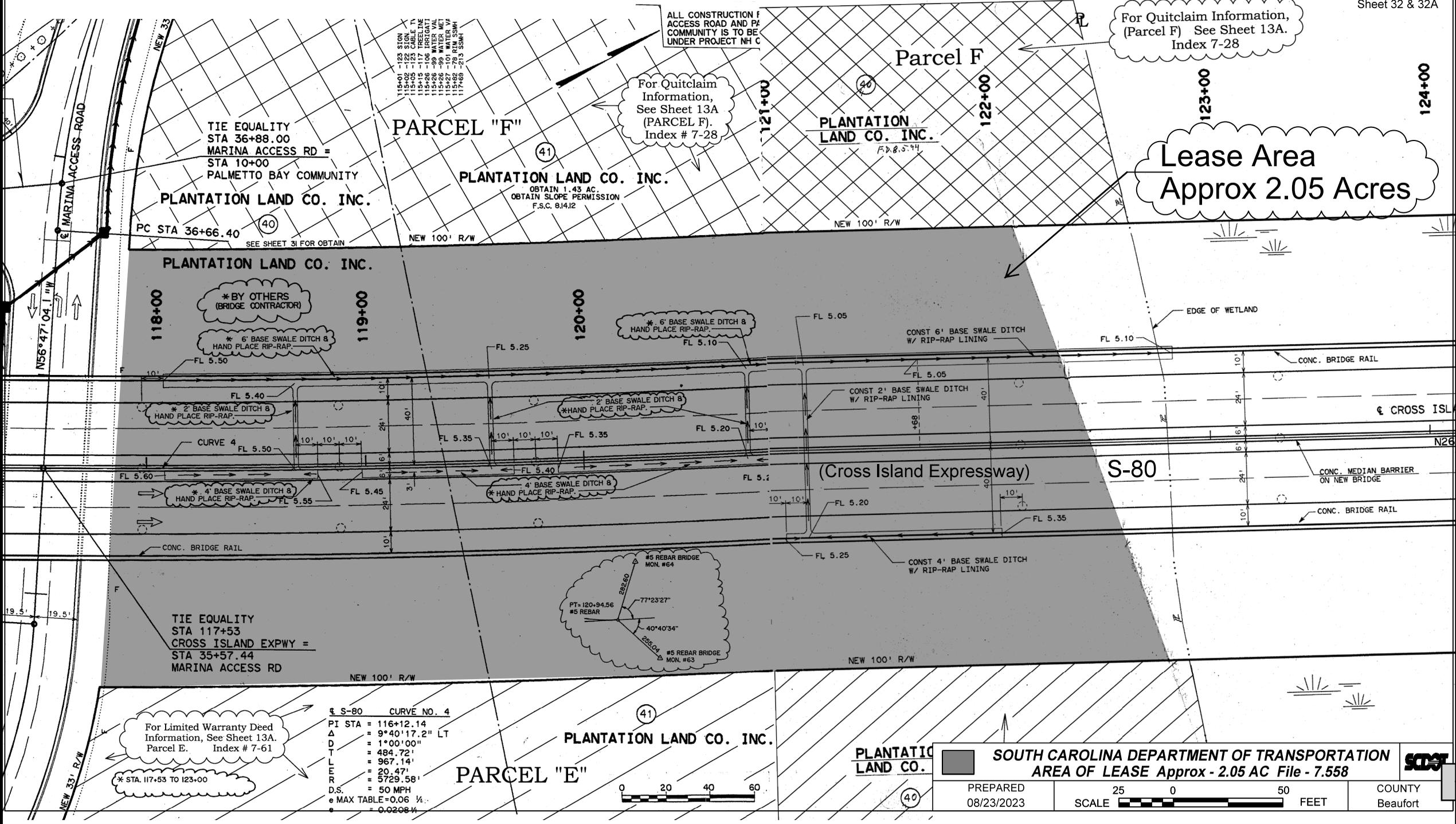
Printed Name of Notary

My Commission Expires: _____

EXHIBIT "A"

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

Beaufort
File 7.558 S-80
Sheet 32 & 32A



ALL CONSTRUCTION OF ACCESS ROAD AND PALMETTO BAY COMMUNITY IS TO BE UNDER PROJECT NH C

For Quitclaim Information, (Parcel F) See Sheet 13A. Index 7-28

For Quitclaim Information, See Sheet 13A (PARCEL F). Index # 7-28

Lease Area
Approx 2.05 Acres

TIE EQUALITY
STA 36+88.00
MARINA ACCESS RD =
STA 10+00
PALMETTO BAY COMMUNITY
PLANTATION LAND CO. INC.

PARCEL "F"
PLANTATION LAND CO. INC.
OBTAIN 1.43 AC.
OBTAIN SLOPE PERMISSION
F.S.C. 814.12

Parcel F
PLANTATION LAND CO. INC.
F.D. 8.5.94

PLANTATION LAND CO. INC.

* BY OTHERS (BRIDGE CONTRACTOR)

* 6' BASE SWALE DITCH & HAND PLACE RIP-RAP.

* 6' BASE SWALE DITCH & HAND PLACE RIP-RAP.

* 2' BASE SWALE DITCH & HAND PLACE RIP-RAP.

* 2' BASE SWALE DITCH & HAND PLACE RIP-RAP.

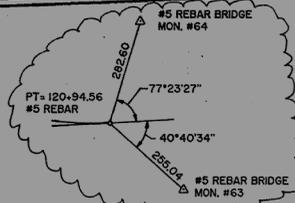
* 4' BASE SWALE DITCH & HAND PLACE RIP-RAP.

* 4' BASE SWALE DITCH & HAND PLACE RIP-RAP.

(Cross Island Expressway)

S-80

TIE EQUALITY
STA 117+53
CROSS ISLAND EXPWY =
STA 35+57.44
MARINA ACCESS RD



For Limited Warranty Deed Information, See Sheet 13A. Parcel E. Index # 7-61

S-80 CURVE NO. 4
PI STA = 116+12.14
Δ = 9°40'17.2" LT
D = 1°00'00"
T = 484.72'
L = 967.14'
E = 20.47'
R = 5729.58'
D.S. = 50 MPH
e MAX TABLE = 0.06
e = 0.0208 1/4

PARCEL "E"

PLANTATION LAND CO. INC.

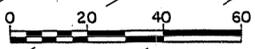
PLANTATION LAND CO.

SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION
AREA OF LEASE Approx - 2.05 AC File - 7.558

PREPARED
08/23/2023

SCALE 25 0 50 FEET

COUNTY
Beaufort





BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

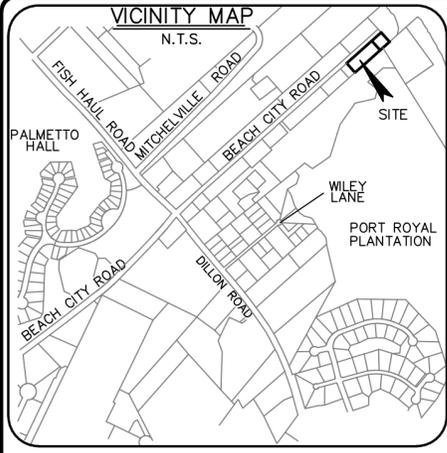
ITEM TITLE:
RECOMMEND APPROVAL OF AN ORDINANCE AUTHORIZING THE INTERIM COUNTY ADMINISTRATOR TO EXECUTE THE NECESSARY DOCUMENTS TO CONVEY A PORTION OF PROPERTY OWNED BY BEAUFORT COUNTY WITH TMS NO. R510 005 000 0329 0000, LOCATED ON BEACH CITY ROAD, HILTON HEAD ISLAND
MEETING NAME AND DATE:
Community Services and Land Use Committee, February 12, 2024
PRESENTER INFORMATION:
Brittany Ward, County Attorney (5 minutes)
ITEM BACKGROUND:
This is a new item for Committee/Council
PROJECT / ITEM NARRATIVE:
<p>Parcel #R510 005 000 0329 0000 was co-purchased through the Rural and Critical Lands Preservation Program on January 29, 2013 by Beaufort County and the Town of Hilton Head Island as part of a series of parcels along Beach City Road adjacent to Mitchelville Freedom Park. At the time of acquisition, Parcel 0329 was 1.22 acres and cost \$280,921, with a 70/30 respective cost share between the County and Town.</p> <p>In early 2023, a property boundary discrepancy was brought to County staff's attention whereby the adjacent neighbor's driveway was constructed on the co-owned County/Town property. A survey was completed on August 4, 2023 to designate the 0.11 acre encroachment. An appraisal was completed on September 20, 2023 and provided a compensation opinion of \$30,250 for the 0.11 acre encroachment area. The original acquisition cost of the 0.11 acre encroachment area was \$25,329, therefore the current appraised value is an acceptable value for conveyance.</p>
FISCAL IMPACT:
Beaufort County will receive \$30,250 from the Buyer. Seventy percent of the funds from the sale will be deposited into the Rural and Critical Bond Fund (4500-80-0000-47010) to be used towards future acquisitions by the Rural and Critical Lands Preservation Program. Thirty percent of the funds from the sale will be reimbursed to the Town of Hilton Head Island.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval as submitted
OPTIONS FOR COUNCIL MOTION:
<p>Motion to approve, modify, or deny approval of an ordinance authorizing the interim county administrator to execute the necessary documents to convey a portion of property owned by Beaufort County with TMS No. R510 005 000 0329 0000, located on Beach City Road, Hilton Head Island.</p> <p>Beaufort County Code of Ordinances Section 26-36 (attached) governs Council's consideration of this matter.</p> <p>If approved, move forward to County Council for 1st reading on February 26, 2024.</p>

Sec. 26-36. Resale, swap, condemnation or lease of acquired property.

There may be instances where property acquired under the RCLPP for its conservation value(s), and possibly to mitigate the impacts of development, may not be suitable or needed for county ownership in the future. In such cases, the county council may request the RCLP board to evaluate and make a recommendation on selling, swapping or leasing the property, in whole or in part.

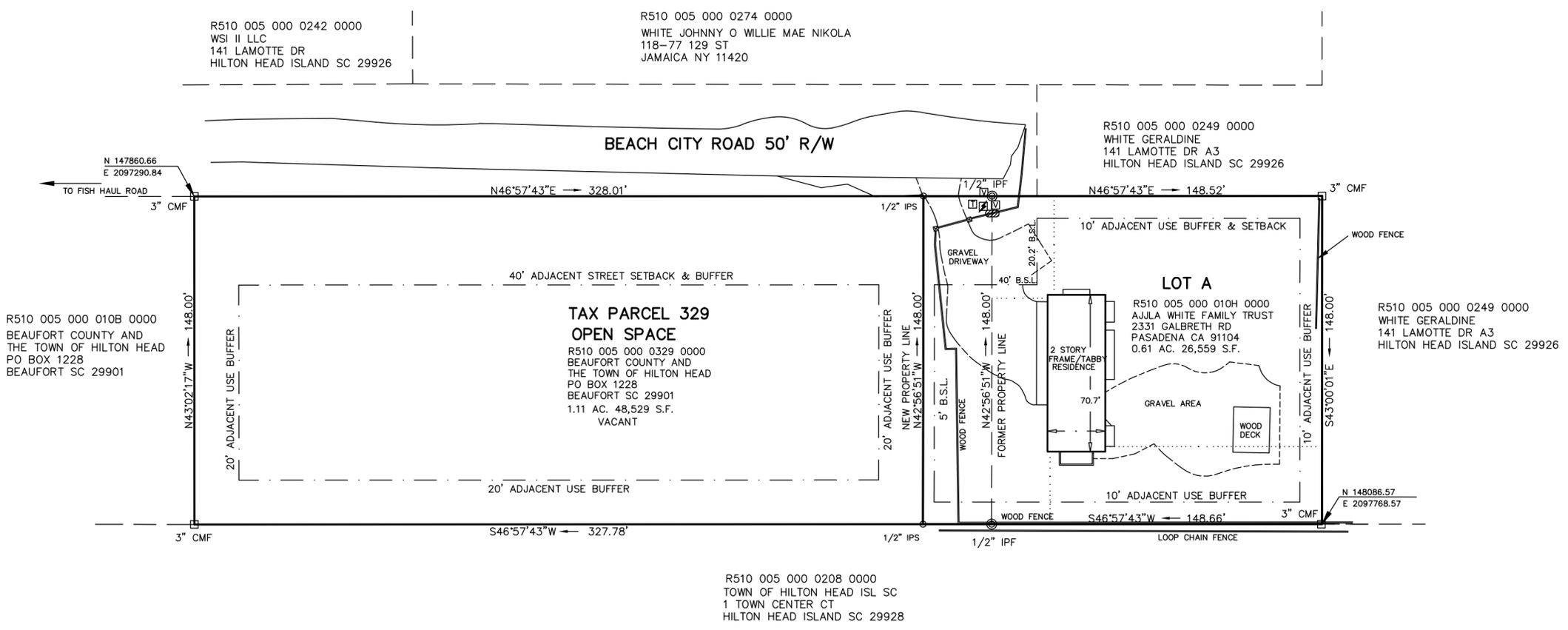
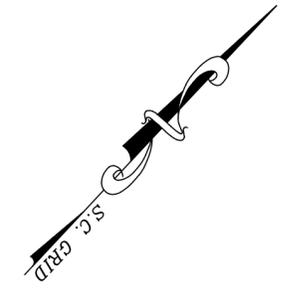
- (a) In those instances, the RCLP board shall be guided by the following:
 - (1) To ensure that the resale, swap or lease of the property, in whole or in part, will not have an adverse impact on the conservation value(s) of the property, which can be assured through the placement of a conservation easement or other appropriate instruments on the sold, swapped or leased property if necessary.
 - (2) To ensure that the development of the property for use(s) permitted under a conservation easement will be carefully monitored by the easement holder.
- (b) Additionally, the following will apply:
 - (1) Any RCLPP property considered for sale, swap or lease shall require appropriate action by a two-thirds majority of the county council following prescribed procedures for sale, swap or lease of county-owned land.
 - (2) If all or part of a RCLPP property is sold, swapped or condemned, the county and any co-owners will be entitled to respective ownership ratio compensation of any net proceeds, after payment of all closing expenses.
 - (3) Any RCLPP property sold, swapped or condemned will have the county's portion of any proceeds deposited into the land preservation fund for use in future RCLPP acquisitions.
 - (4) Any RCLPP property leased by the county will have any proceeds deposited into the passive parks fund for use in management and maintenance of RCLPP passive parks.

(Ord. No. 2019/47, 10-28-2019 ; Ord. No. 2019/48, 10-28-2019)



SOME OR ALL AREAS ON THIS PLAT ARE FLOOD HAZARD AREAS AND HAVE BEEN IDENTIFIED AS HAVING AT LEAST A ONE PERCENT CHANCE OF BEING FLOODED IN ANY GIVEN YEAR BY RISING TIDAL WATERS ASSOCIATED WITH POSSIBLE HURRICANES. LOCAL REGULATIONS REQUIRE THAT CERTAIN FLOOD HAZARD PROTECTIVE MEASURES BE INCORPORATED IN THE DESIGN AND CONSTRUCTION OF STRUCTURES IN THESE DESIGNATED AREAS. REFERENCE SHALL BE MADE TO THE DEVELOPMENT COVENANTS AND RESTRICTIONS OF THIS DEVELOPMENT AND REQUIREMENTS OF THE TOWN BUILDING OFFICIAL. IN ADDITION, FEDERAL LAW REQUIRES MANDATORY PURCHASE OF FLOOD INSURANCE AS A PREREQUISITE TO FEDERALLY INSURED MORTGAGE FINANCING IN THESE DESIGNATED FLOOD HAZARD AREAS.

- NOTES:**
- 1). THIS PLAT HAS BEEN PREPARED WITHOUT BENEFIT OF A COMPLETE TITLE SEARCH BY NANDINA, INC.
 - 2). THIS PROPERTY MAY BE SUBJECT TO EASEMENTS OF RECORD AND COVENANT RESTRICTIONS AS RECORDED IN THE OFFICE OF THE ROD FOR BEAUFORT COUNTY.
 - 3). SUBJECT PROPERTY DOES NOT APPEAR TO BE AFFECTED BY THE BEACHFRONT SETBACK REQUIREMENTS OF THE S.C. BEACH PROTECTION ACT OF JULY 1, 1988.
 - 4). BUILDING SETBACKS, WHETHER SHOWN OR NOT, SHOULD BE VERIFIED BY THE LOCAL BUILDING AUTHORITY.
 - 5). THE ONLY ACTIVITIES PERMITTED IN THE EXTERIOR SUBDIVISION BUFFER AS LABELLED ON THIS PLAN SHALL BE THOSE LISTED IN PERMITTED ACTIVITY IN OTHER BUFFER AREAS AS PER THE L.M.O.
 - 6). THE ONLY ACTIVITIES PERMITTED IN THE WETLAND BUFFER SHALL BE THOSE LISTED IN WETLAND BUFFERS AS PER THE L.M.O.
 - 7). THESE PROPERTIES LIE PARTIALLY OR WHOLLY WITHIN THE AIRPORT OVERLAY DISTRICT AND MAY BE SUBJECT TO NOISE THAT MAY BE OBJECTIONABLE.



REFERENCE PLAT

1) A COMPOSITE PLAT-GABRIEL BOSTON TRACT, A PORTION OF FISH HAUL PLANTATION ON BEACH CITY ROAD BAYGALL SECTION.
 DRAWN: 9/21/78, LAST REVISED: 2/28/81
 ROD. BEAUFORT COUNTY, SC
 BY: E.H. FREISLEBEN S.C.R.L.S. # 4624

PROPERTY AREA LOT A: 0.61 AC. 26,559
 PROPERTY AREA TAX PARCEL 329: 1.11 AC. 48,529 S.F.
 ADDRESS: 282 BEACH CITY ROAD
 DISTRICT: 510, MAP: 5, PARCELS: 10H & 329

THIS PROPERTY LIES IN F.E.M.A. ZONE X
 BASE FLOOD ELEVATION = NO MINIMUM ELEVATION
 COMMUNITY NO. 450250, PANEL: 0456G, DATED: 3/23/2021

LEGEND & SYMBOLS:

3" CMF	3" CONCRETE MONUMENT FOUND
1/2" IPF	1/2" IRON PIN FOUND
	WATER METER
	VALVE BOX
	ELECTRIC TRANSFORMER
	TELEPHONE SERVICE
1/2" IPS	1/2" IRON PIN SET

OWNERS CERTIFICATION

_____ ARE THE OWNER(S) OF THE HEREON DESCRIBED PROPERTY AND THAT I (WE) STATE THAT THIS PLAN IS BEING PUT FORTH AS REQUESTED.

SIGNATURE _____ DATE _____

OWNERS CERTIFICATION

_____ ARE THE OWNER(S) OF THE HEREON DESCRIBED PROPERTY AND THAT I (WE) STATE THAT THIS PLAN IS BEING PUT FORTH AS REQUESTED.

SIGNATURE _____ DATE _____

OWNERS CERTIFICATION

_____ ARE THE OWNER(S) OF THE HEREON DESCRIBED PROPERTY AND THAT I (WE) STATE THAT THIS PLAN IS BEING PUT FORTH AS REQUESTED.

SIGNATURE _____ DATE _____

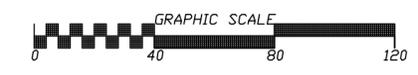
I HEREBY STATE THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF, THE SURVEY SHOWN HEREON WAS MADE IN ACCORDANCE WITH THE REQUIREMENTS OF THE MINIMUM STANDARDS MANUAL FOR THE PRACTICE OF LAND SURVEYING IN SOUTH CAROLINA, AND MEETS OR EXCEEDS THE REQUIREMENTS FOR A CLASS "A" SURVEY AS SPECIFIED THEREIN; ALSO THERE ARE NO VISIBLE ENCROACHMENTS OR PROJECTIONS OTHER THAN SHOWN.



BOUNDARY RECONFIGURATION OF:
 LOT A & TAX PARCEL 329, BEACH CITY ROAD,
 HILTON HEAD ISLAND,
 BEAUFORT COUNTY, SOUTH CAROLINA

PREPARED FOR: ANDRE J. WHITE, AJJLA WHITE FAMILY TRUST, & THE TOWN OF HILTON HEAD ISLAND

DATE : 8/04/2023 SCALE : 1" = 40'



d.b.a. Sea Island Land Survey, Inc.
 10 Oal Park Drive, Unit C1, Hilton Head Island, SC 29926
 Tel (843) 681-3248
 Fax (843) 689-3871
 E-mail: admin@nandinainc.com

FILE No. : 05608.15 DWG No. : 4-05608.15

APPRAISAL REPORT
OF
TAX PARCEL 329 BEACH CITY ROAD
HILTON HEAD ISLAND, SC 29926
&
VALUE OF THE EASEMENT/ACQUISITION

PREPARED FOR
ANDRE WHITE

AS OF
09/11/2023

PREPARED
BY

WILLIAM R. COBIA, SRA
COASTAL PROPERTY APPRAISALS

COASTAL PROPERTY APPRAISALS
P.O. BOX 7523 HILTON HEAD ISLAND, SC 29938
REAL ESTATE APPRAISALS AND CONSULTING

September 20, 2023

RE: PARCEL 329 BEACH CITY ROAD & DRIVEWAY EASEMENT/ACQUISITION

Dear Mr. White,

In accordance with your request, I have made a personal inspection of the above referenced property and prepared an appraisal for the purpose of estimating the just compensation for the proposed acquisition of the 0.11+/- acre portion of parent parcel Tax Parcel 329. I understand the intended use of this appraisal is to aid in negotiations to acquire this portion from the parent parcel of the subject property. The intended users of this appraisal are Mr. Andre White, appropriate officials with the Town of Hilton Head Island and appropriate members of Beaufort County. Use of this appraisal by anyone other than those listed as intended users is prohibited. My conclusions of highest and best use and market value of the property, as well as the just compensation for the proposed acquisition, are based on conditions existing in the market as of September 11, 2023.

Submitted herewith is the appraisal report containing the pertinent information gathered during my investigation. My opinion of the just compensation for the acquisition of the release is:

Thirty Thousand Two Hundred Fifty Dollars: (\$30,250)

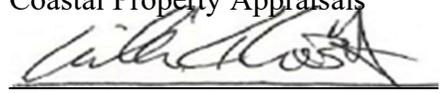
The preceding estimated just compensation is subject to the standard assumptions and limiting conditions summarized in the attached report. This appraisal report has been prepared in conformance with my interpretation of the "Uniform Standards of Professional Appraisal Practice" (USPAP) published by the "The Appraisal Foundation", as well as South Carolina State Law.

It is noted that the real estate market is constantly changing, and numerous events, including but not limited to, actions by the Federal Reserve, outcomes of elections, changes in the tax code, events overseas, natural disasters, new or changing governmental regulations, development of public infrastructure, hiring and layoffs by major area employers, and changes in the lending environment can have profound impacts on values of real estate. As such, the reader is cautioned that the value of the subject property will almost certainly change over time, and that I have no opinion of value of the subject property other than as of the stated effective date(s) of valuation.

A digital copy of the report has been provided. If you have any questions or desire additional information, then please do not hesitate to contact me.

Respectfully Submitted,

Coastal Property Appraisals

A handwritten signature in black ink, appearing to read "William R. Cobia", is written over a horizontal line.

Mr. William R. Cobia, SRA
SC Appraiser # AB .3490 CG

LIMITING CONDITIONS AND ASSUMPTIONS

This appraisal is made subject to the following Assumptions and Limiting Conditions:

1. It is assumed that the legal description as obtained from public records or as furnished is correct and no responsibility is assumed for matters of a legal nature. No opinion is rendered as to title, as it is assumed to be good, marketable, and in fee simple unless otherwise noted and discussed.
2. The information contained in this report as obtained from sources deemed reliable. However, no warranty is given as to its accuracy. Competent management and responsible ownership are assumed.
3. The property is appraised as though free and clear of any or all liens or encumbrances except as noted herein.
4. Any plot plans, sketches, drawings, or other exhibits in this report are included only to assist the reader in visualizing the property. I have made no survey for this report and assume no responsibility for its presentation within.
5. Possession of this report or a copy thereof does not carry with it the right of publication nor may it be used for any purpose by any but the applicant without the previous written consent of the appraiser and the applicant and then only with proper identification.
6. The appraiser herein by reason of this appraisal is not required to give future consultation, testimony or be in attendance in court with reference to the property in question unless arrangements have been previously made.
7. The distribution, if any, of the total valuation in the report between land and improvements applies only under the existing program of utilization. The separate allocations for land and improvements must not be used in conjunction with any other appraisal and are invalid if so used.
8. The appraisers assume, and the user of this report agrees, that the appraisers have no liability for existing physical condition of the building and all parties agree that the purpose of this appraisal is to estimate value as though the superstructure is structurally sound. Likewise, it is assumed and all parties agree that the appraisers have no responsibility for subsurface or hazardous waste conditions, including asbestos.
9. Unless otherwise noted herein, it is assumed that there are no encroachments, zoning or other violations of any regulations affecting the subject property. The appraisers assume, and the user of this report agrees that the appraised value is prepared as though no encroachments, liens or other violations of any regulations affecting the subject property exist, unless otherwise noted.
10. The value estimates reported herein apply to the entire property and any proration or division of the total into fractional interest will invalidate the value estimate unless such proration or division of interest is set forth in the report. No statement as to the value in use to the property owner has been made. Only the value of the property, if exposed for sale on the open market, has been estimated.

11. Neither all nor any part of the contents of this report shall be conveyed to the public through advertising, public relations, news, sales, or other media, without the prior written consent and approval of the author; this pertains particularly to valuation conclusions, the identity of the appraiser or firm with which the appraiser is associated with and any reference to the Appraisal Institute or to the SRA designation.
12. This appraisal will not take into consideration the possibility of the existence of asbestos, PCB transformers, or other toxic, hazardous, or contaminated substances and/or underground storage tanks (hazardous materials), or the cost of encapsulation or removal thereof. Should the client have concern over the existence of such substances on the property, the appraisers consider it imperative for the client to retain the services of a qualified, independent engineer or contractor to determine the existence and extent, if any, of any hazardous materials, as well as the cost associated with any required or desirable treatment or removal thereof.
13. Client agrees to defend, indemnify and hold harmless Appraiser from any damages, losses or expenses, including attorneys' fees and litigation expenses at trial or on appeal, arising from allegations asserted against Appraiser by any third party that, if proven to be true, would constitute a breach by Client of any of Client's obligations, representations or warranties made in this Agreement, or any violation by Client of any federal, state or local law, ordinance or regulation, or common law (a "Claim"). In the event of a Claim, Appraiser shall promptly notify Client of such Claim, and shall cooperate with Client in the defense or settlement of any Claim. Client shall have the right to select legal counsel to defend any Claim, provided that Appraiser shall have the right to engage independent counsel at Appraiser's expense to monitor the defense or settlement of any Claim. Client shall have the right to settle any Claim, provided that Appraiser shall have the right to approve any settlement that results in any modification of Appraiser's rights under this agreement, which approval will not be unreasonably withheld, delayed or conditioned.
14. Neither party shall under any circumstances be liable to the other party for special, exemplary, punitive or consequential damages, including, without limitation, loss of profits or damages proximately caused by loss of use of any property, whether arising from either party's negligence, breach of the Agreement or otherwise, whether or not a party was advised, or knew, of the possibility of such damages, or such possibility was foreseeable by that party. In no event shall Appraiser be liable to Client for any amounts that exceed the fees and costs paid by Client to Appraiser pursuant to this Agreement.

EXTRAORDINARY ASSUMPTIONS

An ***Extraordinary Assumption*** is defined as “*an assumption, directly related to a specific assignment, as of the effective date of the assignment results, which, if found to be false, could alter the appraiser’s opinions or conclusions.*”

This appraisal is subject to the following extraordinary assumption:

I am making the **Extraordinary Assumption** that there are NO wetlands and the majority, if not all, 1.22 acres are developable.

As real estate appraisers, I am not qualified to perform a wetland delineation; therefore, I strongly advise the Client to retain the services of a qualified environmental consultant if it is concerned about this issue. Furthermore, if my assumption pertaining to wetlands is false, then it could impact the value(s) estimated in this report.

PROPERTY IDENTIFICATION

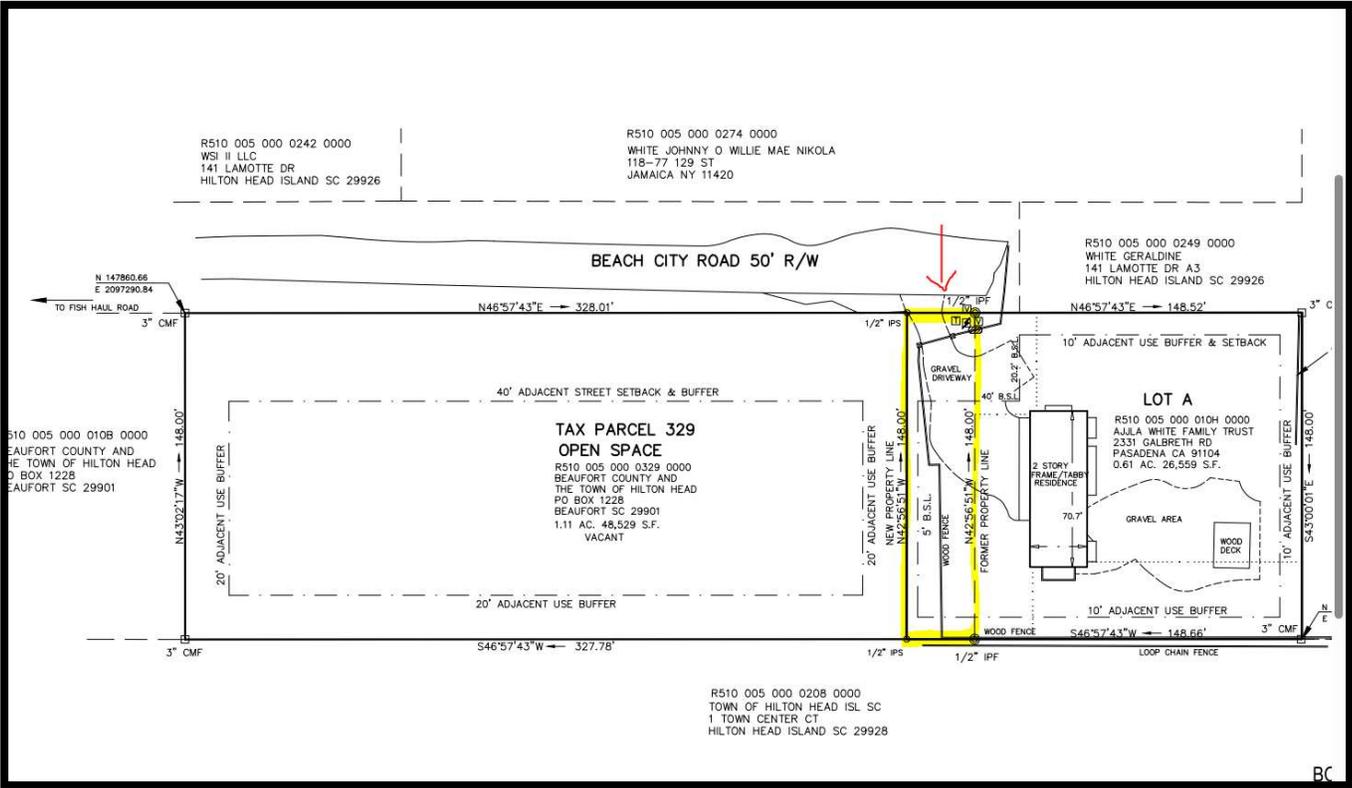
The subject of this appraisal is a ± 1.22-acre lot located at 329 Beach City Road in an incorporated area of Beaufort County, South Carolina and within the Town of Hilton Head Island. The property is best described by the Beaufort County Tax Assessor’s Office as Parcel Identification Number R510 005 000 0329 0000. An aerial tax map showing the approximate location and configuration of the subject property outlined and shaded in yellow is provided below.



I understand Mr. Andre White wishes to obtain a certain portion estimated to contain approximately 0.11 acres from an approximate 53,143 square foot or 1.22-acre area. This portion of the property is being used for a permanent driveway easement across and through the lands of Beaufort County and the Town of Hilton Head Island. Currently this 0.11+/- acre portion which is located at the east corner extending approximately 148 linear feet south to the southeast corner and is mostly rectangular in shape. A plan sheet showing the approximate location and configuration of the area to be released from the parent parcel is provided on the following page. Upon completion of the proposed release, the subject property will be similar to before the acquisition, and unaffected by the current driveway encroachment.

The physical, legal, and economic characteristics of the subject property both before and after the proposed acquisition are described and analyzed in greater detail in later sections of this report.

Below is a map showing the approximate location of the proposed portion of Tax Parcel 329 to be sold to the owners of Lot A.



HISTORY OF OWNERSHIP

Tax records indicate legal ownership of the subject property is vested in the name of the Beaufort County and The Town of Hilton Head Island. The only recorded sale according to Beaufort County Records occurred on January 24, 2013, for \$350,000 and included an additional property identified by tax map number: R510 005 000 010B 0000, an adjacent site to the west and containing 0.30 acres or 13,068 square feet.

Furthermore, it is my understanding that the property is not listed for sale or under contract for sale. In addition, I was not advised that any offers to purchase this 0.11+/- acre portion from the property have been made.

CLIENT AND INTENDED USERS OF THE APPRAISAL

Mr. Andre White is my client. Intended users of this appraisal are Mr. Andre White, as well as appropriate officials with Beaufort County and the Town of Hilton Head Island. Use of this appraisal by anyone other than the stated intended users above is prohibited, and not intended by the appraiser(s).

PURPOSE OF THE APPRAISAL

The purpose of this appraisal is to estimate the just compensation for the proposed acquisition of the 0.11+/- acre portion of the parent site which currently serves as the driveway easement to Lot A, 282 Beach City Rd. However, at this time the driveway encroaches on the parent site, which is the subject of the report.

INTENDED USE OF THE APPRAISAL

I understand the intended use of this appraisal is to aid in negotiations to acquire the 0.11+/- acre area from a portion of the subject property. Any other use of this appraisal is prohibited and not allowed without authorization from the appraiser(s).

REAL PROPERTY INTEREST APPRAISED

The fee simple interest of the property is appraised. The Fee Simple Estate is defined as “...*absolute ownership unencumbered by any other interest or estate subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.*”

EFFECTIVE DATE OF VALUATION AND DATE OF REPORT

The effective date of value is September 11, 2023, which is also the date of my most recent official inspection of the subject property.

The date of the report is September 20, 2023.



Subject Property Viewed from Beach City Road: Facing East



Subject Viewed Beach City Road: Facing South



Beach City Road: Facing East



Driveway Encroachment

TYPE OF VALUE CONSIDERED

This assignment involves estimating the market value of the subject property. **Market Value** is defined as the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, & acting in what they consider their best interest;
3. A reasonable time is allowed for exposure in the open market
4. Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and
5. The price represents a normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

**This definition is specified in the regulations pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA).*

SCOPE OF WORK

The scope of work is the amount and type of information researched and the analysis applied in the assignment. The appraiser is responsible for determining the appropriate scope of work in the appraisal assignment given the client's intended use and the nature of the problem to be solved.

The appraiser(s) made a personal inspection of the neighborhood, which consisted of driving most of the major roadways and identifying its approximate boundaries. In addition, the appraiser lives and works in the Bluffton/Hilton Head Region and travels through the subject neighborhood on a regular basis. Sources of information pertaining to the local region and subject neighborhood included various online publications, and my ongoing market observations and research.

Information pertaining to the subject utilized in this appraisal was limited to viewing the property from the fronting roadways and/or adjoining properties, and reviewing aerial photographs (supported by Google Earth), flood maps, deeds, plats, zoning, and/or other publicly available information.

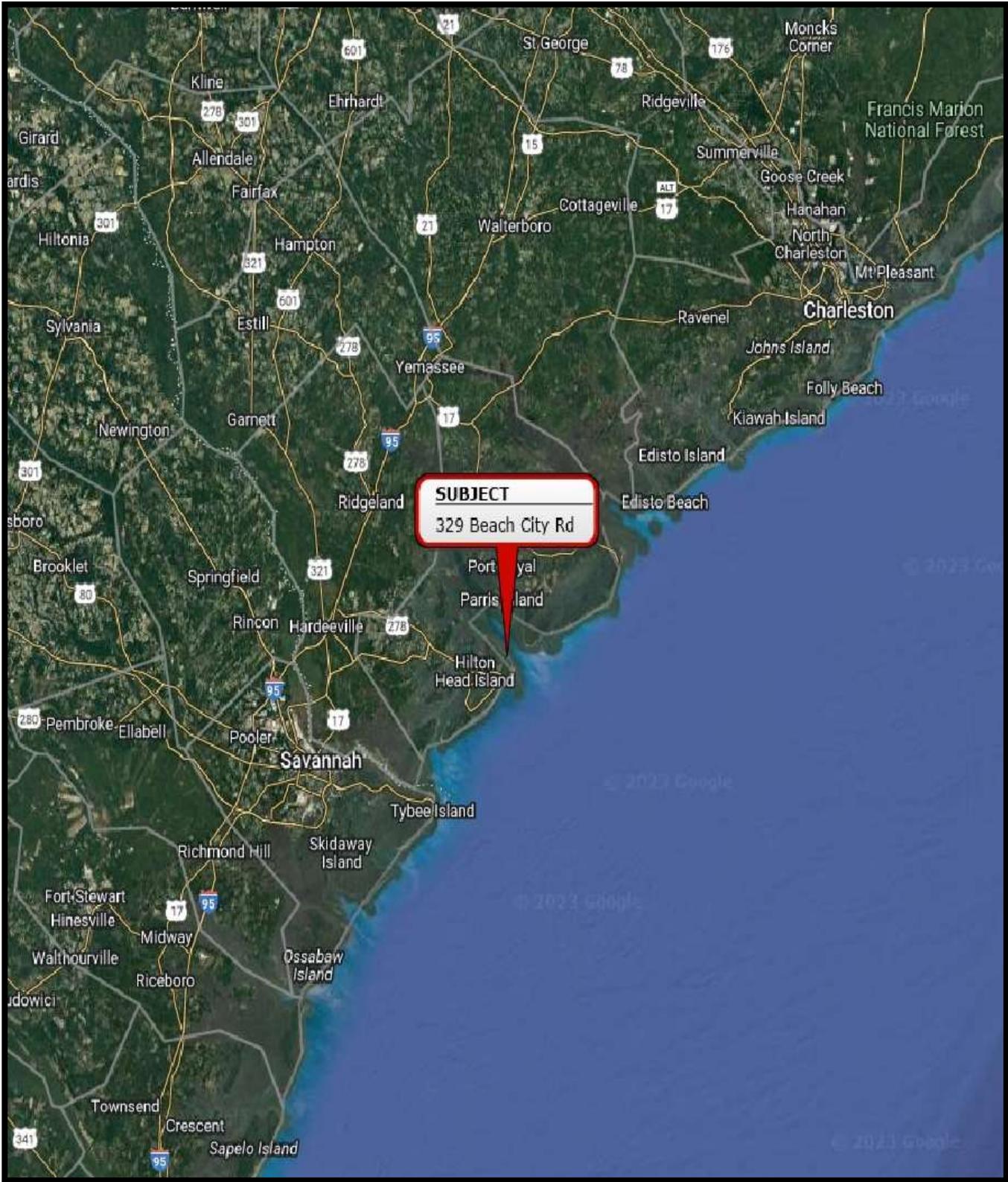
In order to estimate the market value of the subject property both before and after the acquisition, I have considered a Sales Comparison Approach, whereby sales of comparable properties are analyzed. It is noted that I considered two other valuation methodologies, which are the Cost Approach and Income Approach; however, typical buyers and sellers in this market do not consider these approaches to value when analyzing vacant land. Therefore, I have not developed these two approaches to value, and their exclusion does not limit the scope of this assignment.

Comparable sales were gathered, verified, and compared to the subject site to determine a reasonable market value of the land. Sources of information pertaining to comparable sales included, local MLS data, Costar data, public deed and tax records, plats and surveys, discussions with parties either involved in or familiar with the sales, aerial photographs, online zoning, flood, wetland, and topographic maps, and visits to the sale properties.

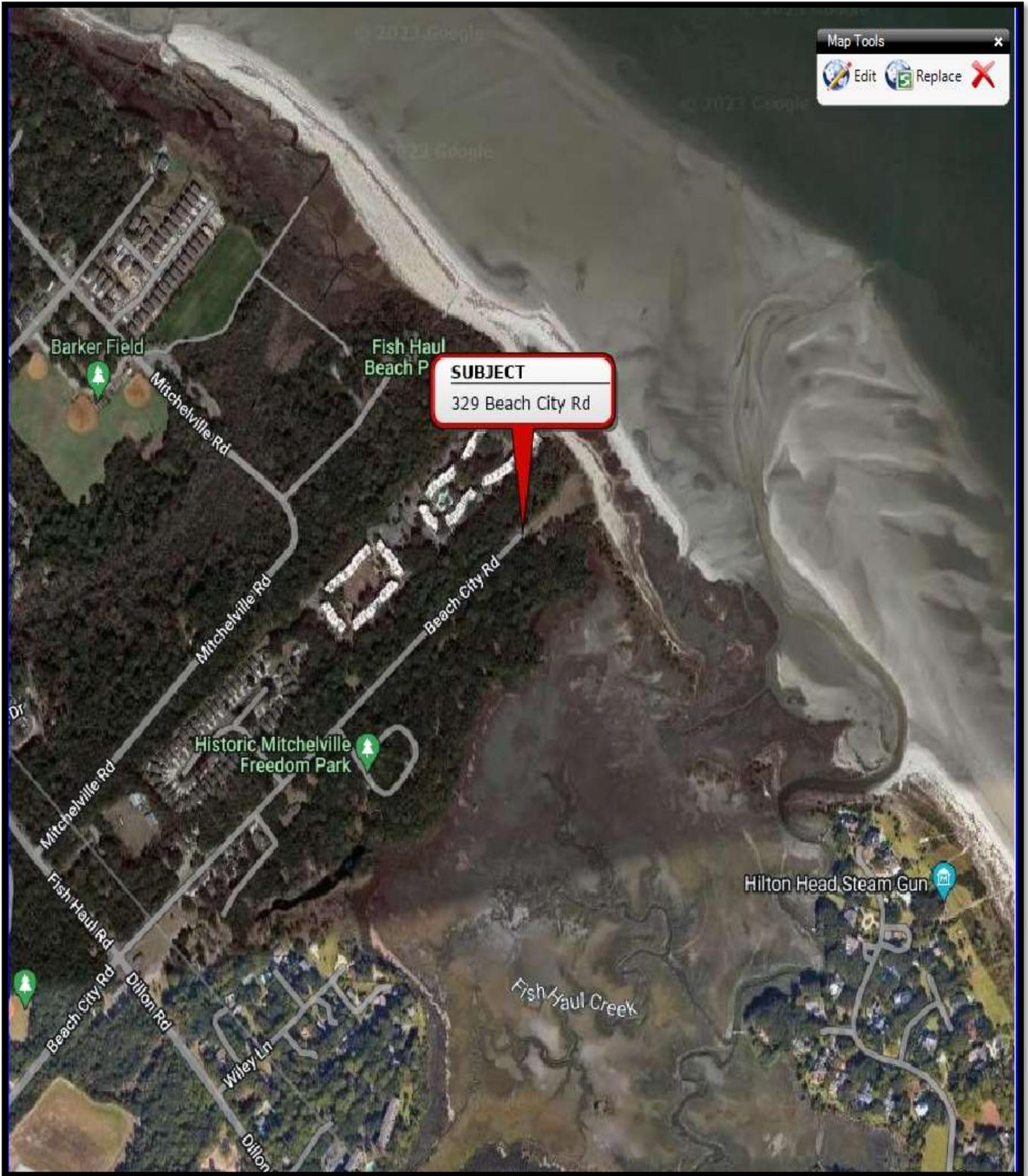
AREA/NEIGHBORHOOD ANALYSIS

The map below depicts the subject's location within Beaufort County, and the Savannah/Hilton Head Island region. As shown, this location is roughly 15 radial miles east of Interstate 95, 8 radial miles east of Old Town Bluffton, and roughly seventeen radial miles north of Savannah's National Landmark Historic District.

The subject property is located on the south side of Beach City Road just west of the Port Royal Sound and bordering the 33-acre Town-owned Mitchelville Freedom Park. The location is close to the Hilton Head Island Airport and surrounding residential development. It is approximately 2 miles east of Highway 278, which is the primary thoroughfare on Hilton Head Island. This neighborhood is loosely defined as the Mitchelville Historic Gullah Neighborhood. In general, this neighborhood is firmly entrenched in the growth stage of its economic life cycle. The subject neighborhood is shown on the following aerial photograph.



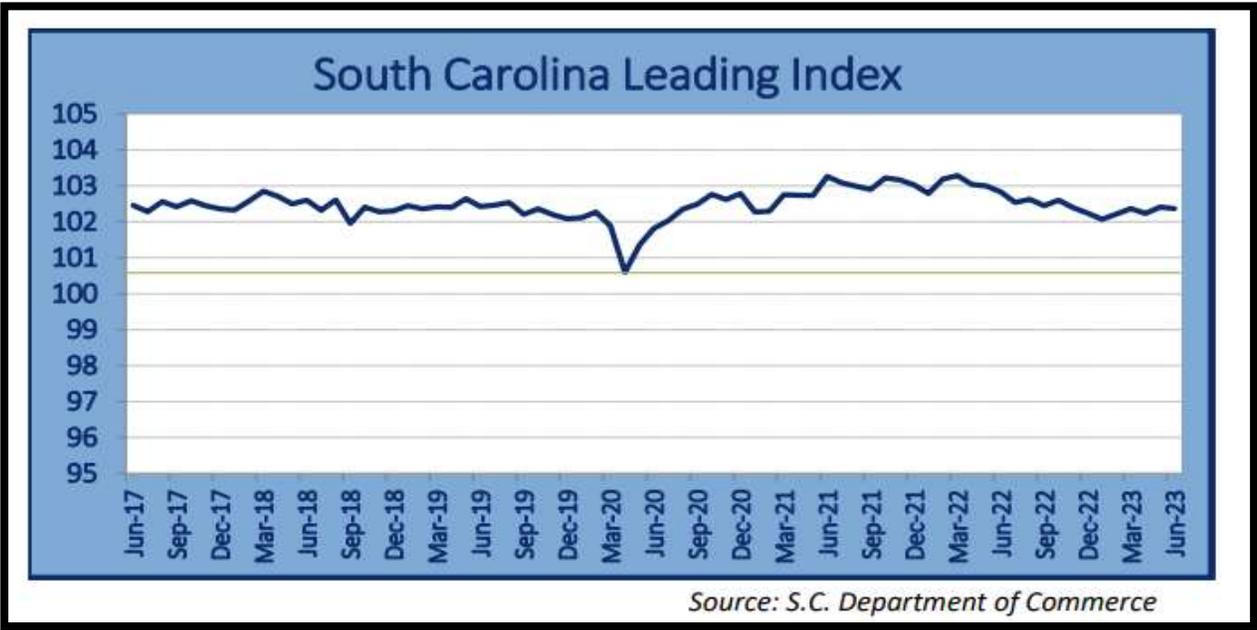
Aerial Map



HILTON HEAD ISLAND REGIONAL ANALYSIS

The subject property is located on the northeast side of Fish Haul Road. This location is mid island and is centrally located to serve all of Hilton Head Island. The property is approximately ten miles south-east of Bluffton, and twenty miles east of Interstate 95. Beaufort County is located in the southeastern part of the State of South Carolina and has been one of the fastest growing counties in the US. Located entirely within Beaufort County, Hilton Head Island, a barrier island, is a 42 square mile resort town with an approximate year-round population of 40,000 people. Over 2.25 million visitors come to Hilton Head Island each year and during the summer the population can swell to over 150,000. Hilton Head Island is a primary city within the Hilton Head Island-Bluffton-Beaufort metropolitan area and has an estimated overall population of over 220,000. A map showing the location of the subject property relative to other areas of Beaufort County and the Hilton Head Island Region is provided on the next page.

According to the Chamber of Commerce Economic Outlook published in July 2023 The South Carolina Leading Index (SCLI) fell in June to a value of 102.37. Unemployment claims were 25% higher than in May and the number of issued housing permits fell 11.3% month-over-month. In conjunction, the valuation of the permits fell 8.2 percent and the weekly manufacturing hours rose 2.4 percent. The DOW Jones Composite Average was up 6.4 percent.



The Conference Board’s national Leading Economic Index decreased in June to 106.1. The Conference Board notes that the elevated prices and hard-to-get credit are dampening economic activity.

On the following page is the Key South Carolina Indicators for the following sectors: Income; Employment and Real Estate.

KEY S.C. INDICATORS

Income

+1.7% **State Personal Income**
increased to \$295.6 billion in the 1st quarter of 2023.
U.S. Bureau of Economic Analysis

+0.3% **Consumer Price Index**
Cost of goods and services in the South Region rose 0.3% in June.
U.S. Bureau of Labor Statistics

Employment

+0.4% **Nonfarm Employment**
rose by 8,500 net non-seasonally adjusted jobs from the prior month.
U.S. Bureau of Labor Statistics

-8.7% **Available Online Job Postings**
decreased by 10,800 positions in June to a seasonally adjusted 113,500 job postings.
The Conference Board Help Wanted Online Index

Real Estate

+1.7% **Median Home Sales Price**
rose \$5,500 from the prior month to \$338,000 for June.
South Carolina Association of Realtors

-11.3% **Residential Building Permits**
fell by 480 permits from the prior month to 3,778 in June.
U.S. Census Bureau

+0.5% **Labor Force**
increased by 13,077 to 2,433,583 seasonally adjusted, in June.
U.S. Bureau of Labor Statistics

+2.4% **Manufacturing Weekly Hours**
rose, following revisions, to 38.8 hours in June.
U.S. Bureau of Labor Statistics

About S.C. Commerce's Research Team

The Research Team is a highly skilled, multidisciplinary group of professionals that collects, examines and disseminates data to support economic development in South Carolina. The team furnishes information to companies considering an investment in the state and produces rigorous analysis for stakeholders of all kinds.

Those who wish to receive S.C. Commerce's monthly Economic Outlook can email bwilkerson@SCcommerce.com.

South Carolina's total non-seasonally adjusted nonfarm employment rose by 8,500 net jobs to 2,313,200 in June, a 0.4 percent increase from May's numbers. Below is a chart depicting the industry sector, the timeline comparison, and the overall rate of change for those periods.

Industry Sector	May 2023 (Preliminary)	Previous Month	Previous Year	% Change Month Ago	% Change Year Ago
Goods Producing	378,900	376,400	367,000	0.66%	3.24%
Natural Resources and Mining	4,600	4,500	4,700	2.22%	-2.13%
Construction	112,200	114,400	103,300	-1.92%	8.62%
Manufacturing	262,100	262,000	259,000	0.04%	1.20%
Service Providing	1,934,300	1,928,300	1,862,600	0.31%	3.85%
Trade, Transportation, and Utilities	441,400	439,600	436,200	0.41%	1.19%
Information	32,900	31,900	29,500	3.13%	11.53%
Finance	123,300	122,000	116,100	1.07%	6.20%
Professional and Business Services	312,000	314,400	298,000	-0.76%	4.70%
Educational and Health Services	278,200	278,200	254,800	0.00%	9.18%
Leisure and Hospitality	290,900	284,800	278,800	2.14%	4.34%
Other Services	84,100	82,900	81,600	1.45%	3.06%
Total Private	1,941,700	1,930,200	1,862,000	0.60%	4.28%
Government	371,500	374,500	367,600	-0.80%	1.06%
Total Nonfarm	2,313,200	2,304,700	2,229,600	0.37%	3.75%

Source: U.S. Department of Labor, Bureau of Labor Statistics

In June 2023, the number of building permits in South Carolina for new residential construction fell 11.3 percent to 3,778, which is down 9.4 percent from a year ago. The value for the permits fell 8.2 percent month-over-month and was 6.7 percent lower than one year ago. Real estate closings were up 5% compared to May, while the median sale price was up 1.7%. Total closings rose in four of the top six MSA, with Charleston reporting the strongest gain at 7.7 percent.

	Month	Current	Previous Year	% Change Year Ago	Current YTD	Prior YTD	% Change YTD
Closings	June	9,046	10,399	-13.0%	44,340	54,889	-19.2%
Median Sales Price*	June	\$338.0	\$329.5	2.6%	\$323.9	\$312.5	3.6%
Residential Building Permits -Total	June	3,778	4,170	-9.4%	21,385	25,569	-16.4%
Residential Building Permits -Valuation*	June	\$984,412	\$1,054,555	-6.7%	\$5,452,712	\$6,288,922	-13.3%

* Thousands of US dollars. Source: S.C. Association of Realtors, U.S. Census.

NEIGHBORHOOD ANALYSIS

The subject neighborhood is defined as the mid island submarket, and includes the area along Fish Haul Road, Beach City Road and Mathews Drive, a minor thoroughfare, running north to south from Highway 278. This neighborhood has experienced significant growth in the past ten years, with further new growth expected during the foreseeable future, inclusive of some re-development on strategically located sites. Overall, this neighborhood is in the growth stage of its neighborhood life cycle.

Vehicular access to this neighborhood is good and is provided by a network of streets that run north/south and east/west. Major traffic arteries in this neighborhood are Mathews Drive which run in a general north/south direction, and Marshland Road, which runs in an east to west direction.

Development in this neighborhood consists primarily of older commercial buildings, including Port Royal Plaza, a retail plaza with a mix of tenants, including Planet Fitness, Auto Zone and a variety of restaurants and CVS pharmacy, interspersed with pockets of older and newer residential neighborhoods.

In summary, the subject neighborhood is centrally located within the Town of Hilton Head Island, has good vehicular access, and is stable, with minimal new development occurring. Reasons for the lack of new development include a general scarcity of available vacant sites, as well as the transitional nature of various parts of the neighborhood, along with lands owned by the Town of Hilton Head Island and Beaufort County. Much of these lands are owned for preservation and utilized for park or community recreation. In my opinion, this neighborhood will maintain stable population levels with minimal new development over the foreseeable future.

Hilton Head Island Parks

Our Parks: Existing and Future

The Master Plan found the Island's public park system to be balanced with a good mix of park types and distribution, especially for areas outside of the ten major Planned Unit Developments (PUDs). The almost 550 acres of developed park property on the Island is comprised of 27 parks, varying in type and size, interconnected by an extensive public multi-use pathway network. Hilton Head Island is known and recognized for this pathway network, and has several award winning parks. There are also several "private parks" and beach access within the PUDs. This Hilton Head Island Parks map is comprised of all the public parks on the Island, regardless of ownership as some are jointly owned with other agencies. In the legend below the parks are organized by classification and future parks planned for the next 1-5 years are noted.

Mini-Park

- ① Compass Rose Park
- ② Betsy Jukofsky Xeriscape Garden
- ③ *Future* Taylor Park
- ④ *Future* Patterson Park

Neighborhood Park

- ⑤ Greens Shell Park
- ⑥ Hilton Head Park (Old Schoolhouse Park)
- ⑦ Veterans Memorial

Community Park

- ⑧ Rowing & Sailing Center at Squire Pope Community Park
- ⑨ Jarvis Creek Park
- ⑩ *Future* Mid Island Park
- ⑪ Chaplin Community Park
- ⑫ Shelter Cove Community Park

Beach Park

- ⑬ Folly Field Beach Park
- ⑭ Driessen Beach Park
- ⑮ Coligny Beach Park
- ⑯ Alder Lane Beach Access
- ⑰ Islander's Beach Park
- ⑱ Burkes Beach Access
- ⑲ Fish Haul Beach Park

Regional Park

- ⑳ Lowcountry Celebration Park

Sports Park

- ㉑ Barker Field & Extension
- ㉒ Bristol Sports Arena
- ㉓ Crossings Park
- ㉔ Cordillo Tennis Courts

Community Center

- ㉕ Island Recreation Center

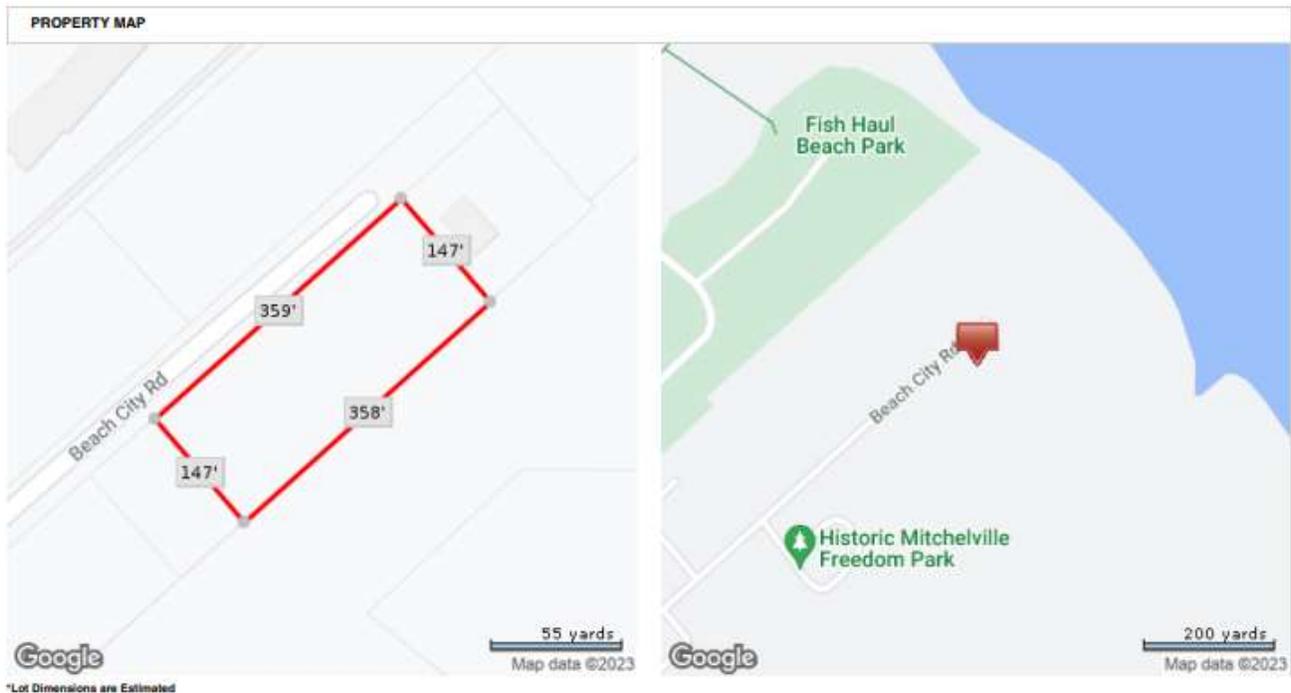
Special-Use Park

- ㉖ Honey Horn
- ㉗ Marshland Road Boat Landing
- ㉘ Historic Mitchelville Freedom Park
- ㉙ Cross Island/ Broad Creek Boat Ramp
- ㉚ Old House Creek Dock

SITE DESCRIPTION

The following description is based on my review of information provided by the property owner, the recorded plat, various online sources, and my property inspections. Photographs of the subject property were provided earlier in this report.

Size/Shape: Based on my review of the recorded plat, the subject site consists of 1.22-acres, and is a rectangular shaped site located on the southeast side of Beach City Road, just east of the Hilton Head Island Airport and just west of the Port Royal Sound. The shape and configuration of the subject site is depicted on the following excerpt from the recorded plat.



Frontage: Review of the plat shows the subject having ± 359.00 feet of frontage on the southeast side of Beach City Road.

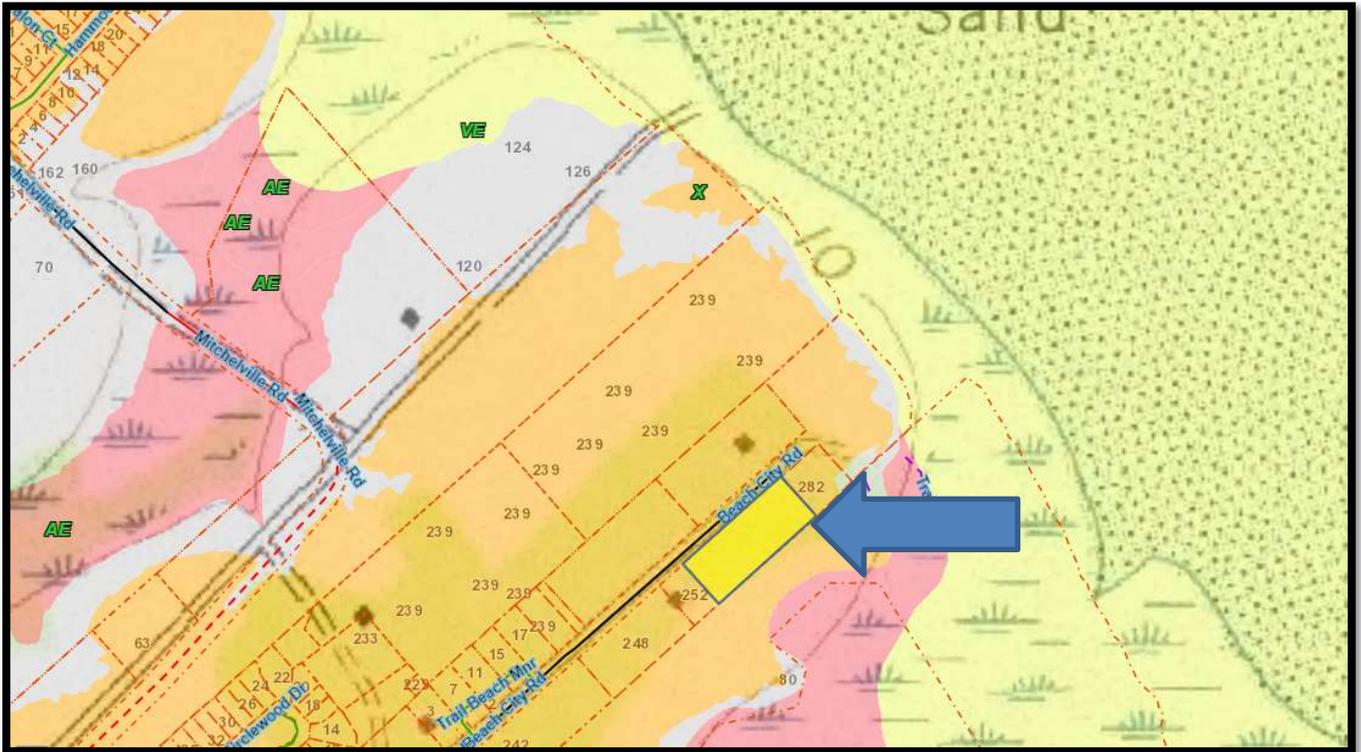
In this area, Beach City Road is a two-lane, minor roadway that runs in a east-west direction. Development along this stretch of road is comprised of various older and newer residential communities, limited commercial and recreational parks.

Access: The subject is afforded good vehicular access via one driveway on Beach City Road.

Topography: The subject property is generally level and at the grade of the fronting roadways and adjoining properties. The subject is cleared and vacant and is currently used as preservation land by the Town of Hilton Head and Beaufort County.

Elevations: Review of the Beaufort County GIS website shows the subject's elevations ranging from 13 to 15 feet.

Flood Zone: According to Flood Map Community Panel Numbers 45013C0456G dated March 23, 20021, the site appears to be in Flood Zone X500, which is defined as area of 0.2% annual chance of flood. An excerpt from these flood panels showing the subject property and its immediate surroundings is provided below and on the following page.



Drainage: No problems with drainage were noted during the inspection.

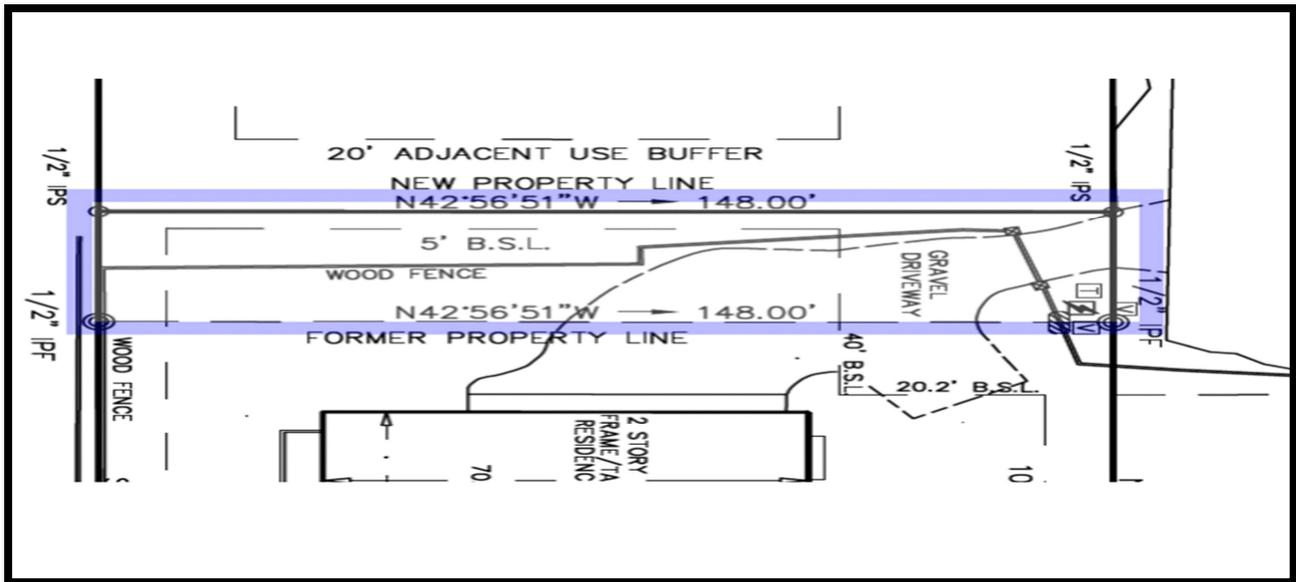
Soil Types: A soil report was not provided for use in this appraisal. I am not qualified to render a technical opinion regarding soil conditions; however, the presence of the existing improvements indicates the soil is sufficient for commercial oriented development typical of the area. Therefore, I assume the load-bearing capacity is sufficient to support any reasonably probable improvements. If the Client is concerned about this issue, then I recommend a study by a qualified soils engineer.

Hazardous Materials: Please note the subject buildings were not constructed during a time period when both asbestos and lead based paint were commonly used materials. *For the purpose of this appraisal, I assume there are no hazardous substances on or beneath the surface of the subject property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, lead based paint, urea-formaldehyde foam insulation, underground storage tanks or other potentially hazardous materials may have an effect on the value of the property. The value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for any such condition, or for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field if desired.*

Wetlands: I did not observe any inundated areas or vegetation characteristic of jurisdictional wetlands during the inspection. Furthermore, virtually all the subject property has been cleared and remains vacant. *As a real estate appraiser, I am not qualified to determine how much, if any, of the property is a jurisdictional wetland. Therefore, for the purpose of this appraisal, I have made the reasonable assumption the subject property consists entirely of usable upland area. I reserve the right to change my opinions of highest and best use and market value if I am provided with information that indicates the subject contains a different amount of jurisdictional wetlands than that indicated in this report. If the client is concerned about this issue, then I strongly advise it to retain the services of a qualified expert to perform a wetlands delineation of the subject property.*

Utilities: All major public utilities, including water and sewer, have been extended to the subject property. Adequate police and fire protection are provided by the Town of Hilton Head Island.

Easements/Encroachments: Review of the recorded plat indicates there is a known encroachment, other than typical utility. My research of a recent survey did reveal an existing driveway encroachment. According to the survey, a certain portion estimated to contain approximately 0.11+/- acres from an approximate 53,143 square foot or 1.22-acre area is being used for a permanent driveway easement across and through the lands of Beaufort County and the Town of Hilton Head Island. Currently this 0.11+/- acre portion which is located at the east corner extending approximately 148 linear feet south to the southeast corner and is mostly rectangular in shape encroaches on land owned by The Town of Hilton Head Island and Beaufort County.



Comments: Overall, the subject site is rectangular in shape and contains a gross land area of 1.22 acres, of which all is believed to be usable upland area. The subject has frontage on one public roadway, Beach City Road. Vehicular access to the site is good. Topographically, the subject property is level with elevations from 13 to 15 feet and cleared. All major public utilities are available, and I am not aware of any adverse issues related to wetlands, soils, site conditions, or encumbrances that would negatively impact the use of the property. Therefore, it is my opinion that the subject property is physically suitable

for a wide range of development types, including residential or commercial oriented uses. However, the limitations and restrictions imposed by the zoning district limit the overall use. As previously noted, the subject is currently committed to public park and recreation use and it's likely to remain unchanged into the foreseeable future.

ZONING: (PR – Parks and Recreation)

The subject property is zoned PR, Parks and Recreation in the Town of Hilton Head Island's Unified Development Ordinance. The PR District is intended to accommodate and manage the **land uses** allowed on publicly held **land** used for active or passive recreation purposes, or publicly owned **land** preserved in its natural state for public enjoyment. Development in this district shall be allowed and designed to minimize, as much as possible, its impact on both the natural environment and the community. Permitted uses in the PR District include but are not necessarily limited to: Public, Civic, Institutional, and Educational Uses.

AD VALOREM TAXES

The property is subject to ad valorem taxation by Beaufort County and is identified by the Beaufort County Tax Assessor's Office as Tax Parcel Number R510 005 000 0329 0000. This office has estimated the value of the subject property, as of December 31, 2021, at \$600.

Land: \$600.00

Improvements: N/A

DESCRIPTION OF SUBJECT PROPERTY BEFORE ACQUISITION

Description of Subject Land

Size: Tax records indicate the subject property contains a gross land area of 1.22 acres.

Shape: The subject property is rectangular in shape.

Frontage: The subject property has roughly 359 feet of frontage on the southeast side of Beach City Road.

Access: The subject property has open vehicular access along Beach City Road via one curb cut.

Topography: The site is relatively low lying and flat.

Elevations: My review of the Beaufort County GIS website indicates elevations of the subject property to be 13-15 feet.

Flood Zone: The subject property is in Flood Zone C, which is NOT in a FEMA Flood Hazard Area. Map Number: 4500250085D. Map Date: September 29, 1986. FIPS: 45013. Flood Map Included.

Wetlands: I am NOT aware of, nor did I observe any wetland or low-lying area. No wetland delineation study was made available to me. I am making the **Extraordinary Assumption** that there are NO wetlands and the majority, if not all, 1.22 acres are developable.

As real estate appraisers, I am not qualified to perform a wetland delineation; therefore, I strongly advise the Client to retain the services of a qualified environmental consultant if it is concerned about this issue. Furthermore, if my assumption pertaining to wetlands is false, then it could impact the value(s) estimated in this report.

Soils: A soil report was not provided for use in this appraisal. I am not qualified to render a technical opinion regarding soil conditions. Therefore, it is assumed that the load-bearing capacity is sufficient to support any reasonably probable improvements. This assumption is considered reasonable based on the existence of improved properties in the immediate area. If the Client is concerned about this issue, then I recommend a study by a qualified soils engineer.

Site Conditions: As appraisers, I am not qualified to determine the existence or extent of hazardous contamination either on or below the surface of the property. For the purpose of this appraisal, I have made the reasonable assumption that no significant hazardous contamination is present which would impact the highest and best use, marketability, or value of the subject property. I reserve the right to revise my opinions of highest and best use and market value if provided with independent engineering reports that indicate significant hazardous contamination exists on the property and which include estimated costs for its remediation to acceptable levels.

Adjoining Uses: Adjoining uses include larger, vacant tracts which are also owned by the Town of Hilton Head Island and Beaufort County and utilized as designated park space. In addition, there is existing residential development along Beach City Road.

Utilities: Officials with Beaufort County indicated that public water and public sewer service is available.

Easements/Encumbrances: There are typical utility easements for the area. However, there is an existing driveway encroachment. According to the survey, a certain portion estimated to contain approximately 0.11+/- acres from an approximate 53,143 square foot or 1.22-acre area is being used for a permanent driveway easement across and through the lands of Beaufort County and the Town of Hilton Head Island. This driveway encroaches on the parent property. Currently this 0.11+/- acre portion which is located at the northeast corner extending approximately 148 linear feet south to the southeast corner and is mostly rectangular in shape encroaches on land owned by The Town of Hilton Head Island and Beaufort County.

Functional Utility: The subject consists of a rectangular shaped, 1.22-acre tract. The property has open vehicular access along Beach City Road, which in this area is a town maintained paved road. Topographically, the property is partially cleared with some wooded areas and is predominately situated outside a 100-year flood plain. Public water and sewer are in the immediate area, and it appears the subject site is afforded with public water and sewer.

DESCRIPTION OF THE PROPOSED ACQUISITION

The proposed acquisition is for the approximate 0.11+/- acre area, which is currently serving as a private driveway to an adjacent site and is encroaching on the Town/County-owned property, which is the subject of this report. This portion of the property is being used for a permanent access easement across and through the lands of Beaufort County and the Town of Hilton Head Island. This permanent access easement will remain in place as it currently exists. The actual dimensions of this portion of the property is unclear, with the exception of the east and west side showing 148' linear feet. I have estimated that the north and south side are approximately 27' linear feet.

DESCRIPTION OF THE REMAINDER

Upon the release of the approximate 0.11+/- acre portion, the remainder will be similar as the property prior to the acquisition and there will be minimal to no affect.

IMPACT OF THE RELEASED ACQUISITION ON THE REMAINDER

As such, I believe the release of the approximate 0.11+/- acre portion will have a very limited impact on the potential use of the remaining area. Furthermore, I do not believe the release of the approximate 0.11+/- acre portion will have any impact on the future use of the unencumbered area.

HIGHEST AND BEST USE

The Appraisal Institute defines Highest and Best Use as follows:

"...that reasonable and probable use that will support the highest present value, as defined, as of the effective date of the appraisal"

It is also defined as:

"...that use, from among reasonable and probable legal alternate uses, found to be physically possible, appropriately supported, financially feasible, and which results in the highest land value."

The determination of highest and best use includes identifying the motivation of probable purchasers, analyzing the supply and demand of various property types in the market, and considering limitations imposed by zoning and the physical characteristics of the property.

Highest and Best Use of Subject Property As Though Vacant Before The Release

Physically Possible

As discussed, the subject site is rectangular in shape and contains a gross land area of 1.22 acres, of which all is believed to be usable upland area. The subject has frontage on one public roadway, Beach City Road. Vehicular access to the site is good. Topographically, the subject property is level with elevations from 13 to 20 feet and cleared. All major public utilities are available, and I am not aware of any adverse

issues related to wetlands, soils, site conditions, or encumbrances that would negatively impact the use of the property. Therefore, it is my opinion that the subject property is physically suitable for a wide range of development types, including residential or commercial oriented uses.

Legally Permissible

The subject property includes areas zoned PR; Parks and Recreation in the Town of Hilton Head Island's Unified Development Ordinance. The PR District is intended to accommodate and manage the **land uses** allowed on publicly held **land** used for active or passive recreation purposes, or publicly owned **land** preserved in its natural state for public enjoyment. Development in this district shall be allowed and designed to minimize, as much as possible, its impact on both the natural environment and the community. Permitted uses in the PR District include but are not necessarily limited to: Public, Civic, Institutional, and Educational Uses. Consequently, any legally permissible use, which is physically possible, could be considered.

Financially Feasible

My research shows there is good commercial and residential demand in this part of Hilton Head Island, which is evidenced by the development of various residential and revived commercial development. In general, I do not believe this activity would be occurring if the broader market did not believe there was adequate demand. Considering this activity, it is reasonable to assume residential or commercial development would be feasible on the subject property under the current market conditions. However, considering the limitations under its current zoning district a zoning variance would need to be obtained. This is unlikely. Therefore, the feasibility would be limited to the permitted uses.

Maximally Productive

Considering its physical, legal, and economic characteristics, it is my opinion the highest and best use of the subject is for continued park and recreation use.

Highest and Best Use of Subject Property As Though Vacant After The Release

The highest and best use of the subject property as vacant will not change as a result of the proposed release.

VALUATION OF SUBJECT PROPERTY BEFORE THE ACQUISITION

In order to estimate the market value of the subject property before the acquisition, I have relied upon a Sales Comparison Approach, where sales and listings of similar tracts are compared to the subject property based on a price per gross acre, which is how these properties are normally analyzed in this market. My research revealed relatively few sales and listings of similar tracts, and I have focused on four sales considered the most comparable to the subject property. Details of these transactions are summarized on the following pages, while a map showing their locations relative to the subject is included later in this section.

LAND SALE ONE

LOCATION: Legal Address: Por Marshland Plantation Adjacent to Mathews Dr
Beaufort County, Hilton Head Island, SC 29926
Tax Parcel Number: R510 008 000 0015 0000

GRANTOR: United General Holdings, LLC
GRANTEE: Town of Hilton Head
SALE DATE: August 10, 2023
SALE PRICE: \$350,000
DEED REFERENCE: Deed Book: 4268 Page: 154
RECORDING INSTRUMENT: General Warranty Deed
FINANCING: Transfer Fee Funds, normal
INTEREST CONVEYED: Fee simple subject to normal matters of record
CONDITIONS OF SALE: Arm's length, no special circumstances
INFORMATION SOURCE(S): Liam Cronin of Engels and Volkers; public records, MLS
LAND AREA: 0.52 acres (No Survey)
ZONING: MF; Marsh Front Mixed Use – Intended Zoning: PR; Parks and Recreation
FLOOD ZONE: Zone AE
IMPROVEMENTS: None
UTILITIES: All major utilities were in immediate area and available
UNIT PRICE: \$673,077 per acre

COMMENTS: This is the sale of a square shaped 0.52-acre site located on the west side of Mathews Drive, just south of the traffic circle and with a deeded access easement on Matilda Drive. According to my sources, this property was purchased by the Town of Hilton Head Island for green space to be designated as Park and Recreation land. This site affords views of the marsh.

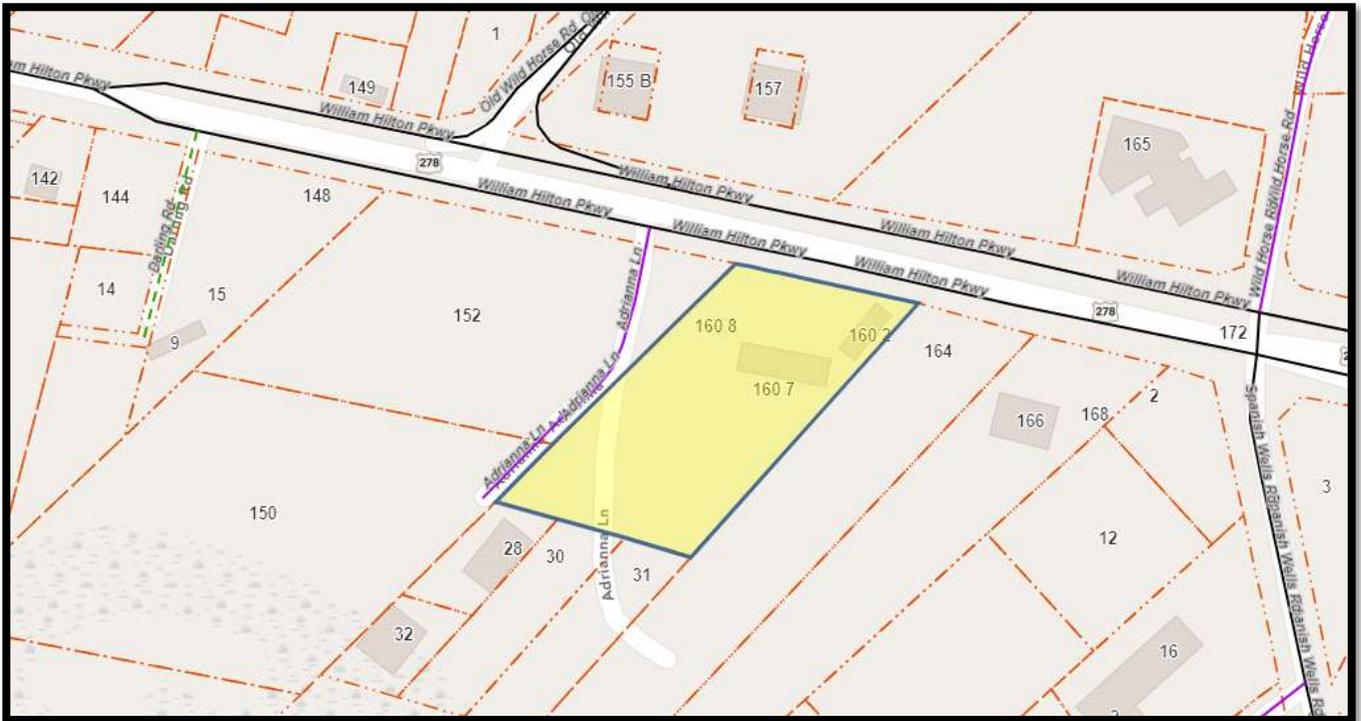


LAND SALE TWO

LOCATION: 160 William Hilton Parkway
 Beaufort County, Hilton Head Island
 Tax Parcel Number: R511 007 000 072A 0000

GRANTOR: Fairfield Square Hilton Head, LLC
GRANTEE: Town of Hilton Head Island
SALE DATE: October 08, 2020
SALE PRICE: \$475,000
DEED REFERENCE: Deed Book: 3919 Page: 2593
RECORDING INSTRUMENT: Limited Warranty Deed
FINANCING: Cash to seller, normal
INTEREST CONVEYED: Fee simple subject to normal matters of record
CONDITIONS OF SALE: Arm's length
INFORMATION SOURCE(S): Public records, 2015 MLS, Realist
LAND AREA: 1.83 acres (No Survey)
ZONING: S; Stony Mixed Use
FLOOD ZONE: Zone X
IMPROVEMENTS: Improvements were razed following the sale
UTILITIES: All major utilities were in immediate area and available
UNIT PRICE: \$259,563 per acre

COMMENTS: This is the sale of a mostly rectangular shaped 1.83-acre site located on the west side of William Hilton Parkway, just north of Spanish Wells Road. This property was acquired by the Town of Hilton Head Island for use as green space, park and recreation.

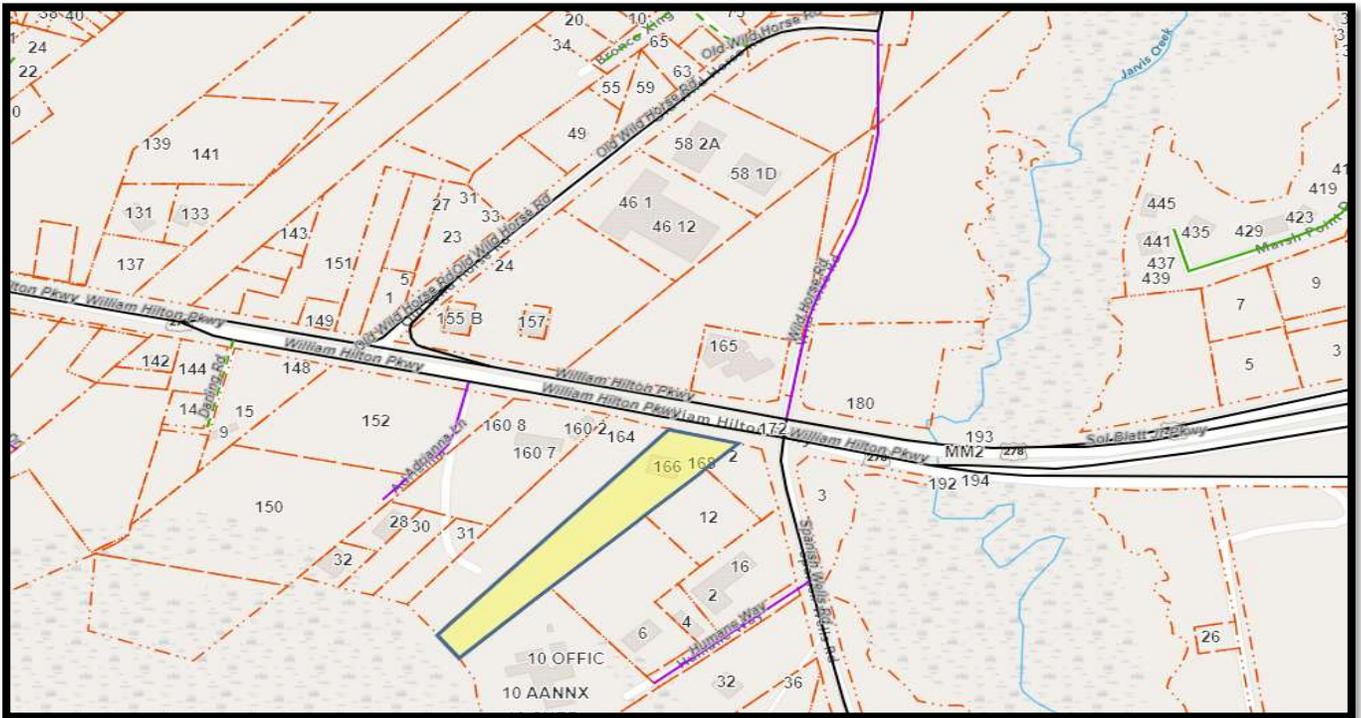


LAND SALE THREE

LOCATION: 166 William Hilton Parkway
 Beaufort County, Hilton Head Island, SC
 Tax Parcel Number: R511 007 000 073A 0000

GRANTOR: Williams, Edward N.
 GRANTEE: The Town of Hilton Head Island
 SALE DATE: October 07, 2020
 SALE PRICE: \$975,000
 DEED REFERENCE: Deed Book: 3928 Page: 0565
 RECORDING INSTRUMENT: Full Warranty Deed
 FINANCING: Cash to seller, normal
 INTEREST CONVEYED: Fee simple subject to normal matters of record
 CONDITIONS OF SALE: Arm's length, no special circumstances
 INFORMATION SOURCE(S): Public records
 LAND AREA: 2.6 acres (No Survey)
 ZONING: PR; Park and Recreation; Formally S; Stony Mixed Use
 FLOOD ZONE: Zone X
 IMPROVEMENTS: Improvements were razed following sale
 UTILITIES: All major utilities were in immediate area and available
 UNIT PRICE: \$375,000 per acre

COMMENTS: This is the sale of a mostly rectangular shaped 2.6-acre site located on the west side of William Hilton Parkway, just north of Spanish Wells Road. This property was acquired by the Town of Hilton Head Island for use as green space. It appears that this property was previously zoned S; Stony Mixed Use at the time of sale.

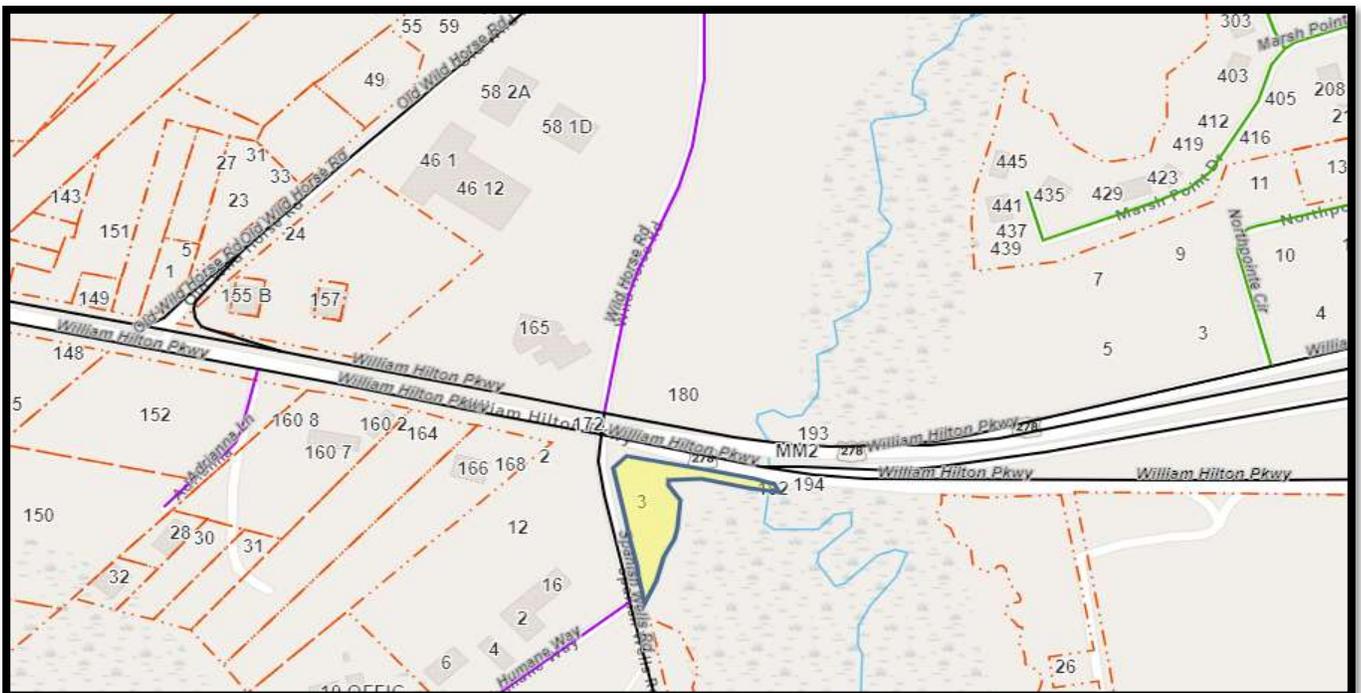


LAND SALE FOUR

LOCATION: 192 William Hilton Parkway
Beaufort County, Hilton Head Island, SC
Tax Parcel Number: R511 007 000 074F 0000

GRANTOR: MEGR, LLC
GRANTEE: The Town of Hilton Head Island
SALE DATE: January 08, 2020
SALE PRICE: \$114,000
DEED REFERENCE: Deed Book: 3826 Page: 2326
RECORDING INSTRUMENT: Limited Warranty Deed
FINANCING: Cash to seller, normal
INTEREST CONVEYED: Fee simple subject to normal matters of record
CONDITIONS OF SALE: Arm's length, no special circumstances
INFORMATION SOURCE(S): Public records
LAND AREA: 1.07 acres (No Survey)
ZONING: S; Stony Mixed Use
FLOOD ZONE: Zone AE
IMPROVEMENTS: None
UTILITIES: All major utilities were in immediate area and available
UNIT PRICE: \$106,542 per acre

COMMENTS: This is the sale of an irregular shaped 1.07-acre site located on the west side of William Hilton Parkway on the corner of Spanish Wells Road. This site was purchased by The Town of Hilton Head for greenspace, park, and recreation.



The sales are compared to the subject property based primarily on the following criteria:

Zoning/Use: Properties either in the same or similar zoning district, which is a precursor to developmental use or uses, as well as the actual intended use of the property were included.

Size: Smaller tracts tend to sell for higher unit prices when all other factors are held constant due to the economic principle of diminishing marginal utility.

Topography: Properties with a higher percentage of wetlands and/or non-usable area relative to usable area are considered inferior to those with a higher percentage of usable area.

My analysis of the comparable sales is provided as follows:

Sale One: This is the recent sale of a square shaped 0.52-acre site located on the west side of Mathews Drive, just south of the traffic circle and with a deeded access easement on Matilda Drive. This site has views of the marsh. According to my sources, this property was purchased by the Town of Hilton Head Island for green space to be designated as Park and Recreation land.

In my opinion, this sale is:

- Similar in terms of its location, and use. Superior in Zoning
- Superior in View.
- Superior in size.
- Similar in terms of its topography.

Overall, this sale is **superior** to the subject due primarily due to zoning, view and size. A reasonable unit value of the subject property as indicated by this sale should be **far less than** \$673,077 per acre.

Sale Two: This is an older sale of a mostly rectangular shaped 1.83-acre site located on the west side of William Hilton Parkway, just north of Spanish Wells Road. This property was acquired by the Town of Hilton Head Island for use as green space, park, and recreation. This property is an interior property with no view amenity.

In my opinion, this sale is:

- Similar to the subject in terms of its location, and use. Superior zoning.
- Inferior in View.
- Inferior to the subject in terms of its larger size.
- Similar to the subject in terms of its topography.

Overall, this sale is considered slightly inferior to the subject. Consequently, a reasonable unit value of the subject property as indicated by this sale should therefore be slightly greater than \$259,563 per acre.

Sale Three: This is an older sale of a mostly rectangular shaped 2.6-acre site located on the west side of William Hilton Parkway, just north of Spanish Wells Road. This property was acquired by the Town of Hilton Head Island for use as green space. This site has a view of the marsh.

In my opinion, this sale is:

- Similar to the subject in terms of its location and use. Superior zoning.
- Superior in View.
- Inferior to the subject in terms of its size
- Similar to the subject in terms of its topography.

Overall, this sale is considered superior to the subject due primarily to its zoning and view. A reasonable unit value of the subject property as indicated by this sale should therefore be **less than** \$375,000 per acre.

Sale Four: This is an older sale of an irregular shaped 1.07-acre site located on the west side of William Hilton Parkway on the corner of Spanish Wells Road. This site was purchased by The Town of Hilton Head for greenspace, park, and recreation. This site has a view of the marsh, but is believed to be impacted by wetlands or soil conditions which would limit development.

In my opinion, this sale is:

- Similar to the subject in terms of its location, and use. Superior zoning.
- Similar to the subject in terms of its size.
- Superior in View.
- Inferior to the subject in terms of its topography
- Inferior to the subject in terms of its shape.
- Inferior to the subject in terms of development potential.

Overall, this sale is considered **inferior** to the subject due primarily to its topography, shape and development potential. A reasonable unit value of the subject property as indicated by this sale should be significantly greater than \$106,542 per acre.

My analysis of the comparable sales and listing is summarized in the following table.

COMPARABLE LAND SALE TABULATION					
	Subject	Sale One	Sale Two	Sale Three	Sale Four
Location	Parcel 329 Beach City Rd	Por. Marshland Rd	160 Wm. Hilton Pkwy.	166 Wm. Hilton Pkwy.	192 Wm. Hilton Pkwy.
Sale Date	N/A	Aug. 10, 2023	Oct. 08, 2020	Oct. 07, 2020	Jan. 08, 2020
Sale Price	N/A	\$350,000	\$475,000	\$975,000	\$114,000
Gross Land Area	1.22	0.52	1.83	2.6	1.07
Usable Area	1.22	0.52	1.83	2.6	Unknown
% Usable	100%	100%	100%	100.0%	>100.0%
Zoning	PR	MF	S	S	S
Flood Zone	C	AE	X	X	AE
Utilities	All available	All available	All available	All available	All available
Price/Gross Acre	N/A	\$673,077	\$259,563	\$375,000	\$106,542
Comparison to Subject					
Zoning	PR	Superior	Superior	Superior	Superior
Size	1.22 Acres	Superior	Inferior	Inferior	Similar
Topography/View	Landscape/Park	Superior	Inferior	Superior	Similar
Shape	Rectangular	Similar	Similar	Similar	Inferior
Utilities	All available	Similar	Similar	Similar	Similar
Overall Comparison:	N/A	Superior	Slightly Inferior	Superior	Inferior

Based on my review of the comparable sales, I believe a reasonable unit value of the fee simple interest subject property should be less than Sale #1 and Sale #3; greater than Sale #4 and slightly greater than Sale #2. The leading indicator is Sale #2 with an average price per gross acre of \$259,563. The current market value of the fee simple interest of the subject property is calculated as follows.

1.22 Acres x \$275,000 per Acre = \$335,500

Estimated Value of the ± 0.11- acre portion to be released.

The value of the release portion is calculated as follows:

<u>Unit Value</u>		<u>Released Area</u>		<u>Value of Released Portion</u>
\$275,000/Acre	x	0.11 Acres	=	\$30,250

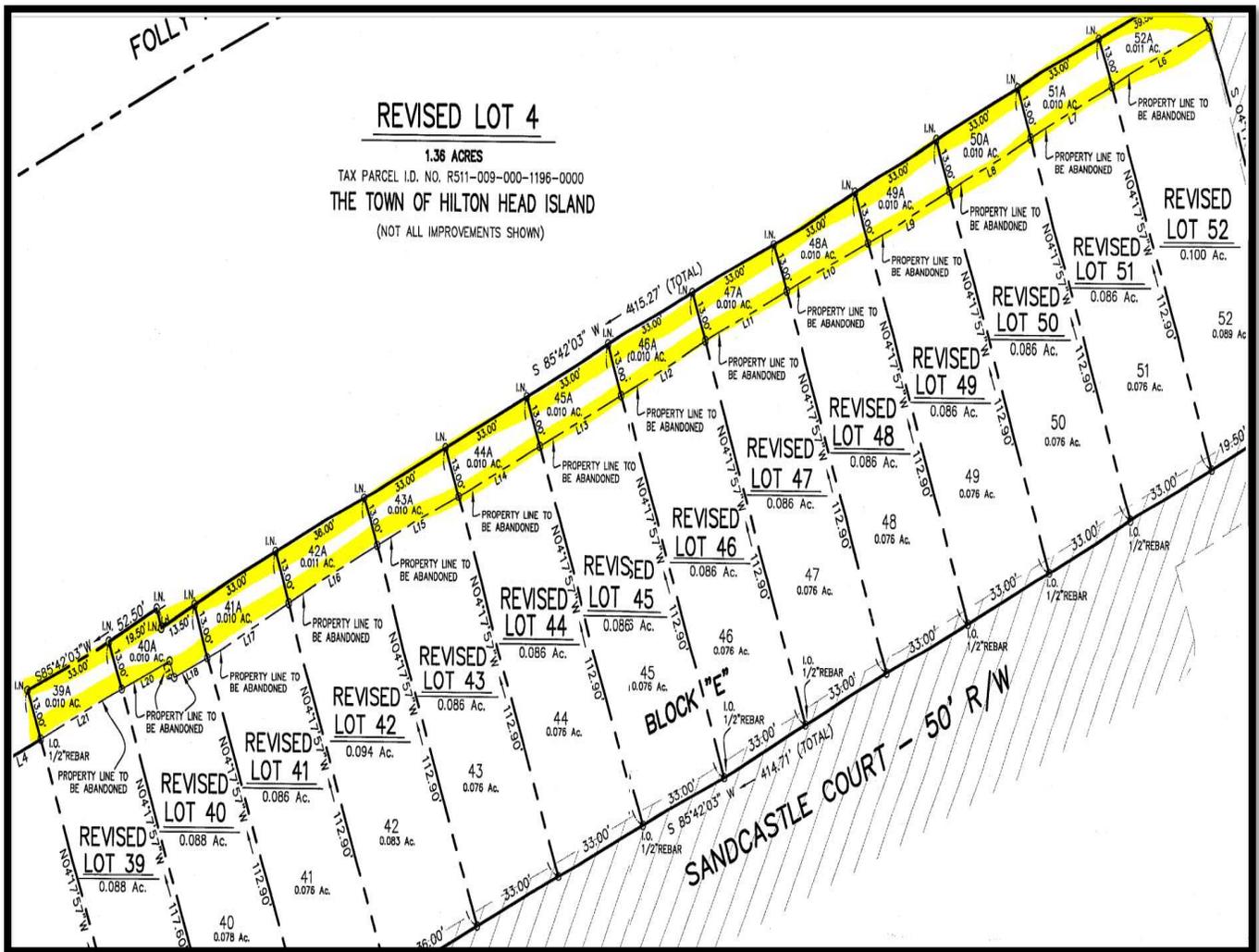
The value of the remainder portion is calculated as follows:

<u>Unit Value</u>		<u>Remainder Area</u>		<u>Value of Remainder Portion</u>
\$275,000/Acre	x	1.11 Acres	=	\$305,250

In addition, I have included a chart and plat map below itemizing the few transactions where the Town of Hilton Head sold off a portion of Town-owned property to owners of abutting sites. The sales below are

part of a bulk sale including fourteen 0.010 +/- acre portions. These transfers result in a price per acre of \$310,500.

TOWN OF HHI EASEMENT SALE TABULATION					
	Subject	Sale One	Sale Two	Sale Three	Sale Four
Location	Parcel 329 Beach City Rd	45A Folly Field Rd	44A Folly Field Rd	47A Folly Field Rd	46A Folly Field Rd
Sale Date	N/A	May 25, 2022	May 25, 2022	May 25, 2022	May 25, 2022
Sale Price	N/A	\$3,105	\$3,105	\$3,105	\$3,105
Gross Land Area	0.11	0.010	0.010	0.010	0.010
Usable Area	N/A	N/A	N/A	N/A	N/A
% Usable	0%	0%	0%	0%	0%
Price/Gross Acre	N/A	\$310,500	\$310,500	\$310,500	\$310,500





Sharon W. Bunn
BEAUFORT COUNTY AUDITOR

STATE OF SOUTH CAROLINA)
)
COUNTY OF BEAUFORT) TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, That **BDC Capital, Inc. f/k/a BDC Capital, LLC**, a Virginia corporation ("**Grantor**") in the State aforesaid, for and in consideration of the sum of **Three Hundred Fifty Thousand and No/100 (\$350,000.00) Dollars** to the said Grantor in hand paid at and before the sealing of these presents by **Beaufort County and The Town of Hilton Head Island ("Grantees")**, in the State aforesaid, the receipt whereof is hereby acknowledged, have granted, bargained, sold and released, and by these Presents do grant, bargain, sell and release unto said Grantees, Their Successors and Assigns forever, the following described property, to-wit:

SEE ATTACHED EXHIBIT "A" FOR PROPERTY DESCRIPTION

TAX MAP# R510-005-000-0329-0000 &
R510-005-000-010B-0000

GRANTEES' ADDRESS: **Post Office Box 1228**
 Beaufort, SC 29901

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

TO HAVE AND TO HOLD, all and singular, the said Premises before mentioned unto the said Grantees, Their Successors and Assigns, forever.

AND the said Grantor does hereby bind Grantor and Grantor's Successors and Assigns, to warrant and forever defend, all and singular, the said Premises unto the said Grantees, as hereinabove provided, Their Successors and Assigns, against Grantor and Grantor's Successors and Assigns and against all persons whomsoever lawfully claiming, or to claim the same or any part thereof.

ADD DMP Record 2/8/2013 08:45:52 AM
BEAUFORT COUNTY TAX MAP REFERENCE

Dist	Map	SMap	Parcel	Block	Week
R510	005	000	0329	0000	00

ADD DMP Record 2/8/2013 08:45:59 AM
BEAUFORT COUNTY TAX MAP REFERENCE

Dist	Map	SMap	Parcel	Block	Week
R510	005	000	010B	0000	00



Property ID (PIN)	Alternate ID (AIN)	Parcel Address	Data refreshed as of	Assess Year	Pay Year
R510 005 000 0329 0000	13670852	,	9/8/2023	2023	2023

Current Parcel Information			
Owner	BEAUFORT COUNTY AND THE TOWN OF HILTON HEAD	Property Class Code	ResVac Recreational
Owner Address	PO BOX 1228 BEAUFORT SC 29901	Acreage	1.2200
Legal Description	OPEN SPACE BEACH CITY ROAD PB121 P171		

Tax Year	Historic Information			Taxes	Payment
	Land	Building	Market		
2022	\$600		\$600	\$46.99	\$46.99
2021	\$600		\$600	\$46.93	\$48.34
2020	\$600		\$600	\$46.87	\$46.87
2019	\$600		\$600	\$46.82	\$46.82
2018	\$600		\$600	\$46.61	\$46.61
2017	\$600		\$600	\$46.59	\$46.59
2016	\$600		\$600	\$12.22	\$12.22
2015	\$600		\$600	\$12.16	\$12.52
2014	\$600		\$600	\$11.56	\$11.56
2013	\$600		\$600	\$411.56	\$411.56

Grantor	Sales Disclosure		Date	Deed	Vacant	Sale Price
	Book & Page					
BDC CAPITAL LLC	3210 2689		1/24/2013	Fu		\$350,000
WHITE ANDRE J	2939 1787		2/23/2010	Ma		\$2,500
UNKNOWN OWNER 13670852			12/31/1776	Or		\$0
			12/31/1776	Or		\$0

Improvements							
Building	Type	Use Code Description	Constructed Year	Stories	Rooms	Square Footage	Improvement Size

William Roberson Cobia, SRA

As a real estate appraiser, William R. Cobia has extensive experience in valuations and analysis. Mr. Cobia's clients have included individuals, law firms, financial institutions and accounting firms throughout Coastal South Carolina and Coastal Georgia.

Education: University of Georgia – Psychology - 1994

Professional Real Estate Experience: Coastal Property Appraisals – 1997 – Present

Responsibilities include the timely preparation of appraisal reports for banks, government agencies, attorneys, corporations, and individuals. These assignments have involved a wide variety of property types including the following:

- | | |
|---------------------------------------|-------------------------------------|
| Single family residences | Multi Family |
| Restaurants | Shopping centers |
| Professional/medical office buildings | Historic properties |
| Warehouses | Partial real estate interests |
| Branch banks | Easements |
| Private estates | Vacant land |
| Hangars | Boat Slips |
| Churches | Marinas |
| Replacement Costs | Exceptional and Unique Custom Homes |

Professional Development:

Licenses:	GA Certified General Appraiser # 333346
	SC Certified General Appraiser # 3490
	FHA Certified

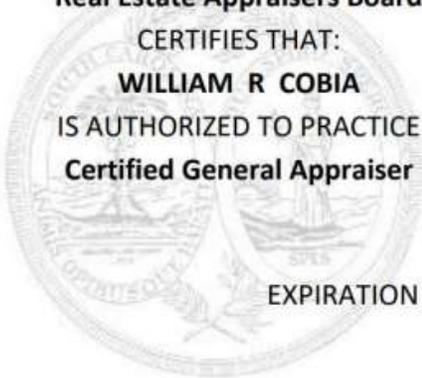
Activities/Affiliations	Member of the Appraisal Institute (SRA)
-------------------------	---

Partial Client List:

- | | |
|----------------------|------------------|
| TD Bank | Bank of America |
| The Town of Bluffton | South State Bank |
| Coastal States Bank | Wells Fargo Bank |
| Mortgage Network | JP Morgan Chase |
| Movement Mortgage | Regions Bank |
| Prime Lending | Pulte Homes |
| DR Horton | Town of H.H.I |

South Carolina Department of Labor, Licensing and Regulation
Real Estate Appraisers Board

CERTIFIES THAT:
WILLIAM R COBIA
IS AUTHORIZED TO PRACTICE
Certified General Appraiser



LICENSE NO. **AB .3490 CG** EXPIRATION DATE: 06/30/2024

To verify current license status, go to <http://verify.llronline.com/LicLookup/LookupMain.aspx>

2024/ ____

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

WHEREAS, Beaufort County (“County”) purchased real property and is the current fee simple co-owner of the real property with TMS No. R510 005 000 0329 0000 and being recorded in the Office of the Register of Deeds for Beaufort County, South Carolina on January 29, 2013, in Book 3210 Pages 2689-2692; hereinafter referred to as the “Property”; and

WHEREAS, the County purchased the Property through the Rural and Critical Lands Preservation Program for \$230,263 per acre, at a 70/30 cost share with the Town of Hilton Head Island (“Town”); and

WHEREAS, adjacent to the Property is the real property with TMS No. R510 005 000 010H 0000 and is currently owned by the White Family (“Residents”); hereinafter the “Adjacent Property”; and

WHEREAS, the Residents private access drive to the Adjacent Property was previously constructed on a portion of the Property; and

WHEREAS, the Residents desire to purchase a portion of the Property to retain their existing private residence access to the Adjacent Property in the most direct and accessible manner possible with no potential user conflicts; and

WHEREAS, the County and the Town desire to convey a 0.11 acre portion of the Property, as illustrated in the survey for Tax Parcel 329 dated August 4, 2023 (Exhibit A), for the appraised value of \$30,250 to be deposited in the County Rural and Critical Lands Preservation Program Fund (#4502).

NOW, THEREFORE BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL, duly assembled, does hereby authorize the Interim County Administrator to execute the necessary documents to convey a portion of property owned by Beaufort County with TMS No. R510 005 000 0329 0000 to Mr. Andre White, of which the proceeds will be returned to the Rural and Critical Lands Preservation Program land acquisition fund.

Adopted this ____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah Brock, Clerk to Council



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

Item 13.

ITEM TITLE:
RECOMMENDATION OF APPROVAL OF AN ORDINANCE TO AMEND BEAUFORT COUNTY BUDGET ORDINANCE 2023/22 FOR THE FISCAL YEAR 2023-2024 TO APPROPRIATE AND TRANSFER \$250,000 FROM FUND BALANCE OF THE GENERAL FUND TO THE SPECIAL REVENUE FUND (2546) TO COVER UNBUDGETED COSTS FOR THE DAUFUSKIE ISLAND FERRY OPERATIONS; TO INCLUDE THREE (3) SPECIAL REVENUE FUNDS' BUDGETS (FUNDS 2230, 2252, AND 2255) IN AN AGGREGATE AMOUNT OF \$402,918 WHICH WERE CONVERTED TO THE GENERAL FUND DURING THE CHART OF ACCOUNTS CONVERSION PROCESS; TOTAL AMENDMENT OF BUDGET ORDINANCE 2023/22 IS \$652,918.
MEETING NAME AND DATE:
FINANCE COMMITTEE MEETING – FEBRUARY 26, 2024
PRESENTER INFORMATION:
Denise Christmas, CFO <i>15 minutes</i>
ITEM BACKGROUND:
Appropriation of the \$250,000 for Daufuskie Ferry operations was approved at the December 11, 2023 Beaufort County Council meeting.
PROJECT / ITEM NARRATIVE:
Amending Budget Ordinance 2023/22 for Fiscal Year 2024 to appropriate \$250,000 from the General Fund's Fund Balance for unbudgeted costs of Daufuskie Ferry operations and to reclassify three special revenue funds as general funds.
FISCAL IMPACT:
An increase in the County's operating budget of \$652,918.
STAFF RECOMMENDATIONS TO COUNCIL:
Approval of the budget amendment and move to county council meeting for first reading.
OPTIONS FOR COUNCIL MOTION:
Motion to approve/deny the budget amendment Move forward to Council for First Reading on March 11, 2024.

ORDINANCE 2024/

AN ORDINANCE TO AMEND BEAUFORT COUNTY’S BUDGET ORDINANCE FOR FISCAL YEAR 2024 (ORDINANCE NO. 2023/22) TO APPROPRIATE AND TRANSFER \$250,000 FROM FUND BALANCE OF THE GENERAL FUND TO THE SPECIAL REVENUE FUND (FUND 2546) TO COVER UNBUDGETED COSTS FOR THE DAUFUSKIE ISLAND FERRY OPERATIONS; TO INCLUDE THREE SPECIAL REVENUE FUNDS' BUDGETS (FUNDS 2230, 2252, AND 2255) IN AN AGGREGATE AMOUNT OF \$402,918 WHICH WERE CONVERTED TO THE GENERAL FUND DURING THE CHART OF ACCOUNTS CONVERSION PROCESS; TOTAL AMENDMENT OF BUDGET ORDINANCE 2023/22 IS \$652,918.

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

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

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

Done this _____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah Brock, Clerk to Council

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

62.5% OF YEAR LAPSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

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

ORDINANCE 2024/ ____

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

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

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

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

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

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

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

Adopted this _____ day of _____ 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah w. Brock, JD, Clerk to Council

EXHIBIT A

ARTICLE V. LOCAL HOSPITALITY TAX

Sec. 66-531. Authority.

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

(Ord. No. 2005/9, § 1, 3-28-2005)

Sec. 66-532. Hospitality tax—Definitions.

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

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

Sec. 66-533. Payment of hospitality tax.

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

EXHIBIT A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Ord. No. 2005/9, § 4, 3-28-2005)

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

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

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

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

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

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

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

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

Sec. 66-538. Applicability and effective date.

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

Sec. 66-539. Severability.

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

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

ARTICLE 7
Local Hospitality Tax

SECTION 6-1-700. Short title.

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

HISTORY: 1997 Act No. 138, Section 9.

SECTION 6-1-710. Definitions.

As used in the article:

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

HISTORY: 1997 Act No. 138, Section 9.

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

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

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

HISTORY: 1997 Act No. 138, Section 9.

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

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

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

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

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

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

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

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

Editor's Note

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

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

Effect of Amendment

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

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

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

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

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

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

HISTORY: 1997 Act No. 138, Section 9.

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

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

HISTORY: 1997 Act No. 138, Section 9.

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

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

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

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

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

Code Commissioner's Note

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

Effect of Amendment

The 2010 amendment rewrote this section.

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

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

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



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

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

ORDINANCE 2024/ _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted this _____ day of _____ 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph Passiment, Chairman

ATTEST:

Sarah w. Brock, JD, Clerk to Council

EXHIBIT A

ARTICLE II. ACCOMMODATIONS TAXES BOARD¹**DIVISION 1. STATE ACCOMODATIONS (2%) TAX GENERALLY****Sec. 66-26. Purpose.**

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

(Code 1982, § 7-21(a))

SECTION 66-27. Definitions.

As used in this chapter:

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

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

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

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

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

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

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

(c) mortgage insurance;

(d) property insurance;

(e) utility-related costs;

(f) property taxes; and

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

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

(a) rent; and

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

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

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

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

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

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

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

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

(Code 1982, § 7-21(b)(1)-(3))

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

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

(Code 1982, § 7-21(b)(4))

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

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

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

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

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

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

SECTION 66-31. Housing impact analysis.

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

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

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

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

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

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

(d) housing costs; and

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

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

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

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

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

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

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

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

Secs. 66-~~30-32~~—66-40. Reserved.

DIVISION 2. LOCAL ACCOMMODATIONS (3%) TAX

Sec. 66-41. Authority.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 66-48. Applicability and effective date.

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

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

Sec. 66-49. Severability.

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

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

Sec. 66-50. Reserved.

CHAPTER 4
Allocation of Accommodations Tax Revenues

SECTION 6-4-5. Definitions.

As used in this chapter:

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

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

Editor's Note

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

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

Effect of Amendment

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

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

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

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

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

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

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

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

"Tourism-related expenditures" include:

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

(ii) promotion of the arts and cultural events;

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

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

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

(vi) tourist shuttle transportation;

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

(viii) operating visitor information centers;

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

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

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

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

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

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

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

Editor's Note

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

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

Effect of Amendment

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

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

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

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

SECTION 6-4-12. Housing impact analysis.

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

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

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

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

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

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

(d) housing costs; and

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

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

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

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

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

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

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

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

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

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

Editor's Note

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

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

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

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

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

Editor's Note

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

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

Effect of Amendment

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

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

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

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

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

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

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

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

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

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

Code Commissioner's Note

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

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

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

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

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

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

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

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

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

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

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

Editor's Note

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

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

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

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

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

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

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

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

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

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

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

Editor's Note

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

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

Effect of Amendment

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

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



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
A Resolution to accept the Transportation Alternative Set Aside Program Fund Grant from the US Department of Transportation’s Federal Highway Administration (FHWA) in the amount of \$1,177,868,.71 for the Alljoy Road Sidewalk project.
MEETING NAME AND DATE:
Public Facilities and Safety Committee – February 26, 2024
PRESENTER INFORMATION:
Jared Fralix, Assistant County Administrator – Infrastructure <i>(5 mins)</i>
ITEM BACKGROUND:
<p>The South Carolina Department of Transportation provided a grant opportunity through the Transportation Alternative Set Aside Program Fund which are distributed to local governments and other eligible entities to apply for grants for a variety of non-motorized transportation projects.</p> <p>As the 2018 One Cent Transportation Sales Tax project for Alljoy Road is a candidate project, the County sought after the grant to leverage funds for the Sidewalks and Multi-Use Pathways within the 2018 One Cent Transportation Sales Tax program.</p>
PROJECT / ITEM NARRATIVE:
The Alljoy Road project will include a 6’ wide sidewalk on the east side of the road from Burnt Church Road to Thomas Lawton Drive. This project will connect to future bicycle and pedestrian facilities currently programmed from Shad Avenue, Ulmer Road, Burnt Church Road, and the existing facility along Bridge Street.
FISCAL IMPACT:
The grant is an 80/20 match: 80% from USDOT FHWA and 20% Local Match. The grant award is for a total of \$1,177,868.71 that will be refunded from the 2018 One Cent Transportation Sales Tax account 4705-80-0000-54500 to be used for the construction of the Alljoy Road Sidewalk Pathway project. With a total project estimated cost of \$1,472,335.89, the County’s match is \$294,467.18 from account number 4705-80-0000-54500.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends to approve the Resolution to accept the Transportation Alternative Set Aside Program Fund Grant from the US Department of Transportation’s Federal Highway Administration (FHWA) in the amount of \$1,177,868,.71 for the Alljoy Road Sidewalk project.
OPTIONS FOR COUNCIL MOTION:
Motion to approve/deny the Resolution to accept the Transportation Alternative Set Aside Program Fund Grant from the US Department of Transportation’s Federal Highway Administration (FHWA) in the amount of \$1,177,868,.71 for the Alljoy Road Sidewalk project.

Next Step: Motion to approve/deny the recommendation to accept the Transportation Alternative Set Aside Program Fund Grant from the US Department of Transportation's Federal Highway Administration (FHWA) for the amount of \$1,177,868,.71 for the Alljoy Road Sidewalk project.

RESOLUTION 2023 /__

A RESOLUTION TO ACCEPT THE TRANSPORTATION ALTERNATIVE SET ASIDE PROGRAM FUND GRANT FROM THE US DEPARTMENT OF TRANSPORTATION’S FEDERAL HIGHWAY ADMINISTRATION (FHWA) FOR THE AMOUNT OF \$1,177,868.71 FOR THE ALLJOY ROAD SIDEWALK PROJECT

WHEREAS Beaufort County Council adopted a One percent (1%) Transportation Sales Tax Ordinance on November 13, 2017, enumerating twenty-four (24) pathways projects to be funded for a total of Ten Million Dollars (\$10,000,000); and

WHEREAS the One Cent Sales Tax Referendum question to approve the one (1%) percent sales tax was passed on November 6, 2018; and

WHEREAS the total cost of all the pathway projects will exceed the available funding from the sales tax referendum therefore, sought to leverage funds to complete the projects; and

WHEREAS Beaufort County was awarded \$1,177,868.71 from the Transportation Alternative Set Aside Program Fund from the US Department of Transportation’s Federal Highway Administration (FHWA) for the Alljoy Road Sidewalk Project; and

WHEREAS Beaufort County will execute the grant’s requirements during the duration of the project while completing all applicable reporting; and

NOW THEREFORE, BE IT RESOLVED, THAT THE COUNTY COUNCIL OF BEAUFORT COUNTY, SOUTH CAROLINA hereby approves the acceptance of the Transportation Alternative Set Aside Fund Grant from the US Department of Transportation’s Federal Highway Administration (FHWA) for the amount of \$1,177,868.71 for the Alljoy Road Sidewalk Project.

Adopted this ____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council



South Carolina
Department of Transportation

February 1, 2024



Item 16.

Mr. John Robinson
Interim County Administrator
Beaufort County
PO Drawer 1228
Beaufort, South Carolina 29901

Re: TAP Award Notification – Alljoy Road Sidewalk Project

Dear Mr. Robinson:

The South Carolina Department of Transportation (SCDOT) is pleased to inform Beaufort County that your application for funding for the above referenced project has been approved. As requested, \$1,177,868.71 in federal Transportation Alternatives funds will be made available for the construction of the project after the development and execution of a participation agreement (contract) between SCDOT and the County. Please note that any expenses for work incurred by the County prior to the execution of the financial participation agreement is not eligible for reimbursement. Work includes any activities associated with the project including but not limited to, the advertising and hiring of design consultants or construction services as well as costs associated with the preparation of the funding application.

The County has requested to manage this project as the Local Public Agency (LPA). SCDOT has received and reviewed your LPA packet, and Ms. Yolanda Byrd, our Local Public Agency Administrator, will be contacting you shortly about how to proceed. If you have any questions before then, please call her at 803-737-0847.

SCDOT looks forward to seeing this project progress to a successful completion. If you need additional information or have further questions, please contact me at (803) 737-1952.

Sincerely,

Amy Blinson
Transportation Alternatives Program Manager

- ec: Brittane Bishop, Beaufort County
- Maggie Hendry, Acting Deputy Secretary for Finance & Administration
- Jeremiah Harmon, Acting Lowcountry Regional Production Engineer
- Tim Henderson, District Six Engineering Administrator
- Yolanda Byrd, LPA Administrator

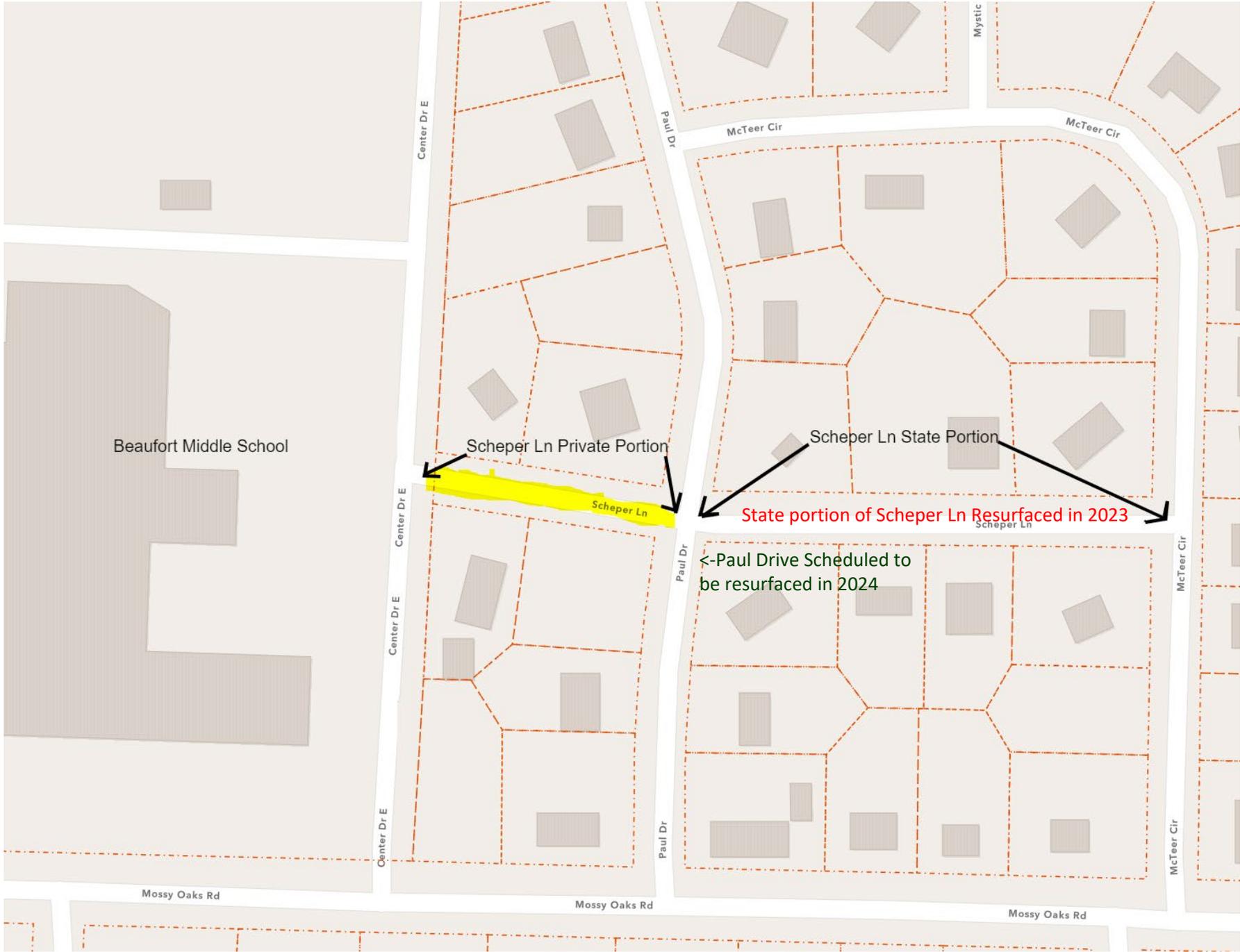
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BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
<i>Request for Private Road Acceptance of Scheper Lane into the County Road Inventory</i>
MEETING NAME AND DATE:
Public Facilities & Safety Committee Meeting February 26, 2024
PRESENTER INFORMATION:
Jared Fralix, P.E., Assistant County Administrator, Infrastructure Neil Desai, P.E. Public Works Director (5 Minutes)
ITEM BACKGROUND:
Policy Statements 15 and 17 and the County’s posted Road Acceptance Procedures outline the process for private road acceptance into County Road Inventory.
PROJECT / ITEM NARRATIVE:
The private portion of Scheper Lane is approximately 270 feet long. SCDOT owns the remaining portion of the road (S-280) that was resurfaced by the County in the Spring of 2023. The private portion of Scheper Lane was not resurfaced but is used by the public in association with Beaufort Middle School. Residents have petitioned the County to bring the private portion of Scheper Lane into the County’s Road inventory. Neil Desai, the Public Works Director, has estimated the following costs associated with the road. Tree removal (2 trees) \$ 12,500 Milling & resurfacing \$25,000 Install drainage boxes and pipes \$30,000 Estimated Total =\$67,500 Paul Drive, which bisects Scheper Lane, is scheduled to be resurfaced in 2024. This would be a convenient time to resurface the remaining portion of Scheper Lane.
FISCAL IMPACT:
<i>Estimated potential costs \$67,500</i>
STAFF RECOMMENDATIONS TO COUNCIL:
Road Acceptance procedures outlined in Policy Statements 15 and 17 and the County’s posted Road Acceptance Procedures have been met to either accept or deny Scheper Lane into the County Road Inventory.
OPTIONS FOR COUNCIL MOTION:
<i>Motion to approve/deny request for Private Road Acceptance of Scheper Lane into the County Road Inventory A Majority Vote for Acceptance by Committee would move item forward to final acceptance by full County Council vote.</i>







Date 5-15-23

Beaufort County Right of Way Manager
2266 Boundary Street
Beaufort, SC 29902

Subject: Road Acceptance Letter

Dear Sir/Madam:

As the representative and point of contact for the property owners for Scheper Lane (Name of road), located in City of Beaufort (Township), Beaufort County, it is requested that the County accept the right of way for this road as determined and include Scheper Lane (Name of road) in the County's maintenance inventory. My contact information is:

Name Ralph Smeda

Address 2403 Scheper Lane

City, State, Zip Code Beaufort, SC 29902

Phone Number 843-812-0435

Email Address Ralph.Smeda@bcgov.net

Signature 

BEAUFORT COUNTY, SOUTH CAROLINA
ROAD ACCEPTANCE APPLICATION

Item 17.

TO: Patty Wilson
Right of Way Manager
Beaufort County

FROM: Property Owner(s) of Scheper Lane (name of Private Road or Subdivision containing private road(s), Beaufort, SC)

DATE: May 15, 2023

We, the undersigned property owners with land adjoining the above referenced street/road, do hereby petition Beaufort County to accept this private road into the County Road System for scheduled maintenance and repair. We have read Beaufort County Policy Statements 15 and 17 and understand that:

1. This application will be presented to Beaufort County Council and if it is accepted we will be required to grant the County a 50' wide right-of-way, including the existing roadway **and** whatever additional land is required to assemble a 50' right-of-way, and existing or proposed drainage easements necessary for adequate drainage. By signing below, we hereby agree to do so.
2. By signing this petition, we are giving employees of Beaufort County permission to enter our property for the purpose of surveying the new right-of-way and any existing or proposed drainage easements.
3. One Hundred Percent (100%) of the owners of property which adjoins the right-of-way must sign this application in order for it to be presented to the Public Facilities Committee and County Council for consideration.
4. We understand that the road will be designated for public use.

Ralph Smeda
Name (Print)

[Signature]
Name (Signature)

2403 Scheper Lane
Address

Beaufort, SC 29902
City, State, Zip Code

703-655-0854 843-812-0435
Day Time Phone Number/Email Address

R120 007 000 0186 0000
Lot or Parcel Number

Arlene M. Bennett
Name (Print)

[Signature]
Name (Signature)

2401 Scheper Lane
Address

Beaufort, SC 29902
City, State, Zip Code

843-524-6248 / arlene@opt.net
Day Time Phone Number/ Email Address

R120 - 007 - 000 - 0188 - 000
Lot or Parcel Number

Donald L. Jones
Name (Print)

[Signature]
Name (Signature)

2404 SCHEPER LN
Address

BEAUFORT, S.C. 29902
City, State, Zip Code

843-252-8110 donaldjones711@yahoo.com
Day Time Phone Number/Email Address

R120-007-000-6051-0000
Lot or Parcel Number

HUNTER KEYES
Name (Print)

[Signature]
Name (Signature)

1002 PAUL DR.
Address

BEAUFORT, SC 29902
City, State, Zip Code

818 366 1247 hunterjkeyes@gmail.com
Day Time Phone Number/Email Address

R120-007-000- 0052 - 000
Lot or Parcel Number

NOTE: Please return this application to:
Right of Way Manager
2266 Boundary Street
Beaufort SC 29902

Policy Statement
PS-17

POLICY FOR THE ACCEPTANCE OF PRIVATE ROADS

Policy Statement (PS-15), adopted by County Council on July 28, 2003, outlined the County's policy with regard to "Working on Private Property". As a related issue, Policy Statement-15 (PS-15) also outlines a general procedure for qualifying and accepting private roads into the County's road maintenance inventory.

The demand for private road acceptance has grown significantly since the adoption of PS-15. County Council recognizes the necessity of treating private road acceptance as a separate issue, and wishes to clarify and refine the acceptance procedure. The new policy set forth herein, is intended to supersede only those portions of PS-15 that deal with the acceptance of private roads and the definitions of "private road" and "private driveway".

Definitions:

1. Private road: a road, street or other vehicular pathway, paved or unpaved, that is owned and maintained by a non-governmental body (e.g., private individual or individuals), property owners association, developer, etc., and that has not been designated for public use.
2. Private driveway: a vehicular pathway where ownership of the land abutting both sides of such pathway is the same.
3. Dwelling unit: any residential unit, including detached, single-family dwellings, townhouse units, condominium units, individual apartments, and mobile homes. Dwellings may be owner-occupied or rental units

Qualifying Requirements

To be considered for acceptance, a private road must meet each of the four criteria listed below:

1. Not a "private driveway as defined above
2. Directly accessible by a public road
3. Serve at least six (6) dwelling units
4. Property owners must submit a "Road Acceptance Application" as outlined below.

Road Acceptance Application

1. Submission of written application (petition): any property owner with land abutting a private road may request a "Road Acceptance Application" from the County Engineering Division:

- (a) Requests will be forwarded to the R/W Manager who will return an application form and a list of the names and mailing addresses of the abutting property owners;
 - (b) It will be the applicant's responsibility to have each and every owner sign the application and then return the completed document to the R/W Manager. One hundred percent (100%) participation on the part of the property owners is required for acceptance consideration;
 - (c) The R/W Manager will ensure that all necessary signatures have been obtained. He/she will notify the applicant of any deficiencies.
2. The completed application indicates the property owners' willingness to:
- (a) Donate that amount of land needed to assemble a 50-foot wide right-of-way. A lesser right-of-way may be considered if it can be demonstrated that it is not feasible to assemble a full 50' right-of-way;
 - (b) Donate any existing or proposed drainage easements that the Public Works Department considers necessary for adequate drainage;
 - (c) Have the road designated for public use.
3. The completed application also indicates the property owners' permission for County employees to enter their property, as necessary, for the purpose of inspecting the existing roadway, assessing drainage needs, and surveying the proposed 50' right-of-way.

Right-Of-Way Deeds

When it is determined that an application has been properly executed, the R/W Manger will prepare the necessary right-of-way deeds. Each deed will reference the County's survey of the proposed 50' right-of-way. The deeds will be mailed to the property owner at the address used by the County Treasurer for property tax mailings. All deeds must be properly executed and returned to the R/W Manager.

Road Inspection

R/W Manager will determine the length of the road and the number of discrete dwelling units served by the road. He/she will pass this information on to the Public Works Director, whose staff will conduct an inspection of the existing roadway for the purpose of assessing needed repairs, drainage adequacy, and the estimated cost of bringing the road up to acceptable condition. A summary of these findings, along with comments and recommendations, will be returned to the R/W Manager.

Public Facilities Committee Agenda Item

The R/W Manager will prepare an agenda item summarizing all the data regarding the subject road. The agenda item will include the recommendations, if any, of the Engineering Division and Public Works Department.

Public Facilities Committee and County Council

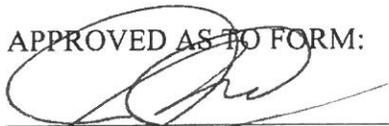
An affirmative vote by simple majority, first by the Public Facilities Committee and then by County Council, is required for road acceptance.

NOW, THEREFORE, BE IT RESOLVED, the Beaufort County Council has approved the Policy for the Acceptance of Private Roads.

Adopted this 28th day of October, 2013.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: 
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

Joshua A. Gruber, Staff Attorney

ATTEST:

Suzanne M. Rainey, Clerk to Council



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

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

Beaufort County Poll Workers

Request for Supplemental Pay

BOARD OF VOTER REGISTRATION & ELECTIONS

FEBRUARY 20, 2024

Discussion Items

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

What's a Poll Worker?

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

Need for Poll Workers

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

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

Need for Poll Workers

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

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

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

Poll Worker Compensation

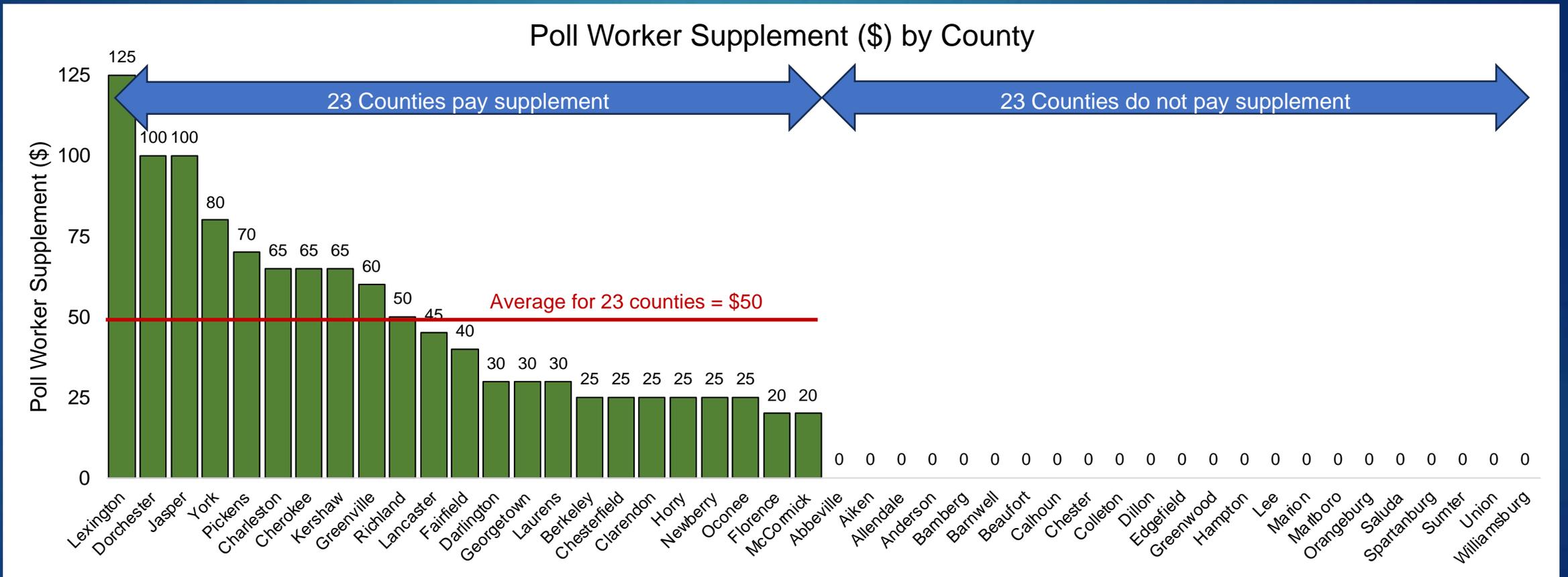
- ▶ State reimbursement to Counties defined by Proviso
- ▶ Poll Clerk
 - ▶ \$60 for pre-election training + \$135 for election day = \$195
- ▶ Poll Manager
 - ▶ \$60 for pre-election training + \$75 for election day = \$135
- ▶ “In South Carolina, counties may offer poll workers supplemental pay using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

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

Comparative Supplemental Pay Surveys

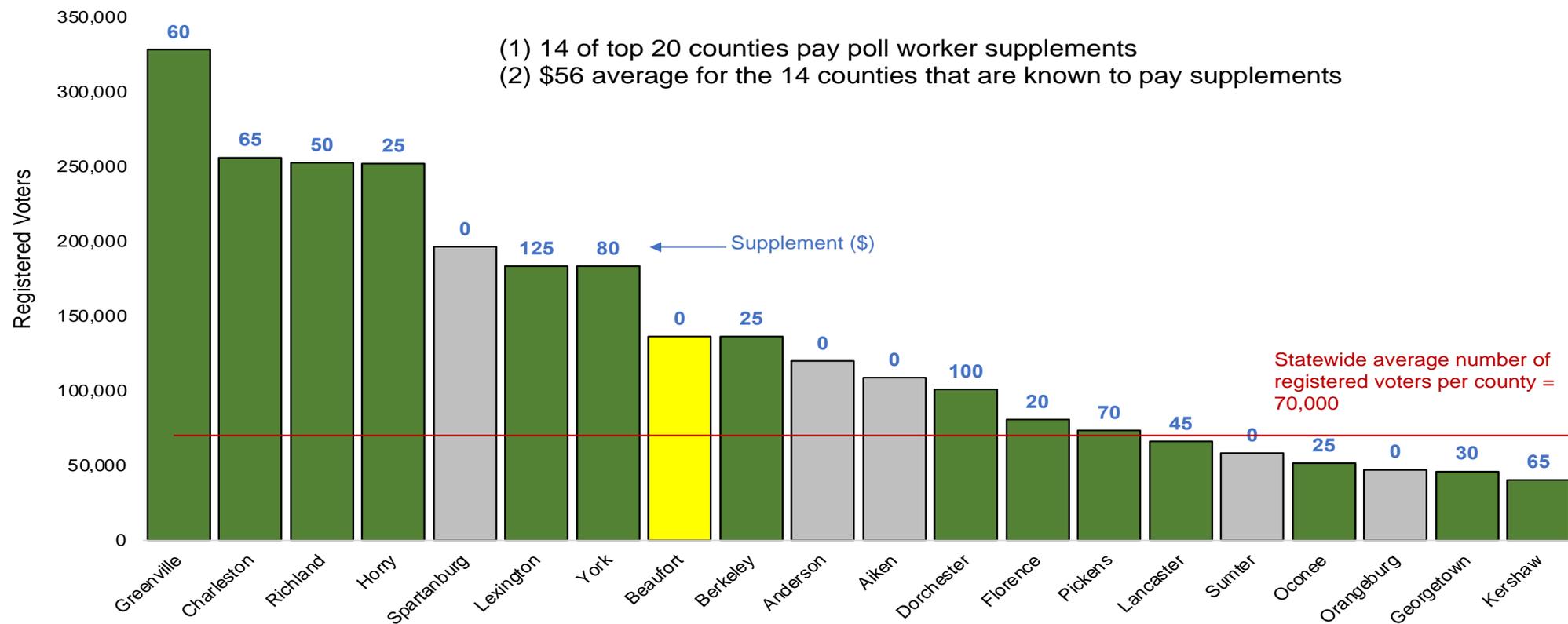
- ▶ Comparative Information of Other Counties Policies Collected through Multiple Sources
 - ▶ Non-scientific survey; data sources reported over varying time periods
 - ▶ Direct Contact with County Election Office Directors at (19) of top (20) Counties by Registered Voters
 - ▶ Contact with Board Members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

Half of SC counties pay Supplement

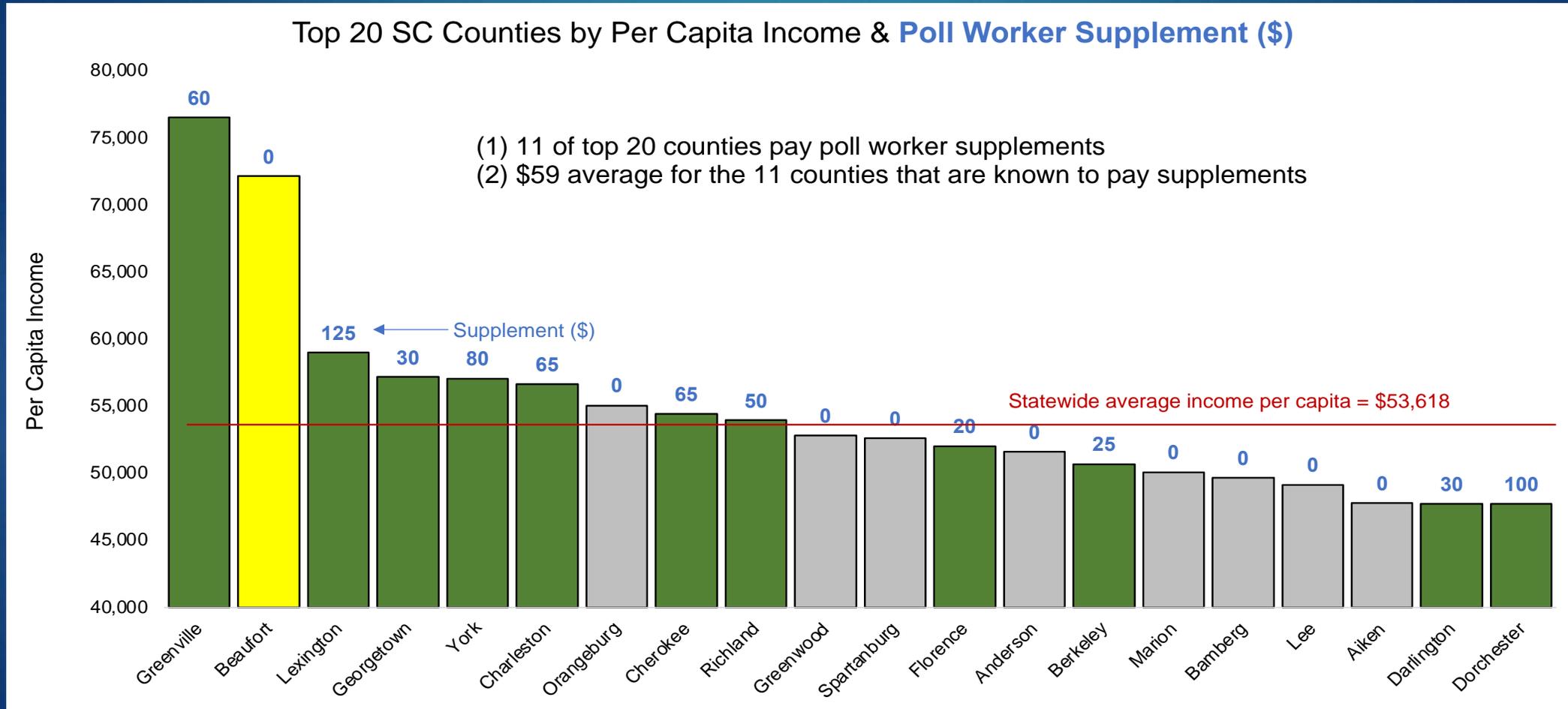


14 of top 20 counties pay Supplement By registered voters

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



11 of top 20 counties pay Supplement By per capita income



Recruitment and Retention Challenges

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

Supplemental Poll Worker Compensation

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

Poll Worker Compensation

Classroom
Training
3 hours



Election Day
14+ hours



Supplement
Note (1)



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

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

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

Conclusion

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

One Additional Item

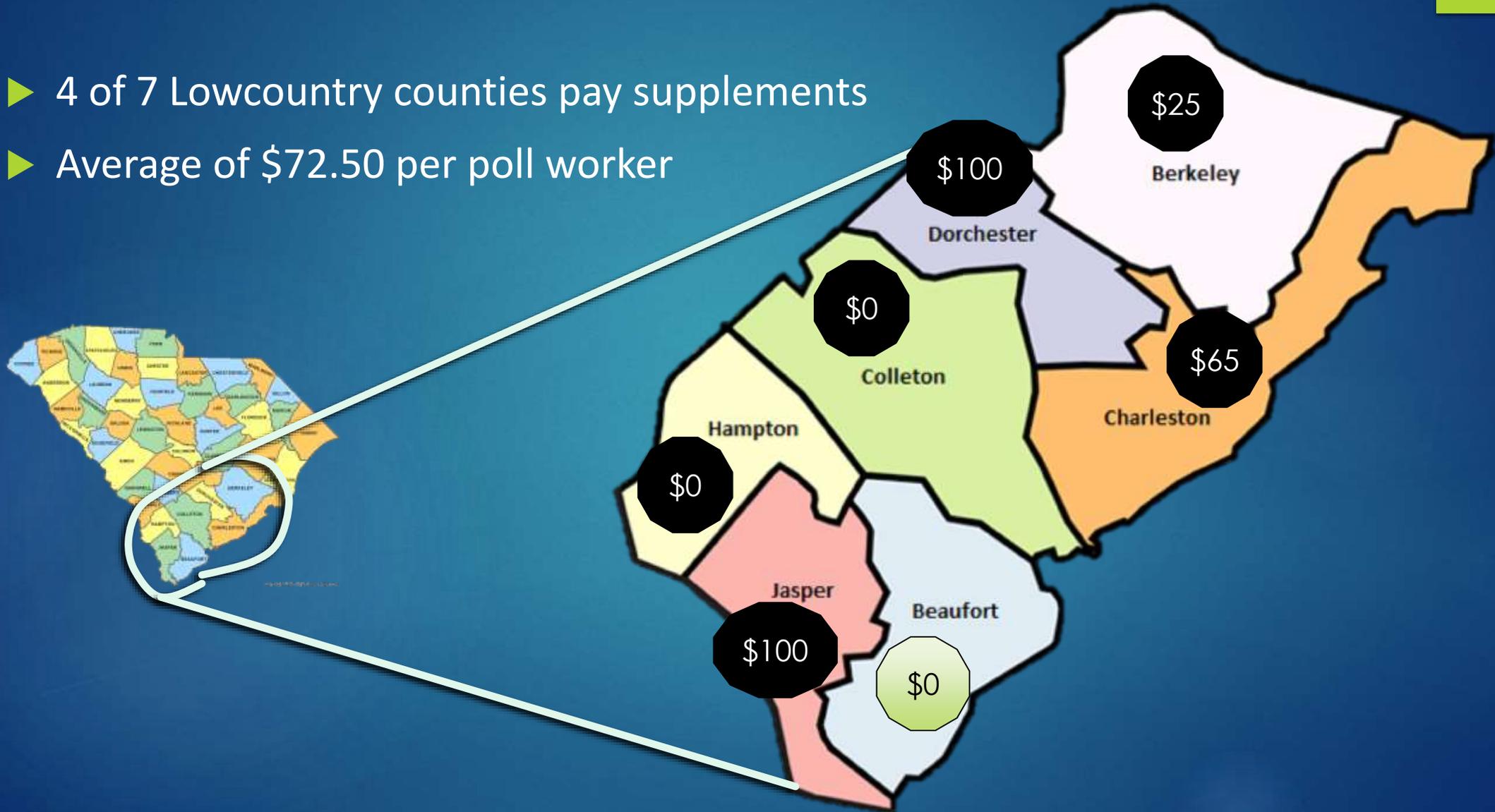
- ▶ To increase the size of the pool of potential poll workers, consider allowing Beaufort County employees to work the polls without having to take a PTO day
- ▶ Two Counties in SC allow employees to work the polls without using a PTO day

THANK YOU

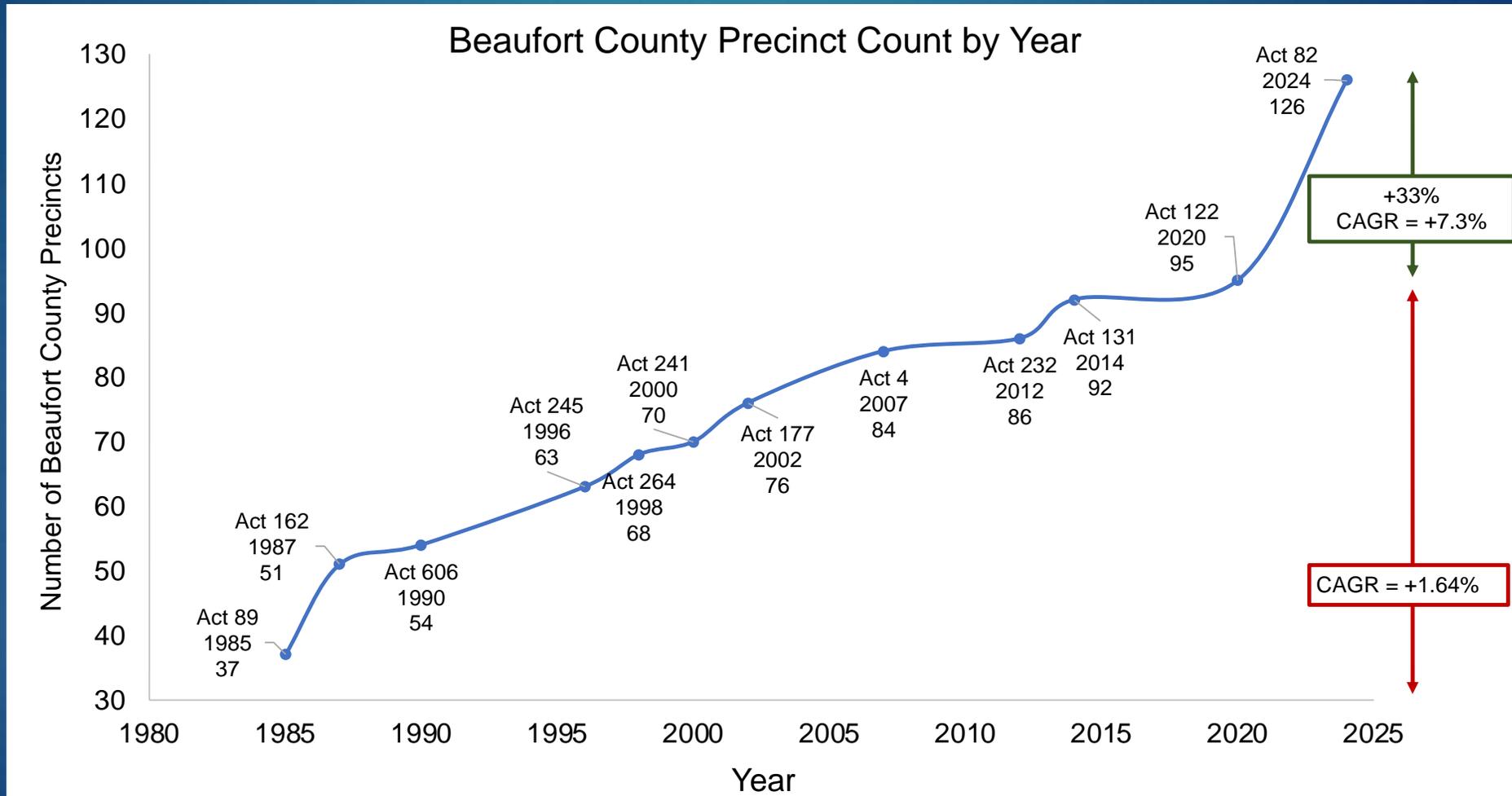
Backup Slides

Lowcountry County Supplements

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



Voting Precinct Growth Beaufort County





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

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

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

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

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

Signed this 26 day of February, 2024.

Alice Howard
Signature



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

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

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

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

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

Signed this 26th day of February, 2024.

[Signature]
Signature



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

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

1. Describe the matter pending before County Council with which you may have a conflict of interest: Poll workers increase

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

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

Signed this 11 day of March, 2024.

Alice Howard
Signature



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

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

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

2. Describe the interest that you have that may give rise to the conflict: Spouse is a poll manager

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

Signed this 11th day of March, 2024.

York L. Glover
Signature



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

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

1. Describe the matter pending before County Council with which you may have a conflict of interest: Poll Worker Compensation

2. Describe the interest that you have that may give rise to the conflict: Sister works for Voter Reg. Poll

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

Signed this 11 day of March, 20 24.

Signature [Handwritten Signature]



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

Item 1.

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



Quote

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

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

Quote Type:

CONTRACT # 4400027302

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

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

PREPARED BY	PREPARED FOR	PHONE #	EMAIL ADDRESS	SHIP	TERMS
Pankaj Sharma	Shakeeya N. Polite	843-255-7001	spolite@bcgov.net	Best Way	NET30

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

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

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

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

57656075, 56558178, 57615261

Wire Transfer Information:

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

Remittance:

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

ACH Information:
Routing #: 051000017

Pankaj Sharma	2/20/2024
Authorized by	Date

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

Beaufort County Boards & Commissions

Item 2.

Board of Assessment Appeals

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

DISTRICT 8

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

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

DISTRICT 8

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



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
Recommendation of Approval to enter into an Intergovernmental Agreement between Beaufort County and the South Carolina Department of Transportation for Beaufort County Transportation Program Projects.
MEETING NAME AND DATE:
Public Facilities and Safety Committee – February 26, 2024
PRESENTER INFORMATION:
Jared Fralix, Assistant County Administrator - Infrastructure
ITEM BACKGROUND:
This agreement is between Beaufort County and SCDOT for 9 transportation projects to establish responsibilities of each jurisdiction throughout the development process. Similarly to the 2018 One Cent Transportation Sales Tax Agreement, Beaufort County and SCDOT will be able to expedite projects in lieu of each individual project moving through the encroachment permit.
PROJECT / ITEM NARRATIVE:
The projects include: <ol style="list-style-type: none">1. S-163 (Burnt Church Road) – 3-lane widening with bicycle/pedestrian facilities from S-13 (Bridge Street/Alljoy Road) to Bluffton Parkway.2. S-549 (Detour Road) – 10’ Multi-Use Pathway from Chisholm Hill Road to S-42 (Seabrook Road).3. The Triangle Project – Improvements to US 278 from SC 170 to S-442 (Argen Boulevard), SC 170 from Okatie Center Boulevard S. to SC 462 (Lowcountry Drive), and S-442 (Argent Boulevard) from US 278 to SC 170.4. S-281 (Ribaut Road) – Corridor improvement project from US 21 Business (Boundary Street) to the Russell Bell Bridge5. SC 170 (Okatie Highway) – Intermediate projects for access management from US 278 interchange to Tidewatch Drive.6. SC 46 – Widening and access management improvements from Jasper County to Buckwalter Parkway.7. Ribaut Road (SC 281) and Lady’s Island Drive (US 21) – Intersection improvements.8. Meridian Road/Island Causeway/Lady’s Island Drive – Realigning the intersections to create one for safety improvements.9. US 278 – Widening from S-442 (Argent Blvd) to I-95.
FISCAL IMPACT:
The County shall reimburse SCDOT for costs incurred as part of SCDOT’s reviews, coordination, and oversight per project throughout development. SCDOT will invoice the County no more often than quarterly for these costs. Typically, the amounts are nominal and do not require approval further than the ACA for approval.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of the Intergovernmental Agreement between Beaufort County and the South Carolina Department of Transportation for Beaufort County Transportation Program Projects.

OPTIONS FOR COUNCIL MOTION:

Motion to approve/deny Staff recommends approval of the Intergovernmental Agreement between Beaufort County and the South Carolina Department of Transportation for Beaufort County Transportation Program Projects.

Next step: Move forward with a recommendation to approve the Intergovernmental Agreement between Beaufort County and the South Carolina Department of Transportation for Beaufort County Transportation Program Projects on County Council Regular Session to be held on March 11, 2024.

**Cooperative Intergovernmental Agreement
Between
Beaufort County, South Carolina
And the
South Carolina Department of Transportation
For
Beaufort County Transportation Program Projects**

THIS AGREEMENT is made this _____ day of _____, 20____, by and between Beaufort County, hereinafter referred to as “County,” and the South Carolina Department of Transportation, hereinafter referred to as “SCDOT,” collectively “the Parties.”

WITNESSETH THAT:

WHEREAS, County has developed a list of projects they wish to undertake on State roads; and

WHEREAS, County and SCDOT desire to work together in the development and delivery of these projects, hereinafter “the Program;” and

WHEREAS, County is a body politic with all the rights and privileges of such including the power to contract as necessary and incidental powers to carry out County’s functions covered under this Agreement; and,

WHEREAS, SCDOT is an agency of the State of South Carolina with the authority to enter into contracts necessary for the proper discharge of its functions and duties;

NOW THEREFORE, in consideration of the several promises to be faithfully performed by the Parties hereto as set forth herein, County and SCDOT do hereby agree as follows:

I. GENERAL RECITALS:

A. Purpose:

The purpose of this work is to construct and improve certain transportation facilities on the State Highway System throughout Beaufort County using local funds.

B. Description of Work:

This Agreement covers the projects listed in Attachment A, attached hereto and incorporated herein. Projects shall hereinafter be referred to as the “Project” or the “Projects.” The provisions herein shall only apply to the portions of the Projects which are currently on the State Highway System or are proposed to be conveyed to SCDOT for

acceptance into the State Highway System. Unless otherwise agreed, these provisions shall not apply to Projects which are to be owned or maintained by County, a municipality, or any other non-state entity. Where local roadways tie into state or federal roadways, changes within SCDOT's right-of-way will fall under the terms of this Agreement unless changes are approved by SCDOT through an encroachment permit.

Prior to Project initiation, County shall identify whether federal funds will be used. If use of federal funds is anticipated, the Project must be identified in either SCDOT's most current Statewide Transportation Improvement Program (STIP), or the most current fiscally constrained long range plan for the specific project improvement category. If federal funds are used, Project shall be developed and constructed in accordance with the joint Stewardship and Oversight Agreement between the Federal Highway Administration (FHWA) and SCDOT. The FHWA will make the determination of eligibility for Federal Transportation Funding at the time of request for authorization of each phase of the Project.

The scope of each Project shall be determined by County during the planning phase. County shall carry out the specific activities necessary to implement and construct the Projects, which includes: planning, design, right-of-way acquisition, utility and railroad coordination, construction, and other associated coordination and administrative activities, unless noted otherwise herein. If County requests that SCDOT administer any phase of work for a Project, a supplemental agreement will be drafted to outline the responsibilities of County and SCDOT. Any Project phases administered by SCDOT will be subject to scheduling and prioritization within SCDOT's current workload.

C. Scope of Work:

The scope of each Project is described in Attachment A. Nothing contained in this Agreement shall be construed to require County to undertake or complete a Project. Those obligations shall be solely governed by the actions of Beaufort County Council and applicable State law. However, if federal funds are expended and a federally-funded Project is not completed, for whatever reason, repayment of the federal funds may be required.

II. COMMUNICATIONS:

- A. County and SCDOT agree that regular and thorough communication about this work is essential for the completion of the Projects. County and SCDOT further agree that each Party will strive to communicate at both the management and staff levels.
1. The County Transportation Director and/or the designated County Representative shall meet with SCDOT's Program Manager on an as-needed basis.
 2. Additional coordination meetings will be planned and mutually agreed upon as necessary to coordinate the work.

- B. SCDOT will provide such technical support and advice as requested by County to assist in the planning and execution of the Projects, subject to the provisions of Section IV.C. of this Agreement.

III. OBLIGATIONS OF SCDOT:

- A. To the extent permitted by existing South Carolina law, SCDOT hereby assumes complete responsibility for any loss resulting from bodily injuries (including death) or damages to property, arising out of any negligent act or negligent failure to act on SCDOT's part, or the part of any employee or agent of SCDOT in the performance of or participation in the work undertaken under this Agreement.
- B. SCDOT shall perform all or any part of the work with its own forces or may contract out any of the work or services to outside private or governmental consultants or contractors at SCDOT's sole discretion if SCDOT determines that such contracting out would be more efficient or cost effective or would result in more expeditious completion of the Project.
- C. SCDOT shall be entitled to bill or draw payment at its normal and customary billing rates for services by its in-house personnel.
- D. SCDOT agrees to accept responsibility for normal maintenance of standard transportation materials, structures, and workmanship within SCDOT rights-of-way according to common local practices for each Project.
- E. SCDOT agrees to accept the Projects in accordance with Section VI.E. of this Agreement.

IV. OBLIGATIONS OF COUNTY:

- A. To the extent permitted by existing South Carolina law, County hereby assumes complete responsibilities for any loss resulting from bodily injuries (including death) or damages to property, arising out of any negligent act or negligent failure to act on County's part, or the part of any employee or agent of County in performance of the work undertaken under this Agreement.
- B. County shall provide or cause to be provided all services for the execution of activities for the planning, development, and delivery of the Projects, unless noted otherwise herein.
- C. County shall reimburse SCDOT for costs incurred as part of SCDOT's reviews, coordination, and oversight. SCDOT will invoice County no more often than quarterly for these costs.
- D. County agrees to assign a right of entry or other property rights necessary to SCDOT in order for SCDOT to maintain the Projects until such time as all rights-of-way and other property rights are transferred to SCDOT after completion of the Projects.

- E. The cost of the Projects shall be borne solely by Beaufort County unless additional funding is secured through SCDOT, other sources, or as otherwise provided for in this Agreement.
- F. The Parties agree that, because the Projects are not SCDOT projects, the consent of municipalities in which the work occurs is not required under S.C. Code Ann. §57-5-820. Should a court of competent jurisdiction rule that such consent is required, it will be the responsibility of County to obtain the same.

V. GENERAL PROVISIONS:

A. Conformance:

The Projects shall be developed and constructed to SCDOT standards and specifications, and any other applicable legal standards. The current edition of each standard and specification shall be the edition as of the beginning of the design work for each Project with the expectation that the standards and specifications shall be applicable through the completion of the Project. However, where there is a significant delay in the completion of the design of a Project, the most current standards and specifications may be incorporated into the contract documents. It is the intent of both County and SCDOT to design the Projects in compliance with the applicable standards and specifications; however, both Parties recognize that exceptions to these standards and specifications may be mutually beneficial. Such exceptions will be granted if both Parties agree in writing.

County acknowledges that the Buy America provisions apply to all contracts within the scope of a National Environmental Policy Act (NEPA) determination and eligible for assistance under Title 23 U.S. Code, so long as one such contract is funded with federal aid.

If federal funds are used, County shall administer all phases of the federally-funded Project in compliance with the SCDOT / Federal Highway Administration STEWARDSHIP AND OVERSIGHT PLAN dated June 2014 and any revisions, addenda, or other modifications thereto (included herein by reference), located on SCDOT's website at www.scdot.org/doing/stewardship.aspx. Pursuant to this Stewardship and Oversight Plan, FHWA retains approval and oversight authority for all phases of the Project, and may require documentation and activities not expressly mentioned in this Agreement.

B. Planning and Environmental Activities:

County shall make a determination as to the exact scope of the proposed improvement(s). In this planning phase, County shall consider the following aspects of each Project in determining the scope of the proposed improvement(s):

- Public involvement

- Source of funding (does the Project utilize federal funds or not)
- Environmental considerations including determination of necessary environmental documentation
- Traffic requirements for each Project based on traffic projections for the design year 20 years beyond the scheduled construction date of the Project. For example, a scheduled construction start in 2020 would require design year traffic projections for the year 2040. Where available, the Lowcountry Area Transportation Study / Lowcountry Council of Governments (LATS / LCOG) traffic projections would be supplied by SCDOT for use in these planning activities. In instances where these LATS / LCOG traffic projections are not available, County will make traffic projections based on standard industry methodology for the appropriate design year as indicated above.
- Right-of-way to encompass all facility improvements
- Decision by County whether County or SCDOT will issue all Utility Agreements and No Cost Letters
- Determination of any railroad involvement on each Project and a recommendation as to the involvement by SCDOT with regard to agreements, drawing reviews, coordination, etc.
- Constructability
- Other issues impacting the planning and execution of the work as deemed appropriate and beneficial to County

County will carry out their work and services in compliance with all applicable Federal, State, and local environmental laws and regulations, and shall monitor and oversee the Project for such compliance. This responsibility shall include:

1. Complying with those stipulations and conditions under which SCDOT received approval of applicable environmental documents and permits. Individual permits issued by the U.S. Army Corps of Engineers (USACE) will be signed over to County. If County will be responsible for letting a Project, the Notice of Intent (NOI) will be signed and submitted by County.
2. County will ensure compliance with all secured permits. The permittee will be responsible for Project compliance. If SCDOT is required to inspect a Project for compliance, either through the use of SCDOT staff or consultants, County is responsible for reimbursing SCDOT for the cost of inspection. SCDOT is authorized to use the appropriate Project charge code for all compliance activities. County will be the sole party responsible for resolution of any enforcement actions as a result of non-compliance with permit conditions and requirements to the extent that County or its agents were responsible for such breach or action causing the enforcement action.
3. Complying with applicable laws and regulations relating to potential or actual hazardous materials that may be encountered in the course of implementing a Project.

4. Carrying out all required social, economic, and environmental studies required by law.
5. Making all necessary modifications to approved permits as required by law. If SCDOT is still the permittee, any modifications will be submitted to SCDOT's Environmental Office for review and approval prior to submittal to the appropriate regulatory agency. In the event a USACE Individual Permit is required, SCDOT will sign over any and all individual permits to County.

County recognizes that SCDOT and/or the FHWA or other agencies may have final review and approval for the environmental documentation required under the implementing regulations of the National Environmental Policy Act of 1969, 23 C.F.R. §771, *et seq.* County will be responsible for the preparation of any necessary permit applications required by any governmental agency to complete the Project and will work with SCDOT in coordinating and negotiating with the agency to secure the permits. County and their consultant must coordinate with the SCDOT Environmental Permitting Division when submitting a USACE 404 Permit application. Additionally, all coordination with USACE and SCDHEC is to occur through SCDOT's Environmental Permitting Division. All work performed must be in accordance with SCDOT's Environmental Consultant Scope, latest edition, and any amendments thereto, if applicable. Where necessary, County shall prepare all permit applications in the name of SCDOT. County will comply with any regulatory agency requirements, and be responsible for resolution of any enforcement actions that may arise as a result of non-compliance with regulatory agency requirements. All permit conditions set by the regulatory agencies must be reviewed and approved by SCDOT for all roads in, or to be included in, the state system.

County must provide an assessment of potential jurisdictional impacts for each Project within 180 days of the execution of this Agreement to the SCDOT Environmental Mitigation Manager. County will coordinate, throughout Project development, with the SCDOT Environmental Office to develop a strategy that meets County's needs and assists in streamlining permit acquisition. County is responsible for developing a conceptual mitigation plan if the Project requires compensation for unavoidable impacts. This plan may be submitted to the Environmental Mitigation Manager for review prior to any submittal of a 404 permit application to USACE. County should not assume they will have access to SCDOT mitigation banks. Access to SCDOT mitigation banks will be determined by SCDOT's Mitigation Manager.

County shall conduct required public involvement meetings for the Projects in accordance with NEPA regulations, or as otherwise specified by SCDOT. In addition, non-mandatory public meetings may be held to discuss Project issues if desired by County. County shall notify representatives of SCDOT in advance of all meetings and shall notify other representatives from state, federal, and resource agencies as required. The Projects shall not be advanced to right-of-way acquisition and/or construction phases until final approval of environmental documentation is obtained.

SCDOT and County both recognize that the FHWA will not take any action on projects that are funded solely by local sources. In order for FHWA to review and approve NEPA documents, the project must include federal funds in the STIP and/or the fiscally constrained portion of the Long Range Transportation Plan. County must also adhere to the transportation planning process in 23 CFR 450 for how to apply federal funds to a Project. If County decides to add federal money to a Project late in the development process, the Parties acknowledge that certain steps in the process may need to be repeated to ensure federal eligibility.

C. Design Activities:

Design of the Project will be County's responsibility except as otherwise provided for in this Agreement. Regardless of funding sources, FHWA may, in its discretion, retain any specific approval or related activity for the Project.

1. SCDOT shall assign a Project Identification Number to each Project for tracking purposes. County shall use these numbers on all right-of-way instruments, plans, and permits as applicable.
2. All Project surveys related to the setting of horizontal control, vertical control, mapping, and aerial photography will comply with SCDOT's current edition of the "Preconstruction Survey Manual."
3. All structural components of the Projects shall comply with the "AASHTO Standard Specifications for Highway Bridges," latest edition, including the latest Interim Specifications thereto. Bridge structures shall be designed with the LRFD criteria. This will include all seismic requirements in accordance with these AASHTO criteria.
4. Upon completion of the work, County shall certify that the contract documents have been prepared in conformance with the provisions of Items 1, 2, and 3 above. County shall require that all construction plans and specifications be sealed by a South Carolina registered professional engineer.
5. If County has federal funds programmed in either the STIP or Long Range Transportation Plan, County shall comply will all applicable federal and state statutes and regulations to maintain the eligibility of those funds for reimbursement.
6. In the event that state or federal funding becomes available for a Project, and in the event that County should desire to utilize these funds, the Parties shall cooperate with regard to amendments to this Agreement that may be required to secure that funding. Such amendments will provide for policies and procedures including direct SCDOT administration or assistance with administration of the Project that would be most advantageous in securing that funding.

7. If County starts a Project without federal funds and then later seeks to add federal funds to the Project, County acknowledges that some steps in the process (NEPA) may need to be redone to ensure eligibility.
8. SCDOT's Office of Materials and Research shall approve the pavement design on roads within or intended for the state system and shall respond to County within 30 business days from the time County submits the pavement design for review. Approval of pavement designs on state maintained roadways require the SCDOT Pavement Design Engineer's signature on the typical sections of the final construction plans. Any changes to this pavement design must be reviewed and approved by the SCDOT Pavement Design Engineer.
9. SCDOT will provide reviews of the design plans and other contract documents and will provide written comments to County. Plans or other design documentation will be sent to SCDOT at the following stages of each Project: design criteria, concept (optional), preliminary right-of-way, and final design. County shall submit the design in a form that is acceptable to SCDOT's reviewer. Design reviews will be accomplished by SCDOT and review comments will be returned to County within 30 business days from the time County submits the review documents to SCDOT. County will notify SCDOT at least two weeks in advance of the submission of documents to be reviewed. Projects shall not be advanced to right-of-way or construction until written authorization is provided by SCDOT.
10. Design plans and documents submitted to SCDOT for reviews shall be provided in electronic (.pdf) format. County shall utilize file transfer protocol (FTP) or other agreed upon platform to transfer the documents to be reviewed.
11. During the development of design of the Projects, consideration should be given to costs associated with long-term maintenance of items incorporated into the Projects. SCDOT reserves the right to request alternative solutions that would present lower long-term maintenance costs.
12. SCDOT's written "authority to proceed" with right-of-way acquisition activities shall serve as approval for County to begin right-of-way activities on each Project. SCDOT agrees to provide written notice of "authority to proceed" or review comments for the right-of-way plans within 25 business days from the time County submits the right-of-way plans for review.
13. SCDOT's written "authority to proceed" with construction shall serve as approval of right of entry and encroachment on to SCDOT's right-of-way for construction of a Project by County. SCDOT agrees to provide written notice of "authority to proceed" or review comments for the final plans within 25 business days from the time County submits the final plans for review.

14. In the event that federal funding is sought by County through SCDOT, County shall perform a value engineering analysis as required by 23 C.F.R. Part 627.

D. Utility Activities:

1. All utility coordination and relocation activities shall be in accordance with 23 C.F.R. 645 and SCDOT's "A Policy for Accommodating Utilities on Highway Rights of Way," and other applicable State law.
2. Utility relocations will be paid based on prior rights and applicable state law. Where a utility establishes a prior right of occupancy in its existing location, County will be responsible for the cost of that relocation, including all real and actual costs associated (engineering, easements, construction, inspections, etc.). Prior Rights may be established by the following means:
 - a. The utility holds a fee, an easement, or other real property interest, the taking of which is compensable in eminent domain.
 - b. The utility occupies SCDOT right-of-way through an existing agreement with SCDOT and is not required to relocate at its own expense.
3. Where the utility cannot establish a prior right of occupancy, the utility will be required to relocate at its own expense. However, in some cases for not-for-profit utilities, County may elect to use Program funds for all or part of such utility relocation costs. In such cases, federal funds would not be eligible for reimbursement.
4. Utility work will be coordinated and executed in accordance with SCDOT's Design Manual and Construction Manual.
5. If federal funds are used for any development or construction contract within the scope of the NEPA determination, the Buy America provisions apply to all utility relocations that are otherwise eligible for federal aid reimbursement, regardless of whether federal funds are actually used.
6. Utilities to remain in SCDOT rights-of-way, or to be relocated to a point within SCDOT rights-of-way, shall be in compliance with SCDOT's "A Policy for Accommodating Utilities on Highway Rights of Way."
7. County will honor the terms of any pre-existing agreements between SCDOT and a utility owner.
8. County shall comply with Act 36 of 2019, as codified in S.C. Code Section 57-5-880 for relocation of public water and sewer utilities.

9. County will provide utility deliverables as defined in Section VI.E.
10. County will provide a Utility Certification in a form acceptable to SCDOT insuring that all utility relocation agreements, letters, and relocation plans necessary for construction of each Project have been secured and provide the schedule for relocation work.

E. Railroad Activities:

1. County shall coordinate with the operating Railroad(s) during the planning phase of Project development to discuss the Railroad's requirements and future plans at that location.
2. County shall solicit comments early in the design process from Railroad(s) by providing an overview map, description of the Projects, and railroad milepost. Railroad company and milepost information can be found on a sign at the crossing of the railroad and the roadway. Information such as train data, passenger operations, valuation maps (VAL Maps) of railroad right-of-way, future track and utility road requirements, and any other special considerations not described in Railroad(s) general criteria, etc. shall be discussed with the Railroad(s). County shall also, as instructed by the Railroad(s), submit plans and correspondence to Railroad(s) for engineering review / approval and subsequent development of Railroad Force Account Costs. County shall assist in drafting and executing required Railroad agreements. Understanding the Railroad(s) requirements, process, review schedules, and costs early is crucial to the success of the Project.
3. County, or County's consultant, shall obtain all necessary Railroad(s) Right-of-Entry permits which may be required for survey, subsurface utility engineering (SUE), geotechnical operations, etc. Upon permit approval and as instructed by the Railroad(s), County shall coordinate with Railroad(s) flagman and engineering representative during times when field operations shall be occurring within the Railroad(s) right-of-way.
4. If a Project involves an SCDOT maintained roadway, County shall coordinate with SCDOT's Railroad Projects office, located within SCDOT's Right-of-Way Department. During the Project's planning phase, SCDOT and County shall discuss the necessity of a Tri-Party Agreement and other joint requirements.
5. County shall reimburse Railroad(s) for all work performed by or on behalf of the Railroad(s) in support of a Project.
6. County, and County's consultants and contractors, shall retain all records pertaining to the Projects for three years after completion and acceptance of the Project. All such records shall be made available to SCDOT for review and audit upon request.

7. County will provide a Railroad Certification in a form acceptable to SCDOT insuring that all railroad coordination is complete and all railroad agreements have been secured for construction of the Projects.

F. Right-of-Way Acquisition Activities:

1. County shall acquire all right-of-way necessary for highway purposes in its own name. Acquisition of rights-of-way to be turned over to SCDOT and rights-of-way for projects that may or will be made using federal funds shall be acquired in accordance with the United States Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, P.L. 91-646, 42 U.S.C. §§4601 *et seq.*, regulations thereunder including 49 C.F.R. Part 24, the South Carolina Eminent Domain Procedures Act, and SCDOT's Office of Right of Way Acquisition Manual. Title instruments acquired for this Project to be conveyed to SCDOT shall be documented on standard SCDOT right-of-way forms. Right-of-way limits shall be set according to standard SCDOT practices, utilizing the SCDOT Highway Design Manual and the SCDOT Road Design Plan Preparation Guide. These limits shall encompass all pertinent highway facilities and structures necessary for the construction and maintenance of the roadway.

With respect to the acquisitions:

County Shall:

- a. Acquire right-of-way in fee simple title or easement interest as directed by SCDOT.
- b. Perform title searches for each property to be acquired and provide SCDOT with Certificates of Title signed by an attorney licensed to practice in South Carolina. Preliminary title abstracts must be provided prior to property being appraised.
- c. In accordance with and when required by SCDOT's Appraisal Manual, provide an acceptable appraisal for each tract by an appraiser from SCDOT's approved appraisal list. All contracts for appraisals shall obligate the appraiser to provide court testimony in the event of condemnation. County shall obtain appraisal reviews complying with technical review guidelines of the Appraisal Manual and make a recommendation of just compensation. The appraisal reviewer shall be approved by SCDOT. The reviewed appraisal must be approved by SCDOT's right-of-way representative prior to the offer to purchase being made to the Landowner.
- d. Secure approval from SCDOT's right-of-way representative for any settlement above the approved appraisal if federal funds are utilized on a Project.

- e. Titles shall be in fee simple absolute by recordable warranty deeds unless otherwise approved by SCDOT. All titles shall be recorded in the land records of Beaufort County.
- f. In the event of condemnation, the necessary documents as required by the Eminent Domain Procedures Act, S.C. Code Ann. §§ 28-2-10 *et seq.*, will be prepared and County will utilize its Eminent Domain authority to acquire title. County shall be responsible for securing legal representation familiar with Eminent Domain in South Carolina. Condemnation shall be by way of trial after rejection of the amount tendered as provided in S.C. Code § 28-2-240.
- g. Retain all records dealing with property acquisition and all other costs associated with the Project for three years after the “Final Acceptance Date” of each Project by SCDOT. County or its authorized representative will make such records available for audit and review upon request.
- h. County is responsible for establishing and maintaining Quality Control and Quality Assurance procedures for the entire right-of-way acquisition process.
- i. Provide relocation assistance in accordance with SCDOT’s Relocation Manual. All relocation housing payment offers shall be approved by SCDOT prior to being offered to displacees. County shall issue 90 and 30 - day notices of displacement in accordance with State and federal guidelines.
- j. County shall be responsible for the disposition of all identified improvements being acquired on each Project prior to the obligation date of the construction.
- k. Establish specific milestone dates for the different phases of the right-of-way acquisition and provide bi-monthly reports indicating the status of each individual parcel.
- l. Provide a Right-of-Way Certification in a form acceptable to SCDOT ensuring that all property necessary for construction of each Project has been secured and that all displacees have been relocated prior to advertising for construction bids.
- m. At the completion of each Project, County shall prepare a ROW exhibit and master deed reflecting the rights-of-way to be conveyed to SCDOT as a part of the Project. These documents must be prepared and submitted prior to or at Project close-out.

SCDOT Shall:

- a. Designate a representative from the Right-of-Way office to approve offers of just compensation as well as any settlements above the approved appraisal

amounts, participate in mediation of legal settlements, and coordinate and provide approval for all relocation benefits for displaced persons or businesses.

- b. Provide approval of the Right-of-Way Certification and authorization to proceed to construction.

G. Construction Activities:

1. County shall include the required Federal Aid contract provisions in the contract and shall coordinate with SCDOT to establish a Disadvantaged Business Enterprise (DBE) goal if a Project is federally funded.
2. County shall obtain SCDOT concurrence prior to awarding the construction contract.
3. County will construct the Projects in conformance with the technical sections of SCDOT's current Standard Specifications for Highway Construction, Supplemental Specifications, Supplemental Technical Specifications, Standard Drawings, the Access and Roadside Management Standards (ARMS), and related AASHTO standards in effect at the time of each Project letting unless otherwise agreed to by SCDOT and County in accordance with Section V.A. of this Agreement. County will apply ARMS requirements to the construction effort and to the relocation of utilities within the SCDOT right-of-way. County must obtain written approval from SCDOT if there will be any significant deviation from the construction contract documents.
4. To the extent applicable, materials and services shall be procured in accordance with Beaufort County Procurement Procedures, S.C. Code Ann. §§ 11-35- 10 *et seq.*, SCDOT standard policies, applicable Federal statutes and regulations (2 C.F.R. Part 200, 23 C.F.R. Parts 172 and 635), and State statutes and regulations.
5. County shall provide administrative, contract management, Quality Acceptance testing, inspection, and other services sufficient to provide certification to SCDOT that the construction and the materials used for construction are in conformance with the plans and specifications set forth in the contract documents. The inspectors and engineers performing Quality Acceptance testing and inspection on the Project shall be SCDOT certified in the area of testing and inspection being performed. All acceptance sampling and testing shall be performed in accordance with the quality control (QC) sampling and testing schedule and frequency specified in SCDOT's Construction Manual. The engineer of record may not also provide Construction Engineering and Inspection services on State-maintained facilities.
6. County shall obtain SCDOT concurrence to accept material that does not conform to contract requirements. Such concurrence shall be documented by the use of SCDOT Form 100.09, and must be approved by the SCDOT District Engineering Administrator and SCDOT's Director of Construction. The request for concurrence must be initiated

- by County to SCDOT no later than 45 days after incorporation of the non-conforming material into the Project.
7. SCDOT shall conduct construction oversight, to include sampling and testing of materials, on all State-maintained roadways at the discretion of the Deputy Secretary for Engineering. All SCDOT costs associated with construction oversight shall be reimbursed by County in accordance with Section IV.C. of this Agreement.
 8. SCDOT will perform independent assurance (IA) sampling and testing on Projects with federal funding.
 9. The Projects may be subject to periodic reviews/inspections by SCDOT's Quality Management Team and the Environmental Compliance Team at SCDOT's discretion.
 10. To facilitate the coordination of construction activities and to ensure that the work is constructed in accordance with the applicable provisions, County and SCDOT agree as follows:
 - a. Weekly Project field reviews will be made by both County's and SCDOT's construction representatives to discuss Project status, mutual concerns, and construction issues.
 - b. Contract documents will be furnished to SCDOT.
 - c. Copies of test results will be submitted to SCDOT so test data and results can be evaluated. Periodic reviews of test reports and summaries may be made by SCDOT.
 - d. Copies of Daily Work Reports, Diaries, Meeting Minutes, and all documents associated with the Construction Management of the Projects shall be provided to SCDOT upon request.
 - e. Project traffic control reviews for safety and specification compliance will be made and documented on SCDOT Form 600.02 by County or their agent. Daytime reviews shall be conducted at least once per week, and nighttime inspections will be performed at least once per month.
 - f. Erosion control reviews will be made on a schedule as required in the NPDES General Construction Permit. Erosion Control reviews will be made in accordance with the latest edition of SCDOT's Supplemental Specification on Seeding and Erosion Control Measures. Observations will be documented on SCDOT's Erosion Control form 800.02. County will apply for and acquire all necessary permits, to include the NPDES General Construction Permit in the name of County unless otherwise agreed upon by SCDOT and County. County will comply with any NPDES requirements, and be responsible for resolution

of any enforcement actions that may arise as a result of non-compliance with NPDES requirements.

11. When all aspects of a Project have been properly and fully performed and the work is substantially complete, County shall coordinate with SCDOT to establish a date for final inspection of the work. County, SCDOT, and the prime contractor shall jointly conduct the final inspection and develop a Final Project Punch-list. County shall require that any deficiencies identified on the Final Project Punch-list are appropriately addressed in a timely manner and shall advise SCDOT in writing of the completion of any corrective action. The date of this notice shall become the date of Final Completion.

VI. OTHER PROVISIONS:

A. Maintenance of Traffic:

County shall require that its contractors keep all existing State highways open to traffic while they are undergoing improvements, except for temporary construction detours or closures. Additionally, County shall be responsible for maintaining the entire section or sections of highway within the limits of the Project area from the time its construction contractor is issued the Notice to Proceed until the time the Project is delivered to SCDOT under the terms of this Agreement. Traffic control activities shall be in accordance with the MUTCD (current edition), the SCDOT District 6 Daytime Lane Closure policy (current edition), and SCDOT's standard guidelines and standard drawings for maintenance of traffic in a work zone. Traffic control plans will be required for all types of lane closures, shoulder closures, and detours.

B. Maintenance of Projects:

County shall accept responsibility for normal maintenance of the roadway within the Project limits during construction.

C. Tie-in Agreements:

Where the limits of a Project meet or overlap into the project limits established for projects that are or will be executed by SCDOT before the completion of this Project, County and SCDOT will develop agreements to outline provisions that would be beneficial to both County projects and SCDOT projects with respect to funding, traffic control, improved safety for the traveling public, coordination of drainage systems, or other design or construction considerations. These agreements will stipulate the funding implications of such provisions and the responsible parties thereof.

D. Encroachment Rights:

SCDOT shall deliver possession of its highways to County in the same manner and under the same terms it does to highway contractors working under contract with SCDOT, and hereby grants encroachment and access rights to the right-of-way and easements along the proposed Project corridors as set forth below. This possession shall be delivered after approval of the final construction plans as outlined below.

1. When a construction contract has been awarded by County, County will notify SCDOT of the anticipated Notice to Proceed date for the contract. After written approval of the final construction plans by SCDOT as outlined in Section V.C.9 of this Agreement and on the Notice to Proceed date for construction, County and/or its agents will assume maintenance responsibilities for the Project.
2. Where applications for encroachment permits with regard to any segment of road covered by a Project are received by SCDOT, SCDOT will forward those applications to County within 10 business days of receipt for review to ensure that those proposed improvements described in the permit applications will not conflict with the Project plans. County shall review the applications and return comments within 15 business days.
3. From the time of execution of this Agreement up to Project completion, SCDOT hereby grants County access to the Project corridors for the purposes of gathering field information necessary for accomplishing the planning, design, and right-of-way aspects of the Projects. County will publish an Eminent Domain notice for each Project in accordance with the Eminent Domain Act, SC Code Section 28-2-70(C).

E. Acceptance:

In the event that additional centerline miles are created by the Projects, the Projects will be presented by SCDOT staff to the SCDOT Commission upon Final Completion, as defined by Section V.G.11 of this Agreement. The Commission will determine if the additional mileage is to be accepted by SCDOT. In the event that additional miles of secondary roads are added to the State Highway System as a result of a Project, an equal mileage of existing roads on the State Highway System in Beaufort County will be turned over to County for maintenance. The exact roads to be exchanged will be as mutually agreed between County and SCDOT.

Upon completion of each Project, County shall submit a Project Closure Checklist, attached hereto as Attachment C, including the following Project documentation to SCDOT.

1. Copies of required environmental documents
2. Design documents
 - a. As described elsewhere in this agreement
 - b. Final Project plans suitable for delivery and recording pursuant to S.C. Code §57-5-570 and in accordance with the current version of SCDOT's As-Built Construction Plans Supplemental Specification

- c. Electronic files of the Final Project plans as described in SCDOT's "Road Design Reference Material for Consultant Prepared Plans"
 - d. Final Stormwater Reports
3. Right-of-way documents
 - a. Appraisals
 - b. Title search information
 - c. Deeds sufficient to convey the additional highway right-of-way acquired by County to SCDOT. Titles shall be by special warranty and sufficient to convey the entire interest obtained by County from the Landowner.
 - d. Correspondence with property owners
 - e. Master exhibit prepared by the engineer of record outlining the rights-of-way to be conveyed to SCDOT
 - f. Diaries or agents' worksheets related to the acquisition of right-of-way
 - g. All Utility Agreements and No Cost Letters with supporting documentation
 - h. Summary sheet showing all payments made by County against each Utility Agreement
 - i. If applicable, all supporting information for cost increases to Utility Agreements
 4. Construction documents
 - a. As-built drawings - In addition to those documents set forth elsewhere in this Agreement, County shall provide, within 90 days after Final Completion, two marked-up sets of final construction drawings reflecting the as-built condition of the Project based on information provided by the construction contractor and verified by County. "As-built" plans must be drawn to scale, and be based on the project survey stationing. These plans will include as-built information for utilities. These plans will be sufficient to establish the precise location of all utilities and appurtenances as well as provide key information for future determination of the extent of prior rights. "As-built" utility plans must include at a minimum the following:
 - Survey centerline and existing roadway centerline if different, with labeled stationing.
 - Existing and new right-of-way lines, and County easement lines
 - Final location of utility lines and appurtenances
 - b. Test reports
 - c. Daily construction diaries
 5. Other documents
 - a. Assignments to SCDOT of all contractors' payment and performance bonds in connection with the Project and a copy of the Consents of Surety for final payment
 - b. Releases, affidavits, or other proof of payment to indicate full payment of all claims by contractors, their subcontractors, or suppliers.
 - c. For federally funded projects with a DBE goal, a DBE closeout document obtained from SCDOT's Office of Business Development

SCDOT shall accept the Project and assume responsibility for maintenance of the Project upon receipt of County's submittal of the Project Closure Checklist signed by the representative of County and upon SCDOT's review and signature approval of the Checklist.

County shall be responsible for maintenance of specialized or unique features, enhancements, or nonstandard materials that are incorporated into the Project, such as, but not limited to: noise walls, sidewalks wider than five (5) feet, shared use paths, hardscape treatments, landscaping, lighting, mast arms, and street furniture.

A separate Maintenance Agreement between the Parties will address specific maintenance responsibilities for any special features, enhancements, or nonstandard materials incorporated into the Projects.

F. Warranty:

1. County warrants that it will perform the work necessary under this Agreement in accordance with the standards of care and diligence normally practiced in the transportation industry for work of similar nature. To the extent County's construction contractor warranties are obtained in connection with the Project intended to be turned over to SCDOT, County shall ensure that those warranties are assignable.
2. County shall take all steps necessary to transfer to SCDOT any manufacturer or other third party warranties of any materials or other services used in the construction of the Project.

VII. Miscellaneous General Provisions:

A. Disputes:

County and SCDOT shall cooperate and consult with each other with respect to the Projects intended to be turned over to SCDOT for maintenance to the extent set forth herein. The Parties may utilize the Issues Escalation and Dispute Resolution Process included as Attachment "B" to determine the appropriate person(s) and timeframe to resolve any issues that may arise. In the event that a dispute arises, the following procedures will be used to resolve the matter.

Any dispute or claim arising out of or related to this Agreement shall be submitted for resolution under the procedures outlined in Attachment "B." Within 90 days of the date of this Agreement, an ad hoc board designated as the Dispute Resolution Board, will be selected pursuant to the procedures identified below. The Dispute Resolution Board will be composed of two members from County and two members from SCDOT. These four members shall choose a fifth member employed neither by County nor SCDOT. This fifth member shall be a mediator certified in the State of South Carolina. The cost for the mediator shall be shared equally between County and SCDOT. The Board shall be

empanelled for the entire duration of this Agreement and shall hear all disputes between County and SCDOT relating to this Agreement that cannot be resolved through the normal resolution process outlined in the Issues Escalation chart. In the event this process does not produce a resolution, the Parties may seek redress from the Court of Common Pleas for Beaufort County. Any court proceedings shall be non-jury. Exhaustion of this Dispute Resolution Process is a condition precedent to seeking a legal or equitable remedy.

B. Successors/Assigns:

County and SCDOT each bind themselves and their respective successors, executors, administrators, and assigns to the other Party with respect to these requirements, and also agree that neither Party shall assign, sublet, or transfer its interest in the Agreement without the written consent of the other.

C. Disadvantaged Business Enterprises:

County will provide opportunities for Disadvantaged Business Enterprises as required by state laws and regulations. County will coordinate with SCDOT's DBE Office when establishing goals for the Projects. The Parties hereto and their agents shall not discriminate on the basis of race, color, national origin, or sex in the performance of this Agreement or the work provided for herein. Where required, the Parties hereto and their agents shall carry out applicable requirements of 49 C.F.R. Part 26 in the administration of this Agreement.

D. Enforceability:

All of the terms, provisions, and conditions of this Agreement shall be binding upon and enforceable by the Parties, their respective elected officials, legal representatives, agents, employees, and their respective successors.

E. Amendment:

This Agreement may be amended or modified only by a written document, which has been signed by the Parties hereto, or by their duly authorized officials. County, or its authorized agent, shall agree to hold consultations with SCDOT as may be necessary with regard to the execution of supplements, modifications, or amendments to this Agreement during the course of the Projects for the purpose of resolving any items that may have been unintentionally omitted from this Agreement or arise from unforeseen events or conditions. Such supplemental agreements shall be subject to the approval and proper execution of the Parties hereto. No supplements, modifications, or amendments to this Agreement shall be effective or binding upon either Party unless both Parties agree in writing to any such changes.

F. Termination:

This Agreement may be terminated by County upon written notice to SCDOT, provided that County covers all costs incurred prior to termination and as the result of termination, including any required repayment of federal funds. If County fails to advance a Project to completion, SCDOT may terminate the Agreement upon written notice and County shall be responsible for all costs incurred prior to termination and as the result of termination, including any required repayment of federal funds.

G. Waiver:

No waiver of a breach of any of the covenants, promises, or provisions contained in this Agreement shall be construed as a waiver of any succeeding breach of the same covenant or promise or any other covenant or promise thereof. In no event shall any failure by either Party hereto to fully enforce any provision of this Agreement be construed as a waiver by such Party of its right to subsequently enforce, assert, or rely upon such provision.

H. Severability:

In the event that any part or provision of this Agreement shall be determined to be invalid or unenforceable, the remaining parts and provisions which can be separated from the invalid or unenforceable provision or provisions shall continue in full force and effect.

I. Captions:

The captions or headings herein are for convenience only and in no way define, limit, or describe the scope or intent of any provisions or sections of this Agreement.

J. Notices:

All notices pertaining to this Agreement shall be in writing and addressed as set forth below, and shall be deemed properly delivered, given, or served when: (i) personally delivered, or (ii) sent by overnight courier, or (iii) three days have elapsed following the date mailed by certified or registered mail, postage prepaid.

Notices to County:

Beaufort County Government
Attn.: County Engineer
2266 Boundary Street
Beaufort, South Carolina 29902

Notices to SCDOT:

South Carolina Department of Transportation
Attn.: Deputy Secretary for Engineering
PO Box 191
Columbia, South Carolina 29202

K. Further Documents:

Each Party will, whenever and as often as it shall be requested by the other Party, promptly and within a reasonable time, execute, acknowledge, and deliver, or cause to be executed, acknowledged, and delivered such further instruments or documents as may be necessary to carry out the intent and purpose of this Agreement.

L. Assignment:

This Agreement may not be assigned by either Party without the written consent of the other Party, unless otherwise provided by applicable law.

M. No Third-party Beneficiaries:

No rights in any Third-party are created by this Agreement, and no entity not a party to this Agreement may rely on any aspect of this Agreement, notwithstanding any representation, written or oral, to the contrary, made by any person or entity. The Parties hereto affirmatively represent that this Agreement is made solely for the benefit of the Parties hereto and their respective successors and assigns and not for the benefit of any Third-party who is not a signature party hereto. No party other than the signature Parties and their respective successors and assigns hereto shall have any enforceable rights hereunder, or have any right to the enforcement hereof, or any claim for damages as a result of any alleged breach hereof.

N. Multiple Counterparts:

This Agreement may be executed in counterparts, and if so executed, shall become effective when a counterpart has been executed and delivered by both Parties hereto. All counterparts taken together shall constitute one and the same Agreement and shall be fully enforceable as such. Delivery of counterparts via facsimile transmission or via email with scanned attachment shall be effective as if originals thereof were delivered.

O. Prior Agreements, Entire Agreement:

All obligations of the Parties, each to the other, relating to the subject matter of this Agreement, contained in any other document or agreement or based on any other communication prior to the execution of this Agreement have been satisfied or are superseded by this Agreement. This Agreement constitutes the entire agreement between the parties relating to the subject matter hereof.

This Agreement, with the Appendices and Attachments hereto, sets forth the full and complete understanding of the Parties as of the date first above stated, and it supersedes any and all agreements and representations made or dated prior thereto.

The Parties make no representations, covenants, warranties, or guarantees, express or implied, other than those expressly set forth herein. The Parties' rights, liabilities, responsibilities, and remedies with respect to the services provided for in this Agreement shall be exclusively those expressly set forth in this Agreement.

This Agreement is to be interpreted under the laws of the State of South Carolina.

P. Reviews and Approvals:

Any and all reviews and approvals required of the Parties herein shall not be unreasonably denied, delayed, or withheld.

[Signature blocks on next page]

DRAFT

IN WITNESS WHEREOF, the Parties herein have executed this AGREEMENT as of the day and year first written above.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF

BEAUFORT COUNTY

Witness

By: _____
(Signature)

Title: _____

SOUTH CAROLINA DEPARTMENT OF
TRANSPORTATION

SCDOT Witness

By: _____
Secretary of Transportation

RECOMMENDED BY:

Deputy Secretary for Finance and Administration or
Designee

Deputy Secretary for Engineering or
Designee

**Attachment “A”
List and Description of the Projects**

DRAFT

**Attachment “B”
Issue Escalation and Dispute Resolution Process**

The purpose of this process is to define the different levels of management in County and SCDOT that have the authority and responsibility to make decisions when lower levels of staff are unable to resolve issues that may arise during the life of the Program. Such issues should be addressed promptly in order to minimize delays to the Program and to avoid negative impacts to the Program, County, and SCDOT. County and SCDOT agree that if an issue cannot be resolved by the normal process of communications between County or its designee and SCDOT’s Program Manager, the following procedure will be adhered to by County and SCDOT. This diagram describes the escalation process, personnel involved, and time limitations for resolution. Should resolution not be reached in the duration listed below, the next level of management will be informed of the issue and they will then be responsible to make a decision within the allotted time period as shown below. These allotted time periods may be changed based on mutual agreement of the managers working to resolve the issue. Decisions reached through this process will be recorded in writing and signatures of the responsible person from County and SCDOT will sign an acknowledgement of the decision made within two days of concluding the decision.

SCDOT (Planning, Design, Right of Way Issues)	SCDOT (Construction issues)	County	Work Days
PROGRAM MANAGER	DISTRICT ENGR. ADMINISTRATOR	COUNTY ENGINEER	2
			
DIRECTOR OR PRECONSTRUCTION	DIRECTOR OF CONSTRUCTION	COUNTY ENGINEER / COUNTY ADIMINISTRATOR	3
			
DEP. SECRETARY FOR ENGINEERING	DEP. SECRETARY FOR ENGINEERING	COUNTY ADMINISTRATOR	5

The Deputy Secretary for Engineering shall review and make the final determination on unresolved issues pertaining to right-of-way, design, and construction for routes within or to be added to the State Highway System. Should the County Administrator and the Deputy Secretary for Engineering be unable to resolve other issues that may arise during the program, either Party may request a resolution by the Dispute Resolution Board that shall hear the matter and reach a resolution to the dispute within ten days. By majority decision of the Board, this ten-day time frame to reach a resolution may be amended.

Attachment C

Project Closure Checklist Submitted by Beaufort County

(Enter Project Name)

(Enter Date of Submittal)

The following documentation has been provided to SCDOT, in a format acceptable to SCDOT:

County's Initial

- 1. Copies of required environmental documents/permits
 - a. Report showing NEPA/Permit Commitments complied with
 - b. US Army Corps of Engineers Close-out report
 - c. Notice of Termination for NPDES Permit

- 2. Design documents
 - a. As described elsewhere in this Agreement
 - b. Final Project plans suitable for delivery and recording pursuant to S.C. Code §57-5-570 (1991), and in accordance with SCDOT's As-Built Construction Plans Supplemental Specification, latest version
 - c. Electronic files of the Final Project plans as described in SCDOT's "Road Design Reference Material for Consultant Prepared Plans."

- 3. Right of way documents
 - a. Appraisals
 - b. Title search information
 - c. Deeds sufficient to convey to the SCDOT the additional highway right of way acquired by the Town. Titles shall be by special warranty and sufficient to convey the entire interest obtained by the Town from the Landowner.
 - d. Correspondence with property owners
 - e. Master exhibit prepared by the engineer of record outlining the rights of way to be conveyed to SCDOT.
 - f. Diaries or agents worksheets related to the acquisition of right of way
 - g. All Utility Agreements and No Cost Letters with supporting documentation.
 - h. Summary sheet showing all payments made by the Town against each Utility Agreement.
 - i. If applicable, all supporting information for cost increases to Utility Agreements.

4. Construction documents

- a. As-built drawings – As detailed in the IGA.
- b. Test reports
- c. Daily construction diaries

5. Other documents

- a. Assignments to the SCDOT of all contractors’ payment and performance bonds in connection with the Project and a copy of the Surety’s Consent for final payment.
- b. Releases, affidavits or other proof of payment to indicate full payment of all claims by contractors, their subcontractors or suppliers.
- c. DBE closeout obtained from SCDOT Office of Business Development, if federally funded and the project had a DBE goal.

This is to certify that results of the tests on job control samples indicate that the materials incorporated into the construction work and the construction operation controlled by sampling and testing are in reasonably close conformity with the approved plans and specifications, and such results compare favorably with the results of record sampling and testing. SCDOT concurrence was obtained in all instances in which materials did not conform to contract requirements.

DATED: _____

Beaufort County

By: _____

Its: _____

DATED: _____

South Carolina Department of Transportation

By: _____

Its: _____