



Town of Hilton Head Island

Finance and Administrative Committee Meeting

Revised Agenda Addition of Item 6.

**Monday, September 14, 2026, 10:00 AM
1 Town Center Court, Hilton Head Island, SC
Benjamin M. Racusin Council Chambers**

The meeting can be viewed on the [Town's YouTube Channel](#), the [Beaufort County Channel](#), and Spectrum Channel 1304.

- 1. Call to Order**
- 2. Adoption of the Agenda**
- 3. Approval of the Minutes**
 - a. Regular Meeting Minutes of August 10, 2026
- 4. Presentations**
 - a. Town of Hilton Head Island FY2026 End of Year Financial Update - Dave Byrd, Finance Director
 - b. Town of Hilton Head Island FY2027 Monthly Financial Update – Dave Byrd, Finance Director
 - c. Discussion of Town of Hilton Head Island's Assessment of Public Safety Service Delivery - Bob Bromage, Director of Public Safety
 - d. Discussion of Town of Hilton Head Island's Public Safety Cost Assessment - Dave Byrd, Director of Finance
- 5. New Business**
 - a. Consideration of a Resolution Authorizing the Town of Hilton Head Island to Apply for a Big Idea Grant to Support a Drone First Responder (DFR) Program, Committing a Local 5% Match and Confirming Compliance with the Town's Procurement Policy - Michele Bunce, Senior Grants Administrator
 - b. Consideration of a Resolution Authorizing the Town of Hilton Head Island to Apply for a Problem Solver Grant to Support a Roof Replacement Project for

the Fish Haul Beach Park Restrooms, Committing a Local 5% Match and Confirming Compliance with the Town's Procurement Policy - Michele Bunce, Senior Grants Administrator

- c. Consideration to Amend a Resolution Adopting and Authorizing the Implementation of the Town of Hilton Head Island Comprehensive South Carolina Tax (ATAX) Program, Application Process and Fund Distribution Policy - Dave Byrd, Director of Finance

6. Public Comment - Non Agenda Items

7. Adjournment

FOIA Compliance: Public notification of this meeting has been published, posted, and distributed in compliance with the South Carolina Freedom of Information Act and the requirements of the Town of Hilton Head Island.

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 ("ADA"), the Town of Hilton Head Island will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. Auditory accommodations are available. Any person requiring further accommodation should contact the Town of Hilton Head Island ADA Coordinator as soon as possible but no later than 48 hours before the scheduled event.

Municipal Association of South Carolina (MASC) Civility Pledge:

"I pledge to build a stronger and more prosperous community by advocating for civil engagement, respecting others and their viewpoints, and finding solutions for the betterment of my city or town."



Town of Hilton Head Island
**FINANCE AND ADMINISTRATIVE COMMITTEE
MEETING**
Monday, August 10, 2026, 10:00 AM
Minutes

Call to Order

Chairman Brown called the meeting to order at 10:00 a.m.

Committee Members Present: Alex Brown, Chair; Patsy Brison, and Melinda Tunner

Adoption of the Agenda

Ms. Brison made a motion to adopt. Ms. Tunner seconded. Motion carried 3-0.

Approval of the Minutes

Regular Meeting Minutes of July 13, 2026

Ms. Brison made a motion to approve. Ms. Tunner seconded. Motion carried 3-0.

Presentations

Town of Hilton Head Island FY2026 Monthly Financial Update – Dave Byrd, Finance Director

Dave Byrd, Finance Director presented the Town's Fiscal Year 2026 monthly financial update. Mr. Byrd explained that Finance staff are currently completing the FY2026 year-end close and that the September financial update will transition to a format comparing actual results to the adopted budget, in addition to year-over-year comparisons. Mr. Byrd reported that April sales tax activity remained strong, with overall Town sales increasing 2.2 percent for the month and 0.8 percent year-to-date. Tourism increased 1.8 percent for April and 2.8 percent year-to-date, with hotels, golf and recreation, and water tours contributing to the growth. Restaurant sales increased 2.2 percent for the month and remained essentially flat year-to-date, while retail sales increased 4 percent for the month and 1.5 percent year-to-date. Construction continued to be the strongest-growing sector, increasing approximately 39 percent for the month and 41 percent year-to-date.

Mr. Byrd also provided an update on the Town's Short-Term Rental permitting process. He reported that approximately 1,000 applications had been processed over the preceding month, with approximately 2,500 applications remaining in the queue and approximately 2,328 delinquent accounts. Staff has begun contacting delinquent permit holders and are currently making approximately 50 contacts per day, with plans to increase that effort as staff capacity allows. Mr. Byrd explained that all delinquent accounts have been assessed for the permit fee and applicable late penalty.

Town of Hilton Head Island Finance and Administrative Committee

Meeting Minutes

8/10/2026

Committee members discussed the continued Short-Term Rental permitting backlog and emphasized that the primary concern is ensuring properties are operating with the required permits rather than the collection of delinquent fees. Members asked about trends among delinquent properties, notification of property owners and management companies, the process for closing inactive accounts, and the anticipated timeframe for completing the remaining applications. April Akins, Revenue Manager, advised that delinquent owners and property management companies are being notified and that no significant trend had been identified based on property size, ownership type, or management arrangements. Members also discussed the importance of establishing an appropriate enforcement timeframe once the transition period associated with the new permitting requirements has passed.

Committee members further discussed the number of active Short-Term Rental permits and how account closures and properties no longer being used as rentals may affect the reported permit inventory. Mr. Byrd explained that the inventory reflects active accounts in the permitting system and that accounts are closed only after staff receive confirmation that the property has been sold or is no longer being used as a Short-Term Rental. Members noted the importance of having an accurate understanding of the active rental inventory when evaluating Short-Term Rental sales tax trends. The Committee expressed appreciation for staff's efforts to work through the current permitting transition and for the continued financial information provided during the FY2026 year-end process.

Town of Hilton Head Island Investment Policy Annual Update - John McGowan, Assistant Finance Director

John McGowan, Assistant Finance Director, presented the annual review of the Town's Investment Policy and provided an overview of the Town's approximately \$264 million investment portfolio. Mr. McGowan explained that the Town's investment priorities are, in order, preservation of capital, liquidity, and yield. The portfolio is primarily invested in U.S. Treasury and agency securities and the South Carolina Local Government Investment Pool (LGIP), consistent with the Town's conservative investment strategy and applicable State requirements. He explained that maturities are ladderred to align investments with anticipated cash-flow needs while maintaining access to liquid investments.

Mr. McGowan reported that the Town's portfolio was approximately evenly divided between the LGIP and U.S. Treasury and agency securities, with a smaller balance maintained in a Wells Fargo bank account for operating cash needs. He explained that the LGIP balance remained elevated due in part to proceeds from the Town's 2026 General Obligation Bond issuance. Mr. McGowan reviewed the history of the Town's interest earnings and explained that investment returns are affected by available balances, prevailing interest rates, and the Town's investment strategy. He noted that the Town has increased its active management of investments in recent years and has shifted funds from bank accounts into Treasury and agency securities to improve returns while maintaining a conservative risk profile.

Committee members discussed the Town's investment management practices, including the authority of the Finance Director, cash-flow monitoring, broker/dealer relationships, investment maturity periods, and performance comparisons. Members expressed support for the conservative investment approach and discussed whether the Town should periodically evaluate additional broker/dealer options and opportunities to obtain competitive pricing for Treasury purchases. The Committee also requested consideration of providing longer-term performance information for the LGIP and other investments to assist with evaluating investment trends over time.

The Committee discussed the importance of continuing to review the Investment Policy periodically and recognized that investment decisions are influenced by both market conditions and the Town's investment strategy. Chairman Brown emphasized the Committee's role in providing oversight while allowing Finance staff to manage the day-to-day investment activities within the parameters established by State law and Town policy. The Committee expressed appreciation for the report and encouraged staff to continue monitoring investment performance and provide high-level updates during the budget process.

Presentation of the Town of Hilton Head Island Employee Classification and Compensation Study Implementation Plan — Lisa Stauffer, Human Resources Director

Lisa Stauffer, Human Resources Director, presented an overview of the Town's Classification and Compensation Study and the implementation of the recommendations developed by Evergreen Solutions. Ms. Stauffer explained that the previous comprehensive study was completed in 2020 and that significant changes in the labor market, wage growth, competition for qualified employees, and the cost of living made a new study necessary. Evergreen Solutions was selected through the Town's competitive procurement process to conduct an independent review of the Town's compensation program, including current pay plans, job classifications, market competitiveness, and employee feedback.

Ms. Stauffer reported that the study included employee surveys and focus groups, as well as a market comparison with peer organizations. She noted that 250 employees responded to the survey and that employees generally expressed positive views of Town employment, particularly regarding benefits, meaningful work, job stability, and the Town's mission. Housing affordability and the cost of living were identified as significant factors affecting employment decisions. The study found that the Town's internal pay relationships remain sound, but that salary ranges have fallen behind the external market. The study recommended maintaining the Town's compensation structure at approximately the 75th percentile to support recruitment and retention.

Ms. Stauffer reviewed the implementation plan, which includes adoption of a new General Staff Pay Plan, Fire Rescue Line Step Plan, and 911 Public Safety Telecommunicator Step Plan; assignment of classifications to recommended pay grades; transition of employees into the new structures; and ongoing annual maintenance of the salary structure. She explained that

the Fire Rescue and 911 step plans will provide structured advancement opportunities while continuing to incorporate annual performance evaluations. Funding for implementation has already been included in the approved FY2027 Consolidated Budget, and no additional funding request was presented.

Committee members discussed the use of employee exit surveys, the recommended frequency of future classification and compensation studies, the impact of employees reaching the maximum of their pay ranges, and the role of benefits in recruitment and retention.

Members also discussed the rationale for using the 75th percentile as the Town's target market position and the specialized peer organizations used for Fire Rescue comparisons. Ms. Stauffer advised that the Town's turnover rate for FY2026 was approximately 13 percent, representing a continued decline from the higher levels experienced following the COVID-19 pandemic. Committee members expressed support for the study and emphasized the importance of continuing to monitor compensation, recruitment, retention, and other workforce factors between comprehensive studies.

New Business

Consideration of a Resolution Authorizing the Town Manager to Execute Certain Documents Associated with Wetland Mitigation for the Crossings Park Project - Don D'Adam, Public Projects Program Director

Public Projects Program Director Don D'Adam presented the proposed resolution authorizing the Town Manager to execute documents associated with wetland mitigation for the Crossings Park project. Mr. D'Adam explained that the project design and permitting process has been advanced while efforts were made to minimize impacts to wetlands. The remaining wetland impact requires mitigation through the purchase of credits from an approved mitigation bank. The proposed purchase involves 5.148 freshwater wetland credits at a cost of \$84,942.

Committee members discussed the proposed mitigation purchase and the use of a mitigation bank outside of the Island. Members also asked whether the mitigation agreement represented the final major permitting requirement necessary to advance construction of the Crossings Park project, including the planned pickleball courts. Mr. D'Adam explained that the project continues to move through the permitting process and that, following completion of the remaining requirements, the Town expects to be in a position to advertise the project before the end of calendar year 2026.

Ms. Brison made a motion to forward to Town Council for consideration of approval a resolution authorizing the Town Manager to execute certain documents associated with wetland mitigation for the Crossings park project. Ms. Tunner seconded.

Chairman Brown asked for public comment. There were no comments at that time.

Motion carried 3-0.

Consideration of an Ordinance Approving Amendments to Town Procurement Code Section 11-1-315, Small Purchases - Doug Broyles, Procurement Officer

Doug Broyles, Procurement Officer, presented the proposed amendment to Section 11-1-315 of the Town's Procurement Code concerning small purchases. Mr. Broyles explained that the current Code establishes a \$25,000 small-purchase threshold, which has remained unchanged since 2007. The proposed amendment would increase the threshold to \$50,000, with purchases below \$10,000 subject to departmental authority, purchases from \$10,000 to \$50,000 requiring a minimum of three written quotes, and purchases over \$50,000 generally requiring public solicitation or another authorized procurement method.

Mr. Broyles explained that the recommendation was based on benchmarking with the State of South Carolina and comparable municipalities, inflationary pressures, the Town's average purchase amount, and the goal of improving procurement efficiency. He noted that the Town's average purchase over the preceding 12 months was approximately \$26,135 and that increasing the threshold would allow more transactions to be handled through the existing three-quote process. He also explained that the change could provide additional opportunities for local and small businesses that may not have the resources or capacity to participate in formal solicitations. The existing procurement compliance review process would remain in place.

Committee members discussed the distinction between Town Council's policy role and Town staff's operational procurement responsibilities, as well as the approval authority within individual departments. Mr. Broyles explained that most procurement transactions are handled by Town staff and that departmental purchases are ultimately approved by the appropriate department director, with multiple levels of review depending on the transaction. Members expressed support for increasing the threshold while encouraging staff to continue monitoring procurement practices and the availability of qualified contractors and vendors.

The Committee also discussed whether the small-purchase threshold must be established by ordinance and whether other procurement requirements could be streamlined to provide greater flexibility to staff. Brittany Ward, Town Attorney explained that State law establishes standards for small purchases unless a municipality adopts its own standards, which is the reason the Town Code contains a specific provision addressing the threshold. Ms. Ward agreed to work with staff to review the broader procurement process and identify opportunities to streamline procedures while remaining consistent with State law.

Ms. Brison made a motion to forward to Town Council for consideration of approval an ordinance approving amendments to Town Procurement code section 11-1-315 in reference to small purchases. Ms. Tunner seconded.

Chairman Brown asked for public comment. There were no comments at that time.

Motion carried 3-0.

Consideration of a Resolution Authorizing the Town Manager to Execute and Deliver a Permit/Use Agreement with the South Carolina Department of Environmental Services for Access to a Groundwater Monitoring Well and Other Matters Related Thereto - Jeff Netzinger, Engineering Director

Jeff Netzinger, Engineering Director presented the proposed resolution authorizing the Town Manager to execute a Permit/Use Agreement with the South Carolina Department of Environmental Services (SCDES) for continued access to a groundwater monitoring well located on Town-owned property near the Singleton Beach Parking Lot. Mr. Netzinger explained that the State has used the well for groundwater monitoring for many years and that access has historically been handled through a memorandum of understanding. The proposed agreement would establish a formal authorization for SCDES employees to access the well and conduct groundwater monitoring activities.

Committee members discussed the provision of the agreement addressing ownership of data generated through the monitoring activities. Members expressed an interest in ensuring that the Town can access information collected from a monitoring well located on Town property, particularly given the potential value of groundwater information to the Town's environmental and planning efforts. Brittany Ward, Town Attorney explained that SCDES would retain ownership of the data but that the agreement allows SCDES to disclose or publish analytical data in accordance with State and local law and that the information has historically been available when requested. The Committee expressed support for allowing SCDES continued access to the monitoring well and recognized the value of the Statewide groundwater monitoring program.

Ms. Brison made a motion to forward to Town Council for consideration of approval a resolution authorizing the Town Manager to execute and deliver a permit/use agreement with the South Carolian Department of environmental services for access to groundwater monitoring well and other matters related thereto. Ms. Tunner seconded.

Chairman Brown asked for public comment. There were no comments at that time.

Motion carried 3-0.

Consideration of a Resolution Authorizing the Town Manager to Enter into an Agreement with the Hilton Head Audubon Society for Services at Jarvis Creek Park - Angie Stone, Assistant Town Manager

Angie Stone, Assistant Town Manager presented the proposed agreement with the Hilton Head Audubon Society to establish and maintain bird and wildlife habitat at Jarvis Creek Park. Ms. Stone explained that the project would support local Eagle Scout candidate Jacson Rothman, who developed the project as part of his effort to earn the Eagle Scout rank. The project includes the installation of bird boxes at Jarvis Creek Park, with the proposed

agreement providing for ongoing monitoring and maintenance by the Hilton Head Audubon Society.

Ms. Stone thanked the Hilton Head Audubon Society and Town staff involved in developing the project and highlighted Jarvis Creek Park as an appropriate location given its natural habitat and Lake Liggett. Committee members expressed support for the project and recognized the significance of the Eagle Scout service project. Members also expressed appreciation to the Audubon Society for agreeing to provide ongoing monitoring and maintenance of the bird boxes following installation.

Ms. Brison made a motion to forward to Town Council for consideration of approval a resolution authorizing the Town Manager to enter into an agreement with the Hilton Head Audubon society for services at Jarvis Creek Park. Ms. Tunner seconded.

Chairman Brown asked for public comment. There were no comments at that time.

Motion carried 3-0.

Public Comment - Non Agenda Items

Chairman Brown opened the floor to public comment.

Skip Hoagland addressed the Committee regarding the Town's budget, financial oversight, audits, outside legal expenses, procurement practices, and the Destination Marketing Organization. Mr. Hoagland questioned whether the Town has conducted an independent forensic review of its finances and suggested that artificial intelligence could be used to identify potential financial, procurement, and legal issues. He also raised questions regarding outside legal fees, the Town's audit process, and the DMO contract, and encouraged greater independent oversight and transparency of Town expenditures.

Adjournment

At 11:31am, Chairman Brown adjourned the meeting.

The full recording and a transcript of this meeting can be found on the Town's website at www.hiltonheadislandsc.gov



TOWN OF HILTON HEAD ISLAND

Finance & Administrative Committee

TO: Finance & Administrative Committee
FROM: Dave Byrd, Finance Director
CC: Marc Orlando, ICMA-CM, Town Manager
DATE: September 14, 2026
SUBJECT: Town of Hilton Head Island FY2026 End of Year Financial Update

RECOMMENDATION:

Staff recommend the Finance & Administrative Committee receive the Town of Hilton Head Island Fiscal Year 2026 annual financial update to help keep Committee Members appraised of the Town's financial condition.

BACKGROUND:

Town Staff monitor the financial activity daily. On regular intervals, Town Staff presents information to the Finance & Administrative Committee to keep the Committee up to date on the progress of the budget, the financial status, collections, and spending. This information assists the Committee in assessing financial status and provides background information to prepare the Committee for future decisions that have financial implications.

SUMMARY:

The Finance Department has prepared financial information for the Finance & Administrative Committee to present an overview of the Town's financial position and operating results as of June 30, 2026. Key highlights include the following:

Sales Tax Highlights

- **Please note the data received from the SC Department of Revenue had some large tax filings in both the Telecommunications and Retail sectors. After reviewing the information along with talking with SC Department of Revenue, we have chosen to adjust telecommunications gross sales for May to reflect the average growth for the first nine months of FY2026 and not the gross sales reported in the data file. The retail gross sales were not changed from what was reported in the data file since the large tax filing was only one filing.**
- The revenue analysis through FY 2026 (year-to-date through May 2026) continues to indicate stable economic conditions with a year-over-year change of 2.9%.

- The largest sector continues to be the Retail Sector with year-to-date gross sales of \$567.44 million, representing growth of 10.7% from the same period for the prior year.
- The fastest growing sector continues to be the Construction Sector. Year-to-date gross sales total \$24.85 million, representing growth of \$7.46 million and 42.9% from the same period in the prior year. The growth continues to be primarily driven by Residential Remodelers and Other Specialty Trade Contractors while Single-Family Housing gross sales reported a 26.7% decrease year-over-year.
- The Tourism Sector reported an increase for May compared to the prior year with growth of 5.1% from the prior year and year-to-date growth at 3% for the first ten months of the fiscal year as compared to the same period of the prior year.
- The Restaurant Sector continues to see growth from the prior year with a 2.7% increase from the prior year. For the first ten months of the fiscal year, the Restaurant Sector is reporting a slight increase of 0.4%.
- The Service Sector reported growth of 62.7% from the prior year for the month of May. As discussed in previous months, one landscape contractor continues to significantly impact the amounts and comparisons with the prior year.

Financial Highlights

- **Fund financial income statements have been prepared, showing FY2024 actual, FY2025 actual, FY2026 amended budget, FY2026 projection, FY2026 actual, and FY2026 variance comparisons (\$ and %) between actual and amended budget and actual and projection.**
- General Fund revenues total \$67.65 million, representing a \$7.61 million increase over the amended budget and \$2.26 million increase over projections.
 - Growth in Town issued business licenses (8.1% increase) along with MASC Brokers business licenses were the primary drivers of actual revenues over projected revenues.
- General Fund expenditures totaled \$58.38 million, which represents \$1.98 million in savings from the budget and \$1.54 million in savings from the projection.
 - All departments, outside of General Government and Townwide, had savings primarily due to personnel, travel and minor equipment.
 - The increase in General Government expenditures was due to legal fees
 - The increase in Townwide expenditures was due to a higher number of employee retirements.
- General Fund fund balance increased \$9.27 million. This represents an increase of \$9.59 million over the budget and \$3.8 million over the projected amount.
- Capital Improvements Program Fund revenues totaled \$72.53 million, representing an increase of \$8.91 million over budget and \$6.03 million over the projection.
 - Revenue growth was due to receipt of \$9.73 million in FEMA beach renourishment funds and \$1.91 million in bond premium related to the Series 2026 GO Bonds.
- Capital expenditures totaled \$79.14 million which is \$18.86 million under budget and \$3.65 million under the projection.

- Parks and Roadway programs had the largest difference when compared to budget and projection and was due to the large scope size of the different projects included in these programs.
 - The overall lower capital expenditures led to a decrease in transfers-in of \$19 million compared to budget and \$5.3 million compared to the projection. As a reminder, funding transfers from other funds are based on actual expenditures and not the amounts budgeted.
- Debt Service Fund ended FY2026 with a use of fund balance of \$10.93 million. Revenues totaled \$21.84 million, which was \$2.69 million over budget and \$2.17 million over projection. The increase in revenues was primarily due to the transfer-in of \$1.82 million of bond premium from the Series 2026 GO Bonds. This premium was used to fund part of the June debt service on the Series 2026 GO Bonds, which totaled \$16.03 million. This debt payment was \$1.7 million over budget and \$1.82 million over projection due to this additional revenue and is the basis for the FY2026 End of Year Budget Amendment that is coming before Council in September and October.
- Stormwater Utility Fund's fund balance decreased (\$728) thousand which was \$4.87 million higher than budget and \$17 thousand better than projected. Maintenance and Repair along with transfers-out to Capital Improvements Program Fund saw the largest variances to budget but had been more accurately reflected in the projection amounts.
- Gullah Geechee Historic Neighborhoods Community Development Corporation Fund saw a decrease of (\$1.46) million in fund balance, which represents a \$1.7 million increase over budget and a \$30 thousand increase over projection. Operating expenditures saw the largest variance to the budget, though were more accurately reflected in the projection amounts.
- The Housing Fund had a decrease of (\$211) thousand in fund balance compared to a budgeted use of (\$2.78) million and a projected use of (\$2) thousand. Muddy Creek Neighborhood Stabilization expenditures of \$174 thousand were the largest factor in the variance between actual and projected results.
- Combined Special Revenues Fund (including Natural Disasters Fund) had a use of fund balance of (\$12.52) million which was \$5.69 million better than projected use of (\$18.21) million.
 - Operating revenues totaled \$58 million, which was \$322 thousand over the projection.
 - Operating expenditures totaled \$8.24 million which was \$161 thousand better than projection, with the largest savings in State A-tax grant award reimbursements. Please remember that State A-tax grant award reimbursements are awarded on a calendar year basis, so the variance does not indicate any surplus of State A-tax grant funds.
 - Transfers-out, primarily to the Capital Improvements Program Fund were the reason actual transfers were lower than projected. This is based on Capital Improvements Program Fund spend, which as noted above was less than projected.
- The above fund results led to a combined Total Town fund balance growth of \$13.56 million, which was \$12.25 million better than projected.

- In addition to the fund financial statements, total and individual fund balance walks have been provided, including details of the FY2026 Town Council Fund Balance Policy reserves by fund.

ATTACHMENTS:

1. Fiscal Year 2026 Year-to-Date Financial Update



TOWN OF HILTON HEAD ISLAND

Monthly Financial Report

Fiscal Year 2026

Through June 30, 2026

Finance & Administrative Committee Meeting



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Health of the Town – Town Sales Tax Data

Fiscal Year 2026

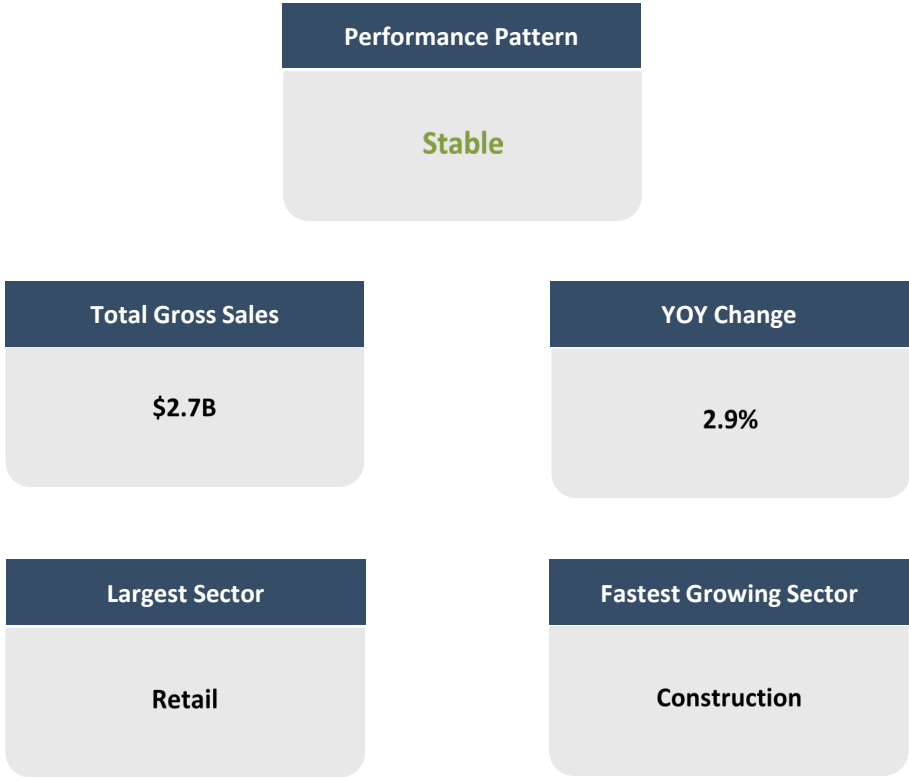
Through May 2026

Health of the Town – SC State Sales Tax

Executive Summary
FY2023 - FY2026 YTD through May

Executive Summary

FY2026 year-to-date gross sales provide a baseline view of sales tax performance across major sectors.
Overall activity reflects a positive economic environment supported by healthy consumer spending.



Outside of Telecommunications, Retail remained the largest sector, while Construction reported the largest year-over-year increase through May 2026.
Revenue composition remains diversified across multiple sectors, supporting overall economic stability within the Town.
Please note that the Retail and Telecommunication Sectors are currently under staff review due to large tax filings in May that contributed to the YOY change.

Health of the Town – SC State Sales Tax

Definitions & Methodology

Sector Category Descriptions

Sector Category	Description
Tourism	Accommodations, travel, and entertainment primarily serving visitors.
Restaurant	Food and beverage establishments serving consumers.
Grocery	Consumer-facing food retail including supermarkets, convenience stores, and bakeries.
Retail	Consumer-facing non-food retail including clothing, electronics, and furniture.
Construction	Construction, remodeling, and specialty trade contractors.
Services	Professional, technical, personal, and business services.
Telecommunications	Wired, wireless, cable, and subscription-based communication services.
Other	Wholesalers, suppliers, and manufacturers not directly selling to consumers.

Reporting Definitions

Term	Definition
Gross Sales	Total reported gross sales activity prior to application of the local sales tax rate.
State Sales Tax Rate	The state sales tax percentage applied to taxable sales--6%.
Year-Over-Year (YOY) Change	The percentage change compared to the same reporting period in the prior fiscal year. Formula: (Current Period – Prior Period) ÷ Prior Period.
Revenue Composition	The measurement of revenue streams across sector categories.
NAICS Code Classification	North American Industry Classification System (NAICS) classifies businesses based on their primary economic activity.

Data Source and Method

Data Source	South Carolina Department of Revenue (SC DOR) Monthly Gross Sales Tax Report.
Method	Gross sales derived from sales reported to the South Carolina Department of Revenue (SC DOR). Fiscal year comparison July–June. Fiscal year YTD comparisons from the start of the fiscal year July through the most recent reporting month available. Sectors categorized by NAICS classification. Analysis prepared by the Town of Hilton Head Island Finance Department's Revenue Services.

Tax Matrix

South Carolina Department of Revenue (SC DOR) - State	
State Sales Tax on Retail Sales-6%	Applies to the sale of tangible goods and food and beverage transactions. Calculated on total gross sales in Beaufort County.
State Sales Tax on Lodging Activity-5%	Applies to short-term rental and lodging activity. Calculated on gross proceeds, including rent and all required charges associated with occupancy in Beaufort County.
State Accommodations Tax-2%	Applies to short-term rental and lodging activity. Calculated on gross proceeds, including rent and all required charges associated with occupancy in Beaufort County.
Town of Hilton Head Island (HHI)	
HHI Beach Preservation Fee-2%	Applies to short-term rental and lodging activity within the Town of Hilton Head Island. Calculated on gross income, including rent and all required charges associated with occupancy.
HHI Accommodations Tax (ATA)-1%	Applies to short-term rental and lodging activity within the Town of Hilton Head Island. Calculated on gross income, including rent and all required charges associated with occupancy.
HHI Hospitality Tax (HTAX)-2%	Applies to prepared food and beverage sales within the Town of Hilton Head Island and is calculated on total gross sales.

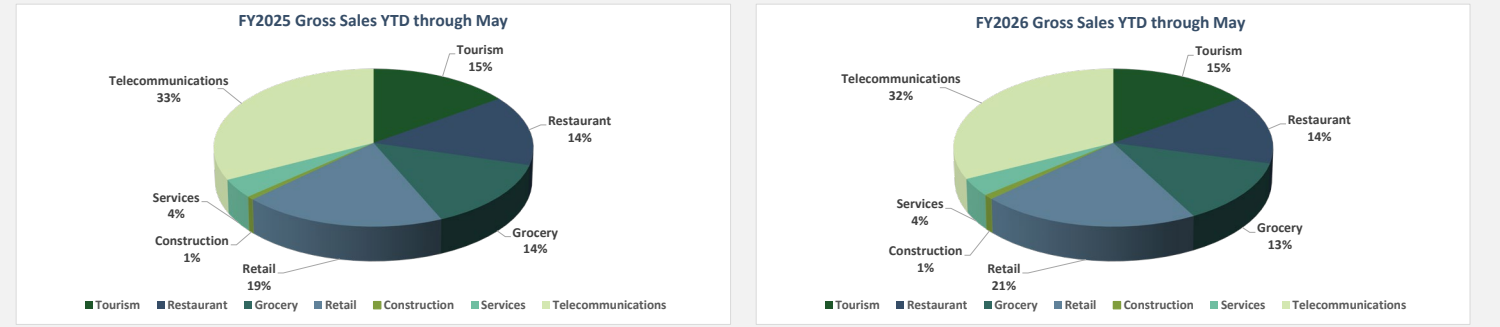
Taxable amounts are based on gross receipts and include all required charges associated with the transaction prior to deductions or exclusions.

Health of the Town – SC State Sales Tax

Gross Sales Tax Overview
FY2023 - FY2026 YTD through May

Gross Sales Tax Overview

This report compares July-May gross sales across fiscal years by sector.
July-May gross sales increased 6.3% year-over-year, with growth across several major sectors.



Sector Category Descriptions

Sector Category	Description
Tourism	Accommodations, travel, and entertainment primarily serving visitors.
Restaurant	Food and beverage establishments serving consumers.
Grocery	Consumer-facing food retail including supermarkets, convenience stores, and bakeries.
Retail	Consumer-facing non-food retail including clothing, electronics, and furniture.
Construction	Construction, remodeling, and specialty trade contractors.
Services	Professional, technical, personal, and business services.
Telecommunications	Wired, wireless, cable, and subscription-based communication services.
Other	Wholesalers, suppliers, and manufacturers not directly selling to consumers.

Sector Category	FY 2023 YTD	FY 2024 YTD	FY 2025 YTD	FY 2026 YTD	FY26 YTD to FY25 YTD Change \$	FY26 YTD to FY25 YTD Change %	Explanation
Tourism	\$ 373,590,148	\$ 378,998,529	\$ 397,333,976	\$ 409,366,752	\$ 12,032,776	3.0%	Increase; Growth in recreation and water-based tourism activity offset lower Short-Term Rental (STR)-related activity.
Restaurant	\$ 389,688,753	\$ 394,720,779	\$ 378,382,204	\$ 379,851,360	\$ 1,469,156	0.4%	Flat; Restaurant activity remained stable year-to-date.
Grocery	\$ 383,912,260	\$ 389,101,628	\$ 366,470,355	\$ 350,468,036	\$ (16,002,319)	-4.4%	Decrease; Lower activity across liquor stores, gas stations, and convenience stores contributed to the year-to-date change.
Retail	\$ 532,595,314	\$ 524,723,952	\$ 512,743,727	\$ 567,437,223	\$ 54,693,496	10.7%	Increase; Higher reported sales at general merchandise stores warrant further review to determine the extent of growth in the sector.
Construction	\$ 12,580,108	\$ 15,961,827	\$ 17,385,221	\$ 24,845,446	\$ 7,460,225	42.9%	Increase; Residential remodeling activity drove year-to-date growth.
Services	\$ 78,530,148	\$ 82,036,307	\$ 101,725,307	\$ 99,083,831	\$ (2,641,477)	-2.6%	Decrease; Landscaping Services reported lower sales activity in FY2025 which has contributed to the year-to-date change.
Telecommunications	\$ 821,294,863	\$ 835,248,639	\$ 855,966,905	\$ 876,100,655	\$ 20,133,750	2.4%	Increase; Used average YTD for May, verifying data provided the South Carolina DOR
Other	\$ 2,183,714	\$ 3,641,971	\$ 1,570,156	\$ 1,473,662	\$ (96,494)	-6.1%	Decrease; Lower manufacturing activity contributed to the year-to-date change.
YTD Gross Sales	\$ 2,594,375,307	\$ 2,624,433,631	\$ 2,631,577,852	\$ 2,708,626,965	\$ 77,049,113	2.9%	

Overall gross sales increased, with growth across several major sectors.

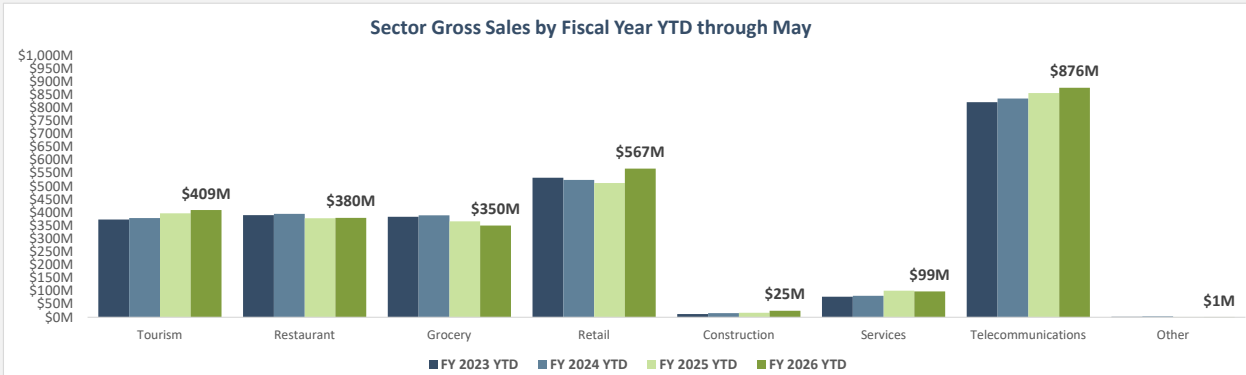
Notes:
All fiscal years present comparable sales tax activity July-May.
NAICS classifications are self-reported by taxpayers at the time of filing.
Gross sales reflect taxpayer-reported activity at time of filing and may be revised through amendments.
Gross retail sales is subject to a 6% state sales tax rate.
Lodging-related sales is subject to a 5% state sales tax rate.
State and Local Accommodations Tax is reported from the Tourism Sector.
Local Hospitality Tax is reported from Restaurant and Grocery Sectors.

Health of the Town – SC State Sales Tax

Gross Sales Tax Analysis
FY2023 - FY2026 YTD through May

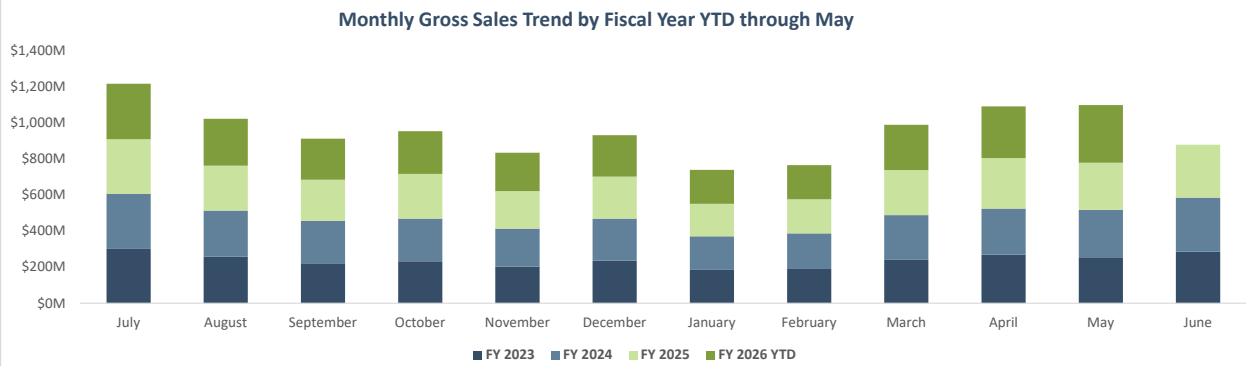
Sector Composition Overview

Overall sector activity remained stable through May 2026, with growth concentrated in several major sectors.



Monthly Gross Sales Overview

Gross sales in May 2026 totaled \$407.2M, an increase of 6.3% compared with May 2025.
Year-to-date gross sales through May indicate stable sales activity across major sectors.



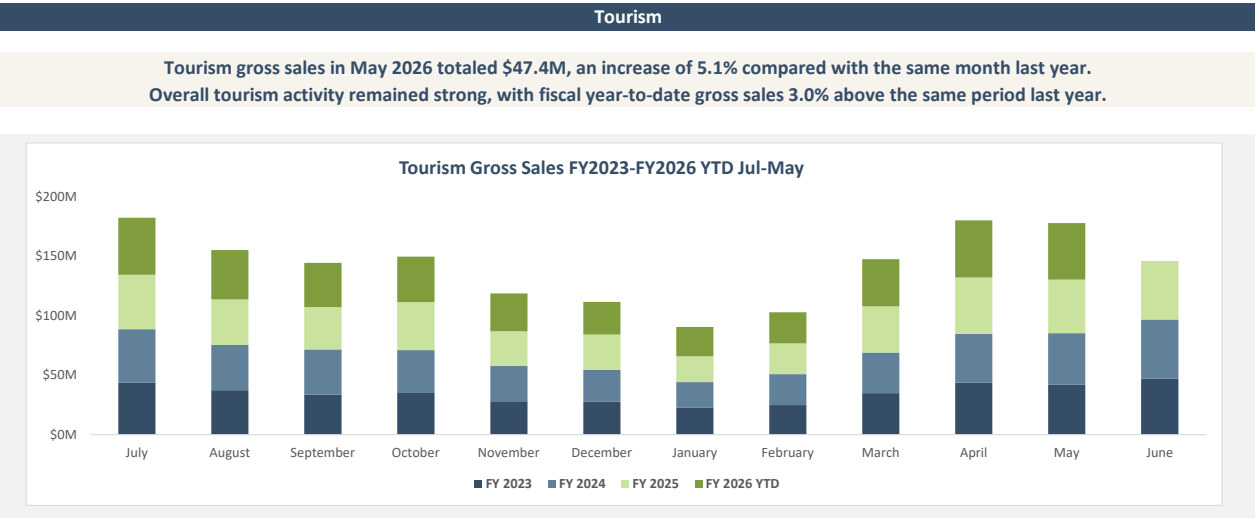
Month	FY 2023		FY 2024		FY 2025		FY 2026 YTD		FY26 YTD to FY25 YTD Change \$		FY26 YTD to FY25 YTD Change %	
July	\$	301,849,141	\$	304,067,456	\$	304,071,181	\$	307,512,099	\$	3,440,918		1.1%
August	\$	257,940,548	\$	255,598,810	\$	249,161,442	\$	260,228,869	\$	11,067,427		4.4%
September	\$	221,820,612	\$	235,105,171	\$	227,799,009	\$	228,042,611	\$	243,603		0.1%
October	\$	232,597,907	\$	236,628,379	\$	247,807,801	\$	237,090,131	\$	(10,717,669)		-4.3%
November	\$	203,626,508	\$	209,607,438	\$	209,238,077	\$	211,887,646	\$	2,649,569		1.3%
December	\$	236,334,309	\$	233,203,008	\$	232,716,336	\$	229,417,571	\$	(3,298,765)		-1.4%
January	\$	184,600,705	\$	186,231,316	\$	180,557,158	\$	188,072,928	\$	7,515,770		4.2%
February	\$	190,274,297	\$	197,376,201	\$	188,827,925	\$	189,041,886	\$	213,961		0.1%
March	\$	240,551,037	\$	248,072,578	\$	249,554,987	\$	252,032,294	\$	2,477,306		1.0%
April	\$	270,388,177	\$	255,158,270	\$	280,038,968	\$	286,263,887	\$	6,224,918		2.2%
May	\$	254,392,065	\$	263,385,004	\$	261,804,967	\$	319,037,043	\$	57,232,076		21.9%
June	\$	286,559,246	\$	299,382,833	\$	293,406,380	\$	-				
YTD Gross Sales	\$	2,594,375,307	\$	2,624,433,631	\$	2,631,577,852	\$	2,708,626,965	\$	77,049,113		2.9%
Total Gross Sales	\$	2,880,934,553	\$	2,923,816,464	\$	2,924,984,232	\$	2,708,626,965				

May activity was driven by higher reported sales in Retail and Telecommunications and are currently under staff review.

Notes:
FY2023-FY2025 present comparable sales tax activity based on the July-June fiscal year.
FY2026 represents activity reported through May 2026.

Health of the Town – SC State Sales Tax

Tourism Gross Sales by Sector Summary
FY2023 - FY2026 YTD July through May



Month	FY 2023		FY 2024		FY 2025		FY 2026 YTD		FY26 YTD to FY25 YTD Change \$		FY26 YTD to FY25 YTD Change %	
July	\$	43,516,648	\$	45,019,995	\$	45,833,082	\$	47,836,120	\$	2,003,038		4.4%
August	\$	37,355,122	\$	38,081,916	\$	38,049,882	\$	41,502,632	\$	3,452,751		9.1%
September	\$	33,743,629	\$	37,885,606	\$	35,510,970	\$	37,203,483	\$	1,692,514		4.8%
October	\$	35,033,587	\$	36,017,667	\$	40,306,979	\$	38,124,052	\$	(2,182,927)		-5.4%
November	\$	28,048,913	\$	29,579,742	\$	29,278,882	\$	31,672,065	\$	2,393,183		8.2%
December	\$	27,658,825	\$	26,829,127	\$	29,548,326	\$	27,447,158	\$	(2,101,168)		-7.1%
January	\$	22,532,114	\$	21,609,793	\$	21,721,969	\$	24,548,472	\$	2,826,503		13.0%
February	\$	24,916,595	\$	25,936,626	\$	25,898,714	\$	25,984,529	\$	85,816		0.3%
March	\$	34,908,943	\$	34,077,048	\$	38,822,479	\$	39,536,630	\$	714,151		1.8%
April	\$	43,761,375	\$	40,833,735	\$	47,317,386	\$	48,155,579	\$	838,193		1.8%
May	\$	42,114,396	\$	43,127,274	\$	45,045,309	\$	47,356,032	\$	2,310,723		5.1%
June	\$	47,035,013	\$	49,673,279	\$	49,174,620	\$	-				
YTD Gross Sales	\$	373,590,148	\$	378,998,529	\$	397,333,976	\$	409,366,752	\$	12,032,776		3.0%
Total Gross Sales	\$	420,625,161	\$	428,671,808	\$	446,508,597	\$	409,366,752	\$	(37,141,844)		-8.3%

Increase; Growth in recreation and water-based tourism activity offset lower Short-Term Rental (STR)-related activity.

Notes:
Tourism Sector: Accommodations, travel, and entertainment primarily serving visitors.
State and Local Accommodations Tax is reported from the Tourism Sector.
Hotel and resort sales increased 0.8% year-over-year (1.2% in April).
Short-Term Rental (STR) related activity decreased 1.8% year-over-year (down 2.4% in April).
Golf and Recreation gross sales increased 7.3% year-over-year (6.7% in April).
Water-based tourism activity increased 19.0% year-over-year (18.6% in April).

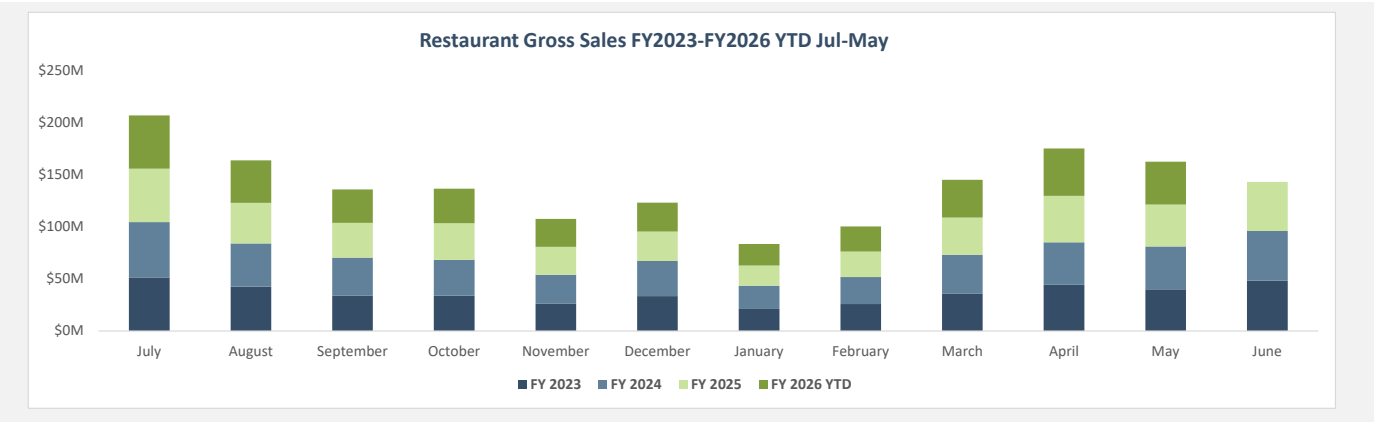
Health of the Town – SC State Sales Tax

Restaurant Gross Sales by Sector Summary

FY2023 - FY2026 YTD July through May

Restaurant

Restaurant gross sales in May 2026 totaled \$41.3M, an increase of 2.7% compared with the same month last year.
Fiscal year-to-date restaurant gross sales remained stable, increasing 0.4% compared with the same period last year.



Month	FY 2023		FY 2024		FY 2025		FY 2026 YTD		FY26 YTD to FY25 YTD Change \$	FY26 YTD to FY25 YTD Change %
July	\$	51,511,289	\$	53,208,746	\$	51,198,444	\$	51,259,078	\$ 60,634	0.1%
August	\$	42,653,043	\$	41,454,231	\$	39,014,223	\$	40,776,186	\$ 1,761,963	4.5%
September	\$	33,813,419	\$	36,799,707	\$	33,259,697	\$	32,192,162	\$ (1,067,535)	-3.2%
October	\$	34,053,342	\$	34,401,896	\$	35,118,258	\$	33,184,684	\$ (1,933,574)	-5.5%
November	\$	26,443,718	\$	27,571,461	\$	26,958,499	\$	26,797,840	\$ (160,659)	-0.6%
December	\$	33,510,337	\$	33,801,093	\$	28,213,434	\$	27,784,588	\$ (428,846)	-1.5%
January	\$	21,268,421	\$	22,256,087	\$	19,485,573	\$	20,599,384	\$ 1,113,810	5.7%
February	\$	25,856,056	\$	25,943,534	\$	24,578,035	\$	24,062,814	\$ (515,221)	-2.1%
March	\$	36,071,884	\$	37,156,864	\$	35,767,425	\$	36,339,013	\$ 571,587	1.6%
April	\$	44,406,970	\$	40,914,123	\$	44,589,296	\$	45,579,046	\$ 989,749	2.2%
May	\$	40,100,273	\$	41,213,038	\$	40,199,320	\$	41,276,566	\$ 1,077,246	2.7%
June	\$	48,359,201	\$	47,793,855	\$	47,096,385	\$	-		
YTD Gross Sales	\$	389,688,753	\$	394,720,779	\$	378,382,204	\$	379,851,360	\$ 1,469,156	0.4%
Total Gross Sales	\$	438,047,954	\$	442,514,634	\$	425,478,589	\$	379,851,360	\$ (45,627,229)	-10.7%

Flat; Restaurant activity remained stable year-to-date.

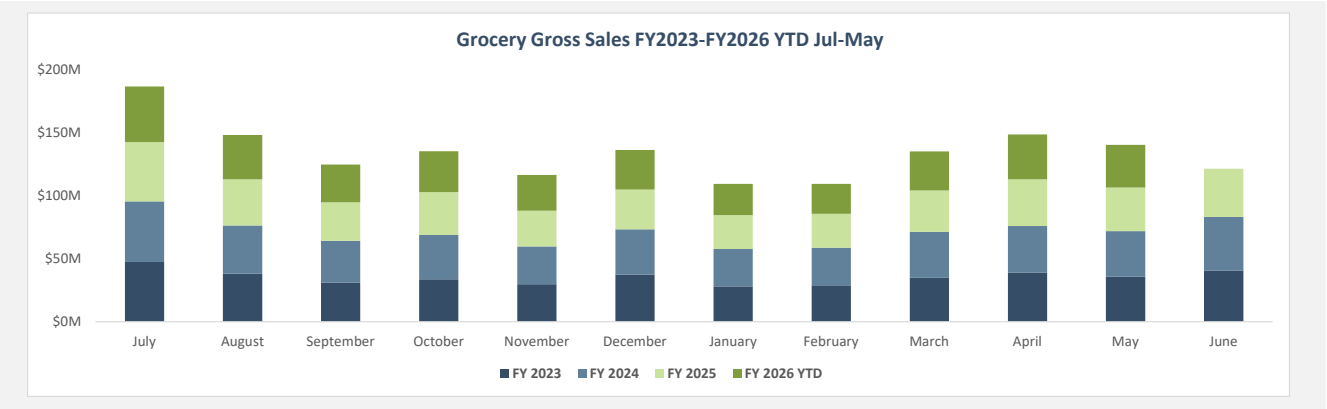
Notes:
Restaurant Sector: Food and beverage establishments serving consumers.
Local Hospitality Tax is reported from Restaurant and Grocery Sectors.
Specialty food shops remained strong with 10.7% increase year-over -year (ice cream shops, bakeries, and coffee shops).

Health of the Town – SC State Sales Tax

Grocery Gross Sales by Sector Summary
FY2023 - FY2026 YTD July through May

Grocery

Grocery gross sales in May 2026 totaled \$33.9M, a decrease of 2.0% compared with the same month last year.
Overall grocery activity remained below the prior year, with declines observed across several business types within the sector.



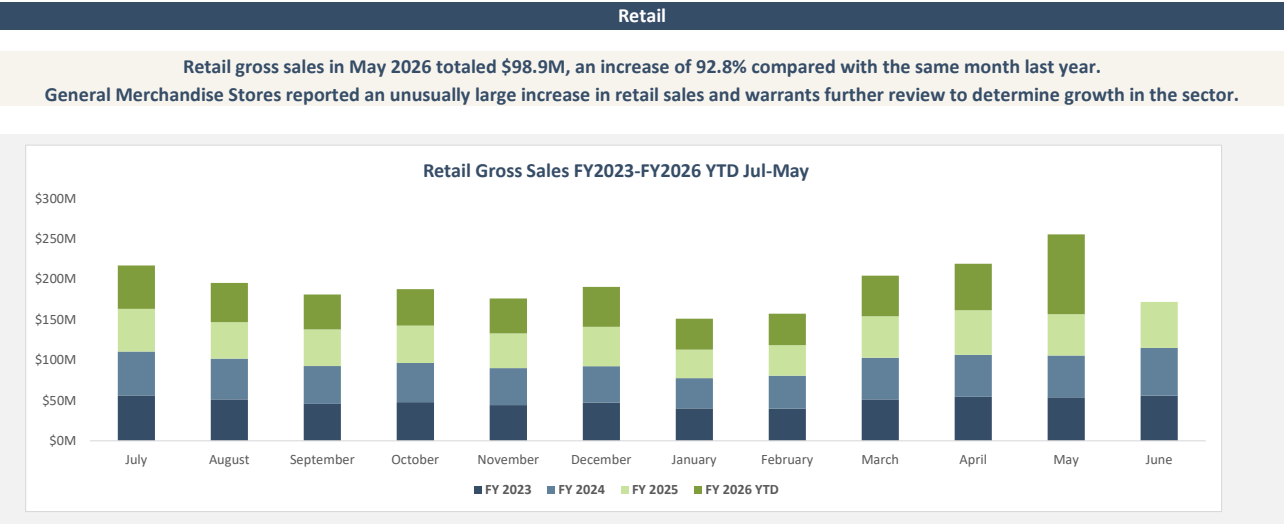
Month	FY 2023		FY 2024		FY 2025		FY 2026 YTD		FY26 YTD to FY25 YTD Change \$		FY26 YTD to FY25 YTD Change %	
July	\$	47,395,889	\$	48,014,740	\$	47,011,462	\$	44,140,721	\$	(2,870,741)		-6.1%
August	\$	38,155,227	\$	38,206,232	\$	36,549,184	\$	35,255,876	\$	(1,293,308)		-3.5%
September	\$	31,012,012	\$	33,126,321	\$	30,654,789	\$	29,862,884	\$	(791,905)		-2.6%
October	\$	33,724,909	\$	35,043,512	\$	34,050,981	\$	32,480,472	\$	(1,570,509)		-4.6%
November	\$	29,734,557	\$	30,023,327	\$	28,305,811	\$	28,362,775	\$	56,963		0.2%
December	\$	37,495,236	\$	35,803,379	\$	31,509,681	\$	31,389,140	\$	(120,540)		-0.4%
January	\$	28,047,845	\$	29,589,570	\$	26,948,695	\$	24,737,227	\$	(2,211,468)		-8.2%
February	\$	28,839,483	\$	29,880,873	\$	26,868,956	\$	23,740,614	\$	(3,128,343)		-11.6%
March	\$	34,753,647	\$	36,460,976	\$	32,889,242	\$	30,982,618	\$	(1,906,624)		-5.8%
April	\$	39,056,821	\$	36,818,384	\$	37,081,777	\$	35,616,836	\$	(1,464,941)		-4.0%
May	\$	35,696,635	\$	36,134,313	\$	34,599,777	\$	33,898,874	\$	(700,903)		-2.0%
June	\$	40,537,997	\$	42,558,504	\$	38,293,997	\$	-				
YTD Gross Sales	\$	383,912,260	\$	389,101,628	\$	366,470,355	\$	350,468,036	\$	(16,002,319)		-4.4%
Total Gross Sales	\$	424,450,257	\$	431,660,132	\$	404,764,352	\$	350,468,036	\$	(54,296,316)		-13.4%

Decrease; Lower activity across liquor stores, gas stations, and convenience stores contributed to the year-to-date change.

Notes:
Grocery Sector: Consumer-facing food retail including supermarkets, convenience stores, bakeries, and beverage retailers.
Local Hospitality Tax is reported from Restaurant and Grocery Sectors.
New grocery stores planned include Publix (Circle Center), Aldi (Sea Turtle Marketplace), and Food Lion (Port Royal Plaza).
Gas station sales increased for the third consecutive month, rising 12% year-over-year in May.
Supermarkets remain stable.

Health of the Town – SC State Sales Tax

Retail Gross Sales by Sector Summary
FY2023 - FY2026 YTD July through May



Month	FY 2023	FY 2024	FY 2025	FY 2026 YTD	FY26 YTD to FY25 YTD Change \$	FY26 YTD to FY25 YTD Change %
July	\$ 56,245,734	\$ 54,475,260	\$ 52,900,915	\$ 53,562,997	\$ 662,082	1.3%
August	\$ 51,270,333	\$ 50,514,094	\$ 45,145,366	\$ 48,603,165	\$ 3,457,799	7.7%
September	\$ 45,786,700	\$ 46,761,233	\$ 45,383,487	\$ 43,351,515	\$ (2,031,972)	-4.5%
October	\$ 47,955,960	\$ 48,454,370	\$ 46,314,326	\$ 45,273,687	\$ (1,040,640)	-2.2%
November	\$ 44,254,828	\$ 45,875,842	\$ 43,012,254	\$ 43,199,147	\$ 186,893	0.4%
December	\$ 47,383,767	\$ 45,099,616	\$ 48,814,164	\$ 49,447,730	\$ 633,565	1.3%
January	\$ 40,085,078	\$ 37,475,238	\$ 35,328,487	\$ 38,334,611	\$ 3,006,124	8.5%
February	\$ 39,789,002	\$ 40,877,387	\$ 37,831,567	\$ 38,961,655	\$ 1,130,088	3.0%
March	\$ 51,406,451	\$ 51,412,621	\$ 51,537,100	\$ 50,308,695	\$ (1,228,405)	-2.4%
April	\$ 54,589,558	\$ 52,006,118	\$ 55,197,811	\$ 57,512,667	\$ 2,314,855	4.2%
May	\$ 53,827,904	\$ 51,772,173	\$ 51,278,248	\$ 98,881,355	\$ 47,603,107	92.8%
June	\$ 56,121,857	\$ 59,056,304	\$ 56,931,600	\$ -		
YTD Gross Sales	\$ 532,595,314	\$ 524,723,952	\$ 512,743,727	\$ 567,437,223	\$ 54,693,496	10.7%
Total Gross Sales	\$ 588,717,171	\$ 583,780,256	\$ 569,675,327	\$ 567,437,223	\$ (2,238,104)	-0.4%

Increase; Higher reported sales at general merchandise stores warrant further review to determine the extent of growth in the sector.

Notes:
Retail Sector: Consumer-facing non-food retail including general merchandise, clothing, electronics, furniture, and garden supply stores.
SC State Sales Tax Report includes both in-town and out-of-town gross sales.
SC State Sales Tax Report is consistent with the gross revenue reported by retail stores within the Town for business license purposes.
Substantial increase could reflect new or expanded business activity, one-time transactions, or changes in reporting.
Gift, novelty, and souvenir shop gross sales increased 7.4% year-over-year (6.7% in April).
Garden center gross sales decreased 8.8% year-over-year (decrease 10.6% in April).

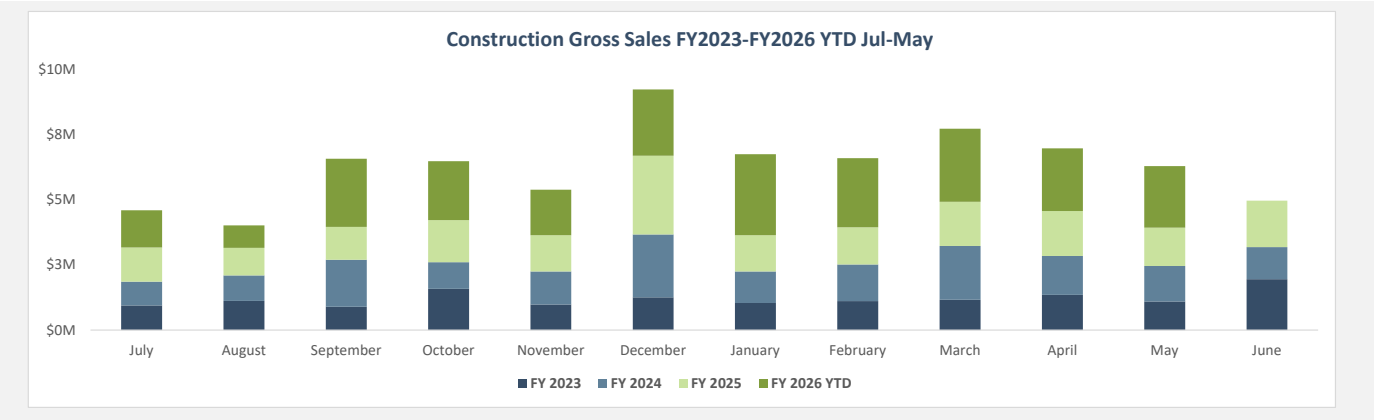
Health of the Town – SC State Sales Tax

Construction Gross Sales by Sector Summary

FY2023 - FY2026 YTD July through May

Construction

Construction gross sales in May 2026 totaled \$2.4M, an increase of 61.0% compared with the same month last year. While percentage growth is notable, the sector remains a small share of overall gross sales activity.



Month	FY 2023		FY 2024		FY 2025		FY 2026 YTD		FY26 YTD to FY25 YTD Change \$	FY26 YTD to FY25 YTD Change %
July	\$	944,017	\$	920,126	\$	1,309,562	\$	1,433,144	\$ 123,582	9.4%
August	\$	1,122,189	\$	980,309	\$	1,059,437	\$	866,335	\$ (193,102)	-18.2%
September	\$	898,039	\$	1,807,302	\$	1,260,494	\$	2,624,609	\$ 1,364,115	108.2%
October	\$	1,589,537	\$	1,023,005	\$	1,613,166	\$	2,266,053	\$ 652,888	40.5%
November	\$	984,119	\$	1,266,895	\$	1,399,254	\$	1,745,678	\$ 346,424	24.8%
December	\$	1,262,816	\$	2,414,231	\$	3,024,302	\$	2,549,537	\$ (474,764)	-15.7%
January	\$	1,042,346	\$	1,212,612	\$	1,390,602	\$	3,116,678	\$ 1,726,076	124.1%
February	\$	1,117,167	\$	1,407,680	\$	1,430,557	\$	2,656,884	\$ 1,226,328	85.7%
March	\$	1,166,825	\$	2,068,797	\$	1,698,541	\$	2,810,160	\$ 1,111,619	65.4%
April	\$	1,355,717	\$	1,493,902	\$	1,727,603	\$	2,407,391	\$ 679,788	39.3%
May	\$	1,097,335	\$	1,366,967	\$	1,471,704	\$	2,368,976	\$ 897,271	61.0%
June	\$	1,953,640	\$	1,234,591	\$	1,789,313	\$	-		
YTD Gross Sales	\$	12,580,108	\$	15,961,827	\$	17,385,221	\$	24,845,446	\$ 7,460,225	42.9%
Total Gross Sales	\$	14,533,747	\$	17,196,417	\$	19,174,534	\$	24,845,446	\$ 5,670,912	29.6%

Increase; Residential remodeling activity drove year-to-date growth.

Notes:
Construction Sector: Construction, remodeling, and specialty trade contractors.
Residential Remodelers accounted for the majority of year-to-date Construction Sector growth.
New single-family housing construction gross sales decreased 26.7% year-over-year.

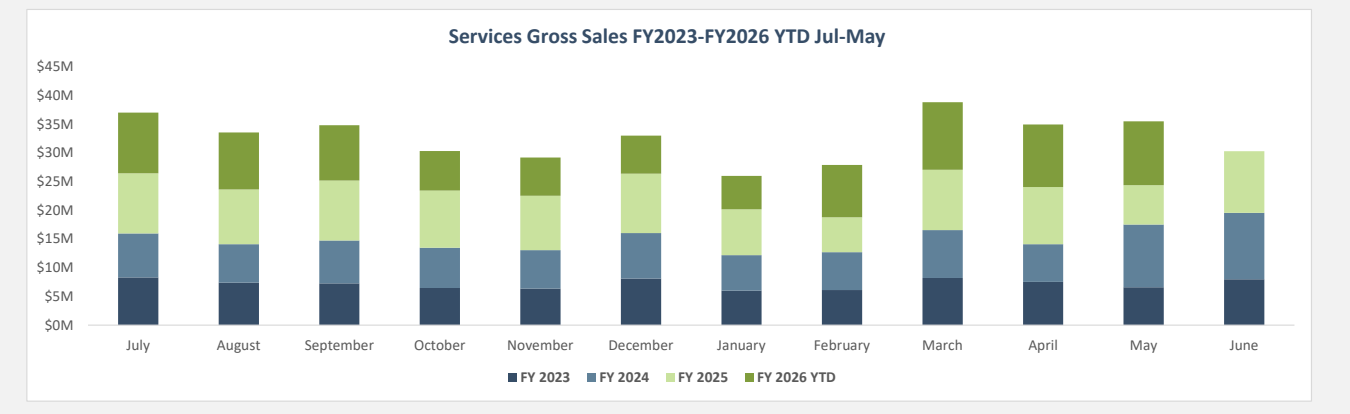
Health of the Town – SC State Sales Tax

Services Gross Sales by Sector Summary

FY2023 - FY2026 YTD July through May

Services

Services gross sales in May 2026 totaled \$11.1M, an increase of 62.7% compared with the same month last year.
Year-to-date gross sales remained below the prior year, primarily due to lower reported Landscaping Services activity in FY2026.



Month	FY 2023	FY 2024	FY 2025	FY 2026 YTD	FY26 YTD to FY25 YTD Change \$	FY26 YTD to FY25 YTD Change %
July	\$ 8,329,579	\$ 7,644,176	\$ 10,503,692	\$ 10,581,937	\$ 78,245	0.7%
August	\$ 7,414,342	\$ 6,681,618	\$ 9,553,681	\$ 9,942,552	\$ 388,871	4.1%
September	\$ 7,294,429	\$ 7,458,171	\$ 10,444,388	\$ 9,635,686	\$ (808,702)	-7.7%
October	\$ 6,488,585	\$ 7,008,693	\$ 9,968,641	\$ 6,879,736	\$ (3,088,905)	-31.0%
November	\$ 6,371,542	\$ 6,695,468	\$ 9,483,153	\$ 6,678,550	\$ (2,804,603)	-29.6%
December	\$ 8,116,294	\$ 7,934,686	\$ 10,349,475	\$ 6,634,368	\$ (3,715,107)	-35.9%
January	\$ 6,024,140	\$ 6,160,761	\$ 8,006,262	\$ 5,809,237	\$ (2,197,025)	-27.4%
February	\$ 6,124,370	\$ 6,588,956	\$ 6,078,275	\$ 9,122,988	\$ 3,044,714	50.1%
March	\$ 8,220,857	\$ 8,360,253	\$ 10,508,096	\$ 11,757,552	\$ 1,249,457	11.9%
April	\$ 7,530,960	\$ 6,566,028	\$ 9,985,125	\$ 10,906,177	\$ 921,053	9.2%
May	\$ 6,615,051	\$ 10,937,497	\$ 6,844,520	\$ 11,135,047	\$ 4,290,527	62.7%
June	\$ 7,985,691	\$ 11,590,146	\$ 10,728,841	\$ -	\$ -	-
YTD Gross Sales	\$ 78,530,148	\$ 82,036,307	\$ 101,725,307	\$ 99,083,831	\$ (2,641,477)	-2.6%
Total Gross Sales	\$ 86,515,839	\$ 93,626,453	\$ 112,454,148	\$ 99,083,831	\$ (13,370,317)	-11.9%

Decrease; Landscaping Services reported lower sales activity in FY2025 which has contributed to the year-to-date change.

Notes:
Services Sector: Professional, technical, personal, and business services.
Service-related businesses, such as landscaping companies, are not required to report sales tax on service labor.
Sales tax applies when tangible products, such as landscaping materials or supplies, are sold.
Landscaping Services reported no gross sales in May in FY2025 affecting the year-to-date comparison.

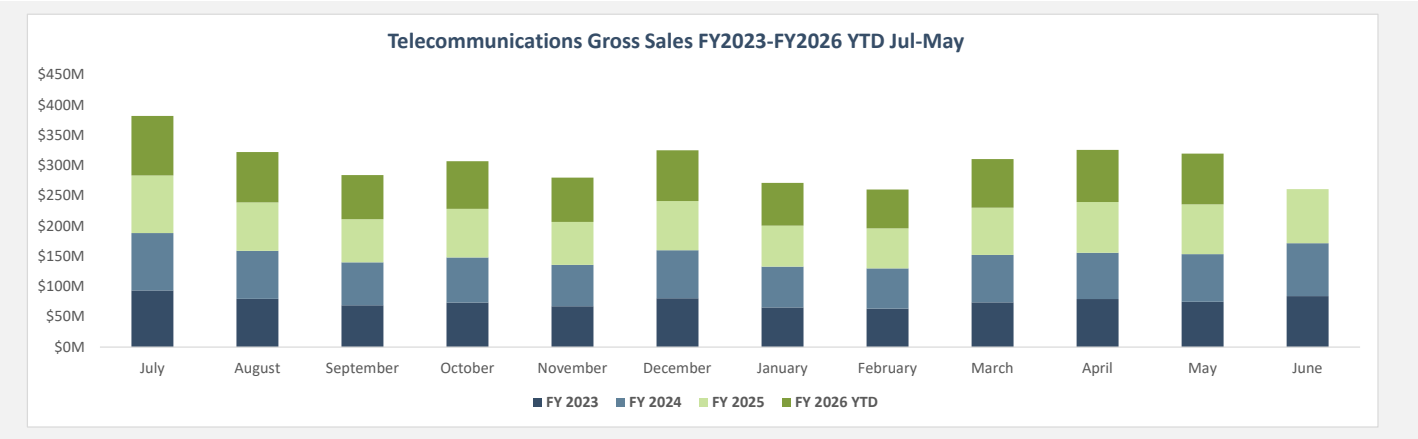
Health of the Town – SC State Sales Tax

Telecommunications Gross Sales by Sector Summary

FY2023 - FY2026 YTD July through May

Telecommunications

Telecommunications gross sales in May 2026 estimatd at \$84.1M, an increase of 2.3% compared with the same month last year.



Month	FY 2023		FY 2024		FY 2025		FY 2026 YTD		FY26 YTD to FY25 YTD Change \$		FY26 YTD to FY25 YTD Change %	
July	\$	93,705,751	\$	94,582,779	\$	95,170,393	\$	98,507,043	\$	3,336,650		3.5%
August	\$	79,743,982	\$	79,477,188	\$	79,716,837	\$	83,172,483	\$	3,455,645		4.3%
September	\$	69,032,350	\$	71,079,245	\$	71,228,065	\$	72,956,421	\$	1,728,356		2.4%
October	\$	73,578,527	\$	74,539,179	\$	80,144,914	\$	78,827,087	\$	(1,317,827)		-1.6%
November	\$	67,596,165	\$	68,387,513	\$	70,663,804	\$	73,204,232	\$	2,540,428		3.6%
December	\$	80,765,439	\$	79,354,193	\$	81,114,431	\$	83,984,951	\$	2,870,520		3.5%
January	\$	65,433,953	\$	67,655,679	\$	67,556,036	\$	70,729,968	\$	3,173,931		4.7%
February	\$	63,469,453	\$	66,590,655	\$	66,012,893	\$	64,416,382	\$	(1,596,510)		-2.4%
March	\$	73,842,668	\$	78,431,257	\$	78,208,163	\$	80,265,940	\$	2,057,777		2.6%
April	\$	79,361,533	\$	76,375,773	\$	83,972,234	\$	85,966,893	\$	1,994,659		2.4%
May	\$	74,765,041	\$	78,775,178	\$	82,179,136	\$	84,069,256	\$	1,890,120		2.3% *
June	\$	84,280,633	\$	87,319,459	\$	89,229,460	\$	-				
YTD Gross Sales	\$	821,294,863	\$	835,248,639	\$	855,966,905	\$	876,100,655	\$	20,133,750		2.4%
Total Gross Sales	\$	905,575,496	\$	922,568,099	\$	945,196,365	\$	876,100,655	\$	(69,095,710)		-7.3%

Increase; Used average YTD for May, verifying data provided the South Carolina DOR

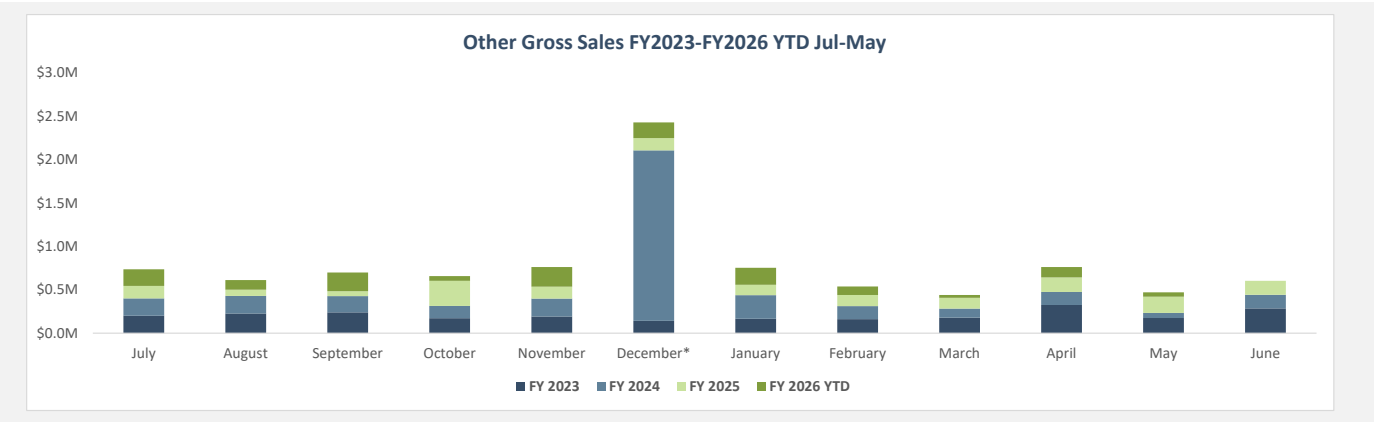
Notes:
Telecommunications Sector: Wired, wireless, cable, and subscription-based communication services.
Includes Verizon, AT&T, Spectrum, and other telecommunications providers.

Health of the Town – SC State Sales Tax

Other Gross Sales by Sector Summary
FY2023 - FY2026 YTD July through May

Other

Other gross sales in May 2026 totaled \$50.9K, a decrease of 72.8% compared with the same month last year.
Overall activity continued to be influenced by a limited number of tax filers.



Month	FY 2023	FY 2024	FY 2025	FY 2026 YTD	FY26 YTD to FY25 YTD Change \$	FY26 YTD to FY25 YTD Change %
July	\$ 200,233	\$ 201,634	\$ 143,632	\$ 191,059	\$ 47,427	33.0%
August	\$ 226,309	\$ 203,222	\$ 72,832	\$ 109,640	\$ 36,807	50.5%
September	\$ 240,034	\$ 187,587	\$ 57,119	\$ 215,851	\$ 158,732	277.9%
October	\$ 173,461	\$ 140,056	\$ 290,536	\$ 54,360	\$ (236,176)	-81.3%
November	\$ 192,667	\$ 207,190	\$ 136,420	\$ 227,359	\$ 90,939	66.7%
December*	\$ 141,596	\$ 1,966,683	\$ 142,524	\$ 180,099	\$ 37,575	26.4%
January	\$ 166,809	\$ 271,576	\$ 119,533	\$ 197,351	\$ 77,819	65.1%
February	\$ 162,171	\$ 150,491	\$ 128,929	\$ 96,020	\$ (32,909)	-25.5%
March	\$ 179,761	\$ 104,762	\$ 123,941	\$ 31,686	\$ (92,255)	-74.4%
April	\$ 325,242	\$ 150,206	\$ 167,737	\$ 119,298	\$ (48,439)	-28.9%
May	\$ 175,430	\$ 58,563	\$ 186,952	\$ 50,937	\$ (136,016)	-72.8%
June	\$ 285,214	\$ 156,695	\$ 162,164	\$ -		
YTD Gross Sales	\$ 2,183,714	\$ 3,641,971	\$ 1,570,156	\$ 1,473,662	\$ (96,494)	-6.1%
Total Gross Sales	\$ 2,468,929	\$ 3,798,666	\$ 1,732,320	\$ 1,473,662	\$ (258,658)	-14.9%

Decrease; Lower manufacturing activity contributed to the year-to-date change.

Notes:
Other Sector: Wholesalers, suppliers, and manufacturers not directly selling to consumers.
FY2024 includes a one-time reporting event of \$834,990 filed in December 2023.
Textile manufacturing remained the largest contributor within the Other Sector in FY2026.

Town Financials

**Fiscal Year 2026
Through June 2026**

FY2026 GENERAL FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanations
Fund balance - beginning	\$ 33,502,808	\$ 39,536,669	\$ 52,370,364	\$ 52,370,364	\$ 52,370,364					
Revenues										
Property Taxes	\$ 18,274,380	\$ 19,190,794	\$ 17,935,450	\$ 19,000,000	\$ 19,193,024	\$ 1,257,574	7%	\$ 193,024	1%	
Local Accommodations Tax	6,944,525	8,841,406	6,812,769	7,275,251	7,523,857	711,088	10%	248,606	3%	Actual growth 2.5%, projected 1.5%
Business Licenses	14,749,382	17,585,602	13,565,155	14,847,121	16,653,313	3,088,158	23%	1,806,192	12%	MASC business licenses (Brokers) \$2.7M, projected at \$1.8M;
Franchise Fees	835,865	1,061,803	861,065	842,555	827,670	(33,395)	-4%	(14,885)	-2%	Town business license receipts rose 8.1%
Permit Fees	2,315,139	2,461,684	1,800,000	2,940,420	3,001,366	1,201,366	67%	60,946	2%	
State Shared Funds	930,105	981,781	978,035	1,021,747	1,029,039	51,004	5%	7,292	1%	
Grants	157,414	-	-	-	-	-	0%	-	0%	
Miscellaneous & EMS Revenue	2,883,869	3,537,929	3,122,848	3,816,703	3,627,518	504,670	16%	(189,185)	-5%	
Investment Income	2,222,495	2,502,871	1,500,000	2,177,993	2,328,254	828,254	55%	150,261	7%	
Other Financing Sources										
Beach Preservation Fee	1,983,508	1,983,508	248,548	248,548	248,548	-	0%	-	0%	
Sale of Vehicle/Equipment	36,048	88,628	16,000	21,500	21,309	5,309	33%	(191)	-1%	
SBITA	228,522	-	-	-	-	-	0%	-	0%	
Hospitality Tax	5,154,955	6,257,894	6,500,000	6,500,000	6,500,000	-	0%	-	0%	
Tax Increment Financing (TIF)	110,000	110,000	-	-	-	-	0%	-	0%	
State ATAX	4,615,021	3,515,021	3,500,000	3,500,000	3,500,000	-	0%	-	0%	
Electric Franchise Fee	540,603	540,603	545,000	545,000	545,000	-	0%	-	0%	
Short Term Rental Permit Fee	1,750,000	1,825,000	2,300,411	2,300,411	2,300,411	-	0%	-	0%	
Stormwater Fee	125,000	125,000	350,000	350,000	350,000	-	0%	-	0%	
Total Revenues	\$ 63,856,831	\$ 70,609,525	\$ 60,035,281	\$ 65,387,249	\$ 67,649,309	\$ 7,614,028	13%	\$ 2,262,060	3%	

FY2026 GENERAL FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanations
Expenditures										
General Government	\$ 2,348,635	\$ 1,836,708	\$ 2,108,350	\$ 2,300,700	\$ 2,605,970	\$ (497,620)	-24%	\$ (305,270)	-13%	Includes Town Council and Town Administration departments; Legal expense \$160K over projection and Personnel \$170K over projection due to reclasses
Management Services	8,792,374	9,549,645	10,788,812	10,644,586	10,572,657	216,155	2%	71,929	1%	Includes Finance, Communications, Cultural Affairs, Human Resources, Information Technology & Community Engagement; Includes Engineering, Planning, Development Services, Community Development, Capital Projects, Inspection, Workforce Housing and Facilities Management; Savings in Personnel (vacant positions in Planning and Facilities), and Professional Services (contract inspection services and LMO consultants)
Community Services	13,399,011	14,110,787	14,820,656	14,205,956	13,604,020	1,216,636	8%	601,936	4%	Includes Fire Rescue & Dispatch; Savings in OT (Dispatch), Sick Leave lapse, Minor Equipment (EMS) and Employee Training (EMS)
Fire Rescue	20,630,414	21,389,604	24,058,488	23,988,518	23,145,159	913,329	4%	843,359	4%	
Public Safety	1,440,529	871,533	1,506,361	1,516,360	1,294,565	211,796	14%	221,795	15%	Includes Public Safety; Savings in vehicles and specialized equipment (STR) - will be added to 2027 Budget Amendment
Townwide	7,573,130	9,655,436	6,883,092	7,068,164	6,964,778	(81,686)	-1%	103,386	1%	Includes Townwide, Community Events and Affiliated Agencies; Savings in Community Events and Shore Beach Services offset by higher utilities and retirement sick leave payments
SBITA Capital Outlay	228,524	-	-	-	-	-	0%	-	0%	
SBITA Principal/Interest	410,353	362,114	-	-	-	-	0%	-	0%	
Transfers Out	3,000,000	-	197,049	197,049	197,049	-	0%	-	0%	
Total Expenditures	\$ 57,822,970	\$ 57,775,828	\$ 60,362,808	\$ 59,921,334	\$ 58,384,198	\$ 1,978,610	3%	\$ 1,537,136	3%	
Net change in fund balance	\$ 6,033,861	\$ 12,833,696	\$ (327,527)	\$ 5,465,915	\$ 9,265,111	\$ 9,592,638	100%	\$ 3,799,195	70%	
Fund balance - ending	\$ 39,536,669	\$ 52,370,364	\$ 52,042,837	\$ 57,836,279	\$ 61,635,474					
Reserves	24,370,000	24,370,000	24,370,000	29,835,914	29,135,110			(700,804)	-2%	
Ending Fund Balance after Restriction	\$ 15,166,669	\$ 28,000,364	\$ 27,672,837	\$ 28,000,365	\$ 32,500,364			\$ 4,500,000	16%	Potential funding option for 2 fire ladder trucks vs lease
% of Fund Balance Restricted		46.53%	46.83%	51.59%	47.27%					

FY2026 CAPITAL IMPROVEMENTS PROGRAM FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanation
Beginning Fund Balance	\$ 3,402,646	\$ 7,675,326	\$ 9,575,884	\$ 9,575,884	\$ 9,575,903					
Revenues										
State Earmark - Gateway Study	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	
Beaufort County - Adaptive Traffic Signal Grant	2,911,543	193,005	-	-	-	-	0%	-	0%	
Main St Turnover (Main St Commercial Assoc)	190,299	-	-	-	-	-	0%	-	0%	
Public Art Grant - Carolina Parakeet Monument	19,000	-	-	-	-	-	0%	-	0%	
Federal CDBG	462,448	237,636	365,538	365,538	344,551	(20,987)	-6%	(20,987)	-6%	
Federal Department of Energy	-	-	-	-	76,420	76,420	0%	76,420	0%	Reimbursement for hybrid vehicles purchases FY24/25
Federal FEMA	-	-	7,000,000	6,000,000	9,726,139	2,726,139	39%	3,726,139	62%	FEMA Beach Renourishment higher than projected
Beaufort County - Wilm Hltn Parkway	-	-	-	600,000	600,000	600,000	0%	-	0%	
Investment Income	491,879	525,251	-	602,746	1,020,924	1,020,924	0%	418,178	69%	Investment income from 25 Beach Bonds (\$186K) and 26 GO Bonds (\$266K)
Lease Income	62,120	62,120	-	56,366	62,120	62,120	0%	5,754	10%	
Sunday Liquor Permit Fee	279,950	316,500	1,153,887	332,325	293,100	(860,787)	-75%	(39,225)	-12%	
Traffic Impact Fees	227,267	148,347	1,100,000	199,234	170,803	(929,197)	-84%	(28,431)	-14%	
Park Impact Fees	9,405	-	-	-	-	-	0%	-	0%	
Donations	200	-	-	-	-	-	0%	-	0%	
Sale of Land	-	9,075	-	4,341,500	4,326,822	4,326,822	0%	(14,678)	0%	Difference is due to closing costs
2025 Beach Bond Proceeds	-	-	19,000,000	19,000,000	19,000,000	-	0%	-	0%	
2026 GO Bond Proceeds	-	-	35,000,000	35,000,000	35,000,000	-	0%	-	0%	
2026 GO Bonds - Bond Premium	-	-	-	-	1,905,641	1,905,641	0%	1,905,641	0%	26 GO Bonds sold at a premium, to be used to offset debt service
SBITA Asset Revenue	122,418	-	-	-	-	-	0%	-	0%	
Total Revenues	\$ 5,076,529	\$ 1,491,933	\$ 63,619,425	\$ 66,497,709	\$ 72,526,520	\$ 8,907,095	14%	\$ 6,028,811	9%	
Expenditures										
Beaches	\$ 2,404,079	\$ 1,849,805	\$ 49,019,119	\$ 47,559,978	\$ 46,949,119	\$ 2,070,000	4%	\$ 610,858	1%	
Pathways	1,527,321	697,207	1,650,000	1,088,563	671,407	978,593	59%	417,156	38%	
Parks	2,323,598	4,281,336	12,439,243	8,599,572	6,942,123	5,497,120	44%	1,657,449	19%	
Roadways	2,770,550	4,455,402	8,656,486	4,070,410	3,444,689	5,211,797	60%	625,721	15%	
Facilities and Equipment	3,623,957	5,010,036	5,870,272	4,953,325	4,953,056	917,217	16%	270	0%	
Fleet	1,071,075	4,797,990	2,644,838	2,644,838	2,472,113	172,725	7%	172,725	7%	
Stormwater	1,088,427	856,626	7,104,326	3,259,591	3,168,186	3,936,140	55%	91,405	3%	
Land Acquisition	12,019,174	9,049,966	10,331,300	10,331,300	9,807,267	524,033	5%	524,033	5%	
Bond Issuance Costs	-	-	277,838	277,838	727,385	(449,547)	-162%	(449,547)	-162%	26 GO Bonds issuance costs not projected
SBITA /Carryover	220,559	67,740	-	-	-	-	0%	-	0%	
Total Expenditures	\$ 27,048,740	\$ 31,066,108	\$ 97,993,422	\$ 82,785,415	\$ 79,135,344	\$ 18,858,078	19%	\$ 3,650,070	4%	Overall lower CIP expend than projected
Transfers										
Transfers Out - Total	\$ (487,553)	\$ -	\$ -	\$ -	\$ (1,818,287)	\$ 1,818,287	0%	\$ 1,818,287	0%	26 GO Bonds Premium to Debt Service to cover June 2026 Debt Service
Transfers In -Total	26,732,444	31,474,733	57,575,989	43,871,448	38,575,225	(19,000,764)	-33%	(5,296,223)	-12%	Transfers in lower than projected due to lower CIP spend projections & higher FEMA reimbursement
Total Transfers (Net)	\$ 26,244,891	\$ 31,474,733	\$ 57,575,989	\$ 43,871,448	\$ 36,756,938	\$ (20,819,051)	-36%	\$ (7,114,510)	-16%	
Net change in fund balance	\$ 4,272,680	\$ 1,900,558	\$ 23,201,992	\$ 27,583,742	\$ 30,148,113	\$ 6,946,121	30%	\$ 2,564,371	9%	
Ending Fund Balance	\$ 7,675,326	\$ 9,575,884	\$ 32,777,876	\$ 37,159,626	\$ 39,724,016					
Reserves	-	-	-	4,341,500	4,341,500					
Ending Fund Balance after Restriction	\$ 7,675,326	\$ 9,575,885	\$ 32,777,876	\$ 32,818,126	\$ 35,382,516					

Capital Improvements Program Projects Snapshot

FISCAL YEAR 2026 - THROUGH JUNE (12th PERIOD)

Project	FY 2026 Actual		FY 2026 Committed		FY 2026 Total		FY 2026 Amended Budget		Preliminary CIP Rollover to FY27		% of FY 2026 Amended Budget
Beach Maintenance											
Beach Renourishment	\$	46,554,415	\$	349,242	\$	46,903,657	\$	47,790,620	\$	600,000	98.1%
Other Beach Related Projects		394,704		83,608		478,312		1,228,499		799,119	38.9%
Total Beach Maintenance	\$	46,949,119	\$	432,850	\$	47,381,969	\$	49,019,119	\$	1,399,119	96.7%
Park Development											
Crossings Park	\$	646,630	\$	847,034	\$	1,493,664	\$	2,000,000	\$	305,691	74.7%
Mid-Island Tract		589,357		364,709		954,066		957,744		-	99.6%
Patterson Family Property Park		249,759		2,290,798		2,540,557		2,590,000		2,408,296	98.1%
Taylor Family Property Park		1,941,817		-		1,941,817		2,750,000		315,565	70.6%
Baker Field, including extension		1,290,676		-		1,290,676		1,333,611		-	96.8%
Other Park Related Projects		2,223,885		106,484		2,330,369		2,807,888		25,000	83.0%
Total Park Development	\$	6,942,124	\$	3,609,025	\$	10,551,149	\$	12,439,243	\$	3,054,552	84.8%
Land Acquisition											
164 Jonesville Road	\$	413,000	\$	-	\$	413,000	\$	413,000	\$	-	100.0%
Stoney Peninsula Purchase		150,000		-		150,000		705,800		-	21.3%
117 William Hilton Parkway		762,500		-		762,500		762,500		-	100.0%
1 & 5 Old Wildhorse Road		500,000		-		500,000		500,000		-	100.0%
9 Park Lane		1,750,000		-		1,750,000		1,750,000		-	100.0%
10 Park Lane		5,950,000		-		5,950,000		5,950,000		-	100.0%
Miscellaneous		281,766		4,500		286,266		250,000		-	114.5%
Total Land Acquisition	\$	9,807,266	\$	4,500	\$	9,811,766	\$	10,331,300	\$	-	95.0%
Facilities Improvements											
Honey Horn Improvements	\$	494,153	\$	1,100	\$	495,253	\$	496,000	\$	-	99.8%
Computer Software Equipment		645,912		-		645,912		691,542		-	93.4%
Town Facilities Improvements		525,661		34,343		560,004		550,000		-	101.8%
4 Office Way Renovations		1,153,053		-		1,153,053		1,151,646		-	100.1%
Jonesville Horse Barn		337,962		162,026		499,988		500,000		-	100.0%
Improvements to Fire Rescue HQ		289,808		111,950		401,758		677,008		577,008	59.3%
Other Facilities Improvements		1,506,507		278,231		1,784,738		1,804,076		50,000	98.9%
Total Facilities Improvements	\$	4,953,056	\$	587,650	\$	5,540,706	\$	5,870,272	\$	627,008	94.4%
Roadway Improvements											
Signal System Maintenance	\$	511,719	\$	569,723	\$	1,081,442	\$	1,100,000	\$	550,000	98.3%
Streetscape and Traffic Calming Enhancements		216,800		94,644		311,444		750,000		241,808	41.5%
Dirt Road Paving Program		790,380		137,354		927,734		1,161,297		173,378	79.9%
Streetscape Enhancements		339,667		53,065		392,732		1,013,068		-	38.8%
Northpoint USPS Site Improvements		799,116		1,299,650		2,098,766		3,350,000		2,800,000	62.6%
Other Roadway Improvements		787,007		108,188		895,195		1,282,121		671,367	69.8%
Total Roadway Improvements	\$	3,444,689	\$	2,262,624	\$	5,707,313	\$	8,656,486	\$	4,436,553	65.9%
Pathway Improvements											
Pathway Improvements	\$	671,407	\$	264,738	\$	936,144	\$	1,650,000	\$	343,937	56.7%
Total Pathway Improvements	\$	671,407	\$	264,738	\$	936,144	\$	1,650,000	\$	343,937	56.7%
Stormwater Projects											
SWU General Contingency	\$	14,325	\$	17,723	\$	32,048	\$	500,000	\$	-	6.4%
PUD		2,754,377		390,091		3,144,468		5,453,446		650,000	57.7%
Non-PUD		399,484		72,302		471,786		1,150,880		1,670,586	41.0%
Total Stormwater Projects	\$	3,168,186	\$	480,116	\$	3,648,302	\$	7,104,326	\$	2,320,586	51.4%
Fleet Program											
Town Vehicle Replacements/Contingency	\$	73,499	\$	-	\$	73,499	\$	180,000	\$	-	40.8%
Engine/Pumper/Quint Company	\$	2,398,614	\$	-	\$	2,398,614	\$	2,464,838	\$	-	97.3%
Total Fleet Program	\$	2,472,113	\$	-	\$	2,472,113	\$	2,644,838	\$	-	93.5%
TOTAL NON-BEACH EXPENSES	\$	31,458,841	\$	7,208,653	\$	38,667,493	\$	48,696,465	\$	10,782,636	79.4%
TOTAL CIP EXPENSES	\$	78,407,960	\$	7,641,503	\$	86,049,462	\$	97,715,584	\$	12,181,755	88.1%

FY2026 DEBT SERVICE FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanations
Beginning Fund Balance	\$ 12,159,356	\$ 13,716,562	\$ 14,243,513	\$ 14,243,513	\$ 14,243,512					
<u>Revenues</u>										
Property Taxes	\$ 6,308,036	\$ 6,619,129	\$ 6,035,600	\$ 6,600,000	\$ 6,824,004	\$ 788,404	13%	\$ 224,004	3%	
Investment Income	657,135	635,822	325,115	276,218	405,841	80,726	25%	129,623	47%	
Transfers In:						-	0%	-	0%	
Beach Preservation Fees	3,948,375	3,946,625	11,351,310	11,351,310	11,351,310	-	0%	-	0%	
Hospitality Fees	1,437,134	1,443,158	1,441,368	1,441,368	1,441,368	-	0%	-	0%	
Tax Increment Financing	3,931,259	2,928,708	-	-	-	-	0%	-	0%	
Real Estate Transfer Fees	1,095,850	-	-	-	-	-	0%	-	0%	
2026 GO Bonds	-	-	-	-	1,818,287	1,818,287	0%	1,818,287	0%	Bond Premium used for one time payment related to GO Bond Series 2026 June debt service
Total Revenues	\$ 17,377,789	\$ 15,573,441	\$ 19,153,393	\$ 19,668,896	\$ 21,840,810	\$ 2,687,417	14%	\$ 2,171,914	11%	
<u>Expenditures</u>										
Administrative	\$ 15,850	\$ 15,025	\$ 17,600	\$ 17,600	\$ 10,550	\$ 7,050	40%	\$ 7,050	40%	
Principal	12,995,000	12,625,000	7,325,000	7,325,000	7,325,000	-	0%	-	0%	
Interest	2,809,733	2,403,967	1,915,793	1,915,792	1,915,791	2	0%	1	0%	
Anticipated Debt Costs	-	2,500	14,330,888	14,207,263	16,028,300	(1,697,412)	-12%	(1,821,037)	-13%	One time payment related to GO Bond Series 2026 June debt service
Callable Bond	-	-	7,495,000	7,495,000	7,495,000	-	0%	-	0%	
Total Expenditures	\$ 15,820,583	\$ 15,046,492	\$ 31,084,281	\$ 30,960,655	\$ 32,774,641	\$ (1,690,360)	-5%	\$ (1,813,986)	-6%	
Net change in fund balance	\$ 1,557,206	\$ 526,950	\$ (11,930,888)	\$ (11,291,759)	\$ (10,933,831)	\$ 997,057	8%	\$ 357,928	3%	
Ending Fund Balance	\$ 13,716,562	\$ 14,243,513	\$ 2,312,625	\$ 2,951,754	\$ 3,309,682					

FY2026 STORMWATER UTILITY FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanation
Beginning Fund Balance	\$ 13,178,610	\$ 13,754,708	\$ 13,636,629	\$ 13,636,629	\$ 13,636,629					
<u>Revenues</u>										
Stormwater Fee	\$ 5,275,035	\$ 5,384,264	\$ 5,275,035	\$ 5,500,962	\$ 5,339,529	\$ 64,494	1%	\$ (161,433)	-3%	
Other Permits - SWU	122,580	208,720	122,580	122,580	174,347	51,767	42%	51,767	42%	Increase inline with increase in GF Permit revenues
Investment Income	328,692	351,129	150,000	184,033	165,292	15,292	10%	(18,741)	-10%	
Total Revenues	\$ 5,726,307	\$ 5,944,113	\$ 5,547,615	\$ 5,807,575	\$ 5,679,168	\$ 131,553	2%	\$ (128,407)	-2%	
<u>Expenditures</u>										
Total Administrative Personnel	\$ 750,240	\$ 770,240	\$ 916,066	\$ 784,291	\$ 740,697	\$ 175,369	19%	\$ 43,594	6%	Vacant position partial year
<u>Administrative - Operating</u>										
Travel	\$ 7,093	\$ 13,017	\$ 9,800	\$ 8,654	\$ 9,597	\$ 203	2%	\$ (943)	-11%	
Meetings and Conferences	1,518	5,241	5,000	2,315	3,909	1,091	22%	(1,594)	-69%	
Public Education	-	-	-	-	80	(80)	0%	(80)	0%	
Employee Training	3,462	1,325	1,495	1,495	1,265	230	15%	230	15%	
Professional Services	925	1,275	-	-	-	-	0%	-	0%	
Books, Subs & Dues	1,590	1,850	2,385	2,385	2,120	265	11%	265	11%	
Tools & Equipment	3,974	3,705	4,500	4,500	4,402	98	2%	98	2%	
Uniforms & Protective Gear	927	2,282	2,800	2,800	2,041	759	27%	759	27%	
Office Supplies	970	414	500	500	428	72	14%	72	14%	
Vehicle Maintenance	463	12	-	-	-	-	0%	-	0%	
Legal	3,441	795	2,000	-	1,611	389	19%	(1,611)	0%	
Equipment	-	-	-	-	626	(626)	0%	(626)	0%	
Maintenance	12,525	8,790	-	-	-	-	0%	-	0%	
Beaufort County SWU Admin Fee	115,628	114,317	160,000	116,795	113,939	46,061	29%	2,856	2%	
Permitting	2,000	2,000	2,000	2,000	2,000	-	0%	-	0%	
Generator Repairs	1,800	-	-	-	-	-	0%	-	0%	
Depreciation	998,206	998,206	1,100,000	998,206	998,206	101,794	9%	-	0%	
Total Administrative - Operating	\$ 1,154,523	\$ 1,153,229	\$ 1,290,480	\$ 1,139,650	\$ 1,140,224	\$ 150,256	12%	\$ (574)	0%	

FY2026 STORMWATER UTILITY FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanation
<u>Maintenance and Repair</u>										
Monitoring	97,814	71,739	110,000	60,143	66,272	43,728	40%	(6,129)	-10%	
Inventory & Modeling / Analysis	100,905	337,852	790,000	227,410	269,255	520,745	66%	(41,845)	-18%	
POA Systems Corrective Maintenance	487,335	802,083	-	-	-	-	0%	-	0%	
Public Systems Corrective Maintenance	633,149	168,686	-	-	-	-	0%	-	0%	
Routine Maintenance & Contingency	467,674	515,674	735,000	318,368	406,755	328,245	45%	(88,387)	-28%	
Pump Station Maintenance	312,765	790,733	555,000	370,045	223,309	331,691	60%	146,736	40%	
Total Maintenance and Repair	\$ 2,099,642	\$ 2,686,767	\$ 2,190,000	\$ 975,966	\$ 965,591	\$ 1,224,409	56%	\$ 10,375	1%	<i>Overall total Maintenance and Repair inline with Projection</i>
Total Operating Expenses	\$ 4,004,404	\$ 4,610,235	\$ 4,396,546	\$ 2,899,907	\$ 2,846,511	\$ 1,550,035	35%	\$ 53,396	2%	
<u>Non-Operating Expenditures</u>										
Interest Expense	\$ 64,744	\$ 48,347	\$ 35,851	\$ 35,851	\$ 31,630	\$ 4,221	12%	\$ 4,221	12%	
Other Charges	7,000	7,000	7,000	7,000	10,500	(3,500)	-50%	(3,500)	-50%	
Amortization - Loss of Refunding	89,061	89,061	-	-	-	-	0%	-	0%	
Total Non-Operating Expenditures	\$ 160,804	\$ 144,408	\$ 42,851	\$ 42,851	\$ 42,130	\$ 721	2%	\$ 721	2%	
<u>Transfers Out</u>										
Transfer to General Fund	\$ 125,000	\$ 125,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	0%	\$ -	0%	
Transfer to CIP	860,000	1,182,552	6,350,880	3,259,591	3,168,186	3,182,694	50%	91,405	3%	<i>Adjustment made to balance to actual CIP expenditures</i>
Total Transfers Out	\$ 985,000	\$ 1,307,552	\$ 6,700,880	\$ 3,609,591	\$ 3,518,186	\$ 3,182,694	47%	\$ 91,405	3%	
Total Expenses	\$ 5,150,208	\$ 6,062,195	\$ 11,140,277	\$ 6,552,349	\$ 6,406,827	\$ 4,733,450	42%	\$ 145,522	2%	
Net change in fund balance	\$ 576,098	\$ (118,082)	\$ (5,592,662)	\$ (744,774)	\$ (727,659)	\$ 4,865,003	87%	\$ 17,115	2%	
Ending Fund Balance	\$ 13,754,708	\$ 13,636,629	\$ 8,043,967	\$ 12,891,855	\$ 12,908,970					
Reserve - Town Council Policy	-	-	5,000,000	5,000,000	5,000,000					
Restriction - Net Fixed Assets	7,294,431	7,455,046	-	7,743,958	7,743,958					
Ending Fund Balance after Restriction	\$ 6,460,277	\$ 6,181,583	\$ 3,043,967	\$ 147,897	\$ 165,012					

FY2026 GGHNCDC FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanation
Beginning Fund Balance	\$ 5,415,560	\$ 5,561,896	\$ 5,564,275	\$ 5,564,275	\$ 5,564,275					
Revenues										
Memory Matters Lease Back	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	0%	\$ -	0%	Awaiting information from Community Foundation on held funds balance and associated restrictions
Donations - Community Foundation	-	-	-	14,000	16,512	16,512	0%	2,512	18%	
Investment Income	275,478	279,404	125,000	169,789	174,814	49,814	40%	5,025	3%	
Transfers In GF	-	-	-	-	-	-	0%	-	0%	
Total Revenues	\$ 275,478	\$ 279,404	\$ 125,000	\$ 228,789	\$ 236,326	\$ 111,326	89%	\$ 7,537	3%	
Expenditures										
Total Personnel	\$ 125,464	\$ 201,588	\$ 212,802	\$ 345,346	\$ 343,696	\$ (130,894)	-62%	\$ 1,650	0%	
Operating										
Travel	\$ -	\$ 226	\$ 4,900	\$ 4,900	\$ 3,045	\$ 1,855	38%	\$ 1,855	38%	Reduction in spend for legal fees
Meetings and Events	299	1,329	4,250	4,250	2,985	1,265	30%	1,265	30%	
Training	178	-	-	-	-	-	0%	-	0%	
Professional Due	-	-	-	-	-	-	0%	-	0%	
Professional Services	-	59,955	204,210	73,000	56,659	147,551	72%	16,341	22%	
Promotion and Hospitality	605	10,370	13,400	13,400	11,300	2,100	16%	2,100	16%	
Printing and Publishing	170	504	2,000	2,000	445	1,555	78%	1,555	78%	
Marketing	1,859	2,625	2,417	2,417	460	1,957	81%	1,957	81%	
Insurance	-	-	10,000	-	-	10,000	100%	-	0%	
Books, Subscriptions and Dues	22	25	1,125	800	1,803	(678)	-60%	(1,003)	-125%	
Books and Resource Material	-	62	-	-	-	-	0%	-	0%	
Office Supplies	546	341	1,500	1,500	-	1,500	100%	1,500	100%	
Fundraising	-	-	500,000	-	-	500,000	100%	-	0%	
Donation Expense	-	-	1,000,000	-	-	1,000,000	100%	-	0%	
General Contingency	-	-	80,000	-	5,011	74,989	94%	(5,011)	0%	
Total Operating	\$ 3,678	\$ 75,437	\$ 1,823,802	\$ 102,267	\$ 81,708	\$ 1,742,094	96%	\$ 20,559	20%	
Capital Outlay										
Land	\$ -	\$ -	\$ 1,250,000	\$ 1,270,950	\$ 1,270,954	\$ (20,954)	-2%	\$ (4)	0%	
Total Capital Outlay	\$ -	\$ -	\$ 1,250,000	\$ 1,270,950	\$ 1,270,954	\$ (20,954)	-2%	\$ (4)	0%	
Total Expenditures	\$ 129,142	\$ 277,025	\$ 3,286,604	\$ 1,718,563	\$ 1,696,358	\$ 1,590,246	48%	\$ 22,206	1%	
Net change in fund balance	\$ 146,336	\$ 2,379	\$ (3,161,604)	\$ (1,489,774)	\$ (1,460,032)	\$ 1,701,572	54%	\$ 29,743	2%	
Ending Fund Balance	\$ 5,561,896	\$ 5,564,275	\$ 2,402,671	\$ 4,074,501	\$ 4,104,244					

FY2026 HOUSING FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projection \$ Change	% Change	Variance Explanation
Beginning Fund Balance	\$ -	\$ 2,148,480	\$ 2,868,190	\$ 2,868,190	\$ 2,868,190					
<u>Revenues</u>										
Beaufort Jasper Housing Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	
<u>Expenditures</u>										
Personnel	\$ -	\$ -	\$ 194,332	\$ 1,148	\$ 1,148	\$ 193,184	99%	\$ (0)	0%	Position not filled in FY2026
<u>Operating</u>										
Northpoint Public Private Partnership	90,774	4,805	1,000,000	1,000,000	1,000,000	\$ -	0%	-	0%	Work began on Muddy Creek during
Muddy Creek Neighborhood Stabilization	-	300	1,500,000	-	174,228	1,325,772	88%	(174,228)	0%	FY26
Bryant Road Public Private Partnership	-	900	1,000,000	-	-	1,000,000	100%	-	0%	
Beaufort Jasper Housing Trust Dues	-	86,559	181,088	89,206	181,088	-	0%	(91,882)	-103%	FY26 paid FY25 and FY26 dues
Housing Program Operating Expenses	110,747	187,729	102,717	109,088	51,095	51,622	50%	57,993	53%	Legal expenses related to Housing less
Operating	\$ 201,521	\$ 280,293	\$ 3,783,805	\$ 1,198,294	\$ 1,406,411	\$ 2,377,394	63%	\$ (208,117)	-17%	than projected
Total Expenditures	\$ 201,521	\$ 280,293	\$ 3,978,137	\$ 1,199,442	\$ 1,407,559	\$ 2,570,578	65%	\$ (208,117)	-17%	
<u>Transfers from Other Fund</u>										
Transfer from General Fund	\$ 2,000,000	\$ -	\$ 197,049	\$ 197,049	\$ 197,049	\$ -	0%	\$ -	0%	
Transfer from State Atax	-	1,000,000	-	-	-	-	0%	-	0%	
Transfer from Federal Grants	-	-	1,000,000	1,000,000	1,000,000	-	0%	-	0%	
Transfer from CIP	350,000	-	-	-	-	-	0%	-	0%	
Total Transfer from Other Funds	\$ 2,350,000	\$ 1,000,000	\$ 1,197,049	\$ 1,197,049	\$ 1,197,049	\$ -	0%	\$ -	0%	
Net change in fund balance	\$ 2,148,480	\$ 719,707	\$ (2,781,088)	\$ (2,393)	\$ (210,510)	\$ 2,570,578	92%	\$ 208,117	8697%	
Ending Fund Balance	\$ 2,148,480	\$ 2,868,190	\$ 87,102	\$ 2,865,797	\$ 2,657,680					

FY2026 SPECIAL REVENUE FUNDS SUMMARY

Includes Natural Disasters Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Projection \$ Change	% Change	Variance Explanation
Beginning Fund Balance	\$ 143,708,872	\$ 147,291,014	\$ 155,245,750	\$ 155,245,750	\$ 155,245,750			
Revenues								
								FEMA reimbursements for Hurricane Helene and TS Debby \$539K and \$53K Winter Storm
Operating Grants Fund	\$ 711,710	\$ 1,529,756	\$ -	\$ 458,777	\$ 1,228,423	\$ 769,646	168%	Fern (State Fire_
Beach Preservation Fund	13,889,049	17,268,782	-	14,550,475	15,047,715	497,240	3%	Actual growth 2.5%, projected 1.5%
Hospitality Tax Fund	10,574,379	10,559,662	-	10,760,553	10,968,249	207,696	2%	Actual growth was 3.8%, projected 2%
Lease Proceeds Fund	-	7,584,000	-	-	-	-	0%	
TIF Fund	7,844,686	3,258,859	-	16,682	16,801	119	1%	Final collections
Road Usage Fund	1,724	950	-	228	279	51	22%	Final collections
State ATAX Fund	12,790,329	13,167,662	-	12,644,919	12,628,148	(16,771)	0%	
RETF Fund	4,883,205	5,228,355	-	6,324,914	6,342,876	17,962	0%	
Palmetto Electric Fund	2,893,617	3,258,395	-	3,380,869	3,529,785	148,916	4%	
Short-Term Rental Fee Fund	2,012,495	1,882,500	-	3,031,050	2,321,200	(709,850)	-23%	Projected full collection of STR permits
Federal Grants Fund	770,460	1,195,364	-	1,018,369	1,022,024	3,655	0%	
Investment Income	6,723,744	6,590,666	-	5,501,711	4,905,503	(596,208)	-11%	
Total Revenues	\$ 63,095,398	\$ 71,524,951	\$ -	\$ 57,688,547	\$ 58,011,002	\$ 322,455	1%	
Expenditures								
Operating Grants Fund	\$ 875,526	\$ 882,751	\$ -	\$ 416,747	\$ 552,932	\$ (136,185)	-33%	Winter Storm Fern \$53K
Beach Consulting Service	35,500	38,350	-	43,250	44,800	(1,550)	-4%	
Cost of Issuance - Lease	-	132,500	-	-	-	-	0%	
								Atax grants awarded on a calendar year
State Atax Grants	4,789,146	3,521,165	-	4,076,992	3,772,863	304,129	7%	basis
State Atax DMO Funding	3,829,599	3,942,799	-	3,785,976	3,780,944	5,031	0%	
Beaufort County ROD Deed Processing	48,832	52,297	-	63,250	63,429	(179)	0%	
Buried Underground Cable	16,649	-	-	-	-	-	0%	
Professional Services/Bank Charges	(2,382)	(1,495)	-	(1,495)	751	(2,245)	150%	
ARPA Grants	618,772	1,159,149	-	14,344	22,024	(7,680)	-54%	
Total Expenditures	\$ 10,211,641	\$ 9,727,516	\$ -	\$ 8,399,064	\$ 8,237,743	\$ 161,321	2%	
Transfers to Other Fund								
Transfer to General Fund	\$ 14,154,087	\$ 14,232,026	\$ -	\$ 13,093,959	\$ 13,093,959	\$ -	0%	
Transfer to Debt Service Fund	10,412,618	8,318,491	-	12,792,678	12,792,678	-	0%	
								Slower spend for Htax, Beach, TIF and Road
Transfer to CIP Fund	24,734,910	30,292,181	-	40,611,857	35,407,038	5,204,819	13%	Usage supported projects
Transfer to Housing Fund	-	1,000,000	-	1,000,000	1,000,000	-	0%	
Total Transfers to Other Fund	\$ 49,301,615	\$ 53,842,698	\$ -	\$ 67,498,494	\$ 62,293,675	\$ 5,204,819	8%	
Net change in fund balance	\$ 3,582,142	\$ 7,954,737	\$ -	\$ (18,209,011)	\$ (12,520,416)	\$ 5,688,595	31%	
Ending Fund Balance	\$ 147,291,014	\$ 155,245,750	\$ 155,245,750	\$ 137,036,739	\$ 142,725,334			
Reserves	13,000,000	13,000,000	63,000,000	63,000,000	63,000,000			
Ending Fund Balance after Restriction	\$ 134,291,014	\$ 142,245,750	\$ 92,245,750	\$ 74,036,739	\$ 79,725,334			

FY2026 TOTAL TOWN

ALL FUNDS WITH TRANSFERS

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projected \$ Change	% Change
Fund balance - beginning	\$ 211,367,857	\$ 229,684,680	\$ 253,504,626	\$ 253,504,626	\$ 253,504,626				
Revenues									
Property Taxes	\$ 24,582,416	\$ 25,809,924	\$ 23,971,050	\$ 25,600,000	\$ 26,017,028	\$ 2,045,978	109%	\$ 417,028	2%
Business Licenses	14,749,382	17,585,602	13,565,155	14,847,121	16,653,313	3,088,158	123%	1,806,192	12%
Franchise Fees	835,865	1,061,803	861,065	842,555	827,670	(33,395)	96%	(14,885)	-2%
Stormwater Utility Fees	5,275,035	5,384,264	5,275,035	5,500,962	5,339,529	64,494	101%	(161,433)	-3%
Local Accommodations Tax	6,944,525	8,841,406	6,812,769	7,275,251	7,523,857	711,088	110%	248,606	3%
EMS Revenue	2,252,547	2,627,171	2,036,000	2,713,836	2,423,479	387,479	119%	(290,357)	-11%
Permit Fees	2,437,719	2,670,404	1,922,580	3,063,000	3,175,713	1,253,133	165%	112,713	4%
Intergovernmental	930,105	981,781	978,035	1,021,747	1,029,039	51,004	105%	7,292	1%
State ATAX	12,790,329	13,167,662	-	12,644,919	12,628,148	12,628,148	0%	(16,771)	0%
Beach Preservation Fee	13,889,049	17,268,782	-	14,550,475	15,047,715	15,047,715	0%	497,240	3%
Hospitality Tax	10,574,379	10,559,662	-	10,760,553	10,968,249	10,968,249	0%	207,696	2%
TIF Taxes	7,844,686	3,258,859	-	16,682	16,801	16,801	0%	119	1%
Road Usage Fee	1,724	950	-	228	279	279	0%	51	22%
Real Estate Transfer Fee	4,883,205	5,228,355	-	6,324,914	6,342,876	6,342,876	0%	17,962	0%
Electric Franchise Fee	2,893,617	3,258,395	-	3,380,869	3,529,785	3,529,785	0%	148,916	4%
Short Term Rental Permit Fee	2,012,495	1,882,500	-	3,031,050	2,321,200	2,321,200	0%	(709,850)	-23%
Grants	5,522,874	3,155,760	7,365,538	8,442,684	12,997,556	5,632,018	176%	4,554,872	54%
Investment Income	10,699,422	10,885,143	2,100,115	8,912,490	9,000,628	6,900,513	429%	88,138	1%
Beach Parking	193,034	520,770	650,000	650,000	776,074	126,074	119%	126,074	19%
Sunday Liquor Permit Fees	279,950	316,500	1,153,887	332,325	293,100	(860,787)	25%	(39,225)	-12%
Impact Fees	236,672	148,347	1,100,000	199,234	170,803	(929,197)	16%	(28,431)	-14%
Lease Income	62,120	62,120	-	62,120	107,120	107,120	0%	45,000	72%
Sale of Land and Equipment	36,048	97,703	16,000	4,363,000	4,326,822	4,310,822	27043%	(36,178)	-1%
Bond Proceeds	-	-	54,000,000	54,000,000	54,000,000	-	100%	-	0%
Bond Premium (Discount)	-	-	-	-	1,905,641	1,905,641	0%	1,905,641	0%
Lease Proceeds	-	7,584,000	-	-	-	-	0%	-	0%
SBITA	350,940	-	-	-	-	-	0%	-	0%
Other	438,488	389,988	436,848	506,113	465,785	28,937	107%	(40,328)	-8%
Total Operating Revenues	\$ 130,716,627	\$ 142,747,851	\$ 122,244,077	\$ 189,042,128	\$ 197,888,211	\$ 75,644,134	162%	\$ 8,846,083	5%
Other Financing Sources - Transfers In (From)									
Total Other Financing Sources - Transfers In	\$ 27,041,705	\$ 55,150,250	\$ 26,433,686	\$ 71,305,134	\$ 67,827,197	\$ 41,393,511	257%	\$ (3,477,936)	-5%
Total Revenues	\$ 157,758,332	\$ 197,898,101	\$ 148,677,763	\$ 260,347,262	\$ 265,715,408	\$ 117,037,645	179%	\$ 5,368,146	2%

FY2026 TOTAL TOWN

ALL FUNDS WITH TRANSFERS

	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended Budget	FY 2026 Projection	FY 2026 Actual	FY26 to FY26 Amended Budget \$ Change	% Change	FY26 to FY26 Projected \$ Change	% Change
Expenditures									
General Fund	\$ 54,184,093	\$ 57,413,714	\$ 60,165,759	\$ 59,724,285	\$ 58,187,149	\$ 1,978,610	97%	\$ 1,537,136	3%
Debt Service Fund	15,820,583	15,046,492	31,084,281	30,960,655	32,774,641	(1,690,360)	105%	(1,813,986)	-6%
State Atax DMO & Grants	8,618,745	7,463,964	-	7,862,968	7,553,807	(7,553,807)	0%	309,160	4%
Beach Consulting Service	35,500	38,350	-	43,250	44,800	(44,800)	0%	(1,550)	-4%
Beaufort County ROD Deed Processing	48,832	52,297	-	63,250	63,429	(63,429)	0%	(179)	0%
STR - Professional Services/Bank Charges	(2,382)	(1,495)	-	(1,495)	751	(751)	0%	(2,245)	150%
Lease Issuance Cost	-	132,500	-	-	-	-	0%	-	0%
Electric Franchise Fee -Buried Underground Cable	16,649	-	-	-	-	-	0%	-	0%
Operating Grants	875,526	882,751	-	416,747	552,932	(552,932)	0%	(136,185)	-33%
Federal Grants - ARPA	618,772	1,159,149	-	14,344	22,024	(22,024)	0%	(7,680)	-54%
Capital Improvements Program	26,828,181	30,998,368	97,715,584	82,507,577	78,407,959	19,307,625	80%	4,099,617	5%
Bond Issuance Cost	-	-	277,838	277,838	727,385	(449,547)	262%	(449,547)	-162%
GGHNCDC	129,142	277,025	3,286,604	1,718,563	1,696,358	1,590,246	52%	22,206	1%
Housing Fund	201,521	280,293	3,978,137	1,199,442	1,407,559	2,570,578	35%	(208,117)	-17%
Stormwater Fund	4,165,208	4,754,643	4,439,397	2,942,758	2,888,641	1,550,756	65%	54,117	2%
SBITA	859,436	429,854	-	-	-	-	0%	-	0%
Total Expenditures	\$ 112,399,805	\$ 118,927,905	\$ 200,947,600	\$ 187,730,181	\$ 184,327,435	\$ 16,620,165	92%	\$ 3,402,746	2%
Other Financing Uses - Transfers Out (To)									
Total Other Financing Uses - Transfers Out	\$ 27,041,705	\$ 55,150,250	\$ 27,433,686	\$ 71,305,134	\$ 67,827,197	\$ 40,393,511	247%	\$ (3,477,936)	-5%
Total Expenditures	\$ 139,441,510	\$ 174,078,155	\$ 228,381,286	\$ 259,035,315	\$ 252,154,633	\$ 23,773,346	110%	\$ (6,880,682)	-3%
Net change in fund balance	\$ 18,316,821	\$ 23,819,946	\$ (79,703,523)	\$ 1,311,947	\$ 13,560,776	\$ 66,142,747	17%	12,248,830	934%
Ending Fund Balance	\$ 229,684,678	\$ 253,504,626	\$ 173,801,103	\$ 254,816,573	\$ 267,065,402				
Reserves	44,664,431	44,825,046	92,370,000	109,921,372	109,220,568				
Ending Fund Balance After Restriction	\$ 185,020,247	\$ 208,679,580	\$ 81,431,103	\$ 144,895,201	\$ 157,844,834				

FUND BALANCE WALK

Net of Transfers

Fiscal Year 2026

	FY 2026 Amended Budget	FY 2026 Projection	2026 Actual	FY 26 Actual to FY 26 Projection Variance \$	Notes
BEGINNING FUND BALANCE	\$ 253,504,626	\$ 253,504,626	\$ 253,504,626	\$ -	
REVENUE					
GENERAL	\$ 46,591,322	\$ 51,943,290	\$ 54,205,350	\$ 2,262,060	Business Licenses MASC - Brokers
DEBT SERVICE	6,360,715	6,876,218	7,229,845	353,627	
STORMWATER	5,547,615	5,807,575	5,679,168	(128,407)	
SPECIAL REVENUE	-	56,599,055	56,334,749	(264,306)	
CAPITAL	9,465,538	8,156,209	12,294,057	4,137,848	FEMA Beach Renourishment
GULLAH GEECHEE CDC	125,000	228,789	236,326	7,537	
DISASTER FUND - FEMA	-	1,089,492	1,676,253	586,761	Winter Storm Fern & Hurricane Helene
2025 BEACH BOND	19,000,000	19,000,000	19,000,000	-	
2026 GO BOND & PREMIUM	35,000,000	35,000,000	36,905,641	1,905,641	Bond Premium
NOVANT LAND SALE (Net)	-	4,341,500	4,326,822	(14,678)	
TOTAL REVENUE	\$ 122,090,190	\$ 189,042,128	\$ 197,888,211	\$ 8,846,083	
AVAILABLE FUNDS	\$ 375,594,816	\$ 442,546,754	\$ 451,392,837	\$ 8,846,083	
EXPENSE					
GENERAL	\$ 60,165,760	\$ 59,724,285	\$ 58,187,149	\$ 1,537,136	
DEBT SERVICE	31,084,280	30,960,655	32,774,641	(1,813,986)	GO Bond Series 2026
STORMWATER	4,439,397	2,942,758	2,888,641	54,117	
SPECIAL REVENUE	-	8,399,064	8,184,550	214,514	State A-Tax grants/DMO payments
CAPITAL	77,687,380	82,507,577	78,407,959	4,099,617	
GULLAH GEECHEE CDC	3,286,603	1,718,563	1,696,358	22,206	
DISASTER FUND - FEMA	-	-	53,193	(53,193)	Winter Storm Fern
WORKFORCE HOUSING	3,978,137	1,199,442	1,407,559	(208,117)	
2025 BEACH BONDS	277,838	277,838	277,838	-	
2026 GO BONDS	-	-	449,547	(449,547)	Issuance Cost
TOTAL EXPENSE	\$ 180,919,395	\$ 187,730,181	\$ 184,327,435	\$ 3,402,746	
ENDING FUND BALANCE	\$ 194,675,421	\$ 254,816,573	\$ 267,065,401	\$ 12,248,829	
CHANGE IN FUND BALANCE		\$ 1,311,947	\$ 13,560,776		

FUND BALANCE WALK

Fund Balance Walk by Fund
2026 Actual

	GENERAL	DEBT SERVICE	STORMWATER	CAPITAL	GULLAH GEECHEE CDC	WORKFORCE HOUSING	SPECIAL REVENUE	NATURAL DISASTER	TOTAL
BEGINNING FUND BALANCE	\$ 52,370,364	\$ 14,243,513	\$ 13,636,629	\$ 9,575,904	\$ 5,564,275	\$ 2,868,191	\$ 117,701,881	\$ 37,543,869	\$ 253,504,626
REVENUE	\$ 54,205,350	\$ 7,229,845	\$ 5,679,168	\$ 12,294,057	\$ 236,326	\$ -	\$ 56,334,749	\$ 1,676,253	\$ 137,655,748
EXPENSE	58,187,149	32,774,641	2,888,641	78,407,959	1,696,358	1,407,559	8,184,550	53,193	183,600,051
TRANSFERS IN	13,443,959	14,610,965	-	38,575,225	-	1,197,049	-	-	67,827,197
TRANSFERS OUT	197,049	-	3,518,186	1,818,287	-	-	62,293,675	-	67,827,197
2025 BEACH BOND	-	-	-	19,000,000	-	-	-	-	19,000,000
2025 BEACH BOND ISSUANCE COST	-	-	-	277,838	-	-	-	-	277,838
2026 GO BOND (w/Premium)	-	-	-	36,905,641	-	-	-	-	36,905,641
2026 GO BOND ISSUANCE COST	-	-	-	449,547	-	-	-	-	449,547
NOVANT LAND SALE (NET OF EXPENSES)	-	-	-	4,326,822	-	-	-	-	4,326,822
CHANGE IN FUND BALANCE	\$ 9,265,111	\$ (10,933,831)	\$ (727,659)	\$ 30,148,113	\$ (1,460,032)	\$ (210,510)	\$ (14,143,476)	\$ 1,623,060	\$ 13,560,776
ENDING FUND BALANCE	\$ 61,635,475	\$ 3,309,682	\$ 12,908,970	\$ 39,724,017	\$ 4,104,243	\$ 2,657,681	\$ 103,558,405	\$ 39,166,929	\$ 267,065,401
PROJECTED ENDING FUND BALANCE	\$ 57,836,279	\$ 2,951,754	\$ 12,891,855	\$ 37,159,646	\$ 4,074,501	\$ 2,865,797	\$ 98,403,377	\$ 38,633,363	\$ 254,816,572
TOWN COUNCIL FUND BALANCE POLICY									
GENERAL FUND DISASTER RESERVE	\$ 29,135,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,135,110
STORMWATER UTILITY FUND RESERVE	-	-	5,000,000	-	-	-	-	-	5,000,000
STORMWATER NETS ASSETS RESERVE (1)	-	-	7,743,958	-	-	-	-	-	7,743,958
ECONOMIC DEVELOPMENT RESERVE	-	-	-	4,341,500	-	-	-	-	4,341,500
BEACH PRESERVATION FEE RESERVE							20,000,000		20,000,000
HOSPITALITY TAX RESERVE							5,000,000		5,000,000
RETF -DISASTER DEBT SERVICE RESERVE	-	-	-	-	-	-	1,000,000	-	1,000,000
NATURAL DISASTERS FUND RESERVE	-	-	-	-	-	-	-	37,000,000	37,000,000
TOTAL TOWN COUNCIL FUND BALANCE POLICY	\$ 29,135,110	\$ -	\$ 12,743,958	\$ 4,341,500	\$ -	\$ -	\$ 26,000,000	\$ 37,000,000	\$ 109,220,568
UNRESTRICTED ENDING FUND BALANCE	\$ 32,500,365	\$ 3,309,682	\$ 165,012	\$ 35,382,517	\$ 4,104,243	\$ 2,657,681	\$ 77,558,405	\$ 2,166,929	\$ 157,844,833

(1) - Net Asset Reserve is calculated by taking total capital assets less accumulated depreciation plus any unused bond proceeds less outstanding debt (principle).

FUND BALANCE WALK

SPECIAL REVENUE FUND BALANCE WALK BY FUND
2026 Actual

	SPECIAL REVENUE GRANTS	BEACH PRESERVATION FEES	HTAX FEES	FIRE TRUCK LEASE PROCEEDS	TIF TAXES	ROAD USAGE FEES	STATE ATAX FEES	REAL ESTATE TRANSFER FEES	PALMETTO ELECTRIC FEES	SHORT TERM RENTAL FEES	FEDERAL GRANT	TOTAL
BEGINNING FUND BALANCE	\$ 321,120	\$ 55,324,863	\$ 28,803,714	\$ 1,768	\$ 4,073,041	\$ 2,268,106	\$ 11,335,170	\$ 13,976,147	\$ 1,273,557	\$ 324,395	\$ -	\$ 117,701,881
REVENUE	\$ 635,818	\$ 16,663,396	\$ 11,879,077	\$ 76,726	\$ 304,978	\$ 278	\$ 12,919,215	\$ 6,912,403	\$ 3,600,386	\$ 2,320,447	\$ 1,022,024	\$ 56,334,749
EXPENSE	499,739	44,800	-	-	-	-	7,553,808	63,429	-	751	22,024	8,184,550
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	30,632,074	15,955,130	-	2,530,879	1,339,783	6,302,921	996,477	1,056,000	2,480,411	1,000,000	62,293,675
CHANGE IN FUND BALANCE	\$ 136,079	\$ (14,013,478)	\$ (4,076,053)	\$ 76,726	\$ (2,225,901)	\$ (1,339,505)	\$ (937,514)	\$ 5,852,498	\$ 2,544,386	\$ (160,715)	\$ -	\$ (14,143,476)
ENDING FUND BALANCE	\$ 457,199	\$ 41,311,385	\$ 24,727,661	\$ 78,494	\$ 1,847,140	\$ 928,601	\$ 10,397,656	\$ 19,828,645	\$ 3,817,943	\$ 163,680	\$ -	\$ 103,558,405
PROJECTED ENDING FUND BALANCE	\$ 363,151	\$ 38,623,827	\$ 22,933,201	\$ 84,828	\$ 1,506,637	\$ 832,328	\$ 10,205,635	\$ 19,335,175	\$ 3,641,983	\$ 876,611	\$ -	\$ 98,403,377
TOWN COUNCIL FUND BALANCE POLICY												
BEACH PRESERVATION FEE RESERVE	\$ -	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
HOSPITALITY TAX RESERVE	-	-	5,000,000	-	-	-	-	-	-	-	-	5,000,000
RETF -DISASTER DEBT SERVICE RESERVE	-	-	-	-	-	-	-	1,000,000	-	-	-	1,000,000
TOTAL TOWN COUNCIL FUND BALANCE POLICY	\$ -	\$ 20,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 26,000,000
UNRESTRICTED ENDING FUND BALANCE	\$ 457,199	\$ 21,311,385	\$ 19,727,661	\$ 78,494	\$ 1,847,140	\$ 928,601	\$ 10,397,656	\$ 18,828,645	\$ 3,817,943	\$ 163,680	\$ -	\$ 77,558,405

TOTAL FUND BALANCE

**Total Fund Balance by Fiscal Year
FY 2022 - 2026**

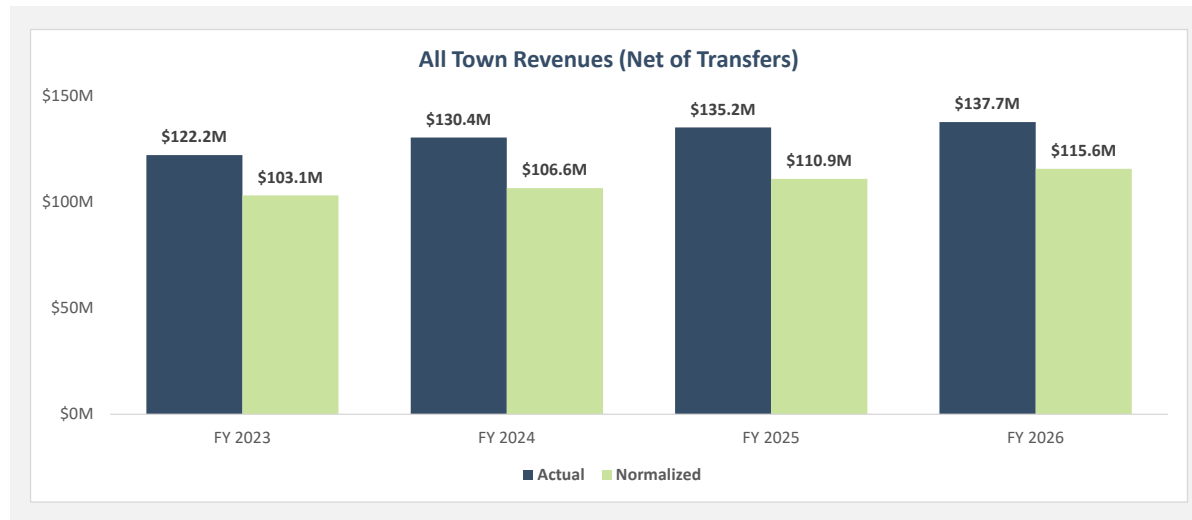
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
TOTAL FUND BALANCE	\$ 189,515,504	\$ 211,367,857	\$ 229,684,678	\$ 253,504,626	\$ 267,065,401
TOWN COUNCIL RESERVE POLICY:					
GENERAL FUND DISASTER RESERVE	26,741,992	23,192,000	24,370,000	24,370,000	29,135,110
BEACH PRESERVATION FEE RESERVE	5,080,403	12,000,000	12,000,000	12,000,000	20,000,000
HOSPITALITY TAX RESERVE	-	-	-	-	5,000,000
DISASTER - PUBLIC INFORMATION	-	-	1,000,000	1,000,000	-
RETF -DISASTER DEBT SERVICE RESERVE	-	-	-	-	1,000,000
NATURAL DISASTERS FUND RESERVE	-	-	-	-	37,000,000
STORMWATER UTILITY FUND RESERVE	-	-	-	-	5,000,000
STORMWATER NETS ASSETS RESERVE	7,003,964	7,141,697	7,294,431	7,455,046	7,743,958
CIP - ECONOMIC DEVELOPMENT RESERVE	-	-	-	-	4,341,500
TOTAL TOWN COUNCIL RESERVE POLICY	\$ 38,826,359	\$ 42,333,697	\$ 44,664,431	\$ 44,825,046	\$ 109,220,568
TOTAL UNRESTRICTED FUND BALANCE	\$ 150,689,145	\$ 169,034,160	\$ 185,020,247	\$ 208,679,580	\$ 157,844,833

Quarterly Revenue Charts

Fiscal Year 2026

Through June 2026

All Town Revenues (Net of Transfers)
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:

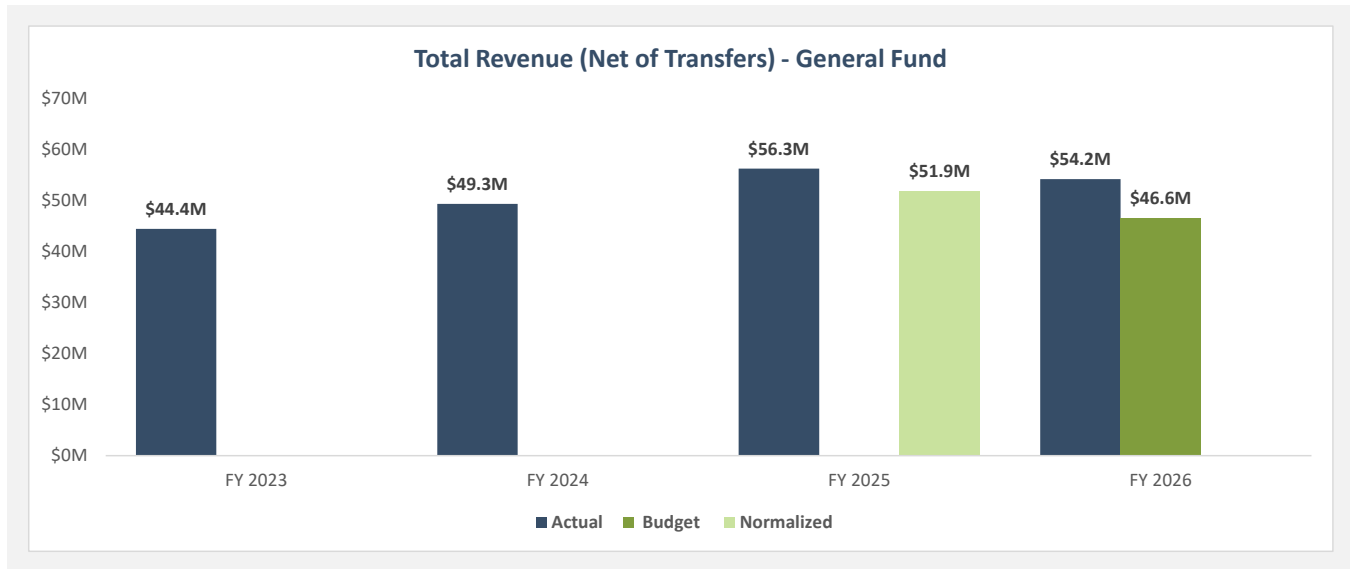
Normalized amounts on chart are less Investment Income, Grants & TIF collections for FY2023-FY2026 & removed Airbnb settlement & Business License FY24 collection amount from FY2025.

Fiscal Year		Quarter				Total	
		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
2023	\$	8,565,185 7%	\$ 25,403,790 21%	\$ 51,109,057 42%	\$ 37,078,380 30%	2	\$ 122,156,412 100%
2024	\$	12,115,708 9%	\$ 28,874,899 22%	\$ 49,064,518 38%	\$ 40,310,562 31%	2	\$ 130,365,687 100%
2025	\$	12,509,858 9%	\$ 27,161,464 20%	\$ 50,063,122 37%	\$ 45,429,407 34%	1,2	\$ 135,163,850 100%
2026	\$	12,659,734 9%	\$ 26,821,855 19%	\$ 41,737,638 30%	\$ 56,436,520 41%	4	\$ 137,655,748 100%

Notes:

- 1 - FY2025 Q4 includes \$5.614M Airbnb settlement.**
- 2 - FY2025 was final year of TIF collections (FY25 \$3.259M, FY24 \$7.845M and FY23 \$6.444M).**
- 3 - FY2025 revenues do not include Fire Truck Lease Proceeds**
- 4 - FY2026 revenues do not include 25 Beach Bonds, 26 GO Bonds/Premium and Novant Land Sale Revenues**

Total Revenue (Net of Transfers) - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026



Normalized FY25 Revenues excluded \$3.014M Airbnb settlement and FY24 MASC Brokers Licenses of \$1.365M

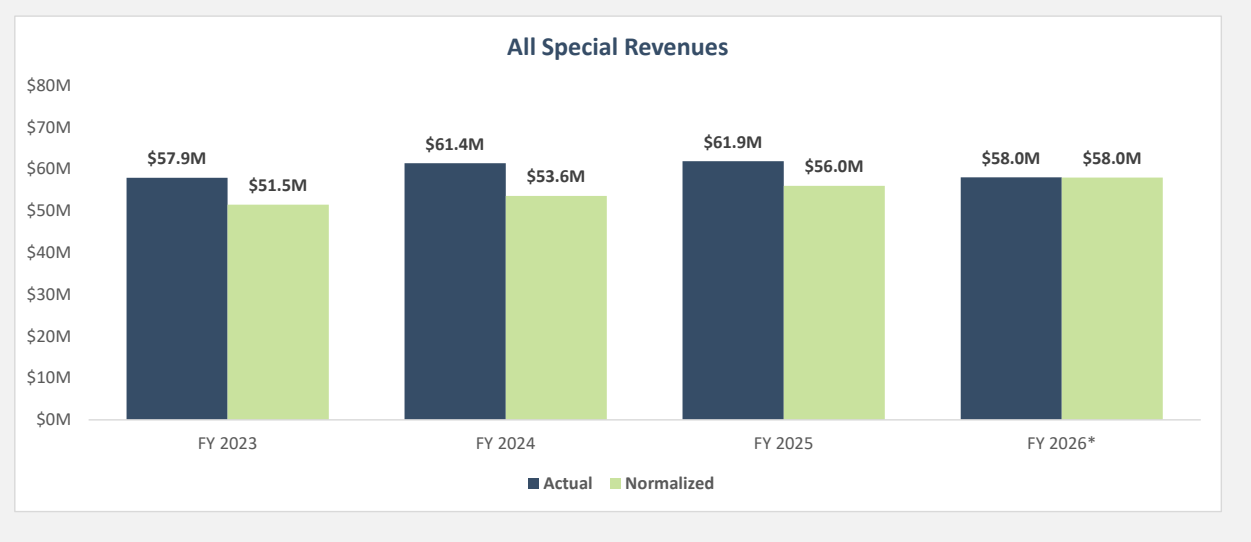
Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2023		\$ 3,140,961	7%	\$ 6,926,789	16%	\$ 19,680,290	44%	\$ 14,697,176	33%	\$ 44,445,216 100%
2024		\$ 4,803,158	10%	\$ 6,246,418	13%	\$ 21,917,949	44%	\$ 16,381,696	33%	\$ 49,349,220 100%
2025		\$ 4,901,395	9%	\$ 6,535,413	12%	\$ 22,780,784	40%	\$ 22,034,907	39%	\$ 56,252,499 100%
2026		\$ 4,033,654	7%	\$ 7,330,711	14%	\$ 22,307,572	41%	\$ 20,533,413	38%	\$ 54,205,350 100%

Notes:

1 - FY2025 Q1 MASC business licenses included \$1.365M fees received for FY2024 & FY2024 MASC business licenses included \$984K fees received for FY2023.

2 - FY2025 Q4 revenues include \$3.014M in proceeds received from Airbnb settlement.

All Special Revenues (includes Natural Disaster Fund)
Revenues by Quarter/Fiscal Year as of June 30, 2026

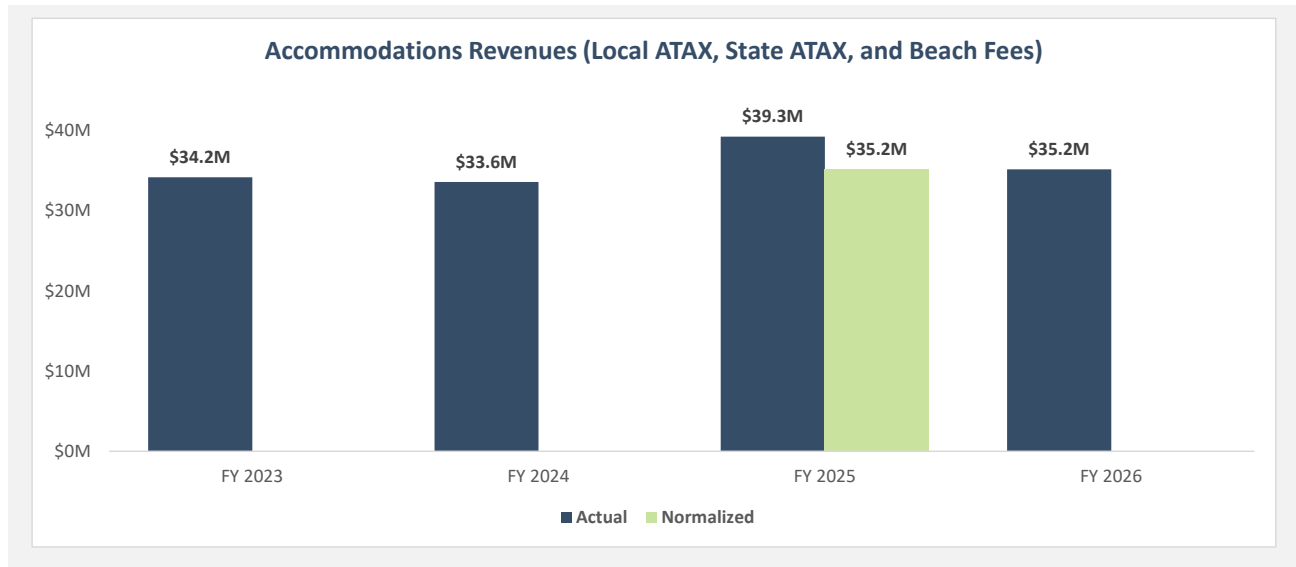


Notes:
Normalized amounts on chart are less TIF collections for FY2023, FY2024, FY2025, FY2026 & Airbnb settlement amount from FY2025 (Beach Preservation \$2.6M)

Fiscal Year		Quarter 1				Quarter 2				Quarter 3				Quarter 4				Total	
2023		\$	4,887,642	8%	\$	16,230,193	28%	\$	16,232,157	28%	\$	20,590,234	36%	1	\$	57,940,226	100%		
2024		\$	6,267,449	10%	\$	17,493,121	28%	\$	15,606,600	25%	\$	22,072,208	36%	1	\$	61,439,377	100%		
2025		\$	6,260,192	10%	\$	18,032,825	29%	\$	16,373,288	26%	\$	21,218,347	34%	2	\$	61,884,651	100%		
2026		\$	8,039,517	14%	\$	16,643,697	29%	\$	8,742,022	15%	\$	24,585,766	42%		\$	58,011,002	100%		

Notes:
1 - FY2025 was final year of current TIF collections (FY25 \$3.259M, FY24 \$7.845m and FY23 \$6.444M). FY2026 had delinquent TIF collections of \$16,801

Accommodations Revenues (Local ATAX, State ATAX, and Beach Fees)
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:

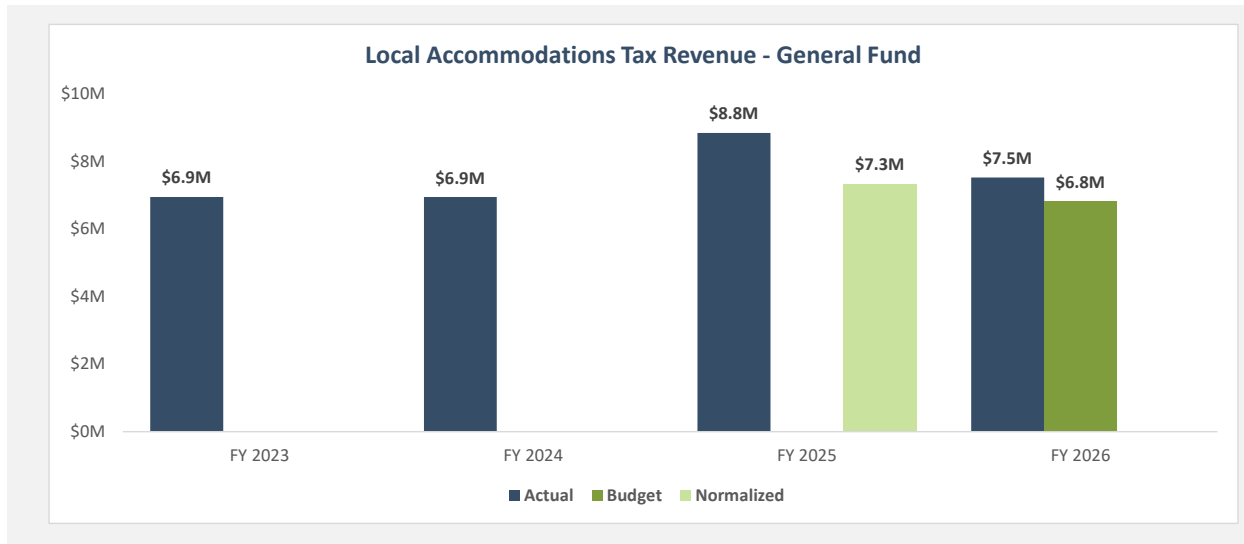
Normalized Total in chart removes Airbnb settlement for \$4.107M received in FY2025.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023		\$	2,260,236	\$	12,203,863	\$	4,083,859	\$	15,642,341	\$	34,190,299
			7%		36%		12%		46%		100%
2024		\$	2,415,404	\$	11,849,955	\$	3,929,485	\$	15,429,058	\$	33,623,902
			7%		35%		12%		46%		100%
2025		\$	1,919,393	\$	11,820,283	\$	4,450,159	\$	21,088,015	1	\$ 39,277,850
			5%		30%		11%		54%		100%
2026		\$	2,577,180	\$	11,429,538	\$	4,397,828	\$	16,795,174		\$ 35,199,720
			7%		32%		12%		48%		100%

Notes:

1 - FY2025 Q4 beach preservation fees & local accommodations tax includes \$4.107M in proceeds received from the Airbnb settlement.

Local ATAX Revenue - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:

Represents 1% of the 3% local accommodations collected by the Town on the rental of any rooms (excluding meeting rooms).

Tax collections occur monthly.

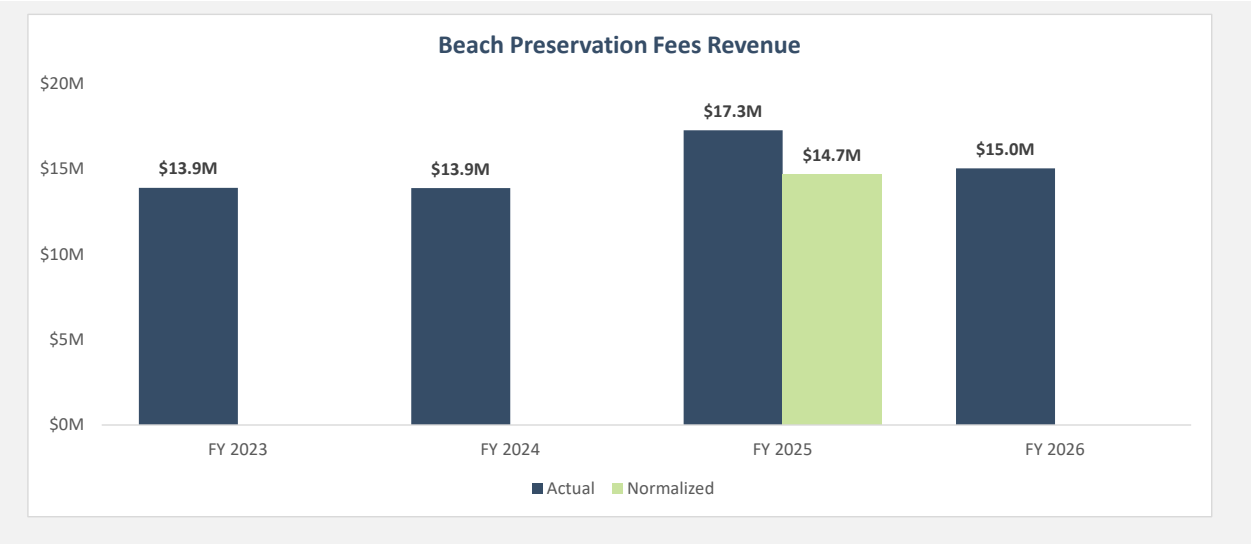
FY2025 Normalized Revenues are less Airbnb settlement of \$1.507M

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2023		\$ 753,412	11%	\$ 2,287,180	33%	\$ 756,489	11%	\$ 3,151,384	45%	\$ 6,948,465 100%
2024		\$ 805,135	12%	\$ 2,233,779	32%	\$ 719,806	10%	\$ 3,185,804	46%	\$ 6,944,524 100%
2025		\$ 639,798	7%	\$ 2,175,619	25%	\$ 871,544	10%	\$ 5,154,445	58%	1 \$ 8,841,406 100%
2026		\$ 859,060	11%	\$ 2,077,962	28%	\$ 915,560	12%	\$ 3,671,275	49%	\$ 7,523,857 100%

Notes:

1 - FY2025 Q4 includes \$1.507M in proceeds received from the Airbnb settlement.

Beach Preservation Fee Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026

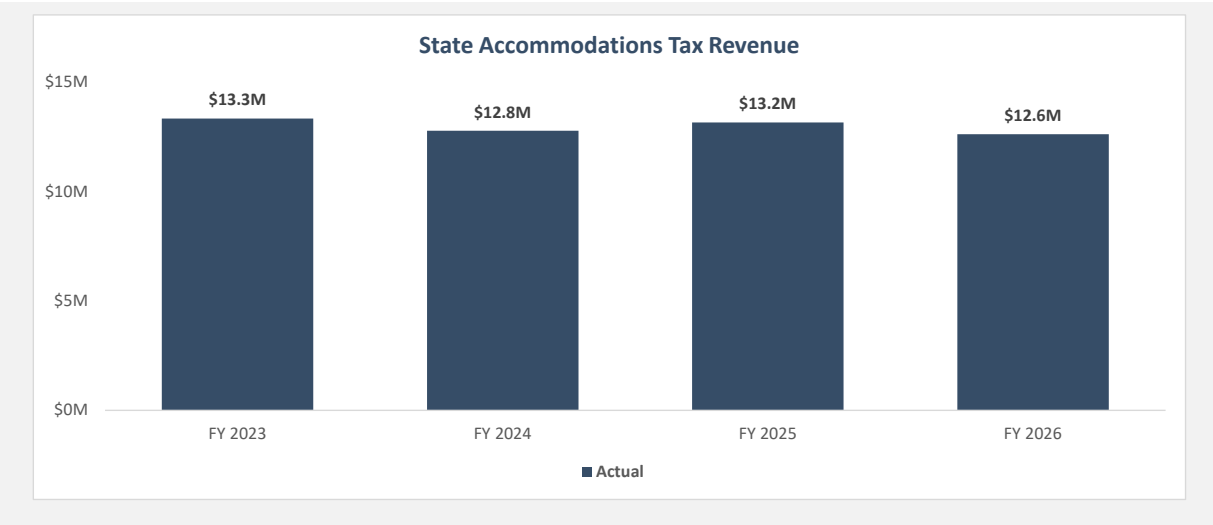


Notes:
*Represents 2% of the 3% local accommodations collected by the Town on the rental of any rooms (excluding meeting rooms).
 Tax collections occur monthly.
 FY2025 Normalized Revenues are less Airbnb settlement funds of \$2.6M*

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023	\$	1,506,824	\$	4,574,360	\$	1,512,979	\$	6,302,768	\$	13,896,931	
		11%		33%		11%		45%		100%	
2024	\$	1,610,269	\$	4,467,560	\$	1,439,610	\$	6,371,610	\$	13,889,049	
		12%		32%		10%		46%		100%	
2025	\$	1,279,595	\$	4,351,239	\$	1,743,089	\$	9,894,859	1	17,268,782	
		7%		25%		10%		57%		100%	
2026	\$	1,718,120	\$	4,155,925	\$	1,831,120	\$	7,342,550		15,047,715	
		11%		28%		12%		49%		100%	

Notes:
 1 - FY2025 Q4 beach preservation fees includes \$2.6M in proceeds received from the Airbnb settlement.

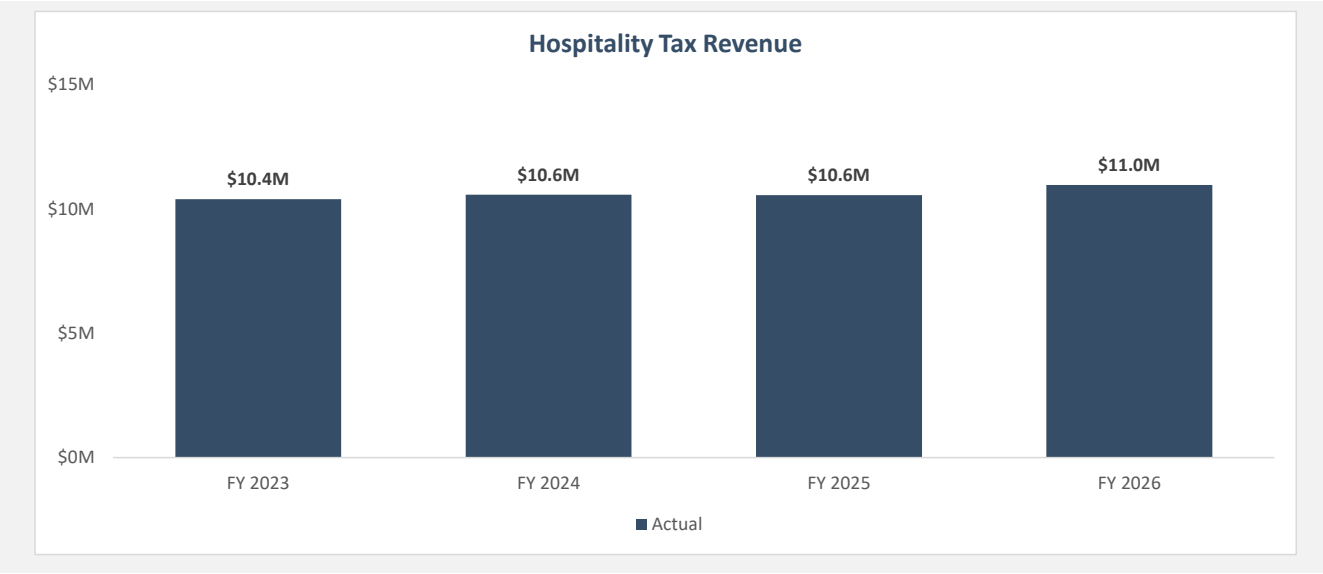
State Accommodations Tax Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:
Represents remittance by the State of the 2% accommodations tax on the rental of any rooms.
Taxes are paid quarterly to the Town in arrears and are distributed as follows:
First \$25,000 to the General Fund
5% to the General Fund
30% to the DMO
65% to Special Revenue ATAX Fund

Fiscal Year		Quarter				Total
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
2023	\$	-	\$ 5,342,323	\$ 1,814,391	\$ 6,188,189	\$ 13,344,903
		0%	40%	14%	46%	100%
	\$	-	\$ 5,148,616	\$ 1,770,069	\$ 5,871,644	\$ 12,790,329
		0%	40%	14%	46%	100%
2024	\$	-	\$ 5,293,425	\$ 1,835,526	\$ 6,038,711	\$ 13,167,662
		0%	40%	14%	46%	100%
	\$	-	\$ 5,195,651	\$ 1,651,148	\$ 5,781,349	\$ 12,628,148
		0%	41%	13%	46%	100%

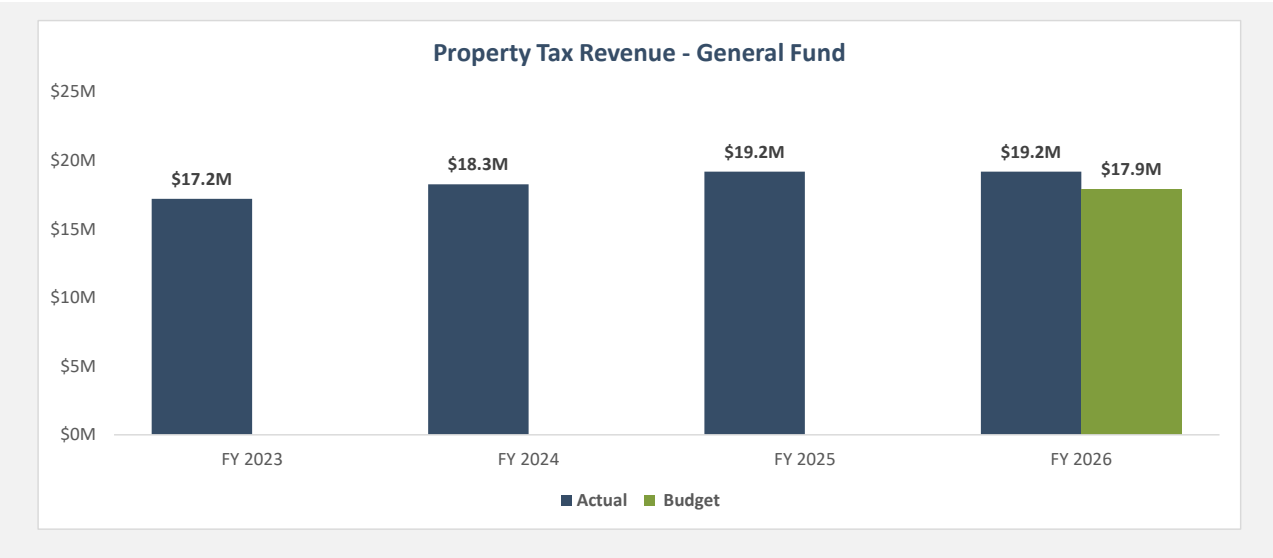
Hospitality Tax Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:
Represents the monthly collection of a 2% tax collected each month in the Town from the sale of prepared foods, meals and beverages sold.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023		\$	1,099,256	\$	2,727,970	\$	1,820,982	\$	4,752,137	\$	10,400,345
			11%		26%		18%		46%		100%
2024		\$	1,125,307	\$	2,807,303	\$	1,836,198	\$	4,805,571	\$	10,574,379
			11%		27%		17%		45%		100%
2025		\$	1,073,329	\$	2,740,003	\$	1,842,822	\$	4,903,508	\$	10,559,662
			10%		26%		17%		46%		100%
2026		\$	1,255,383	\$	2,758,840	\$	1,871,281	\$	5,082,745	\$	10,968,249
			11%		25%		17%		46%		100%

Property Tax Revenue - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026

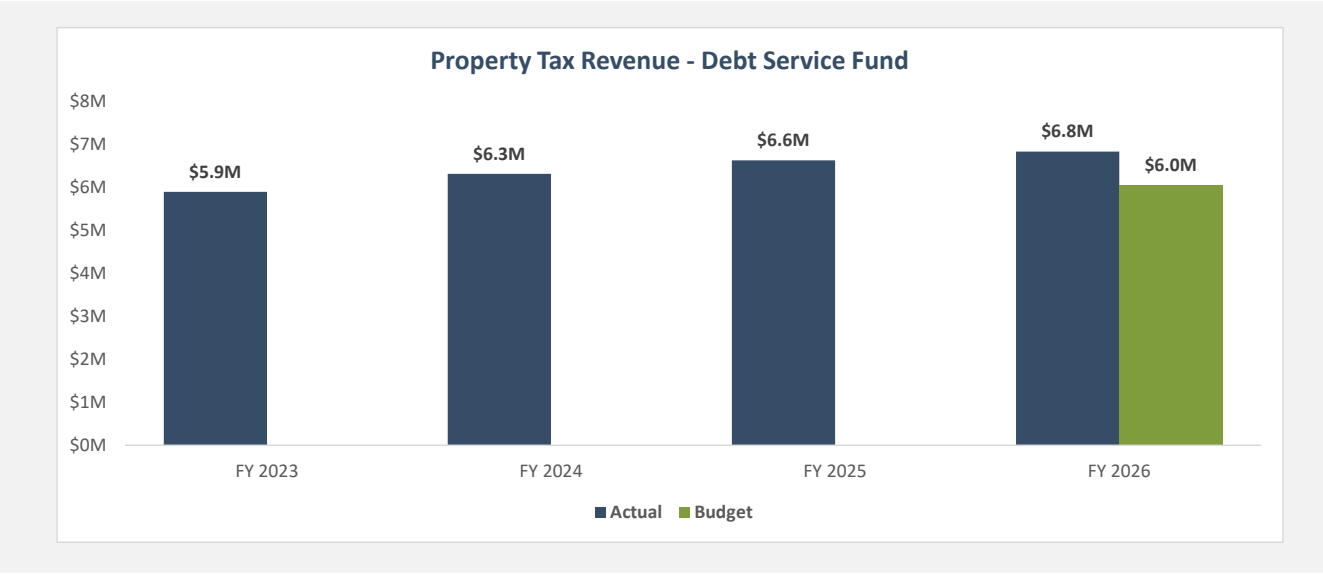


Notes:
 Represents operating millage collections of 14.3 mills (FY2026) by Beaufort County and remitted to the Town on all real and personal (automobiles and watercraft) property within the Town. Majority of tax collections occur during the months of December and January.

FY2026 Total Assessed values (\$3.35B) increased 6.9% from FY2025 Total Assessed values (\$3.13B)

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2023		\$	238,529	\$	2,631,682	\$	13,396,238	\$	949,097	\$ 17,215,546
			1%		15%		78%		6%	100%
2024		\$	207,585	\$	1,261,449	\$	15,930,263	\$	875,083	\$ 18,274,380
			1%		7%		87%		5%	100%
2025		\$	170,971	\$	2,336,204	\$	15,839,643	\$	843,976	\$ 19,190,794
			1%		12%		83%		4%	100%
2026		\$	215,644	\$	2,484,094	\$	15,658,828	\$	834,459	\$ 19,193,024
			1%		13%		82%		4%	100%

Property Tax Revenue - Debt Service Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026



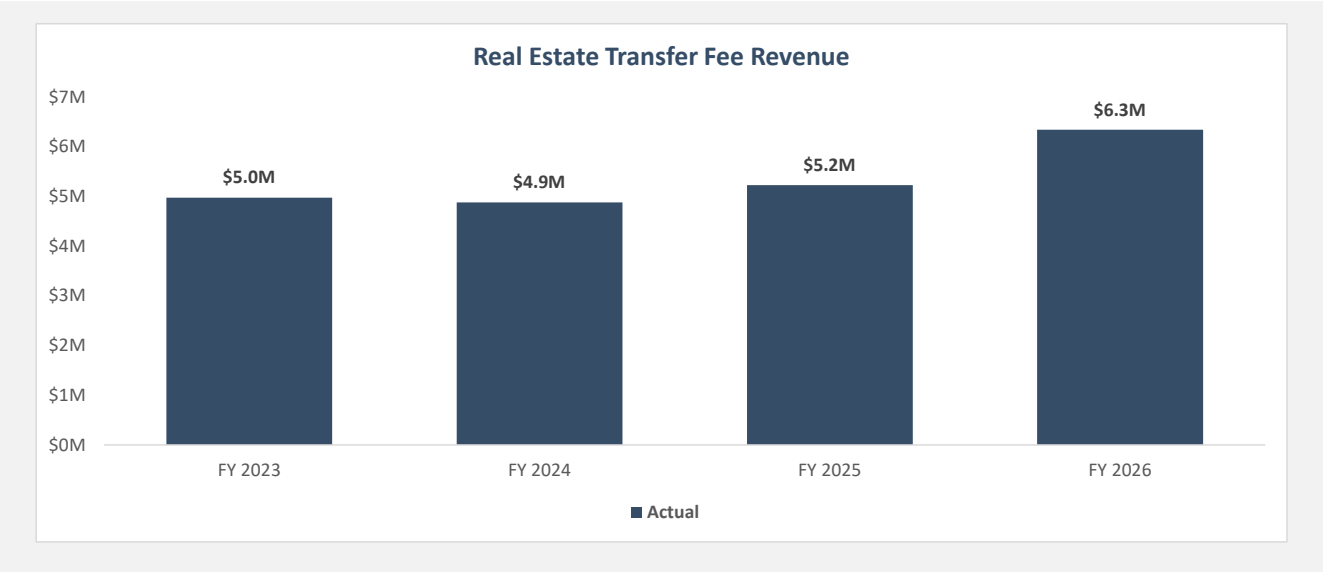
Notes:

Represents debt service millage collections of 5.1 mills (FY2026) by Beaufort County and remitted to the Town on all real and personal (automobiles and watercraft) property within the Town. Majority of tax collections occur during the months of December and January.

FY2026 Total Assessed values (\$3.35B) increased 6.9% from FY2025 Total Assessed values (\$3.13B)

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2023		\$	79,264	\$	899,185	\$	4,592,086	\$	316,165	\$ 5,886,700
			1%		15%		78%		5%	100%
2024		\$	71,206	\$	433,316	\$	5,506,944	\$	296,570	\$ 6,308,036
			1%		7%		87%		5%	100%
2025		\$	56,441	\$	804,215	\$	5,473,052	\$	285,421	\$ 6,619,129
			1%		12%		83%		4%	100%
2026		\$	73,827	\$	881,618	\$	5,580,952	\$	287,607	\$ 6,824,004
			1%		13%		82%		4%	100%

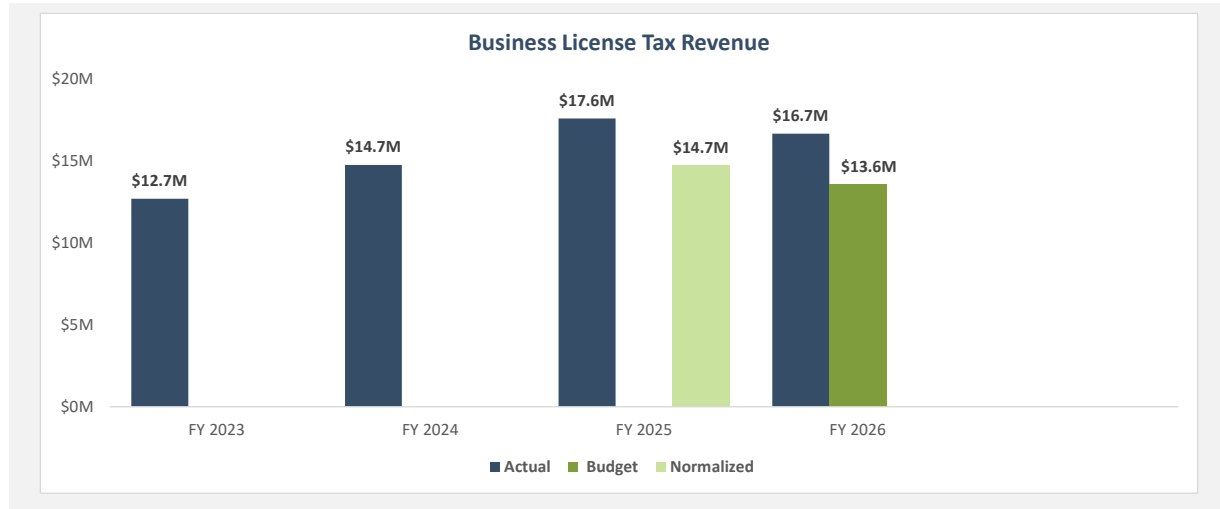
Real Estate Transfer Fee Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:
Represents 0.25% of the consideration paid on all Town of HHI real estate transfers filed with the Beaufort County Register of Deeds each month. Beaufort County retains 1% of the collected fees. Per municipal code, this fee is set to expire December 31, 2044.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023		\$	1,383,888	\$	1,127,907	\$	1,024,881	\$	1,438,955	\$	4,975,631
			28%		23%		21%		29%		100%
2024		\$	1,318,874	\$	1,014,836	\$	1,136,910	\$	1,412,585	\$	4,883,205
			27%		21%		23%		29%		100%
2025		\$	1,279,168	\$	1,159,633	\$	1,266,208	\$	1,523,346	\$	5,228,355
			24%		22%		24%		29%		100%
2026		\$	2,233,440	\$	1,301,920	\$	1,329,441	\$	1,478,075	\$	6,342,876
			35%		21%		21%		23%		100%

Business License Revenue - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:

Business license revenue for existing businesses are paid annually during the month April. New businesses will pay pro-rated fee based on month of opening. Majority of collections occur during the 3rd and 4th quarter.

FY2025 Normalized Revenues are less Airbnb settlement of \$1.507M and FY24 MASC Brokers License fees of \$1.365M

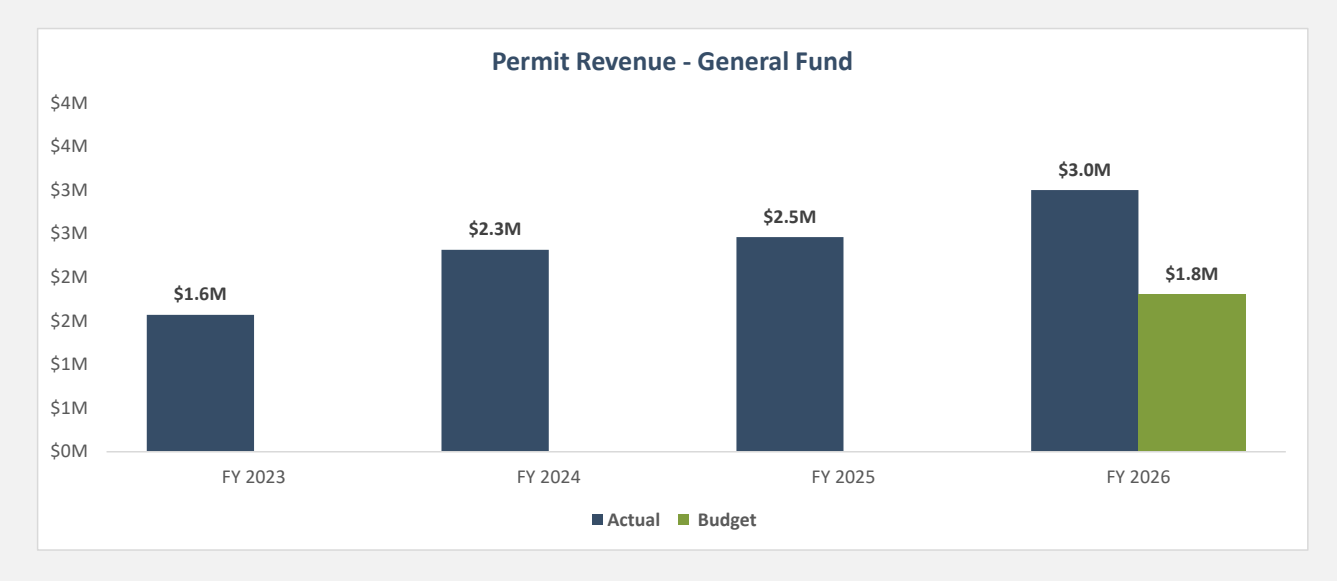
Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2023		\$	496,410	\$	203,450	\$	3,489,303	\$	8,501,761	\$ 12,690,924
			4%		2%		27%		67%	100%
2024		\$	1,586,659	1	\$ 315,591	\$	3,047,844	\$	9,799,288	\$ 14,749,382
			11%		2%		21%		66%	100%
2025		\$	1,701,317	1	\$ 77,044	\$	3,125,536	\$	12,681,705	2 \$ 17,585,602
			10%		0%		18%		72%	100%
2026		\$	343,189		\$ 129,475	\$	3,115,294	\$	13,065,355	\$ 16,653,313
			2%		1%		19%		78%	100%

Notes:

1 - FY2025 Q1 MASC business licenses included \$1.365M fees received for FY2024 & FY2024 MASC business licenses included \$984K fees received for FY2023.

2 - FY2025 Q4 business licenses includes \$1.507M in proceeds received from Airbnb settlement.

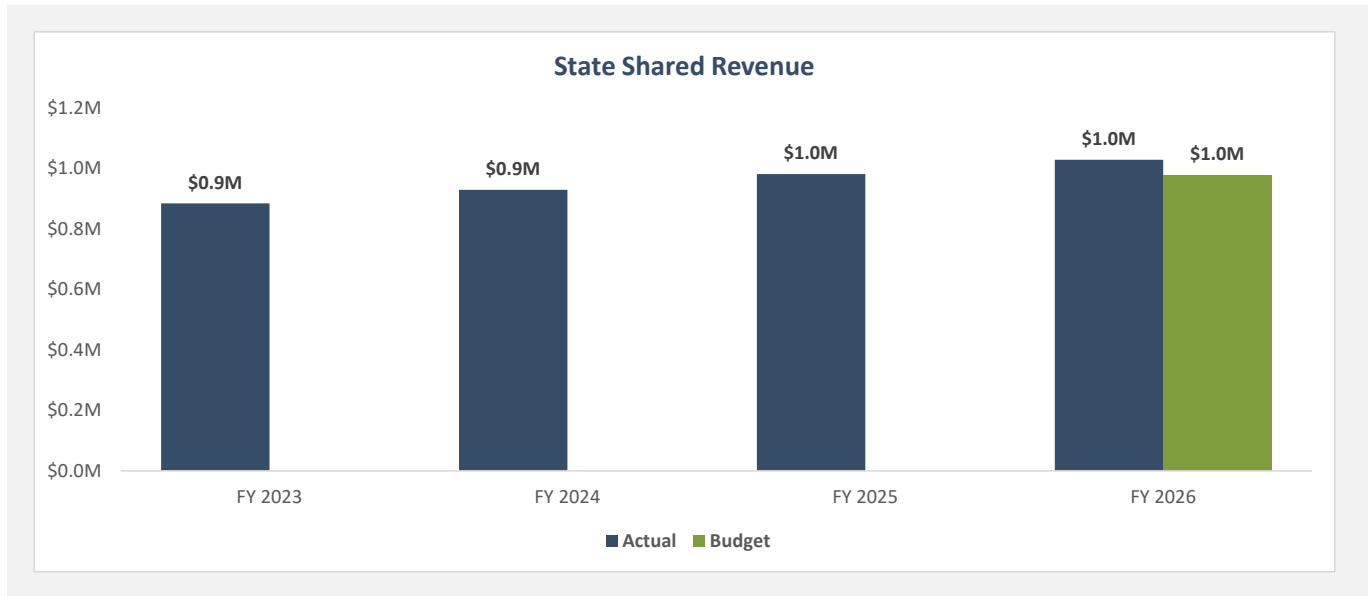
Permit Revenue - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:
 Permit revenue is paid throughout the fiscal year for any improvements to an existing home or business or construction of a new home or business. Revenue is received throughout the fiscal year.

Fiscal Year		Quarter				Total
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
2023		\$ 428,893 27%	\$ 435,714 28%	\$ 360,844 23%	\$ 344,675 22%	\$ 1,570,126 100%
2024		\$ 655,820 28%	\$ 778,737 34%	\$ 485,294 21%	\$ 395,288 17%	\$ 2,315,139 100%
2025		\$ 490,800 20%	\$ 587,154 24%	\$ 830,412 34%	\$ 553,318 22%	\$ 2,461,684 100%
2026		\$ 845,731 28%	\$ 710,959 24%	\$ 891,242 30%	\$ 553,434 18%	\$ 3,001,366 100%

State Shared Revenue - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026

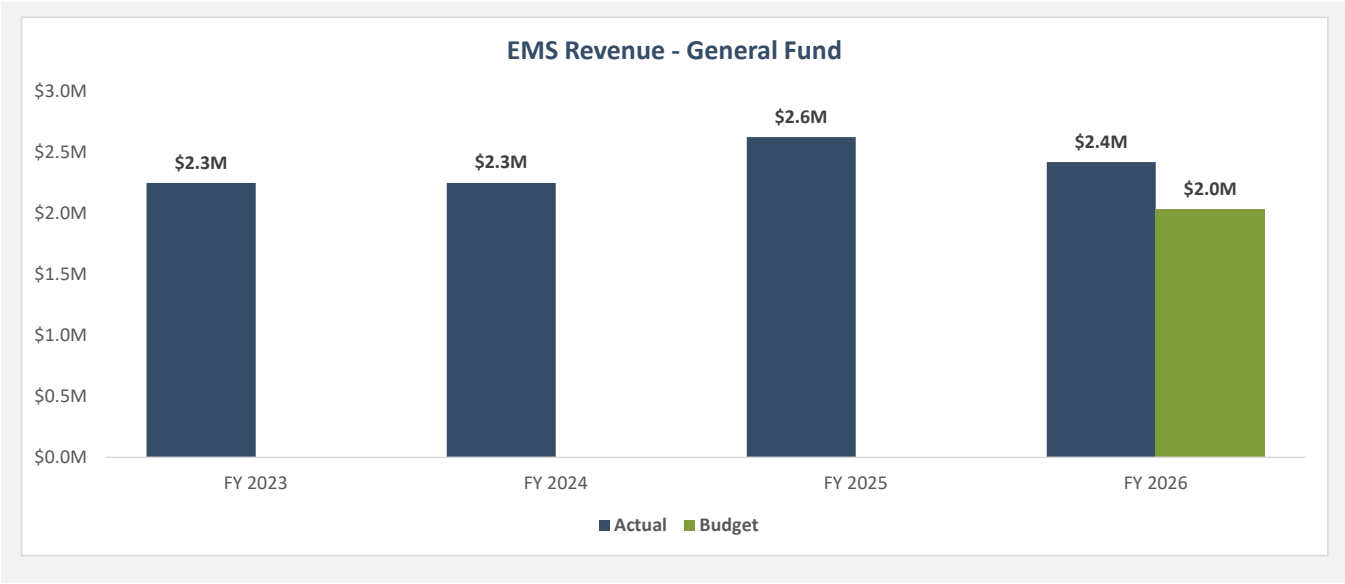


Notes:

Quarterly distributions from State from Aid To Subdivisions revenues.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023	\$	220,655	25%	\$	220,656	25%	\$	223,108	25%	\$	885,089
											100%
2024	\$	231,688	25%	\$	231,689	25%	\$	235,223	25%	\$	930,105
											100%
2025	\$	243,273	25%	\$	243,272	25%	\$	252,042	26%	\$	981,781
											100%
2026	\$	255,436	25%	\$	255,437	25%	\$	262,802	26%	\$	1,029,039
											100%

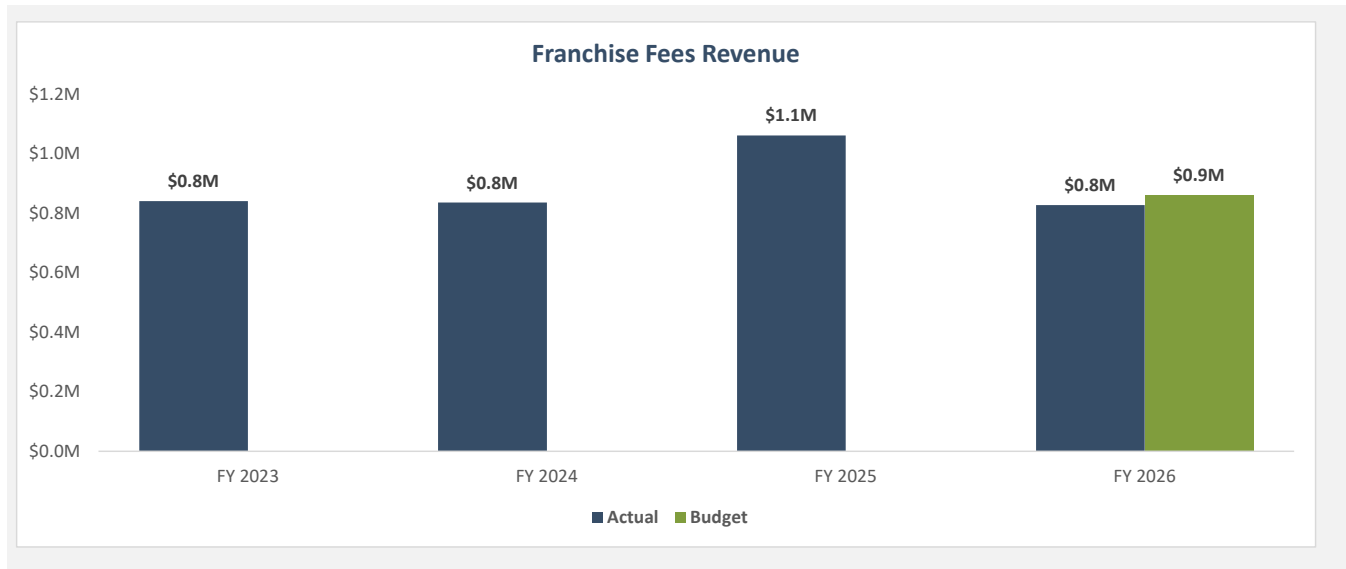
Emergency Medical Services (EMS) Revenue - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:
 Monthly revenue collections net of contractual adjustments, refunds, write-offs and other adjustments of EMS charges for services as collected and processed by EMS-MC (3rd party agency).

Fiscal Year		Quarter				Total
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
2023	\$	635,658	\$ 473,296	\$ 603,426	\$ 538,554	\$ 2,250,934
		28%	21%	27%	24%	100%
2024	\$	567,962	\$ 462,648	\$ 582,543	\$ 639,394	\$ 2,252,547
		25%	21%	26%	28%	100%
2025	\$	734,941	\$ 466,807	\$ 783,778	\$ 641,645	\$ 2,627,171
		28%	18%	30%	24%	100%
2026	\$	600,412	\$ 726,125	\$ 432,949	\$ 663,993	\$ 2,423,479
		25%	30%	18%	27%	100%

Franchise Fees Revenue - General Fund
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:

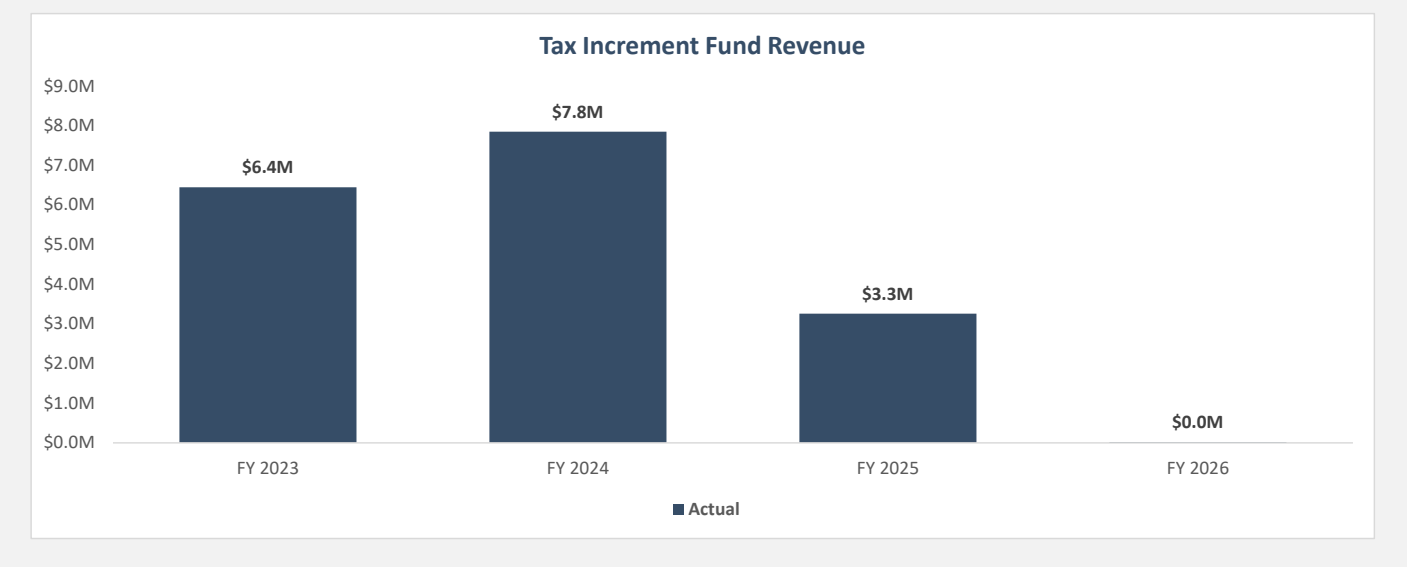
Quarterly collections (in arrears) of franchise fees for cable TV services provided by Charter Communications and Cable One (Hargray).

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023		\$ 63,127	8%	\$ 219,390	26%	\$ 283,350	34%	\$ 274,685	33%	\$ 840,552	100%
2024		\$ 163,458	20%	\$ 208,072	25%	\$ 262,896	31%	\$ 201,439	24%	\$ 835,865	100%
2025		\$ 201,300	19%	\$ 195,948	18%	\$ 299,470	28%	\$ 365,085	34%	\$ 1,061,803	100%
2026		\$ -	0%	\$ 178,428	22%	\$ 346,675	42%	\$ 302,567	37%	\$ 827,670	100%

Notes:

1 - FY2025 Q1 Franchise Fees includes \$201,300 in FY2024 Q4 franchise fees (Charter and Cable One).

Tax Increment Fund Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026

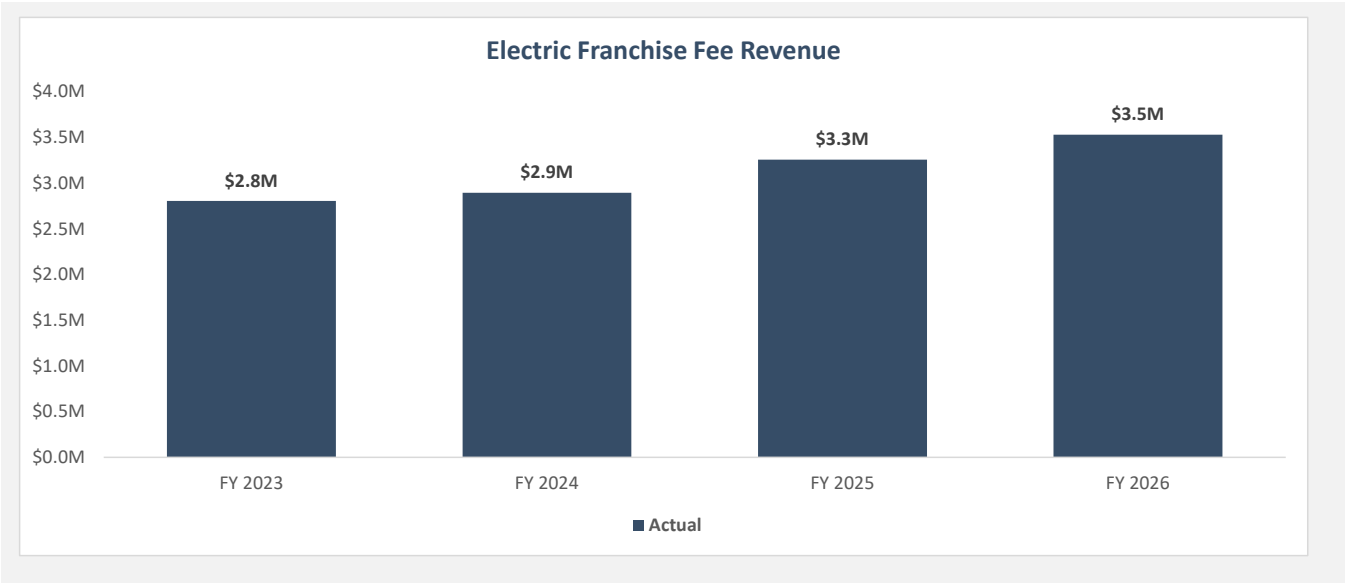


Notes:
FY2025 was final year of TIF collections.

Fiscal Year	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2023	\$	11,238 0%	\$	686,503 11%	\$	5,602,071 87%	\$	143,966 2%	\$ 6,443,778 100%
2024	\$	31,963 0%	\$	232,203 3%	\$	6,974,566 89%	\$	605,954 8%	\$ 7,844,686 100%
2025	\$	97,675 3%	\$	1,058,673 32%	\$	7,033,782 216%	\$	(4,931,271) 1 -151%	\$ 3,258,859 100%
2026	\$	15,410 92%	2 \$	1,272 8%	2 \$	- 0%	\$	- 0%	\$ 16,682 100%

Notes:
1 - Beaufort County reached \$26M contribution cap and the Town was required to reimburse the overpayment of \$5M.
2 - TIF ended 6/30/2025, FY 2026 revenue collections are late tax payments that were due for previous tax years.

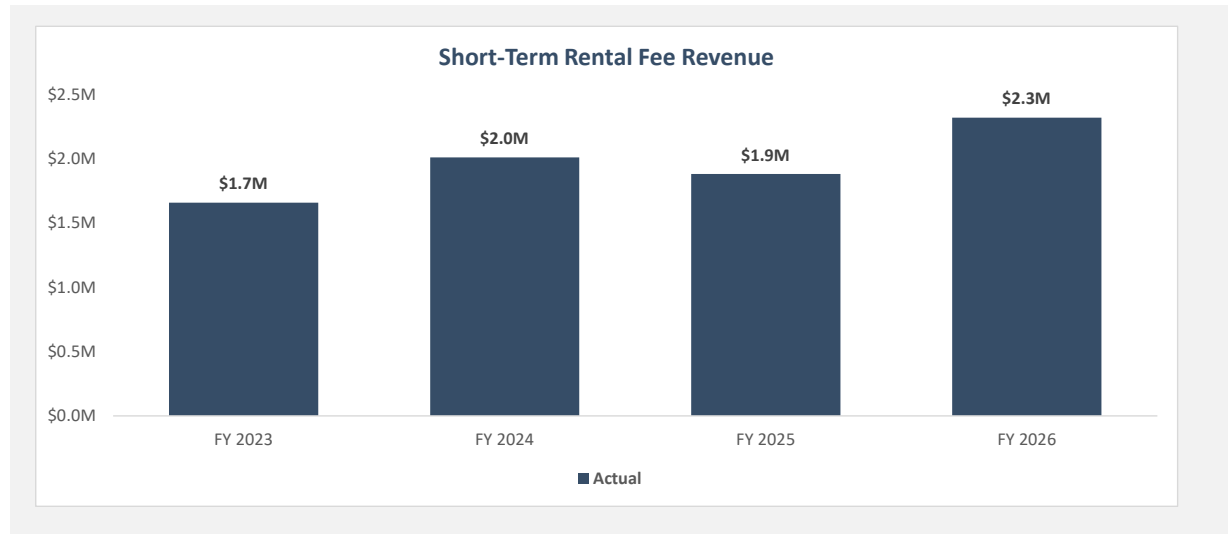
Electric Franchise Fee Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:
 Represents monthly remittance of franchise fee charged by Palmetto Electric on all electricity usage within the Town for the previous month.

Fiscal Year		Quarter				Total
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
2023		\$ 580,877 21%	\$ 693,152 25%	\$ 703,541 25%	\$ 827,691 30%	\$ 2,805,261 100%
2024		\$ 590,376 20%	\$ 709,564 25%	\$ 691,427 24%	\$ 902,251 31%	\$ 2,893,618 100%
2025		\$ 632,749 19%	\$ 734,560 23%	\$ 845,620 26%	\$ 1,045,466 32%	\$ 3,258,395 100%
2026		\$ 700,506 20%	\$ 789,277 22%	\$ 916,052 26%	\$ 1,123,950 32%	\$ 3,529,785 100%

Short-Term Rental Fee Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026



Notes:

FY2026 projection of \$1,850,000 is based on the current permit fee of \$250 per license.

FY2026 amount is based on a license renewal due date change from January 1 to May 15.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023		\$	-	\$	-	\$	1,350,261	\$	309,250	\$	1,659,511
			0%		0%		81%		19%		100%
2024		\$	113,000	\$	1,341,750	\$	389,500	\$	168,245	\$	2,012,495
			6%		67%		19%		8%		100%
2025		\$	68,750	\$	1,379,500	\$	282,250	\$	152,000	\$	1,882,500
			4%		73%		15%		8%		100%
2026		\$	130,500	\$	89,500	\$	54,000	\$	2,047,200	\$	2,321,200
			6%		4%		2%		88%		100%

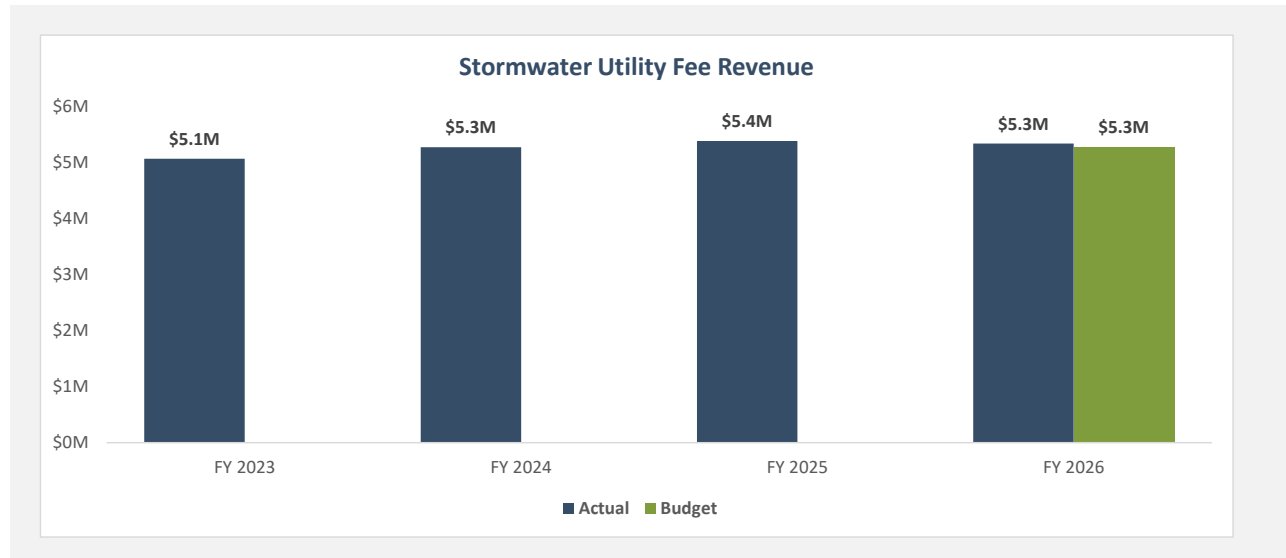
Notes:

FY26 revenues represent collection of \$150 permit fee per bedroom for each short-term rental (STR) property.

Permit fee is valid from May to April, with majority of the revenue collected during Q4.

Previous fee was \$250 per STR with the due date of December 31st with the majority of the revenue collected during Q2.

Stormwater Utility Fee Revenue
Revenues by Quarter/Fiscal Year as of June 30, 2026

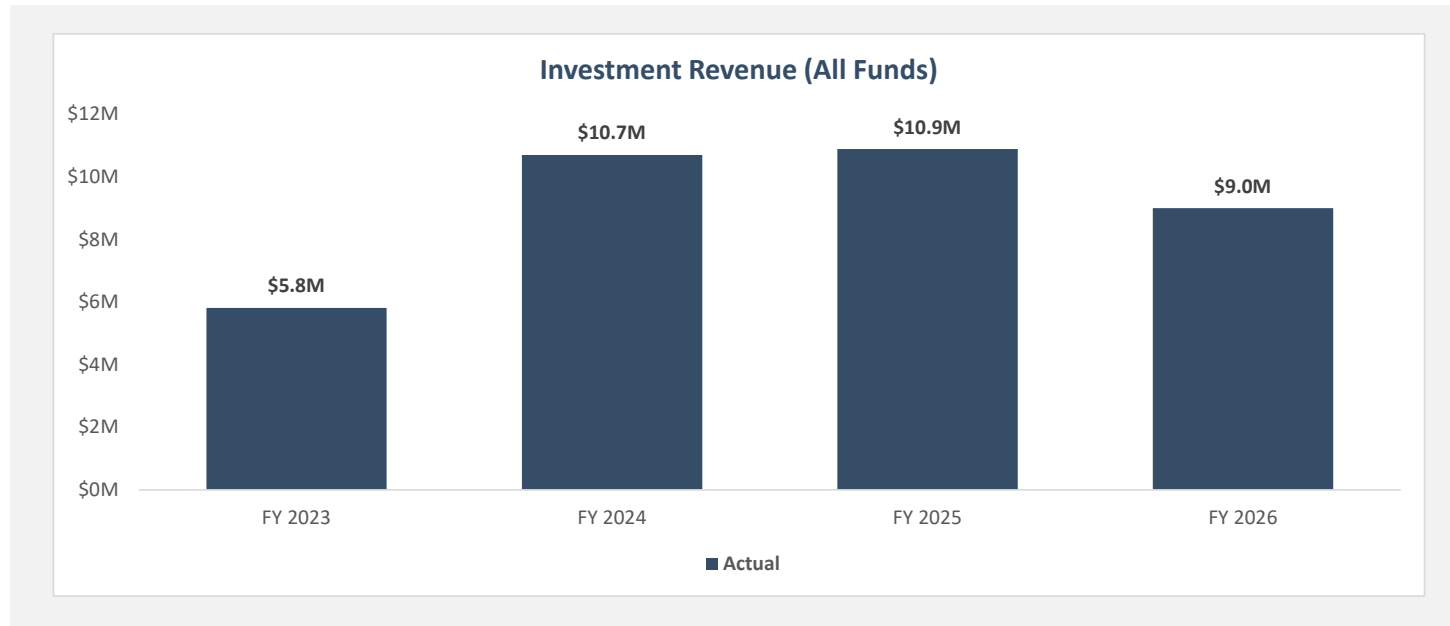


Notes:

Fees charged and collected by Beaufort County on all real property in the County. Fee collections are remitted to the Town monthly that include an administrative fee and an 80/20 allocation based a properties impervious area (square footage/structure type) and gross area (acres). Majority of revenue collections occur during the months of December and January.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2023		\$	29,193 1%	\$	690,657 14%	\$	4,227,573 83%	\$	119,175 2%	\$	5,066,598 100%
2024		\$	40,560 1%	\$	259,977 5%	\$	4,755,953 90%	\$	218,545 4%	\$	5,275,035 100%
2025		\$	40,725 1%	\$	603,199 11%	\$	4,581,118 85%	\$	159,222 3%	\$	5,384,264 100%
2026		\$	44,283 1%	\$	672,056 13%	\$	4,463,172 84%	\$	160,018 3%	\$	5,339,529 100%

Investment Revenue (All Funds)
Revenues by Quarter/Fiscal Year as of June 30, 2026



Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2023		\$	689,607	\$	1,581,497	\$	2,315,051	\$	1,227,109	\$ 5,813,264
			12%		27%		40%		21%	100%
2024		\$	2,557,765	\$	2,949,717	\$	2,588,816	\$	2,603,169	\$ 10,699,467
			24%		28%		24%		24%	100%
2025		\$	3,373,043	\$	1,954,497	\$	2,594,035	\$	2,963,627	\$ 10,885,202
			31%		18%		24%		27%	100%
2026		\$	2,577,426	\$	2,330,282	\$	1,875,631	\$	2,216,776	\$ 9,000,115
			29%		26%		21%		25%	100%

Treasury/Cash Management

Fiscal Year 2026

Through June 2026

CASH POSITION UPDATE

SUMMARY OF CURRENT CASH POSITIONS AS OF 6/30/2026

	Total Amount	% of Total
Low-Yield Liquid Accounts	\$ 2,371,936	0.9%
SC LGIP*	128,400,002	48.6%
Fixed Income Securities**	133,500,000	50.5%
Total	\$ 264,271,938	100.0%

*South Carolina Local Government Investment Pool

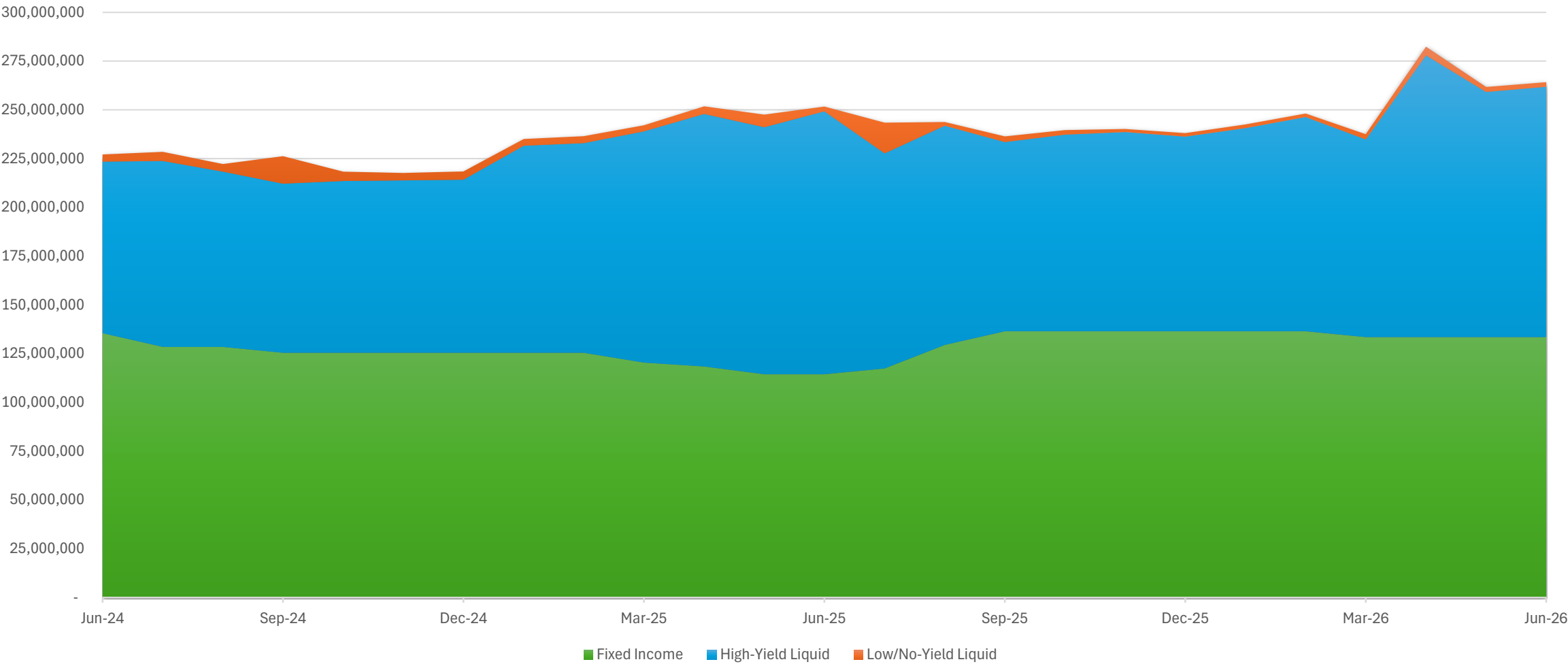
**U.S. Treasuries (T-Bills/T-Notes) and U.S. Agencies (Ex: Fannie Mae, Freddie Mac)

	Balance
Low-Yield Liquid Accounts	
Insured Investment	\$ 2,349,263
EMS	4,218
Short Term Rentals	4,712
Credit Card Processing Account	13,744
Total Low-Yield Liquid Accounts	\$ 2,371,936
SC LGIP Funds	
General Fund	\$ 27,421,658
Disaster	2,817,319
Debt Service	3,275,872
Palmetto Electric	3,506,335
Beach Preservation	15,569,986
HTAX	8,175,399
Real Estate Transfer	16,299,076
TIF	1,847,141
SWU	3,495,587
CIP	15,434,999
ATAX	2,445,488
GGHNCDC	1,090,371
Fire Truck Lease	80,276
Opioid	46,640
2026 GO Bond Proceeds	26,893,855
Total SC LGIP Funds	\$ 128,400,002
Fixed Income Securities	\$ 133,500,000
Total	\$ 264,271,938

CASH POSITION UPDATE

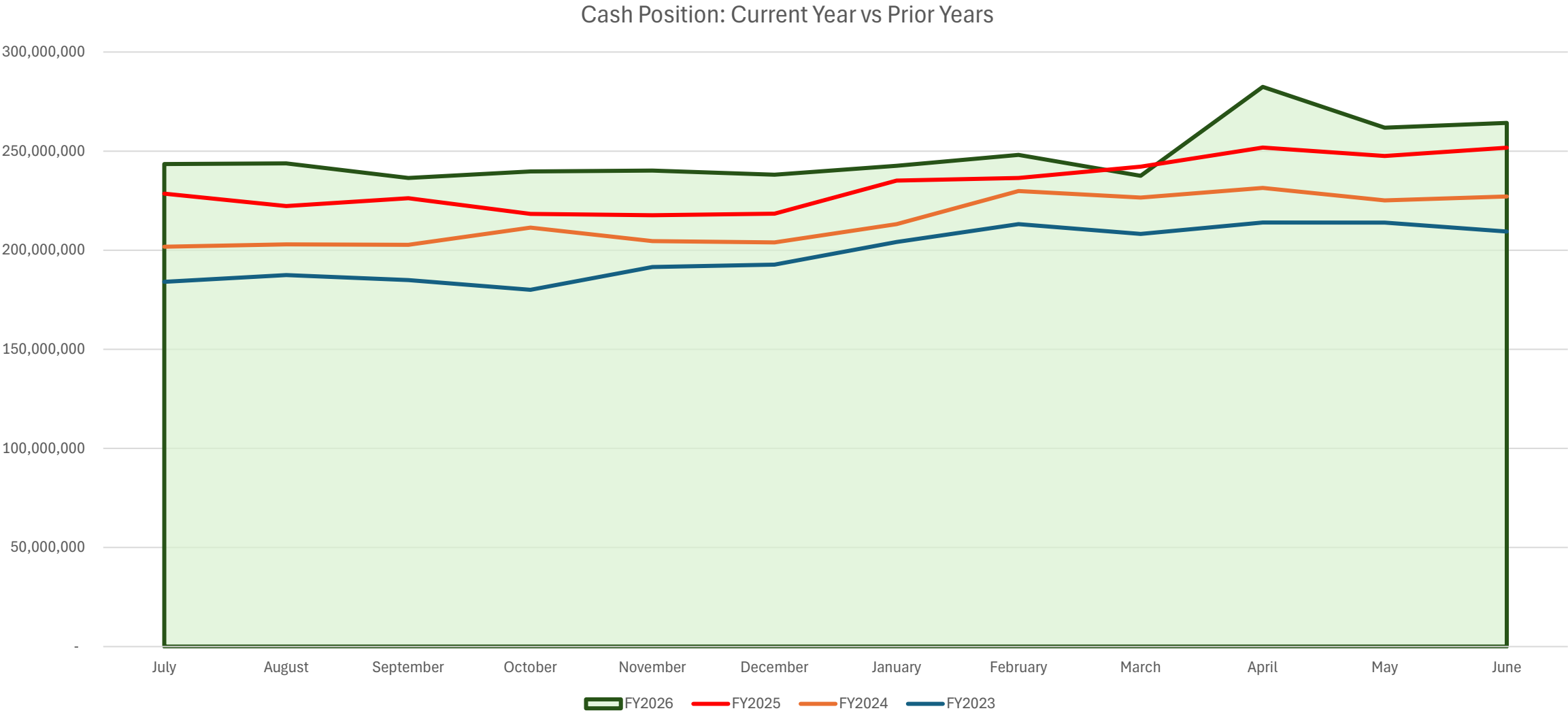
LONG-TERM VS. SHORT-TERM LIQUIDITY (2-YEAR HISTORY)
AS OF 6/30/2026

Long-Term vs. Short-Term Liquidity



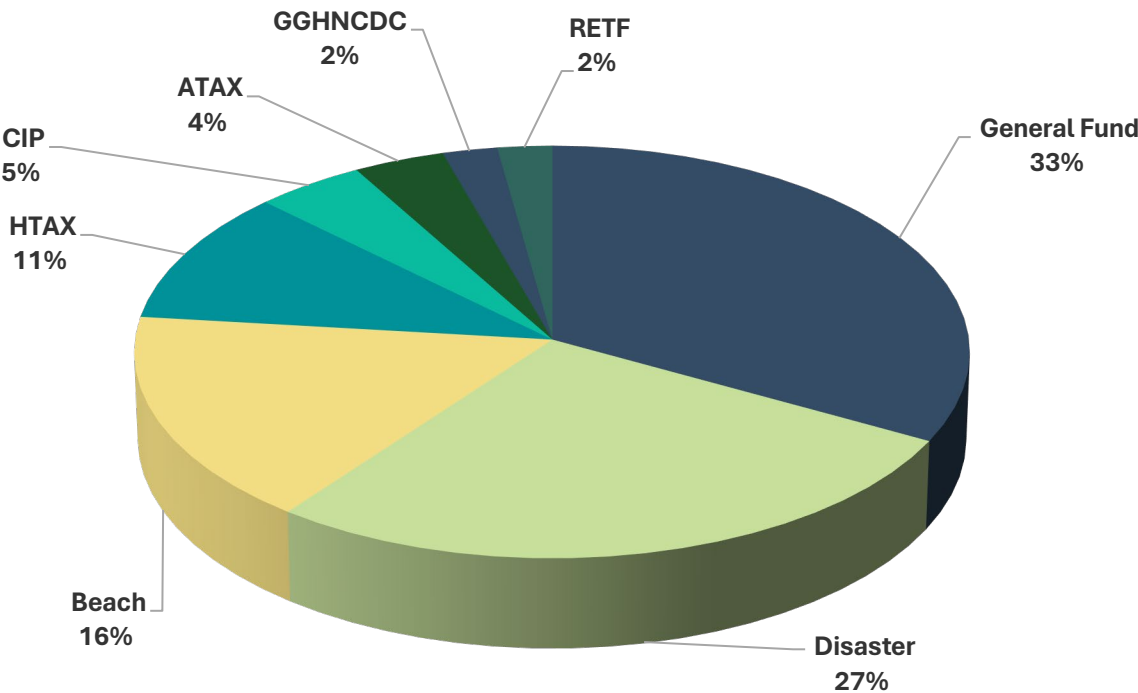
CASH POSITION UPDATE

TOTAL CASH POSITION BY FISCAL YEAR (4-YEAR HISTORY)
AS OF 6/30/2026



CASH POSITION UPDATE

FIXED INCOME INVESTMENTS BY FUND
AS OF 6/30/2026

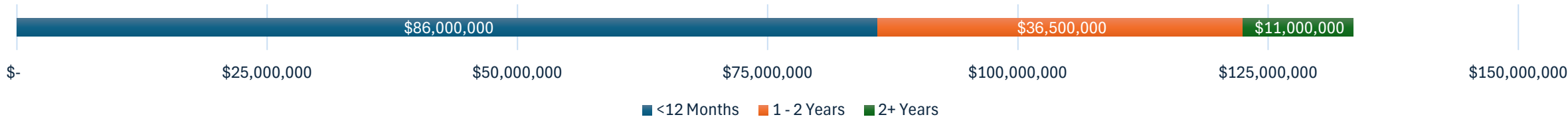


Current Fixed Income Investments		
Treasuries*	\$97,500,000	73.0%
Agencies**	\$36,000,000	27.0%
Total	\$133,500,000	

*U.S. Treasuries are loans made directly to the federal government. They are considered one of the safest investments available because they are backed by the full faith and credit of the United States. (Aa1/Aaa/AA+)

**U.S. Agency securities are loans to government-sponsored organizations (such as housing or agricultural programs). While not always issued directly by the U.S. Treasury, they are supported by federal agencies and are widely regarded as very low-risk investments. (Aa1/Aaa/AA+)

Fixed Income Investments by Term Length





TOWN OF HILTON HEAD ISLAND

Finance & Administrative Committee

TO: Finance & Administrative Committee
FROM: Dave Byrd, Finance Director
CC: Marc Orlando, ICMA-CM, Town Manager
DATE: September 14, 2026
SUBJECT: Town of Hilton Head Island FY 2027 Monthly Financial Update

RECOMMENDATION:

Staff recommend the Finance & Administrative Committee receive the Town of Hilton Head Island Fiscal Year 2027 monthly financial update to help keep Committee Members appraised of the Town's financial condition.

BACKGROUND:

Town Staff monitor the financial activity daily. On regular intervals, Town Staff presents information to the Finance & Administrative Committee to keep the Committee up to date on the progress of the budget, the financial status, collections, and spending. This information assists the Committee in assessing financial status and provides background information to prepare the Committee for future decisions that have financial implications.

SUMMARY:

The Finance Department has prepared financial information for the Finance & Administrative Committee to present an overview of the Town's financial position and operating results as of July 31, 2026. Key highlights include the following:

Financial Highlights

- **For Fiscal Year 2027, we have taken the annual budget and phased it by month, which will allow us to compare actual amounts against the budget for that same period. This comparison will allow us to focus discussion on the items that are impacting the current year and not discussing items that impacted the previous year.**
- Total revenues as of July 31, 2026, were \$1.85 million, which represents a decrease of (\$97 thousand) when compared to the budget for the month July 2026.
 - Please note that a large amount of our revenues are collected in arrears, including our property taxes and local taxes, including Beach Preservation

Fees, Local Accommodation and Hospitality. This collection practice has been reflected in how we phased the budget by month.

- Business licenses and parking revenues actuals reflected lower receipts than budget phasing though higher collections in EMS and Investment earnings partially offset these amounts.
- Expenditures totaled \$8.36 million representing savings of \$485 thousand when compared to the budget of \$8.84 million.
 - Expenditure savings were primarily in the General Fund and Capital Improvements Program Fund.
 - General Fund expenditure savings compared to budget phased amounts were due to lower actual expenses in contract services and personnel (vacant positions).
 - Capital Improvements Program Fund savings as compared to budget phased amounts were due to timing differences for professional service expenses that typically billed in arrears.
- Fund Balance Walks and Quarterly Revenue Charts have been included with projected amounts that are in-line with budget amounts.

ATTACHMENTS:

1. Fiscal Year 2027 Year-to-Date Financial Update



TOWN OF HILTON HEAD ISLAND

Monthly Financial Report

Fiscal Year 2027

Through July 31, 2026

Finance & Administrative Committee Meeting



Table of Contents

Fiscal Year 2027 Financial Update Through July 2027

- Town Financials (Total Town Fund Financial Statement & Fund Balance Walks)	p. 3-9
- Quarterly Revenue Charts	p. 10-31
- Treasury/Cash Management	p. 32-36

Town Financials

**Fiscal Year 2027
Through July 2026**

FY2027 TOTAL TOWN

ALL FUNDS NET OF TRANSFERS

	FY 2025 Actual	FY 2026 Actual	FY 2027 Annual Budget	FY 2027 July Budget	FY 2027 July	FY27 to FY27 Budget \$ Change	% Change	Variance Explanation
Fund balance - beginning	\$ 229,684,680	\$ 253,504,626	\$ 267,065,402	\$ 267,065,402	\$ 267,065,402			
Revenues								
Property Taxes	\$ 25,809,924	\$ 26,017,028	\$ 26,096,000	\$ -	\$ -	\$ -	0%	Property taxes collected in arrears
Business Licenses	17,585,602	16,653,313	14,995,592	217,787	127,179	(90,608)	-42%	Phasing difference
Franchise Fees	1,061,803	827,670	842,555	-	-	-	0%	
Stormwater Utility Fees	5,384,264	5,339,529	5,610,981	-	-	-	0%	
Local Accommodations Tax	8,841,406	7,523,857	7,384,380	2,571	330	(2,241)	-87%	
EMS Revenue	2,627,171	2,423,479	2,461,122	209,022	316,899	107,877	52%	Phasing difference
Permit Fees	2,670,404	3,175,713	1,922,580	160,215	160,178	(37)	0%	
Intergovernmental	981,781	1,029,039	1,042,182	-	-	-	0%	
State ATAX	13,167,662	12,628,148	12,417,310	-	-	-	0%	
Beach Preservation Fee	17,268,782	15,047,715	14,768,732	5,141	659	(4,482)	-87%	
Hospitality Tax	10,559,662	10,968,249	10,878,919	4,025	(233)	(4,258)	-106%	
TIF Taxes	3,258,859	16,801	-	-	-	-	0%	
Road Usage Fee	950	279	-	-	-	-	0%	
Real Estate Transfer Fee	5,228,355	6,342,876	5,029,064	471,593	409,417	(62,176)	-13%	
Electric Franchise Fee	3,258,395	3,529,785	3,507,652	-	-	-	0%	
Short Term Rental Permit Fee	1,882,500	2,321,200	3,031,050	60,621	57,450	(3,171)	-5%	
Grants	3,155,760	12,997,557	1,250,000	-	(4,933)	(4,933)	0%	
Investment Income	10,885,143	9,000,628	7,966,015	605,846	739,206	133,360	22%	Higher cash balances on hand
Beach Parking	520,770	776,074	650,000	-	-	-	0%	
Sunday Liquor Permit Fees	316,500	293,100	348,941	-	-	-	0%	
Impact Fees	148,347	170,803	187,248	15,604	5,712	(9,892)	-63%	
Lease Income	62,120	107,120	122,120	31,242	31,508	266	1%	
Sale of Land and Equipment	97,703	4,326,822	16,000	-	-	-	0%	
Bond Proceeds	-	54,000,000	-	-	-	-	0%	
Bond Premium (Discount)	-	1,905,641	-	-	-	-	0%	
Lease Proceeds	7,584,000	-	4,500,000	-	-	-	0%	
SBITA	-	-	-	-	-	-	0%	
Other	389,987	465,786	516,000	164,998	8,466	(156,532)	-95%	Phasing difference - parking
Total Operating Revenues	\$ 142,747,851	\$ 197,888,211	\$ 125,544,444	\$ 1,948,665	\$ 1,851,838	\$ (96,827)	-5%	

FY2027 TOTAL TOWN
ALL FUNDS NET OF TRANSFERS

	FY 2025 Actual	FY 2026 Actual	FY 2027 Annual Budget	FY 2027 July Budget	FY 2027 July	FY27 to FY27 Budget \$ Change	% Change	Variance Explanation
Expenditures								
General Fund	\$ 57,413,714	\$ 58,187,149	\$ 64,177,563	\$ 4,235,568	\$ 4,045,706	\$ 189,862	4%	Phasing differences/Public Safety STR vehicles received July
Debt Service Fund	15,046,492	32,774,641	11,513,988	2,771,312	2,766,350	4,962	0%	
State Atax DMO & Grants	7,463,964	7,553,807	7,807,156	40,895	42,934	(2,039)	-5%	
Beach Consulting Service	38,350	44,800	43,250	-	12,200	(12,200)	0%	Phasing difference
Beaufort County ROD Deed Processing	52,297	63,429	50,291	4,716	4,094	622	13%	
STR - Professional Services/Bank Charges	(1,495)	751	-	-	73	(73)	0%	
Lease Issuance Cost	132,500	-	-	-	-	-	0%	
Electric Franchise Fee -Buried Underground Cable	-	-	-	-	-	-	0%	
Operating Grants	882,751	552,932	571,023	-	9,000	(9,000)	0%	
Federal Grants - ARPA	1,159,149	22,024	-	-	-	-	0%	
Capital Improvements Program	30,998,368	78,407,960	53,967,547	1,611,269	1,332,054	279,215	17%	Phasing difference/Land Purchase WHP&Squire Pope
Bond Issuance Cost	-	727,385	-	-	-	-	0%	
GGHNCDC	277,025	1,696,358	1,694,756	28,407	19,437	8,970	32%	
Housing Fund	280,293	1,407,559	2,591,882	-	-	-	0%	
Stormwater Fund	4,754,643	2,888,641	3,002,748	150,998	126,428	24,570	16%	Phasing differences
SBITA	429,854	-	-	-	-	-	0%	
Total Expenditures	\$ 118,927,905	\$ 184,327,436	\$ 145,420,204	\$ 8,843,165	\$ 8,358,276	\$ 484,889	5%	
Net change in fund balance	\$ 23,819,946	\$ 13,560,775	\$ (19,875,760)	\$ (6,894,500)	\$ (6,506,438)	\$ 388,062	6%	
Ending Fund Balance	\$ 253,504,626	\$ 267,065,402	\$ 247,189,642	\$ 260,170,902	\$ 260,558,964			
Restrictions	44,825,046	109,220,568	136,301,172	136,301,172	136,301,172			
Ending Fund Balance After Restrictions	\$ 208,679,580	\$ 157,844,834	\$ 110,888,470	\$ 123,869,730	\$ 124,257,792			

CIP Projects Snapshot

FISCAL YEAR 2027 - THROUGH JULY (1st PERIOD)

*Includes January Budget Amendments

Project	FY 2027 Actual		FY 2027 Committed		FY 2027 Total		FY 2027 Budget	% of FY 2027 Budget	
Beach Maintenance									
Islanders Beach Park Improvements	\$	-	\$	116,935	\$	116,935	\$	5,128,499	2.3%
Beach Operations Center		-		-		-		300,000	0.0%
Other Beach Related Projects		148		261,388		261,536		2,020,620	12.9%
Total Beach Maintenance	\$	148	\$	378,323	\$	378,471	\$	7,449,119	5.1%
Park Development									
Crossings Park Phase 1	\$	-	\$	297,499	\$	297,499	\$	8,591,605	3.5%
Patterson Family Property Park		-		2,308,571		2,308,571		2,408,296	95.9%
Crossings Park Phase 2		750		637,206		637,956		4,714,086	13.5%
Other Park Related Projects		1,700		1,380,618		1,382,318		1,737,565	79.6%
Total Park Development	\$	2,450	\$	4,623,894	\$	4,626,344	\$	17,451,552	26.5%
Land Acquisition									
Squire Pope	\$	277,695			\$	277,695	\$	-	
648 William Hilton Parkway		588,582			\$	588,582		-	
Miscellaneous		1,875		11,500	\$	13,375		250,000	5.4%
Total Land Acquisition	\$	868,152	\$	11,500	\$	879,652	\$	250,000	351.9%
Facilities Improvements									
Honey Horn Improvements	\$	-	\$	1,100	\$	1,100	\$	742,600	0.1%
Computer Software Equipment		108,117		16,248		124,366		633,000	19.6%
Fire & Medical Systems Equipment		-				-		1,295,000	0.0%
Security Cameras & Connectivity		173,191				173,191		630,000	27.5%
Mitchelville Freedom Park Improvements		-		60,160		60,160		2,310,200	2.6%
Improvements to Fire Rescue HQ		-		115,236		115,236		1,200,000	9.6%
Other Facilities Improvements		5,210		754,136		759,346		1,700,000	44.7%
Total Facilities Improvements	\$	286,518	\$	946,880	\$	1,233,398	\$	8,510,800	14.5%
Roadway Improvements									
Signal System Maintenance	\$	15,216	\$	560,961	\$	576,177	\$	1,100,000	52.4%
Streetscape and Traffic Calming Enhancements		-		-		-		991,808	0.0%
Dirt Road Paving Program		-		47,453		47,453		173,378	27.4%
Gumtree Road Corridor Improvements 1 & 2		-		-		-		900,000	0.0%
Northpoint USPS Site Improvements		5,250		1,436,455		1,441,705		2,800,000	51.5%
Squire Pope Road Corridor Improvements		-		-		-		755,000	0.0%
Squire Pope Road and WHP Intersection Improvements		-		-		-		400,000	0.0%
Other Roadway Improvements		-		513,392		513,392		2,581,367	19.9%
Total Roadway Improvements	\$	20,466	\$	2,558,261	\$	2,578,726	\$	9,701,553	26.6%
Pathway Improvements									
Pathway Improvements	\$	-	\$	302,690	\$	302,690	\$	1,418,937	21.3%
Total Pathway Improvements	\$	-	\$	302,690	\$	302,690	\$	1,418,937	21.3%
Stormwater Projects									
SWU General Contingency	\$	-	\$	17,273	\$	17,273	\$	300,000	5.8%
PUD		-		-		-		1,000,000	0.0%
Non-PUD		-		801,568		801,568		2,905,586	27.6%
Total Stormwater Projects	\$	-	\$	818,841	\$	818,841	\$	4,205,586	19.5%
Fleet Program									
Town Vehicle Replacements/Contingency	\$	154,320	\$	13,420	\$	167,740	\$	480,000	34.9%
Ladder Truck Replacement		-		-		-		4,500,000	0.0%
Total Fleet Program	\$	154,320	\$	13,420	\$	167,740	\$	4,980,000	3.4%
TOTAL CIP EXPENSES	\$	1,332,054	\$	9,653,808	\$	10,985,862	\$	53,967,547	20.4%

FUND BALANCE WALK

Net of Transfers 2027 Projection

	FY 2027 Budget	FY 2027 Projection	FY 27 Projection to FY 27 Budget Variance \$	Notes
BEGINNING FUND BALANCE	\$ 267,065,402	\$ 267,065,402	\$ -	
REVENUE				
GENERAL	\$ 51,040,924	\$ 51,040,924	\$ -	
DEBT SERVICE	6,819,500	6,819,500	-	
STORMWATER	5,908,561	5,908,561	-	
SPECIAL REVENUE	57,954,545	57,954,545	-	
CAPITAL	2,495,810	2,495,810	-	
GULLAH GEECHEE CDC	212,500	212,500	-	
WORKFORCE HOUSING	-	-	-	
DISASTER FUND - FEMA	1,112,604	1,112,604	-	
TOTAL REVENUE	\$ 125,544,443	\$ 125,544,443	\$ -	
AVAILABLE FUNDS	\$ 392,609,845	\$ 392,609,845	\$ -	
EXPENSE				
GENERAL	\$ 64,177,563	\$ 64,177,563	\$ -	
DEBT SERVICE	11,513,988	11,513,988	-	
STORMWATER	3,002,748	3,002,748	-	
SPECIAL REVENUE	8,471,719	8,471,719	-	
CAPITAL	53,967,547	53,967,547	-	
GULLAH GEECHEE CDC	1,694,756	1,694,756	-	
WORKFORCE HOUSING	2,591,882	2,591,882	-	
TOTAL EXPENSE	\$ 145,420,204	\$ 145,420,204	\$ -	
ENDING FUND BALANCE	\$ 247,189,641	\$ 247,189,641	\$ -	
CHANGE IN FUND BALANCE		\$ (19,875,761)		

FUND BALANCE WALK

Fund Balance Walk by Fund 2027 Projected

	GENERAL	DEBT SERVICE	STORMWATER	CAPITAL	GULLAH GEECHEE CDC	WORKFORCE HOUSING	SPECIAL REVENUE	NATURAL DISASTER	TOTAL
BEGINNING FUND BALANCE	\$ 61,635,475	\$ 3,309,682	\$ 12,908,970	\$ 39,724,016	\$ 4,104,244	\$ 2,657,681	\$ 103,558,404	\$ 39,166,929	\$ 267,065,402
REVENUE	\$ 51,040,924	\$ 6,819,500	\$ 5,908,561	\$ 2,495,810	\$ 212,500	\$ -	\$ 57,954,545	\$ 1,112,604	\$ 125,544,444
EXPENSE	64,177,563	11,513,988	3,002,748	53,967,547	1,694,756	2,591,882	8,471,719	-	145,420,204
TRANSFERS IN	16,611,626	4,484,733	-	50,309,942	359,026	619,616	207,872	-	72,592,815
TRANSFERS OUT	566,898	-	4,580,586	-	-	-	67,445,331	-	72,592,815
CHANGE IN FUND BALANCE	\$ 2,908,088	\$ (209,755)	\$ (1,674,773)	\$ (1,161,796)	\$ (1,123,230)	\$ (1,972,266)	\$ (17,754,633)	\$ 1,112,604	\$ (19,875,760)
ENDING FUND BALANCE	\$ 64,543,562	\$ 3,099,927	\$ 11,234,197	\$ 38,562,218	\$ 2,981,014	\$ 685,413	\$ 85,803,771	\$ 40,279,533	\$ 247,189,641
TOWN COUNCIL FUND BALANCE POLICY									
GENERAL FUND DISASTER RESERVE	\$ 32,744,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,744,003
STORMWATER UTILITY FUND RESERVE	-	-	3,000,000	-	-	-	-	-	3,000,000
STORMWATER NETS ASSETS RESERVE (1)	-	-	7,090,752	-	-	-	-	-	7,090,752
ECONOMIC DEVELOPMENT RESERVE	-	-	-	4,341,500	-	-	-	-	4,341,500
BEACH PRESERVATION FEE RESERVE	-	-	-	-	-	-	42,845,384	-	42,845,384
HOSPITALITY TAX RESERVE	-	-	-	-	-	-	5,000,000	-	5,000,000
RETF -DISASTER DEBT SERVICE RESERVE	-	-	-	-	-	-	1,000,000	-	1,000,000
NATURAL DISASTERS FUND RESERVE	-	-	-	-	-	-	-	40,279,533	40,279,533
TOTAL TOWN COUNCIL FUND BALANCE POLICY	\$ 32,744,003	\$ -	\$ 10,090,752	\$ 4,341,500	\$ -	\$ -	\$ 48,845,384	\$ 40,279,533	\$ 136,301,172
ENDING FUND BALANCE	\$ 31,799,559	\$ 3,099,927	\$ 1,143,445	\$ 34,220,718	\$ 2,981,014	\$ 685,413	\$ 36,958,387	\$ -	\$ 110,888,469

(1) - Net Asset Reserve is calculated by taking total capital assets less accumulated depreciation plus any unused bond proceeds less outstanding debt (principle).

FUND BALANCE WALK

SPECIAL REVENUE FUND BALANCE WALK BY FUND

2027 Budgeted

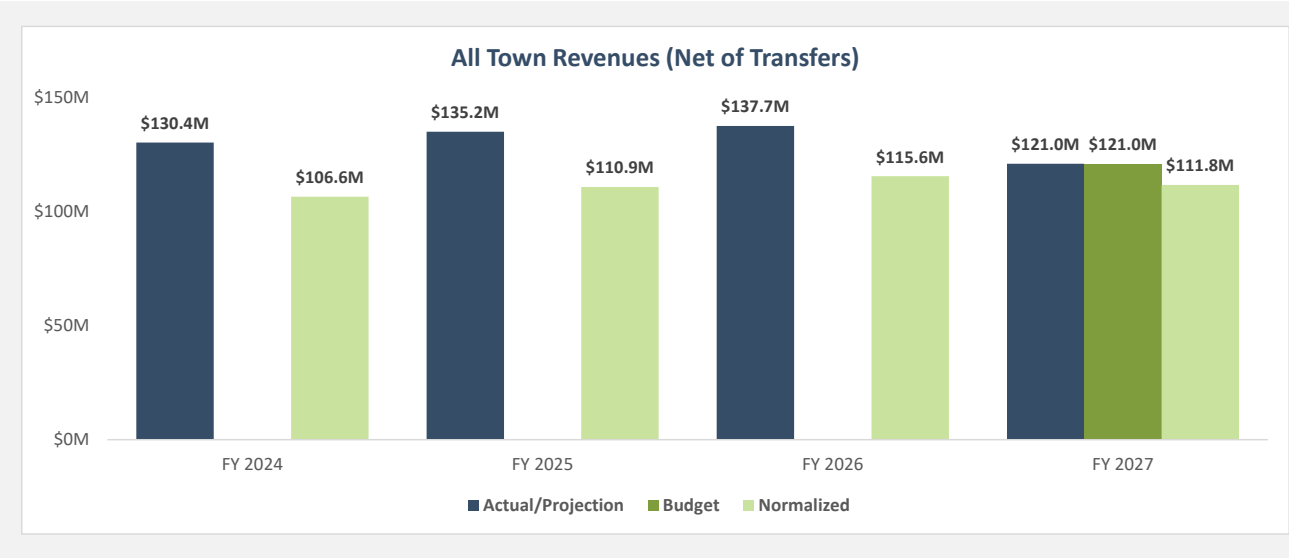
	SPECIAL REVENUE GRANTS	BEACH PRESERVATION FEES	HTAX FEES	FIRE TRUCK LEASE PROCEEDS	TIF TAXES	ROAD USAGE FEES	STATE ATAX FEES	REAL ESTATE TRANSFER FEES	PALMETTO ELECTRIC FEES	SHORT TERM RENTAL FEES	FEDERAL GRANT	TOTAL
BEGINNING FUND BALANCE	\$ 457,199	\$ 41,311,385	\$ 24,727,661	\$ 78,494	\$ 1,847,140	\$ 928,601	\$ 10,397,656	\$ 19,828,645	\$ 3,817,943	\$ 163,680	\$ -	\$ 103,558,404
REVENUE	\$ -	\$ 16,622,729	\$ 11,729,378	\$ 4,515,172	\$ -	\$ -	\$ 12,793,111	\$ 5,471,921	\$ 3,791,105	\$ 3,031,129	\$ -	\$ 57,954,545
EXPENSE	571,023	43,250	-	-	-	-	7,807,155	50,291	-	-	-	8,471,719
TRANSFERS IN	207,872	-	-	-	-	-	-	-	-	-	-	207,872
TRANSFERS OUT	-	12,357,922	28,730,176	4,600,000	1,506,637	832,328	9,153,615	250,000	6,408,603	3,606,050	-	67,445,331
CHANGE IN FUND BALANCE	\$ (363,151)	\$ 4,221,557	\$ (17,000,798)	\$ (84,828)	\$ (1,506,637)	\$ (832,328)	\$ (4,167,659)	\$ 5,171,630	\$ (2,617,498)	\$ (574,921)	\$ -	\$ (17,754,633)
ENDING FUND BALANCE	\$ 94,048	\$ 45,532,942	\$ 7,726,863	\$ (6,334)	\$ 340,503	\$ 96,273	\$ 6,229,997	\$ 25,000,275	\$ 1,200,445	\$ (411,241)	\$ -	\$ 85,803,771
TOWN COUNCIL FUND BALANCE POLICY												
BEACH PRESERVATION FEE RESERVE	\$ -	\$ 42,845,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,845,384
HOSPITALITY TAX RESERVE	-	-	5,000,000	-	-	-	-	-	-	-	-	5,000,000
RETF -DISASTER DEBT SERVICE RESERVE	-	-	-	-	-	-	-	1,000,000	-	-	-	1,000,000
TOTAL TOWN COUNCIL FUND BALANCE POLICY	\$ -	\$ 42,845,384	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 48,845,384
ENDING FUND BALANCE	\$ 94,048	\$ 2,687,558	\$ 2,726,863	\$ (6,334)	\$ 340,503	\$ 96,273	\$ 6,229,997	\$ 24,000,275	\$ 1,200,445	\$ (411,241)	\$ -	\$ 36,958,387

Quarterly Revenue Charts

Fiscal Year 2027

Through July 2027

All Town Revenues (Net of Transfers)
Revenues by Quarter/Fiscal Year as of July 31, 2026

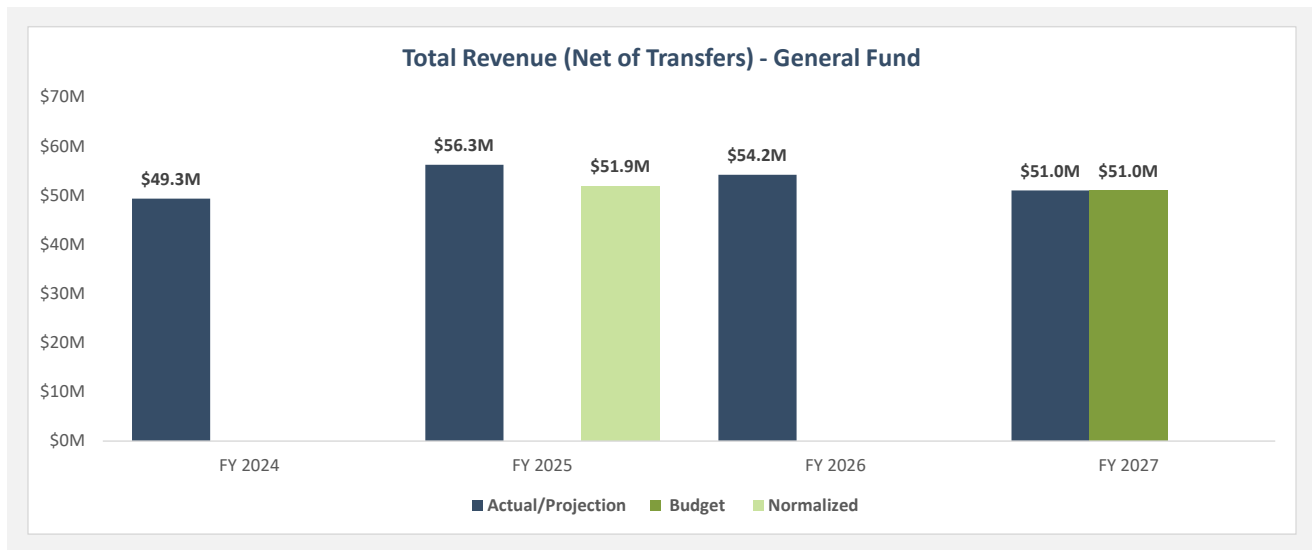


Notes:
Normalized amounts on chart are less Investment Income, Grants & TIF collections for FY2023-FY2027 & removed Airbnb settlement & Business License FY24 collection amount from FY2025.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	12,115,708	\$	28,874,899	\$	49,064,518	\$	40,310,562	2	\$ 130,365,687
			9%		22%		38%		31%		100%
2025		\$	12,509,858	\$	27,161,464	\$	50,063,122	\$	45,429,407	1,2,3	\$ 135,163,850
			9%		20%		37%		34%		100%
2026		\$	12,659,734	\$	26,821,855	\$	41,737,638	\$	56,436,520	2,4	\$ 137,655,748
			9%		19%		30%		41%		100%
2027*		\$	11,009,705	\$	25,915,448	\$	41,654,310	\$	42,464,980	5	\$ 121,044,443
			9%		21%		34%		35%		100%

Notes:
** - Total for FY2027 uses projected amount.*
1 - FY2025 Q4 includes \$5.614M Airbnb settlement.

Total Revenue (Net of Transfers) - General Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026



Normalized FY25 Revenues excluded \$3.014M Airbnb settlement and FY24 MASC Brokers Licenses of \$1.365M

Fiscal Year	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024	\$	4,803,158 10%	\$	6,246,418 13%	\$	21,917,949 44%	\$	16,381,696 33%	\$ 49,349,221 100%
2025	\$	4,901,395 9%	1 \$	6,535,413 12%	\$	22,780,784 40%	\$	22,034,907 39%	2 \$ 56,252,499 100%
2026	\$	4,033,654 7%	1 \$	7,330,711 14%	\$	22,307,572 41%	\$	20,533,413 38%	\$ 54,205,350 100%
2027*	\$	4,020,137 8%	\$	6,938,514 14%	\$	22,596,664 44%	\$	17,455,609 34%	\$ 51,010,924 100%

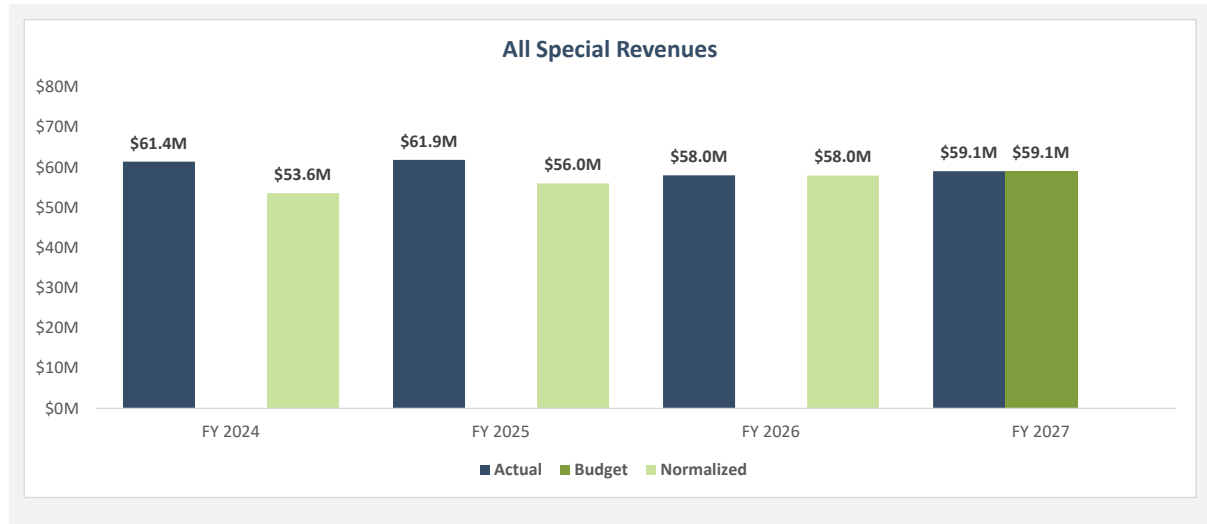
Notes:

* - Total for FY2027 uses projected amount.

1 - FY2025 Q1 MASC business licenses included \$1.365M fees received for FY2024 & FY2024 MASC business licenses included \$984K fees received for FY2023.

2 - FY2025 Q4 revenues include \$3.014M in proceeds received from Airbnb settlement.

All Special Revenues (includes Natural Disaster Fund)
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

Normalized amounts on chart are less TIF collections for FY2023, FY2024, FY2025, FY2026 & Airbnb settlement amount from FY2025 (Beach Preservation \$2.6M)

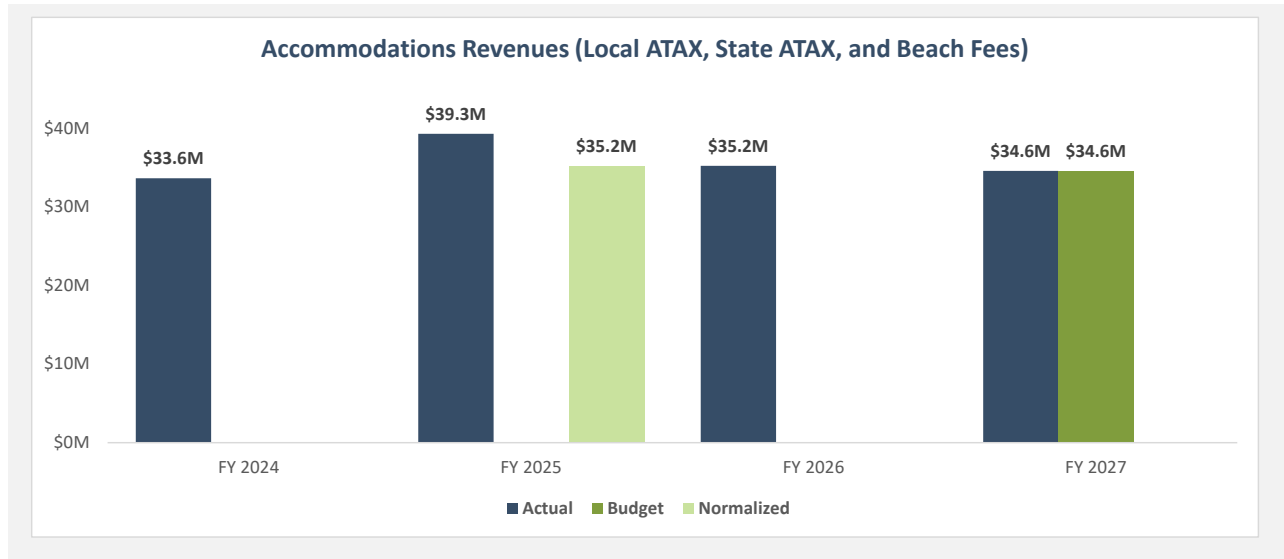
Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total		
2024		\$	6,267,449	\$	17,493,121	\$	15,606,600	\$	22,072,208	1	\$	61,439,378
			10%		28%		25%		36%			100%
2025		\$	6,260,192	\$	18,032,825	\$	16,373,288	\$	21,218,347	1	\$	61,884,652
			10%		29%		26%		34%			100%
2026		\$	8,039,517	\$	16,643,697	\$	8,742,022	\$	24,585,766	2	\$	58,011,002
			14%		29%		15%		42%			100%
2027		\$	6,536,571	\$	16,068,595	\$	12,676,770	\$	23,785,213		\$	59,067,149
			11%		27%		21%		40%			100%

Notes:

1 - FY2025 was final year of current TIF collections (FY25 \$3.259M, FY24 \$7.845m and FY23 \$6.444M). FY2026 had delinquent TIF collections of \$16,801

2 - FY2025 Q4 beach preservation fees includes \$2.6M in proceeds received from the Airbnb settlement.

Accommodations Revenues (Local ATAX, State ATAX, and Beach Fees)
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

Normalized Total in chart removes Airbnb settlement for \$4.107M received in FY2025.

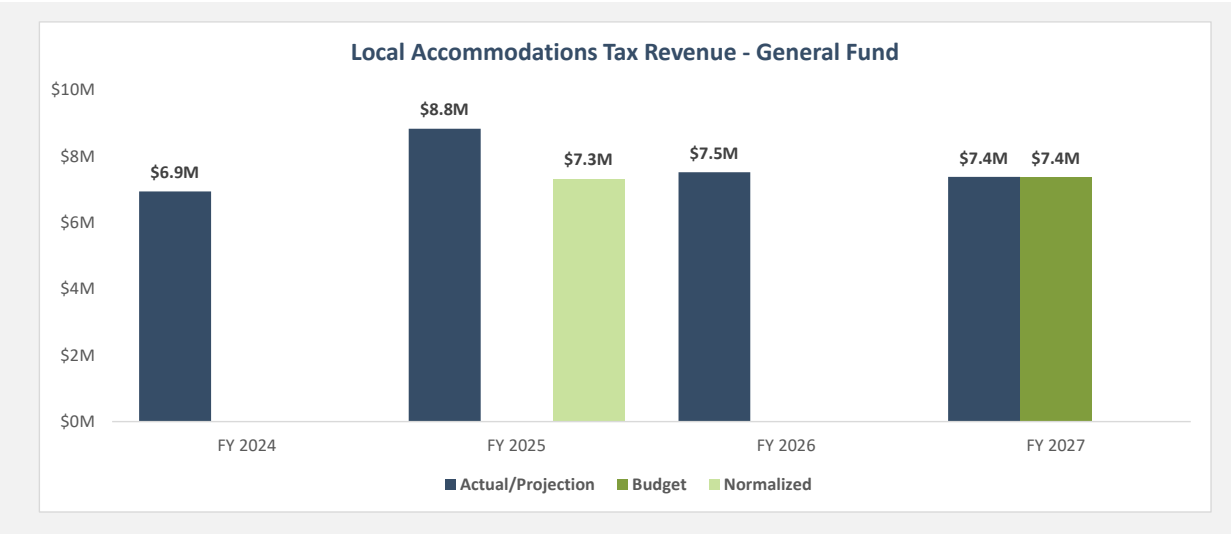
Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024		\$ 2,415,404	7%	\$ 11,849,955	35%	\$ 3,929,485	12%	\$ 15,429,058	46%	\$ 33,623,902 100%
2025		\$ 1,919,393	5%	\$ 11,820,283	30%	\$ 4,450,159	11%	\$ 21,088,015	54%	\$ 39,277,850 100%
2026		\$ 2,577,270	7%	\$ 11,429,538	32%	\$ 4,397,828	12%	\$ 16,795,174	48%	\$ 35,199,810 100%
2027*		\$ 2,343,420	7%	\$ 12,192,935	35%	\$ 3,783,195	11%	\$ 16,250,872	47%	\$ 34,570,422 100%

Notes:

*** - Total for FY2027 uses projected amount.**

1 - FY2025 Q4 beach preservation fees & local accommodations taxes include \$4.107M in proceeds received from the Airbnb settlement.

Local ATAX Revenue - General Fund
 Revenues by Quarter/Fiscal Year as of July 31, 2026

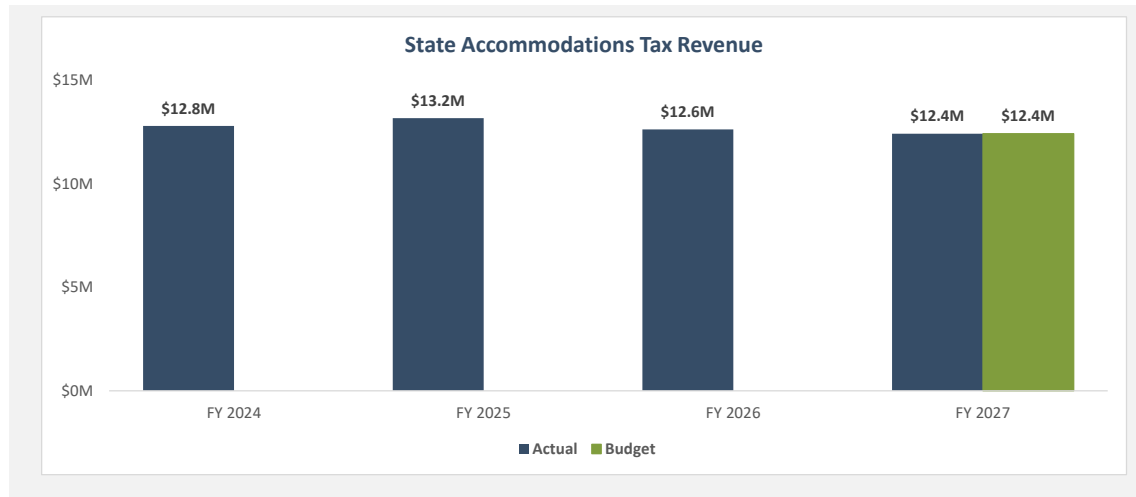


Notes:
 Represents 1% of the 3% local accommodations collected by the Town on the rental of any rooms (excluding meeting rooms).
 Tax collections occur monthly.
 FY2025 Normalized Revenues are less Airbnb settlement of \$1.507M

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	805,135	\$	2,233,779	\$	719,806	\$	3,185,804	\$	6,944,524
			11%		33%		11%		45%		100%
2025		\$	639,798	\$	2,175,619	\$	871,544	\$	5,154,445	\$	8,841,406
			7%		25%		10%		58%		100%
2026		\$	859,060	\$	2,077,962	\$	915,560	\$	3,671,275	\$	7,523,857
			11%		28%		12%		49%		100%
2027*		\$	781,141	\$	2,201,718	\$	847,156	\$	3,554,365	\$	7,384,380
			11%		30%		11%		48%		100%

Notes:
 * - Total for FY2027 uses projected amount.
 1 - FY2025 Q4 includes \$1.507M in proceeds received from the Airbnb settlement.

State Accommodations Tax Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

Represents remittance by the State of the 2% accommodations tax on the rental of any rooms.

Taxes are paid quarterly to the Town in arrears and are distributed as follows:

First \$25,000 to the General Fund

5% to the General Fund

30% to the DMO

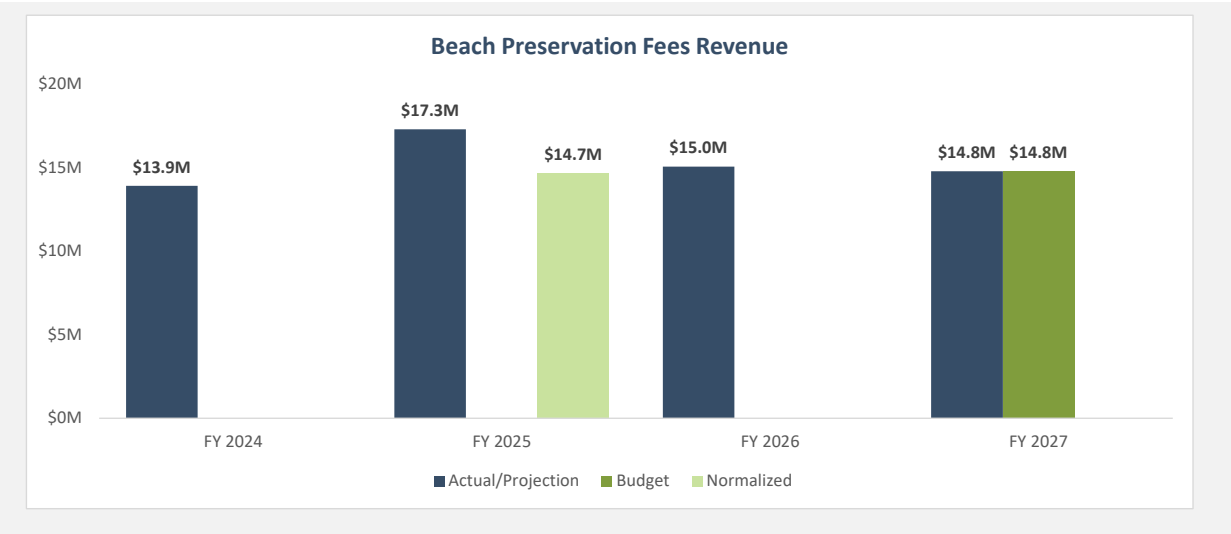
65% to Special Revenue ATAX Fund

Fiscal Year		Quarter				Total	
		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
2024	\$	-	\$ 5,148,616	\$ 1,770,069	\$ 5,871,644	\$	12,790,329
		0%	40%	14%	46%		100%
2025	\$	-	\$ 5,293,425	\$ 1,835,526	\$ 6,038,711	\$	13,167,662
		0%	40%	14%	46%		100%
2026	\$	-	\$ 5,195,651	\$ 1,651,148	\$ 5,781,349	\$	12,628,148
		0%	41%	13%	46%		100%
2027*	\$	-	\$ 5,587,790	\$ 1,241,730	\$ 5,587,790	\$	12,417,310
		0%	45%	10%	45%		100%

Notes:

** - Total for FY2027 uses projected amount.*

Beach Preservation Fee Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026

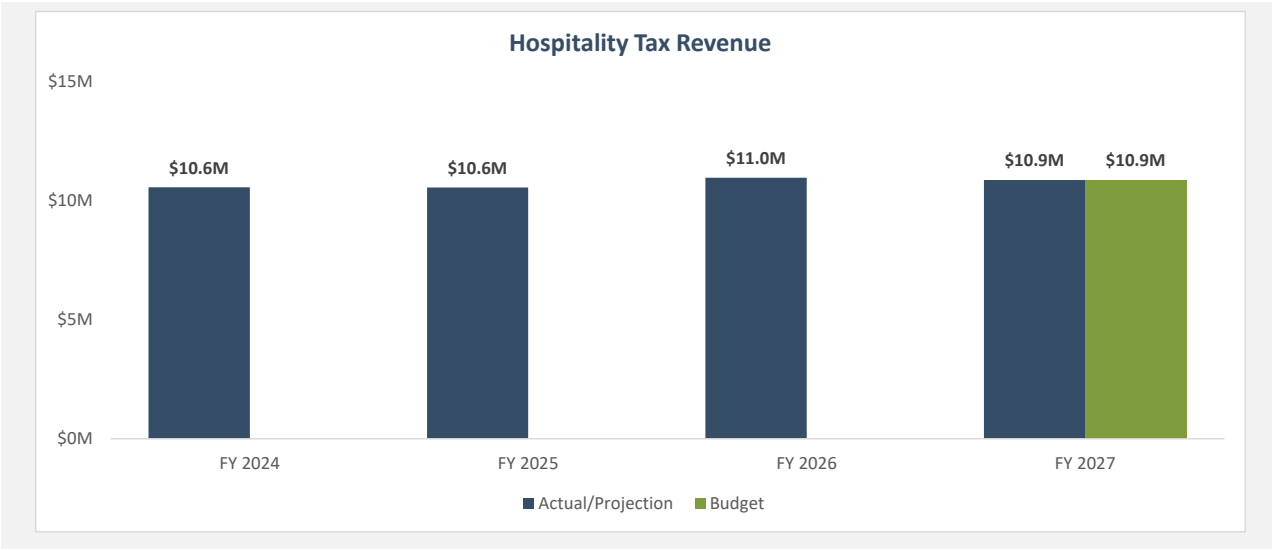


Notes:
Represents 2% of the 3% local accommodations collected by the Town on the rental of any rooms (excluding meeting rooms).
Tax collections occur monthly.
FY2025 Normalized Revenues are less Airbnb settlement funds of \$2.6M

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	1,610,269	\$	4,467,560	\$	1,439,610	\$	6,371,610	\$	13,889,049
			12%		33%		11%		45%		101%
2025		\$	1,279,595	\$	4,351,239	\$	1,743,089	\$	9,894,859	1	\$ 17,268,782
			7%		25%		10%		57%		100%
2026		\$	1,718,210	\$	4,155,925	\$	1,831,120	\$	7,342,550		\$ 15,047,805
			11%		28%		12%		49%		100%
2027*		\$	1,562,279	\$	4,403,427	\$	1,694,309	\$	7,108,717		\$ 14,768,732
			11%		30%		11%		48%		100%

Notes:
** - Total for FY2027 uses projected amount.*
1 - FY2025 Q4 beach preservation fees includes \$2.6M in proceeds received from the Airbnb settlement.

Hospitality Tax Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026

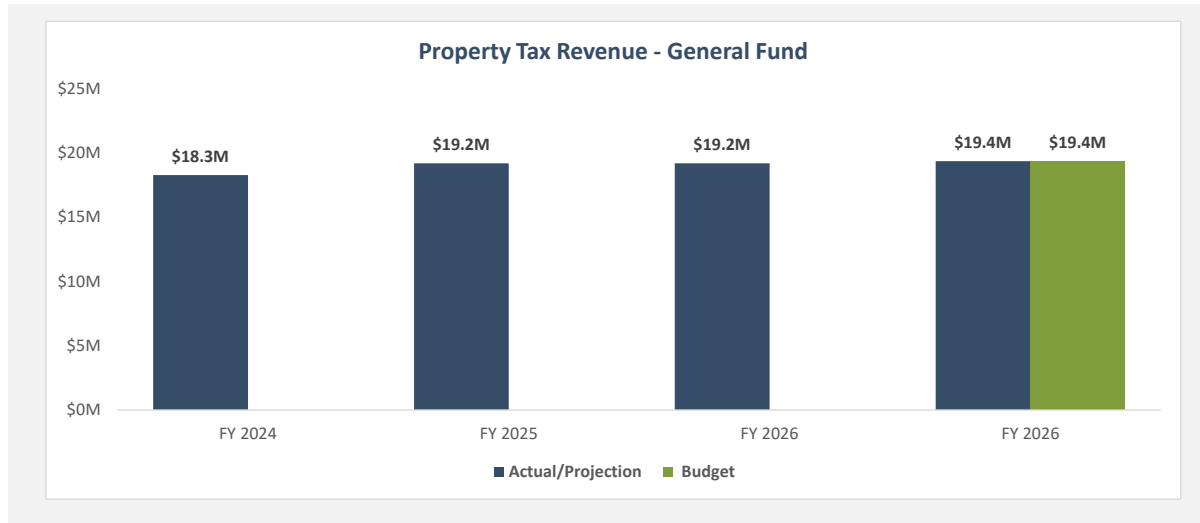


Notes:
Represents the monthly collection of a 2% tax collected each month in the Town from the sale of prepared foods, meals and beverages sold.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024	\$	1,125,307	\$	2,807,303	\$	1,836,198	\$	4,805,571	\$	10,574,379
		11%		27%		17%		45%		100%
2025	\$	1,073,329	\$	2,740,003	\$	1,842,822	\$	4,903,508	\$	10,559,662
		10%		26%		17%		46%		100%
2026	\$	1,255,383	\$	2,758,840	\$	1,871,281	\$	5,082,745	\$	10,968,249
		11%		25%		17%		46%		100%
2027*	\$	1,169,552	\$	2,815,788	\$	1,881,220	\$	5,012,359	\$	10,878,919
		11%		26%		17%		46%		100%

Notes:
** - Total for FY2027 uses projected amount.*

Property Tax Revenue - General Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

Represents operating millage collections of 14.3 mills (FY2026) by Beaufort County and remitted to the Town on all real and personal (automobiles and watercraft) property within the Town. Majority of tax collections occur during the months of December and January.

FY2026 Total Assessed values (\$3.35B) increased 6.9% from FY2025 Total Assessed values (\$3.13B)

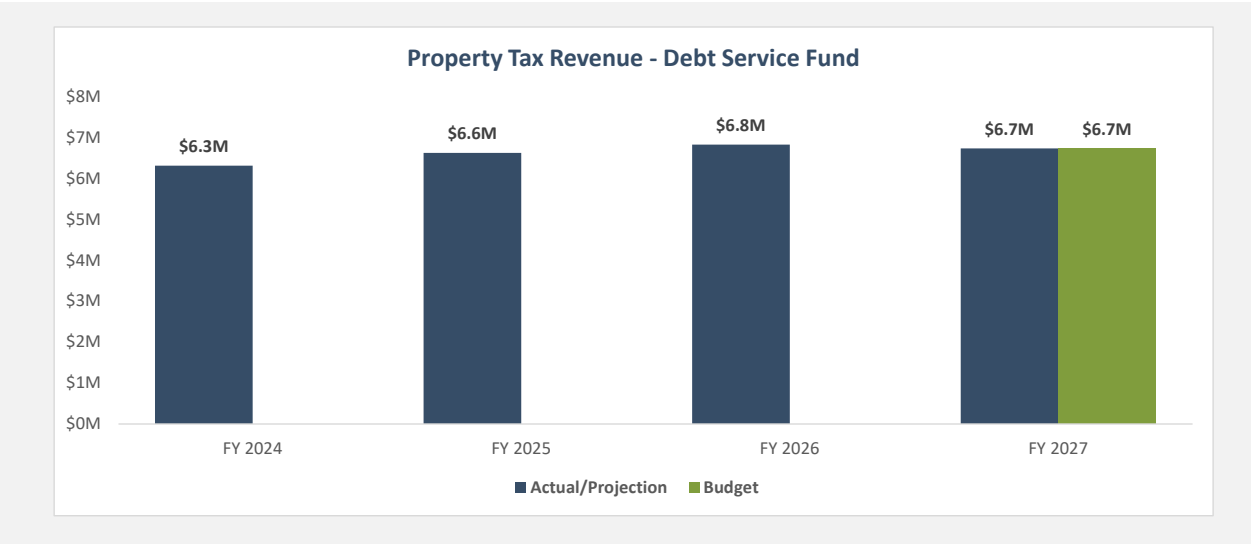
Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024		\$ 207,585	1%	\$ 1,261,449	7%	\$ 15,930,263	87%	\$ 875,083	5%	\$ 18,274,380 100%
2025		\$ 170,971	1%	\$ 2,336,204	12%	\$ 15,839,643	83%	\$ 843,976	4%	\$ 19,190,794 100%
2026		\$ 215,644	1%	\$ 2,484,094	13%	\$ 15,658,828	82%	\$ 834,459	4%	\$ 19,193,025 100%
2027*		\$ 193,640	1%	\$ 2,323,680	12%	\$ 15,878,480	82%	\$ 968,200	5%	\$ 19,364,000 100%

Notes:

* - Total for FY2027 uses projected amount.

Projection: 2% growth in property valuation.

Property Tax Revenue - Debt Service Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026



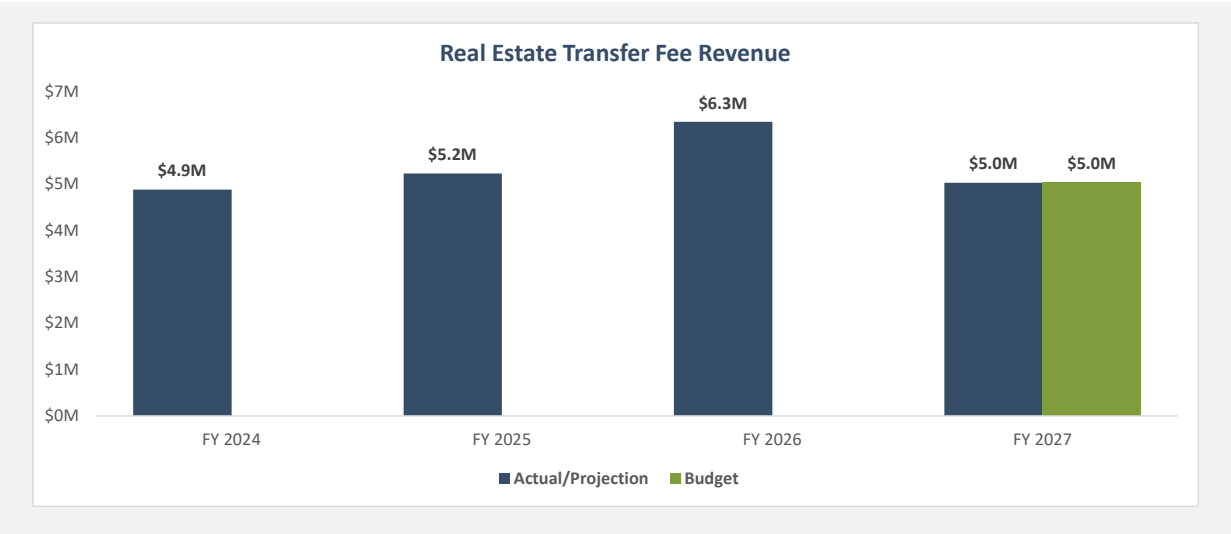
Notes:
Represents debt service millage collections of 5.1 mills (FY2026) by Beaufort County and remitted to the Town on all real and personal (automobiles and watercraft) property within the Town. Majority of tax collections occur during the months of December and January.

FY2026 Total Assessed values (\$3.35B) increased 6.9% from FY2025 Total Assessed values (\$3.13B)

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	71,206	\$	433,316	\$	5,506,944	\$	296,570	\$	6,308,036
			1%		7%		87%		5%		100%
2025		\$	56,441	\$	804,215	\$	5,473,052	\$	285,421	\$	6,619,129
			1%		12%		83%		4%		100%
2026		\$	73,827	\$	881,618	\$	5,580,952	\$	287,607	\$	6,824,004
			1%		13%		82%		4%		100%
2027*		\$	67,320	\$	875,160	\$	5,722,200	\$	67,320	\$	6,732,000
			1%		13%		85%		1%		100%

Notes:
** - Total for FY2027 uses projected amount.*
**Projection: 2% growth in assessed values*

Real Estate Transfer Fee Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026

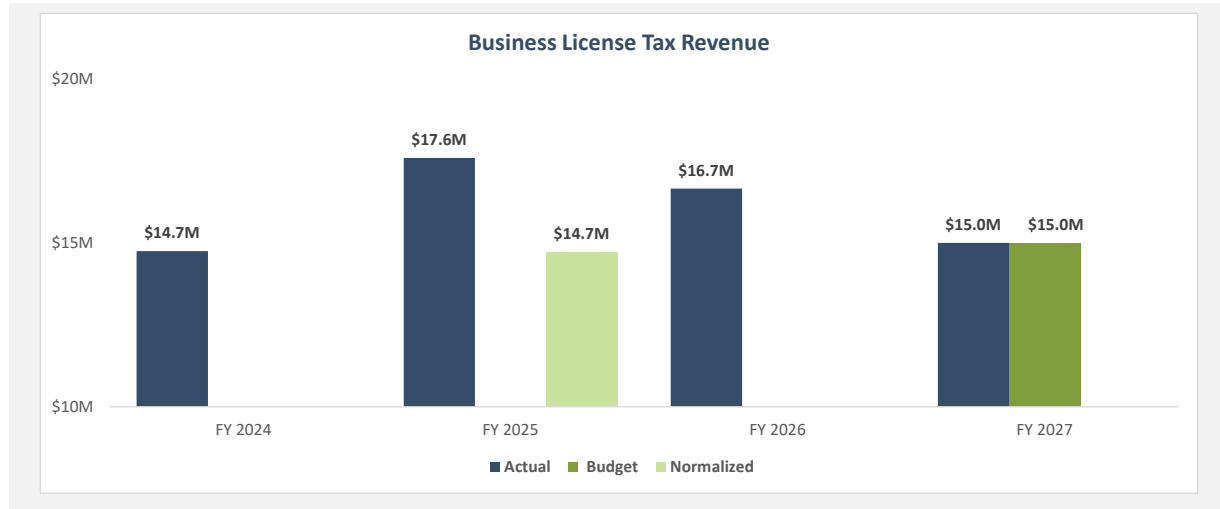


Notes:
 Represents 0.25% of the consideration paid on all Town of HHI real estate transfers filed with the Beaufort County Register of Deeds each month. Beaufort County retains 1% of the collected fees. Per municipal code, this fee is set to expire December 31, 2044.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	1,318,874	\$	1,014,836	\$	1,136,910	\$	1,412,585	\$	4,883,205
			27%		21%		23%		29%		100%
2025		\$	1,279,168	\$	1,159,633	\$	1,266,208	\$	1,523,346	\$	5,228,355
			24%		22%		24%		29%		100%
2026		\$	2,233,440	\$	1,301,920	\$	1,329,441	\$	1,478,075	\$	6,342,876
			35%		21%		21%		23%		100%
2027*		\$	1,453,167	\$	1,064,277	\$	1,147,628	\$	1,363,992	\$	5,029,064
			29%		21%		23%		27%		100%

Notes:
 *Total for FY2027 is using a projected amount.

Business License Revenue - General Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

Business license revenue for existing businesses are paid annually during the month April. New businesses will pay pro-rated feed based on month of opening. Majority of collections occur during the 3rd and 4th quarter.

FY2025 Normalized Revenues are less Airbnb settlement of \$1.507M and FY24 MASC Brokers License fees of \$1.365M

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024		\$ 1,586,659	4%	\$ 315,591	2%	\$ 3,047,844	27%	\$ 9,799,288	67%	\$ 14,749,382 100%
2025		\$ 1,701,317	10%	\$ 77,044	0%	\$ 3,125,536	18%	\$ 12,681,705	72%	\$ 17,585,602 100%
2026		\$ 343,189	2%	\$ 129,475	1%	\$ 3,115,294	19%	\$ 13,065,355	78%	\$ 16,653,313 100%
2027*		\$ 648,056	4%	\$ 162,878	1%	\$ 3,652,942	24%	\$ 10,531,716	70%	\$ 14,995,592 100%

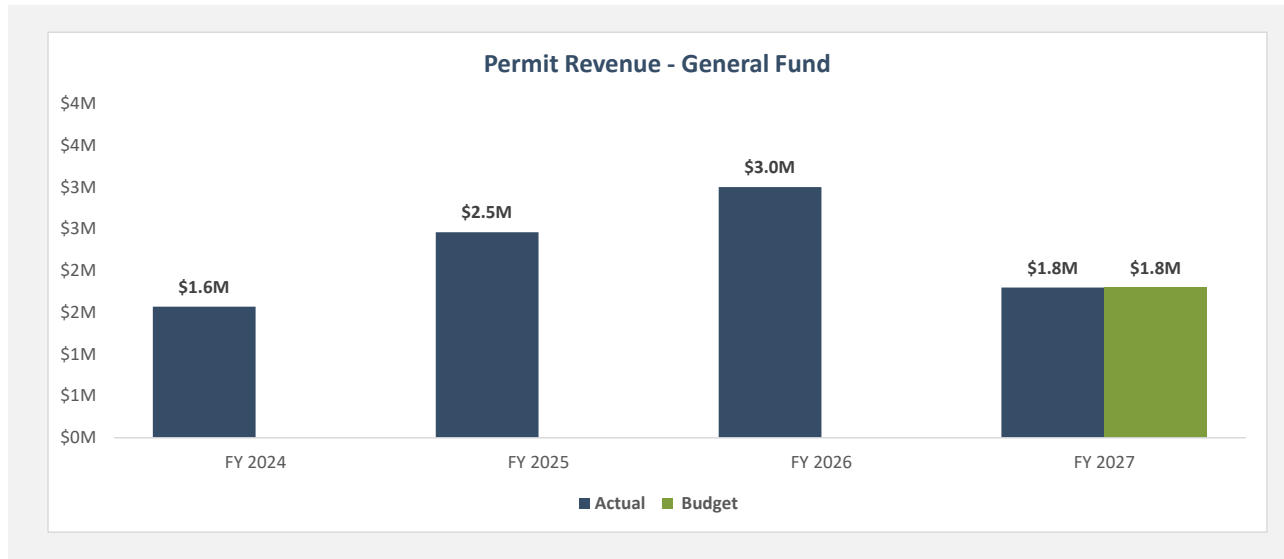
Notes:

*** Total for FY2027 uses a projected amount**

1 - FY2025 Q1 MASC business licenses included \$1.365M fees received for FY2024 & FY2024 MASC business licenses included \$984K fees received for FY2023.

2 - FY2025 Q4 business licenses includes \$1.507M in proceeds received from Airbnb settlement.

Permit Revenue - General Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

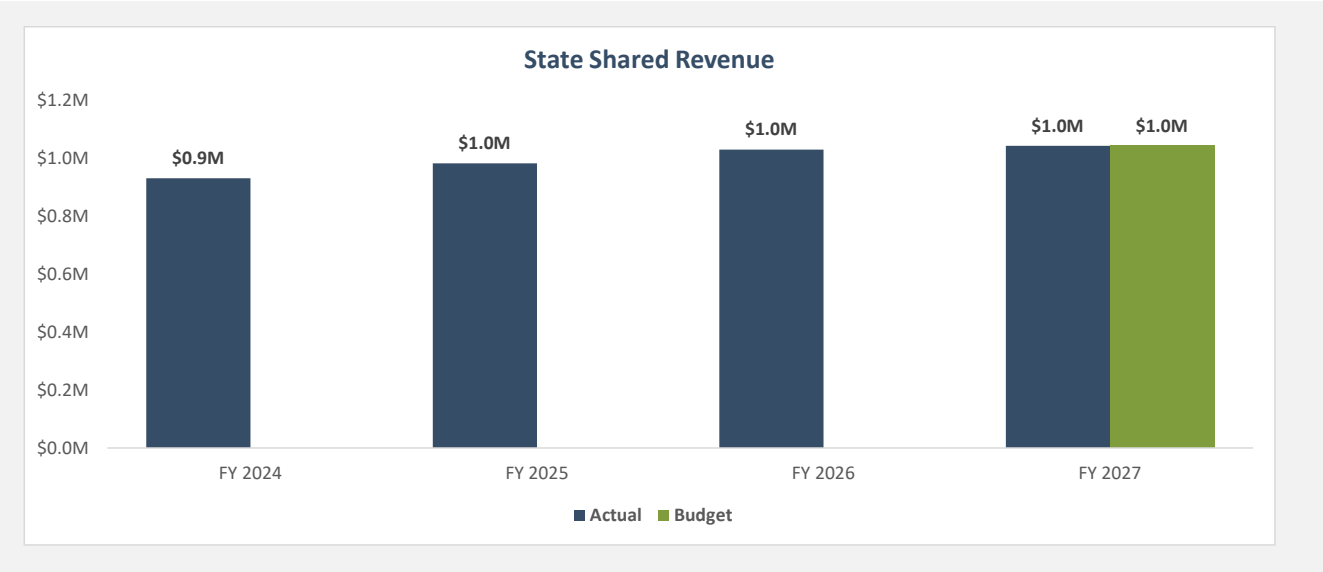
Permit revenue is paid throughout the fiscal year for any improvements to an existing home or business or construction of a new home or business. Revenue is received throughout the fiscal year.

Fiscal Year		Quarter				Total	
		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
2024	\$	655,820 27%	\$ 778,737 28%	\$ 485,294 23%	\$ 395,288 22%	\$	1,570,126 100%
2025	\$	490,800 20%	\$ 587,154 24%	\$ 830,412 34%	\$ 553,318 22%	\$	2,461,684 100%
2026	\$	845,731 28%	\$ 710,959 24%	\$ 891,242 30%	\$ 553,434 18%	\$	3,001,366 100%
2027*	\$	450,000 25%	\$ 450,000 25%	\$ 450,000 25%	\$ 450,000 25%	\$	1,800,000 100%

Notes:

* - Total for FY2027 uses projected amount.

State Shared Revenue - General Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026

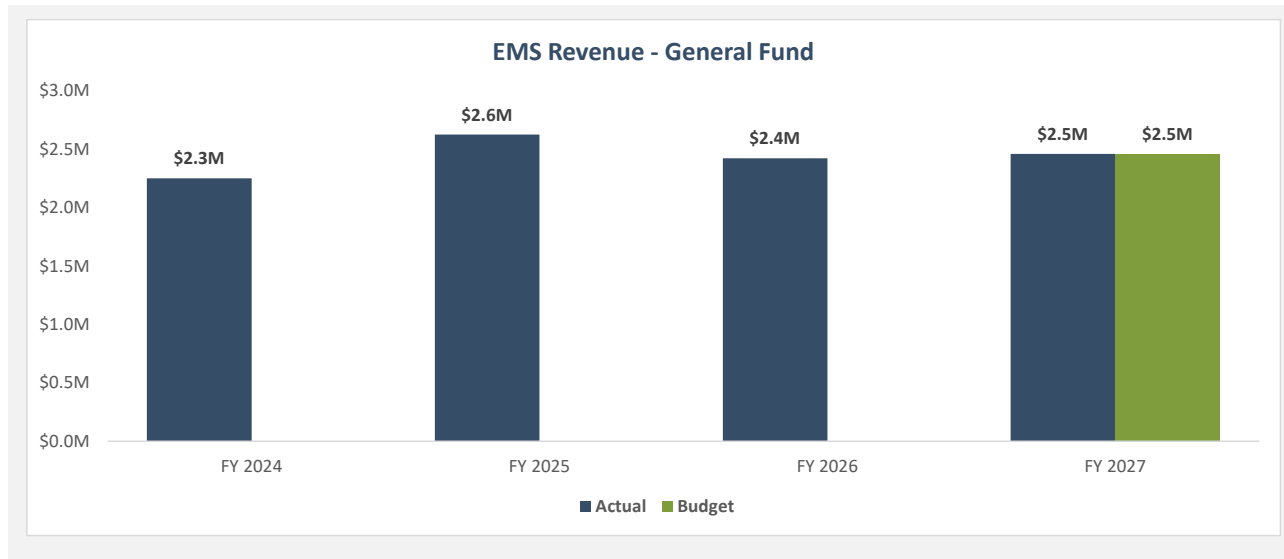


Notes:
 Quarterly distributions from State from Aid To Subdivisions revenues.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024		\$	231,688	\$	231,689	\$	235,223	\$	231,505	\$ 930,105
			25%		25%		25%		25%	100%
2025		\$	243,273	\$	243,272	\$	252,042	\$	243,194	\$ 981,781
			25%		25%		26%		25%	100%
2026		\$	255,436	\$	255,437	\$	262,802	\$	255,364	\$ 1,029,039
			25%		25%		26%		25%	100%
2027*		\$	258,848	\$	258,848	\$	265,758	\$	258,728	\$ 1,042,182
			25%		25%		26%		25%	100%

Notes:
 * - Total for FY2027 uses projected amount.

Emergency Medical Services (EMS) Revenue - General Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

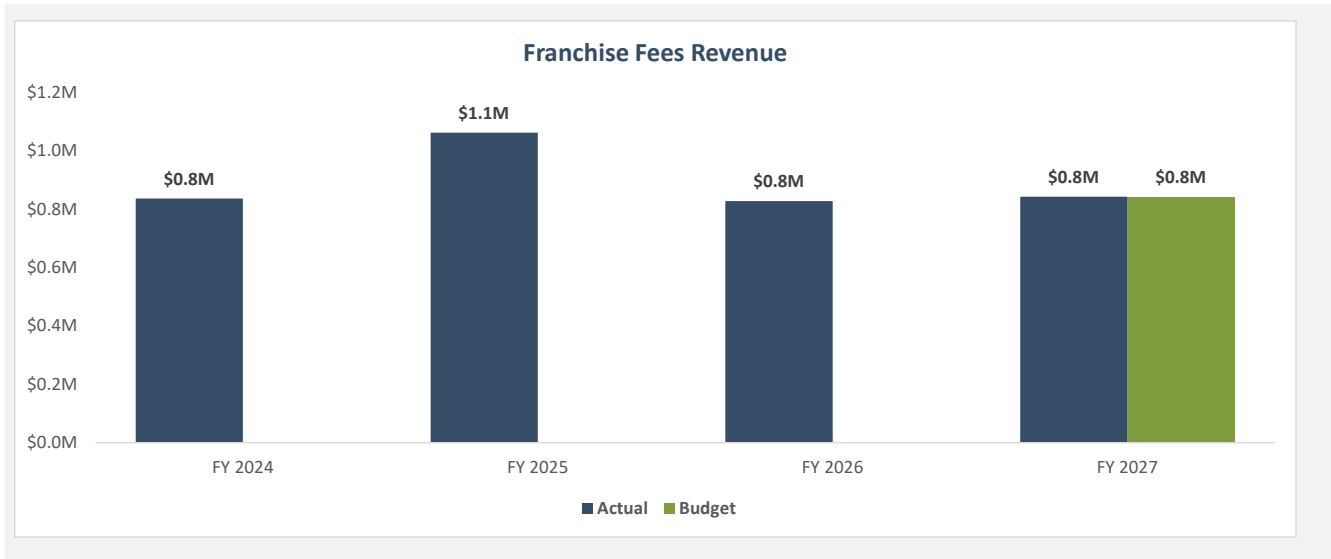
Monthly revenue collections net of contractual adjustments, refunds, write-offs and other adjustments of EMS charges for services as collected and processed by EMS-MC (3rd party agency).

Fiscal Year		Quarter				Total	
		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
2024	\$	567,962 25%	\$ 462,648 21%	\$ 582,543 26%	\$ 639,394 28%	\$	2,252,547 100%
2025	\$	734,941 28%	\$ 466,807 18%	\$ 783,778 30%	\$ 641,645 24%	\$	2,627,171 100%
2026	\$	600,412 25%	\$ 726,125 30%	\$ 432,949 18%	\$ 663,993 27%	\$	2,423,479 100%
2027*	\$	617,371 25%	\$ 574,386 23%	\$ 602,934 24%	\$ 666,431 27%	\$	2,461,122 100%

Notes:

* - Total for FY2027 uses projected amount.

Franchise Fees Revenue - General Fund
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

Quarterly collections (in arrears) of franchise fees for cable TV services provided by Charter Communications and Cable One (Hargray).

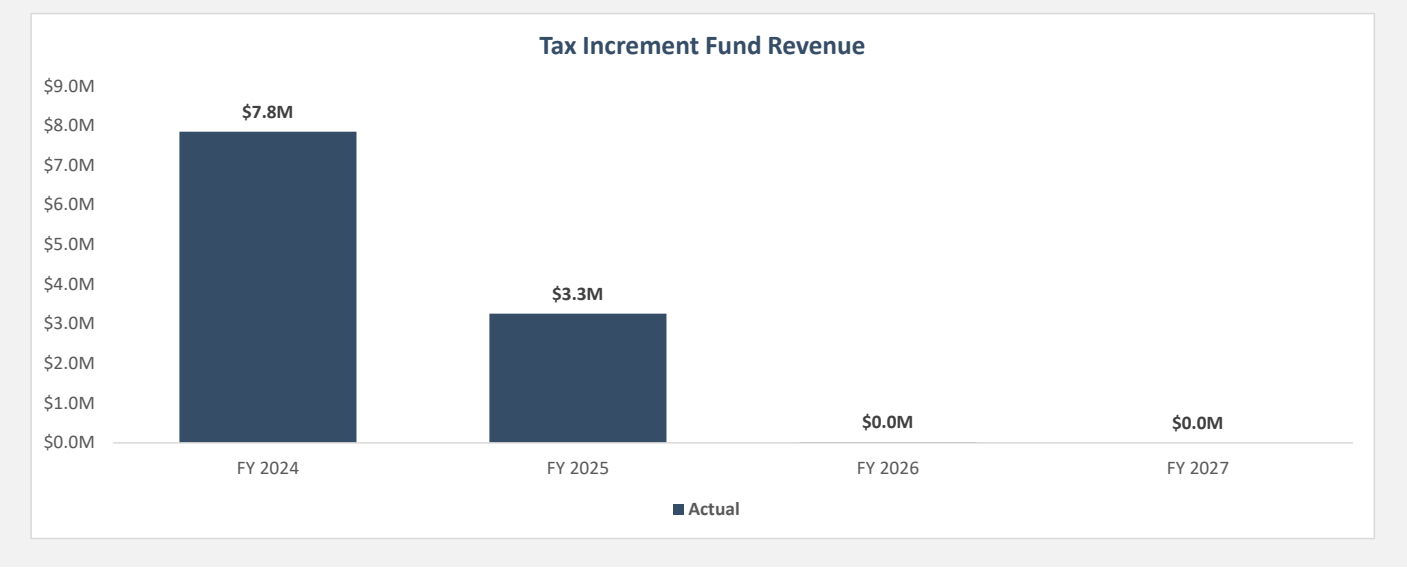
Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	163,458 20%	\$	208,072 25%	\$	262,896 31%	\$	201,439 24%	\$	835,865 100%
2025		\$	201,300 19%	1	\$ 195,948 18%	\$	299,470 28%	\$	365,085 34%	\$	1,061,803 100%
2026		\$	- 0%	\$	178,428 22%	\$	346,675 42%	\$	302,567 37%	\$	827,670 100%
2027*		\$	191,623 23%	\$	191,623 23%	\$	267,687 32%	\$	191,623 23%	\$	842,555 100%

Notes:

* - Total for FY2027 uses projected amount.

1 - FY2025 Q1 Franchise Fees includes \$201,300 in FY2024 Q4 franchise fees (Charter and Cable One).

Tax Increment Fund Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026

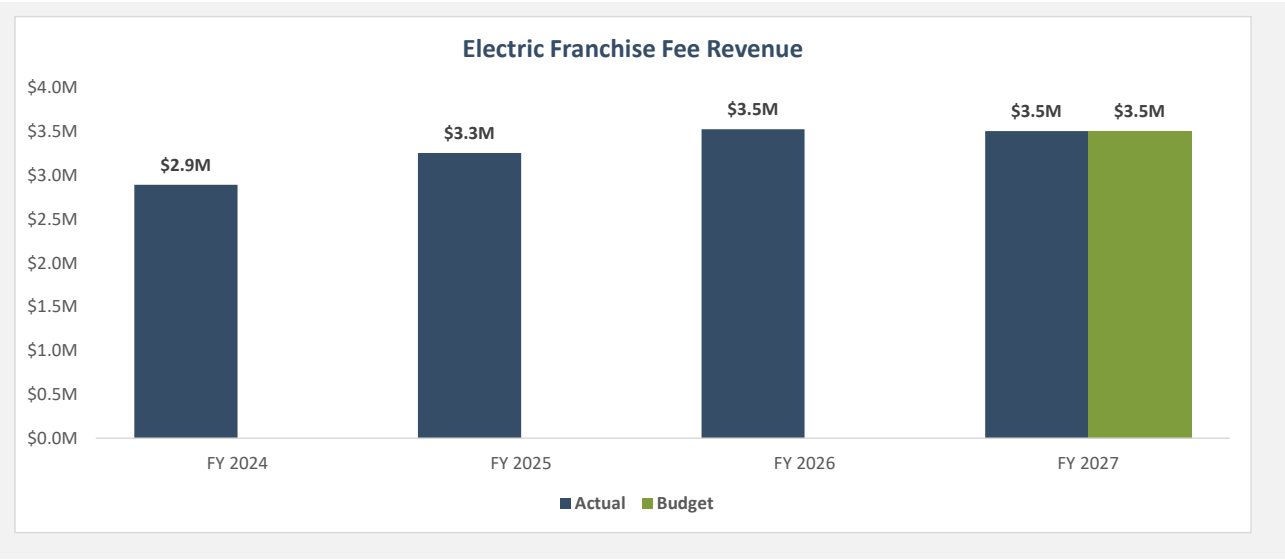


Notes:
FY2025 was final year of TIF collections.

Fiscal Year	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024	\$	31,963 0%	\$	232,203 3%	\$	6,974,566 89%	\$	605,954 8%	\$ 7,844,686 100%
2025	\$	97,675 3%	\$	1,058,673 32%	\$	7,033,782 216%	\$	(4,931,271) 1 -151%	\$ 3,258,859 100%
2026	\$	15,410 92%	\$	1,272 8%	\$	- 0%	\$	- 0%	\$ 16,682 100%
2027	\$	- 0%	\$	- 0%	\$	- 0%	\$	- 0%	\$ - 0%

Notes:
1 - Beaufort County reached \$26M contribution cap and the Town was required to reimburse the overpayment of \$5M.
2 - TIF ended 6/30/2025, FY 2026 revenue collections are late tax payments that were due for previous tax years.

Electric Franchise Fee Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026

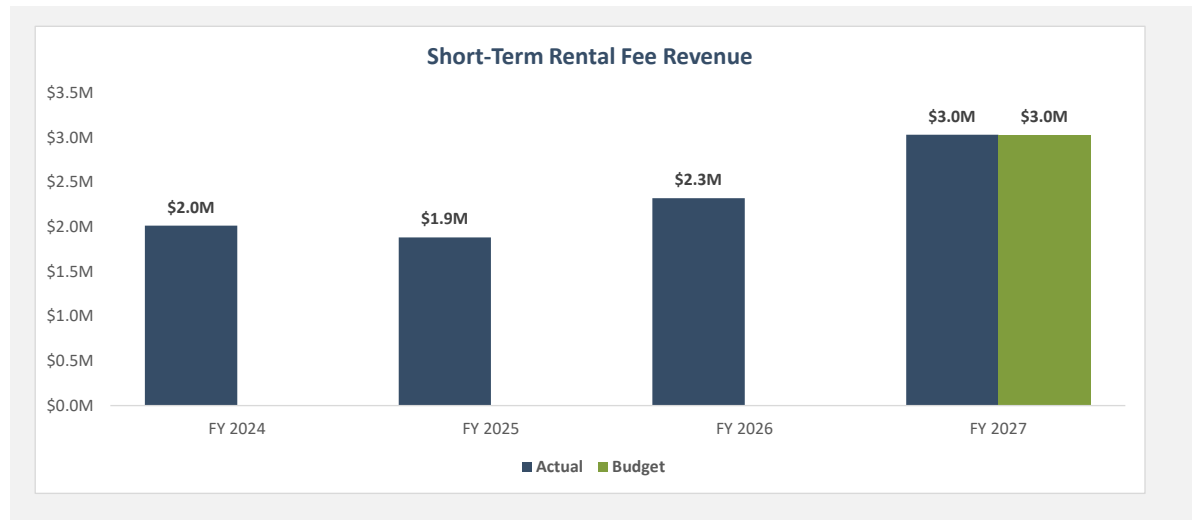


Notes:
Represents monthly remittance of franchise fee charged by Palmetto Electric on all electricity usage within the Town for the previous month.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	590,376	\$	709,564	\$	691,427	\$	902,251	\$	2,893,618
			20%		25%		24%		31%		100%
2025		\$	632,749	\$	734,560	\$	845,620	\$	1,045,466	\$	3,258,395
			19%		23%		26%		32%		100%
2026		\$	700,506	\$	789,277	\$	916,052	\$	1,123,950	\$	3,529,785
			20%		22%		26%		32%		100%
2027*		\$	697,641	\$	811,738	\$	886,255	\$	1,112,018	\$	3,507,652
			20%		23%		25%		32%		100%

Notes:
*** - Total for FY2027 uses projected amount.**

Short-Term Rental Fee Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

FY2026 projection of \$1,850,000 is based on the current permit fee of \$250 per license.

FY2026 amount is based on a license renewal due date change from January 1 to May 15.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total
2024		\$	113,000	\$	1,341,750	\$	389,500	\$	168,245	\$ 2,012,495
			6%		67%		19%		8%	100%
2025		\$	68,750	\$	1,379,500	\$	282,250	\$	152,000	\$ 1,882,500
			4%		73%		15%		8%	100%
2026		\$	130,500	\$	89,500	\$	54,000	\$	2,047,200	\$ 2,321,200
			6%		4%		2%		88%	100%
2027*		\$	181,863	\$	181,863	\$	181,863	\$	2,485,461	\$ 3,031,050
			6%		6%		6%		82%	100%

Notes:

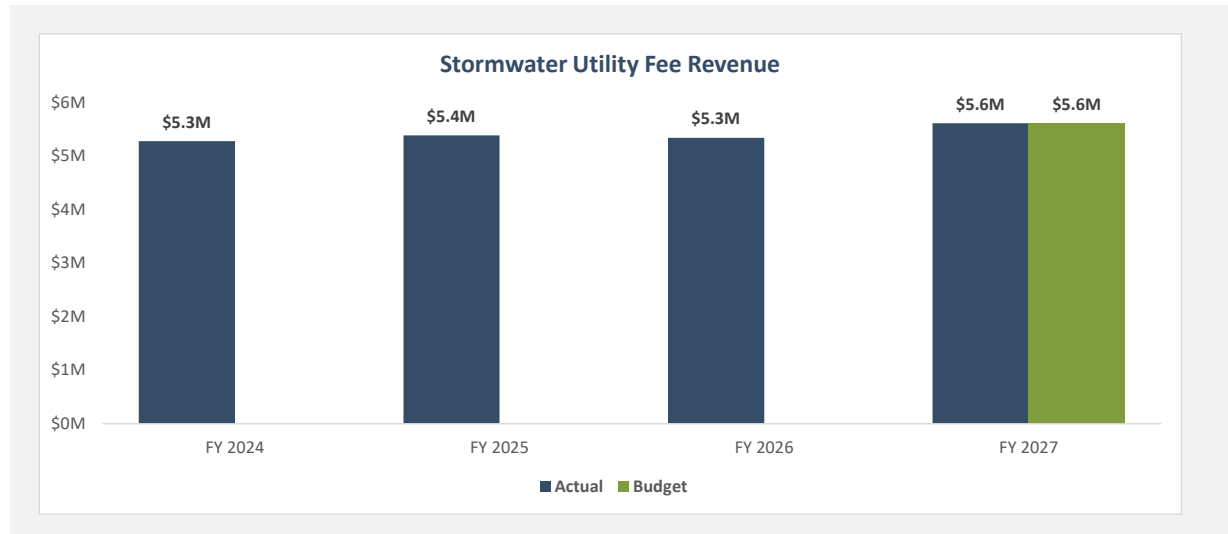
* - Total for FY2027 uses projected amount.

1.FY26 revenues represent collection of \$150 permit fee per bedroom for each short-term rental (STR) property.

Permit fee is valid from May to April, with majority of the revenue collected during Q4.

Previous fee was \$250 per STR with the due date of December 31st with the majority of the revenue collected during Q2.

Stormwater Utility Fee Revenue
Revenues by Quarter/Fiscal Year as of July 31, 2026



Notes:

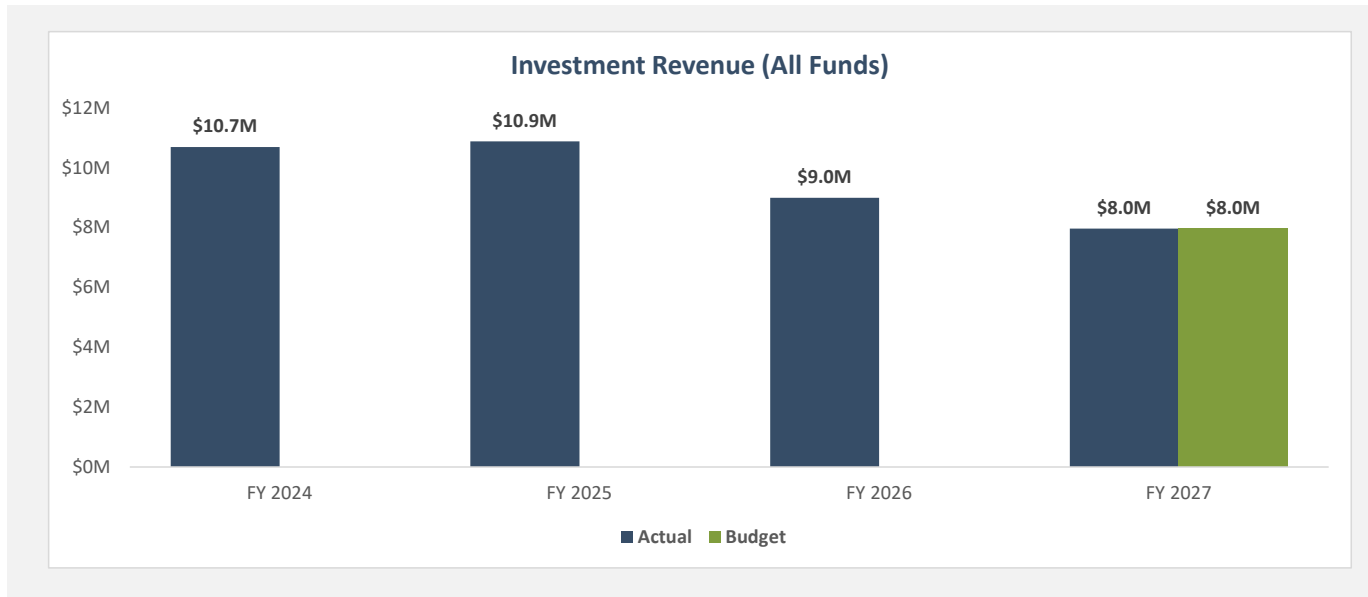
Fees charged and collected by Beaufort County on all real property in the County. Fee collections are remitted to the Town monthly that include an administrative fee and an 80/20 allocation based a properties impervious area (square footage/structure type) and gross area (acres). Majority of revenue collections occur during the months of December and January.

Fiscal Year		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
2024		\$	40,560	\$	259,977	\$	4,755,953	\$	218,545	\$	5,275,035
			1%		5%		90%		4%		100%
2025		\$	40,725	\$	603,199	\$	4,581,118	\$	159,222	\$	5,384,264
			1%		11%		85%		3%		100%
2026		\$	44,283	\$	672,056	\$	4,463,172	\$	160,018	\$	5,339,529
			1%		13%		84%		3%		100%
2027*		\$	44,039	\$	537,118	\$	4,840,977	\$	188,847	\$	5,610,981
			1%		10%		86%		3%		100%

Notes:

* - Total for FY2027 uses projected amount.

Investment Revenue (All Funds)
Revenues by Quarter/Fiscal Year as of July 31, 2026



Fiscal Year		Quarter				Total
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
2024	\$	2,557,765 24%	\$ 2,949,717 28%	\$ 2,588,816 24%	\$ 2,603,169 24%	\$ 10,699,467 100%
2025	\$	3,373,043 31%	\$ 1,954,497 18%	\$ 2,594,035 24%	\$ 2,963,627 27%	\$ 10,885,202 100%
2026	\$	2,577,426 29%	\$ 2,330,282 26%	\$ 1,875,631 21%	\$ 2,216,776 25%	\$ 9,000,115 100%
2027*	\$	2,237,391 28%	\$ 1,902,826 24%	\$ 1,888,817 24%	\$ 1,936,981 24%	\$ 7,966,015 100%

Notes:
 * - Total for FY2027 uses projected amount.

Treasury/Cash Management

Fiscal Year 2027

Through July 2027

CASH POSITION UPDATE

SUMMARY OF CURRENT CASH POSITIONS AS OF 7/31/2026

	Total Amount	% of Total
Low-Yield Liquid	\$ 4,271,053	1.6%
SC LGIP*	122,060,005	47.0%
Fixed Income Securities**	133,500,000	51.4%
Total	\$ 259,831,058	100.0%

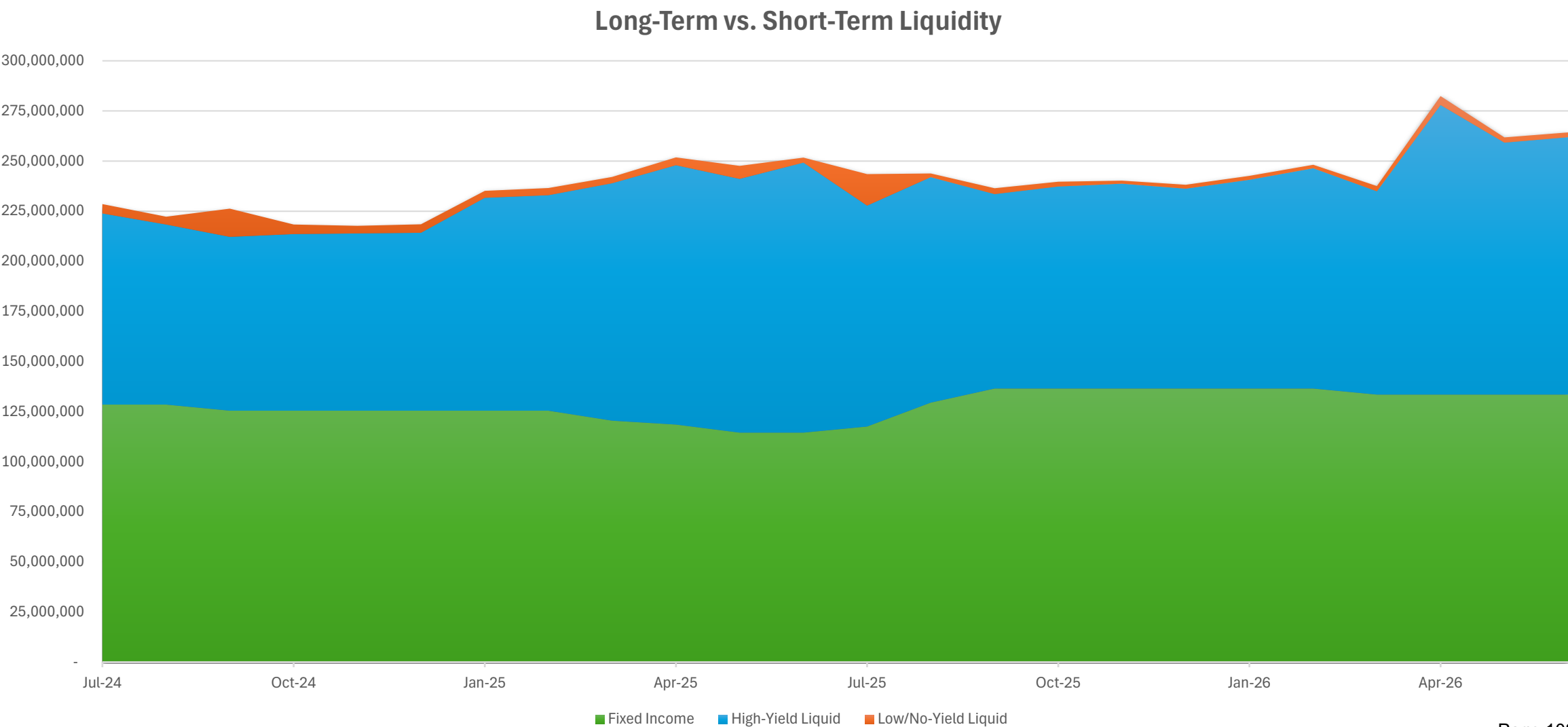
*South Carolina Local Government Investment Pool

**U.S. Treasuries (T-Bills/T-Notes) and U.S. Agencies (Ex: Fannie Mae, Freddie Mac)

	Balance
Low-Yield Liquid Accounts	
Insured Investment	\$ 4,229,676
EMS	3,177
Short Term Rentals	3,382
Credit Card Processing Account	34,817
Total Low-Yield Liquid Accounts	\$ 4,271,053
SC LGIP Funds	
General Fund	\$ 27,966,110
Disaster	2,852,925
Debt Service	3,319,616
Palmetto Electric	26,574
Beach Preservation	9,954,708
HTAX	2,250,389
Real Estate Transfer	16,042,190
TIF	1,808,738
SWU	43,609
CIP	29,121,561
ATAX	97,077
GGHNCDC	1,467,129
Fire Truck Lease	80,542
Opioid	46,795
2026 GO Bond Proceeds	26,982,043
Total SC LGIP Funds	\$ 122,060,005
Fixed Income Securities	\$ 133,500,000
Total	\$ 259,831,058

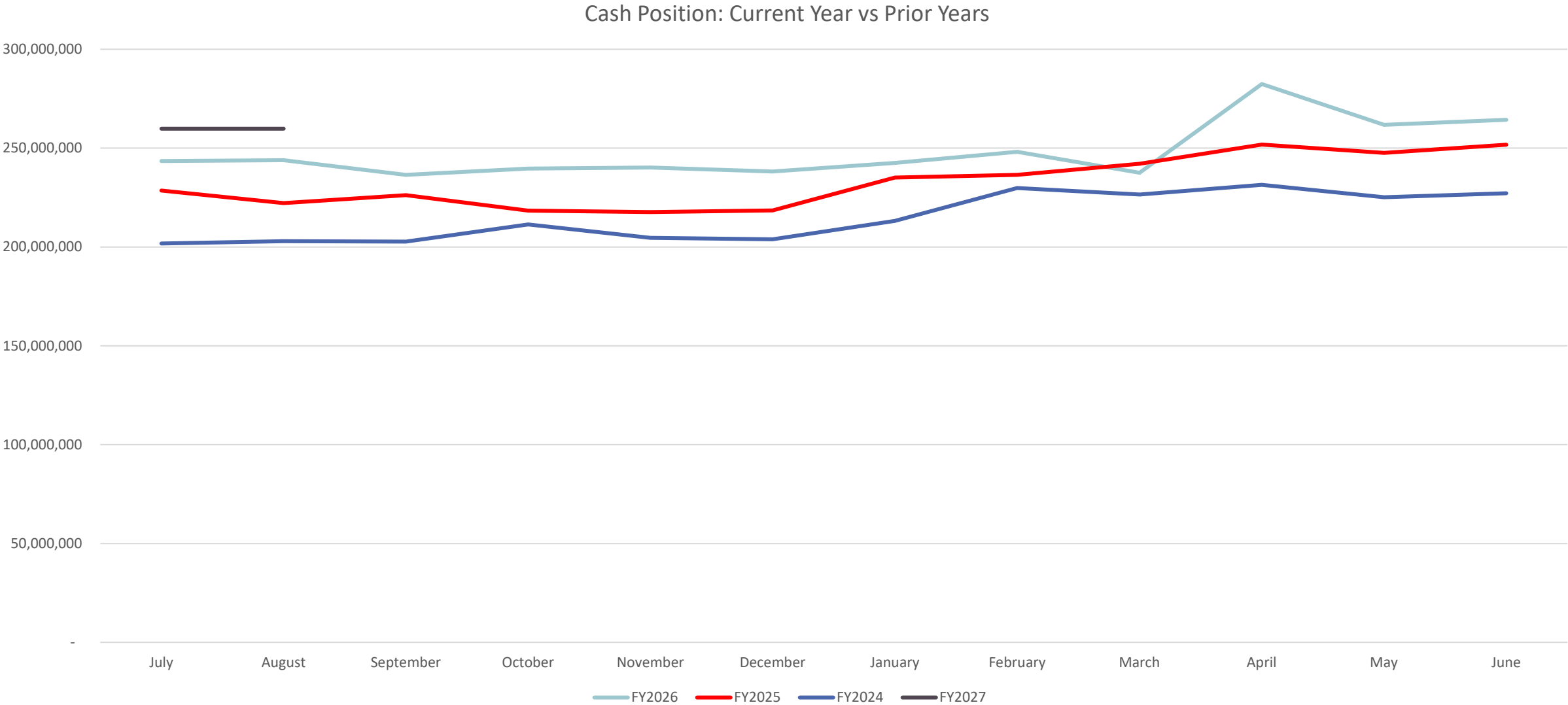
CASH POSITION UPDATE

LONG-TERM VS. SHORT-TERM LIQUIDITY (2-YEAR HISTORY)
AS OF 7/31/2026



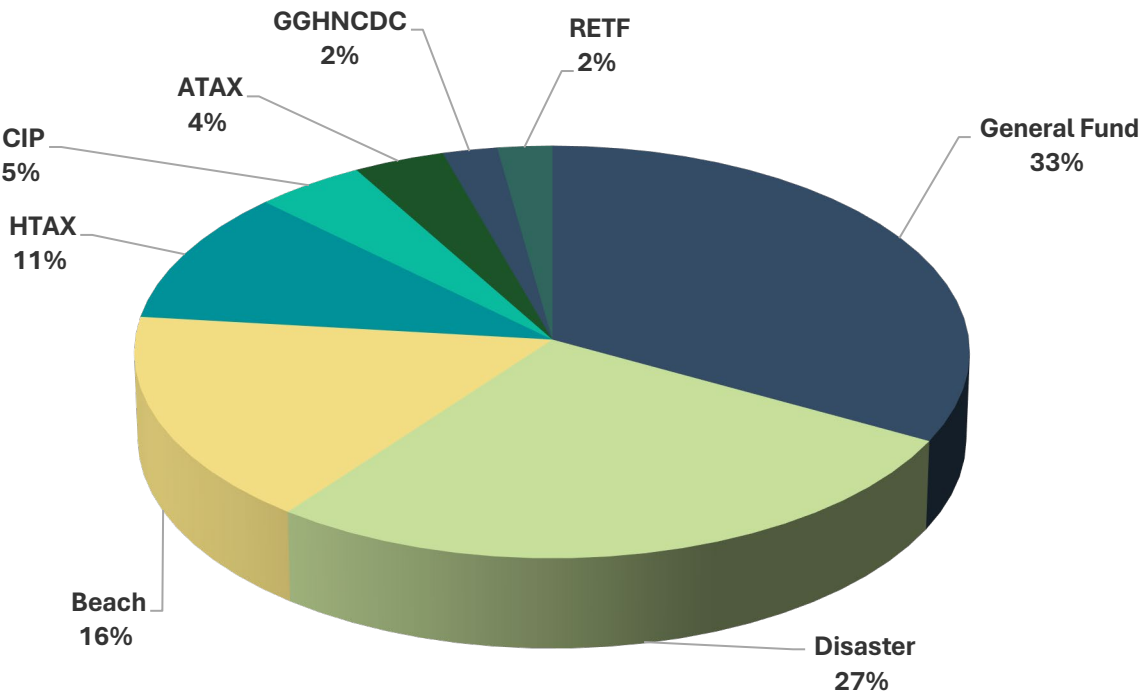
CASH POSITION UPDATE

TOTAL CASH POSITION BY FISCAL YEAR (4-YEAR HISTORY)
AS OF 7/31/2026



CASH POSITION UPDATE

FIXED INCOME INVESTMENTS BY FUND
AS OF 7/31/2026



Current Fixed Income Investments		
Treasuries*	\$97,500,000	73.0%
Agencies**	\$36,000,000	27.0%
Total	\$133,500,000	

*U.S. Treasuries are loans made directly to the federal government. They are considered one of the safest investments available because they are backed by the full faith and credit of the United States. (Aa1/Aaa/AA+)

**U.S. Agency securities are loans to government-sponsored organizations (such as housing or agricultural programs). While not always issued directly by the U.S. Treasury, they are supported by federal agencies and are widely regarded as very low-risk investments. (Aa1/Aaa/AA+)

Fixed Income Investments by Term Length





TOWN OF HILTON HEAD ISLAND

Public Safety

TO: Marc Orlando, Town Manager
FROM: Bob Bromage, Director of Public Safety
DATE: August 28, 2026
SUBJECT: Proposed Law Enforcement Service Delivery Assessment

Purpose:

The purpose of this memorandum is to establish a framework for conducting a Law Enforcement Service Delivery Assessment. The assessment will evaluate the Town's current law enforcement service delivery model, identify current and future operational needs, examine potential organizational alternatives, and provide findings and recommendations for consideration by Town Council.

Proposed Course of Action:

During its Strategic Action Plan Workshop, Town Council directed Town staff to conduct a feasibility study and subsequent cost-benefit analysis for providing comprehensive public safety services. This direction was incorporated into the Town's Strategic Action Plan as Action Item 1 under Strategic Goal 4, "Enhance Public Safety Readiness and Facilities."

Upon Town Council review of the scope of services (Attachment 1), the proposed course of action is to develop and issue a Request for Proposals (RFP) (Attachment 2) to conduct a comprehensive Law Enforcement Service Delivery Assessment. The assessment represents the next step in carrying out the Strategic Action Plan and will provide the data-driven analysis necessary to evaluate the feasibility, costs, benefits, operational implications, and long-term sustainability of future law enforcement service delivery options.

The assessment is not intended to determine or advocate for a preferred organizational model, but to provide Town Council with the information necessary to objectively consider the available alternatives.

Background:

For more than four decades, the Town of Hilton Head Island has partnered with the Beaufort County Sheriff's Office to provide law enforcement services to residents and visitors. During that time, the Island has experienced substantial growth in permanent population, tourism, commercial development, transportation demands, and community expectations regarding public safety.

The Town has periodically evaluated law enforcement service delivery since 2000 to ensure that public safety services continue to evolve in response to changing community needs and expectations. Conducting a new Law Enforcement Service Delivery Assessment continues that longstanding commitment to strategic planning, operational effectiveness, fiscal responsibility, and continuous improvement.

In 2000, the Town commissioned DMG-MAXIMUS to conduct a Feasibility of Law Enforcement Alternatives (Attachment 3). The five-month study included extensive interviews with Town officials, Beaufort County Sheriff's Office personnel, Town staff, community stakeholders, workload analyses, service level evaluations, and comparative operational research. Its purpose was not simply to examine whether the Town should establish a municipal police department, but to evaluate the effectiveness of the existing service delivery model and objectively assess alternative approaches for meeting the Town's long-term public safety needs.

The study concluded that future law enforcement decisions should be based upon objective analysis of operational workloads, service levels, governance, community expectations, and long-term needs rather than organizational preference alone. It evaluated multiple service delivery alternatives, including maintaining the existing contractual relationship with the Beaufort County Sheriff's Office, establishing a municipal police department, creating a public safety department, and implementing targeted or hybrid municipal service models.

Perhaps most importantly, the study recognized that Hilton Head Island's public safety needs would continue to evolve as the community grew and recommended that the Town periodically evaluate law enforcement service delivery to ensure services remained aligned with changing conditions, community expectations, and operational demands.

In 2018, building upon the earlier study, the Town commissioned Public Safety Strategies Group to conduct a Performance Audit – Contract for Police Services (Attachment 4) to evaluate the effectiveness of contracted law enforcement services provided by the Beaufort County Sheriff's Office. The assessment examined operational performance, governance, accountability, workload, staffing, deployment, contract administration, and service delivery throughout Hilton Head Island.

The audit recognized the Sheriff's Office as a professional law enforcement agency while identifying opportunities to strengthen community engagement, performance measurement, reporting, and service delivery specific to Hilton Head Island. It recommended establishing performance metrics, conducting a comprehensive staffing analysis, and considering a long-term strategy and cost comparison for future law enforcement service delivery.

Together, the 2000 and 2018 studies established a consistent pattern of periodically evaluating law enforcement service delivery to ensure that municipal objectives remain aligned with the Island's changing public safety environment.

To support any future assessment, the Beaufort County Sheriff's Office provided an inventory of its current services, specialized capabilities, and resources available to the Town (Attachment 5). Unlike the 2000 and 2018 consultant studies, this document is not an evaluation or analysis but will provide valuable baseline information for the assessment.

As the community has evolved, so too has the Town's role in supporting public safety. The establishment of the Town of Hilton Head Island Public Safety Department in 2022, together with expanded municipal operations, strategic planning, interagency coordination, and investments in personnel, technology, and infrastructure, has strengthened the Town's ability to address quality-of-life concerns, visitor management, seasonal operational demands, and emerging public safety challenges while complementing countywide law enforcement services.

Notable initiatives include:

- Establishment of the Town of Hilton Head Island Public Safety Department and expansion of Community Code Enforcement to 11 full-time employees.
- Implementation and expansion of the Town's Short-Term Rental Enforcement Program and Beach Parking Program.
- Strategic investments in public safety technology, equipment, infrastructure, and physical security at Town Hall and other Town facilities.
- Expansion of municipal public safety operations supporting beaches, parks, parking, and marine activities, including the coordination of abandoned and derelict vessel removal.
- Continued collaboration with the Beaufort County Sheriff's Office, Hilton Head Island Fire Rescue, and regional, state, and federal public safety partners.

The Town's evolving public safety responsibilities, changing community expectations, and the passage of more than two decades since the first comprehensive evaluation of law enforcement service delivery make this an appropriate time to conduct a new Law Enforcement Service Delivery Assessment.

Assessment Objectives:

The Law Enforcement Service Delivery Assessment will provide Town Council with a comprehensive analysis of current and future law enforcement service needs and potential service delivery alternatives.

The assessment will:

- Assess current law enforcement service delivery, including service levels, workload, staffing, deployment, response capabilities, governance, accountability, and coordination with Town public safety operations.
- Identify current and future service demands, considering permanent and seasonal population, tourism, special events, community growth, technological change, community expectations, and emerging public safety challenges.

- Evaluate community and stakeholder expectations regarding law enforcement priorities, service levels, responsiveness, visibility, and accountability.
- Evaluate the effectiveness and long-term sustainability of the current service delivery model in meeting identified operational needs and service expectations.
- Evaluate viable organizational and service delivery alternatives, including continuation of the current countywide model, an integrated municipal public safety hybrid model, and establishment of a full municipal police department.
- Analyze the operational, financial, legal, governance, staffing, infrastructure, technology, and implementation implications associated with each alternative.
- Conduct comparative research involving peer communities and recognized best practices in law enforcement and public safety service delivery.
- Provide objective findings and recommendations to assist Town Council in evaluating the feasibility, costs, benefits, advantages, limitations, and long-term sustainability of each alternative.

Guiding Principles:

The assessment will be guided by the following principles:

- Public Safety First
- Excellent Customer Service
- Fiscal Responsibility
- Accountability
- Transparency
- Operational Effectiveness
- Seasonal Flexibility
- Long-Term Sustainability
- Regional Collaboration
- Data-Informed Decision Making

These principles will provide the foundation for evaluating each potential organizational alternative and ensure that future recommendations remain aligned with the Town's strategic priorities.

Current Law Enforcement Service Delivery:

The Beaufort County Sheriff's Office currently provides primary law enforcement services throughout Hilton Head Island under the long-standing countywide service delivery model. For more than four decades, this relationship has supported public safety through patrol operations, criminal investigations, specialized law enforcement services, and emergency response.

The proposed assessment provides an opportunity to evaluate how the Town's expanded municipal public safety responsibilities align with the current law enforcement service delivery model and whether any future organizational or operational adjustments should

be considered to ensure the continued delivery of effective, efficient, and accountable public safety services.

Potential Organizational Alternatives for Evaluation:

The assessment will evaluate potential organizational alternatives available to the Town without presuming a preferred outcome. Each alternative will be evaluated using consistent performance measures, operational analysis, stakeholder input, governance considerations, implementation requirements, and long-term sustainability.

Option 1 – Current Countywide Service Model

Overview

Continue the current countywide law enforcement service delivery model through the Beaufort County Sheriff's Office under the existing governance structure.

Evaluation Considerations

- Continues the existing partnership with the Beaufort County Sheriff's Office.
- Maintains countywide deployment, specialized units, investigations, detention, and regional resources.
- Builds upon existing operational relationships and established service delivery.
- Assessment will evaluate current performance, service levels, accountability, governance, operational effectiveness, and future sustainability.

Option 2 – Integrated Municipal Public Safety Hybrid Model

Overview

Establish a limited municipal police function focused on Town priorities such as traffic enforcement, beach and park patrol, visitor safety, special events, and quality-of-life initiatives while the Beaufort County Sheriff's Office continues primary criminal law enforcement, investigations, specialized services, detention operations, and countywide policing responsibilities.

Evaluation Considerations

- Expanded municipal public safety responsibilities.
- Dedicated Town police presence supporting municipal priorities.
- Continued partnership with the Beaufort County Sheriff's Office.
- Shared public safety responsibilities based upon organizational strengths.
- Assessment will evaluate governance, operational feasibility, implementation considerations, fiscal sustainability, and long-term service effectiveness.

Option 3 – Full Municipal Police Department

Overview

Establish a full-service municipal police department responsible for providing comprehensive law enforcement services within the Town of Hilton Head Island.

Evaluation Considerations

- Full municipal responsibility for law enforcement services.
- Local governance, administration, and operational oversight.
- Responsibility for patrol, investigations, specialized services, administration, facilities, technology, equipment, and personnel.
- Continued partnership and operational coordination with the Beaufort County Sheriff's Office, regional, state, and federal law enforcement, as well as other public safety partners.
- Assessment will evaluate implementation requirements, operational effectiveness, governance, fiscal sustainability, staffing concepts, and long-term organizational considerations.

Next Steps:

- Establish a scope of services for a Law Enforcement Service Delivery Assessment.
- Develop and issue a RFP to qualified consultants with demonstrated experience in municipal law enforcement organizational assessments.
- Select and retain the consultant through the Town's procurement process.
- Initiate the assessment, including operational data collection, stakeholder engagement, comparative research, and evaluation of existing service delivery.
- Conduct a comprehensive evaluation of the three organizational alternatives identified in this memorandum.
- Prepare draft findings and recommendations for review by the Town Manager.
- Present the consultant's final report and recommendations to the Town Council for consideration.

Conclusion:

Since the Town's previous assessment, Hilton Head Island's public safety environment has evolved substantially through organizational growth, expanded municipal operations, technological investments, changing community expectations, and increasing seasonal demands.

Consistent with Action Item 1 under Strategic Goal 4 of the Town's Strategic Action Plan, a Law Enforcement Service Delivery Assessment represents the next step in evaluating the feasibility and long-term implications of future law enforcement service delivery options. The assessment will provide Town Council with objective, data-driven information to support informed decision-making while preserving the flexibility to consider each potential alternative on its merits.

Attachments:

1. Scope of Services
2. Draft Request for Proposals
3. 2000 DMG-MAXIMUS Feasibility of Law Enforcement Alternatives
4. 2018 Public Safety Strategies Group Performance Audit – Contract for Police Services
5. 2026 Beaufort County Sheriff's Office Services & Capabilities



TOWN OF HILTON HEAD ISLAND

PUBLIC SAFETY DEPARTMENT

Law Enforcement Service Delivery Assessment

*Framework for Evaluating Our
Future Public Safety Options*

Bob Bromage
Director of Public Safety

PURPOSE

- ✓ Establish a framework for a Law Enforcement Service Delivery Assessment.
- 👤 Evaluate the Town's current service delivery model and identify current and future operational needs.
- ↔ Examine potential organizational alternatives.
- 🏠 Provide findings and recommendations for Town Council's consideration.



WHY NOW?



Community growth, tourism, and transportation demands continue to increase.



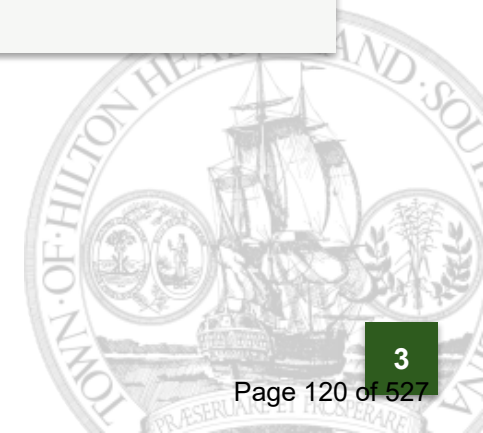
Public safety expectations are evolving and more complex.



Since 2022, the Town has significantly expanded municipal public safety operations, technology, and infrastructure.



The last comprehensive evaluations were in 2000 and 2018. Conditions and needs have changed.



STRATEGIC ACTION PLAN DIRECTION



Strategic Goal 4: **Enhance Public Safety Readiness and Facilities**

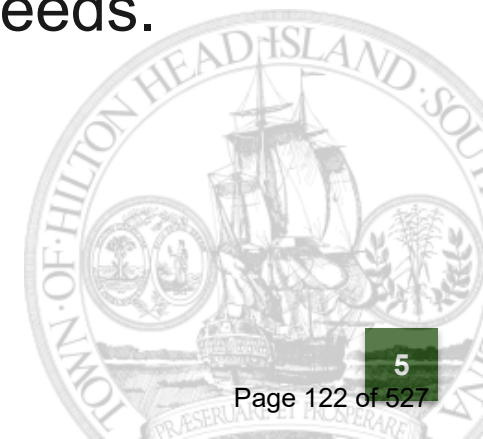
Action Item 1:

Conduct a feasibility study and subsequent cost-benefit analysis for providing comprehensive public safety services.



EVOLUTION OF PUBLIC SAFETY ON THE ISLAND

-  More than four decades of partnership with the Beaufort County Sheriff's Office (BCSO).
-  2000 Feasibility Study evaluated multiple service delivery alternatives and recommended periodic reassessment.
-  2018 Performance Audit assessed services and identified opportunities for improvement.
-  Since 2022, the Town has expanded municipal public safety operations, technology, and facilities to address community needs.



ASSESSMENT SCOPE

-  Assess current law enforcement service delivery, performance, and workloads.
-  Identify current and future public safety needs.
-  Evaluate organizational alternatives and their operational, fiscal, legal, and governance implications.
-  Analyze staffing, facilities, technology, equipment, and implementation needs.
-  Provide findings, comparisons, and recommendations for Town Council.



ORGANIZATIONAL ALTERNATIVES TO BE EVALUATED

OPTION 1

Current Countywide Service Model



Continue the current countywide law enforcement service delivery model through BCSO.

OPTION 2

Integrated Municipal Public Safety Hybrid



Limited municipal police function focused on Town priorities while BCSO continues core and specialized law enforcement services.

OPTION 3

Full Municipal Police Department



Establish a municipal police department responsible for comprehensive law enforcement services within the Town.

NEXT STEPS

- 1 Establish the scope of work and issue a Request for Proposals (RFP).
- 2 Select a qualified firm and begin the Law Enforcement Service Delivery Assessment.
- 3 Conduct data collection, stakeholder engagement, comparative research, and evaluation of the three alternatives.
- 4 Prepare findings and recommendations for review by the Town Manager.
- 5 Present the consultant's final report and recommendations to Town Council.



**Providing Town
Council
with the data and
analysis
needed to make
informed,
long-term decisions
for
the safety and security
of our community.**



EXHIBIT D

RFP 2026-21

SCOPE OF SERVICES

Assessment Objectives:

The Law Enforcement Service Delivery Assessment will provide the Town with a comprehensive analysis of current and future law enforcement service needs and potential service delivery alternatives.

The assessment will:

- Assess current law enforcement service delivery, including service levels, workload, staffing, deployment, response capabilities, governance, accountability, and coordination with Town public safety operations.
- Identify current and future service demands, considering permanent and seasonal population, tourism, special events, community growth, technological change, community expectations, and emerging public safety challenges.
- Evaluate community and stakeholder expectations regarding law enforcement priorities, service levels, responsiveness, visibility, and accountability.
- Evaluate the effectiveness and long-term sustainability of the current service delivery model in meeting identified operational needs and service expectations.
- Evaluate viable organizational and service delivery alternatives, including continuation of the current countywide model, an integrated municipal public safety hybrid model, and establishment of a full municipal police department.
- Analyze the operational, financial, legal, governance, staffing, infrastructure, technology, and implementation implications associated with each alternative.
- Conduct comparative research involving peer communities and recognized best practices in law enforcement and public safety service delivery.
- Provide objective findings and recommendations to assist Town Council in evaluating the feasibility, costs, benefits, advantages, limitations, and long-term sustainability of each alternative.

Guiding Principles:

The assessment will be guided by the following principles:

- Public Safety First
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- Fiscal Responsibility
- Accountability
- Transparency

- Operational Effectiveness
- Seasonal Flexibility
- Long-Term Sustainability
- Regional Collaboration
- Data-Informed Decision Making

These principles will provide the foundation for evaluating each potential organizational alternative and ensure that future recommendations remain aligned with the Town's strategic priorities.

Current Law Enforcement Service Delivery:

The Beaufort County Sheriff's Office currently provides primary law enforcement services throughout Hilton Head Island under the long-standing countywide service delivery model. For more than four decades, this relationship has supported public safety through patrol operations, criminal investigations, specialized law enforcement services, and emergency response.

The proposed assessment provides an opportunity to evaluate how the Town's expanded municipal public safety responsibilities align with the current law enforcement service delivery model and whether any future organizational or operational adjustments should be considered to ensure the continued delivery of effective, efficient, and accountable public safety services.

Potential Organizational Alternatives for Evaluation:

The assessment will evaluate potential organizational alternatives available to the Town without presuming a preferred outcome. Each alternative will be evaluated using consistent performance measures, operational analysis, stakeholder input, governance considerations, implementation requirements, and long-term sustainability.

Option 1 – Current Countywide Service Model

Overview

Continue the current countywide law enforcement service delivery model through the Beaufort County Sheriff's Office under the existing governance structure.

Evaluation Considerations

- Continues the existing partnership with the Beaufort County Sheriff's Office.
- Maintains countywide deployment, specialized units, investigations, detention, and regional resources.
- Builds upon existing operational relationships and established service delivery.

- Assessment will evaluate current performance, service levels, accountability, governance, operational effectiveness, and future sustainability.

Option 2 – Integrated Municipal Public Safety Hybrid Model

Overview

Establish a limited municipal police function focused on Town priorities such as traffic enforcement, beach and park patrol, visitor safety, special events, and quality-of-life initiatives while the Beaufort County Sheriff's Office continues primary criminal law enforcement, investigations, specialized services, detention operations, and countywide policing responsibilities.

Evaluation Considerations

- Expanded municipal public safety responsibilities.
- Dedicated Town police presence supporting municipal priorities.
- Continued partnership with the Beaufort County Sheriff's Office.
- Shared public safety responsibilities based upon organizational strengths.
- Assessment will evaluate governance, operational feasibility, implementation considerations, fiscal sustainability, and long-term service effectiveness.

Option 3 – Full Municipal Police Department

Overview

Establish a full-service municipal police department responsible for providing comprehensive law enforcement services within the Town of Hilton Head Island.

Evaluation Considerations

- Full municipal responsibility for law enforcement services.
- Local governance, administration, and operational oversight.
- Responsibility for patrol, investigations, specialized services, administration, facilities, technology, equipment, and personnel.
- Continued partnership and operational coordination with the Beaufort County Sheriff's Office, regional, state, and federal law enforcement, as well as other public safety partners.
- Assessment will evaluate implementation requirements, operational effectiveness, governance, fiscal sustainability, staffing concepts, and long-term organizational considerations.



Town of Hilton Head Island

Request for Proposals (RFP)

DRAFT

Solicitation Number: 2026-21

**Project Name: Law Enforcement Service Delivery
Assessment**

Date Advertised: xxxx, 2026

Note: This public body does not discriminate against faith-based organizations, nor does it discriminate against a bidder or offeror because of race, religion, color, sex, sexual orientation, gender identity, national origin, age, disability, or any other basis prohibited by the laws of the State of South Carolina, including the South Carolina Human Affairs Law (S.C. Code Ann. § 1-13-80) and applicable provisions of the South Carolina Consolidated Procurement Code (S.C. Code Ann. Title 11, Chapter 35).

Transmittal Page

Offerors shall complete all information requested on this page and submit with their proposal:

Proposal Submission:

Proposals will **ONLY** be accepted electronically via the Town's procurement Portal which can be accessed using the link below:

hiltonheadislandsc.bonfirehub.com/portal

Date Advertised: xxxx, 2026

Solicitation Number: 2026-21

Description/Title: Law Enforcement Service Deliver Assessment

Proposal Submittal Deadline: xx:xx p.m. Eastern Time on xx/xx, 2026

*** Proposals will not be accepted after the stated time and date.**

Proposals will be publicly opened via virtual conference at 9:30 a.m. Eastern Time on xxxx, 2026. The link to participate in the virtual opening is provided in Section I of this RFP.

Deadline for Questions: 5:00 p.m. Eastern Time on xxxx, 2026

Questions should be submitted through the Town's Procurement Portal using the "Ask a question" button.

Town Contact:

Jessica Cummings/Contracts Administrator/ jessicac@hiltonheadislandsc.gov / (843) 384-5104

Vendor Name:	Vendor Contact Name:
Vendor Mailing Address:	Vendor Contact Phone:
City-State-Zip-Code:	Vendor Contact Email Address:
By signature below, I certify that this bid is submitted in all respects fairly and without collusion or fraud. I agree that this bid shall be good and held open for a period of at least sixty (60) days from the Submittal Deadline. I agree to abide by all conditions of this solicitation and certify that I am authorized to sign this bid on behalf of the bidder.	
Vendor Authorized Signature:	Name and Title of Signatory:
_____ Signature	Name: _____ Title: _____
_____ Date	

TOWN OF HILTON HEAD ISLAND
RFP 2026-21
LAW ENFORCEMENT SERVICE DELIVERY ASSESSMENT

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ATTACHMENTS:

EXHIBIT A: CHECKLIST OF SUBMITTAL REQUIREMENTS

EXHIBIT B: PRICING SHEET

EXHIBIT C: SC ILLEGAL IMMIGRATION ACT AFFIDAVIT

EXHIBIT D: SCOPE OF SERVICES

EXHIBIT E: REFERENCES

EXHIBIT F: SAMPLE TOWN AGREEMENT

TOWN OF HILTON HEAD ISLAND
RFP 2026-21
Law Enforcement Service Delivery Assessment

I. GENERAL INFORMATION AND SUBMITTAL INSTRUCTIONS

The Town of Hilton Head Island (“Town”) is soliciting sealed proposals from qualified providers (“Offeror” or “Contractor” or “Consultant”) to perform a Law Enforcement Service Delivery Assessment in accordance with the specifications provided herein.

Proposals must be submitted by the Proposal Submittal Deadline shown on the Transmittal Page. **Proposals will ONLY be accepted electronically via the Town’s Procurement Portal which can be accessed using the following link hiltonheadislandsc.bonfirehub.com.** If electronic submittal poses a hardship, please notify the Town Contact person identified on the Transmittal Page.

Proposals will be publicly opened via virtual conference at the date and time indicated on the Transmittal Page. **Only the names of Offerors will be provided at the opening. No pricing information will be shared at that time.** To participate, please use the following meeting link and information.

Virtual Proposal Opening Link and Information xxxx, 2026, at 9:30 AM Eastern Time
--

All questions regarding this solicitation must be submitted in writing via the Town’s Procurement Portal using the “Ask a question” button. Questions will be publicly answered via the Procurement Portal. It is the Offeror’s responsibility to check the “Public Q&A” tab under the “Messages” section on the procurement portal to access and review all vendor Q&A. Addendums may be issued for additional information and would also be posted via the Procurement Portal. It is the Offeror’s responsibility to check the Procurement Portal for any addendums issued.

The Town reserves the right to accept or reject any or all proposals received in response to this solicitation, or to cancel in part or in its entirety this request for proposal, if it is in the best interests of the Town. The Town reserves the right to refuse any and all proposals and to waive any technicalities and formalities. The Town reserves the right to waive any mandatory requirements in this solicitation if such requirement is unmet by the majority of Offeror’s, and such a waiver is determined to be in the best interest of the Town.

This solicitation does not commit the Town to award a contract or issue a purchase order to procure any articles of goods or services. The Town shall not incur or pay for any costs associated with the preparation of Offeror proposals.

The Town does not discriminate on the basis of race, color, national origin, sex [including pregnancy and childbirth (or related medical conditions)], religion, age or disability in

employment or in the provision of goods and services.

The Town is committed to providing opportunities for disadvantaged businesses (small, women-owned, and minority-owned, etc.) to fully and fairly compete for contracts and to supply goods and services to the Town of Hilton Head Island. In the event of a tied bid, a certified disadvantaged business will be awarded the contract over a non-disadvantaged business. Ties between two businesses of the same status will be settled by a random selection. To be considered, disadvantaged businesses must submit proof of current government certification with their bid.

The Town offers a Local Vendor Certification. Certified local vendors will receive a 5% price reduction, up to a maximum of \$10,000, for bid evaluation purposes. This preference only applies to the evaluation, not the final contract price. To be eligible, vendors must be certified by the Town before the bid submission deadline and include a copy of the certification with their bid.

A copy of the Local Vendor Certification Form can be found in the Public Files Tab of this solicitation and can also be found on the Town's Website:

<https://hiltonheadislandsc.gov/business/vendorpreference/>

The Town is required under the South Carolina Freedom of Information Act, to upon request, make public and disclose all documents of, and documents incidental to, executed contractual arrangements. Therefore, Offerors, by submitting a bid in response to this solicitation, are acknowledging that all materials submitted in their response may be subject to such disclosure, regardless of any labeling of materials as "confidential" or "proprietary" or other similar notations.

II. SCOPE OF SERVICES

The scope of services is provided in **Exhibit D** of this RFP.

III. PROPOSAL REQUIREMENTS AND FORMATTING

Offerors are REQUIRED to submit all requested information and/or documentation outlined in this section of the solicitation. Any Offeror failing to do so may have their proposal rejected as being non-responsive and making them ineligible for contract award. Offeror must complete and return with their proposal the "Checklist of Proposal Submittal Requirements", a copy of which is included in this solicitation as **Exhibit A**. Offeror shall submit the following information in their proposal:

For the Scope of Services requested in **Exhibit D**, please provide in your proposal the following information and format your proposal into sections as noted below:

Section A: Proposed approach and work plan for providing the required services as described in the Scope of Services. The work plan should include a proposed timeline with milestones identified.

Section B: Provide details of the firm's experience in providing the requested

services. Describe firm's experience on similar projects.

Section C: For key personnel or principals that will be assigned to the project, provide resumes and a summary of their experience on similar projects.

Section D: Please provide a minimum of three (3) client references. Please take note of the following as it pertains to references:

- References for clients where the work performed were similar in size and scope are preferred and will be given more weight than those not of similar size and scope. The Town shall be sole determiner on whether a project is of "similar size and scope".
- The Town will only be evaluating three (3) references. If more than the number requested are provided, Town will start at the beginning of the list and work down until the desired number of responses have been obtained. Town is not obligated to make more than a single attempt to contact a listed reference.
- If less than the requested number of references are provided, OR the Town is unable to obtain the desired number of responses, this will be reflected in the scoring of your submittal.
- The Town is not responsible for incorrect reference contact information.
- The Town reserves the right to only check references on those Offerors deemed to be "finalists" after initial scoring of Proposals.

Section E: (Submit using the attached Exhibit B template) Please provide the total cost of the Scope of Services in this section. Costs must be in a lump sum "not-to-exceed" format and shall be all-inclusive, including any anticipated travel costs. In addition, please submit an hourly rate schedule for each billable title within the firm that would apply in the event of any additional work requested by the Town. **THIS PRICING INFORMATION SHALL BE SUBMITTED AS A SEPARATE DOCUMENT ATTACHMENT AND NOT PACKAGED TOGETHER WITH THE OTHER PROPOSAL MATERIAL REQUESTED.**

IV. EVALUATION CRITERIA AND CONTRACT AWARD

If a contract is awarded as result of this solicitation, such award shall be made to the Offeror with the highest rated proposal based on the stated evaluation criteria. Contract award, as well as contract continuation in subsequent fiscal periods, is subject to the availability of Town funds. If contract negotiations with the highest rated offeror are unsuccessful, the Town reserves the right to begin contract negotiations with the next highest rated Offeror.

A. CRITERIA

The proposal will be evaluated on the following criteria:

1. **Overall Proposal:** Demonstrated understanding of the scope of work as reflected by proposal - to include project design, methodology and approach and proposed schedule. (40%)
2. **Quality of Work and Experience:** Demonstrated quality of work on projects of similar size and complexity performed for referenced clients, including qualifications and experience of personnel to be assigned to the project. (40%)
3. **Fees:** Total cost and fees to be charged. (20%)
4. **References:** Level of satisfaction expressed regarding the quality and timeliness of the work performed and with the demonstrated technical skills, responsiveness, attention to detail and overall performance of assigned personnel. (The Town reserves the right to only check references on those Offerors deemed to be "finalists" after initial scoring of proposals). (Pass/Fail)

Reservation of Rights

The Town reserves the right to accept or reject any submission, request additional information, interview any respondent, or appoint the offeror determined to best serve the Town's interests. Issuance of this RFP does not obligate the Town to appoint any specific offeror.

V. STANDARD CONTRACT TERMS AND CONDITIONS

Offeror acknowledges it has read and understands the terms and conditions provided in the Town's standard contract clauses attached hereto as **Exhibit F**, and Offeror also agrees that such clauses shall substantially form the basis for a contract between Offeror and Town. Offeror also acknowledges that terms and conditions provided in this RFP, either in their entirety or relevant portions thereof, may be included and become part of any resulting contract.

The anticipated term of the resulting contract will be identified, and shall commence, upon execution of the written mutual agreement of the parties.

**Feasibility of Law Enforcement
Alternatives**

**TOWN OF HILTON HEAD ISLAND,
SOUTH CAROLINA**

**DMG-MAXIMUS
Waltham, Massachusetts**

December 14, 2000

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I. INTRODUCTION AND EXECUTIVE SUMMARY

1. INTRODUCTION

The report, which follows, summarizes the results of five months of data collection and analysis of law enforcement alternatives for the Town of Hilton Head Island, South Carolina, including current services being provided and potential future alternatives. The project team which conducted this study reviewed all functions in the Beaufort County Sheriff's Office, as well as the law enforcement related needs of those living on Hilton Head Island. Since the beginning of the study in March, 2000, the study team has conducted its evaluation of law enforcement on the Island using the following approaches:

- **Maximizing the input of law enforcement staff:** During this project, members of the study team interviewed all command staff with the Beaufort County Sheriff's Office (BCSO) as well as staff with unique responsibilities for program performance. Moreover, many line staff were interviewed throughout the BCSO, including interviews conducted during deputies' shifts.
- **Developing input and guidance from the Town of Hilton Head Island, including the Town Council and citizens:** The project team met with Town Council members at the outset of the project. The intent of these meetings was to gain insight into historical and service issues related to Town law enforcement needs and capabilities. In addition, two focus groups were created to allow citizens to share their views on a variety of issues related to law enforcement services in the Town.
- **Throughout the project, the study team has met with a Town-established project steering subcommittee as well as BCSO management staff to review progress and key issues which arose during the process:** There was an internal group of Town staff who made up the project steering committee. While the project team met approximately monthly with the committee, the meetings were interim report-driven so that actual products were reviewed.
- **The study team has been heavily involved in detailed data collection and analysis of workloads and service levels which**

characterize operations and services provided by the BCSO:

The focus of data collection was to understand law enforcement workloads and service levels. This data collection was also a base to aid in the formation of possible alternatives available to the Town.

The purpose of this study was to evaluate the services currently being provided by the BCSO to the Town, as well as to identify and analyze alternatives in law enforcement for the future. This study helped to frame these choices through:

- **Analysis of the use of current resources:** A key objective of this project was to assess the effectiveness of the current contractual arrangement the Town has with the BCSO. This objective was designed to address the question of whether the current arrangement provides an appropriate structure on which to base future Town law enforcement.
- **Providing the tools to assess current and future needs:** The project team has used a number of methodologies and approaches to evaluate law enforcement alternatives. Because the needs of the community may change in the future, the project team has attempted to show the methodology needed to recreate this analysis.
- **Analysis of the strengths and weaknesses associated with each alternative, at different stages of the process:** Because this study focused on a number of law enforcement alternatives, including comparative analysis, it was necessary to illustrate the advantages and disadvantages of each alternative.

This report summarizes the results of these analytical efforts and provides implementation steps which the Town should consider when addressing future law enforcement needs.

2. EXECUTIVE SUMMARY

In the following pages is provided a summary of the key findings, conclusions and recommendations to be found in this report.

ANALYSIS OF THE FEASIBILITY OF A TOWN POLICE DEPARTMENT

The Town of Hilton Head Island currently contracts with the Beaufort County Sheriff's Office to receive a specific level of augmented law enforcement service. The contract calls for the following:

- 36 patrol personnel, which includes a Sergeant and Staff Sergeant for each of four 12-hour shifts. The remaining 28 positions are spread out into four groups of seven deputies for each shift.
- Four traffic patrol deputies. As of January 1, 2001, an additional four will be provided, doubling the authorized number of traffic patrol deputies to two per 12-hour shift.
- Two waterway patrol deputies are also paid for in the contract.
- Two administrative clerks are included in the contract.
- Beginning January 1, 2001, the Town will also be contracting for the services of a narcotics investigator. At present, the Town receives investigative services from the BCSO, though not as a specifically contracted service.

In addition to these contracted services, there are a number of services provided by the County to the Town and funded through general funds (including investigators, victim's advocate staff and management staff). The Town currently pays Beaufort County approximately \$2.2 million per year in operating and capital costs for these services.

The number of Sheriff's Office staff should be sufficient to field an average of 4.5 field patrol personnel around the clock (excluding traffic and other personnel). This deployment is shown in the report to correspond to the number of staff required to handle call for service workloads in addition to a high level of proactive capability. However, the project team's analysis has shown that average deployments can be below this level because of turnover in the Sheriff's Office and needs in other parts of the County.

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The project team evaluated the organization and cost of a Town-operated police department as one alternative to the current delivery of law enforcement services and to gain direct control over these services. The assumptions utilized in this analysis were, as follows:

- Patrol staffing would be determined according to need as defined by the level of call for service workload and proactivity targets. This corresponds to 28 field patrol personnel.
- In addition, other aspects of the current contract service were duplicated in terms of traffic enforcement, waterway patrol and investigative services.
- A relatively 'lean' command staffing model was utilized in developing the prototype department.
- Compensation assumptions were determined based on a survey of other communities, principally those in comparable settings and known to be proactively managed.

The results of this analysis show the following:

- Staffing and operating a police department utilizing the assumptions described above would cost the Town approximately \$4.59 million per year. This is about \$2.3 million more than the current Sheriff's Office contract.
- These operating costs also include the cost impacts on the Town's existing administrative support (for payroll, etc.).
- In addition, there would be approximately \$6.3 million devoted to transitioning to this new service as well as providing the capital or start-up costs required.

This analysis has clearly shown that there is a cost associated with transitioning to a Town police department. This cost would need to be weighed against several potential advantages to the Town, including:

- The ability to control and make more responsive law enforcement resources, service levels, deployments and programs.
- The ability to better coordinate all emergency services in the Town (i.e., including fire and emergency medical services).

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- The ability to improve the technology supporting emergency and criminal justice services in the Town.
- The ability to attract and retain the types of law enforcement personnel to the Town who feel they have a vested interest in service in this community.
- The ability to control the growth of law enforcement services and resources. The project team's analysis has shown that the Town will require an additional eight (8) field personnel in the next five years.

These are very important advantages to the long term ability of the Town to control the delivery of a wide range of critical services. While these reasons alone could lead to a recommendation to implement such a department, this value compared to the significant increased operating and start-up costs can only be determined by the Town.

**ANALYSIS OF THE FEASIBILITY OF A TOWN PUBLIC SAFETY
DEPARTMENT**

The project team also analyzed the feasibility of creating a different kind of approach to providing emergency services on Hilton Head Island – the creation of a 'public safety department' in which all personnel are cross trained and cross utilized in each emergency service. The principal assumptions utilized in this analysis are provided in the following points:

- All public safety officers (PSO) are cross-trained in police and fire services. Upon hiring, recruits are required to undergo intensive training in both police and fire academies, as well as complete field training for each area.
- All field personnel (with the exception of a few individuals with specialized skills) are rotated between police and fire duties periodically.
- PSO's assigned to police patrol respond to all fire-related incidents. As a result, each patrol unit is equipped with firefighting equipment, including a small water tank and turnout gear. The assumption of this additional workload results in the patrol force being increased by over one position per shift.

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- This additional 'firefighting' force typically allows a public safety department to reduce on-duty staffing at fire stations to two PSO's per engine or truck company. However, on Hilton Head Island, the fire department also provides advanced life support response as well as patient transport which limits their ability to accomplish this reduction.
- PSO's are often paid a premium rate for this extra level of skill and responsibility. Typically, this premium is somewhere in the vicinity of a 10% differential.
- The administrative framework of the public safety department integrates police and fire under a single administrator while using commanders to have day-to-day responsibility for each of the two facets of public safety.

The results of this analysis, however, clearly show that the public safety alternative is not a viable one for the Town of Hilton Head Island. The following points summarize the project team's findings and conclusions:

- It is more expensive than current law enforcement and fire services (by about \$2.9 million per year) as well as more expensive than current fire services and an independent police department plus current fire operations (by about \$640,000 per year). This is in spite of the fact that there are fewer employees in a public safety department. In such a department all salaries are higher and cross training increases coverage needs.
- Cross training in an urbanized public safety environment which includes a high level of commitment to emergency medical services (response and transport) not only makes this alternative complicated but impractical. If staff were to be cross trained equally in all three services simultaneously, regardless of current assignment, they would be virtually unavailable for field service apart from training. New recruit training for someone needing police, fire and paramedic training would take over one year. In service training in excess of two hours would have to be accomplished every day. Off-site training for EMS but also police would further complicate scheduling and availability.
- A radical change such as this could have significant negative impacts on what is an effective fire and emergency medical service in the Town.

It is highly unlikely that fire and rescue services would be improved by this alternative and it is highly probable that service commitments would suffer in this

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alternative. As a result, the project team does not recommend that the Town of Hilton Head Island create a public safety department.

OTHER OPPORTUNITIES TO RESTRUCTURE LAW ENFORCEMENT SERVICES IN THE TOWN

The project team also examined a wide range of other alternatives to the current service delivery system in order to improve service or control. Some of these alternatives were organizational or involved restructuring the contract; others focused on greater coordination of services between the BCSO and the Town of Hilton Head Island. The table, below, summarizes each of the alternatives examined together with a summary of the project team's assessment of each.

Alternative	Advantages	Disadvantages
Adding two HHI traffic officers to the four BCSO traffic deputies currently in place	Would be less capital costs than adding four more BCSO traffic patrol deputies (as will be done on 1/1/01).	Would have higher annual operating costs than adding four more BCSO traffic patrol deputies. Doesn't add much, if any, Town control, as BCSO will have final say on deployment.
Replacing the four BCSO deputies currently in place with six HHI traffic officers	Would also be less capital costs than adding four more BCSO traffic patrol deputies (as will be done on 1/1/01).	More expensive annual operating costs than adding four BCSO traffic patrol deputies. Would also run into same control issues as above alternative.
Replacing the BCSO patrol (traffic, patrol, waterway) with HHI officers	Might add some local control.	Would add over \$650,000 annually in operating costs, without gaining full control over deployment of personnel.
Replacing all BCSO patrol deputies and command staff with HHI personnel. BCSO would staff captain, lieutenant, victim's advocate and special operations unit.	Would add minimal local control, depending on the reaction of the BCSO.	Would add almost \$1 million annually to operating costs, while still placing the BCSO with final say over staffing and deployment decisions.

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Feasibility Study of Law Enforcement Alternatives

Alternative	Advantages	Disadvantages
Augmenting all law enforcement programming (DARE, SRO's, crime prevention) with three HHI officers.	Would inexpensively strengthen law enforcement areas with high public exposure.	These are not areas that are problematic to the Town currently. Would not add to local control of law enforcement.
Amending the current contract	Would probably cost the least amount, both in capital costs and operating costs. Short of creating a HHI Police Department, would be the most direct approach to addressing Town's law enforcement concerns. This approach could be utilized to encompass a wide range of issues ranging from use of technology, coordination of emergency services to development of more "customer services" approaches for the Town.	Substantively restructuring the current contract could be costly. There will be a direct correlation between increased Town control and increased annual costs in the contract.

In the absence of a commitment to create a police department, the Town of Hilton Head Island should endeavor to work with the Sheriff's Office to develop more coordination and agreed upon control of law enforcement services through a re-write of the contract, more 'customer services' oriented approaches and improvements in the availability and use of technology.

II. ANALYSIS OF THE FEASIBILITY OF A TOWN POLICE DEPARTMENT

This chapter of the report focuses on the feasibility of creating and operating an independent municipal police department in the Town of Hilton Head Island. At present, the Town receives most of its law enforcement related services through its contract with the Beaufort County Sheriff's Office (BCSO). In this alternative, the Town would cease its contractual relationship with the BCSO.

The first section, below, summarizes the current law enforcement services provided to the Town through its contract with the BCSO.

1. THE TOWN OF HILTON HEAD ISLAND MAINTAINS A CONTRACT WITH THE BCSO FOR A LEVEL OF PATROL SERVICE WHICH IS APPROPRIATE TO ITS NEEDS, BUT IS NOT RECEIVING THAT LEVEL OF SERVICE.

This section compares the current level of law enforcement being contracted by the Town with the law enforcement needs of the community. This is accomplished by first describing the services the Town currently supports through the contract. Then, law enforcement workloads on Hilton Head Island are examined as well as the effectiveness / efficiency of the BCSO in handling these workloads. The analytical sequence then focuses on the number of staff needed to meet demands for law enforcement and compares these to contractual and actual deployments.

(1) **The Town Is Currently Paying for Law Enforcement Services through a Contract with Beaufort County.**

This section identifies the current law enforcement services contracted for by the Town. The exhibit, on the following page, describes the services provided by the BCSO, including:

- 36 patrol personnel, which includes a Sergeant and Staff Sergeant for each of four 12-hour shifts. The remaining 28 positions are spread out into four groups of seven deputies for each shift.
- Four traffic patrol deputies, one for each 12-hour shift, are also included in the contract with the BCSO. As of January 1, 2001, an additional four will be provided, doubling the authorized number of traffic patrol deputies to two per 12-hour shift.
- Two waterway patrol deputies are also paid for in the contract. Their schedules shift depending upon the time of year and any activity which may dictate a particular type of patrolling at a particular time.
- Two administrative clerks, included in the contract, work from the Island substation.
- Beginning January 1, 2001, the Town will also be contracting for the services of a narcotics investigator. At present, the Town receives investigative services from the BCSO, though not as a specifically contracted service. This is discussed below.

Additionally, there are several services provided by the County to the Town and funded through County general funds, including:

- Several investigators who work Hilton Head Island as part of their duties for the County. In addition to the one narcotics investigator who will be funded by the Town, two other narcotics investigators work the Southern Command, made up largely by Hilton Head Island. There are also four detectives who work approximately 85% of their cases on the Island.
- One victim's advocate who works throughout the Southern Command though most of that work takes place on the Island.
- Two command staff members who lead the Hilton Head Island substation. One captain and one lieutenant oversee enforcement for the Southern Command at that substation.

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Feasibility Study of Law Enforcement Alternatives

SUMMARY OF LAW ENFORCEMENT SERVICES PROVIDED BY THE BCSO

I. CONTRACTUAL SERVICES

Position / Resource	Provision
Patrol	36 patrol personnel (including supervisors) from the Beaufort County Sheriff's Office provide general law enforcement services to the Town. Law enforcement services is defined as "patrol and investigation and all auxiliary and technical service produced by the Sheriff's Department in support of patrol and investigation". - Included in the cost of patrol are uniforms, replacement vests, fuel, vehicles, general administrative cost, an agreed-upon amount of overtime, and benefits.
Traffic Patrol	- Four (4) Traffic Patrol personnel are included in the contract. This includes uniforms, fuel, administrative cost, an agreed-upon amount of overtime, and benefits. - Four (4) additional Traffic Patrol will be included from January through June, 2001.
Waterway Patrol	Two (2) Waterway Patrol personnel are included in the contract. This includes uniforms, fuel, administrative cost, an agreed-upon amount of overtime, and benefits.
Administrative Clerks	Two Administrative Clerks are included, including an agreed-upon amount of overtime and benefits.
Vehicles	The Town of Hilton Head Island is responsible for the purchase and maintenance of the Island's fleet.
Control	The Sheriff maintains the right to deploy resources as he sees necessary, and in disputed matters, his decision is final.

II. OTHER SERVICES PROVIDED

Position / Resource	Provision
Investigations	- Four Detectives work 85% of their cases on Hilton Head Island. - Two (2) Narcotics Investigators working throughout the Southern Command. - One (1) additional Drug Officer, working with the Investigators, will be included for the period of January through June, 2001.
Victim's Advocate	One Victim's Advocate works throughout Southern Command.
Command Staff	One (1) Captain and one (1) Lieutenant who oversee the Enforcement Division's Southern Command.
DARE/School Resources Officers	- Two (2) DARE officers and three (3) School Resources Officers are present in HHI schools. - DARE is funded by the Town; 75% of the SRO program is funded through County schools.

- Other general funded services include detention, K-9, records management and dispatch.

There are different ways in which the costs associated with these services are handled, with some covered by the BCSO contract, and some handled by the Town directly. These costs, described in the exhibit following this page, include:

- Salaries and benefits for all contracted patrol personnel, including regular patrol, traffic, waterway and the sergeants and staff sergeants. The Town pays the base-level salary for a deputy for each position, with the County covering the difference between base-level pay and actual salary. The two administrative clerks are paid using a similar arrangement.
- A stipend for all deputies who work on the Island as well as live on the Island. Intended to cover the higher cost of living on Hilton Head Island, the stipend is paid monthly. This is part of the contract with the BCSO.
- Costs associated with operating costs, including a flat administrative charge for each deputy and a contribution to the cost for fuel.
- Costs not included in the law enforcement contract are associated with vehicle purchases, repairs and routine maintenance. The Town is responsible for providing take-home vehicles for those deputies who work on the Island.
- Other law enforcement services are provided to the Island, but are not part of the contract. This includes, for example, beach patrol and costs associated with the Southern Command's victim's advocate, detention system, records and dispatch.
- SRO's, which are mostly funded through Beaufort County schools.

The next subsection describes how these staff are used and deployed to provide services on the Island.

(2) The Level of Law Enforcement Activity in the Town Requires about 4.5 Patrol Deputies Per Shift.

The project team worked with staff in the BCSO to develop data which describes workloads handled by patrol as well as how staff are deployed to handle

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SUMMARY OF FY 2001 COSTS

Position	Item	Cost
Patrol	Salary and Benefits (1)	\$1,233,117
	Stipend (inc. all patrol) (2)	\$118,000
	Operating Costs (3)	\$138,550
	TOTAL	\$1,489,667
Traffic Patrol	Salary and Benefits	\$203,984
	Overtime Detail	\$50,000
	Operating Costs	\$30,124
	TOTAL	\$284,108
Waterway Patrol	Salary and Benefits	\$67,598
	Operating Costs	\$14,140
	TOTAL	\$81,738
Victim's Services	Operating Costs (4)	\$40,000
	TOTAL	\$40,000
Administrative Clerks	Salary and Benefits (5)	\$57,460
	TOTAL	\$57,460
Vehicles	Capital Outlay (Replacement of 4, addition of 5 vehicles) (6)	\$237,761
	Vehicle Maintenance (7)	\$83,525
	TOTAL	\$321,286
TOTAL	Salary and Benefits	\$1,612,159
	Stipend	\$118,000
	Operating Costs	\$222,814
	Vehicle Maintenance	\$83,525
	OPER. COST SUBTOTAL	\$2,036,498
	CAPITAL COST SUBTOTAL	\$237,761
	TOTAL	\$2,274,259

NOTES:

- (1) Based on entry-level Deputy compensation for all contract positions (Deputy through Sergeant) or \$23,909 for fiscal year 2001.
- (2) A monthly stipend of \$350 is paid to Deputies who live on the Island.
- (3) Operating costs, including an admin. charge (\$1600 per position) and fuel (at 8.5 cents / gal.).
- (4) Covers operating costs of services associated with Victim's Advocate.
- (5) Based on \$28,730 per year each.
- (6) Town-provided vehicles (4 at \$27,770 each; 1 at \$31,599).
- (7) Town (Fire Department) provided service.

these workloads. This data was obtained from computer reports for 1999 data. The exhibit, on the following page, provides a summary of reported citizen-generated calls for service which were handled by patrol personnel. Calls for service (CFS) are an important indicator of field patrol utilization because it represents non-discretionary workload. As a result, the data does not show deputy-initiated activities which is analyzed separately. This information was developed by sampling raw incident data from the County's CAD (computer aided dispatch) system – the project team sampled call records for 28 days (an 8% sample) throughout 1999. The points, below, provide a summary of the data:

- There are, on average, about 2.5 community-generated field workloads handled per hour on Hilton Head Island. This ranges from less than one an hour during late evening hours to about 3.5 calls per hour during the daytime.
- On average, there are almost 57 calls for service per day. The range is about 48-60 early in the week to about 60-65 later in the week.
- The average response time (including calls of all priorities) is almost 10 minutes. It should be noted that this does not include the dispatch handling time in Hilton Head Island or Beaufort County. In the experience of the project team, this is a low average response time.
- The average on-scene handling time is approximately 15.4 minutes (the elapsed time from arriving on-scene to clearing from an incident). The total handling time (i.e., including the travel time to the scene) is over 25 minutes. These figures are typical.

These numbers provide a picture of the 'reactive' workloads handled on Hilton Head Island in 1999, when approximately 20,715 calls for service were answered. Because deputies have time available when not handling calls to proactively address service needs, this capability was analyzed separately.

Beaufort County Sheriff's Office
CFS BY DAY AND HOUR

NOTE: Based on a seasonally adjusted sample of 8% of CFS in 1999

Hour	Mon.	Tues.	Weds.	Thurs.	Fri.	Sat.	Sun.	Total	Avg. / Hour
0000	130	183	78	209	104	130	130	965	2.65
0100	157	78	26	130	52	183	313	939	2.58
0200	52	26	26	-	52	209	130	496	1.36
0300	26	52	78	52	52	130	183	574	1.58
0400	-	26	52	52	78	130	52	391	1.08
0500	78	-	26	-	130	52	26	313	0.86
0600	26	78	130	26	78	26	52	417	1.15
0700	78	78	183	78	78	78	78	652	1.79
0800	157	52	157	52	157	78	-	652	1.79
0900	157	183	209	157	104	104	52	965	2.65
1000	130	183	130	130	157	52	78	861	2.37
1100	78	157	52	104	104	52	104	652	1.79
1200	52	235	157	104	209	104	104	965	2.65
1300	104	104	157	130	157	209	157	1,017	2.80
1400	157	52	130	130	130	130	104	835	2.29
1500	157	130	313	52	235	209	130	1,226	3.37
1600	183	183	157	209	313	209	78	1,331	3.66
1700	104	209	235	104	78	261	209	1,200	3.30
1800	157	183	157	130	130	130	157	1,044	2.87
1900	52	157	183	104	130	261	183	1,070	2.94
2000	52	261	104	130	183	104	78	913	2.51
2100	183	157	104	104	157	157	157	1,017	2.80
2200	130	104	157	130	183	209	130	1,044	2.87
2300	130	130	157	130	183	209	235	1,174	3.23
Total	2,531	3,000	3,157	2,452	3,235	3,418	2,922	20,715	2.37
Avg. / Day	48.7	57.7	60.7	47.2	62.2	65.7	56.2	56.9	

An analysis of the amount of 'committed' and 'proactive' time used and available to patrol deputies on Hilton Head Island provides an idea of how busy deputies are responding to calls for service during their shift and how they use non-call time to proactively address or anticipate service needs. The distinction between committed and proactive time is important in law enforcement analysis, for many reasons. If patrol personnel spend the vast majority of their time reacting to requests for service, there is little time available to address potential problems in the community or to suppress crime and traffic issues proactively. In addition, patrol personnel tend to get 'burned out' when call loads get high, and response times to calls get longer when calls are stacked.

Conversely, too much proactive time is usually a sign of overstaffing, since there are only so many activities which can be truly proactively addressed. Most communities which desire a high level of service target a goal of between 40% and 50% of patrol time being proactive. The analytical basis for proactive time targets began with the "Kansas City Preventive Patrol Study" in the 1970s. This and subsequent studies have shown that field personnel require at least 40% of their time as "proactive" to provide high levels of service (e.g., community policing). Accordingly, the three exhibits, on the three pages which follow, provide an important finding as that relates to different deployment levels:

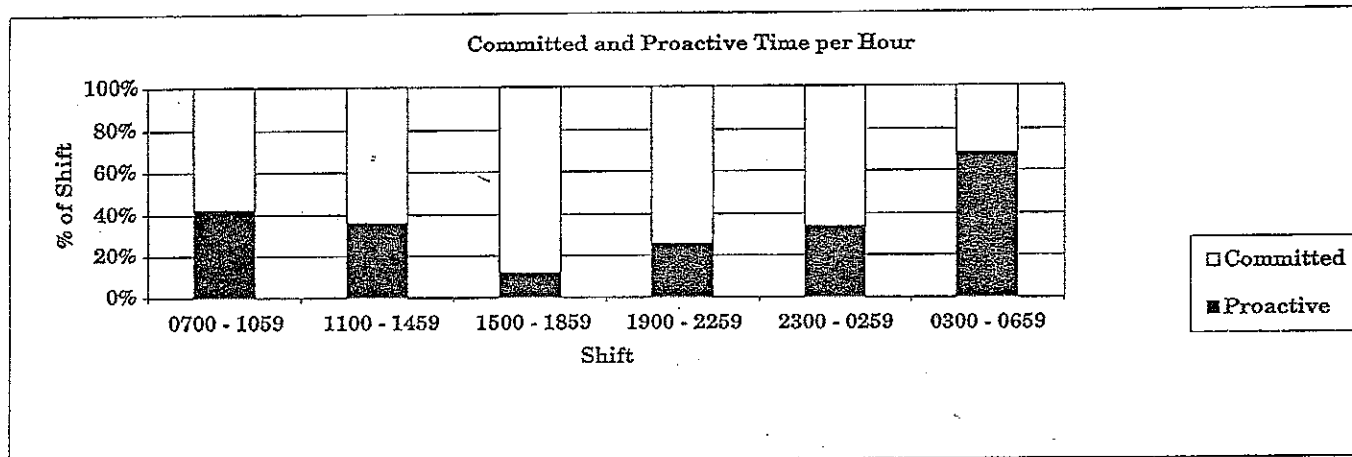
- With 4 deputies deployed, overall average daily distribution of workloads is about 63% reactive and 37% proactive. This is just below the optimum range in levels of service, although several four-hour time blocks fall well below optimum levels.
- With 4.5 deputies deployed, the overall average daily distribution of workloads is well within the optimum range, with 56% reactive and 44% proactive. Only two four-hour time blocks are below the optimum range.

**CALCULATION OF COMMITTED AND PROACTIVE TIME AT
4 DEPUTIES DEPLOYED**

Town of Hilton Head Island

	Average	Day Shift			Night Shift		
		0700 - 1059	1100 - 1459	1500 - 1859	1900 - 2259	2300 - 0259	0300 - 0659
Deployment							
Actual On-Duty Staffing (Officers -- no supervisors *)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Length of Shift (hours)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total Gross Duty Time Available (mins.)	960	960	960	960	960	960	960
Less Breaks / Meals (60 mins. / Officer)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
Net Duty Time Available	880	880	880	880	880	880	880
Reactive Workload Requirements							
Average Number of Calls for Service per Hour	2.37	2.15	2.38	3.30	2.78	2.46	1.17
Handling Time (Travel + On-scene) (Actual mins.)	25.34	25.34	25.34	25.34	25.34	25.34	25.34
Direct Call Handling Time (mins.)	240.56	217.92	241.24	334.49	281.78	249.35	118.59
Back-Up Rate	50%	50%	50%	50%	50%	50%	50%
75% of Primary Unit Time Committed	180.42	163.44	180.93	250.87	211.34	187.01	88.94
Total Back-Up Time Commitment	90.21	81.72	90.46	125.43	105.67	93.50	44.47
Number of Reports / Block (Estimate)	3.80	3.44	3.81	5.28	4.45	3.94	1.87
Report Writing Time (Estimate in mins.)	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Total Report Writing Time (mins.)	170.88	154.80	171.36	237.60	200.16	177.12	84.24
Number of Arrests / Block (Estimate)	0.47	0.43	0.48	0.66	0.56	0.49	0.23
Arrest Processing Time (Estimate in mins.)	120.00	120.00	120.00	120.00	120.00	120.00	120.00
Total Arrest Processing Time (mins.)	56.96	51.60	57.12	79.20	66.72	59.04	28.08
Total Committed or Reactive Time	558.61	506.05	560.18	776.72	654.33	579.01	275.38
Percentage of Time Committed to Reactive Workload	63.5%	57.5%	63.7%	88.3%	74.4%	65.8%	31.3%
Total Proactive Time Available After Reactive Work	36.5%	42.5%	36.3%	11.7%	25.6%	34.2%	68.7%

* When both supervisors are on duty the Sgt. is counted as an Officer.

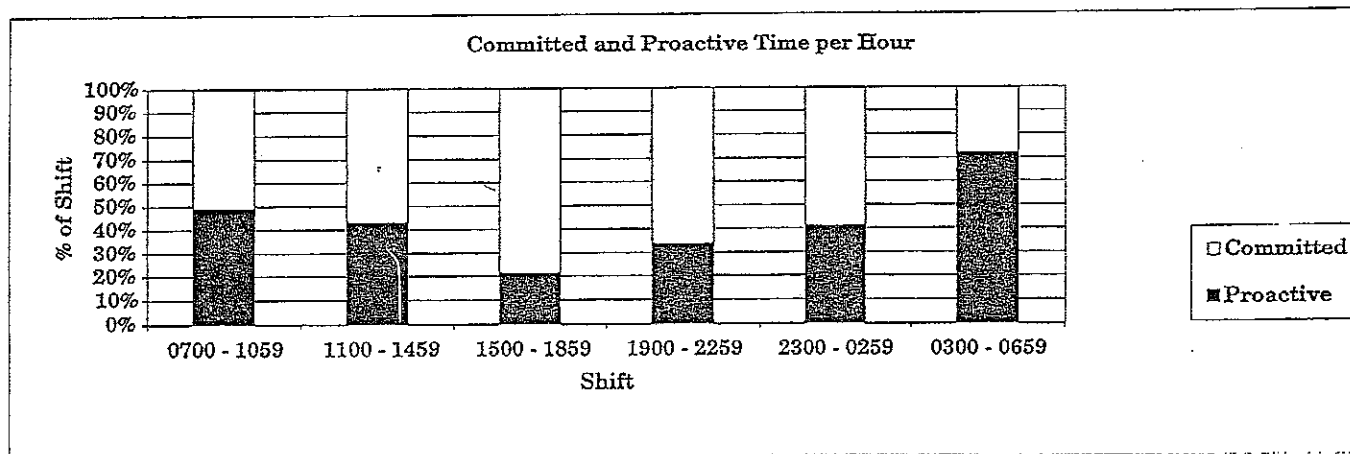


**CALCULATION OF COMMITTED AND PROACTIVE TIME AT
4.5 DEPUTIES DEPLOYED**

Town of Hilton Head Island

	Average	Day Shift			Night Shift		
		0700 - 1059	1100 - 1459	1500 - 1859	1900 - 2259	2300 - 0259	0300 - 0659
Deployment							
Actual On-Duty Staffing (Officers -- no supervisors *)	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Length of Shift (hours)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total Gross Duty Time Available (mins.)	1,080	1,080	1,080	1,080	1,080	1,080	1,080
Less Breaks / Meals (60 mins. / Officer)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
Net Duty Time Available	990	990	990	990	990	990	990
Reactive Workload Requirements							
Average Number of Calls for Service per Hour	2.37	2.15	2.38	3.30	2.78	2.46	1.17
Handling Time (Travel + On-scene) (Actual mins.)	25.34	25.34	25.34	25.34	25.34	25.34	25.34
Direct Call Handling Time (mins.)	240.56	217.92	241.24	334.49	281.78	249.35	118.59
Back-Up Rate	50%	50%	50%	50%	50%	50%	50%
75% of Primary Unit Time Committed	180.42	163.44	180.93	250.87	211.34	187.01	88.94
Total Back-Up Time Commitment	90.21	81.72	90.46	125.43	105.67	93.50	44.47
Number of Reports / Block (Estimate)	3.80	3.44	3.81	5.28	4.45	3.94	1.87
Report Writing Time (Estimate in mins.)	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Total Report Writing Time (mins.)	170.88	154.80	171.36	237.60	200.16	177.12	84.24
Number of Arrests / Block (Estimate)	0.47	0.43	0.48	0.66	0.56	0.49	0.23
Arrest Processing Time (Estimate in mins.)	120.00	120.00	120.00	120.00	120.00	120.00	120.00
Total Arrest Processing Time (mins.)	56.96	51.60	57.12	79.20	66.72	59.04	28.08
Total Committed or Reactive Time	558.61	506.05	560.18	776.72	654.33	579.01	275.38
Percentage of Time Committed to Reactive Workload	56.4%	51.1%	56.6%	78.5%	66.1%	58.5%	27.8%
Total Proactive Time Available After Reactive Work	43.6%	48.9%	43.4%	21.5%	33.9%	41.5%	72.2%

* When both supervisors are on duty the Sgt. is counted as an Officer.

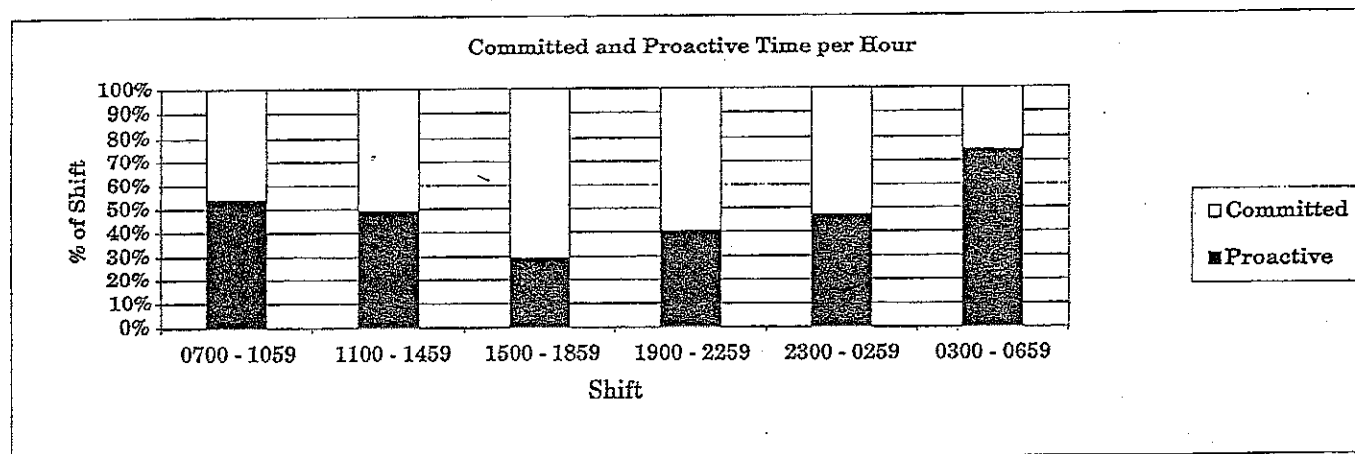


CALCULATION OF COMMITTED AND PROACTIVE TIME AT 5 DEPUTIES DEPLOYED

Town of Hilton Head Island

	Average	Day Shift			Night Shift		
		0700 - 1059	1100 - 1459	1500 - 1859	1900 - 2259	2300 - 0259	0300 - 0659
Deployment							
Actual On-Duty Staffing (Officers -- no supervisors *)	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Length of Shift (hours)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total Gross Duty Time Available (mins.)	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Less Breaks / Meals (60 mins. / Officer)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Net Duty Time Available	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Reactive Workload Requirements							
Average Number of Calls for Service per Hour	2.37	2.15	2.38	3.30	2.78	2.46	1.17
Handling Time (Travel + On-scene) (Actual mins.)	25.34	25.34	25.34	25.34	25.34	25.34	25.34
Direct Call Handling Time (mins.)	240.56	217.92	241.24	334.49	281.78	249.35	118.59
Back-Up Rate	50%	50%	50%	50%	50%	50%	50%
75% of Primary Unit Time Committed	180.42	163.44	180.93	250.87	211.34	187.01	88.94
Total Back-Up Time Commitment	90.21	81.72	90.46	125.43	105.67	98.50	44.47
Number of Reports / Block (Estimate)	3.80	3.44	3.81	5.28	4.45	3.94	1.87
Report Writing Time (Estimate in mins.)	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Total Report Writing Time (mins.)	170.88	154.80	171.36	237.60	200.16	177.12	84.24
Number of Arrests / Block (Estimate)	0.47	0.43	0.48	0.66	0.56	0.49	0.23
Arrest Processing Time (Estimate in mins.)	120.00	120.00	120.00	120.00	120.00	120.00	120.00
Total Arrest Processing Time (mins.)	56.96	51.60	57.12	79.20	66.72	59.04	28.08
Total Committed or Reactive Time	558.61	506.05	560.18	776.72	654.33	579.01	275.38
Percentage of Time Committed to Reactive Workload	50.8%	46.0%	50.9%	70.6%	59.5%	52.6%	25.0%
Total Proactive Time Available After Reactive Work	49.2%	54.0%	49.1%	29.4%	40.5%	47.4%	75.0%

* When both supervisors are on duty the Sgt. is counted as an Officer.



- With 5 deputies deployed, overall average daily distribution of workloads is about 51% reactive, 49% proactive. One four-hour time block is below the optimum range.

As a result of this analysis, the project team recommends an average daily deployment of 4.5 patrol staff per shift. This would provide a near-optimal level of proactive time for officers (the midpoint of the range targeted in many high service level communities) on the Island and more than adequately provide time for officers to handle reactive workloads (i.e., leaving sufficient 'free time' to minimize impacts on response times).

(3) **The Level of Law Enforcement Staffing Funded by the Town Is Sufficient to Meet the Optimum Level of Patrol Staffing per Shift.**

Based on the contracted levels of staffing by the Town, there are seven patrol staff and one traffic patrol staff person per shift (Sergeants and Staff Sergeants are not included in this analysis of field personnel). Taking into consideration vacation, training, and sick leave, these eight field personnel should result in approximately five deployable field personnel per shift. In the exhibit, on the following page, this is depicted more explicitly. Based on the number of calls for service in 1999, the number of patrol personnel should number between 24 (at 40% proactive time) and 29 (at 50% proactive time). These numbers include the following assumptions:

- Calls for service were increased 5% for anticipated growth in crime and overall population.
- The average total handling time was estimated to be 30 minutes -- a number slightly higher than the average obtained for 1999.
- Each deputy was assumed to use 464 hours annually for vacation, sick leave, training, holidays, and miscellaneous leaves.
- An additional 5% was added to the total to reflect injuries, followed by another 10% to reflect turnover and new hire training.

ANALYSIS OF PATROL STAFFING REQUIREMENTS

	<u>Workload Factor</u>
<u>1. COMMUNITY GENERATED WORKLOADS</u>	
• Calls for service (Estimated 1999 adjusted 5% for growth)	<u>21,751.00</u>
• Handling time/CFS in hrs. (average)	0.50
• Total CFS handling time in hrs.	10,875.50
• Officer back-up rate (average)	0.50
• Total back-up time (back-up @ 75% of first unit time on scene)	2,039.16
• Number of bookings (est.)	1,029.30
• Booking time (est. @ 2 hrs./booking) in hrs.	2,058.60
• Number of reports (est.)	8,700.40
• Report writing time (est. @ 45 min. avg.) in hrs.	<u>6,525.30</u>
TOTAL TIME REQUIRED TO HANDLE COMMUNITY GENERATED WORKLOADS (HRS.)	<u>21,498.56</u>
<u>2. TIME FOR PREVENTIVE PATROL AND SELF INITIATED ACTIVITIES (IN HOURS)</u>	
• @ 40% of Available Time	14,332.37
• @ 50% of Available Time	<u>21,498.56</u>
<u>3. TOTAL TIME REQUIRED TO HANDLE BOTH REACTIVE AND PROACTIVE ACTIVITIES (IN HRS.)</u>	
• @ 40% Proactive Time	<u>35,830.93</u>
• @ 50% Proactive Time	<u>42,997.11</u>
<u>4. OFFICER AVAILABILITY</u>	
(2184 available hrs. - 80 training -132 vacation - 84 sick - 132 holiday - 36 misc.)	
Est. Availability	
• Net hours worked--	<u>1,720.00</u>
<u>5. POLICE OFFICERS REQUIRED TO HANDLE WORKLOADS</u>	
• @ 40% Proactive Time	<u>20.83</u>
• @ 50% Proactive Time	<u>25.00</u>
<u>6. POLICE OFFICERS REQUIRED GIVEN ESTIMATED INCIDENCE OF INJURY @ 5%</u>	
• @ 40% Proactive Time	<u>21.87</u>
• @ 50% Proactive Time	<u>26.25</u>
<u>7. POLICE OFFICERS REQUIRED GIVEN "NORMAL" TURNOVER AND TIME NEEDED TO ACADEMY AND FIELD TRAIN @ 10%</u>	
• @ 40% Proactive Time	<u>24.06</u>
• @ 50% Proactive Time	<u>28.87</u>

Based on the number of police officers required to handle the workload estimated for the Town, and based on the expectation that officers should have between 40% and 50% proactive time available, the 28 patrol deputies contracted to work for the Town of Hilton Head Island are sufficient. When it is taken into consideration that an additional four traffic deputies are contracted by the Town, and that four more deputies will begin working on Hilton Head Island starting in 2001, the level of service contracted by the Town of Hilton Head Island should be higher than that justified by reasonable levels of utilization for field personnel.

The analysis up to this point shows the level of service being contracted by the Town, the approximate workload level for patrol operations, and the number of patrol personnel necessary to meet the workload level. The subsection, which follows, provides an appraisal of whether or not the BCSO is actually providing this level of service.

(4) **The Number of Deputies Deployed, on Average, Is Less Than the Number Contracted for by the Town of Hilton Head Island.**

The project team conducted interviews with command staff at the Hilton Head Island substation and the BCSO headquarters to determine minimum, theoretical and actual deployment levels in the Town. These interviews were backed-up through the collection of data for a sample two-week period in May/June. The exhibit, on the following page, provides the results of the analysis of actual field deployments. The points, on the page following the exhibit, summarize some of the findings of this analysis:

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

**SCHEDULED AND ACTUAL STAFFING,
HILTON HEAD ISLAND**

*NOTE: Actual deployment is based on data collected
during the two weeks between May 24 and June 6.*

Area	Contractual Staffing (1)	Theoretical Staffing (2)	Targeted Minimum (3)	Actual Deployment (4)
SHIFT COMMAND STAFF (SERGEANT AND STAFF SERGEANT)				
HHI	2.00	2.00	2.00	1.53
PATROL (INCLUDING TRAFFIC)				
HHI - North	4.00	3.00	2.00	2.00
HHI - South	4.00	3.00	2.00	2.00
TOTAL PATROL	8.00	6.00	4.00	4.00
OTHER STAFFING				
Captain	1.00	1.00	NA (5)	NA
Lieutenant	1.00	1.00	NA	NA
Waterway Patrol	.50	.50	UNK (6)	UNK
Investigations Unit	5.00	5.00	NA	NA
Victim's Advocate	1.00	1.00	UNK	UNK
DARE Cpl. / Dep.	2.00	2.00	NA	NA
SRO Officer	3.00 (7)	3.00 (7)	NA	NA
Warrants Clerk	1.00	1.00	NA	NA
Sheriff's Technician	1.00	1.00	NA	NA
TOTAL, OTHER STAFFING	16.00	16.00		
TOTAL	25.50	23.50		

- (1) Number of staff specified in the contract between the Town and Beaufort County.
- (2) The average number of personnel who would be available if contracted positions were filled.
- (3) BCSO targets for minimum deployment per shift.
- (4) The average number of field personnel deployed during a two week period in May-June, 2000.
- (5) Not counted against 'minimum' staffing.
- (6) It was not possible to document actual deployment/availability of these positions.
- (7) 75% funded through County schools.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

- Contractually, the Town is paying for seven patrol deputies, one traffic deputy, a sergeant, a staff sergeant, two waterway patrol staff and two administrative staff. In terms of other staffing which is not explicitly paid for as part of the contract, the Town also receives the services of a captain, a lieutenant, five investigators and a victim's advocate. Two DARE officers are paid for by the Town, separate from the BCSO contract, and three school resource officers (SRO's) are mostly paid through Beaufort County schools.
- Command staff indicated that the maximum number of patrol deputies deployed in a shift is six (if traffic is included). If this number is reached, those six deputies would theoretically be deployed with three each patrolling north and south sectors of Hilton Head Island.
- Command staff indicated that the minimum levels of staffing included two patrol deputies in north Hilton Head Island and two patrol deputies in south Hilton Head Island, for a total of four. This allows for backup. It should be noted that this minimum level of four total patrol deputies can include the traffic deputy.
- In terms of actual deployment, a two-week sample (May 24 through June 6) was taken to examine what level of field service is actually being provided to the Town. This sample showed that:
 - On average, 1.53 shift supervisory staff (including sergeants and staff sergeants) are present each shift. As included in the contract, this number is 2.00.
 - There are four patrol deputies (including traffic) available for deployment each shift. Typically, these four deputies are deployed evenly among the north and south parts of the Island.

As the reactive verses proactive charts earlier in this chapter show, this level of service does not provide sufficient law enforcement service. This is particularly true in the 3 P.M. to 7 P.M. time period, when less than 12% of patrol time is available for proactive service, and the 7 P.M. to 11 P.M. time period, when less than 26% of patrol time is available for proactive service.

The ramifications of this information are that the Town is currently not getting the level of field personnel it has contracted to receive. There should be one additional patrol deputy deployed each shift, which would significantly increase the amount of proactive time available to those deployed. The BCSO has not been able to meet this level of field deployment because of high numbers of position vacancies

as well as other law enforcement needs in the Southern Command as well as elsewhere in Beaufort County. As a result, the feasibility of a Town police department should be evaluated as a way in which targeted levels of service can be achieved and controlled.

This section of the chapter has described and evaluated the current arrangement between the Town and the BCSO. The remaining sections of this chapter describes and analyzes the feasibility of the Town creating its own police department, providing the same level of service as that outlined in the contract with the BCSO.

2. A TOWN POLICE DEPARTMENT PROVIDING TARGETED AND APPROPRIATE LEVELS OF SERVICE WOULD COST APPROXIMATELY \$4.59 MILLION ANNUALLY IN TOTAL OPERATING COSTS.

In determining the feasibility of the Town of Hilton Head Island creating its own police department operating cost is a key factor. There are a number of factors which went into our analysis to determine these costs, starting with a list of assumptions regarding what services would be provided in such a department. The first subsection in this analysis provides these assumptions.

(1) It Was Assumed That a Town Police Department Would Provide Comparable Services to Those Currently Contractually Provided by the BCSO.

Many of the assumptions used to determine the necessary staff levels for positions have been discussed earlier in this chapter. The following points summarize those and other key assumptions:

- Based on the projected number of calls for service in 2000, and the levels of committed verses proactive time available, it was assumed that a Town department would include the same level of patrol personnel as is outlined in the current contract. This includes 28 patrol officers, and four traffic patrol officers. It was assumed that

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

these officers would work under the same shift structure as is currently in place, with four 12-hour shifts.

- It was assumed that the number of investigators in a Town department would be similar to the number currently largely earmarked for Hilton Head Island by the BCSO. Specifically, that includes four investigators dedicated to crimes against property and persons, and two investigators assigned largely for special enforcement activities. The adequacy of this staffing level was based on an analysis of reported major crime as well as caseloads.
- The DARE and SRO's would be maintained at their current levels, and funded by their current sources, with the Town using two DARE officers and three SRO's for its elementary schools.
- The Town would continue to rely on the County for services such as the victim's advocate, civil proceedings as well as specialized services such as the SWAT team. These are services currently provided by the County, not specifically included in the service contract, and provided to other municipalities.
- While there would be several new positions which would be created as part of the creation of a Town police department, none of those positions are beyond what is already provided by either the BCSO or the Town or what is customary for a department this size, including:
 - A chief, who would provide the management currently provided by the Sheriff and other BCSO command staff.
 - A captain for services and investigations and one for field operations.
 - An internal affairs and training sergeant.
 - A sergeant and administrative support for investigations.
 - Lieutenants and sergeants for shift command.
 - Two water patrol officers, performing tasks similar to the current water patrol officers with the BCSO.
 - A property and evidence technician.
 - Records personnel (including a supervisor and three clerks).
 - Five additional dispatchers working for the Town's Fire and Rescue Department.
 - An executive secretary and clerk, for administrative duties.

STAFFING ASSUMPTIONS FOR PROPOSED HHI POLICE DEPARTMENT

Unit / Position	# of Positions	Planning Assumption
Top Management / Command		
Chief	1	• Overall command and management.
Captain	2	• One Captain for services and investigations and one Captain for field operations. Share community liaison responsibility with Chief.
Administration and Support		
Property / Evidence Technician	1	• Maintains property and evidence storage and inventory.
Internal Affairs and Training		
Sergeant	1	• Handles all internal affairs and complaint investigations. Coordinates proactive recruiting for sworn personnel, as well as background checks on new hires. Develops and oversees department training program.
Investigations		
Sergeant	1	• Supervises crimes against property investigators. Includes case review and assignment and investigative backup as required.
Detective	6	• Includes 4 investigators dedicated to crimes against property, and crimes against persons. • Includes 2 special enforcement detectives.
Clerical	1	• Handles general telephone and in-person reception and clerical support, and provides direct support to investigators in such areas as data entry, checking pawn shop lists, and other data search activities.

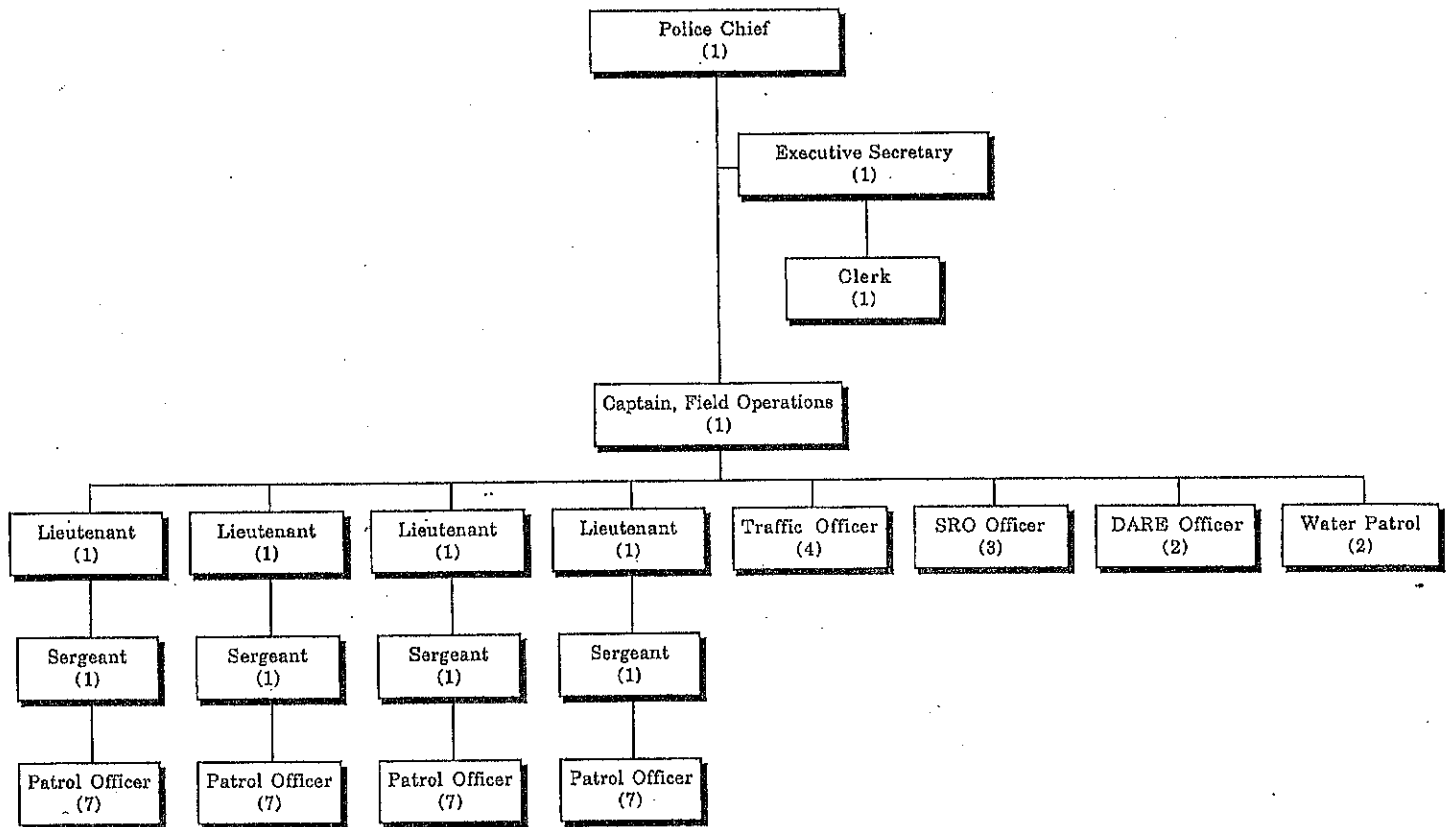
STAFFING ASSUMPTIONS FOR PROPOSED HHI POLICE DEPARTMENT

Unit / Position	# of Positions	Planning Assumption
Patrol		
Lieutenant	4	Acts as Shift Manager for patrol, traffic, and water patrol on a particular shift. Performs both administrative and occasional field activities.
Sergeant	4	Acts as the Shift Supervisor for patrol and traffic. Often performing field duties.
Police Officer	32	Includes 7 patrol personnel scheduled per 12-hour shift, plus a 4-person traffic patrol team that works in identified trouble spots, or that can act as reserve patrol personnel.
Water Patrol	2	Enforce wake laws, ensure public safety, and perform drug interdiction.
DARE / SRO		
DARE Officer	2	During school year teaches courses to students about drugs, alcohol, and safety. One DARE officer for high school, one for the elementary and middle schools. During summer, works as beach patrol. Paid by County ^{Town} schools.
SRO Officer	3	During school year provides law enforcement presence in schools, as well as educational programming and counseling. One SRO for high school, two for elementary schools. During summer, works as beach patrol. 75% paid by County schools.
Records		
Records Supervisor	1	Manage all aspects of the department's records and information program. Includes direct management and supervision of records staff.
Records Clerk	2	Includes two Central Records Clerks, who handle criminal records, fingerprints, SLED validation, etc. Records services would be available to the public five days a week, eight hours a day.
Account Clerk	1	Handles payroll and payables / receivables processing.

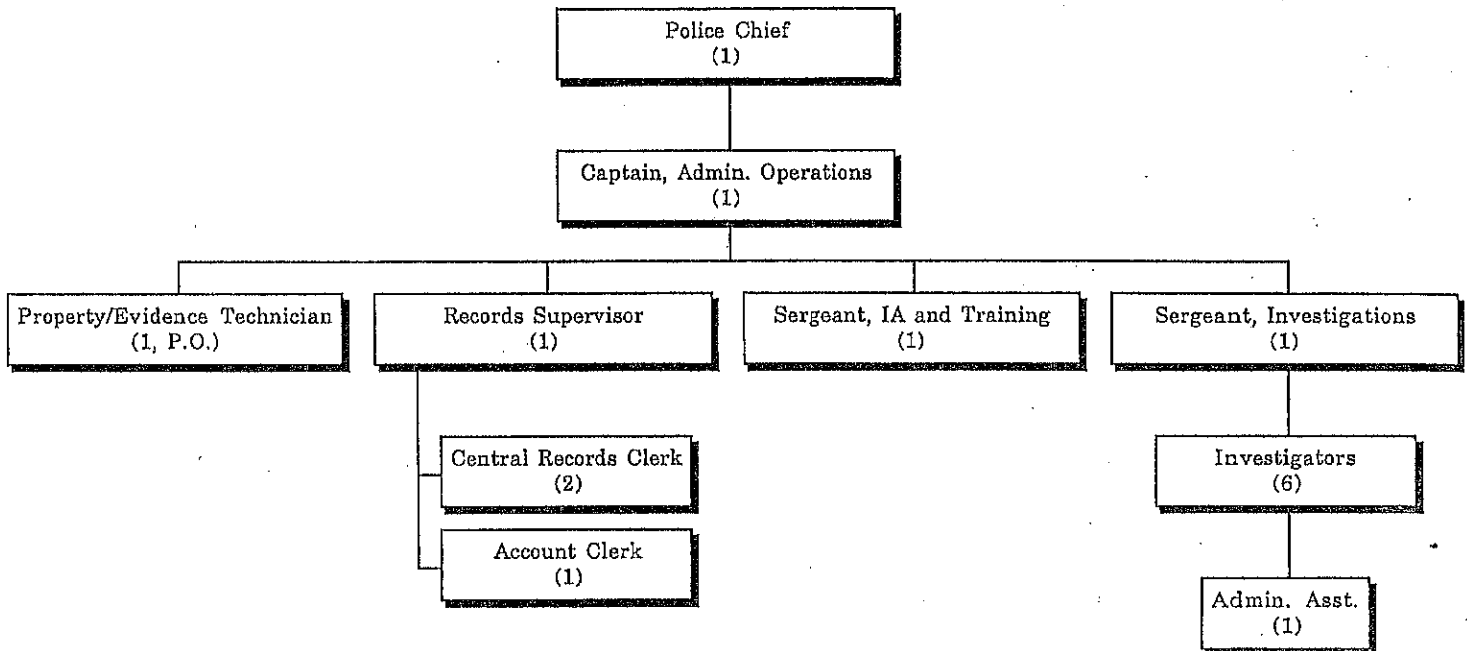
STAFFING ASSUMPTIONS FOR PROPOSED HHI POLICE DEPARTMENT

Unit / Position	# of Positions	Planning Assumption
Communications		
Additional dispatchers	5	Includes those dispatchers who would be added to the current communications team on Hilton Head Island.
General Clerical		
Executive Secretary	1	Secretarial support to Chief and command staff, and oversight of other clerical staff.
Clerk	1	Provides central clerical support for department.
TOTAL SWORN	59	
TOTAL NON-SWORN	12	
TOTAL DEPARTMENT	71	

Town of Hilton Head Island
STAFFING OF PROPOSED
HHI POLICE DEPARTMENT,
FIELD OPERATIONS DIVISION



Town of Hilton Head Island
STAFFING OF PROPOSED
HHI POLICE DEPARTMENT,
SERVICES AND INVESTIGATIONS
DIVISION



On the preceding pages are both the organizational charts for the proposed department, as well as the staffing assumptions behind this proposed organization. The figures used in subsequent sections of this chapter are based on this structure, which includes 71 employees (59 sworn and 12 non-sworn).

(2) Net Salaries and Benefits Would Amount to Approximately \$3.55 Million in Annual Costs.

In projecting the salaries of the 71 employees who would make up a Town police department, the project team first developed a salary survey. The goal of the survey was to develop a compensation plan which would represent a plausible salary and benefit range for employees of Hilton Head Island. To that end, 20 cities and counties across the country were contacted, many of which shared some or many similarities with Hilton Head Island. Not all of these communities participated in the survey, but many of those who did participate are already used by the Town for salary comparison purposes. Other communities used in this survey were communities which the project team has added from its own experience (representing agencies which could be considered 'recruiting targets'). The objective of this wide survey was to develop a stable labor force of people from well-respected law enforcement agencies in the country, particularly the southeast United States. The data from this survey is shown in the following pages, and is summarized below:

- All salaries used in developing personnel costs represent the midpoint of the salary ranges reported in the survey.
- The salary figures used for each position include:
 - The chief, at \$81,517.
 - The captains, at \$58,486 each.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

- The lieutenants, at \$50,310 each.
- The sergeants, at \$45,312 each.
- The officers, at \$36,452 each.
- The dispatchers and secretaries, at \$31,261 each.
- The records clerks, at \$27,578 each.
- In some of these positions, there may well be ranks within a position (i.e., Officer I and II). In these cases, the midpoint salaries used represent the average around which all salaries within a position converge.
- The project team has assumed that DARE/SRO programs would continue to be funded at current levels, through current sources.

In addition to the estimate of salaries for different positions, there is also the need to estimate the fringe benefits factor. While some of the communities surveyed said that they did not use an average number in determining their benefits costs, many provided a figure in the 35% range. While the actual average in the survey was 33.7%, the project team chose to increase that slightly, to 35%. On the page following the salary survey is a table showing the total salary and fringe benefits. A few points summarize this information:

- 59 of the 71 positions are sworn. Those 59 positions account for about \$2.3 million in annual salaries, \$800,000 in fringe benefit costs, and a little above \$3.1 million in total compensation for sworn personnel annually.
- 12 of the 71 positions are civilian positions. Those 12 positions result in about \$360,000 in annual salaries, and about \$125,000 in fringe benefit costs. This adds up to a cost of just under \$500,000 annually for civilian total compensation.
- The project team's analysis also credits back the cost of most of the SRO program (costs of approximately \$110,723 per year).
- Overall, net salaries account for almost \$2.63 million in annual costs, while net fringe benefits account for almost \$920,000 in annual costs, adding up to a total of just over \$3.55 million in total net (i.e., after SRO rebating from the County) compensation for all personnel.

**Town of Hilton Head Island
SALARY SURVEY**

Position Community	Chief / Sheriff		Captain		Lieutenant		Sergeant	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Boca Raton, FL	\$59,760	\$89,640	\$53,224	\$79,836	\$41,243	\$61,865	\$35,796	\$53,694
Charleston County, SC	\$88,254	\$133,473	\$40,622	\$61,443	\$37,273	\$56,368	\$34,195	\$51,688
Ft. Lauderdale, FL	\$78,603	\$116,646	\$59,634	\$84,178			\$48,381	\$61,901
Herndon, VA	\$60,898	\$97,438	\$54,893	\$85,158	\$50,118	\$77,751	\$42,985	\$70,691
Myrtle Beach, SC	\$53,873	\$84,021	\$40,059	\$62,475	\$36,292	\$56,600	\$29,787	\$46,455
Nags Head, NC	\$39,648	\$56,021	\$34,188	\$48,307	\$29,480	\$41,655	\$26,708	\$37,737
Naples, FL					\$43,179	\$60,615	\$37,842	\$53,016
Raleigh, NC	\$66,338	\$102,913	\$50,740	\$69,655	\$47,831	\$60,171	\$38,658	\$55,723
Savannah, GA	\$65,264	\$91,425	\$43,579	\$61,049	\$38,761	\$54,298	\$33,942	\$47,547
Virginia Beach, VA	\$73,239	\$109,859	\$49,484	\$74,226	\$44,829	\$67,244	\$40,613	\$58,889
AVERAGE	\$65,097	\$97,937	\$47,380	\$69,592	\$41,001	\$59,619	\$36,891	\$53,734
MIDPOINT		\$81,517		\$58,486		\$50,310		\$45,312

**Town of Hilton Head Island
SALARY SURVEY**

Position	Officer / Deputy		Dispatcher		Secretary		Records Clerk		FB %
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	
Boca Raton, FL	\$31,814	\$46,448	\$22,724	\$42,257	\$28,171	\$42,257	\$21,635	\$32,453	30%
Charleston County, SC	\$26,416	\$39,963							
Ft. Lauderdale, FL	\$37,128	\$52,686			\$24,877	\$33,467	\$17,826	\$28,829	35% - 40%
Herndon, VA	\$35,586	\$60,487	\$27,983	\$44,773	\$27,983	\$44,773	\$26,153	\$41,846	29% - 32%
Myrtle Beach, SC	\$22,149	\$38,129	\$21,082	\$32,879	\$26,986	\$42,086	\$20,066	\$31,295	
Nags Head, NC	\$23,030	\$35,919			\$21,920	\$30,973	\$19,859	\$28,060	
Naples, FL	\$28,863	\$43,131							
Raleigh, NC	\$29,864	\$49,556			\$18,194	\$29,667			38%
Savannah, GA	\$23,099	\$35,734			\$23,099	\$32,359	\$31,532	\$34,172	30% - 35%
Virginia Beach, VA	\$27,358	\$41,677	\$22,454	\$35,938	\$27,358	\$46,004	\$21,372	\$30,989	
AVERAGE	\$28,531	\$44,373	\$23,561	\$38,962	\$24,824	\$37,698	\$22,635	\$32,521	
MIDPOINT		\$36,452		\$31,261		\$31,261		\$27,578	33.70%

Personnel Costs, Proposed Hilton Head Island Police Department

Unit / Position	No. of Positions	Salary Per Position	Total Salaries	Benefits @ 35%	Total Comp.
Top Management / Command					
Chief	1	\$ 81,517	\$ 81,517	\$ 28,531	\$ 110,048
Captain	2	\$ 58,486	\$ 116,972	\$ 40,940	\$ 157,912
Administration and Support					
Property / Evidence Technician	1	\$ 36,452	\$ 36,452	\$ 12,758	\$ 49,210
Internal Affairs and Training					
Sergeant	1	\$ 45,312	\$ 45,312	\$ 15,859	\$ 61,171
Investigations					
Sergeant	1	\$ 45,312	\$ 45,312	\$ 15,859	\$ 61,171
Police Officer	6	\$ 36,452	\$ 218,712	\$ 76,549	\$ 295,261
Clerical	1	\$ 27,578	\$ 27,578	\$ 9,652	\$ 37,230
Patrol					
Lieutenant	4	\$ 50,310	\$ 201,240	\$ 70,434	\$ 271,674
Sergeant	4	\$ 45,312	\$ 181,248	\$ 63,437	\$ 244,685
Police Officer	34	\$ 36,452	\$ 1,239,368	\$ 433,779	\$ 1,673,147
Pro-Active Enforcement					
DARE Officer	2	\$ 36,452	\$ 72,904	\$ 25,516	\$ 98,420
SRO Officer	3	\$ 36,452	\$ 109,356	\$ 38,275	\$ 147,631
Records					
Records Manager	1	\$ 38,962	\$ 38,962	\$ 13,637	\$ 52,599
Records Clerk	2	\$ 27,578	\$ 55,156	\$ 19,305	\$ 74,461
Account Clerk	1	\$ 27,578	\$ 27,578	\$ 9,652	\$ 37,230
Communications					
Additional dispatchers	5	\$ 31,261	\$ 156,305	\$ 54,707	\$ 211,012
General Clerical					
Executive Secretary	1	\$ 31,261	\$ 31,261	\$ 10,941	\$ 42,202
Clerk - Typist	1	\$ 27,578	\$ 27,578	\$ 9,652	\$ 37,230
SUB TOTAL	71		\$ 2,712,811	\$ 949,484	\$ 3,662,295
LESS DARE/SRO CREDIT					\$ (110,723)
TOTAL DEPARTMENT	71		\$ 2,630,794	\$ 920,778	\$ 3,551,572

Currently, personnel costs are about \$1.8 million under the contract with the BCSO. This difference of roughly \$1.8 million can be attributed to two factors. First, this alternative would have the Town fund over 20 additional positions (many of them senior positions). Second, the Town would have to pay the actual full salaries of all personnel, rather than simply the entry-level pay for a deputy, as is currently stipulated in the contract.

In the next section of this chapter, the remaining costs associated with the projected annual operating budget are analyzed.

(3) Incremental Support Services Associated with Creating a Town Police Department Would Total Approximately \$125,000 Per Year.

With the addition of 71 new employees to the Town's payroll, there are a number of additional indirect cost impacts the Town would encounter. Departments ranging from Human Resources, to Finance, to Legal would receive additional responsibility with the formation of a Town police department. Specifically, this needed support could include the following:

- **Human Resources:** A police department would require the support of a personnel analyst / technician to support it in recruitments, promotions, disciplinary actions and ongoing advice. This would not necessarily require an additional employee exclusively for this department, but there would be an additional burden to the Human Resources Department. This could cost an additional \$25,000 in salary and fringe benefits.
- **Risk Management:** Law enforcement agencies are major consumers of municipal risk management services in terms of workers' compensation and liability issues. These services would include additional claims management and administration, working with claims adjusters, and coordination with insurance companies. It is not possible to predict these support costs in advance, but it would likely require no more than a half-time position to handle all of these duties.
- **Legal Representation:** Additional legal representation and advice would be required in support of the department to handle complaints,

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liability claims, advice on negotiations and operational problems. It is also very difficult to predict these costs in advance, especially the legal costs associated with labor relations and litigation. While additional Town personnel not likely be needed, additional workload and expenses could result in additional costs of up to \$50,000 annually.

- **Payroll, Finance and Data Processing:** While the addition of 71 employees to the Town's payroll would be significant, the impacts on payroll processing would likely be relatively minor. Processing and accounting for other costs could be more significant, resulting in the need for the Town to add, at most, a half-time account clerk (with an annual total cost of less than \$25,000). Data processing costs and staff capabilities are built into the analysis of direct costs.

Taken in sum, these indirect costs appear to total approximately \$125,000.

(4) Other Operating Expenses Would Total Approximately \$915,000 Per Year.

In addition to the personnel costs described above are two other factors, overtime and operating expenses, which need to be estimated. While both of these figures are estimated as percentages of salary costs, these figures are based on the project team's past experience in prior studies. Those costs are summarized below, and are shown as part of the pro-forma annual operating budget, which follows:

- Overtime expenses were estimated as 7.5% of salaries (not benefits), and total about \$203,000 in this budget.
- General operating costs were estimated at 26.2% of salaries (including facility and vehicle operations, insurance, office supplies, etc.), and total about \$710,000 in this budget.

Pro-Forma Annual Operating Budget	
Cost Item	Amount
Salaries	\$2,712,811
Benefits (35% of Salaries)	\$949,484
SRO credit	-\$110,723
Total Net Salaries and Benefits	\$3,551,572
Overtime (7.5% of Salaries)	\$203,461
Indirect Staffing and Costs	\$125,000
Operating Expense (26.2% of salaries)	\$710,756
TOTAL ANNUAL COST	\$4,590,789

While the previous section described the annual operating costs of operating and maintaining a Town police department, the next section shows the capital costs, transitional, and startup costs of a Hilton Head Island police department.

3. TRANSITIONAL AND CAPITAL COSTS WOULD REQUIRE A ONE-TIME INVESTMENT OF APPROXIMATELY \$6.3 MILLION.

The proposed new department would need a one-time investment for capital infrastructure (e.g., the construction of a new building, additional vehicles, office equipment) as well as the means to fund the transition requirements involved in changing law enforcement agencies.

(1) Capital Costs Would Be Approximately \$5 Million, Including the Construction of a New Facility.

The project team has developed a detailed list of capital purchase requirements necessary to establish a Town police department. This is divided into two areas, those being the construction of a facility and the purchasing of needed vehicles, equipment, etc. We have assumed construction rather than rental of these facilities to be conservative (i.e., a building of this size and configuration may not be available) and to provide as much information as possible. In fact, the annual amortized cost of construction could be comparable to annual rental cost.

(2) The Development and Construction of a Town Police Department Building Would Cost Approximately \$4 Million.

In creating the estimates related to the capital costs of starting a Town police department, it was assumed that the Town would construct a building, rather than redesign or rent an existing structure. In the table, which follows, is provided the estimating construction costs. In the exhibit following this table is provided the project team's detailed space program for this facility. The points, following the table and exhibit, summarize this information:

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Cost of Creating a Town Police Department Headquarters Site

Activity	Cost
Facility Construction (11,226 square feet, at \$150 / s.f.)	\$1,683,900
Parking (8,750 s.f., at \$8 / s.f.)	\$70,000
Site Development (15% of construction costs)	\$252,585
Furniture and Equipment (See report for itemization)	\$1,001,675
Testing and Expenses (1.5% of construction, parking and site costs)	\$32,445
Professional Fees (8% of construction, parking, site and furniture and equipment costs)	\$240,653
Construction Project Manager (1.5% of construction, parking and site costs)	\$30,097
Contingency (10% of above)	\$331,136
Subtotal	\$3,642,491
Site Acquisition Costs (51,142 s.f., at \$8 / s.f.)	\$409,136
TOTAL (with furniture and equipment)	\$4,051,627
TOTAL (without furniture and equipment)	\$3,049,952

**SPACE REQUIREMENTS FOR A
HILTON HEAD ISLAND POLICE DEPARTMENT**

Function	Sq. Feet Required	Comment
Top Management / Command		
Chief	200	Executive office with desk, several side chairs, and room for meeting table with four chairs.
Captain	150	Office at 150 square feet per position.
Administrative Conference Room	200	Can accommodate 10 at 20 square feet per person. Would serve as primary meeting room for the department.
Administration and Support		
Property / Evidence Room	700	Internal storage for property and evidence. Includes workstation for the Property Evidence Technician.
Internal Affairs and Training		
Sergeant	100	Working professional office with desk, chair, one side chair, and personal files.
Training Room / Briefing Room	700	Training room with capacity for 25 in theater seating format. Includes space for audio-visual materials, and space for storage of training materials. Allocate 12 square feet for each seat; 100 square feet for the podium; and 125 square feet for storage of training materials and supplies.
Investigations		
Sergeant	100	Working professional office with desk, chair, one side chair, and personal files.
Police Officer	600	6 assigned investigators. 100 square feet per investigator, each having a technical work station with desk, computer station, and files.
Clerical	190	One work station at 100 square feet. Public waiting area for two at 20 square feet per seat. Copier area at 50 square feet.
Interview Rooms	160	Two interview rooms at 80 square feet per room.

Function	Sq. Feet Required	Comment
Patrol		
Lieutenant	400	Separate desk and chairs for each of the four Lieutenants, including separate storage space. Allocation 100 square feet per Lieutenant, for a total of 400 square feet.
Sergeant	440	Work stations to provide desk and report review space for patrol Sergeants when on duty. 100 square feet per work station, plus 10 square feet per Sergeant for personal files.
Patrol Briefing Rooms	150	Patrol briefing and deployment for up to 10 officers, at 15 square feet per officer.
Pro-Active Enforcement		
DARE Officer	150	Open landscape work stations for DARE officers. Provides 75 square feet per officer.
SRO Officer	225	Open landscape work stations for SRO officers. Provides 75 square feet for each of three work stations.
Records		
Records Manager	120	Professional office with desk, side chairs, and personal files.
Records Clerk	280	Allows for 2 work stations, at 90 square feet per work station. Also includes 50 square feet for copier, and another 50 square feet for additional storage space.
Account Clerk	90	Technical work station with desk, computer work station, and files.

Function	Sq. Feet Required	Comment
Records (Continued)		
Records Storage	300	Records files/archives.
Public Counter / Reception and Waiting Area	160	Waiting and reception area for three plus a public counter.
Communications		
Additional dispatchers	N/A	Included in Fire Department space.
General Clerical		
Executive Secretary	160	Work station and filing cabinets at 100 square feet for secretary's work station. 60 square feet allocated for visitor waiting for Chief and other command staff.
Clerk – Typist	75	Small work station with desk, computer work station, and files.
General Space		
Exercise Room	400	Room for 10 people to exercise.
Break / Lunch Room	220	Capacity for 8 plus space for vending machines, refrigerator, coffee area, etc.
Public / Staff Restrooms	260	Facilities for both male and female staff.
Armory	150	Weapons / special gear storage.
Miscellaneous Storage	400	Allowance for various materials storage such as office supplies and comparable materials throughout the central facility. Area is fenced and secure.
Shower / Locker Room area	950	Allowance for 50 lockers at 15 square feet per locker, and 200 square feet for showers and restrooms. Facilities required for male and female staff.
Salleyport	900	Provides for fully fenced and secure area at rear of station.
Holding Cells	400	Allowance for 4 rooms at 100 square feet per room.
Booking Area	200	Room for 8 to 10 people.

Type of Space	Square Feet
SITE REQUIREMENTS	
FACILITY	
Total Net Square Feet Required for Department	9,355
Allowance for Circulation at 20%	1,871
TOTAL FACILITY SQ. FEET REQUIRED	11,226
EXTERIOR	
Parking (25 spaces @ 350 sq. feet each)	8,750
Landscaping (@ ratio of one acre of landscaping for every 6000 sq. feet of required space)	31,250
TOTAL EXTERIOR SQ. FEET REQUIRED	40,000
TOTAL SITE SQ. FEET REQUIRED	51,226

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- The cost totals are given with and without the cost of furniture and equipment included. An itemization of those items is provided later in this section.
- As can be seen in the summary cost table and space program, the totals are based on the staffing analysis provided earlier. Any changes in staffing, clearly, would impact the construction, parking and / or site costs.
- These figures are based on the project team's experience in other law enforcement space need-related studies.

The next subsection examines the cost of equipment needed for a Town police department.

(3) **The Purchasing of Necessary Equipment and Furniture for a Town Police Department Would Cost Approximately \$1 Million.**

There are a large number of items needed in starting a Town police department, ranging from vehicles, to furniture, to equipment. The total for all non-construction capital costs, including equipment and furniture is \$1,006,457. This list of non-construction capital costs is listed on the pages, which follow. The total one-time capital cost of beginning a Town police department, assuming the costs outlined in the following pages and the costs described in the previous tables, would be approximately \$5 million.

Capital Costs
Town of Hilton Head Island Police Department

1. Top Management / Command

Chief (1)

Sworn Officer Equipment (\$2,500) (In officer total)	
Personal Locker (In officer total)	
Office Accessory	\$2,450
Executive Desk	\$700
Executive Desk Chair	\$500
Visitor Chair (2)	\$400
Sofa	\$450
Table	\$150
Files - 2 lateral files	\$250
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$2,950**

Captain (2)

Sworn Officer Equipment (\$2,500) (In officer total)	
Personal Locker (In officer total)	
Office Accessory	\$3,500
Executive Desk	\$700
Executive Desk Chair	\$700
Visitor Chair (4)	\$500
Sofa (2)	\$900
Table (2)	\$200
Files - 2 lateral	\$500
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$4,000**

Capital Costs
Town of Hilton Head Island Police Department

2. General Clerical

Executive Secretary (1)

Personal Locker (In Dept. total)	
Personal Work Station	\$1,200
Desk Chair	\$150
Visitor Chairs	\$200
Files - 4 - 2 level lateral	\$500
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$2,550**

Clerk - Typist (1)

Personal Locker (In Dept. total)	
Personal Work Station	\$1,200
Desk Chair	\$150
Visitor Chairs	\$200
Files - 4 - 2 level lateral	\$500
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$2,550**

3. Administration and Support

Property/Evidence Technician (1)

Personal Locker (In Dept. total)	
Personal Work Station	\$900
Desk Chair	\$150
Visitor Chair	\$100
Files - 3 lateral drawers	\$325
One Refrigerator	\$1,200
One Freezer	\$800
Bar Coding System	\$7,500
Evidence Storage Bins	\$5,000
Evidence Transfer Station Cabinets	\$3,000
Evidence Preservation Materials	\$1,500
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$20,975**

Capital Costs
Town of Hilton Head Island Police Department

4. Internal Affairs and Training

Sergeant (1)

Sworn Officer Equipment (\$2,500) (In officer total)	
Personal Locker (In officer total)	
Office Accessory	\$1,050
Executive Desk	\$350
Executive Desk Chair	\$250
Visitor Chair (2)	\$200
Files - 2 lateral files	\$250
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$1,550**

5. Investigations

Sergeant (1)

Sworn Officer Equipment (\$2,500) (In officer total)	
Personal Locker (In officer total)	
Office Accessory	\$1,175
Executive Desk	\$350
Executive Desk Chair	\$250
Visitor Chair (2)	\$200
Files - 3 lateral files	\$375
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$1,675**

Investigators (6)

Sworn Officer Equipment (\$2,500 ea.) (In officer total)	
Personal Locker (In officer total)	
Office Accessory	\$6,900
Work Stations (6)	\$4,800
Executive Desk Chair (6)	\$750
Visitor Chair (6)	\$600
Files - 2 lateral files (6)	\$750
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$3,000

Total Expense **\$9,900**

Capital Costs
Town of Hilton Head Island Police Department

Clerk - Typist (1)

Personal Locker (In Dept. total)	
Personal Work Station	\$1,200
Desk Chair	\$150
Visitor Chairs	\$200
Files - 4 - 2 level lateral	\$500
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$2,550**

6. Patrol

Lieutenant (4)

Sworn Officer Equipment (\$2,500 ea.) (In officer total)	
Personal Locker (In officer total)	
Office Accessory	\$4,250
Desk (4)	\$800
Executive Desk Chair (2)	\$500
Visitor Chair (4)	\$400
Files - 2 lateral files (4)	\$750
Computer and software (In Dept. total)	
Computer-aided dispatch terminal	\$1,800
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$4,750**

Sergeant (4)

Sworn Officer Equipment (\$2,500 ea.) (In officer total)	
Personal Locker (In officer total)	
Office Accessory	\$4,250
Desk (4)	\$800
Executive Desk Chair (2)	\$500
Visitor Chair (4)	\$400
Files - 2 lateral files (4)	\$750
Computer and software (In Dept. total)	
Computer-aided dispatch terminal	\$1,800
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$4,750**

Capital Costs
Town of Hilton Head Island Police Department

Police Officers (34)

Sworn Officer Equipment (\$2,500 ea.) (In officer total)
Personal Locker (In officer total)

Total Expense **\$0**

7. DARE/SRO

Sworn Officer Equipment (\$2,500 ea.) (In officer total)
Personal Locker (In officer total)
Office Accessory \$3,175
 Desk (2) \$500
 Executive Desk Chair (2) \$200
 Visitor Chair (3) \$300
 Files - 2 lateral files (3) \$375
Computer and software (In Dept. total)
Computer-aided dispatch terminal \$1,800
Phone (In Dept. total)
Miscellaneous Office Equipment \$500

Total Expense **\$3,675**

8. Records

Records Manager (1)

Personal Locker (In Dept. total)
Office Accessory \$1,350
 Desk \$350
 Desk Chair \$350
 Visitor Chairs (2) \$300
 Table \$100
 Files - 2 - 2 level lateral \$250
Computer and software (In Dept. total)
Phone (In Dept. total)
Miscellaneous Office Equipment \$500

Total Expense **\$1,850**

Capital Costs
Town of Hilton Head Island Police Department

Records Clerks (2)

Personal Locker (In Dept. total)	
Office Accessory	\$2,800
Personal Work Station	\$1,800
Desk Chair	\$300
Visitor Chairs (2)	\$200
Files - 4 - 2 level lateral	\$500
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$3,300**

Accounts Clerks (1)

Personal Locker (In Dept. total)	
Office Accessory	\$1,400
Personal Work Station	\$900
Desk Chair	\$150
Visitor Chairs (1)	\$100
Files - 2 - 2 level lateral	\$250
Computer and software (In Dept. total)	
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$1,900**

9. Communications

Dispatchers (5)

Personal Locker (In Dept. total)	
Office Accessory	\$6,375
Personal Work Station	\$4,500
Desk Chair	\$750
Visitor Chairs (5)	\$500
Files - 5 - 2 level lateral	\$625
Computer and software (In Dept. total)	
Computer -aided dispatch terminal	\$9,000
Phone (In Dept. total)	
Miscellaneous Office Equipment	\$500

Total Expense **\$15,875**

Capital Costs
Town of Hilton Head Island Police Department

10. General Accessories/Equipment

(1) Personal Equipment	\$449,827
Uniforms and equipment for 59 sworn (\$2,632 ea.)	\$155,288
Department special weapons, ammo, and storage	\$28,033
Organization desktop computer and related equip.	\$232,947
Organized telephone services	\$21,804
Personal break / kitchen areas	\$7,865
Exercise area	\$3,890
(2) Top Management and Command	\$1,700
(3) Administration and Support	\$23,168
(4) Investigations	\$22,822
(5) Communications	\$175,000
(6) Records	\$144,350
(7) Patrol	\$74,290
(8) Training	\$8,500
(9) Other	\$22,000
TOTAL START UP COSTS	\$1,006,457

(4) **Transitional Costs Would Be Approximately \$1.3 Million.**

In order for a Hilton Head Island police department to be created, a sequential process of activities, or transition, must occur. The process of assuming the responsibilities of an enforcement operation is complicated, costly and would require about a year in overall transition time. This process, and the costs associated with it are independent of operating expenses and capital investment. A chart outlining this process, on the pages which follow, describes the key components and activities of a transition program. The paragraphs, on the page following this table, summarize these components:

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Transitional Requirements for a Town Police Department

Transitional Requirement	Staff Required	Length of Time
Form transitional team	Town Manager, Fire Chief, Town Attorney and Town Finance Director, among others, act as leads for implementation.	Three months -- completed 15 months prior to start up.
Recruit Chief -- including background investigations, interviews, and hiring.	A professional recruiting firm could be engaged.	Three months -- completed about 12 months prior to start up.
Manage implementation	Chief	Twelve months
Recruit and hire key command and support staff, including: • Captain (2) • Lieutenant (1)	Completed by Chief with assistance of recruiting firm.	Two months -- completed 10 months prior to start up.
Recruit Lieutenant (3), Sergeants (6), and a Records Manager (1) to perform the following functions: • Prepare recruiting plan • Advertise • Interview and test • Select and background	Under the direction of the Chief and Captains, performed by the Town H.R. Director and Lieutenant.	Two months -- completed eight months prior to start up.
Develop, write and prepare training on policies, procedures and operating directives. This includes manuals, forms and preparation of orientation and training in their use.	One Captain, two Lieutenants and three Sergeants.	Three months.
Recruit Property / Evidence Technician and Executive Secretary.	Town H.R. Director, one Captain and one Lieutenant.	Two months -- completed six months prior to start up.
Train trainers and prepare for orientation and training program for all staff.	One Captain and two Lieutenants, along with the Records Manager, will train all six Sergeants.	Two months -- completed six months prior to start up.

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Transitional Requirements for a Town Police Department

Transitional Requirement	Staff Required	Length of Time
Acquire space and office furniture and equipment.	Performed by one Captain, one Executive Secretary and four Sergeants.	1 month – completed seven months prior to start up.
Implement accounting and payroll system; assist with space and materials acquisition; acquire liability insurance; develop budget; develop financial controls and procedures for transition team; arrange for contracts.	Town Finance Director and Executive Secretary.	On going, starting approximately eight months prior to start up.
Recruit and hire (6) officers and (3) clerks.	Captain, Lieutenant, and Town H.R. Director.	Two months – completed six months prior to start up.
Set up and purchase vehicles and equipment.	HHI Fire and Rescue Division Logistics Officer and Captain.	On going, starting approximately six months prior to start up.
Transition active investigative cases. Sheriff handles cases until closed because transfer to new staff would be difficult given witness relationships, evidence, etc. Evaluate cases for solvability – high solvability remains with Sheriff until closed, with others going to Department.	Provision to compensate Sheriff for closing out cases generated and under investigation prior to start up. Otherwise, six investigative Officers and one investigative Sergeant.	Three months.
Recruit and hire all remaining sworn positions.	Lieutenant, two Sergeants, and Town H.R. Director.	On going – to be completed four weeks prior to start-up.
Plan for four week pre-start up orientation. Training in new policies and procedures; report writing; internal and external services and systems. Patrol Sergeants train own teams, classes conducted five days a week.	Managed by Captains, Lieutenants and Sergeants – to impact all sworn personnel.	Assume four-week orientation for all remaining sworn officers. Overlap with Sheriff during this period.

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Transitional Requirements for a Town Police Department

Transitional Requirement	Staff Required	Length of Time
Hire remaining civilian positions in Records and Administration.	Lieutenant, two Sergeants, Town H.R. Director.	On going – to be completed four weeks prior to start up.
Civilian orientation records and other unique positions. Includes transfer of records plus training in new procedures for department records and information management operation	Two Records Clerks and one Account Clerk, along with two clerical positions for two weeks.	On going – to be completed four weeks prior to start up.

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- The first step would be the creation of a transitional team, coordinated by several people, including the Town Manager, the Chief of the Fire and Rescue Department, the Legal Department Director and the Town Finance Director.
- The second step would involve recruiting and selecting the management team who would be responsible for directing and accomplishing transition activities. To reduce total transition time, the plan outlined in the exhibit incorporates the following sequence and approach:
 - Establish a master recruitment contract with an executive search firm to develop and assist with the selection of candidates for the top management team for the department. The approximate cost of such a master contract would be in the \$50,000 range. It has been included as a start up cost.
 - The first step in the recruitment process would be the selection of the Chief. It is estimated that the process would take about three months, and that the process should be completed at least twelve months before the projected departmental start up date.
 - Then the Chief would select the key members of the management team who will be required to accomplish the transition planning and implementation activities described in the chart, which follows this page. This would include two Captains and one Lieutenant.
 - Once these key staff are on board, Town administration, helping the department management team, would coordinate the recruitment and selection of other staff positions (lieutenants, sergeants, officers, etc.) as outlined in the exhibit to accomplish planning and implementation activities described in the exhibit.
- These staff, supplemented by the additional personnel as described in the above exhibit, would begin the process of developing policies and procedures for all aspects of agency operations.

The bulk of transition costs will involve staff salaries and benefits. The table, below, shows the one-time staffing costs of the projected transition process given the activities described in the exhibit above. As is shown on the following page, staffing costs are estimated to be about \$1.2 million. The following table shows projected total transition costs:

Personnel Transition Costs for a Town Police Department

Transition Position	No. of Pos.	Salary	Benefits	No. Months	Total Costs
Chief	1.00	\$ 81,517	\$ 28,531	12.00	\$ 110,048
Captain	2.00	\$ 58,486	\$ 20,470	10.00	\$ 131,594
Property Technician	1.00	\$ 36,452	\$ 12,758	6.00	\$ 24,605
Sgt. - Training	1.00	\$ 45,312	\$ 15,859	8.00	\$ 40,781
Sgt. - Investigations	1.00	\$ 45,312	\$ 15,859	8.00	\$ 40,781
Officer - Investigations	6.00	\$ 36,452	\$ 12,758	6.00	\$ 147,631
Clerical - Investigations	1.00	\$ 31,249	\$ 10,937	1.00	\$ 3,516
Lieutenant - Patrol	1.00	\$ 56,406	\$ 19,742	10.00	\$ 63,457
Lieutenant - Patrol	3.00	\$ 56,406	\$ 19,742	8.00	\$ 152,296
Sgt. - Patrol	4.00	\$ 50,238	\$ 17,583	8.00	\$ 180,857
Officer - Patrol	34.00	\$ 36,452	\$ 12,758	1.00	\$ 139,429
Officer - DARE	2.00	\$ 36,452	\$ 12,758	1.00	\$ 8,202
Officer - SRO	3.00	\$ 36,452	\$ 12,758	1.00	\$ 12,303
Records Manager	1.00	\$ 41,185	\$ 14,415	8.00	\$ 37,067
Records Clerk	2.00	\$ 27,578	\$ 9,652	6.00	\$ 37,230
Account Clerk	1.00	\$ 27,578	\$ 9,652	6.00	\$ 18,615
Dispatchers	5.00	\$ 31,261	\$ 10,941	3.00	\$ 52,753
Executive Secretary	1.00	\$ 31,261	\$ 10,941	6.00	\$ 21,101
Clerk - Typist	1.00	\$ 27,578	\$ 9,652	1.00	\$ 3,103
TOTAL	71.00				\$ 1,225,366

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

Transition Item	One-Time Cost
Staff Salaries and Benefits	\$1,225,366
Executive Recruitment Contract	\$50,000
Rental space	\$35,000
Operating Expenses	\$35,000
TOTAL	\$1,345,366

It should be noted that these transition costs, for the period noted in the tables above, will be in addition to the costs of contract law enforcement services provided by the BCSO during this same period.

4. ADVANTAGES AND DISADVANTAGES OF A TOWN POLICE DEPARTMENT.

The table, in the pages which follow, provides a description of the major advantages and disadvantages of the Town establishing a police department. In conducting the study, it has been clear that the issue of control over law enforcement resources has been a concern of the community. While the current contract with the BCSO is less expensive than creating a Town police department, there are issues with respect to the control of law enforcement resources. A Town police department would provide a high level of local control, with a structure that would be tailored to the needs of the community. On the other hand, this analysis has quantified the cost of this level of local control – a net increase in operating costs for law enforcement of about \$2.3 million per year plus about \$6.3 million in start-up and transitional costs.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

Advantages and Disadvantages of a Town Police Department

Aspect	Advantages	Disadvantages
Overview	Provides very high degree of local control over law enforcement.	Is expensive relative to the current arrangement, and would require extensive transition time.
Cost Effectiveness		More expensive than either the current contract with the BCSO (almost \$2.3 million in operating costs annually) or any of the hybrid alternatives. Start-up, capital and transition costs would be about \$6.3 million.
Local Control	There would be complete local control in such areas as patrol, traffic patrol and local investigations.	
Responsiveness	Control over deployment of personnel would aid in placing forces where responsiveness is most crucial and/or most often needed. This is unlike hybrid alternatives or the current arrangement. Compared to a public safety department, allows for officers who can be dedicated, at all times, to law enforcement.	Patrol officers could be more occupied compared to some hybrid alternatives, which could theoretically have officers dedicated solely to traffic or patrol.
Coordination of Services	With additional dispatchers augmenting current system, all emergency communications could be well coordinated. Within law enforcement, structure has clear chain of command.	There would still need to be regional coordination of emergency services with the County.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
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Aspect	Advantages	Disadvantages
Planning and Management	The ability to hire personnel at all levels of the department from the ground up would allow Town to plan and structure department most easily of all alternatives.	None, especially compared to other alternatives.
Proactivity / Community Policing	If staffed at the levels recommended by the project team (about 28 officers), there would be sufficient proactive time available to patrol officers.	Plan does not have officers dedicated solely to proactive policing (unless DARE / SRO's are defined as such).
Broad Enforcement	Would allow Town to enforce crimes that had largest and/or most public impact on community.	Town department would not have the same level of resources to draw upon as the BCSO currently can provide (although BCSO could still assist when needed).
Use of technology	Would allow for increased coordination among emergency services on the Island through integration of radio, CAD / RMS systems. Would also provide the Town the ability to upgrade the use of technology among its emergency services through greater control of these resources (e.g., computerized report writing, use of radio frequencies, integration of other justice systems such as the courts).	

The establishment of a Town police department, would allow it to gain control over a critical emergency service. It would also allow the Town to remove uncertainty which currently exists in the consistency of this service over time. Finally, it would also provide the Town with the ability to improve the coordination of emergency services through its own management of these services as well as the use of technology.

5. GROWTH IN CALL FOR SERVICE OVER THE NEXT FIVE YEARS
WILL NOT RESULT IN SIGNIFICANT INCREASES IN STAFF.

The project team has also developed an analysis of the growth in call for service workloads on Hilton Head Island and converted that into an analysis of patrol staffing requirements (the largest function in the police department). The principal focus of this analysis is to forecast increased costs in a Town-operated police department. The exhibit, which follows this page, provides the analysis of projected five year call for service workloads and patrol staffing. The following points summarize this analysis:

- The project team assumed that call for service growth would average 5% per year over the period. This is equal to the estimate of call for service growth for this year and comparable to growth levels in recent years.
- The project team then utilized the patrol staffing analysis methodology described earlier in this chapter of the report. This analysis utilizes actual field performance and assumptions of certain workloads to estimate the number of field staff required to handle these workloads.
- The result of this analysis is that the patrol force on Hilton Head Island would need to increase by about one or two positions per year to keep up with this growth and maintain high levels of proactivity. The analysis forecasts an increase in patrol (excluding special enforcement units) staffing needs from 28 at present to 36 by the end of the 5 year planning period.
- Based on this analysis, there would be no additional staffing in any other function in a Town police department, including field supervision, departmental management, investigations nor records.
- The operating cost increases associated with this forecast are, as follows:
 - **FY 2002** – two police officers, at a cost of \$98,420 including salary and fringe benefits (in constant dollars), plus about \$17,000 per year in vehicle operating and other costs.
 - **FY 2003** – two police officers, at a cost of \$98,420 including salary and fringe benefits (in constant dollars), plus about \$17,000 per year in vehicle operating and other costs.

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- **FY 2004** – one police officer, at a cost of \$49,210 including salary and fringe benefits (in constant dollars), plus about \$8,500 per year in vehicle operating and other costs.
- **FY 2005** – two patrol officers, at a cost of \$98,420 including salaries and fringe benefits in constant dollars), plus about \$17,000 per year in vehicle operating and other costs.
- **FY 2006** – one patrol officer at a cost of \$49,210 including salary and fringe benefits (in constant dollars), plus about \$8,500 per year in vehicle operating and other costs.
- The total increased operating cost associated with the addition of eight officers, then, would be approximately \$398,680 per year by the end of the planning period (almost 9%).
- In addition, there would be costs associated with equipping these new patrol officers (cars, radios, personal equipment, etc.). These costs would be approximately \$11,750 in capital costs per officer as well as approximately \$2,632 in personal equipment. The total new capital/start-up costs for these officers, then, would be about \$68,000.

These increases clearly assume continued rapid growth in residential and tourist populations, but also a continued commitment to high levels of service.

ANALYSIS OF PROJECTED PATROL STAFFING REQUIREMENTS

Town of Hilton Head Island

	2001	2002	2003	2004	2005	2006
<u>1. COMMUNITY GENERATED WORKLOADS</u>						
• Calls for service (Projected at 5% growth per year)	21,751.00	22,838.55	23,980.48	25,179.50	26,438.48	27,760.40
• Handling time/CFS in hrs. (average)	0.50	0.50	0.50	0.50	0.50	0.50
• Total CFS handling time in hrs.	10,875.50	11,419.28	11,990.24	12,589.75	13,219.24	13,880.20
• Officer back-up rate (average)	0.50	0.50	0.50	0.50	0.50	0.50
• Total back-up time (back-up @ 75% of first unit time on scene)	2,039.16	2,141.11	2,248.17	2,360.58	2,478.61	2,602.54
• Number of bookings (est.)	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30
• Booking time (est. @ 2 hrs./booking) in hrs.	2,058.60	2,058.60	2,058.60	2,058.60	2,058.60	2,058.60
• Number of reports (est.)	8,700.40	9,135.42	9,592.19	10,071.80	10,575.39	11,104.16
• Report writing time (est. @ 45 min. avg.) in hrs.	6,525.30	6,851.57	7,194.14	7,553.85	7,931.54	8,328.12
TOTAL TIME REQUIRED TO HANDLE COMMUNITY GENERATED WORKLOADS (HRS.)	21,498.56	22,470.55	23,491.15	24,562.78	25,687.99	26,869.46
<u>2. TIME FOR PREVENTIVE PATROL AND SELF INITIATED ACTIVITIES (IN HOURS)</u>						
• @ 40% of Available Time	14,332.37	14,980.37	15,660.77	16,375.19	17,125.33	17,912.97
• @ 50% of Available Time	21,498.56	22,470.55	23,491.15	24,562.78	25,687.99	26,869.46
<u>3. TOTAL TIME REQUIRED TO HANDLE BOTH REACTIVE AND PROACTIVE ACTIVITIES (IN HRS.)</u>						
• @ 40% Proactive Time	35,830.93	37,450.92	39,151.92	40,937.97	42,813.31	44,782.43
• @ 50% Proactive Time	42,997.11	44,941.11	46,982.30	49,125.56	51,375.98	53,738.92
<u>4. OFFICER AVAILABILITY</u> (2184 available hrs. - 80 training -132 vacation - 84 sick - 132 holiday - 36 misc.)						
Est. Availability	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00
• Net hours worked--						
<u>5. POLICE OFFICERS REQUIRED TO HANDLE WORKLOADS</u>						
• @ 40% Proactive Time	20.83	21.77	22.76	23.80	24.89	26.04
• @ 50% Proactive Time	25.00	26.13	27.32	28.56	29.87	31.24
<u>6. POLICE OFFICERS REQUIRED GIVEN ESTIMATED INCIDENCE OF INJURY @ 5%</u>						
• @ 40% Proactive Time	21.87	22.86	23.90	24.99	26.14	27.34
• @ 50% Proactive Time	26.25	27.43	28.68	29.99	31.36	32.81
<u>7. POLICE OFFICERS REQUIRED GIVEN "NORMAL" TURNOVER AND TIME NEEDED TO ACADEMY AND FIELD TRAIN @ 10%</u>						
• @ 40% Proactive Time	24.06	25.15	26.29	27.49	28.75	30.07
• @ 50% Proactive Time	28.87	30.18	31.55	32.99	34.50	36.09

III. ANALYSIS OF THE FEASIBILITY OF A TOWN PUBLIC SAFETY DEPARTMENT

This chapter of the report focuses on the feasibility of the Town of Hilton Head Island fulfilling its law enforcement needs through the creation of a Town public safety department. This analysis includes the operating, transitional, and capital costs associated with creating a public safety department. By evaluating all of these costs, the project team will be able to compare the costs of a public safety department with the other alternatives presented in this report.

The first section of this chapter deals with the theory behind the public safety department, including some of the logistics behind such a department.

1. THE PRINCIPLE BEHIND THE PUBLIC SAFETY DEPARTMENT IS THAT EMERGENCY SERVICES PERSONNEL ARE BETTER UTILIZED IF THEY ARE TRAINED TO PROVIDE BOTH FIRE AND POLICE SERVICES.

While several municipalities have examined the applicability of the public safety department model, relatively few have successfully combined emergency services (fire and police) into a single, integrated public safety unit. While there are many areas where a public safety department can be tailored to fit the needs of a community, there are principle characteristics, which would generally apply to a successful public safety department. Those would include:

- All public safety officers (PSO) are cross-trained in police and fire services. This training is directed to the PSO throughout their career, and would include fire, law enforcement and emergency medical service (EMS). Upon hiring, recruits are required to undergo intensive training in both police and fire academies, as well as complete field training for each area.
- All field personnel (with the exception of a few individuals with specialized skills) are rotated between police and fire duties periodically. Typically, this period ranges from one to three years.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

Traditional shift assignments remain, including 56-hour weeks for a PSO assigned to fire services, and 40-hour weeks for a PSO assigned to police services.

- PSO's assigned to police patrol respond to all fire-related incidents. Because many police patrol units are dispersed in the field during a shift, they often arrive at the scene of a fire before specialized fire apparatus. As a result, each patrol unit is equipped with firefighting equipment, including a small water tank and turnout gear.
- This additional firefighting force allows the public safety department to reduce on-duty staffing at fire stations to two PSO's per engine or truck company. Effectively, this means the remaining members of an engine company are out in the field – on patrol – completing the firefighting unit in emergency situations. However, on Hilton Head Island, the fire department also provides advanced life support response as well as patient transport which eliminates their ability to accomplish this reduction
- PSO's are often paid a premium rate for this extra level of skill and responsibility. Typically, this premium is somewhere in the vicinity of a 10% differential.
- The administrative framework of the public safety department integrate police and fire under a single administrator while using commanders to have day-to-day responsibility for each of the two facets of public safety.

These principles are applied in this chapter with the analysis starting on the amount of activity that needs to be covered in the Town of Hilton Head Island. The next section of this chapter presents the assumptions and proposed organization of a Town public safety department.

2. A PUBLIC SAFETY DEPARTMENT WOULD CROSS-TRAIN AND ROTATE STAFF BETWEEN LAW ENFORCEMENT, FIRE AND EMS.

The feasibility of instituting a Town public safety department uses several of the planning assumptions employed in the previous analysis of a Town police department. These assumptions include:

- The fire services division of the public safety department would retain the same basic structure and staffing levels as the current Town Fire and Rescue Department.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

- Service-level indicators, including number of fire stations, police and fire response times and overall available manpower remains identical to that currently received by the Town.
- Special services that would be received in the Town police department alternative model remain in place in this alternative. This is done to maximize the comparability of the alternatives, as well as because the project team sees these services as essential.
- Services currently provided by the Fire and Rescue Department would remain in place, including training, vehicle maintenance and communications.

In addition to these assumptions there are a number of assumptions unique to a public safety department, including:

- Existing unit staff levels.
- The use of patrol personnel to take on the additional workload of fire suppression.
- Cross-training and rotation of all fire personnel.
- A unified management structure to administer all safety services.

The exhibit, which follows this page, depicts the organization of a Town public safety department which integrates the current Fire and Rescue Department with the additional responsibility of law enforcement, according to the assumptions outlined above. Following these organizational charts, a summary of the proposed organization by function and position is provided.

- (1) **Even with the Addition of Fire Suppression Duties, Patrol Staffing Requires Approximately the Same Number of Staff as Either the Current Contractual Arrangement with the BCSO or the Proposed Town Police Department.**

The analysis of a Town police department in the previous chapter provided the methodology for determining the appropriate levels of patrol staffing required to handle a given workload. The formula examined known work units and time allowances to arrive at this figure.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility of Law Enforcement Alternatives

**STAFFING ASSUMPTIONS FOR PROPOSED
HHI PUBLIC SAFETY DEPARTMENT**

Unit / Position	# of Positions	Planning Assumption
Public Safety Administration		
Office of the Director		
Public Safety Director	1	Overall command and management.
Executive Secretary	1	Secretarial support for Director and other administrative personnel.
Administrative Assistant	1	Performs routine telephone, filing, fax and other clerical functions.
Training		
Training Lieutenant	1	Oversees training function, which includes scheduling and requirements, for all Department functions, including law enforcement, fire/rescue, and emergency medical services.
Training Officers (PSO III)	3	One Officer oversees fire/rescue training, one oversees EMS training, and one oversees all law enforcement-related training.
Administrative Assistant	1	Performs routine telephone, filing, fax and other clerical functions, as well as assisting in the maintenance of records relating to training requirements and scheduling.
Administrative / Safety		
Administrative / Safety Lieutenant	1	Oversees activities related to the procurement of equipment, Department support services, and the satisfaction of Department safety requirements.
Quartermaster (PSO II)	1	Involved with the procurement of equipment, including testing and stock maintenance. Also works with training as needed.
Administrative Assistant	2	Performs all routine administrative tasks related to safety and administrative department functions.
EMS Records Clerk	.5	Performs all tasks associated with maintenance of EMS records, including filing and data entry.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility of Law Enforcement Alternatives

Unit / Position	# of Positions	Planning Assumption
Support Services Supervisor	1	Manage all aspects of the records and information program. Includes direct management and supervision of records staff.
Records Clerk	3	Includes 2 Central Records Clerks, who handle criminal records, fingerprints, SLED validation, etc. Records services would be open to the public 5 days/week, 8 hours/day.
Emergency Management		
Emergency Management Coordinator	1	Oversees all functions related to emergency management, including evacuation and communications plans.
Communications Systems		
Communications Systems Administrator	1	Oversees all functions related to responsibilities pertaining to dispatch and multi-service communication.
Addressing Clerk	1	Maintains/updates CAD/geofile database.
Communications		
Communications Manager	1	Oversees the operations of dispatch – EMS, fire/rescue, and police activity.
Communications Supervisor	3	One Supervisor per shift, overseeing the activity and scheduling of dispatchers.
Communications Technicians	15	A minimum of three dispatchers per shift.
Logistics / Maintenance		
Logistics / Maintenance Lieutenant	1	Oversees all operations for fleet maintenance in Public Safety Department, including scheduled maintenance and equipment and parts inventory.
Mechanic	3	Performs repairs and maintenance of fleet.
Administrative Assistant	1	Conducts all necessary filing and record keeping involved with fleet maintenance, including sending of maintenance notices and scheduling of repairs.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility of Law Enforcement Alternatives

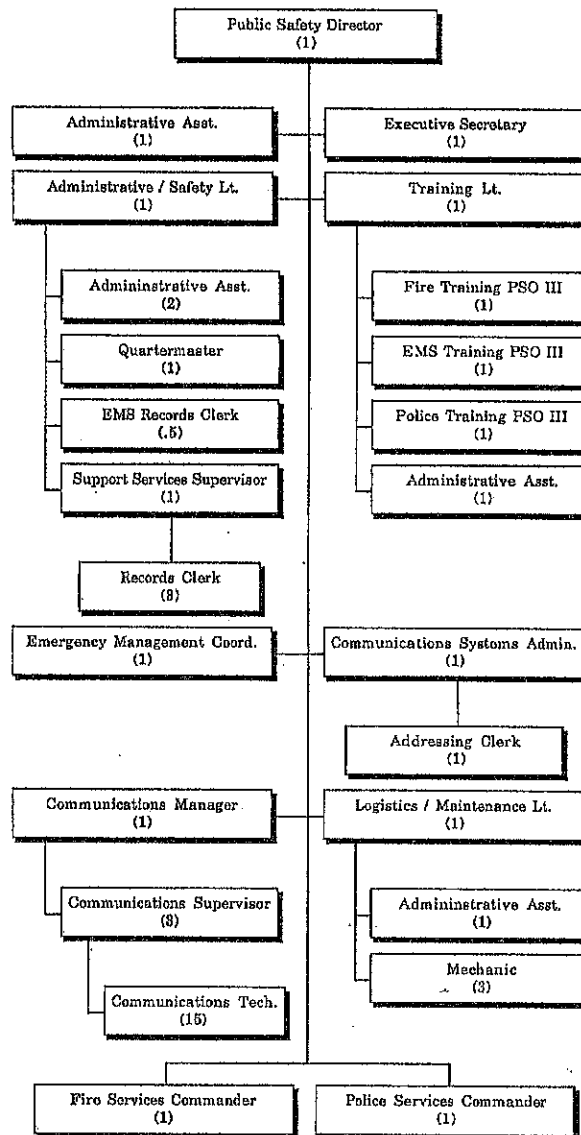
Unit / Position	# of Positions	Planning Assumption
Fire Services		
Office of the Commander		
Fire Services Commander	1	Overall command and management of fire services.
Administrative Assistant	1	Performs routine telephone, filing, fax and other clerical functions relating to fire services operations.
Fire Marshal (Lt.)	1	Oversees all activities of Fire Inspectors and fire educational programs, including coordination of fire prevention programs.
Fire Inspector (PSO II)	3	Performs annual testing of fire prevention preparedness for local businesses and Town buildings. Also performs inspections for all new buildings erected in Town.
Public Education PSO, Fire Services	1	Coordinates safety and educational programs involving fire and rescue services, including school lectures, smoke alarm testing, and informational literature.
Firefighting		
Fire Services Lieutenant	4	Acts as shift commander.
Public Safety Officer (I/II/III)	99	Performs EMS and firefighting functions. Also capable of performing patrol functions.
Police Services		
Office of the Commander		
Police Services Commander	1	Oversees command and management of police services.
Executive Secretary	1	Performs all administrative tasks for Police Commander, including filing, telephone activities, faxes, and memos.
Clerk	1	Performs all tasks required in interaction between Commander and other areas of the police services division, including investigations and patrol.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility of Law Enforcement Alternatives

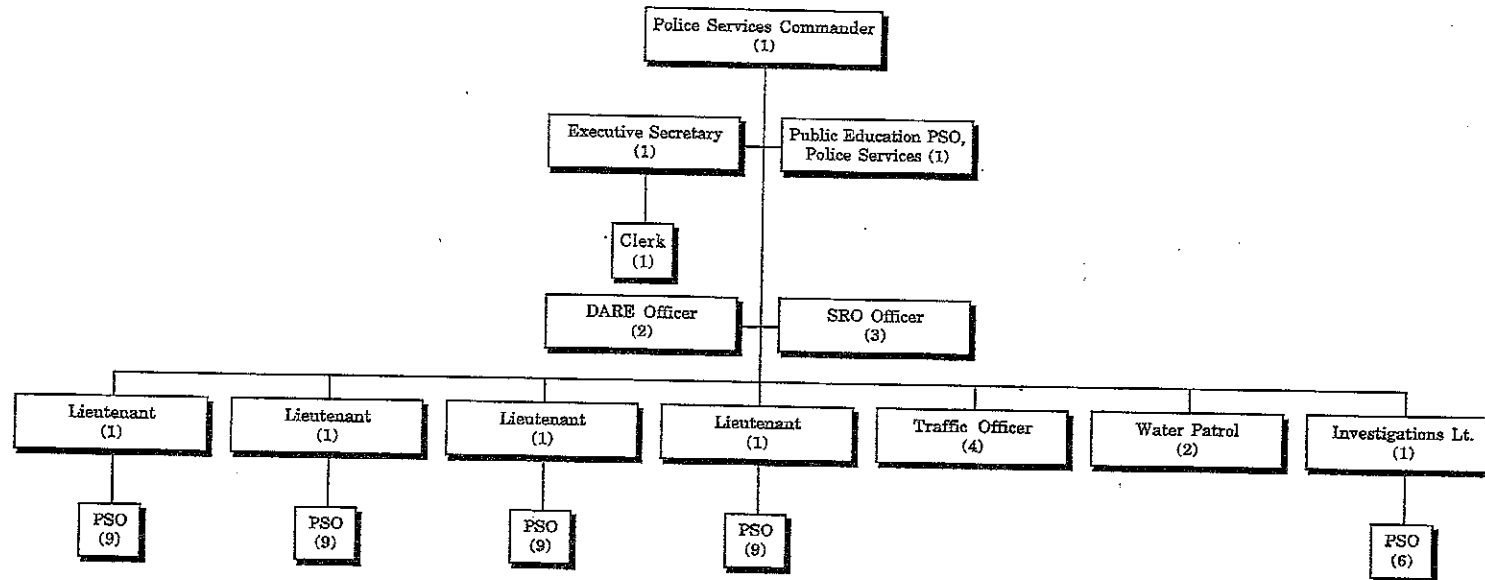
Unit / Position	# of Positions	Planning Assumption
Public Education PSO, Police Services	1	Coordinates community educational programs involving law enforcement and safety, including lectures, and child seat programs, and self-defense courses.
DARE Officer (PSO I)	2	During school year teaches courses to students about drugs, alcohol and safety. One DARE officer for the high school, and one for the elementary schools. During summer, works as beach patrol.
SRO Officer (PSO I)	3	During school year provides law enforcement presence in schools, as well as educational programming and counseling. One SRO for high school, and two for elementary schools. During summer, works as beach patrol.
Patrol		
Lieutenant	4	Acts as shift manager for patrol, traffic and water patrol on a particular shift. Performs administrative and some field activities.
Public Safety Officer	36	Includes eight patrol personnel scheduled per 12-hour shift.
Traffic Patrol (PSO)	4	Enforce moving violations and speed limits, as well as assist in traffic direction. Also acts as reserve patrol personnel.
Water Patrol (PSO)	2	Enforce wake laws, ensure public safety, and perform drug interdiction.
Investigations		
Lieutenant	1	Supervises PSO's acting as investigators. Includes case review and assignment and investigative backup as required.
Investigators (PSO)	6	Includes four investigators dedicated to crimes against property, and two dedicated to crimes against persons.
TOTAL SWORN	177.0	
TOTAL NON-SWORN	38.5	
TOTAL PSD	215.5	

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

**STAFFING OF PROPOSED
PUBLIC SAFETY DEPARTMENT,
OTHER PUBLIC SAFETY FUNCTIONS**

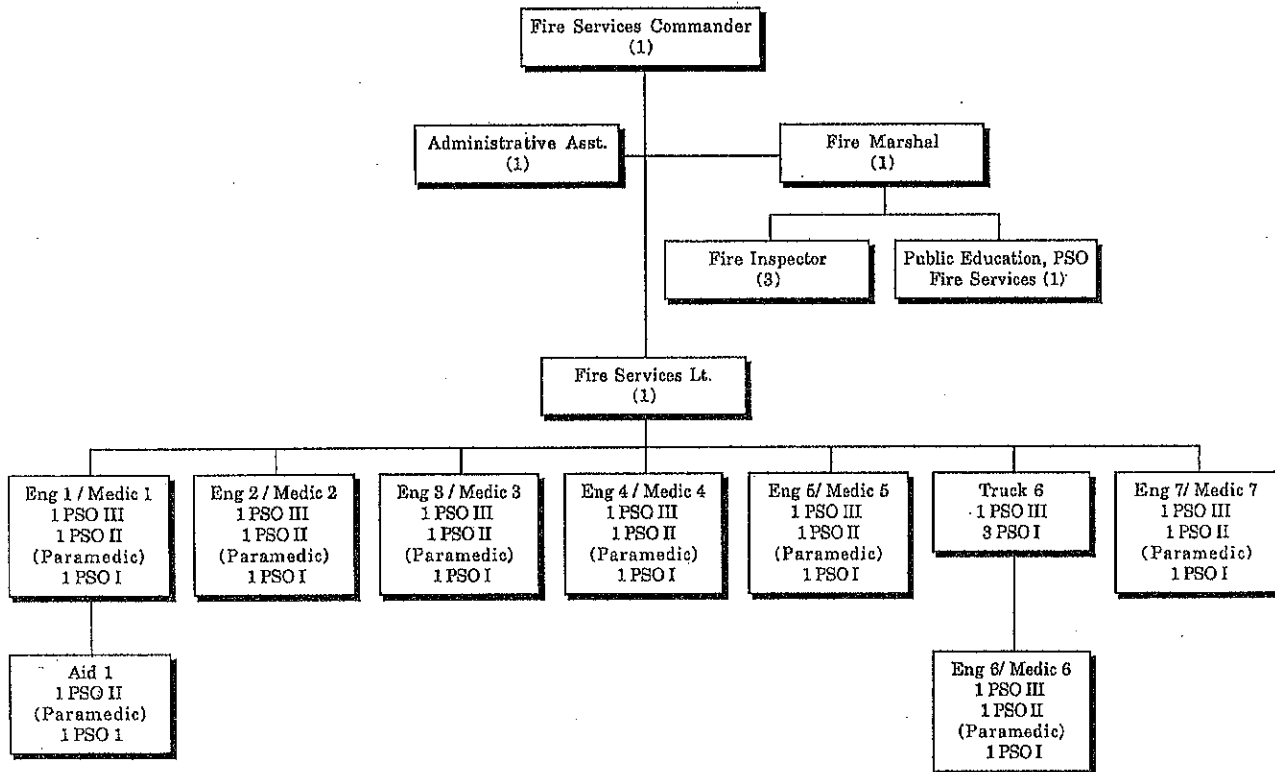


STAFFING OF PROPOSED
PUBLIC SAFETY DEPARTMENT,
POLICE SERVICES DIVISION



TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

**TARGETED PER SHIFT STAFFING OF PROPOSED
PUBLIC SAFETY DEPARTMENT,
FIRE FIGHTING & EMS FUNCTIONS**



TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

- The amount of time needed to handle community-generated workload, provide proactive service at a desired level and conduct such activities as booking, backup and report writing.
- Time where PSO's would be unavailable for duty, including vacation, training, sick leave, holidays, and other off-duty events.
- Providing for staff turnover and injuries.

In a public safety department, several of these workload components change due to the altered responsibilities of patrol personnel. The exhibit, which follows this page, incorporates these unique responsibilities to the model used to determine patrol needs. Below is a summary of some of the changes made:

- In addition to the standard patrol workload, PSO's assigned to patrol must respond to and fight fires. The time necessary to handle these duties is added to the workload total. These figures include:
 - Using 1999 figures for the number of fire calls, and adjusting them upward 5% to account for community growth.
 - Using 1999 figures for EMS calls, adjusting them 5% upward to account for community growth, and assuming that PSO's assigned to patrol will provide backup in 10% of those calls.
 - An assumption that each call will require 54 minutes of backup per backup PSO, and that an average of two PSO's will be required for backup per call.
- A public safety department would devote a higher level of its resources for the in-service training of its officers. In addition to the refining of police patrol skills, a PSO assigned to patrol must train in fire suppression and EMS skills. To account for this additional training, the project team has estimated that each PSO would receive a minimum of 240 hours of training annually. (This is compared to between 40 - 80 hours annually for officers in a police department and 320 hours for current HHIFD staff.)
- Added training time must also be provided for new officers. A recruit must be sent to both police and fire academies as well as receive field training within the jurisdiction. These additional training requirements add another three months to the time necessary to bring a new recruit to a state of field preparedness. As a result, total new recruit time could be up to one year for hiring.

**ANALYSIS OF PATROL STAFFING REQUIREMENTS FOR PSD
Town of Hilton Head Island**

	<u>Workload Factor</u>
<u>1. COMMUNITY GENERATED PATROL WORKLOADS</u>	
• Calls for service (Estimated 1999 adjusted 5% for growth)	<u>21,751.00</u>
• Handling time/CFS in hrs. (average)	0.50
• Total CFS handling time in hrs.	10,875.50
• Officer back-up rate (average)	0.50
• Total back-up time (back-up @ 75% of first unit time on scene) in hrs.	2,039.16
• Number of bookings (est.)	1,029.30
• Booking time (est. @ 2 hrs./booking) in hrs.	2,058.60
• Number of reports (est.)	8,700.40
• Report writing time (est. @ 45 min. avg.) in hrs.	<u>6,525.30</u>
TOTAL TIME REQUIRED TO HANDLE COMMUNITY GENERATED PATROL WORKLOADS (HRS.)	<u>21,498.56</u>
<u>2. TIME FOR PREVENTIVE PATROL AND SELF INITIATED ACTIVITIES (IN HOURS)</u>	
• @ 50% of Available Time	<u>21,498.56</u>
<u>3. TIME REQUIRED FOR PATROL PERSONNEL TO COMPLETE ENGINE COMPANY STRENGTH</u>	
• Fire calls (Number of fire calls in FY99 adjusted 5% for growth)	2,492.70
• EMS calls (10% of FY99 EMS calls, adjusted 5% for growth)	438.90
• Total calls handled for fire and EMS calls	2,931.60
• Average call duration in hrs. (estimate)	0.50
• Number of backup personnel required per call (assuming two engine companies involved per response, w/ 1 patrol and 2 firefighters each)	<u>2.00</u>
TOTAL TIME REQUIRED TO COMPLETE ENGINE COMPANY STRENGTH	<u>2,931.60</u>
<u>4. TOTAL TIME REQUIRED TO HANDLE REACTIVE, PROACTIVE AND ENGINE COMPANY ACTIVITIES (IN HRS.)</u>	
• @ 50% Proactive Time	<u>45,928.71</u>
<u>5. OFFICER AVAILABILITY</u>	
(2184 available hrs. - 240 training - 132 vacation - 84 sick - 132 holiday - 36 misc.)	
Est. Availability	
• Net hours worked--	<u>1,560.00</u>
<u>6. POLICE OFFICERS REQUIRED TO HANDLE WORKLOADS</u>	
• @ 50% Proactive Time	<u>29.44</u>

ANALYSIS OF PATROL STAFFING REQUIREMENTS FOR PSD
Town of Hilton Head Island

**Workload
Factor**

**7. POLICE OFFICERS REQUIRED GIVEN ESTIMATED
INCIDENCE OF INJURY @ 5%**

- @ 50% Proactive Time

30.91

**8. POLICE OFFICERS REQUIRED GIVEN "NORMAL" TURNOVER
AND TIME NEEDED TO ACADEMY AND FIELD TRAIN (@ 10%
TURNOVER AND 1.25 YEARS TO RECRUIT AND ACADEMY TRAIN**

- @ 50% Proactive Time

34.78

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA
Feasibility Study of Law Enforcement Alternatives

Comparing the patrol staffing requirements in a public safety department to those in a stand-alone department or the current contracted arrangement with the BCSO shows that the time requirements for fire suppression and EMS duties would demand a relatively small portion of a PSO's total available time. As a result, the number of additional patrol officers which would be needed would be relatively small, as the following table shows:

Number of Patrol Officers Required in Different Alternatives

Alternative	Patrol Needed / Provided
Current Arrangement with BCSO	28.00
Town Police Department	28.87
Public Safety Department	34.77

As can be seen in the above table, the Town is currently contracting for one fewer patrol deputy as it would be paying for patrol personnel in a Town department. In comparing the Town police department alternative to the public safety department, the difference in patrol personnel is about 6 patrol personnel – about one additional patrol officer per shift.

(2) Other Facets of Law Enforcement Services Would Not Significantly Change in a Public Safety Department.

The impact on added staffing in a public safety department occurs in the patrol function of the agency. Other law enforcement functions, however, do not change between the above alternatives.

- In terms of traffic enforcement, all three scenarios exhibited above include four traffic patrol personnel. There are several issues with respect to the use of traffic enforcement officers in public safety:
 - In the case of the public safety alternative, they could be pulled off traffic patrol (because they would be trained PSO's) in an emergency. They would be part of a regular rotation between fire and police services, like patrol officers.

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- In the current arrangement with the BCSO, the four traffic deputies can be used for other patrol duties. (In fact, the traffic deputies are routinely counted as part of the deployable patrol staff at the beginning of a shift.) It should be noted, however, that effective January 1, 2001, the Town has contracted for four additional traffic deputies. It is not yet clear whether or not these deputies would be deployable to regular patrol in the same manner that the current traffic patrol deputies are.
- In the case of a Town police department, the project team's alternative includes four traffic patrol officers. It would be at the discretion of the Town as to what circumstances these officers could be called off of traffic duty and on to other duties.
- Investigative caseloads require a total of six personnel and a unit commander (with a rank of Lieutenant) regardless of the organization form. In a public safety department, these six investigators would be PSO's.
- Records and Support Services personnel would be no different in a public safety department.

At the top of the law enforcement unit of the public safety department would be a police commander who maintains day-to-day responsibility over these functions.

(3) On-Duty Fire Suppression Staff in the Town Would Be Reduced in a Public Safety Department.

Reductions in on-duty fire suppression manpower will occur in a public safety organization. However, basic service levels can be maintained because:

- Available field resources in police patrol complete engine company strength by responding either to all emergency incidents or providing station cover.
- Further manpower may be available through calling back off-duty public safety personnel. Most fire agencies maintain policies that target call-back response times of between five and seven minutes. Doing this, however, requires that many public safety personnel would live in close proximity to Hilton Head Island. This is not the case at present – about 85% of HHIFD staff live off-island.

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The number of stations necessary to cover emergency and fire-related incidents on Hilton Head Island would be unchanged compared to the present. Total apparatus requirements would also remain the same. The organizational charts located earlier in this section show the staffing levels at each of the Town's seven fire stations. Principle features of fire services in a public safety department include the following:

- Total on-duty fire suppression personnel is 27, three per engine company (one engine company at each of the seven stations), four per truck company (one truck company at one station), two per medic unit (one medic unit at each station). This represents a reduction in on-duty minimum staffing of two compared to minimum requirements in the current Town Fire and Rescue Department.
- Engine company manning is supplemented with on-duty patrol personnel.
- A fire services commander would provide overall management to this side of the public safety program.
- Fire personnel, who normally train in fire services a minimum of two hours per shift, would receive additional training in law enforcement.

The table, below, summarizes staffing differences between a Hilton Head Island Public Safety Department and a continued separate Fire and Rescue Department and the Town police department proposed earlier in this report.

Comparison of Personnel in Stand Alone and Public Safety Departments

Type of Response	Town Police Department	Town Fire and Rescue	Total	Public Safety Department	P.S.D. + / (-)
Sworn Personnel	59.0	125.0	184.0	177.0	(7.0)
Non-sworn Personnel	12.0	12.5	24.5	38.5	14.0
TOTAL	71.0	137.5	208.5	215.5	7.0

This analysis shows that public safety department would increase the total number of public safety personnel compared to separate departments. The section, which follows, discusses the annual operating costs of this public safety alternative.

3. THE ANNUAL OPERATING COSTS OF A TOWN PUBLIC SAFETY DEPARTMENT WOULD BE APPROXIMATELY \$14 MILLION, INCLUDING DIRECT AND INDIRECT COSTS.

A key component in estimating the cost of a public safety department for Hilton Head Island is calculating the annual operating costs. Some cost assumptions and methodologies used in this analysis are similar to those made in the analysis of the Town police department alternative. What follows are summaries of those assumptions that are unique to a public safety alternative model:

- Most of the salaries used in calculating the approximate operating cost of a Town public safety department are based on the salary survey which appears in the chapter regarding the feasibility of a Town police department. All salaries appearing in that survey come from communities with separate law enforcement and fire departments. The figures used from this survey to compute salaries and benefits represent the midpoint of the salary ranges.
- For those positions not included as part of the survey (mainly fire related upper-level positions), the current salary of those in the position in the Town Fire and Rescue Department were used.
- New PSO's were given a salary equivalent to the patrol midpoint, with an additional 10% added for the additional responsibility; existing Fire Department personnel were placed in the range equivalent to their existing position in the range. The average salaries were then 'weighted'.
- Services and supplies costs would realize few economies compared to having two stand alone departments. Taken as a whole, the additional cost of training (due to the need to cross-train) would lead to a loss of most, if not all, savings that would have been garnered through consolidation.

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What follows is a description of the salary and benefit portion of annual operating costs.

(1) Net Salaries and Benefits Would Total Approximately \$11 Million in Annual Operating Costs.

On the pages, which follow, a table showing the salary and resulting benefits are presented and summed to provide the final personnel costs. A few points summarize this information:

- 177 of the 216 positions are sworn. Those 177 positions account for about \$7.5 million in annual salaries, and \$2.6 million in fringe benefit costs. This adds up to a total net of \$10.1 million in total compensation for sworn personnel annually.
- 39 of the 216 positions are civilian positions. Those 39 positions result in about \$763,000 in annual salaries, and about \$267,000 in fringe benefit costs. This adds up to a cost of \$1.0 million annually for civilian total compensation.
- There would be approximately \$127,678 credited back to the department through County schools for DARE and SRO programs. The County would also continue to assume costs for emergency management.
- Overall, salaries account for over \$8.2 million in annual costs, while fringe benefits account for just under \$2.9 in annual costs, adding up to a total of about \$11 million in total net compensation for all personnel (less DARE/SRO).

The next subsection summarizes the indirect costs of a public safety department.

(2) Indirect Staffing and Cost Impacts Associated with Creating a Town Public Safety Department Would Rise an Additional \$125,000 in the Annual Operating Budget.

With the redefinition, retraining and hiring of many new employees to the Town's payroll, there would be the potential for additional indirect cost impacts the Town would encounter. Departments ranging from Human Resources, to

**ESTIMATED PERSONNEL COSTS
FOR PROPOSED HHI PSD**

Unit / Position	No. of Positions	Salary Per Position	Fringe Benefits/Pos (@ 85%)	Total Compensation
Departmental Administration				
Office of the Director				
Public Safety Director	1	\$81,517	\$28,531	\$110,048
Executive Secretary	1	\$81,261	\$10,941	\$42,202
Administrative Assistant	1	\$27,578	\$9,652	\$37,230
Training				
Training Lieutenant	1	\$50,310	\$17,609	\$67,919
Training Officers (PSO III)	3	\$45,312	\$15,859	\$183,514
Administrative Assistant	1	\$27,578	\$9,652	\$37,230
Administrative / Safety				
Admin. / Safety Lieutenant	1	\$50,310	\$17,609	\$67,919
Quartermaster (PSO II)	1	\$42,034	\$14,712	\$56,746
Administrative Assistant	2	\$27,578	\$9,652	\$74,461
EMS Records Clerk	1	\$27,578	\$9,652	\$18,615
Support Services Supervisor	1	\$81,261	\$10,941	\$42,202
Records Clerk	3	\$27,578	\$9,652	\$111,691
Emergency Management				
Emergency Mgmt. Coordinator	1	\$50,310	\$17,609	\$67,919
Communications Systems				
Comm. Syst. Admin. (Pd. By County)	1	\$50,753	\$17,764	\$0
Addr. Clerk (Paid by County)	1	\$33,672	\$11,785	\$0
Communications				
Communications Manager	1	\$44,122	\$15,443	\$59,565
Communications Supervisor	3	\$33,895	\$11,863	\$137,275
Communications Technician	15	\$31,261	\$10,941	\$633,035
Logistics / Maintenance				
Logistics / Maint. Lieutenant	1	\$50,310	\$17,609	\$67,919
Senior Mechanic	2	\$37,940	\$13,279	\$102,438
Mechanic	1	\$23,265	\$8,143	\$31,408
Administrative Assistant	1	\$27,578	\$9,652	\$37,230
Fire Services				
Office of the Commander				
Fire Services Commander	1	\$58,488	\$20,470	\$78,956
Administrative Assistant	1	\$27,578	\$9,652	\$37,230
Fire Marshal (Lt.)	1	\$50,310	\$17,609	\$67,919
Fire Inspector (PSO II)	3	\$42,034	\$14,712	\$170,238
Public Education PSO, Fire	1	\$42,034	\$14,712	\$56,746
Firefighting				
Fire Services Lieutenant	4	\$50,310	\$17,609	\$271,674
Public Safety Officer (I/II/III)	99	\$42,034	\$14,712	\$5,617,844
Police Services				
Office of the Commander				
Police Services Commander	1	\$58,488	\$20,470	\$78,956
Executive Secretary	1	\$27,578	\$9,652	\$37,230
Clerk	1	\$27,578	\$9,652	\$37,230
Public Education PSO, Police	1	\$42,034	\$14,712	\$56,746
DARE Officer (PSO I)	2	\$42,034	\$14,712	\$113,492
SRO Officer (PSO I)	3	\$42,034	\$14,712	\$170,238
Patrol				
Lieutenant	4	\$50,310	\$17,609	\$271,674
Public Safety Officer	36	\$42,034	\$14,712	\$2,042,852
Traffic Patrol	4	\$42,034	\$14,712	\$226,984
Water Patrol	2	\$42,034	\$14,712	\$113,492
Investigations				
Lieutenant	1	\$50,310	\$17,609	\$67,919
Investigators (PSO)	6	\$42,034	\$14,712	\$340,475
TOTAL SWORN	177	\$7,478,597	\$2,617,614	\$10,096,511
TOTAL CIVILIAN	39	\$762,521	\$266,894	\$1,029,415
SUB TOTAL	216	\$8,241,418	\$2,884,508	\$11,125,926
Less DARE/SRO Credit				-\$127,678
TOTAL DEPARTMENT				\$10,998,248

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Finance, to Legal would receive additional responsibility with the formation of a Town police department. Specifically, this needed support could include the following:

- **Human Resources:** A public safety department would require the support of a personnel analyst / technician to support it in recruitments, promotions, disciplinary actions and ongoing advise. This would not necessarily require an additional employee exclusively for this department, but there would be an additional burden to the Human Resources Department. This could cost an additional \$25,000 in salary and fringe benefits (half an employee's salary and benefits). This would certainly be the case in the beginning stages of a public safety department's creation. It is likely that the additional positions, as well as the specific qualifications needed for the PSO positions, would require more time and effort on the part of the Town.
- **Risk Management:** Law enforcement agencies are major consumers of municipal risk management services in terms of workers' compensation and liability issues. These services would include additional claims management and administration, working with claims adjusters, and coordination with insurance companies. It is not possible to predict these support costs in advance, but it is likely that this would result in little additional manpower being needed.
- **Legal Representation:** Additional legal representation and advice would be required in support of the department to handle complaints, liability claims, advice on negotiations and operational problems. It is also very difficult to predict these costs in advance, but the addition of responsibilities under the supervision of the Town would certainly add indirect expense relating to claims and litigation. It is estimated that these additional costs could approach \$50,000 annually.
- **Payroll, Finance and Data Processing:** While the changing of positions and titles would result in more work for the Town in the short run, this would likely not result in significant indirect cost in the long run. Data processing costs and staff capabilities are built into this analysis, which estimates this as adding minimal additional indirect cost.

Taken in sum, these indirect costs appear to rise to an additional \$125,000 annually.

- (3) **Operating Expenses Other Than Those Already Discussed**
Account for about \$2.9 Million of the Total Annual Operating Budget.

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Involved in the annual operating costs of the Town maintaining its own public safety department are two other factors, overtime and operating expenses. While both of these figures are estimated as percentages of salary costs, these figures are based on the project team's past experience. Those costs are summarized below, and are shown as part of the pro-forma annual operating budget, which follows:

- Overtime expenses were estimated as 9.0% of salaries (not benefits), and total about \$740,000 in this budget. This assumption is higher for a public safety department than for an independent police department because of the impacts of personnel assigned to fire working 56 hour weeks.
- General operating costs were estimated at 26.2% of salaries (including facility and vehicle operations, insurance, office supplies, etc.) for law enforcement functions plus current fire department operating costs, and total about \$2.16 million in this budget.

Pro-Forma Annual Operating Budget	
Cost Item	Amount
Salaries	\$8,241,418
Benefits (35% of Salaries)	\$2,884,496
DARE/SRO credit	\$127,678
Total Net Salaries and Benefits	\$10,998,236
Overtime (9.0% of Salaries)	\$741,728
Indirect Staffing and Costs	\$125,000
Operating Expense (26.2% of salaries)	\$2,159,252
TOTAL ANNUAL COST	\$14,024,216

This section of the report shows an estimated annual operating cost of a Town public safety department of about \$14 million. The next section shows the capital, transitional, and startup costs of a Hilton Head public safety department.

4. ADVANTAGES AND DISADVANTAGES OF A TOWN PUBLIC SAFETY DEPARTMENT.

The table, in the pages following this section, outlines the major advantages and disadvantages of the public safety alternative. This alternative also provides

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the local control as desired by the community. However, there are very significant issues with this alternative, including:

- It is more expensive than current law enforcement and fire services (by about \$2.9 million per year) as well as more expensive than current fire services and an independent police department plus current fire operations (by about \$640,000 per year). In such a department all salaries are higher and cross training increases coverage needs.
- Cross training in an urbanized public safety environment which includes a high level of commitment to emergency medical services not only makes this alternative complicated but impractical. If staff were to be cross trained equally in all three services simultaneously, regardless of current assignment, they would be virtually unavailable for field service apart from training.
- A radical change such as this could have significant negative impacts on what is an effective fire and emergency medical service in the Town.

As a result of these significant issues, the public safety alternative was not carried further than the operating analysis (to include capital and transitional costs).

It is highly unlikely that fire and rescue services would be improved by this alternative and it is highly probable that such services would suffer in this alternative. Because of these issues, there are very few urbanized communities nationally which have successfully employed the public safety department model. As a result, the project team does not recommend that the Town of Hilton Head Island create a public safety department.

If the Town desired, it could designate one of the 'public safety' managers as the administrative public safety director to coordinate emergency programs and activities in the Town. In the case of Hilton Head Island, this would be the Fire Chief because of his experience with the Island and region. Such an 'administrative consolidation' would achieve a significant objective of public safety without additional cost or service delivery issues.

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Advantages and Disadvantages of Town Public Safety Department

Aspect	Advantages	Disadvantages
Major Aspect	Provides local control over law enforcement, while minimizing the number of public safety personnel needed in Town.	Is the most expensive alternative, and would require the greatest amount of transition time and would be largely unworkable in practice.
Cost Effectiveness	None.	Is the most expensive alternative, costing about \$14 million annually in operating costs (compared to about \$11.1 million for combined Fire and Rescue and current BCSO contract). The comparative exhibit, which follows this page, provides the details of the costs of each alternative.
Local Control	There would be local control in such areas as patrol, traffic patrol and local investigations. This alternative would maintain local control of fire and rescue services.	None.
Responsiveness	Control over deployment of personnel would aid in placing forces where responsiveness is most crucial and/or most often needed. This is unlike hybrid alternatives or the current arrangement.	The possibility exists that patrol PSO's could be occupied on fire and rescue related calls. Also, it is generally true that fire and law enforcement calls for service tend to rise and fall concurrently, making the possibility of less effective responsiveness a legitimate concern.
Coordination of Services	Theoretically the easiest alternative to coordinate, with a common leadership team overseeing fire, rescue and law enforcement services.	As with a Town police department, coordination would still be required with the County. Moreover, cross training in police, fire and emergency medical services makes this alternative unworkable.

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Aspect	Advantages	Disadvantages
Planning and Management	The ability to hire personnel at all levels of the department from the ground up would allow Town to plan and structure a department.	There could be issues related to the status of current Fire and Rescue employees relative to newly hired employees. There is also the concern that a well-run Fire and Rescue Department could be adversely affected by this alternative, diminishing the effectiveness of Town fire and rescue services. Finally, the need to constantly train employees in three emergency services would make planning extremely difficult.
Proactivity / Community Policing	If patrol is staffed at the levels recommended by the project team, there would be sufficient proactive time available to patrol officers.	There is the possibility that concurrent fire and police peaks and valleys could lead to periods of excessive and insufficient proactive time. Proactivity could also be significantly impacted by the need to pull people from the field to train them in fire and emergency medical services.
Broad Enforcement	Would allow Town to enforce crimes that had largest and/or most public impact on community, and would increase general expertise of personnel on duty.	A public safety department would not have the same level of resources to draw upon as the BCSO currently can provide (although BCSO could still assist when needed).

COMPARISON OF ANNUAL OPERATING COST OF EACH ALTERNATIVE				
Cost Item	PROPOSED P.D.	PROPOSED P.S.D.	CURRENT F.D.	BCSO Contract
Salaries	\$ 2,712,811	\$ 8,241,418		
Benefits	949,484	\$ 2,884,496		
Less DARE / 75% SRO's	\$ (110,723)	\$ (127,678)		
Total Net Salaries and Benefits	\$ 3,551,572	\$ 10,998,236	\$ 7,684,913	
Overtime (7.5% of Salaries)	\$ 203,461	\$ 741,728		
Indirect costs	\$ 125,000	\$ 125,000		
Operating Expense (26.2% of Salaries)	\$ 710,756	\$ 2,159,252	\$ 1,087,050	
TOTAL ANNUAL COST	\$ 4,590,789	\$ 14,024,216	\$ 8,771,963	\$ 2,274,259
COMPARISON OF ALTERNATIVES	Total	+ / (-) Current	+ / (-) Ind. Depts.	
Proposed Police plus Current Fire	\$ 13,362,752	\$ 2,316,530	NA	
Proposed Public Safety Dept.	\$ 14,024,216	\$ 2,977,994	\$ 661,463	
Current Fire plus Current BCSO	\$ 11,046,222	NA	NA	

IV. OTHER OPPORTUNITIES TO RESTRUCTURE LAW ENFORCEMENT SERVICES IN THE TOWN

In this chapter of the report the project team examines the feasibility of various hybrid alternatives and other opportunities to improve the current system of law enforcement services in the Town of Hilton Head Island. The project team analyzed the following alternatives:

- Focus group feedback indicated that many see the current arrangement as flawed, but not irreparable. In several cases, either augmenting or replacing only specific services provided by the BCSO was mentioned as alternatives.
- Because this project provided the project team with the opportunity to evaluate all of the services provided by the BCSO to the Town of Hilton Head Island, there are clearly several opportunities to improve customer services and service delivery.

These alternatives are described and analyzed in the following sections.

1. **A HILTON HEAD ISLAND TRAFFIC UNIT, REPLACING OR AUGMENTING THE BCSO, COULD PROVIDE TRAFFIC ENFORCEMENT FOR BETWEEN \$120,000 AND \$220,000 ANNUALLY, WITH CAPITAL COSTS OF ABOUT \$60,000.**

In this alternative, the BCSO would continue to provide all services currently contracted for with the Town, with the exception of the traffic patrol units. In focus groups conducted by the project team, traffic patrol was often mentioned as the most pressing concern of residents. Due to the increasing amount of traffic traveling on and off the Island daily, it is likely that this will only grow as an issue in the minds of residents. Below are presented two alternatives within this 'hybrid' relationship – one alternative augments BCSO's traffic unit, the second replaces it.

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- (1) **A Hilton Head Island Traffic Unit, Augmenting the Current BCSO Traffic Patrol Personnel, Would Cost Approximately \$60,000 to Begin, and Approximately \$120,000 Annually in Operating Costs.**

Currently, the Town pays the base salary for four traffic deputies through the BCSO (this will increase to eight on January 1, 2001). However, there is some concern that this is not a sufficient number of deputies, in part because these deputies are often used for other law enforcement functions outside of traffic and deputy turnover has impacted traffic deployments. The addition of two dedicated traffic personnel, funded fully by the Town, could help to assure a minimal level of traffic enforcement as well as increased control by the Town over these services.

Capital costs would include two additional vehicles and officer equipment:

Capital Costs, Two Additional Traffic Patrol Vehicles

Item	Cost
Vehicle	\$40,400
Radio	\$5,400
Installation	\$5,400
Unitrol	\$1,400
Screen/Plexiglass	\$800
Push bars	\$400
Spotlights, truck equipment	\$800
Sworn Officer Equipment	\$5,000
TOTAL	\$59,600

The annual operating costs of two additional traffic deputies, paid at the full salary of a patrol deputy, would be:

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Operating Costs, Two HHI Personnel Traffic Hybrid Alternative

Item	Cost
Salaries, two new officers	\$72,904
Benefits (35% of salaries)	\$25,516
Overtime (7.5% of salaries)	\$5,468
Operating expenses (26% of salary)	\$18,955
TOTAL ANNUAL COSTS	\$122,843

In the contractual arrangement with the BCSO whereby four additional traffic deputies will be used starting in 2001, the capital and operating costs are as follows:

Operating Costs, Four Additional BCSO Traffic Deputies (Prorated for all of 2001)

Item	Cost
Salaries, four deputies	\$95,636
Benefits	\$36,902
Overtime	\$5,037
Operating expenses	\$33,144
TOTAL ANNUAL COSTS	\$170,719

In comparison to the annual operating cost of adding two traffic patrol personnel, fully funded by the Town, the addition of four BCSO deputies will cost about \$47,876 more in operating costs in FY 2001.

In terms of capital costs, the four vehicles purchased for the deputies coming on line in 2001 will cost the Town \$114,192. Compared to the cost of only adding two Town-funded personnel, the four BCSO deputies will cost about \$54,592 more to start up.

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In the next part of this section, the alternative of simply replacing the four current BCSO traffic deputies with Town personnel is analyzed.

(2) **A Hilton Head Island Traffic Unit, Replacing the Current BCSO Traffic Patrol Personnel, Would Cost Approximately \$60,000 to Begin, and Approximately \$220,000 Annually in Operating Costs.**

In this alternative, the BCSO would continue to provide all services currently contracted with the Town, with the exception of traffic enforcement. In this alternative, there are several assumptions, including:

- The four deputies would be removed from the contract.
- Hilton Head Island could provide, for example, six traffic officers. Alternative schedules could be selected to maximize coverage during problem periods.
- The Hilton Head Island personnel would fall under the command of the Sheriff, in terms of deployment and emergency backup. The Town would retain control of availability of the personnel.

This alternative reflects a number of desired outcomes and abilities, including:

- The ability to staff two officers in selected situations.
- A desire to maintain at least the same level of staffing as is stated in the current contract with the BCSO. Currently, dedicated traffic enforcement resources can be diverted to other needs in the Town and elsewhere in the BCSO service area.
- The ability to provide the Town with a measure of control over these services.

Capital costs would include two additional vehicles and accompanying officer equipment, just as was the case in the previous alternative. For this alternative, the capital costs would be about \$59,600.

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The operating costs of two additional patrol personnel, plus the difference between what the four current patrol deputies currently cost the Town and what a non-contract cost for the four would be:

Operating Costs, Six HHI Personnel Traffic Hybrid Alternative

Item	Cost
Salaries, two new officers	\$72,904
Salary difference, four officers	\$56,324
Benefits (35% of salaries)	\$45,230
Overtime (7.5% of salaries)	\$9,692
Operating expenses (26% of salary)	\$33,599
TOTAL ANNUAL COSTS	\$217,749

Compared to the budgeted level in 2001 in which the Town will pay for four additional BCSO traffic deputies, this alternative will cost about \$40,030 more annually in operating costs (because of different compensation levels), and about \$54,592 less in capital costs (fewer vehicles).

(3) These Alternatives Would Provide Little Real Additional Local Control While Increasing Capital and Operating Costs.

This approach will cost approximately \$55,000 more in capital costs than either alternative described above, because two additional vehicles are purchased. In terms of operating costs, the 2001 plan will cost about \$50,000 more than adding two Town personnel, and about \$50,000 less than the Town assuming control for six traffic personnel again because of the difference of paying for deputies at the entry level versus the full cost.

While either of the proposed alternatives increase the amount of traffic enforcement services in the Town, the magnitude of this increased control would not be significant. Ultimately, the Town does not control deployment, emergency response, and other operating decisions made by the BCSO on a daily basis. On a practical level it would be difficult, if not impossible, for a Town to 'control' a separate traffic enforcement unit.

Compared with other alternatives, including the formation of a HHI police department, or the creation of a HHI public safety department, this is clearly the least expensive alternative which addresses major service deficiencies. However, neither of these hybrid alternatives is recommended by the project team because the level of control is illusory.

The following section of this chapter examines another hybrid alternative involving Town forces replacing BCSO patrol units on the Island.

2. A HILTON HEAD ISLAND PATROL UNIT, AUGMENTING THE BCSO, COULD PROVIDE PATROL SERVICES.

In this alternative, the BCSO would continue to provide all non-patrol services currently contracted with the Town. This would include investigations, the victim's advocate, special operations, and command staff. The following assumptions to this alternative include:

- The Town would provide a similar number of patrol units as is currently contracted with the BCSO. As has been shown earlier in this report, the project team has determined that the contracted levels of patrol personnel are appropriate.
- Patrol units would fall under the Sheriff's command, in terms of deployment and activity utilization. The Town would control only the employment and availability of patrol personnel.
- The current contract with the BCSO would be largely rewritten, as the primary determinant of costs (number of patrol deputies) would be eliminated from the contract.

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Unlike the previous alternative, this approach appears to be without precedent nationally. What follows is analysis of the cost of such an alternative.

(1) **There Would Be Very Little Savings on Either a Capital or Operational Cost Basis Compared to the Current Arrangement with the BCSO.**

The theory behind this alternative is that the additional money paid by the Town for patrol services is the trade-off to additional control of those resources. Personnel would be employees of the Town, but controlled operationally by the BCSO. Weighing this trade-off involves understanding the additional cost of receiving patrol services. As the table below shows, the adopted budget for FY 2001 is almost \$2.4 million:

FY 2001 Adopted Budget, Police Patrol

Item of Expenditure	FY 2001 Amount
Contractual Services	
Police Services (Contract)	\$1,407,785
Waterway Patrol	\$81,738
Traffic Patrol	\$148,748
Beach Services	\$106,300
New Patrol	\$253,691
Victims' Services	\$40,000
Operating	
Stipend	\$118,000
Traffic Control	\$50,000
Vehicle Maintenance	\$83,525
Capital Outlay	
Police Equipment	\$90,770
TOTAL	\$2,380,557

If the Town were to take over all patrol services currently provided by the BCSO, this would reduce the contract by \$1,600,443 in next year's budget:

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Line Items Eliminated if Town Assumed Control of Patrol, FY 2001

Item of Expenditure	FY 2001 Amount
Contractual Services	
Police Services (Contract)	\$1,095,257
Waterway Patrol	\$81,738
Traffic Patrol	\$148,748
New Patrol	\$106,700
Operating	
Stipend	\$118,000
Overtime Detail	\$50,000
Total	\$1,600,443

These line items represent:

- 28 patrol deputies.
- 2 waterway patrol deputies.
- 4 traffic patrol deputies.
- 5 additional deputies arriving in 2001 ("New Patrol").

It is assumed that the "Stipend" line item, which is given to deputies who live on the Island, would be eliminated in such an arrangement, and that the "Traffic Control" line item, which represents overtime paid to BCSO deputies, would be performed as overtime with the new patrol officers. All told, this equates to 36.5 officers in FY 2001 (five of the deputies are only working half the year). Using the same method as above, the operating costs would be as follows (assuming annual salaries of \$36,452):

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Operating Costs, 36.5 HHI Officers Hybrid Alternative

Item	Cost
Salaries, 36.5 new officers	\$1,330,498
Benefits (35% of salaries)	\$465,674
Overtime (7.5% of salaries)	\$99,787
Operating expenses (26% of salary)	\$345,929
TOTAL ANNUAL COSTS	\$2,241,888

Comparing the potential savings from eliminating this responsibility from the contract with the BCSO with the added operating costs of assuming this responsibility, the additional operating costs would be approximately \$641,445 annually.

The next part of this section examines the issue of control the Town might assume with this alternative.

(2) There Would Be Little Additional Control Garnered by the Town in This Alternative.

Under the assumptions listed earlier in this section, the only additional control the Town would possibly have over law enforcement activity would be the number of personnel at the disposal of the BCSO. Certainly, the Town could choose the number of personnel to be assigned to any shift (the project team would recommend the current number assigned under the BCSO contract). To some extent, if data is kept by the BCSO and / or the Town on this subject, assignment and deployment patterns could be identified.

Ultimately, decisions about deployment, emergency backup, and other related issues is in the BCSO's control. It is also likely that the BCSO would be

very resistant to the idea, as the lines of command could be blurred or politicized by such an arrangement.

Based on these factors, and the substantial additional cost outlined above, the project team cannot recommend this alternative.

The next section of this report involves an alternative that would include some command staff to the Town's responsibility.

3. A HILTON HEAD ISLAND "CORE SERVICES" UNIT, AUGMENTED BY THE BCSO, WHO WOULD PROVIDE SPECIAL SERVICES.

An HHI "core services" unit would be similar to the previous alternative, except for the additional funding by HHI of command staff. In this alternative, all patrol officers (including traffic, water, and beach) would be hired by HHI. In addition, all sergeants, staff sergeants, and clerical staff would be provided by HHI. This would leave BCSO with the responsibility of providing a captain, lieutenant, victim's advocate and special operations unit. Other assumptions within this option include:

- Staffing levels would remain constant to the levels currently provided by the BCSO contract.
- Deployment would remain under the control of the BCSO.
- The contract would require extensive revision, for the same reasons as those described in the previous alternative.

As with the previous alternative, this approach is without precedent. For the reasons outlined in the previous section, the cost would be very high (appreciably more than in the previous alternative). Using the method outlined above, the additional costs would include:

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Operating Costs, 8 HHI Sergeants and 2 Clerical Staff Alternative

Position	Costs Saved From BCSO	Costs Absorbed From Hiring	Difference + / (-)
8 sergeants	\$299,648	\$610,806	\$311,158
2 clerical	\$60,436	\$68,946	\$8,510
TOTAL	\$360,084	\$679,752	\$319,668

Added to the total of \$641,445 for the assumption of patrol officers, this would mean that the Town would add approximately \$961,113 to its operating costs. When added to the fact that there would be little, if any, additional control given to the Town relative to alternatives outlined earlier in this chapter, the project team cannot recommend this alternative to the Town regarding law enforcement.

A final alternative, in the section that follows, includes assuming additional control of selected programming on the Island.

4. A HILTON HEAD ISLAND PROGRAMMING ALTERNATIVE, WHICH WOULD ASSUME LAW ENFORCEMENT RESPONSIBILITIES SUCH AS DARE, SCHOOL RESOURCE OFFICERS AND CRIME PREVENTION.

A final alternative offered in this chapter deals with services provided by the BCSO to the Town, though not specifically paid for through the service contract. Specifically, this proposal would augment DARE and SRO services with additional officers who would work at the disposal of the BCSO and the DARE leaders. In addition, crime prevention officers could be used to increase the amount of proactive policing done in the community. In this scenario, the assumptions would include:

- Two additional officers who would be designated to patrol areas for specific crime prevention and proactive programs;
- One additional DARE officer who would provide DARE services to Town schools;
- All three officers would remain under the command of the BCSO and the Sheriff.

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Under this plan, the capital costs would be approximately \$89,400. This is broken down as follows:

Capital Costs, Three Additional Patrol Vehicles

Item	Cost
Vehicle	\$60,600
Radio	\$8,100
Installation	\$8,100
Unitrol	\$2,100
Screen/Plexiglass	\$1,200
Push bars	\$600
Spotlights, truck equipment	\$1,200
Sworn Officer Equipment	\$7,500
TOTAL	\$89,400

The annual operating costs of such an arrangement would be as follows:

Operating Costs, 3 HHI Officers

Item	Cost
Salaries, 36.5 new officers	\$109,356
Benefits (35% of salaries)	\$38,275
Overtime (7.5% of salaries)	\$8,202
Operating expenses (26% of salary)	\$28,433
TOTAL ANNUAL COSTS	\$184,266

While all three of these positions might enjoy wide public support, there are a number of factors that make this a poor alternative:

- In focus groups and interviews, there has been very little demand for additional help in these two areas of law enforcement.

- These additional personnel do not address those areas which have been frequently mentioned as concerns by community members (traffic enforcement, rapid response times).
- There would be little additional local control in these two areas of law enforcement, as all three would remain under the control of the BCSO and the Sheriff.

Considering all of these factors, the project team does not recommend this alternative for addressing the Town's law enforcement needs or concerns.

5. THERE ARE SEVERAL POSSIBLE IMPROVEMENT OPPORTUNITIES WITHIN THE CURRENT BCSO CONTRACT.

In addition to the alternatives discussed earlier in this chapter, there are also opportunities to improve law enforcement services in the Town that would maintain a contractual relationship with the BCSO. All of these alternatives, described below, involve some restructuring of the current contract.

(1) BCSO Deputies Could Be More Strategically Placed to Improve Traffic Patrol Enforcement.

Currently, the BCSO deploys Hilton Head Island traffic deputies as part of regular patrol when undermanned. This results in periods when traffic enforcement is a low priority and is unstaffed as dedicated units. Currently, there are four traffic patrol deputies included in the BCSO contract, one for each 12-hour shift. In an effort to increase traffic patrol enforcement, the Town has contracted with the BCSO to add four more traffic patrol deputies on January 1, 2001. In addition to adding more deputies, however, there are alternatives which could improve traffic enforcement. These include:

- Traffic patrol personnel deployment should better reflect the peak periods of traffic on the Island. Currently, one traffic patrol deputy is staffed for each shift, including periods of time when traffic is low on the Island. Due in large part to increased commuting on and off the Island during traditional peak traffic hours (7-9 A.M. and (5-7 P.M.), the use of two traffic personnel during these hours could increase the

effectiveness of traffic patrol operations overall. During the overnight hours, when drinking-related violations frequently occur, patrol deputies could handle these workload.

- Traffic deputies could be placed in key intersections and stretches of the Island, where accidents and speed limit violations are prevalent. Maximizing the effect of this deployment would include both the use of patrol observation and the use of data showing the location, time and type of accidents on the Island.

In both of these alternatives, additional traffic patrol deputies may not be necessary. Improved data collection, however, would be a necessary component of effective deployment.

(2) The Direction and Deployment of Patrol Deputies Could Be More Effectively Targeted to Meet Law Enforcement Needs.

There are opportunities to provide more effective patrol service on the Island, largely through increased use of information. These opportunities involve identifying areas with high incidences of crime or times of day with increased crime. This would allow the BCSO to better deploy personnel on the basis of need. At present, there is very little information used by the BCSO to improve responsiveness by patrol personnel. Some of this information currently is captured through the records management system, and the structure is in place to increase the use of information in BCSO law enforcement. Using information for direction and deployment purposes would improve proactive policing (by evening out proactive time across areas of the Island and times of day) and calls for service (by improving response times).

Another opportunity for improvement within the current law enforcement arrangement involves the use of sergeants on Hilton Head Island.

(3) **Sergeants Should Take a More Active Role in Supervising Field Operations.**

Sergeants should play an integral role on the operations of patrol, involving a mixture of administrative and patrol-related tasks. In these capacities, sergeants supervise deputies while in the field, making immediate recommendations for action while assisting with patrol management and duties. Doing this effectively requires balance between administrative and patrol-related tasks. This includes:

- Developing performance plans for their shifts, including:
 - Proactive plans
 - Utilization analysis
 - Report quality targets
- Performing a range of administrative tasks, including:
 - Scheduling
 - Performance reviews
 - Interaction and coordination with investigators
 - Identifying special assignments and opportunities for community policing programs, etc.
- Reviewing the reports and logs of deputies on their shift to determine whether goals for quantity and quality of service are being reached. Sergeants should be required to review each report (and note that they have been reviewed). This should be done for all deputies' reports.
- Spending time in the field evaluating the deputies on their shift. This should take the form of sergeants acting as backup or observer on a mix of calls. Based on the project team's experience, sergeants should spend about 50% of their time in the field.
- Making reasonable efforts to be on-scene for calls with a potential to be high-risk. This is both to provide additional backup, as well as to provide direction for others on the scene.
- Patrolling the Town to evaluate potential problem areas or to assess other proactivity requirements.

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- Maintaining their own daily log which should be reviewed by the lieutenant to ensure that they are achieving a balance between administrative and patrol-related work.

Through interviews with staff and supervisors at the Island substation, the project team sees this as an opportunity for improved law enforcement services. Sergeants are currently allocating a high amount of their time towards administrative duties. Patrol commanders and sergeants should work together to develop a plan that allows for additional patrol-related activity for sergeants. Between the sergeant and staff sergeant on a given shift, there should be sufficient manpower to perform administrative tasks and achieve these goals.

(4) The Use of Performance Measures Would Allow the Town to Track the Effectiveness of BCSO Operations.

In the alternatives described in this section, data is an essential part of improving law enforcement services to the Town. This is also true of identifying and reviewing performance measures. While the contract currently used with the BCSO outlines the basic levels of staffing required by the contract, there are no requirements regarding the desired outcomes of the contract. Measuring outcomes would include:

- Measures of activity, including the number of calls for service, the number of different types of crimes handled, the time and day of the week of calls for service, and the amount of activity in different locations of the Island.
- Service levels, including response times for calls for service and the amount of backup responding to calls.
- Provision of the basic requirements of the BCSO contract, including the number of patrol personnel staffed and deployed per shift, the number of traffic patrol deputies deployed daily, and the amount of activity performed on the Island versus off the Island by contracted deputies.

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Performance measurement aids in improving the contract through the tracking of quantitative measures (how many calls were answered, how many deputies were deployed) and qualitative measures (where and when are calls occurring, what are the activities of the deployed deputies).

(4) **There Could Be Technological Changes and Improvements Which Could Impact the Coordination of Emergency Services in the Town as Well as the Information Utilized to Direct Law Enforcement Resources.**

The project team also evaluated the availability and use of information and other technologies to enhance the delivery of law enforcement and other emergency services in the Town of Hilton Head Island. Currently, the use of technology in the BCSO is not significant and can be characterized by the following:

- Call for service and other information about the efficiency and effectiveness of the delivery of field services cannot easily be obtained for use by the BCSO or by the Town.
- Information about staff use and availability is similarly an issue.
- Information systems in Beaufort County, linking the BCSO with the courts, the jail, other law enforcement agencies do not exist.
- While the County has just approved an upgrade to its radio system allowing, for example, RF data transmission, it appears to be over-stretched in telecommunications capabilities (e.g., frequencies).
- At present, there are two emergency communications systems serving the Town of Hilton Head Island – the Town provides its own dispatching services for fire and EMS while the County provides dispatching for law enforcement services.

There are several options which the Town could explore with the County and the Sheriff's Office which would result in improvements in the availability and use of technology in support to law enforcement and other emergency services. These options include the following:

- At a minimum, the Town should work with the County and the Sheriff's Office to develop a simple and reliable way to measure field

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and investigative activities in order to improve these services and report on their effectiveness. A joint technology committee should be established to address the extent to which existing systems can be used or modified to achieve these results or to recommend the replacement of these systems.

- The Town of Hilton Head Island could jointly fund new systems with the County on a negotiated or proportional basis.
- The Town could explore the consolidation of emergency communications on the Island in a way which recognizes that the Sheriff's area command functions, in large part, as an Island service (also serving outlying areas). Both to improve the efficiency of dispatching services on the Island as well as the coordination of law enforcement and fire/EMS. The increased staffing and costs which would result from such a merger can be found in the police department feasibility chapter of this report. Such a move could have significant impact on the consistency and coordination of the Sheriff's own countywide roles. As a result, such a change could only be accomplished in a technological environment in which the Town and County were on the same CAD/RMS system and were linked.

The project team believes that each of these alternatives have significant enough merit to warrant their exploration. The first step would be to better utilize existing information resources.

6. POSSIBLE "CUSTOMER FRIENDLY" SERVICE APPROACHES.

Within the current arrangement between the BCSO and the Town there are opportunities for improved customer service. In many cases, there are activities and policies that can improve public perception without significantly changing policy or increasing costs. Some of these ideas include:

- Structuring future contracts with the BCSO to allow for specific personnel to be assigned to specific areas or beats. One benefit of this would be to increase the familiarity by the deputy of the areas being patrolled. Another benefit of this arrangement would be increased familiarity between the community and specific deputies. This would have both a public relations benefit and a public safety benefit.
- Encouraging the creation of a HHI uniform. This could have the effect of aiding the community in identifying with personnel, as well as indirectly causing some deputies to be assigned to specific areas. This would likely result in an increase in contract costs per deputy.

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- Marking all law enforcement vehicles on the Island more distinctly as Hilton Head Island law enforcement vehicles. Just as with the two earlier examples, this could have the impact of making Town-paid deputies more accountable for their whereabouts at a given time during their shift.

One of the purposes of all of these alternatives is to increase the accountability of the BCSO as they relate to the Town law enforcement contract. The project team has determined that the contracted levels of service would be sufficient if the agreed-upon numbers represented the number of deputies actually assigned and deployed on the Island. However, this is not occurring. The points, below, provide methods of addressing the weakness of the contract:

- The contract, which has changed little in over 15 years, should be rewritten to reflect the current needs of the Town, and the current capabilities of the BCSO. It should also be reviewed and signed by both parties annually.
- The additional deputies being procured by the Town should be formally included in the basic contract, with their specific purpose and use being explicitly written in the contract.
- A guaranteed minimum number of deputies to be staffed and deployed per shift should be written into the contract. Any concerns on the probability of targeted numbers being reached should be addressed during, and not after, the contract review process. There is currently some confusion as to whether or not sergeants and staff sergeants are included in the number of deputies paid for by the Town. Such questions must be answered when rewriting the contract.
- Performance measures should be used to determine the quality and quantity of involvement on the part of BCSO deputies on the Island. This has the effect of both identifying the effectiveness of law enforcement services on the Island and assuring that minimum staffing levels are being maintained.
- This process needs to occur annually. This includes an annual review of performance measures, budget submissions and community needs.

At present, the Town is adding deputies to the contract without assurance that the four additional traffic patrol deputies will be used exclusively for traffic

patrol. There are already four traffic deputies being paid for by the Town. Often, these four are being used to address patrol staffing needs. With the patrol unit continuing to be understaffed by several positions, it is likely that the four new traffic deputies will be used in similar ways to the current traffic patrol deputies. This is not an effective means of achieving the desired outcome – improved traffic patrol on the Island. Achieving such an outcome will require a basic rewriting of the current contract, if not the implementation of one of the alternatives discussed earlier in this report.

7. ADVANTAGES AND DISADVANTAGES OF OTHER ALTERNATIVES FOR RESTRUCTURING LAW ENFORCEMENT SERVICES IN THE TOWN.

The table, in the pages which follow, provides the major advantages and disadvantages of the alternatives discussed in this chapter. The major issue in all of these alternatives, as well as all alternatives discussed in the report, involves how much control the Town can gain over its law enforcement services, and at what cost. In the alternatives which augment or replace BCSO traffic or regular patrol, the Town would pay for the personnel, but the Sheriff would retain final control over deployment of those personnel. In the alternatives involving the Town assuming responsibility for some aspects of law enforcement programming (such as DARE and crime prevention), there may be opportunities for additional Town control. However, these are not the areas of law enforcement which have been at issue with the Town. Regardless of the alternative, there are no significant cost savings. As a result, the project team does not recommend any of these alternatives to the Town.

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Advantages and Disadvantages of a Law Enforcement Alternatives

Alternative	Advantages	Disadvantages
Adding two HHI traffic officers to the four BCSO traffic deputies currently in place	Would be less capital costs than adding four more BCSO traffic patrol deputies (as will be done on 1/1/01).	Would have higher annual operating costs than adding four more BCSO traffic patrol deputies. Doesn't add much, if any, Town control, as BCSO will have final say on deployment.
Replacing the four BCSO deputies currently in place with six HHI traffic officers	Would also be less capital costs than adding four more BCSO traffic patrol deputies (as will be done on 1/1/01).	More expensive annual operating costs than adding four BCSO traffic patrol deputies. Would also run into same control issues as above alternative.
Replacing the BCSO patrol (traffic, patrol, waterway) with HHI officers	Might add some local control.	Would add over \$650,000 annually in operating costs, without gaining full control over deployment of personnel.
Replacing all BCSO patrol deputies and command staff with HHI personnel. BCSO would staff captain, lieutenant, victim's advocate and special operations unit.	Would add minimal local control, depending on the reaction of the BCSO.	Would add almost \$1 million annually to operating costs, while still placing the BCSO with final say over staffing and deployment decisions.
Augmenting all law enforcement programming (DARE, SRO's, crime prevention) with three HHI officers.	Would inexpensively strengthen law enforcement areas with high public exposure.	These are not areas that are problematic to the Town currently. Would not add to local control of law enforcement.
Amending the current contract	Would probably cost the least amount, both in capital costs and operating costs. Short of creating a HHI Police Department, would be the most direct approach to addressing Town's law enforcement concerns. This approach could be utilized to encompass a wide range of issues ranging from use of technology, coordination of emergency services to development of more 'customer services approaches.	Substantively restructuring the current contract could be costly. There will be a direct correlation between increased Town control and increased annual costs in the contract.

ATTACHMENT A

SUMMARY OF PRIVATE SECURITY SURVEY

Town of Hilton Head Island, South Carolina

The project team of DMG-MAXIMUS, as part of a study of law enforcement alternatives in the Town of Hilton Head Island, conducted a survey of security departments for a number of private residency areas in the Town. Sixteen security departments were sent surveys, and six of the larger residencies' departments were interviewed. An important part of analyzing the feasibility of various law enforcement alternatives is understanding the relationship between the Beaufort County Sheriff's Office (BCSO) and non-BCSO security forces. Ten departments provided information in the interview and/or survey process. The points, which follow, summarize some of the key points of the survey.

1. **ALTHOUGH THE SIZE AND POPULATION OF THE PRIVATE RESIDENCY AREAS DIFFER, THEIR ORGANIZATION AND RESPONSIBILITIES ARE VERY SIMILAR.**

Nine of the 10 respondents are creations of the residence where they are employed. (The one exception, Greenwood Development Corporate Security, secures Palmetto Dunes, among other residences.) Generally, a governing body within the residence, made up of residents, has created a private security group. For the most part, these security employees come from law enforcement backgrounds, either from private organizations or from local law enforcement. Other common characteristics include:

- A three-tiered command structure, including a chief, a series of staff sergeants or similar shift supervisors, and a group of patrol officers.
- Most security groups use three eight-hour shifts, seven days a week.

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- The security groups are not CALEA (Commission on Accreditation of Law Enforcement Agencies) accredited.
- The number of vehicles used by each security group vary widely, from two to 15. This is roughly in line with the staffing size variance among the groups, which ranges from five to 45 full-time personnel.
- In terms of responsibility, all respondents have the same level of law enforcement power as the BCSO. The only legislative restriction is that their enforcement powers end at the borders of their property. In a practical sense, transport or large-scale investigations are handled by the BCSO.

2. EVERY PRIVATE SECURITY FIRM RESPONDING TO THE SURVEY BELIEVES THERE WOULD BE LITTLE CHANGE IN THEIR RESPONSIBILITIES IF HILTON HEAD ISLAND CREATED A POLICE DEPARTMENT.

The groups surveyed were asked two questions regarding the possible changes in their responsibilities if a hybrid or separate HHI police department were to be created. First, those surveyed were asked how their responsibilities would be affected by the implementing of a HHI police department. Second, those surveyed were asked how a joint law enforcement effort involving both a HHI police department (handling traffic-related calls) and the BCSO (for all other matters) would affect their responsibilities.

In terms of a separate HHI police department, most of those responding said there would be little to no change in their responsibilities. There is little interaction on a general basis with the current BCSO law enforcement arrangement, and the view of most security chiefs is that a change in what body performs local law enforcement means little in the day-to-day operations on the residence grounds.

In terms of a combined Town and County law enforcement arrangement, security chiefs were even stronger in their belief that such an arrangement would do little to affect their responsibilities. Because residence law enforcement does not operate outside the grounds of their respective residences, traffic enforcement is

not, and would not, be an issue. There is an assumption that such an arrangement would also do little to change the relationship they have with the BCSO, since there is very little patrolling done on residence grounds at present.

3. THE PRIVATE SECURITY FIRMS SURVEYED GENERALLY HAVE A POSITIVE RELATIONSHIP WITH THE BCSO.

Security chiefs at the different residences were asked a series of questions regarding their impression of the current level of service provided by the BCSO. Specifically, they were asked to list some strengths of the BCSO, as well as to comment on BCSO response times. With both questions, the responses were generally very positive. Response times are excellent, according to most security chiefs, although most also said there were few times when response times were critical on their properties. As for the strengths of the BCSO, response times were frequently mentioned, as were communication skills between the BCSO and the residences.

4. THERE IS RELATIVELY LITTLE DIRECT INTERACTION BETWEEN THE BCSO AND THE RESIDENCIES' SECURITY DEPARTMENTS.

Among the ten groups that responded to the survey, most said there was little direct interaction between their personnel and the BCSO. The occasions that require the BCSO include:

- Incidents with a death.
- Incidents involving DUI.
- Virtually any incident involving transport (while the Sheriff has the ability to permit any private security group to transport off property, this is, practically speaking, never done).
- Incidents involving significant amounts of illegal drugs.

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- Domestic disputes where violence may be involved and backup is necessary.

Generally speaking, these types of occurrences are infrequent, and any other type of interaction involves periodic delivery of incident reports to the BCSO Hilton Head Island substation. This explains, in part, why every one of the ten private groups surveyed believed there would be little change in their operations if the Town of Hilton Head Island creates its own police department.

ATTACHMENT B

SUMMARY OF FOCUS GROUP MEETINGS

Town of Hilton Head Island, South Carolina

The project team of DMG-MAXIMUS, as part of a study of law enforcement alternatives in the Town of Hilton Head Island, led a pair of focus groups made up of community residents. Each group consisted of six to seven people who live and/or work on Hilton Head Island. The participants were selected from a pool of people suggested by either the Town Council or by the Town's administrative staff. In virtually every case, these participants have been or are currently involved in the community, commercially, politically, or socially. In some cases, participants had law enforcement experience, while others had public finance experience, or were former elected officials. Overall, the project team sought to assemble focus groups with a variety of backgrounds and perspectives, with the goal of representing the community's varied interests in the focus groups.

This summary documents input from the focus groups regarding the current level of law enforcement being provided, the criteria used to evaluate law enforcement services, and reaction to possible alternatives to the current system. The sections, which follow, outline each of these areas.

1. CRITERIA USED TO EVALUATE LAW ENFORCEMENT SERVICES

The format of the meetings included a brief introductory description of the project. This was followed by introductions by each focus group member, in order to understand the background of each person, as well as the possible biases each might have entering the evening.

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Following the introductions, participants were asked to describe the current level of law enforcement service they receive. Both positive and negative aspects of the current situation were elicited and recorded. This information was used to create a list of criteria participants used to evaluate the level of service they receive and desire. Those criteria included:

- Responsiveness (mainly, response times to calls for service).
- Coordination of services (resources being properly deployed).
- Local control (how much say Hilton Head Island has over law enforcement decisions).
- Planning and management of law enforcement services (decision-making structure and public confidence in structure).
- Proactivity / community policing (how much, and in the appropriate neighborhoods).
- Cost effectiveness (how much does it cost, and what level of services are being received).
- Broad enforcement of laws (are a variety of types of crimes being addressed).

While other criteria were discussed among focus group participants, these were the major points that were repeated frequently. These criteria were used to critique current law enforcement service as well as to evaluate possible alternatives.

2. POSSIBLE ALTERNATIVES FOR THE PROVISION OF LAW ENFORCEMENT SERVICES

In the final portion of each focus group meeting, participants were given four alternatives dealing with how Hilton Head Island could receive law enforcement services. What follows is a summary of comments made by participants regarding the current level of service being provided by the Beaufort County Sheriff's Office:

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(1) Current Services Provided by the BCSO.

- Many participants believe the residents of the Town have developed a solid relationship with the BCSO.
- The Beaufort County Sheriff's Office (BCSO) maintains a strong presence on Hilton Head Island (HHI).
- Traffic enforcement is weak on HHI, with relatively little presence.
- The emphasis by the BCSO is on traffic enforcement – there are always an abundance of patrol cars on Route 278.
- Some participants think the lack of presence on HHI leads to those few on the Island being very busy responding to calls. This, in turn, leads to less traffic enforcement.
- Much of the traffic enforcement that is done by the BCSO is speed-related, rather than related to moving violations.
- Some participants believe there is a lack of traffic patrol at certain critical times, such as evening rush hour and weekends.
- The growth of traffic on Route 278 and crossing the bridge daily is a major concern in the next several years.
- There is high turnover and relatively low pay for those in the BCSO, but the new Sheriff has instilled more common sense than his predecessor.
- Some participants said they did not perceive that their community was safe at night.
- The BCSO is reactionary in nature.
- While most participants did not have specific problems with the BCSO, some believed it just "seems right" for a Town with HHI's size and activity to have its own Police Department.
- The nature of the Sheriff's position being an elected position makes any attempt at self-control within the BCSO arrangement difficult.
- A lack of control by HHI over deployment of BCSO forces hurts the Town's safety.

(2) Town Police Department

- Some expressed concern that this process has taken a very lengthy period of time, making it difficult for the Town to respond promptly to HHI's law enforcement needs.
- Previous Town subcommittee boards on this issue have tended to hold off on making firm recommendations, seeing this as an issue that would be dealt with "down the road".
- If HHI wants improved services, residents will have to pay more money, but generally speaking, the Town can afford it.
- Some residents were very concerned with the possible "double paying" for law enforcement.
- Many in the Town may be able to afford to "double pay" for law enforcement, but many of those who can live on plantations. There is concern that plantation residents will have little interest in "triple paying" for law enforcement.
- Some residents said they would support a Town Police Department if there were some method of receiving a partial refund of property taxes.
- Some of those who live on the larger plantations do not often come into contact with the BCSO. Thus, their chief concern on this issue is the cost verses benefit of creating a department.
- If the Town feels compelled to purchase the service of more Deputies annually, and then starting a HHI Police Department is a good idea. Adding more Deputies would provide a diminishing return.

(3) A "Hybrid" System of Law Enforcement

- A hybrid system of maintaining the BCSO contract, but creating an additional Town force (possibly for traffic control), would not work. There would be too many times when the two groups would have trouble communicating and working together.
- A hybrid system could create some local control without the costs associated with other ideas.

(4) A Public Safety Department

- Such a department could be less expensive than a separate police department, since some of the resources are already in place (i.e., fire).
- The Town should not create a department which might disturb a well-run operation (the current Fire and Rescue Division).

Town of Hilton Head Island
COMMUNITY FOCUS GROUP FEEDBACK

Criteria	Current	Fix Current System	Create a Hybrid System
Responsiveness	- Most respondents had not been in a situation where response times were important. - Those with a specific comment had no problems with responsiveness.	Paying for additional Deputies on Island could reduce response times, assuming they are on Island.	Adding HHI personnel could cut distance between patrol cars, decreasing response times.
Coordination of Services	While most believe the Sheriff is improving the BCSO, many see enforcement as reactionary, rather than well-delegated throughout Island.	Adding manpower to the BCSO force could allow more personnel dedicated to certain responsibilities.	If HHI Officers augmented BCSO Deputies, the Town could place its Officers in areas it believed were currently lacking in law enforcement presence.
Local Control	- Due to the elected nature of the Sheriff's position, cannot respond solely to HHI. - Some believe the prioritization of resources by the BCSO and HHI residents are not the same.	Would do little to nothing to increase local control.	- Not clear on how HHI Officers and BCSO Deputies would interact. - Mixed reaction as to how much additional local control plan would create.
Planning and Management	- Most think Sheriff is an effective leader and manager, and has improved BCSO. - Perception that Town administration is very deliberate.	Would not directly affect this aspect of law enforcement.	- No real change in this regard from current system. - Seen by some as half-hearted step by Town that would not address structural problems.
Proactivity / Community Policing	- Mixed opinions regarding law enforcement presence on HHI. - Several believe BCSO is too busy to have time for community policing.	Theoretically, would increase the number of personnel on the Island at all times, increasing the amount of proactive time available.	Could allow for more "face time" with community, especially areas Town sees as currently lacking.

TABLE (Continued)
Town of Hilton Head Island
COMMUNITY FOCUS GROUP FEEDBACK

Criteria	Current	Fix Current System	Create a Hybrid System
Broad Enforcement	• Most believe the BCSO does an acceptable job providing enforcement, though certain areas do not have sufficient enforcement presence. • Many see traffic-related patrol as weakest link in BCSO enforcement.	• If used to cover shortcomings, would help in areas which residents currently believe are not sufficiently considered. • Some believe additional Deputies would provide a diminishing return to the Island.	• Would likely have little effect otherwise, as Sheriff would still deploy BCSO Deputies.
Cost Effectiveness	• Most agree the main reason HHI does not have its own police department now is because residents would have a problem with the cost.	• Those who believe the current arrangement is feasible think this would solve most of the problems inexpensively. • Those who believe a lack of local control is the problem think this is a waste of money.	• Seen by some as relatively inexpensive way to improve law enforcement. • Seen by others as likely to be ineffective, making this wasteful spending.

TABLE (Continued)
Town of Hilton Head Island
COMMUNITY FOCUS GROUP FEEDBACK

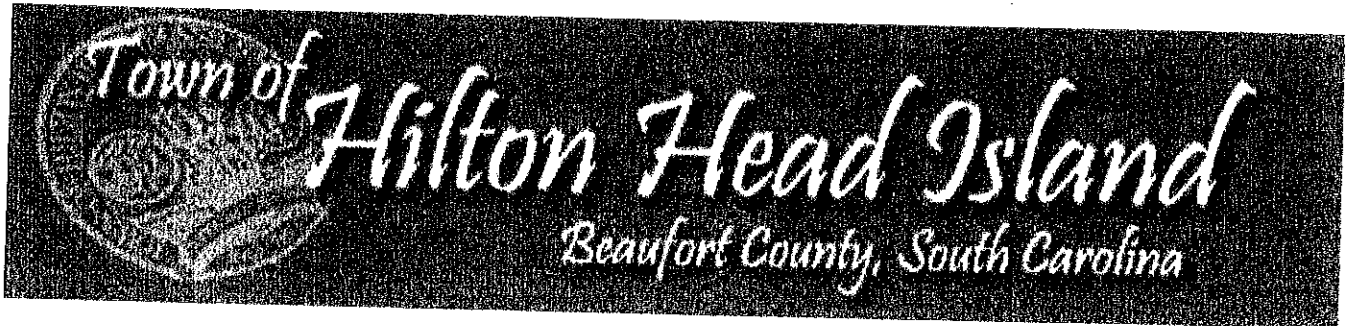
Criteria	Create a Public Safety Department	Create a HHI Police Department
Responsiveness	Depending on the number of personnel available, could cut down response times.	Would probably have greatest effect on response times, with greatest number of officers on the Island.
Coordination of Services	- In terms of coordinating Fire, Rescue, and Police services, could be very effective. - Some fear it would negatively impact Fire and Rescue service coordination.	Difficult to project, as personnel making the decisions are not currently in place.
Local Control	Would provide local control.	- Would certainly provide local control. - Seen as the major advantage to such a proposal.
Planning and Management	- Would require more complex administrative structure. - Some sense among participants that this would create bureaucratically messy structure.	Perception that Town is very deliberate could make decision-making process prolonged.
Proactivity / Community Policing	Amount of community policing and proactivity would depend on staffing levels.	Many believe this would increase the amount of "face time" by law enforcement on the Island.

TABLE (Continued)
Town of Hilton Head Island
COMMUNITY FOCUS GROUP FEEDBACK

Criteria	Create a Public Safety Department	Create a HHI Police Department
Broad Enforcement	• Theoretically, would have same impact as a separate Town Police Department.	• Consensus seems to be that a separate force would not so much lower all crime, as much as it would lower crimes that matter most to residents (reckless driving, theft).
Cost Effectiveness	• Some saw this option as interesting, in terms of cost-effectiveness, because it would create a locally-controlled Department without all of the startup costs. • Some concern as to the procedure and cost associated with cross-training employees.	• The potential startup costs, as well as liability concerns, make the cost the biggest drawback in the minds of many residents.

Town of Hilton Head Island

Performance Audit - Contract for Police Services



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Project Background

This report provides information on the police services contract between the town of Hilton Head Island (town) and the Beaufort County Sheriff's Office (BCSO). Before discussing the findings, the project methodology, and summary information about the Town and BCSO is presented.

Project Methodology

PSSG conducted a review of the police services through internal and external interviews¹, data analysis, review of records, organizational charts, and strategic plans. PSSG held meetings with internal and external stakeholder. These interviews and meetings helped to understand the current operations, impressions of services and perceived gaps.

The report provides a review of the incidents occurring in Hilton Head. The analysis shows a review of incidents by type, year, and frequency. Maps of various incident types are also provided.

PSSG was provided a variety of files, however, the files consisted of multiple excel spreadsheets and PDFs that did not appear to be analyzed or sufficiently organized by the BCSO to provide meaningful insight. Examples of the data issues appear in the data section.

Project Objective

This project was requested from Hilton Head Island in order to determine if the scope of services for services outline in the contract between Hilton Head Island and the BCSO was met. The attach Hilton Head Island and BCSO contract contains the following (a) Agreement for Police Services, (b) Exhibit A which consists of the jurisdictional boundaries, (c) Exhibit B which lists various reports due from the sheriff to the council, (d) Exhibit C which note Area Assignment Form – which appears to be missing from the provided contract, (e) Schedule 1 which lists the Basic Law Enforcement Services, (f) Schedule 2 which lists Ancillary Services (g) a duplicate Exhibit B which shows and

¹ Despite requests, PSSG was denied the opportunity to speak with patrol officers.

updated (4-5-16) Schedule 1, and (h) a duplicate Exhibit C which shows and updated (4-5-16) Ancillary / Community Wide Police Services list.

Reports Required to be Submitted to Hilton Head Island by BCSO

Annual reports listed and required in the contract between Hilton Head Island and the BCSO include:

- SLED Crime in South Carolina Report (not provided)
 - FBI National Trends Annual Report (not provided)
 - Victims/Witness Advocacy Program Report / Number of Victims Service (not provided)
 - Calls for Police Patrol Services (not provided)
 - Call for Service per Patrol Unit (not provided)
 - Average Response Time in Minutes from Dispatch to Scene (not provided)
 - Dispatched Calls (not provided)
-
- Number of Cases Assigned per Investigator (not provided)
 - Number of Cases Cleared per Investigator (not provided)

Quarterly Reports requested include:

- Crimes Against Person (provided)
- Crimes Against Property (provided)
- Vehicle Collisions (provided)
- Offense Clearances (not provided)
- Drug Violations (not provided)
- Tickets Written for Municipal Court (provided)
- Additional Offenses (not provided)
- UCR Reports (not provided)

As per its contract, PSSG conducted one multi-day site visit with two team members. During this time, more than 25 interviews and meetings occurred. A broad range of internal and external stakeholder interviews were held to include other town departments, community event organizers, and community group representatives. Several meetings had multiple groups represented for example, at one meeting representatives of several gated communities were in attendance, at another there were multiple social service organizations represented, and there was an open community meeting held.

PSSG Services

PSSG requested to participate in ride-a-alongs and to meet with the personnel from the BCSO, but the Sheriff denied the request. There were five individual meetings with BCSO personnel scheduled, however, the Sheriff turned those planned individual meetings into a group meeting. This session became a presentation by the Sheriff on what he was doing as Sheriff rather than a time for the PSSG to interview BCSO members about operations. The ability to question BCSO members during this session about communications, operations, procedures or strategies was limited as was its overall value to the project. A separate meeting was also held with the Sheriff to discuss the importance of communication and information sharing in order to develop an understanding of how the BCSO is providing services to the Town.

In addition to the incident and staffing data, PSSG reviewed budget information and the mission of the organization as well as goals and performance measures.

The internal stakeholder and data collection process was a challenge as there was resistance from the BCSO. In addition, incident data was limited as the BCSO had converted from one CAD/RMS vendor to another and could only provide three years of data to review. Despite requests for all call data, PSSG was only provided incident data. Unfortunately, without the specific call information it is difficult to ascertain community conditions and impressions of crime.

Schedule

Initially scheduled to occur in the fall of 2016, this project was delayed due to Hurricane Matthew and then Hurricane Irma. Once the site visit was scheduled, PSSG requested

a multitude of information from BCSO prior to its arrival for the site visit², however, the BCSO did not provide this information until after the site visit and the schedule set for receipt of information.

Requested Data Format

Despite requesting files in readable³ format several files were sent in scanned PDF format, which allows for review, but not a full analysis of the information. Further the inconsistent layout of data files lacked structure that would allow for computer analysis without the construction of multiple databases – which was not part of the contract. Attempts by PSSG to use software to convert PDFs to a readable format were not fruitful as the scanned budget files did not convert properly.

² In its proposed scope of services, PSSG provided a timeline requesting that the BCSO provide data during week one of the project with the site visit to follow two weeks later. This was stated to the department back in 2016 and reiterated prior to the 2018 site visit. BCSO did not provide data until two weeks after the site visit in 2018.

³ Data in a data format that can be automatically read and processed by a computer, such as CSV, JSON, XML, etc. *Machine-readable data must be structured data.*

Background on the Town of Hilton Head Island and the Beaufort County Sheriffs Department

The next two sections provide an overview of the town of Hilton Head Island and the Beaufort County Sheriff's Department (summarized as this report is for services related to Hilton Head Island and not the overall efficiencies of the department).

Summary Background on Hilton Head Island

The town of Hilton Head Island, is located in the Savannah, Georgia area and within two hours of Charleston, South Carolina. Hilton Head Island is the 9th largest community in South Carolina according to the 2017 U.S. Census population estimates. Population rose steadily in 1990 through 2010 as shown in the table below, since 2010, the population has been fairly stable.

Table 1: Population

Year	Population	Change	Growth Rate
2017	40,055	58	0.15%
2016	39,997	-64	-0.16%
2015	40,061	590	1.49%
2014	39,471	661	1.70%
2013	38,810	696	1.83%
2012	38,114	686	1.83%
2011	37,428	218	0.59%
2010	37,210	3,348	9.89%
2000	33,862	10,168	42.91%
1990	23,694	12,350	108.87%

The summer population is not calculated in the Population Table above nor is the annual tourist population. Estimates for the summer population include 150,000 residents and over 2.5 million visitors per year. Tourists flock to the eight public beaches, 20 public parks, and the many special events and golf tournaments that occur on the island.

The Town has a median age of 54 years according the 2017 estimate which is higher than the 2010 census. Of the identified households only 18.4% had children under the age of 18.

Of the total population, approximately 57% had a college degree with another 18% having some college education. Of those over 25 years of age approximately 7% did not finish high school.

According to the 2010 U.S. Census, the median income for households in Hilton Head Island, South Carolina is \$70,249, while the mean household income is \$106,730. The per capita income is \$47,454, and 6.5% of families and 10.7% of individuals are below the federal poverty line. 21.3% of those under 18 are in poverty, as is 5.1% of those age 65 years or older.

Incorporated as a municipality in 1983 Hilton Head Island government oversees all areas except Mariner's Cove, Blue Heron Point, and Windmill Harbor.

The government operates under council – town manager structure. The Town Manager is responsible for all day to day administration. The Town Council is elected and has policy making and budget development responsibilities. The Mayor is a ceremonial position having the powers, duties, and responsibilities as a member of Town Council with the addition of setting the agenda, and calling meetings.

There are 11 schools on Hilton Head Island, including both public and private institutions. The schools are listed below.

Public Schools

- Hilton Head Island Early Childhood Center (Pre K — K)
- Hilton Head Island School for the Creative Arts (Grades 1–5)
- Hilton Head Island International Baccalaureate Elementary School (Grades 1–5)
- Hilton Head Island Middle School
- Hilton Head Island High School

Private Schools

- Hilton Head Preparatory School
- Hilton Head Christian Academy
- St. Francis Catholic School
- Heritage Academy
- Sea Pines Montessori Academy
- The Island Academy of Hilton Head

Hilton Head Island is unique in that a large number of the residential units are in gated communities. More than 70% of the island residents live in the ten gated communities

of Long Cove Plantation, Indigo Run, Palmetto Dunes – Shelter Cover, Sea Pines Plantation, Palmetto Hall Plantation, Wexford Plantation, Shipyard Plantation, Spanish Wells Plantation, Hilton Head Plantation, and Windmill Harbour. The gated communities employ their own security forces and handle minor incidents while crimes requiring an investigation or those serious in nature are handled by the sheriff's department. In addition to security on site, each gated community uses security cameras as a means of monitoring the sites.

Hilton Head Island is also home to the historic Mitchville community and retains a strong Gullah culture.

Summary Background on the Beaufort County Sheriff's Office

The BCSO provides police services as part of tax supported services. The Sheriff has stated that he is responsible for all law enforcement services in the Beaufort County. Some communities do have their own police departments, while Hilton Head Island pays for "additional" services. The baseline of services was never defined, and the BCSO did not provide information on this topic.

According to the latest staffing numbers provided (2016), the BCSO staffing is as follows:

Table 2: BCSO Administrative Staffing

Administration	
Administrative Officers	14
Warrants	7
Civil	13
Courthouse	10
School Resource Officers	7
Community Resource Officers	5
Forensic Laboratory Services	6
Support Services (Sworn)	7
Support Services (Civilian)	13
Evidence	6
General Sessions Coordinator	1
Crime Statistics (Civilian)	3
Records (Civilian)	17
Volunteers	25

Table 3: BCSO Enforcement Staffing

Enforcement Division	
Patrol (North)	59
Investigations (North)	9
Patrol (South)	58
Investigations (South)	9
Victim's Advocacy	3
Sex Offender Registry	1
Airport Security	3
Special Operations	11
Clerks (Civilian)	3
Reserve Deputies	6

Table 4: BCSO Emergency Management Division

Emergency Management Division	
Sworn Officers	5
Communication Coordinator	1
Emergency Services Dispatchers	47
Traffic Management Center	8
Training	2
Clerks	2

The Enforcement Division is divided into two areas – North and South. It is not transparent as to if the number in the Enforcement Division includes the deputies assigned to Hilton Head Island.

The BCSO has specialized services such as SWAT, K-9 and marine, but did not provide any way to track these services to Hilton Head Island. The use of these units appear limited in general.

The BCSO offers Project Lifesaver which is geared toward helping those with Alzheimer's be safely tracked should they wander from home, in addition to providing victim advocates, and maintaining the sex offender registry.

For juveniles, the sheriff employs the SMART (Success, Motivation and Responsibility Training) Program. According to the annual report for 2016, the "SMART Program is designed to equip at-risk juveniles with skills and life principles necessary for successful goal setting and achievement, and to provide an opportunity for more interaction

between these juveniles and the authority figures involved in their daily lives. This program is employed as a deterrent for first-time, non-violent student offenders between the ages of 10-16 who have shown a risk of heading toward criminal behavior.” Data was not provided to allow PSSG to evaluate this service delivery on Hilton Head Island.

Staffing

In Exhibit B of the contract between the Town and BCSO, a staffing model is described, the details of which appears below. In this section, the staffing model description is followed by a status providing an indication of the actual staffing. The BCSO provided the following breakdown of the enforcement division. Despite Hilton Head Island paying for additional services, the difference between BCSO North Patrol and South Patrol is only one officer, and as mentioned it is not clear if the additional officers for Hilton Head area included in the count for Patrol (South).

Table 5: Enforcement Division Staffing

Enforcement Division	
Patrol (North)	59
Investigations (North)	9
Patrol (South)	58
Investigations (South)	9
Victim's Advocacy	3
Sex Offender Registry	1
Airport Security	3
Special Operations	11
Clerks (Civilian)	3
Reserve Deputies	6

Patrol

The BCSO shall provide four patrol shifts of which two shifts will be staffed by four patrol units and two shifts shall be staffed with five patrol units for a total of 18 personnel. A minimum of four patrol units will be on duty for any given shift. Coverage will be provided 24 hours per day, seven days per week within the Town Boundaries.

Status

The BCSO lists 20 patrol members, however, the staffing model does not provide four patrol units and five patrol units respectively. On some shifts there were seven members plus sergeants listed and on some there are only two units listed on the staffing roster⁴.

⁴ If the BCSO is staffing shifts with overtime to meet the minimum staffing, this data was not shared with PSSG.

Patrol Unit Supervisor

In addition to the minimum staffing requirements for patrol, staffing shall consist of not less than one (1) "Patrol Unit Supervisor" on duty at all times, responsible for basic law enforcement patrol activities within the Town boundaries 24 hours a day, seven days per week.

Status

There was a supervisor listed as being assigned to each shift, but it is unclear if coverage 24 hours a day, seven days per week is covered as this would require overtime, and that information was not shared. The overtime would be required as one person cannot cover a shift for seven days.

There are sergeants on the shifts (some time one sometimes multiple), however, there is not a notation of who would be the officer in charge and these are not the same individuals that are listed as supervisors. The span of control differs greatly. For example, on October 31, 2016 there were two sergeants and five patrol members, and a year later on October 31, 2017 there was one sergeant and seven patrol members.

Marine / Beach Patrol

The BCSO shall provide and maintain a Marine/Beach Patrol Team consisting of at least two (2) designated uniformed deputy sheriffs. The Marine/Beach Patrol shall patrol as the Sheriff deems necessary to provide specialized enforcement on the beaches and waterways within Town boundaries.

Status

There are two BCSO members assigned to the marine patrol, however, the person assigned seems to attend to other call types that would not be consistent with Harbor/Marine patrol. The data does not contain enough details to determine if this is on overtime. There is not a separate narrative describing marine patrol efforts.

Evidence Technician

The BCSO shall provide one deputy sheriff whom is tasked primarily with the collection, cataloging, custody and preservation of evidence collected at crime scenes within Town boundaries.

Status

This person is assigned as expected.

Criminal Investigators

The BCSO shall provide four deputy sheriffs assigned to investigate major criminal incidents occurring within the town boundaries.

Status

The personnel are assigned as expected, however, there are scores of other department members in the case management systems with case assignments. It is unclear how cases are monitored.

Drug Investigators

The BCSO shall provide two deputy sheriffs assigned to enforce narcotics laws with the Town boundaries.

Status

There are two drug investigators assigned. There is not a separate report of what activity is completed by the investigators.

Clerks

The BCSO shall provide three clerks assigned to the Substation on Hilton Head Island for the purpose of performing administrative duties such as correspondence and record keeping.

Status

Three clerks are assigned as outlined.

Victims' Advocates

The BCSO shall provide one deputy sheriff who is assigned as the Victim's Advocate to work with victims of crimes occurring with the Town boundaries in compliance with state statutes.

Status

There is one victim's advocate assigned. There is not a report that outlines the activity of the advocates or number of community contacts that occur.

Command Officer

At all times during the Term, BCSO shall employ a Command Officer to exercise authority over the Southern Enforcement Branch of the Enforcement Division. The Command Officer shall meet and confer with the Town Manager or his designee as needed, for the purpose of maintaining the viability and vitality of this Agreement.

Status

There is one command officer assigned.

Special Enforcement Unit

The BCSO shall provide four deputy sheriffs for this special unit. The SEU shall patrol as the Sheriff deems necessary to provide specialized enforcement.

Status

There are five SEU deputies assigned.

Staffing Evaluation

PSSG selected one month of data to review in detail. The month selected is the one which is perceived to be a high call time of year (July). Additionally, the year selected was the highest call volume year (2016) in the dataset.

What follows on the next four pages are charts depicting the staff assigned, the staff needed to dedicate 1/3 of the patrol time to calls and administrative tasks and the rest to proactive time, along with the staff needed to devote 60% of time to patrol and administration and 40% to proactive time. In each of the examples, patrol staffing exceeded that number of deputies required to cover the incidents. This is an area in which the town of Hilton Head Island needs to evaluate.

Given that with this basic review, with few exceptions, staffing exceeds the need, a full staffing analysis should be completed. A full staffing study will determine the coverage both desired and required for responding to calls for service and providing community

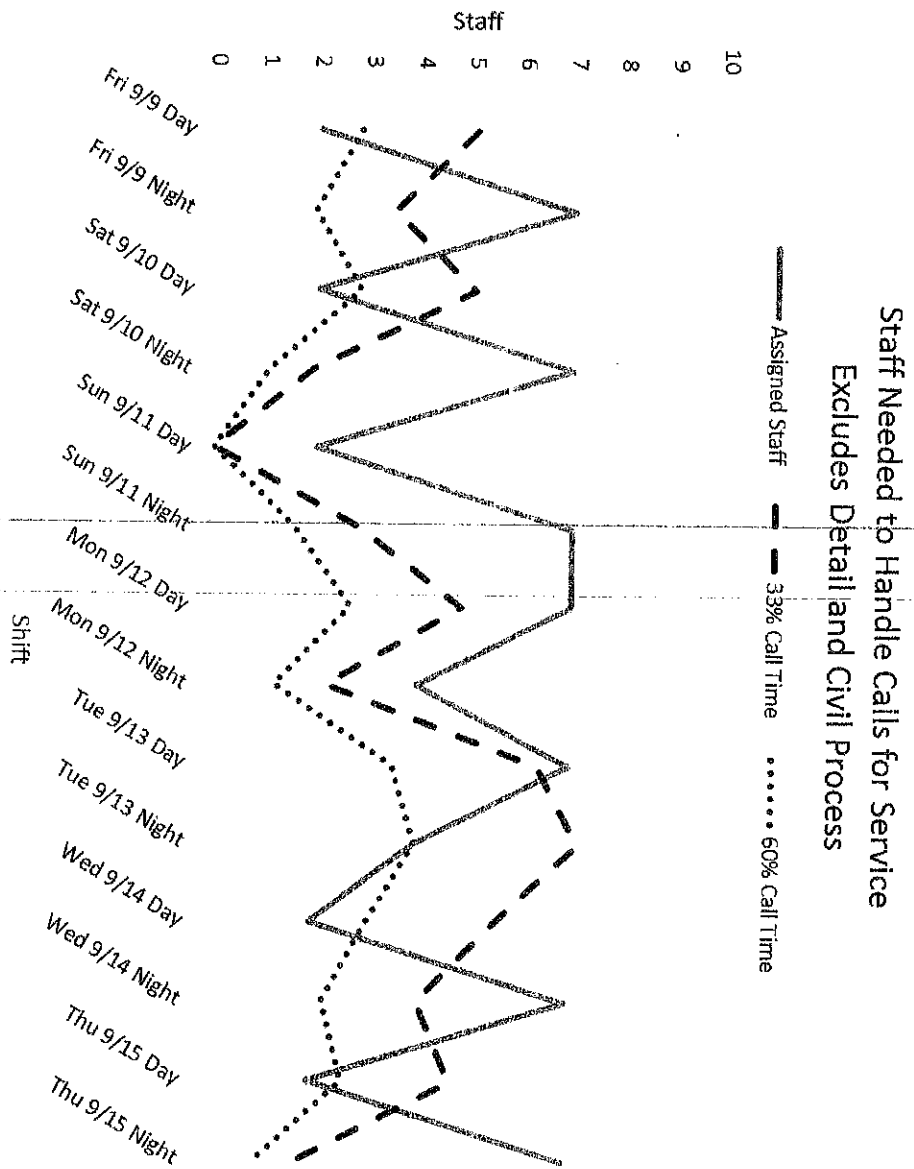
services. In order to complete that level of analysis, actual staffing reports are required. BCSO provided a staffing model for this effort and did not provide records of the number of personnel actually on shift at any given time. Additionally, a review needs to incorporate special event dates into the analysis in order to account for any unusual fluctuations in the data.

What is clear is that there is uncommitted time in which the BCSO can provide services desired by the community, the action however is dependent on the Sheriff recognizing and accepting this responsibility and the town of Hilton Head Island clearly articulating its service delivery requirements.

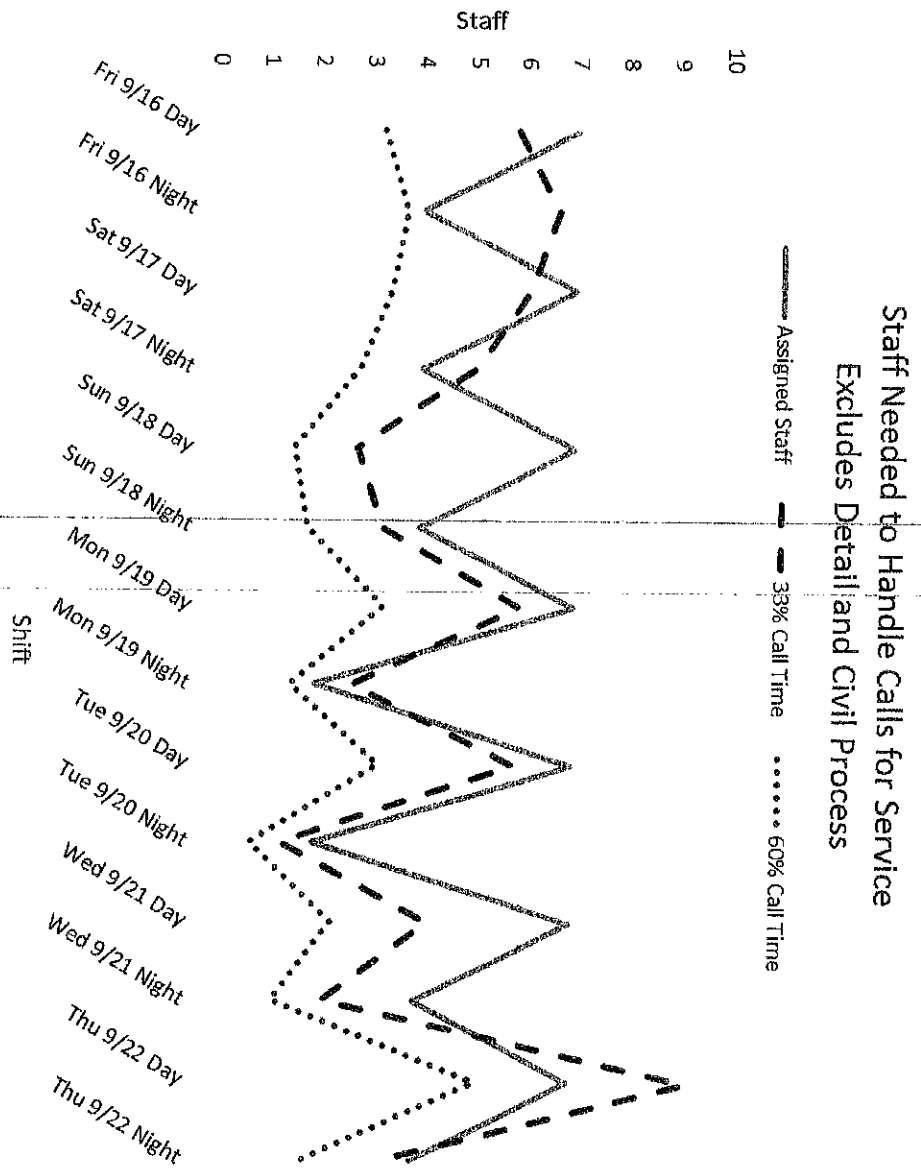
Most difficult for this process will be determining the baseline level of service that should be provided as part of the tax imposed on the residents of Hilton Head island and what services are over and above the expectations. The Sheriff has publicly stated that the delivery of police services is his responsibility, but the level of service delivery include in that responsibility has not been established. The contract between the BSCO and the town of Hilton Head Island articulates staffing by not services.

The graphs that follow show the staff needed to cover the calls for service during an illustrative week.

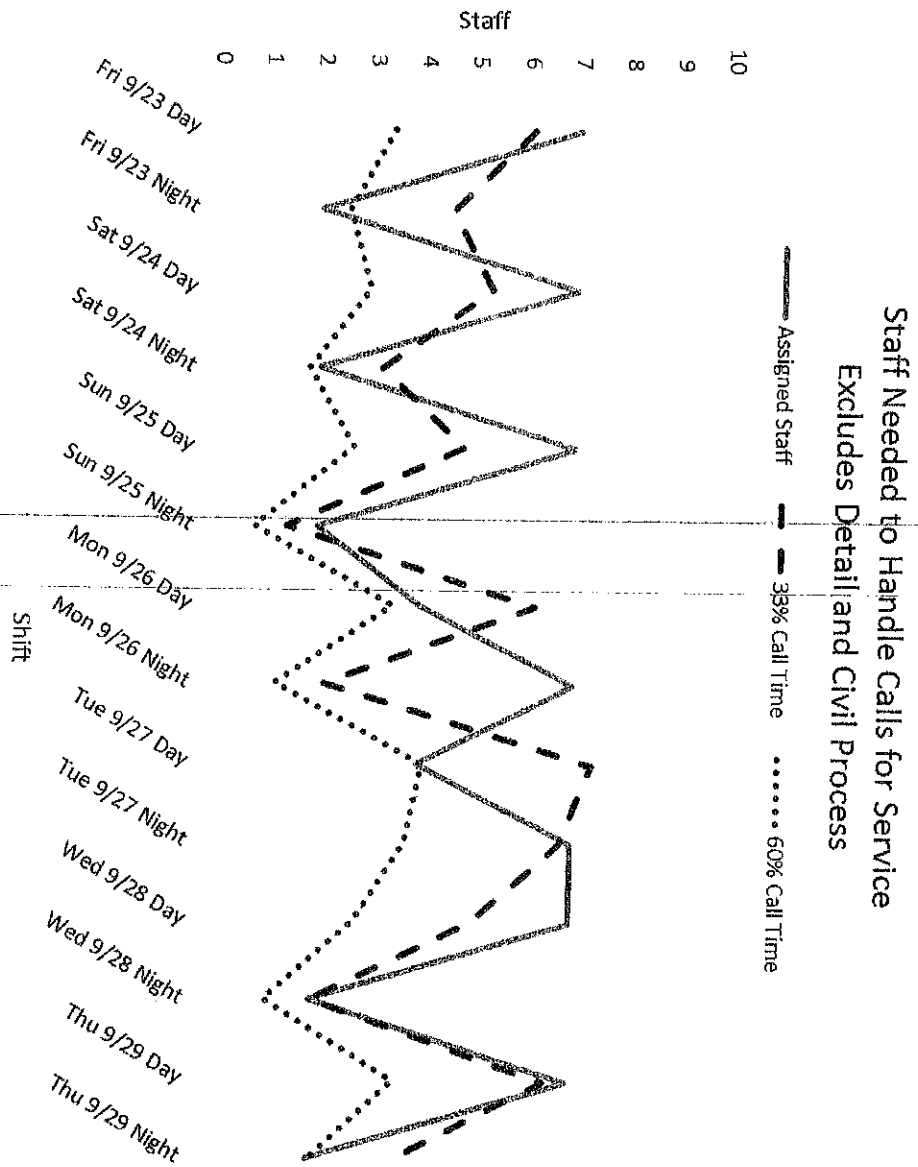
Graph 1: Staff Needed to Handle Calls for Service September 2016 Model – Week 1



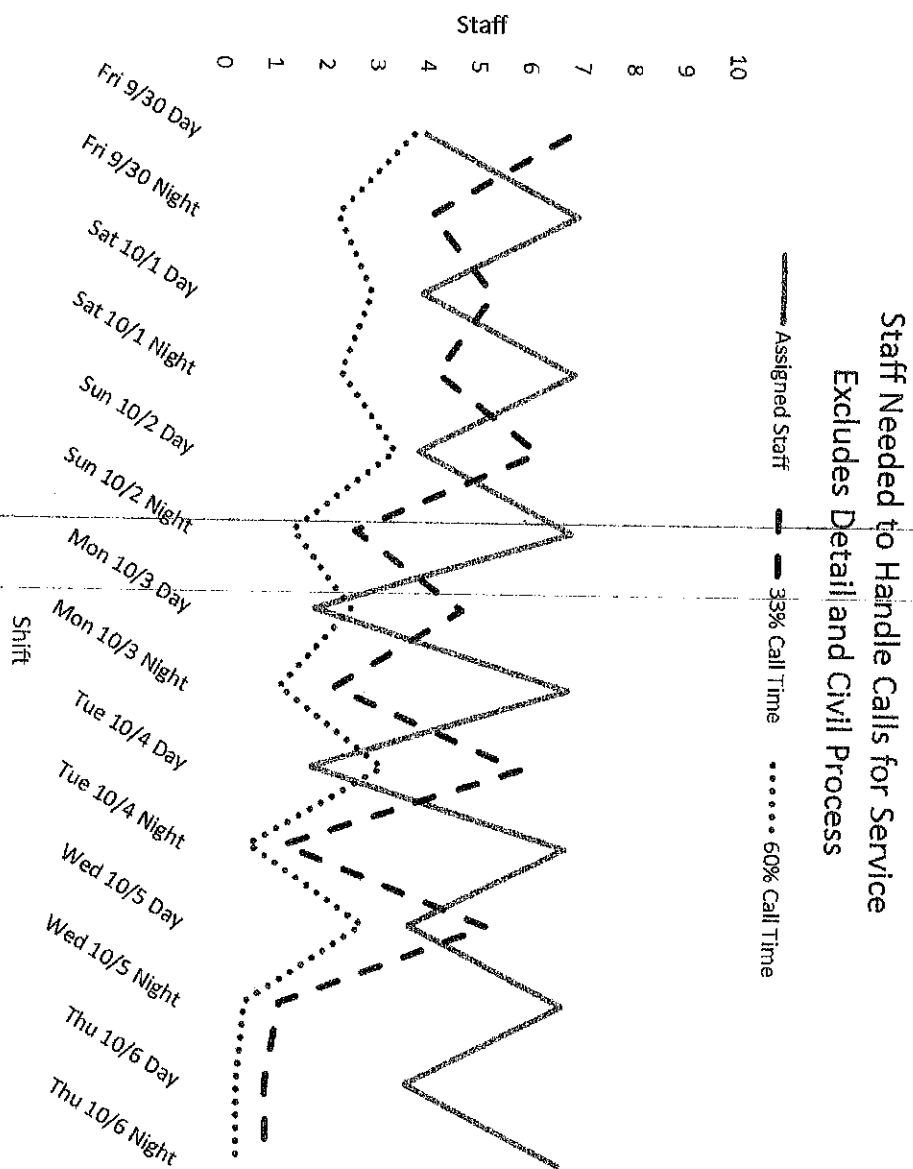
Graph 2: Staff Needed to Handle Calls for Service September 2016 Model – Week 2



Graph 3: Staff Needed to Handle Calls for Service September 2016 Model – Week 3



Graph 4: Staff Needed to Handle Calls for Service September - October 2016 Model – Week 4



Maps and Data

As mentioned in the methodology section, there were issues with the transfer of data from the BCSO to PSSG. PSSG first requested data in August of 2016. A limited amount of data was provided shortly thereafter, but the majority of data was provided to PSSG on March 5, 2018.

Examples of the difficulty with the data are provided so that a clear understanding of why the data was a limiting factor of the study can be developed.

Example 1:

Operational Plans were provided with separate Word file narratives and multiple excel files. There were five separate excel files for the Heritage, each with varying names to indicate a different topics and/or venue.

Below shows the taxonomy of the files, and an example of the steps required to find information on the Heritage.

Step 1: This shows the primary file folder in which material was provided.

Image 1: Screenshot Material Request 10 Grant and Special Event Information

File folder	Material Request 10 Grant and Special Event Information
-------------	---

Step 2: In the primary file folder, there were two subfolders.

Image 2: Special Event Subfolders

File folder	Special Event Operation Orders
File folder	Special Events

Step 3: To obtain some of the files, you must go look in the Special Event Operation Orders folder. In this folder there were 12 Word files. One of which is labeled Heritage Operational Plan 2014.

Image 3: Screenshot of Special Event Operations Folder (partial)

Type	Name
 Microsoft Word 97 - 2003 ...	2013 St Patrick Day Op
 Microsoft Word 97 - 2003 ...	2014 St Patrick Day Op
 Microsoft Word 97 - 2003 ...	2015 Bomb squad St Patrick Day Op
 Microsoft Word 97 - 2003 ...	2015 St Patrick Day Op
 Microsoft Word 97 - 2003 ...	2016 St Patrick Day Op
 Microsoft Word 97 - 2003 ...	2017 St Patrick Day Op
 Microsoft Word 97 - 2003 ...	Heritage Operational Plan 2014
 Microsoft Word 97 - 2003 ...	Operational Plan 2013
 Microsoft Word 97 - 2003 ...	Operational Plan 2014
 Microsoft Word 97 - 2003 ...	Operational Plan 2015
 Microsoft Word 97 - 2003 ...	Operational Plan 2016
 Microsoft Word 97 - 2003 ...	Operational Plan 2017

Step 3: Next to obtain more details on the Heritage 2014, you need to go back to the subfolder and open Special Events. In that subfolder, there are five more subfolders.

Image 4: Screenshot Heritage Event Subfolders

Type	Name
File folder	2013 Events
File folder	2014 Events
File folder	2015 Events
File folder	2016 Events
File folder	2017 Events

In the 2014 Events folder there are 62 files, of which three are for the Heritage.

Image 5: Screen Shot 2014 Event Folder (Partial)

Microsoft Excel Worksheet	Bar Detail_Saturday Night_2014-12
Microsoft Excel Worksheet	Belks Black Friday 2014-11-27 and 28
Microsoft Excel Worksheet	Beth Yam 2014-05-06
Microsoft Excel Worksheet	Beth Yam 2014-09-24 until 10-04
Microsoft Excel Worksheet	Concours Car Show 2014-10-31 to 11-2
Microsoft Excel Worksheet	Easter Sunday Services 2014-04-20
Microsoft Excel Worksheet	First Federal Vault Move 2014-3-11
Microsoft Excel Worksheet	HarbourFest 2014 2014-6-17 until 2014-8-12
Microsoft Excel Worksheet	Heritage Command Post 2014-04-14 thru 2014-04-20
Microsoft Excel Worksheet	Heritage Harbour Town 2014-04-17 thru 2014-04-29
Microsoft Excel Worksheet	Heritage Kids Watch 2014-04-16 thru 2014-04-20
Microsoft Excel Worksheet	Heritage Sky Box 2014-04-17 thru 2014-04-20
Microsoft Excel Worksheet	HH Bridge Run 2014-11-15
Microsoft Excel Worksheet	HH Prep Prom 2014-05-17
Microsoft Excel Worksheet	HHHS Yard Sale 2014-03-29
Microsoft Excel Worksheet	Irish Fest 2014-03-16

This is not an efficient or effective manner to track information.

Example 2:

This example shows data from the daily shift schedule. This information is stored in an Excel workbook with a separate sheet for each day. The workbook does not contain any summary sheet or method to compare information year over year and the layout and information changed from one year to another.

Image 6: Screenshot Daily Shift Schedule 12/31/2015

SOUTHERN ENFORCEMENT BRANCH DAILY REPORT										Date: 12/31/2015		
DAY SHIFT			Team	D	NIGHT SHIFT			Team	B	OTHER DUTY		
Deputy			Unit	Area	Deputy			Unit	Area	Deputy	Unit	Area
Hilton Head Patrol Section				Hilton Head Patrol Section				SEU				
Ssgt. Zsamar	B13	Supv	SSgt Thomas	B-12	Supv	Sgt Cooler	B29	5				
Sgt E. Morris	B23	5 Supv	Sgt Lauver	B-21	5 Supv	Cpl Irvin	B40	5				
Cpl. Slauson	B37	5A	Cpl Worrell	B-36	5	Cpl Greninger	B48	5				
D/S Sotelo	B89	5A	D/S Cox	B-85	5A	LCpl B. Squires	B68	5				
Cpl Prusinowski	B33	5B	D/S Hunt	B-87	5A	ECU						
D/S Meehan	B88	5B	D/S K. Morris	V-51	5A	Cooler	M30					
			* PFC Hardy	B-65	5B							
			D/S Carder	B-76	5B	Investigators						
			LCpl Doyle	B-59	PLD	Calendine	D11					
Bluffton Patrol Section				Bluffton Patrol Section				Adams				D22
Sgt Hardy	B20	4 Supv	Sgt Nelson	B-28	4 Supv	Murphy	D41					
Cpl. Gibson	B44	4	Cpl Whittenton	B-50	4	LaVan	D50					
D/S Toomey	B77	4	LCpl Scheemaker	B57	4	Chin	D51					
PFC Brashear	B68	4	* PFC Williamson	B64	4	Florencio	D35					
Hilton Head Beach Patrol				Hilton Head Beach Patrol				Evidence				
								Jansen	L32			
Hilton Head Office				Light Duty/No Duty				K-9				
				L/N								
								On-Call Investigator				
								Shift Brief?(x)				
								Yes No				

ACTIVITY	HH-D	HH-N	BLF-D	BLF-N	K9	SEU	Totals
CFS	100	106	115	86		18	425
Reports	19	7	4	2	1	1	34
Arrests	2	1	0	0	0	1	4
Warrants	3	0	0	0	0	0	3
UTT	2	3	3	3	0	1	12
Warnings	4	2	6	0	0	0	12
TR-310	3	1	0	1	0	0	5
TR-309	0	0	0	0	0	0	0
Intel/Field Contact	0	0	0	0	0	1	1
Door Hangers	4	1	3	2	0	0	10

ADD'L K-9 ACTIVITY	Totals
Criminal Tracks	1
Criminal Track Catches	0
Vehicle Sniffs	0
Vehicle Narcotic Finds	0
Article Searches	0
Article Finds	1
Building Searches	0
Building Search Finds	0
DTF/Narcotic Bldg Search	0

MAJOR INCIDENTS	Schools

Image 7: Screenshot Daily Shift Schedule 12/31/2017

1	SOUTHERN ENFORCEMENT BRANCH DAILY REPORT										Date: 12/31/2017	
2												
3	DAY SHIFT		Team	A	NIGHT SHIFT		Team	C	Command			
4	Deputy		Unit	Area	Deputy		Unit	Area	Deputy		Unit	Area
5	Hilton Head Patrol Section				Hilton Head Patrol Section				SEU			
6	Sgt. Klein		B22	5 Supv	Sgt. Prusinowski		B27	5 Sup				
7	Sgt Paul		B29	5	Cpl. Squires		B41	5				
8	D/S Cochenour (w/B29)		B86	5	PFC Cushman		B67	5A				
9	D/S Madison		B81	5A	LCpl. Toomey		B56	5A				
10	Cpl Aroneck		B38	5A	D/S Kwiatkowski		B89	w/B56				
11	LCpl. Weich		B55	5B	Cpl. Allmann		B42	5B				
12	PFC Lynn		B65	5B	D/S Whaling		B90	w/B42	ECU			
13					D/S DeMars		B84	5B				
14	SSgt. DiCarlo		B10	PLD	SSgt Collier		B11	PLD				
15	Bluffton Patrol Section				Bluffton Patrol Section				CSU			
16	Sgt. Cooler		B25	4 Supv	Sgt. Welsh		B26	4 Sup				
17	D/S Bethea (W/B44)		B85	4	Cpl. Dickman		B35	4				
18	Cpl. Kaase		B44	4	LCpl. Zeman		B54	4	On-Call Investigator		Shift Brief (X)	
19	PFC Hansen		B65	4	Cpl. Murphy		B39	4	Murphy		Yes	No
20									Victim's Advocate			
21	Hilton Head Beach Patrol				Hilton Head Beach Patrol							
22									K-9			
23												
24	Hilton Head Office				Light Duty/No Duty				L/N			
25									Investigators			
26	Admin Clerks								Murphy		D37	
27					Evidence							
28												
29												

Conflicting Data

In some instances, information from one data file was not found in another data file, an example, from the Special Services file is shown below. The highlighted information was in the Special Services file but not in the call for services file.

Image 8: Screenshot Data Inconsistencies I

18S009691 Traffic Stop	3 K9 Ares; K9 Sniff Vehicle;	Not in GFS Data
18S014340 Traffic Stop	2 K9 Ares; K9 Sniff Vehicle;	Not in GFS Data
18S014429 Traffic Stop	K9 Ares; K9 Sniff Vehicle; K9 Drug	Not in GFS Data
18S014717 Service/Warrant	3 Found Marijuana;	Not in GFS Data
18S021775 Traffic Stop	K9 Enzo; K9 Sniff Residential; K9	Not in GFS Data
18S022384 Assist Other	Sniff Drugs Located; K9 Sniff	Not in GFS Data
18S024707 K9 School Search	11 Vehicle;	Not in GFS Data
18S032683 Miss Person	K9 Ares; K9 Sniff Vehicle; K9 Drug	Not in GFS Data
18S042863 Burglary	2 Found Marijuana;	Not in GFS Data
18S045571 Burglary	Duty Investigator Call-out; Duty	Not in GFS Data
18S045623 Burglary	7 Drug Invest Call-out;	Not in GFS Data
	K9 School Sniff; K9 Pasja; K9 Kane;	Not in GFS Data
	8 K9 Ares; K9 Jag;	Not in GFS Data
	K9 Misty; K9 Area Search (Blood	Not in GFS Data
	20 Hound); Duty Investigator Call-out;	Not in GFS Data
	4 Duty Investigator Call-out;	Not in GFS Data
	7 Duty Investigator Call-out;	Not in GFS Data
	2 Duty Investigator Call-out;	Not in GFS Data

The following shows calls similar to those shown in the previous screen shot that were found in both the Special Services and Incident files.

Image 9: Screenshot Data Inconsistencies II

17S176639 Stabbing	7 K9 Ares; K9 Building Search;
17S179788 Stabbing	8 Duty Investigator Call-out;
17S181635 Civil Process	1 K9 Jag;
17S186346 Suicide Threats	Duty Investigator Call-out; K9
17S189333 Sexual Assault	9 Tracking; K9 Misty;
17S190705 Susp Activity	3 Duty Investigator Call-out;
17S191858 Susp Vehicle	11 Duty Investigator Call-out;
17S207222 Traffic Stop	K9 Ares; K9 Sniff Vehicle; K9 Drug
17S210374 K9 School Search	Found Marijuana; K9 Drug Found
	3 Cocaine;
	K9 Ares; K9 Sniff Vehicle; K9 Drug
	2 Found Marijuana;
	K9 School Sniff; K9 Pasja; K9 Kane;
	2 K9 Ares; K9 Jag; K9 Enzo;

The data inconsistencies were found in multiple areas and highlighted when used.

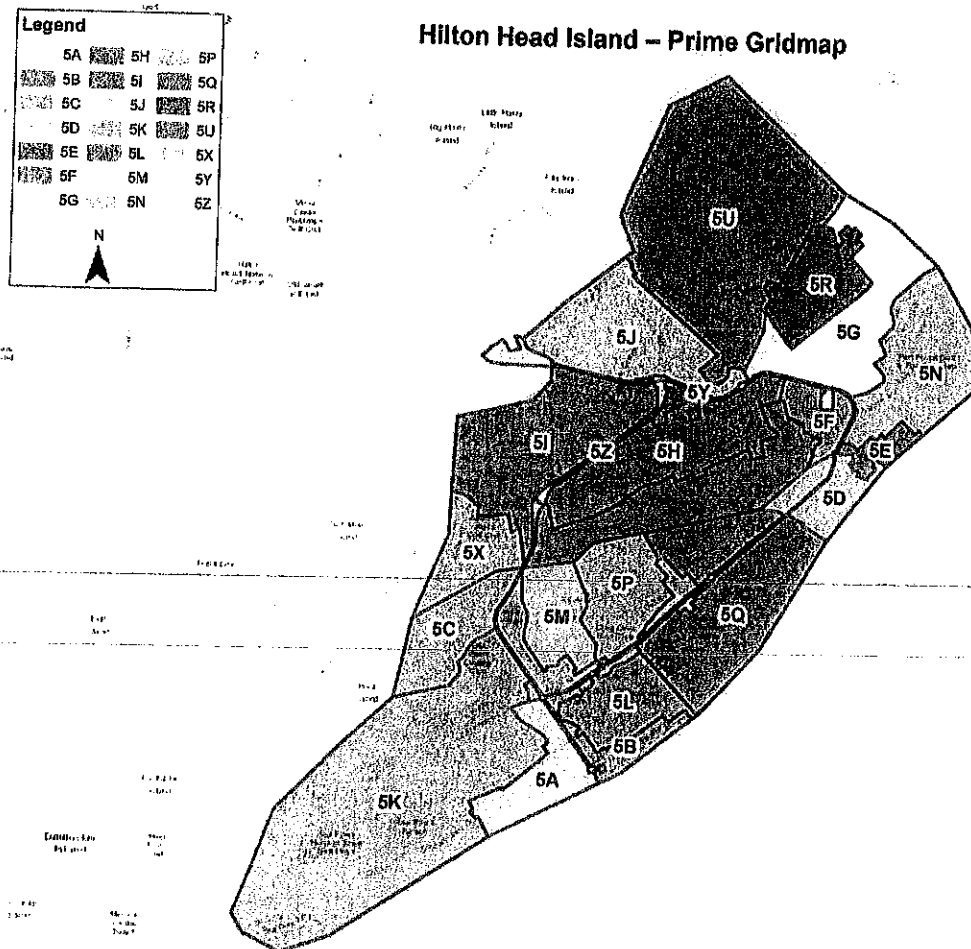
Prime Grid Map

The following provides data on the various districts on the island. PSSG created a map with subsections that conform to the grid structure in the shape files provided. For

presenting a simple format for readers of this report, the grids are used at a high level. It is more defined that the two patrol sections of the BCSO listed in the contract as 5A and 5B, but does not include every subset as this level of detail allows for better observation of trends.

Map 1: Prime Grid Map

Hilton Head Island – Prime Gridmap



CAD/RMS Data

This section contains information derived from the CAD/RMS data. Efforts were made to look at data in a variety of ways including call type, year, month, day of the week and time of day and response time. This analysis was completed to determine workload and service delivery and the analysis of gaps in service. The data provided by the BCSO did not have a crosswalk to Uniform Crime Reports (UCR) or National Information

Based Reporting System (NIBRS) codes, so PSSG created call categories in order to manage the analysis process.

Much of the data which was required to review the services provided came in separate files. For example, "bar details" for one year were contained in 12 separate excel workbooks. The PSSG contract did not allow for development of databases, but rather for the analysis of existing databases. For proper management of information and tracking of efforts, the BCSO should develop databases for occurrences such as the detail (extra patrols) and special events. Should Hilton Head Island continue to contract with the BCSD, this should be included as a requirement to ensure transparency and ease of review.

Incident Data

The following table below shows the incidents by year from 2015 through 2017. Of the years reviewed, total incidents were highest in 2016.

Table 6: Incidents by Year

Year	Incidents
2015	58,730
2016	71,616
2017	69,260

Included in the incident database were details (extra patrols) and administrative calls. It is important to ensure that these categories are excluded from data reports as it can create the false impression that crime calls are increasing when in fact it could just be administrative activities. Calls for Service data showing all community requests (for example barking dog, suspicious person etc.) was not provided⁵, therefore PSSG could not reach any conclusion regarding the request by the public for services or the frequency in which they call with complaints or information as opposed to calls that turned into incidents.

⁵ PSSG spoke with BCSO regarding this gap, but told that there was not any other information.

The pie charts that follow show the number of incidents by type for 2015-2017 and for each year separately.

Chart 1: Incidents by Type 2015-2017

Incidents by Type, 2015-2017
Excluding Detail and Administrative

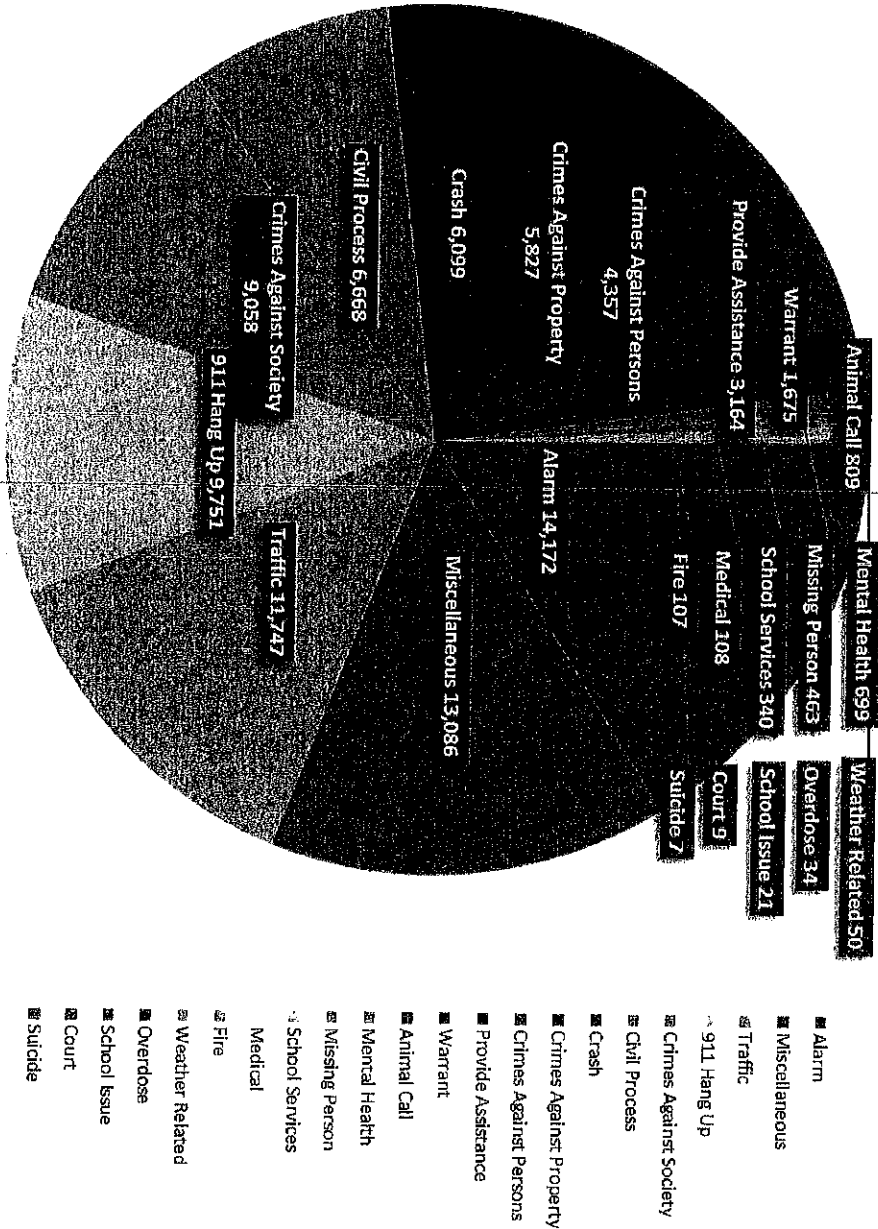
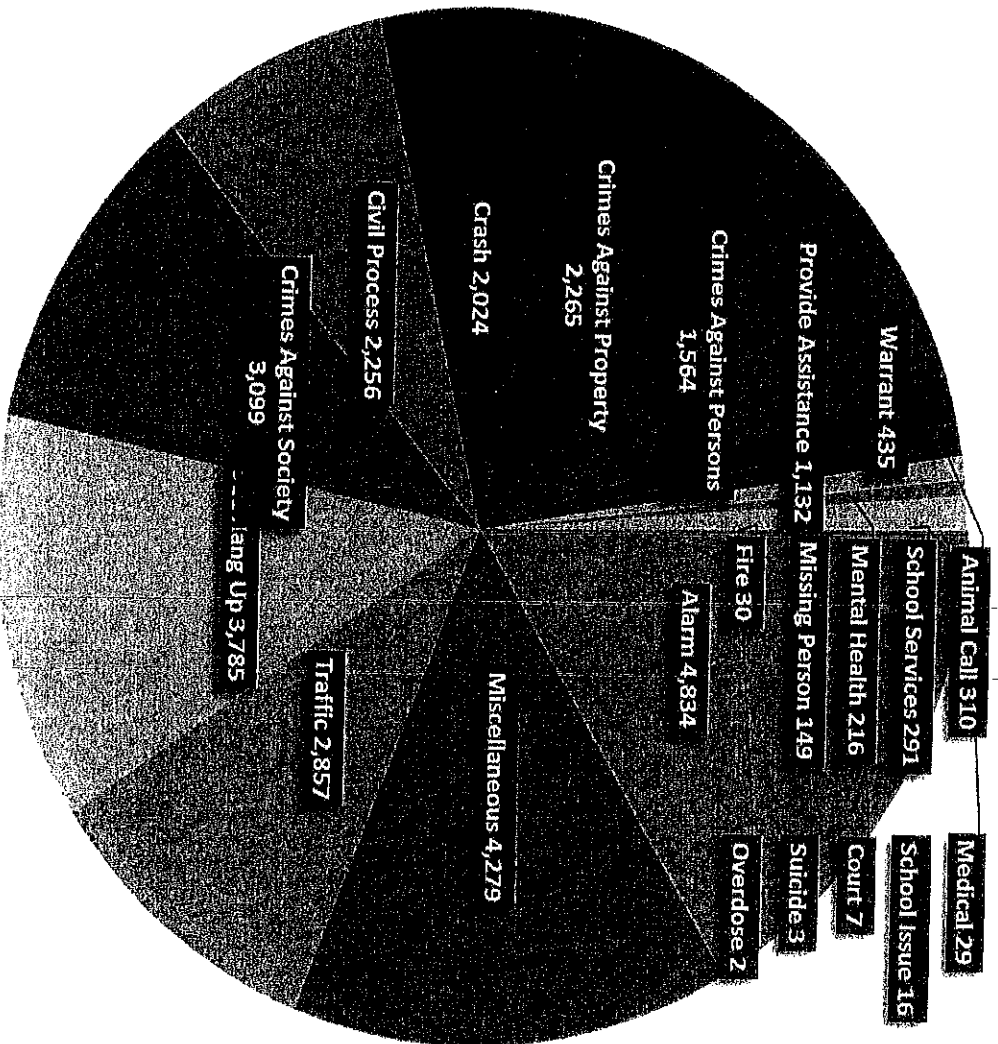


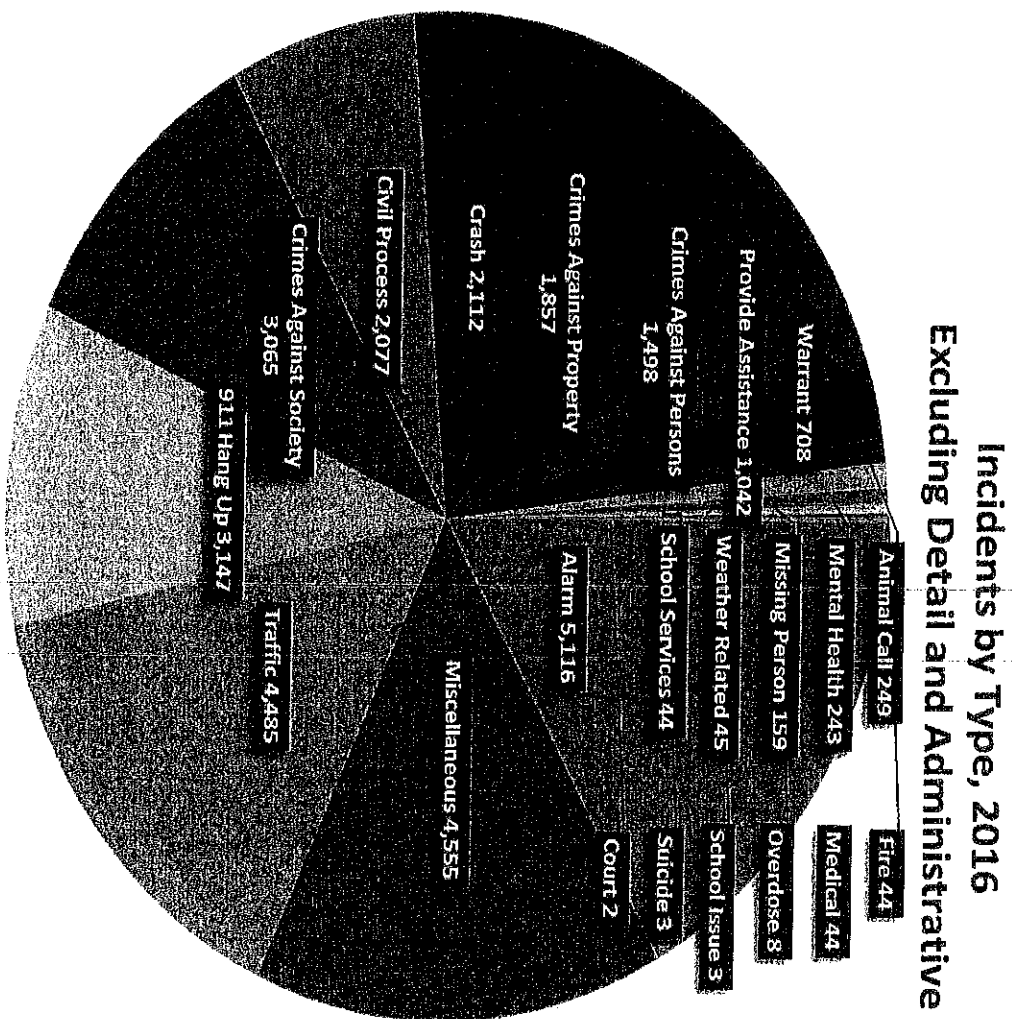
Chart 2: Incidents by Type 2015

Incidents by Type, 2015 Excluding Detail and Administrative



- Alarm
- Miscellaneous
- Traffic
- 911 Hang Up
- Crimes Against Society
- Civil Process
- Crash
- Crimes Against Property
- Crimes Against Persons
- Provide Assistance
- Warrant
- Animal Call
- Mental Health
- Missing Person
- School Services
- Medical
- Fire
- Weather Related
- Overdose
- School Issue
- Court

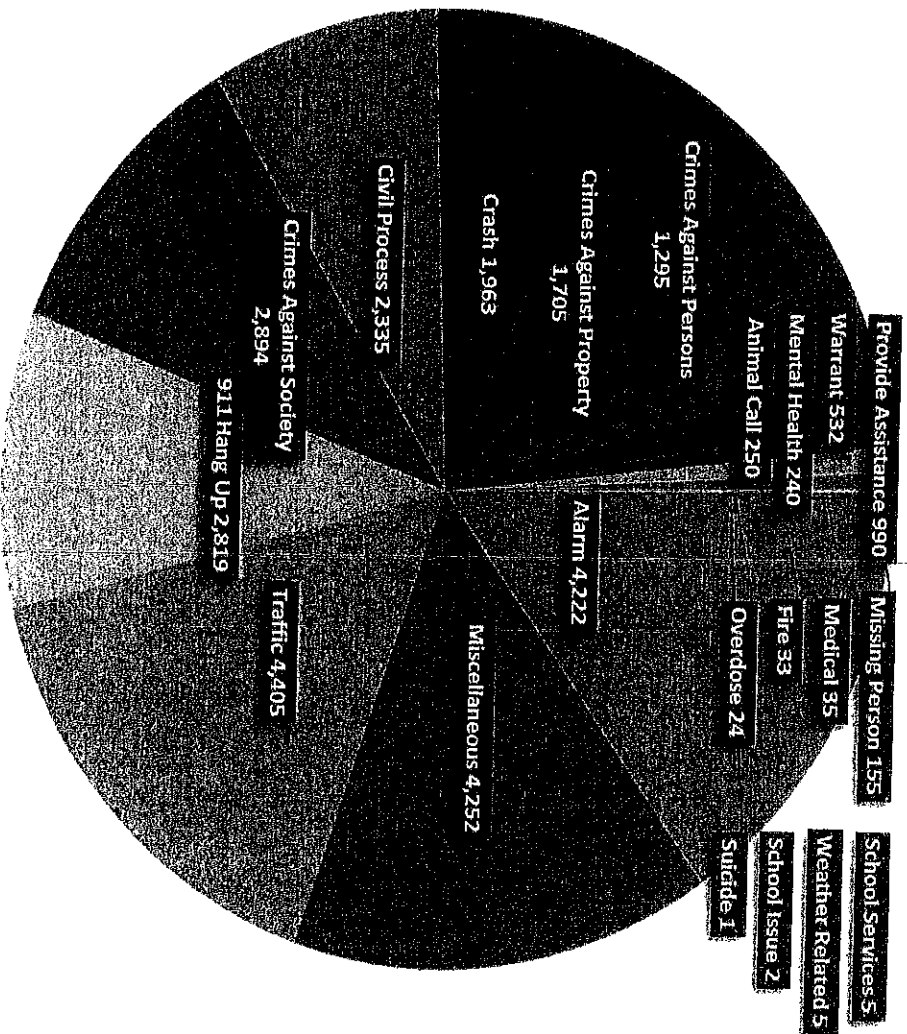
Chart 3: Incidents by Type 2016



- Alarm
- Miscellaneous
- Traffic
- 911 Hang Up
- Crimes Against Society
- Civil Process
- Crash
- Crimes Against Property
- Crimes Against Persons
- Provide Assistance
- Warrant
- Animal Call
- Mental Health
- Missing Person
- School Services
- Medical
- Fire
- Weather Related
- Overdose
- School Issue
- Court
- Suicide

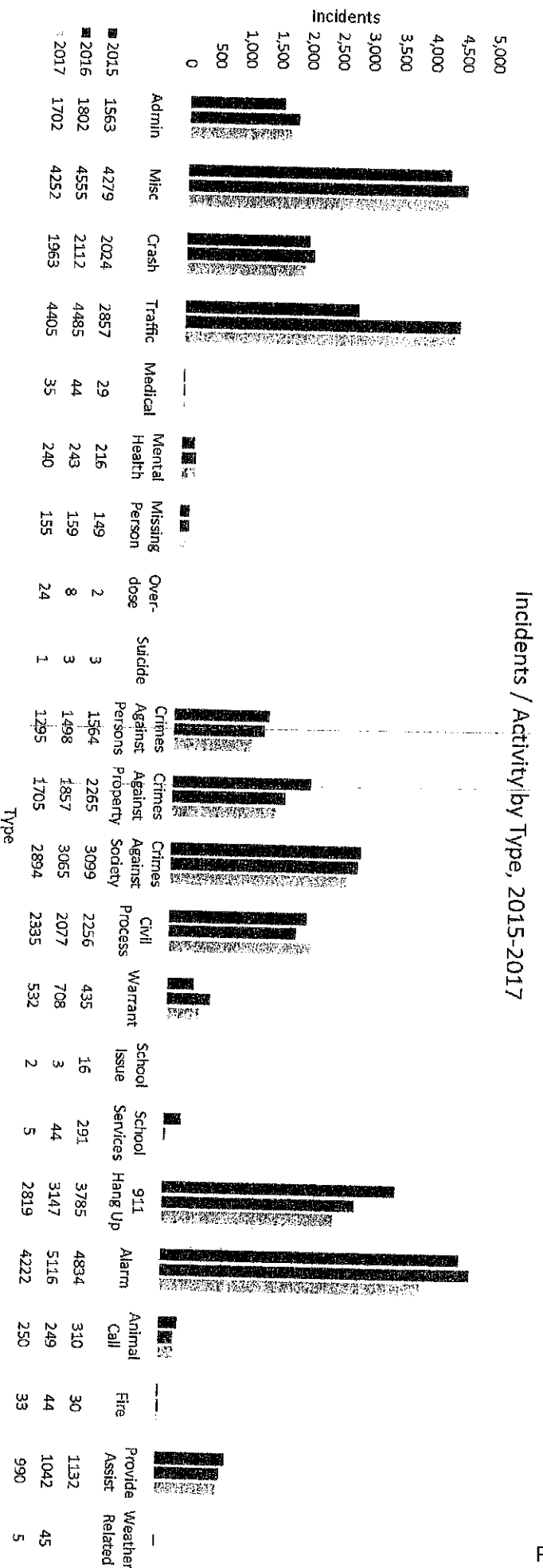
Chart 4: Incidents by Type 2017

Incidents by Type, 2017 Excluding Detail and Administrative



- Alarm
- Miscellaneous
- Traffic
- 911 Hang Up
- Crimes Against Society
- Civil Process
- Crash
- Crimes Against Property
- Crimes Against Persons
- Provide Assistance
- Warrant
- Animal Call
- Mental Health
- Missing Person
- School Services
- Medical
- Fire
- Weather Related
- Overdose
- School Issue
- Court
- Suicide

Chart 5: Incidents Comparison by Type 2015 – 2017



A substantial amount of time is spent on alarm calls and 911 hang-ups. The Town should consider a process to cut down on alarm calls such as implementing a fee to owners that have multiple false alarms. Additionally, given 70% of residents live in gated communities more authority could be given to the private security to investigate such calls.

The BCSO needs to consider conducting short sessions on proper 911 use in order to curb misuse of the number and decrease the number of hang up calls. Given these issues has been documents since the 2002 report completed by Maximus, the BCSO needs to do more to address them.

Response Times

PSSG analyzed the response time for a variety of call categories. Officer initiated activity was excluded in this analysis as often the dispatch to arrive time is the same which impacts the data. Additionally, response time data that had missing fields or other inconsistencies were eliminated. As the listed number of incidents / activity does not include all data referenced in the preceding paragraph the number of incidents will differ from other charts and tables.

Table 7: Response Time in Minutes/Seconds

Incident / Nature	Dispatch to On Scene ⁶			On Scene to Clear			Number of Incidents / Activity		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
911 Hang Up	4.5	7.2	5.6	38.3	13.8	12.8	3,555	3,146	2,812
Administrative	4.9	4.7	5.5	20.7	19.2	18.1	438	698	734
Alarm	5.0	5.9	5.3	9.4	10.0	9.7	4,334	4,959	4,205
Animal Call	9.9	8.6	9.0	15.4	18.4	17.3	269	241	238
Civil Process		0.0	4.0		6.3	84.8		3	4
Crash	7.9	7.8	7.9	32.9	33.9	32.9	1,716	1,875	1,762
Crimes Against Persons	11.5	7.4	8.5	32.3	90.4	33.7	1,380	1,439	1,246
Crimes Against Property	8.9	8.9	8.2	31.5	28.3	27.9	1,912	1,712	1,574
Crimes Against Society	6.7	11.8	7.7	19.2	37.0	19.7	2,616	2,859	2,619
Fire	5.5	6.4	6.6	35.7	139.6	40.7	25	43	31
Medical	9.6	9.1	9.3	84.2	81.9	66.8	28	44	35
Mental Health	25.3	29.0	29.9	160.3	171.5	201.0	192	230	227
Miscellaneous	7.3	8.9	7.8	17.4	17.9	18.2	2,691	3,306	3,074
Missing Person	8.1	7.3	9.0	23.6	28.0	25.1	123	148	144
Overdose	7.0	7.8	6.1	34.0	226.3	50.8	2	8	24
Provide Assistance	7.5	7.7	7.5	28.1	29.3	32.6	573	555	564

⁶ The time allocation for Dispatch to Enroute and Enroute to Arrive was contained in the data set and PSSG was told there was not additional data for review. This could mean there is either a gap in the CAD/RMS configuration or that the BCSO is not using the field when entering calls.

School Issue	11.0	15.0	48.5	31.0	2	1
School Services	7.0		435.0		1	
Suicide	5.7	3.0	3.0	204.0	223.0	3
Traffic	3.0	28.3	4.3	12.8	12.7	11.6
						419
						484
						468

There are a few areas highlighted. In the table above, there are several areas (highlighted in red) which need to be reviewed in order to readjust the response by the sheriff's department. The response time for incident types that are causing concern include mental health calls, crime against persons, medical and overdose calls. These specific observations on the highlighted calls include the following:

- **Crash** for which the response time and on scene times have remained consistent. Given advances in technology, the BCSO should explore if there are progressive strategies that will help clear crash calls that are not current in use.
- **Crimes Against Persons** which showed a decline from 2015 to 2016 and then a slight increase. In 2016 there appears to be some data abnormalities that caused a tremendous spike in on scene time. As this was not a priority for the analysis, PSSG did not explore this issue further.
- **Medical** which shows a higher than optimal response time, however, without a narrative analysis for the type of medical call, conclusions should not be drawn. What is important is the decrease in the amount of time spent on scene. The responsibility of medical calls should be placed with EMS/EMT/Paramedic service providers.
- **Mental Health** which shows long response times and long on scene times. Given the criticality of mental health calls, efforts should be made to decrease the response time. The time on scene could be reduced through the use of innovative strategies such as Crisis Intervention Teams and Co-responders. These strategies have proven to divert both emergency room admissions and commitment to jails.

- **Overdose**, like medical calls, has a longer than optimum response time as quick response is essential. What is unknown is the response time of other first responders. Like the Crimes Against Person, there appears to be a data anomaly for the 2016 time on scene.
- **School** related incidents are abnormally low, there could be several factors for this including SRO's not logging calls and that the K9-searches are captured in special services and not in the main Incident files. Like the analysis of Accidents, there should be clear "crosswalks" for pulling data consistently.

Unfortunately, comparison data from the Open Data Portal, did not have similar data sets for Sheriff's Departments.

Accident/Crash Data

The number of accidents per year as provide in the Accident file, as listed in the table below is significant. This table, however, does not provide all the crash data in the Incident file. The incident file contains the following 13 listing related to crashes. Please note that these incident types are listed in this report exactly as they appear in the file.

- Accident
- Accident Co Veh
- Accident Entrap
- Accident No Inj
- Accident Pedest
- Accident V/Anim
- Accident v/bike
- Accident W/Haz
- Hit & Run
- Hit & Run W/Inj
- Hit and Run
- Accident Fatali
- Accident W/Inju

The Accident file, does not contain the Hit & Run, Hit & Run w/injuries, nor the Hit and Run incidents. This shows that, when providing its Accident data to PSSG, the BCSO *underreported* the number of incidents as it failed to provide any of the Hit and Run data. The table below shows the underreporting by the BCSO. The number of incidents not appearing in this table that are in the actual incident file is 1,217, there are also an

additional – random – incidents in the incident files that do not appear in the Accident file.

Table 8: Accidents per Year – 2015-2017 as Reported by BCSO

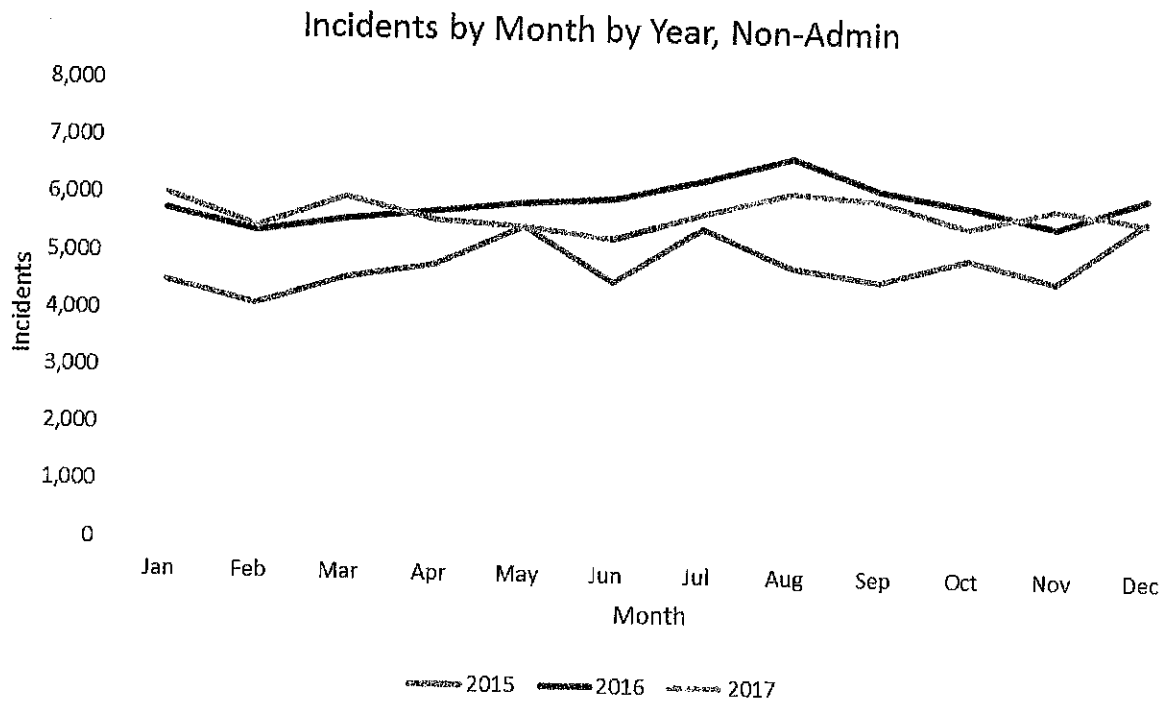
Month	Year		
	2015	2016	2017
Jan	97	99	111
Feb	107	135	106
Mar	110	161	140
Apr	119	134	155
May	141	162	150
Jun	190	177	149
Jul	184	202	200
Aug	130	152	138
Sep	110	137	100
Oct	135	115	155
Nov	101	120	108
Dec	108	129	95
Total	1,532	1,723	1,607

The BCSO needs to invest in education, signage, high visibility patrols, and other efforts in order to cut down on the number of crashes. While efforts place on traffic issues have increased, more work is required in this area. Not only is enforcement required, but educational efforts – and potentially engineering solutions are also needed. The town of Hilton Head is actively reviewing engineering related issues, especially as they related to pedestrian safety and crosswalks.

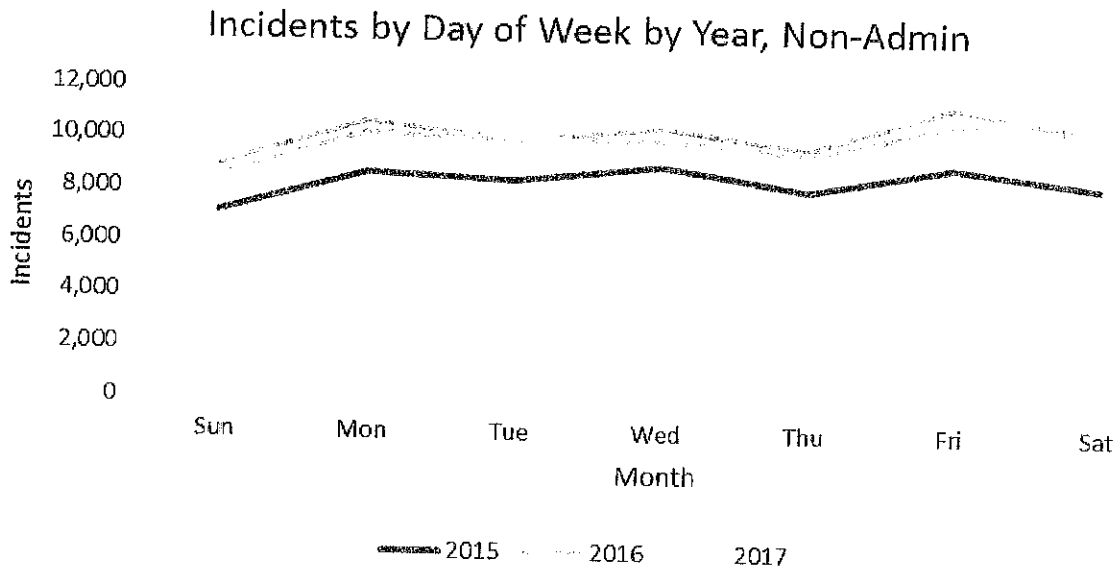
The next series of tables show call trends by month, day of the week, and hour of the day. This information is important to evaluate staffing and shift structure. The current staffing structure conforms to the requirements of the BCSO shift time, but is not necessarily reflective of the community needs.

Incidents by Timeframe and Location

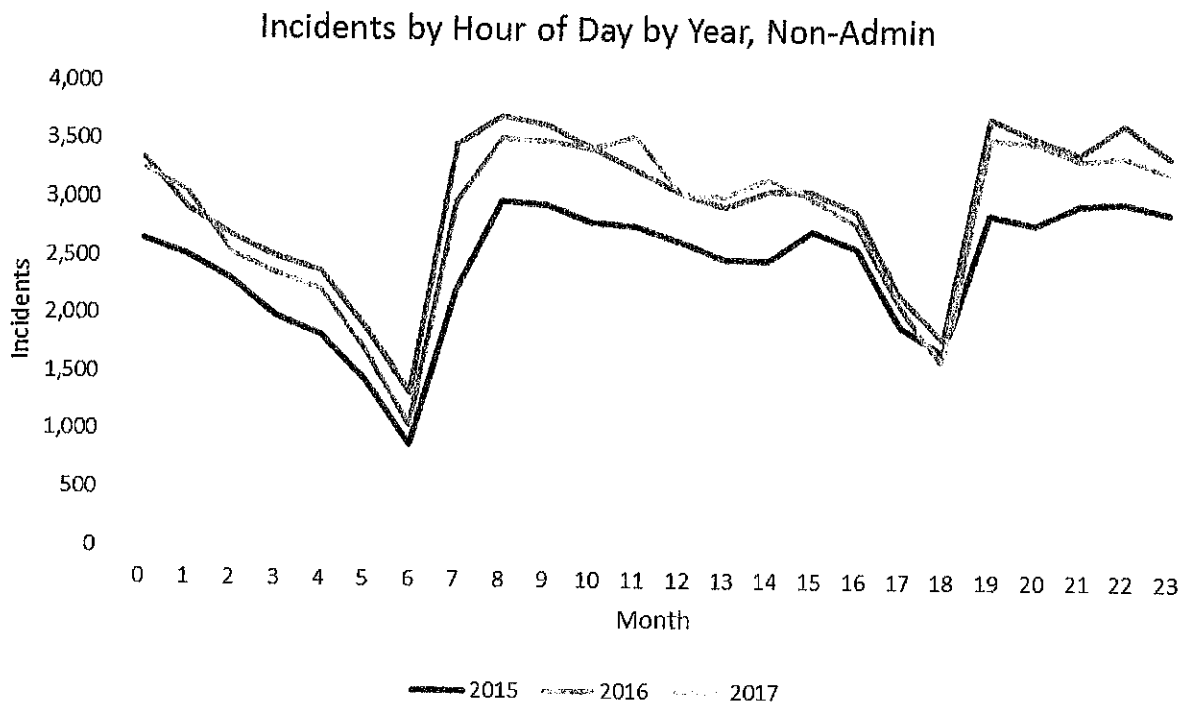
Graph 5: Incidents by Month by Year 2015-2017



Graph 6: Incidents by Week by Year 2015-2017



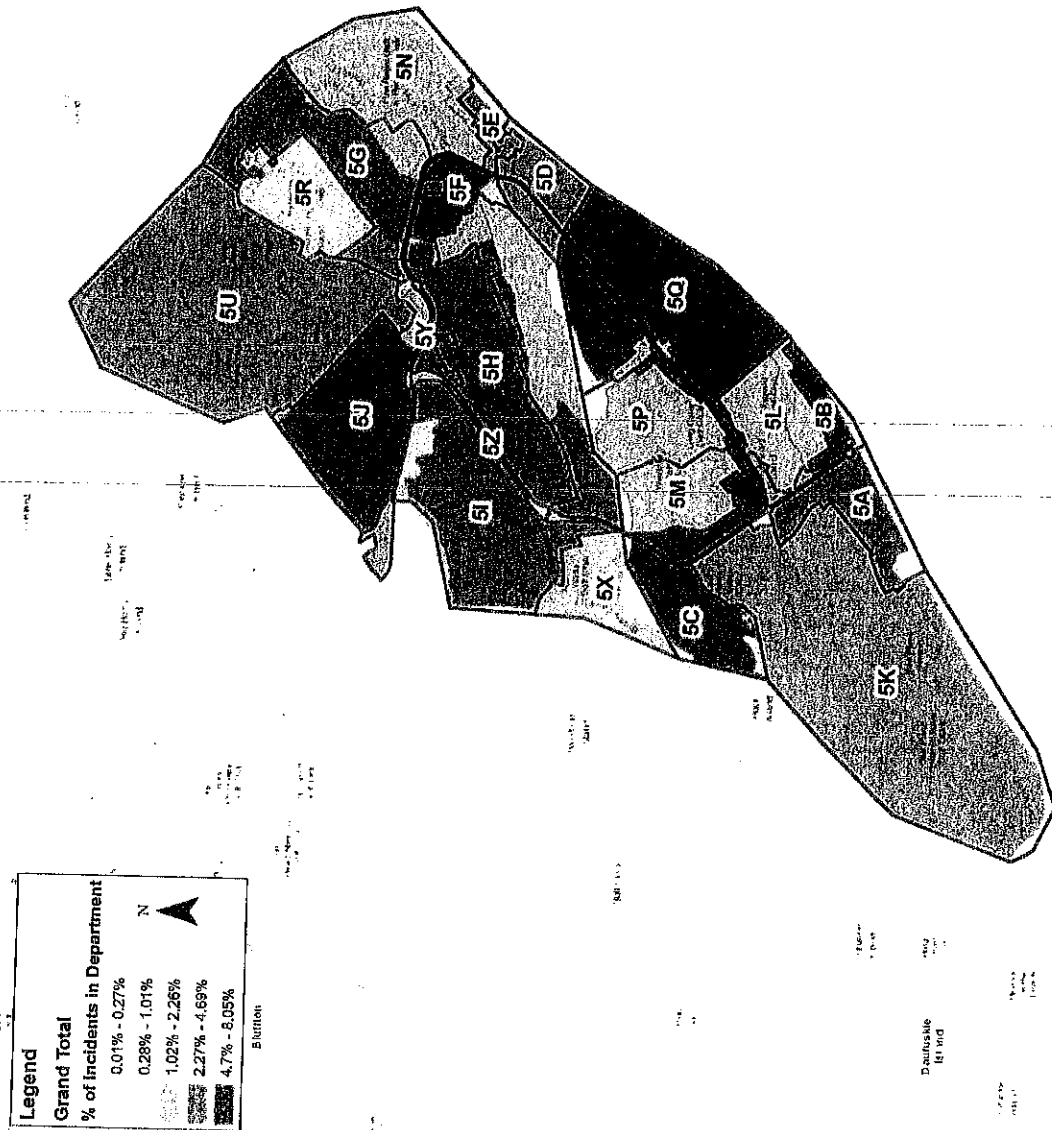
Graph 7: Incidents by Hour, by Day by Year 2015-2017



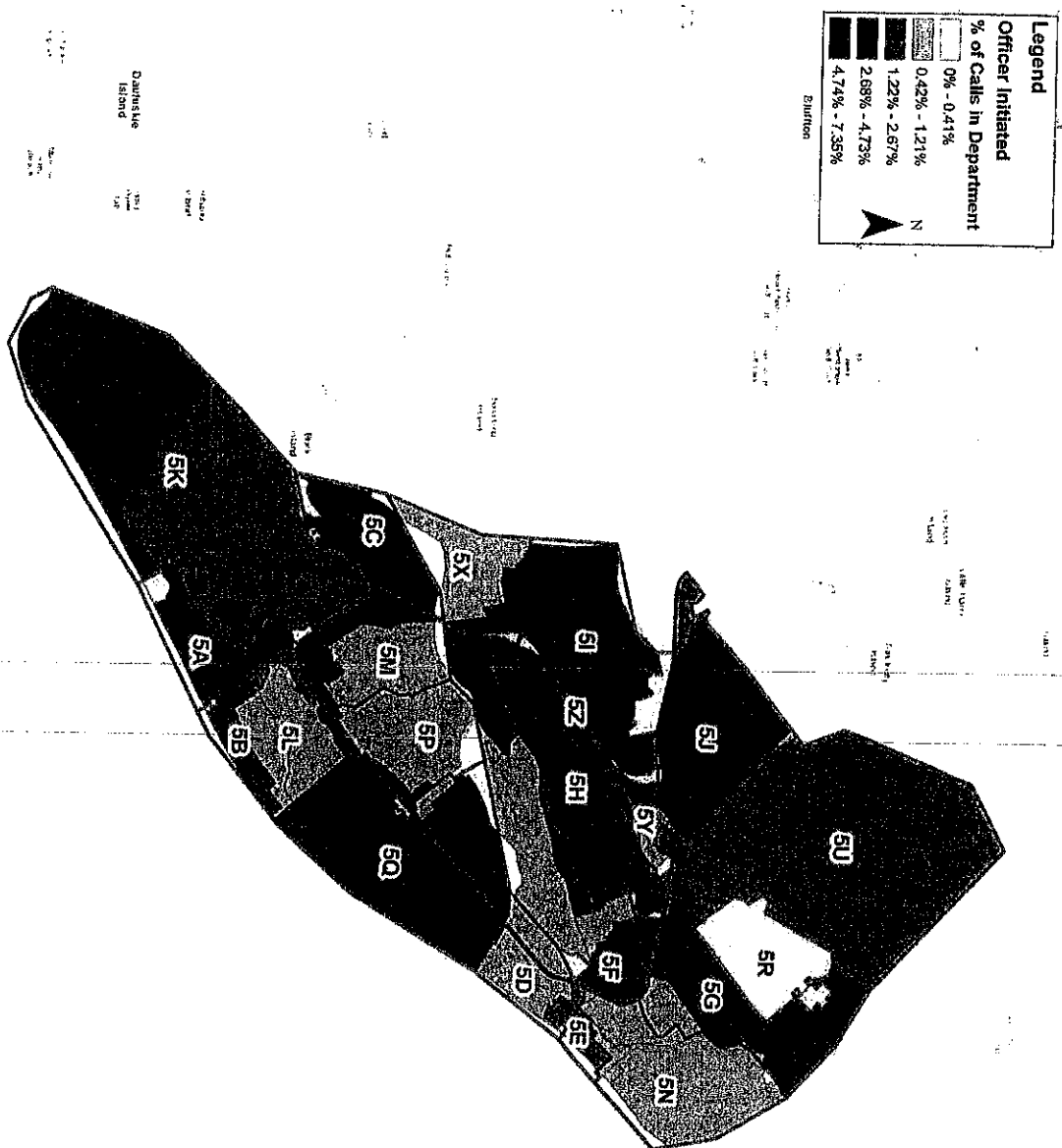
The maps that follow show a variety of incident types with location of occurrence density highlighted. PSSG was not provided a shape files that highlighted the gated communities, but an overlay with that information could prove useful with future evaluations.

When evaluating perceptions of services, the maps provide insight on past incidents as a means to facilitate discussion on service delivery and community desires related. As needed, the BCSO and Town could use additional layers to evaluate incidents and services within each broadly mapped area.

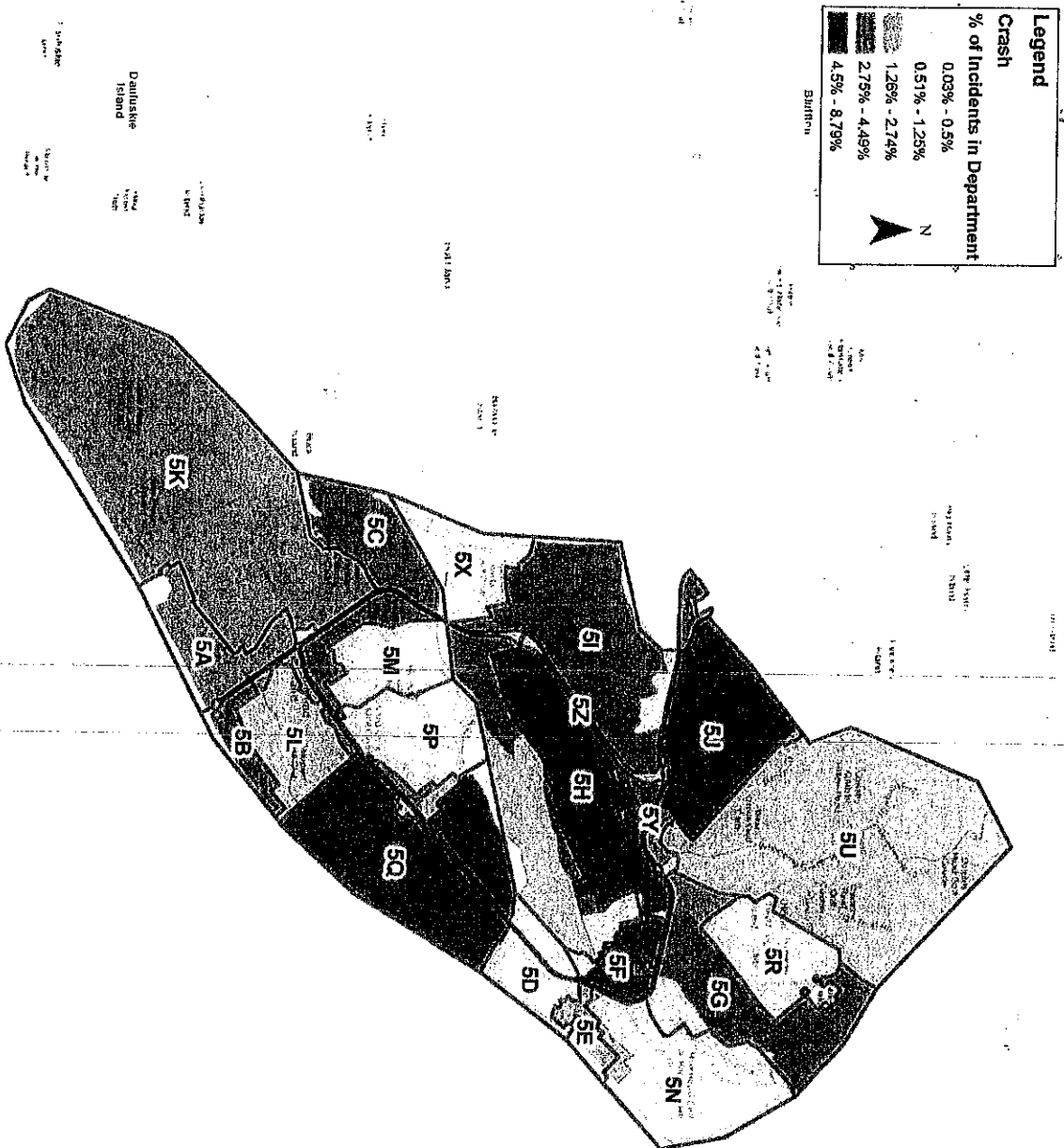
Map 2: Overview of Total Incidents by Location Density



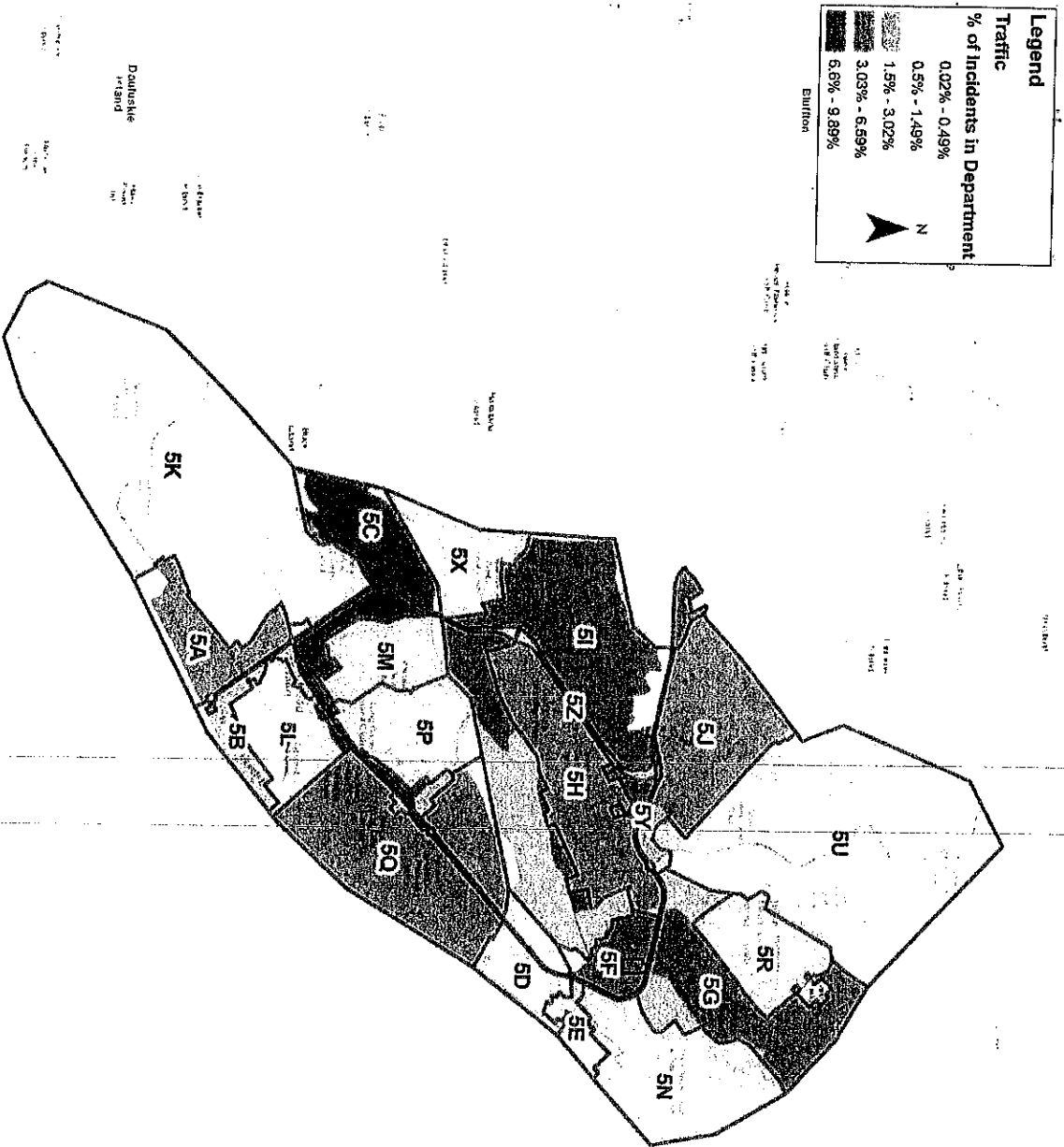
Map 3: Officer Initiated by Location Density



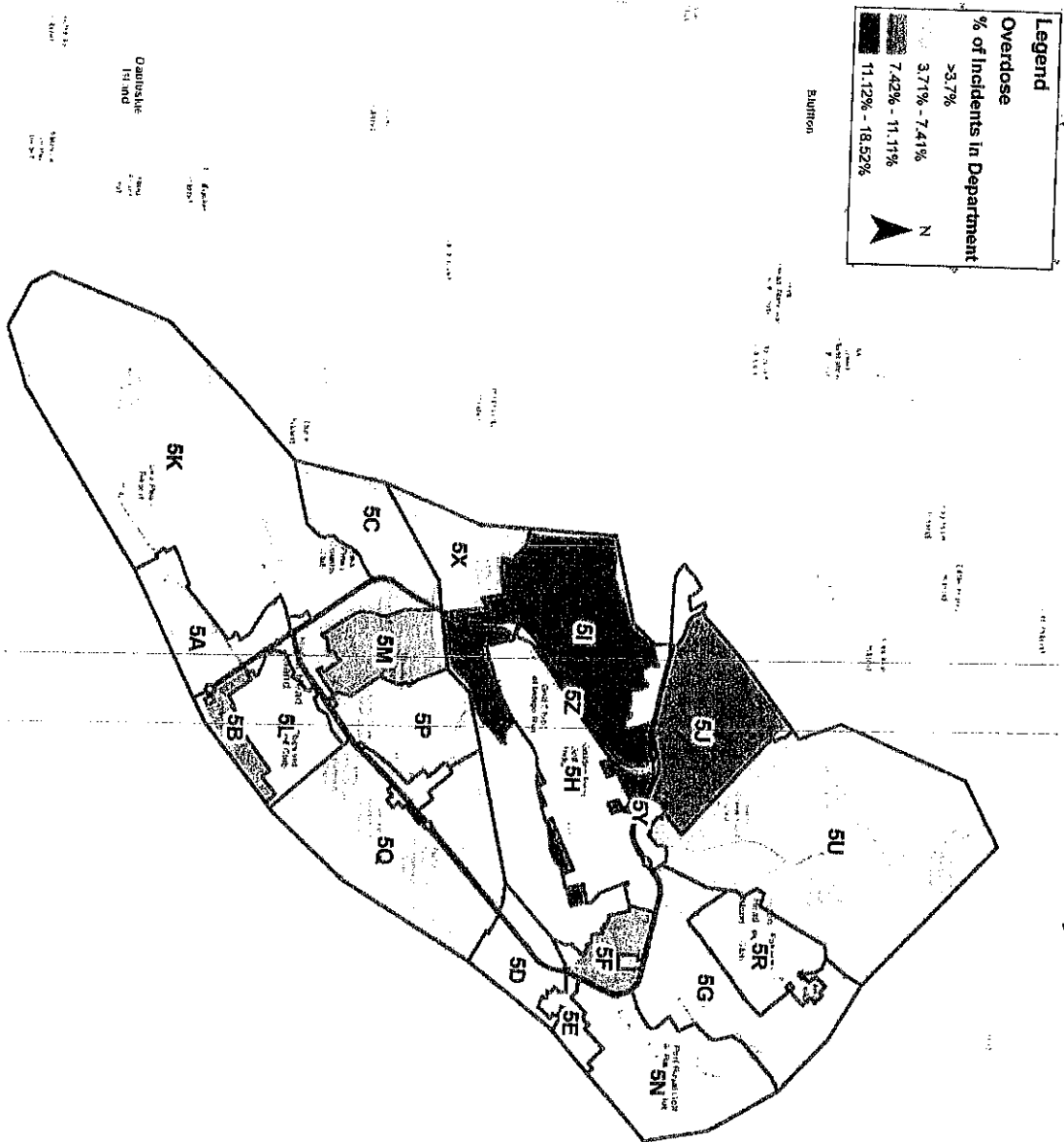
Map 4: Crash by Location Density



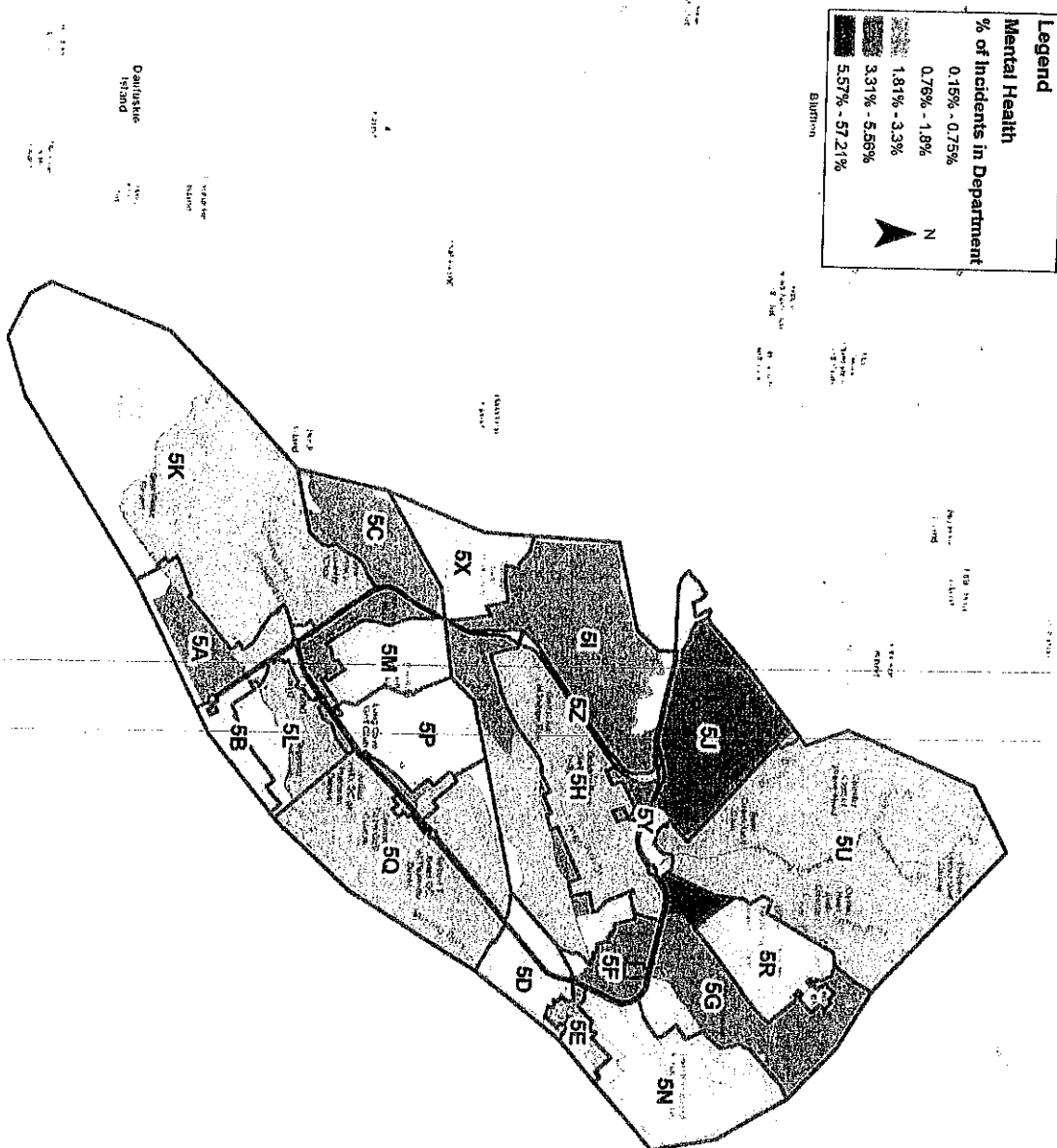
Map 5: Traffic Stops by Location Density



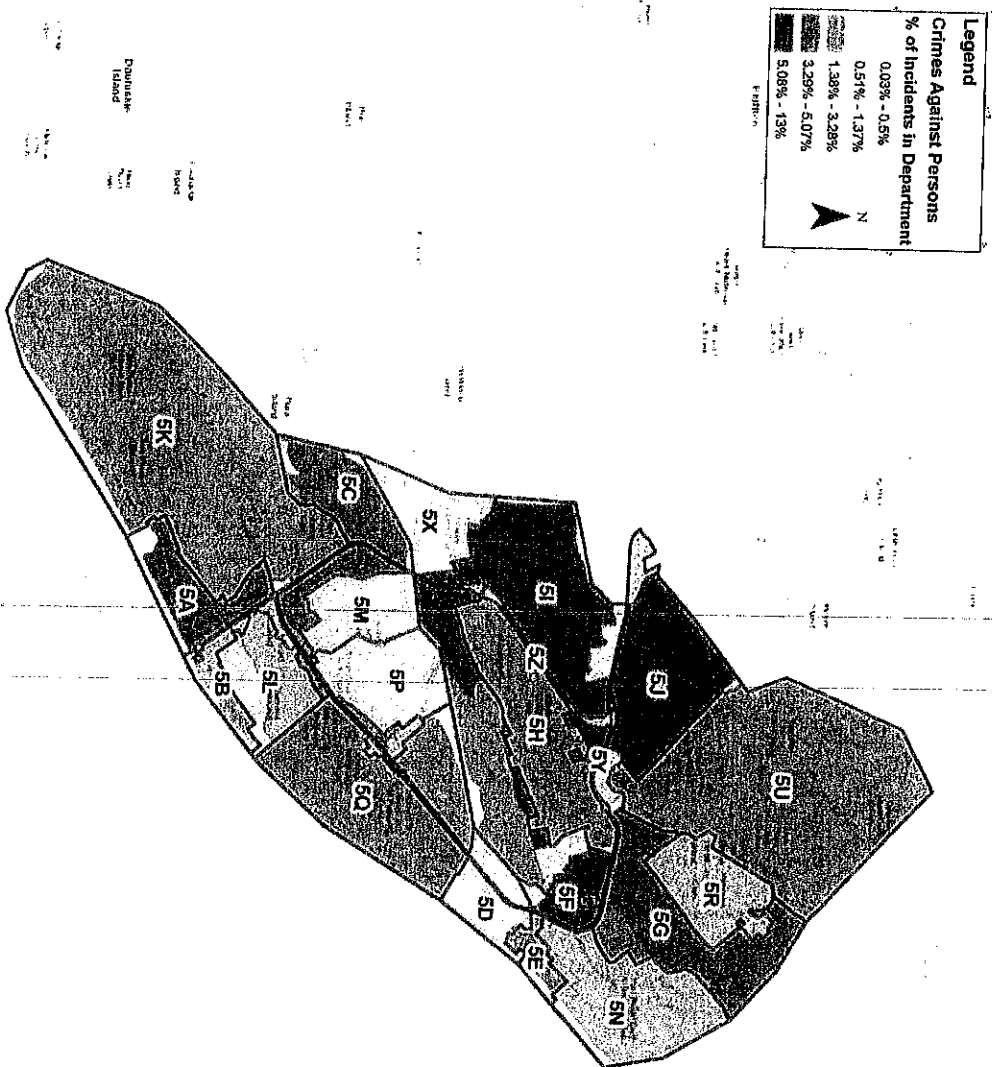
Map 6: Overdose by Density



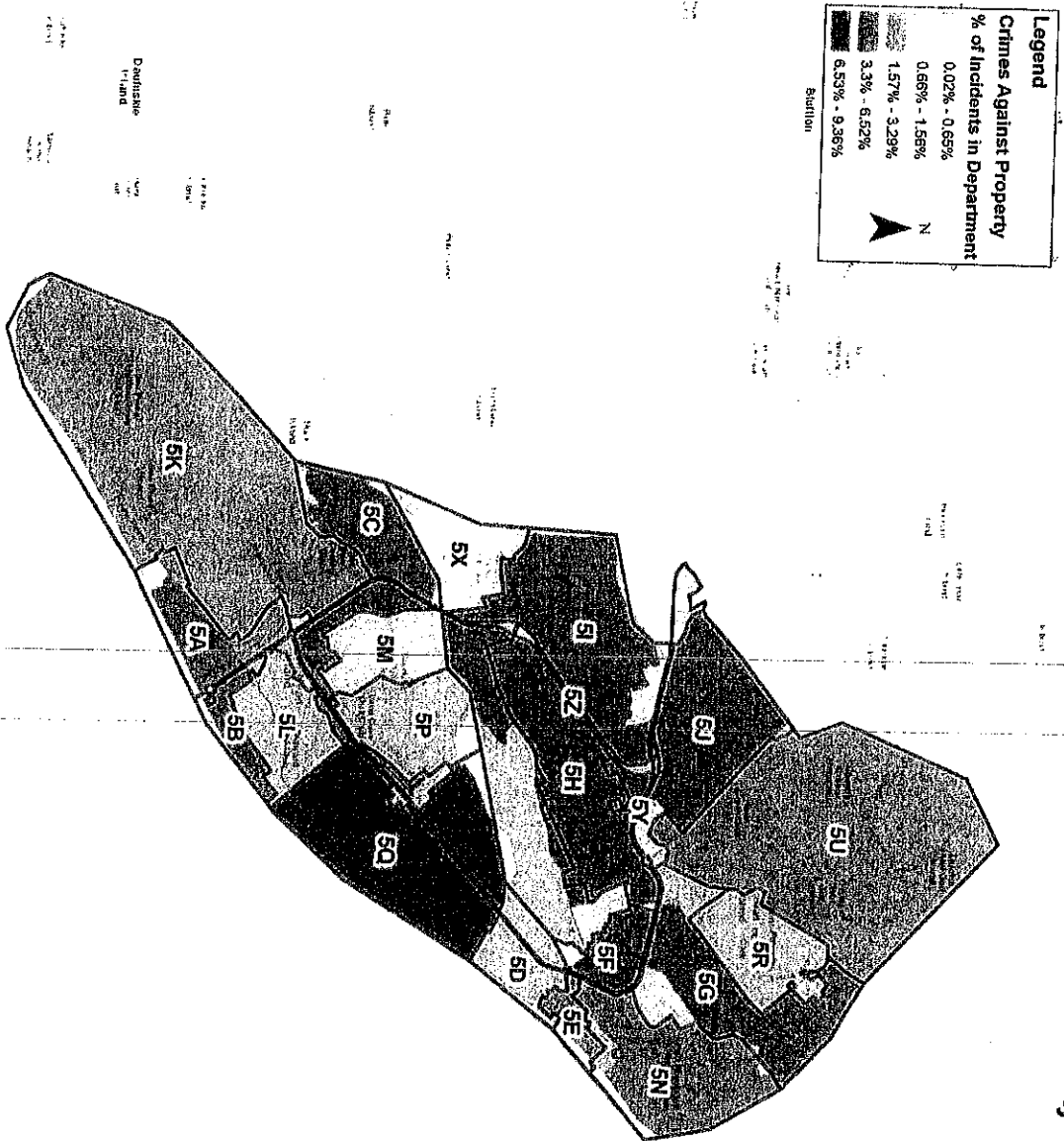
Map 7: Mental Health Calls by Location Density



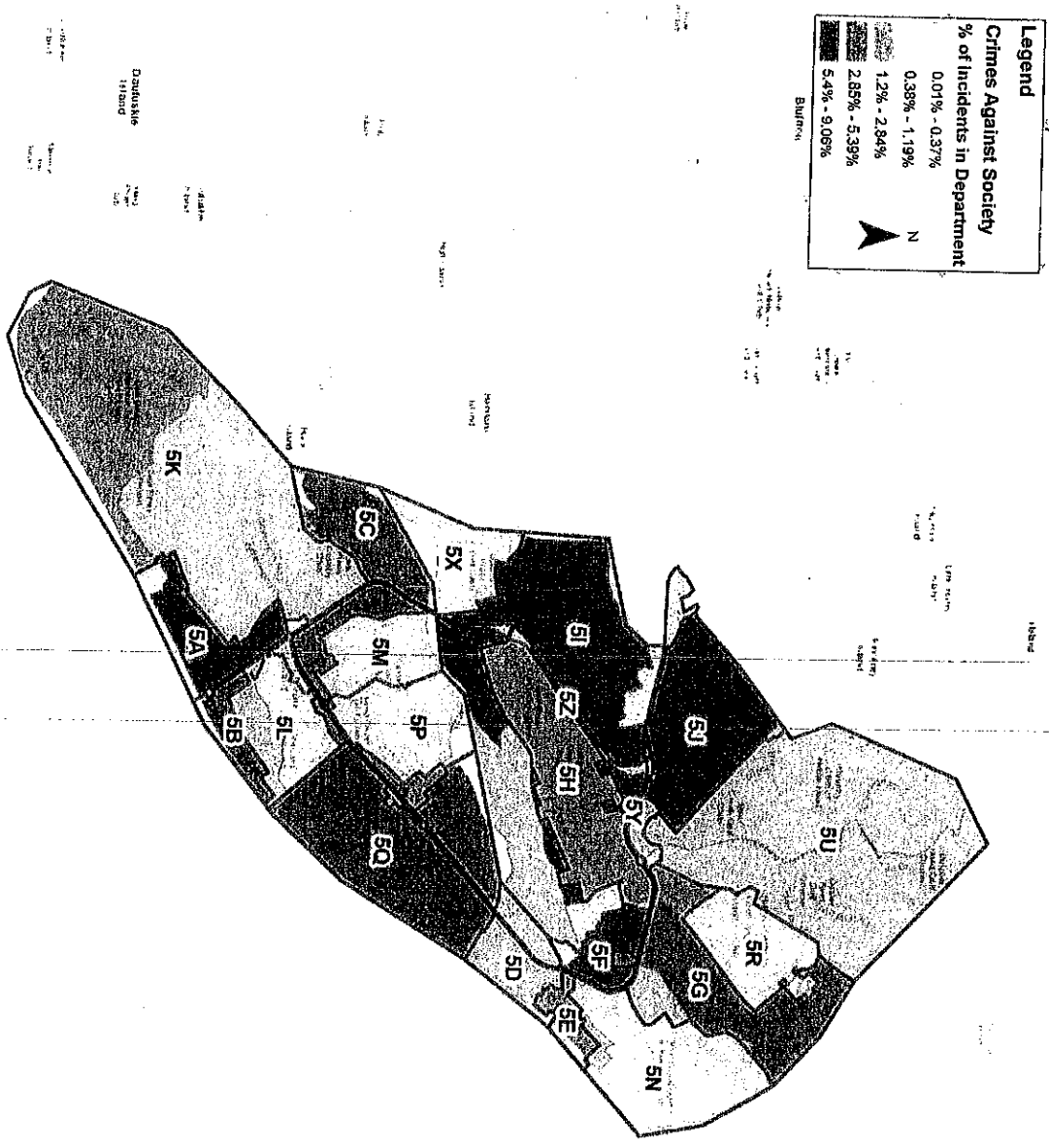
Map 8: Crimes Against Persons by Location Density



Map 9: Crimes Against Property by Location Density



Map 10: Crimes Against Society by Location Density



Case Management

The following table shows, by person the cases assigned according to the case management files. The BCSO lists four members assigned to investigations, Calore, Florencio (A.), Reynells, and Seifert. However, there are a number of deputies listed in the case management data provided.

The table below shows, by person, the number of cases assigned by year and the average number of days for completion. Under the name of each person is a list of the status of the case. This table was constructed using the year assigned as the point to determine case load vs. the time of case closed. It is important to note that the database received contained only the date assigned and the current status without any additional information such as number and date of reports or number of victims/complainants or suspects. Not having this information limits the level of analysis that can be completed. The personnel assigned as detectives are highlighted in green. In most simple cases having a 60-90-day window for closing a case is acceptable, more complex cases and those with long court processes require more time. What is unknown about entries with a long average number of days to complete is if BCSO members are failing to mark a case closed. Efforts should be made to review all open cases on a bi-weekly basis to ensure timely status updates. There are not any industry standards on number of days to complete, but the BCSO and the Town can set internal performance standards.

Table 9: Case Assignment Data

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Adams, J	35	68.34	31	42.71	29	21.62	95	45.72
Active	0	0.00	0	0.00	1	36.00	1	36.00
Closed	16	54.06	13	44.15	10	24.30	39	43.13
Inactive	4	42.00	6	2.33	4	0.00	14	13.00
Pending	0	0.00	1	340.00	1	37.00	2	188.50
Unfounded	3	160.67	2	19.00	1	6.00	6	87.67
Cleared	12	73.08	9	39.78	12	25.42	33	46.67
Albertin, L	4	272.00	6	254.67	6	51.50	16	182.81
Closed	2	28.00	3	321.33	0	0.00	5	204.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Inactive	0	0.00	1	0.00	1	134.00	2	67.00
Pending	0	0.00	0	0.00	1	5.00	1	5.00
Cleared	2	516.00	2	282.00	4	42.50	8	220.75
Allmann, R	0	0.00	0	0.00	11	59.45	11	59.45
Active	0	0.00	0	0.00	2	0.00	2	0.00
Closed	0	0.00	0	0.00	6	75.50	6	75.50
Pending	0	0.00	0	0.00	1	0.00	1	0.00
Cleared	0	0.00	0	0.00	2	100.50	2	100.50
Aroneck, R	13	26.62	15	25.87	11	67.18	39	37.77
Active	0	0.00	0	0.00	1	0.00	1	0.00
Closed	9	32.22	5	14.60	6	79.33	20	41.95
Inactive	0	0.00	2	0.00	0	0.00	2	0.00
Pending	0	0.00	1	24.00	1	184.00	2	104.00
Unfounded	1	49.00	0	0.00	0	0.00	1	49.00
Cleared	3	2.33	7	41.57	3	26.33	13	29.00
Atkinson, S	0	0.00	12	74.42	5	70.40	17	73.24
Active	0	0.00	1	0.00	1	0.00	2	0.00
Closed	0	0.00	7	79.29	1	30.00	8	73.13
Pending	0	0.00	2	161.50	1	23.00	3	115.33
Cleared	0	0.00	2	7.50	2	149.50	4	78.50
Bates, W	34	79.35	128	27.00	0	0.00	162	37.99
Closed	24	83.75	46	27.74	0	0.00	70	46.94
Inactive	2	0.00	42	0.00	0	0.00	44	0.00
Pending	2	39.00	0	0.00	0	0.00	2	39.00
Unfounded	2	51.00	12	29.33	0	0.00	14	32.43
Cleared	4	127.00	28	65.29	0	0.00	32	73.00
Betz, H	6	33.00	18	58.22	0	0.00	24	51.92
Closed	5	39.60	10	77.50	0	0.00	15	64.87
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Pending	0	0.00	2	51.00	0	0.00	2	51.00
Cleared	1	0.00	5	34.20	0	0.00	6	28.50
Bilcze, A	1	1.00	2	14.50	2	52.50	5	27.00
Active	0	0.00	1	29.00	0	0.00	1	29.00
Closed	1	1.00	0	0.00	2	52.50	3	35.33
Cleared	0	0.00	1	0.00	0	0.00	1	0.00
Brashear, M	7	69.29	20	30.20	0	0.00	27	40.33
Assigned	0	0.00	1	0.00	0	0.00	1	0.00
Closed	5	92.20	8	41.75	0	0.00	13	61.15

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Inactive	0	0.00	1	48.00	0	0.00	1	48.00
Pending	1	19.00	2	25.50	0	0.00	3	23.33
Unfounded	0	0.00	1	19.00	0	0.00	1	19.00
Cleared	1	5.00	7	21.71	0	0.00	8	19.63
Bromage, B	1	0.00	0	0.00	0	0.00	1	0.00
Assigned	1	0.00	0	0.00	0	0.00	1	0.00
Burns, B	0	0.00	8	31.75	0	0.00	8	31.75
Closed	0	0.00	7	32.71	0	0.00	7	32.71
Cleared	0	0.00	1	25.00	0	0.00	1	25.00
Bush, Beverly	1	13.00	0	0.00	0	0.00	1	13.00
Closed	1	13.00	0	0.00	0	0.00	1	13.00
Byrd, R	1	0.00	0	0.00	0	0.00	1	0.00
Closed	1	0.00	0	0.00	0	0.00	1	0.00
Calendine, E	47	47.96	77	58.17	71	24.30	195	43.37
Closed	18	43.33	33	53.36	31	23.81	82	39.99
Inactive	12	25.33	15	0.00	21	2.95	48	7.63
Pending	1	8.00	3	258.00	3	103.33	7	156.00
Unfounded	3	3.67	7	54.86	2	67.50	12	44.17
Cleared	13	88.54	19	82.11	14	34.29	46	69.37
Calhoun, T	2	35.00	2	0.00	5	0.00	9	7.78
Closed	2	35.00	0	0.00	1	0.00	3	23.33
Inactive	0	0.00	2	0.00	4	0.00	6	0.00
Calore, A	16	67.44	52	77.77	100	29.20	168	47.88
Closed	9	37.89	20	85.70	62	28.94	91	42.30
Inactive	0	0.00	1	329.00	0	0.00	1	329.00
Pending	1	4.00	1	156.00	7	28.71	9	40.11
Transferred	0	0.00	1	127.00	0	0.00	1	127.00
Unfounded	0	0.00	11	45.64	13	8.46	24	25.50
Cleared	6	122.33	18	67.56	18	45.28	42	65.83
Carder, T	14	91.64	11	88.82	1	15.00	26	87.50
Assigned	0	0.00	1	0.00	0	0.00	1	0.00
Closed	8	117.88	5	140.20	0	0.00	13	126.46
Cleared	6	56.67	5	55.20	1	15.00	12	52.58
Carter, R	2	70.50	3	139.33	0	0.00	5	111.80
Closed	2	70.50	2	183.50	0	0.00	4	127.00
Cleared	0	0.00	1	51.00	0	0.00	1	51.00
Chin, R	65	121.09	62	46.58	91	31.78	218	62.62
Assigned	1	0.00	0	0.00	0	0.00	1	0.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Closed	22	145.27	20	80.55	29	59.24	71	91.90
Inactive	17	0.12	25	5.00	32	0.00	74	1.72
Pending	1	500.00	1	209.00	2	42.00	4	198.25
Unfounded	2	48.00	5	42.00	9	28.78	16	35.31
Cleared	22	185.32	11	66.64	19	43.74	52	108.48
Cleveland, K	4	130.75	16	55.94	16	33.44	36	54.25
Active	1	0.00	0	0.00	0	0.00	1	0.00
Assigned	0	0.00	6	0.00	4	0.00	10	0.00
Closed	1	89.00	5	72.20	6	49.67	12	62.33
Cleared	2	217.00	5	106.80	6	39.50	13	92.69
Collier, J	0	0.00	1	31.00	0	0.00	1	31.00
Closed	0	0.00	1	31.00	0	0.00	1	31.00
Cooler, Brandon	20	240.60	0	0.00	1	0.00	21	229.14
Active	0	0.00	0	0.00	1	0.00	1	0.00
Assigned	3	83.33	0	0.00	0	0.00	3	83.33
Closed	11	292.00	0	0.00	0	0.00	11	292.00
Unfounded	1	7.00	0	0.00	0	0.00	1	7.00
Cleared	5	268.60	0	0.00	0	0.00	5	268.60
Cooler, J	1	0.00	0	0.00	0	0.00	1	0.00
Closed	1	0.00	0	0.00	0	0.00	1	0.00
Cox, G	2	7.50	11	88.45	4	27.25	17	64.53
Active	0	0.00	1	0.00	1	0.00	2	0.00
Closed	0	0.00	6	147.00	0	0.00	6	147.00
Pending	0	0.00	0	0.00	1	53.00	1	53.00
Unfounded	0	0.00	1	3.00	0	0.00	1	3.00
Cleared	2	7.50	3	29.33	2	28.00	7	22.71
Cregan, W	1	0.00	0	0.00	0	0.00	1	0.00
Closed	1	0.00	0	0.00	0	0.00	1	0.00
Crowley, W	0	0.00	7	18.57	12	23.25	19	21.53
Closed	0	0.00	3	37.33	5	28.20	8	31.63
Cleared	0	0.00	4	4.50	7	19.71	11	14.18
Crompton, A	12	35.92	0	0.00	0	0.00	12	35.92
Closed	5	41.40	0	0.00	0	0.00	5	41.40
Inactive	1	0.00	0	0.00	0	0.00	1	0.00
Pending	1	0.00	0	0.00	0	0.00	1	0.00
Unfounded	2	44.00	0	0.00	0	0.00	2	44.00
Cleared	3	45.33	0	0.00	0	0.00	3	45.33

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Cushman, Z	1	60.00	6	20.67	8	35.63	15	31.27
Closed	1	60.00	1	36.00	5	31.80	7	36.43
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	0	0.00	4	22.00	3	42.00	7	30.57
Dekhtyar, A	0	0.00	0	0.00	12	35.58	12	35.58
Closed	0	0.00	0	0.00	6	39.33	6	39.33
Pending	0	0.00	0	0.00	1	88.00	1	88.00
Cleared	0	0.00	0	0.00	5	20.60	5	20.60
DeLong, J	4	58.50	2	2.00	0	0.00	6	39.67
Closed	2	117.00	0	0.00	0	0.00	2	117.00
Inactive	2	0.00	0	0.00	0	0.00	2	0.00
Cleared	0	0.00	2	2.00	0	0.00	2	2.00
DeMars, J	0	0.00	0	0.00	10	34.10	10	34.10
Closed	0	0.00	0	0.00	10	34.10	10	34.10
Dicarolo, R	1	0.00	2	71.00	3	136.00	6	91.67
Active	0	0.00	0	0.00	1	1.00	1	1.00
Closed	1	0.00	2	71.00	2	203.50	5	109.80
Dickman, J	18	33.89	19	75.16	4	24.75	41	52.12
Closed	14	40.57	10	34.60	2	19.50	26	36.65
Pending	0	0.00	2	17.00	1	0.00	3	11.33
Unfounded	0	0.00	1	2.00	0	0.00	1	2.00
Cleared	4	10.50	6	174.33	1	60.00	11	104.36
Doyle, S	17	100.06	8	92.75	0	0.00	25	97.72
Assigned	0	0.00	1	0.00	0	0.00	1	0.00
Closed	14	97.50	3	124.33	0	0.00	17	102.24
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Pending	1	53.00	0	0.00	0	0.00	1	53.00
Cleared	2	141.50	3	123.00	0	0.00	5	130.40
Draisén, A	1	1.00	0	0.00	2	0.00	3	0.33
Cleared	1	1.00	0	0.00	2	0.00	3	0.33
Duus, J	5	136.80	0	0.00	0	0.00	5	136.80
Closed	3	136.00	0	0.00	0	0.00	3	136.00
Cleared	2	138.00	0	0.00	0	0.00	2	138.00
Entrup, D	0	0.00	1	19.00	17	60.00	18	57.72
Closed	0	0.00	0	0.00	7	44.86	7	44.86
Pending	0	0.00	0	0.00	2	20.50	2	20.50
Cleared	0	0.00	1	19.00	8	83.13	9	76.00
Faucett, A	1	148.00	0	0.00	0	0.00	1	148.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Unfounded	1	148.00	0	0.00	0	0.00	1	148.00
Fazekas, R	46	101.39	14	43.71	0	0.00	60	87.93
Closed	34	127.29	12	46.83	0	0.00	46	106.30
Inactive	0	0.00	2	25.00	0	0.00	2	25.00
Cleared	12	28.00	0	0.00	0	0.00	12	28.00
Ferguson, J	0	0.00	0	0.00	1	0.00	1	0.00
Inactive	0	0.00	0	0.00	1	0.00	1	0.00
Fiocco, D	5	126.60	0	0.00	0	0.00	5	126.60
Closed	2	300.50	0	0.00	0	0.00	2	300.50
Cleared	3	10.67	0	0.00	0	0.00	3	10.67
Florencio, A	3	119.33	13	22.54	18	18.67	34	29.03
Closed	1	358.00	5	56.40	4	17.25	10	70.90
Inactive	1	0.00	5	0.00	11	0.18	17	0.12
Unfounded	0	0.00	3	3.67	0	0.00	3	3.67
Cleared	1	0.00	0	0.00	3	88.33	4	66.25
Florencio,M	106	26.25	107	16.19	94	22.97	307	21.74
Assigned	2	0.00	0	0.00	0	0.00	2	0.00
Closed	26	39.96	37	13.49	28	28.36	91	25.63
Inactive	5	0.00	14	0.00	7	3.29	26	0.88
Pending	1	33.00	6	15.33	2	9.50	9	16.00
Unfounded	3	99.67	2	9.50	1	21.00	6	56.50
Cleared	69	20.46	48	23.38	56	23.25	173	22.17
Fripp, I	1	134.00	0	0.00	0	0.00	1	134.00
Closed	1	134.00	0	0.00	0	0.00	1	134.00
Garcia, J	6	19.00	0	0.00	6	61.67	12	40.33
Active	0	0.00	0	0.00	2	109.00	2	109.00
Closed	4	27.00	0	0.00	2	76.00	6	43.33
Inactive	0	0.00	0	0.00	2	0.00	2	0.00
Cleared	2	3.00	0	0.00	0	0.00	2	3.00
Gibson, C	3	12.00	5	18.80	2	25.50	10	18.10
Closed	3	12.00	2	41.00	2	25.50	7	24.14
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	0	0.00	2	6.00	0	0.00	2	6.00
Gobel, J	0	0.00	1	0.00	0	0.00	1	0.00
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Greninger, J	10	173.90	15	24.67	15	33.60	40	65.33
Active	0	0.00	1	0.00	0	0.00	1	0.00
Assigned	2	0.00	0	0.00	0	0.00	2	0.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Closed	3	300.00	8	23.75	6	51.17	17	82.18
Pending	0	0.00	1	5.00	2	24.50	3	18.00
Unfounded	0	0.00	1	31.00	0	0.00	1	31.00
Cleared	5	167.80	4	36.00	7	21.14	16	70.69
Hansen, G	10	65.10	12	110.25	9	34.89	31	73.81
Active	0	0.00	0	0.00	3	0.00	3	0.00
Assigned	2	0.00	0	0.00	0	0.00	2	0.00
Closed	2	17.00	7	179.14	6	52.33	15	106.80
Pending	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	6	102.83	4	17.25	0	0.00	10	68.60
Hardy, E	0	0.00	3	26.67	2	96.00	5	54.40
Closed	0	0.00	1	22.00	2	96.00	3	71.33
Cleared	0	0.00	2	29.00	0	0.00	2	29.00
Hardy, M	14	41.64	11	48.82	1	65.00	26	45.58
Closed	8	53.25	6	44.67	0	0.00	14	49.57
Pending	1	0.00	0	0.00	0	0.00	1	0.00
Unfounded	1	43.00	0	0.00	0	0.00	1	43.00
Cleared	4	28.50	5	53.80	1	65.00	10	44.80
Heroux, R	0	0.00	2	2.50	0	0.00	2	2.50
Pending	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	0	0.00	1	5.00	0	0.00	1	5.00
Holmes, D	1	0.00	0	0.00	0	0.00	1	0.00
Cleared	1	0.00	0	0.00	0	0.00	1	0.00
Howard, C	14	42.79	2	83.50	1	8.00	17	45.53
Closed	7	41.71	1	34.00	1	8.00	9	37.11
Unfounded	1	6.00	0	0.00	0	0.00	1	6.00
Cleared	6	50.17	1	133.00	0	0.00	7	62.00
Huggins, M	6	47.83	2	207.50	12	48.08	20	63.95
Active	1	0.00	0	0.00	0	0.00	1	0.00
Assigned	0	0.00	0	0.00	2	10.50	2	10.50
Closed	2	23.00	0	0.00	4	35.25	6	31.17
Inactive	0	0.00	0	0.00	2	32.00	2	32.00
Cleared	3	80.33	2	207.50	4	87.75	9	111.89
Hunt, S	8	26.88	8	21.50	2	67.00	18	28.94
Closed	4	21.50	6	23.00	1	58.00	11	25.64
Unfounded	1	0.00	0	0.00	0	0.00	1	0.00
Cleared	3	43.00	2	17.00	1	76.00	6	39.83
Irvin, S	18	95.22	11	310.73	4	171.25	33	176.27

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Active	0	0.00	2	0.00	1	0.00	3	0.00
Closed	6	91.17	9	379.78	3	228.33	18	258.33
Pending	1	13.00	0	0.00	0	0.00	1	13.00
Unfounded	2	20.50	0	0.00	0	0.00	2	20.50
Cleared	9	123.67	0	0.00	0	0.00	9	123.67
Jansen, S	1	215.00	9	113.89	0	0.00	10	124.00
Active	0	0.00	2	0.00	0	0.00	2	0.00
Closed	1	215.00	2	461.50	0	0.00	3	379.33
Inactive	0	0.00	2	0.00	0	0.00	2	0.00
Cleared	0	0.00	3	34.00	0	0.00	3	34.00
Johnson, B	0	0.00	1	0.00	0	0.00	1	0.00
Active	0	0.00	1	0.00	0	0.00	1	0.00
Johnson, Sc	1	27.00	0	0.00	0	0.00	1	27.00
Cleared	1	27.00	0	0.00	0	0.00	1	27.00
Kaase, B	1	16.00	6	26.17	2	43.50	9	28.89
Closed	1	16.00	3	38.67	1	73.00	5	41.00
Unfounded	0	0.00	1	3.00	0	0.00	1	3.00
Cleared	0	0.00	2	19.00	1	14.00	3	17.33
Kaiser, S	0	0.00	0	0.00	1	29.00	1	29.00
Pending	0	0.00	0	0.00	1	29.00	1	29.00
Klein, J	0	0.00	1	0.00	2	4.00	3	2.67
Assigned	0	0.00	0	0.00	1	0.00	1	0.00
Closed	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	0	0.00	0	0.00	1	8.00	1	8.00
Kwiatkowski, J	0	0.00	0	0.00	3	24.33	3	24.33
Active	0	0.00	0	0.00	1	20.00	1	20.00
Closed	0	0.00	0	0.00	1	42.00	1	42.00
Cleared	0	0.00	0	0.00	1	11.00	1	11.00
Laudato, C	0	0.00	0	0.00	6	23.83	6	23.83
Closed	0	0.00	0	0.00	4	33.50	4	33.50
Unfounded	0	0.00	0	0.00	1	9.00	1	9.00
Cleared	0	0.00	0	0.00	1	0.00	1	0.00
Lauver, J	0	0.00	1	10.00	2	0.00	3	3.33
Closed	0	0.00	1	10.00	0	0.00	1	10.00
Inactive	0	0.00	0	0.00	2	0.00	2	0.00
LaVan, C	46	170.72	39	62.36	53	49.47	138	93.53
Active	1	889.00	0	0.00	0	0.00	1	889.00
Closed	25	121.60	10	33.00	19	89.74	54	93.98

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Inactive	14	228.79	15	43.00	24	23.75	53	83.36
Pending	0	0.00	1	132.00	2	34.50	3	67.00
Unfounded	1	240.00	1	79.00	1	0.00	3	106.33
Cleared	5	96.20	12	103.83	7	39.71	24	83.54
Lear, J	6	52.67	0	0.00	0	0.00	6	52.67
Cleared	6	52.67	0	0.00	0	0.00	6	52.67
Lynn, E	0	0.00	0	0.00	8	101.13	8	101.13
Active	0	0.00	0	0.00	1	0.00	1	0.00
Closed	0	0.00	0	0.00	5	123.40	5	123.40
Cleared	0	0.00	0	0.00	2	96.00	2	96.00
Machado, A	1	0.00	0	0.00	3	71.33	4	53.50
Active	1	0.00	0	0.00	0	0.00	1	0.00
Closed	0	0.00	0	0.00	1	35.00	1	35.00
Cleared	0	0.00	0	0.00	2	89.50	2	89.50
Madison, I	0	0.00	0	0.00	17	33.88	17	33.88
Active	0	0.00	0	0.00	1	11.00	1	11.00
Closed	0	0.00	0	0.00	9	47.11	9	47.11
Inactive	0	0.00	0	0.00	3	0.00	3	0.00
Pending	0	0.00	0	0.00	1	25.00	1	25.00
Cleared	0	0.00	0	0.00	3	38.67	3	38.67
Malonis, M	8	68.63	5	9.40	0	0.00	13	45.85
Active	0	0.00	1	0.00	0	0.00	1	0.00
Closed	4	111.25	2	21.00	0	0.00	6	81.17
Unfounded	0	0.00	1	1.00	0	0.00	1	1.00
Cleared	4	26.00	1	4.00	0	0.00	5	21.60
Mankin, S	14	39.86	18	34.78	8	41.13	40	37.83
Active	0	0.00	0	0.00	1	0.00	1	0.00
Closed	9	38.78	7	56.71	3	106.00	19	56.00
Inactive	1	0.00	0	0.00	1	0.00	2	0.00
Pending	1	119.00	1	39.00	2	5.00	4	42.00
Unfounded	0	0.00	1	0.00	1	1.00	2	0.50
Cleared	3	30.00	9	21.11	0	0.00	12	23.33
Martin, D	0	0.00	1	33.00	0	0.00	1	33.00
Closed	0	0.00	1	33.00	0	0.00	1	33.00
Martin, Robert	0	0.00	2	4.50	0	0.00	2	4.50
Cleared	0	0.00	2	4.50	0	0.00	2	4.50
Mattox, T	0	0.00	0	0.00	1	381.00	1	381.00
Cleared	0	0.00	0	0.00	1	381.00	1	381.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Meehan, R	7	118.57	10	16.80	14	30.14	31	45.81
Active	0	0.00	0	0.00	1	108.00	1	108.00
Closed	3	38.33	8	20.50	9	23.22	20	24.40
Inactive	0	0.00	0	0.00	1	0.00	1	0.00
Pending	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	4	178.75	1	4.00	3	35.00	8	103.00
Mendicino, J	0	0.00	6	375.00	18	20.33	24	109.00
Active	0	0.00	0	0.00	4	0.00	4	0.00
Closed	0	0.00	6	375.00	8	11.50	14	167.29
Inactive	0	0.00	0	0.00	2	0.00	2	0.00
Cleared	0	0.00	0	0.00	4	68.50	4	68.50
Meza, K	5	18.00	4	248.00	0	0.00	9	120.22
Closed	2	35.00	4	248.00	0	0.00	6	177.00
Cleared	3	6.67	0	0.00	0	0.00	3	6.67
Michael, B	1	0.00	0	0.00	0	0.00	1	0.00
Active	1	0.00	0	0.00	0	0.00	1	0.00
Moberly, M	1	162.00	9	22.33	2	4.50	12	31.00
Assigned	0	0.00	0	0.00	1	8.00	1	8.00
Closed	1	162.00	5	24.20	1	1.00	7	40.57
Cleared	0	0.00	4	20.00	0	0.00	4	20.00
Moore, M	0	0.00	0	0.00	1	12.00	1	12.00
Closed	0	0.00	0	0.00	1	12.00	1	12.00
Moran, J	2	79.00	0	0.00	0	0.00	2	79.00
Closed	1	69.00	0	0.00	0	0.00	1	69.00
Cleared	1	89.00	0	0.00	0	0.00	1	89.00
Moreno, G	0	0.00	1	12.00	6	40.33	7	36.29
Closed	0	0.00	0	0.00	2	10.00	2	10.00
Cleared	0	0.00	1	12.00	4	55.50	5	46.80
Morris, E	3	134.67	2	3.50	0	0.00	5	82.20
Closed	1	19.00	0	0.00	0	0.00	1	19.00
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	2	192.50	1	7.00	0	0.00	3	130.67
Morris, K L	1	14.00	0	0.00	0	0.00	1	14.00
Cleared	1	14.00	0	0.00	0	0.00	1	14.00
Murphy, D	0	0.00	12	39.17	8	16.00	20	29.90
Active	0	0.00	0	0.00	2	0.00	2	0.00
Closed	0	0.00	6	35.33	2	21.00	8	31.75
Inactive	0	0.00	2	0.00	0	0.00	2	0.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Unfounded	0	0.00	0	0.00	2	3.00	2	3.00
Cleared	0	0.00	4	64.50	2	40.00	6	56.33
Murphy, W	55	122.15	75	31.61	53	37.38	183	60.49
Active	0	0.00	0	0.00	1	35.00	1	35.00
Assigned	7	0.14	0	0.00	0	0.00	7	0.14
Closed	19	198.47	22	54.91	12	34.33	53	101.72
Inactive	8	0.00	37	0.89	14	-0.07	59	0.54
Pending	1	596.00	3	197.00	9	67.78	13	138.23
Unfounded	6	142.33	3	25.00	4	16.50	13	76.54
Cleared	14	106.86	10	46.40	13	66.08	37	76.19
Musser, W	4	202.50	1	14.00	0	0.00	5	164.80
Closed	1	380.00	1	14.00	0	0.00	2	197.00
Cleared	3	143.33	0	0.00	0	0.00	3	143.33
Nelson, D	45	152.56	0	0.00	0	0.00	45	152.56
Closed	23	229.70	0	0.00	0	0.00	23	229.70
Inactive	17	82.06	0	0.00	0	0.00	17	82.06
Unfounded	2	56.00	0	0.00	0	0.00	2	56.00
Cleared	3	25.00	0	0.00	0	0.00	3	25.00
Nelson, S	0	0.00	2	2.00	0	0.00	2	2.00
Pending	0	0.00	2	2.00	0	0.00	2	2.00
Nelson, T	0	0.00	14	21.79	11	31.82	25	26.20
Closed	0	0.00	8	28.50	5	21.20	13	25.69
Cleared	0	0.00	6	12.83	6	40.67	12	26.75
Nold, J	0	0.00	0	0.00	9	9.67	9	9.67
Closed	0	0.00	0	0.00	7	11.57	7	11.57
Cleared	0	0.00	0	0.00	2	3.00	2	3.00
Norton, P	13	92.38	5	15.00	0	0.00	18	70.89
Closed	1	0.00	2	32.50	0	0.00	3	21.67
Inactive	1	0.00	0	0.00	0	0.00	1	0.00
Unfounded	3	114.00	0	0.00	0	0.00	3	114.00
Cleared	8	107.38	3	3.33	0	0.00	11	79.00
Parnell, R	1	17.00	0	0.00	0	0.00	1	17.00
Closed	1	17.00	0	0.00	0	0.00	1	17.00
Paul, A	4	122.00	4	22.75	17	35.24	25	47.12
Closed	1	18.00	1	28.00	7	43.86	9	39.22
Inactive	0	0.00	0	0.00	3	3.00	3	3.00
Pending	0	0.00	0	0.00	1	0.00	1	0.00
Cleared	3	156.67	3	21.00	6	47.17	12	68.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Polites, W	1	35.00	0	0.00	0	0.00	1	35.00
Cleared	1	35.00	0	0.00	0	0.00	1	35.00
Prusinowski, Jas	7	34.86	7	47.71	2	154.50	16	55.44
Active	0	0.00	0	0.00	1	0.00	1	0.00
Closed	6	34.83	3	75.33	0	0.00	9	48.33
Pending	0	0.00	3	23.33	0	0.00	3	23.33
Cleared	1	35.00	1	38.00	1	309.00	3	127.33
Reynells, S	89	78.18	76	42.34	60	34.15	225	54.33
Active	0	0.00	0	0.00	1	69.00	1	69.00
Assigned	13	0.08	0	0.00	0	0.00	13	0.08
Closed	33	101.79	14	152.93	22	54.64	69	97.13
Inactive	16	22.38	47	2.64	20	0.65	83	5.96
Pending	0	0.00	2	299.50	1	102.00	3	233.67
Unfounded	5	60.80	4	48.00	5	1.20	14	35.86
Cleared	22	133.45	9	18.00	11	59.73	42	89.40
Riccobene, M	0	0.00	0	0.00	1	7.00	1	7.00
Closed	0	0.00	0	0.00	1	7.00	1	7.00
Rice, A	6	69.83	2	10.50	5	28.60	13	44.85
Closed	1	0.00	0	0.00	0	0.00	1	0.00
Inactive	0	0.00	0	0.00	1	0.00	1	0.00
Unfounded	1	28.00	0	0.00	0	0.00	1	28.00
Cleared	4	97.75	2	10.50	4	35.75	10	55.50
Ricker, E	1	5.00	0	0.00	0	0.00	1	5.00
Closed	1	5.00	0	0.00	0	0.00	1	5.00
Sankowski, C	1	0.00	0	0.00	1	9.00	2	4.50
Closed	1	0.00	0	0.00	1	9.00	2	4.50
Scheemaker, J	8	41.75	13	26.31	11	31.73	32	32.03
Closed	4	36.25	6	37.00	4	42.75	14	38.43
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Pending	0	0.00	0	0.00	3	44.33	3	44.33
Cleared	4	47.25	6	20.00	4	11.25	14	25.29
Scott, J	5	176.80	0	0.00	0	0.00	5	176.80
Closed	4	221.00	0	0.00	0	0.00	4	221.00
Cleared	1	0.00	0	0.00	0	0.00	1	0.00
Seifert, D	99	61.78	97	21.59	95	27.36	291	37.14
Active	0	0.00	0	0.00	1	70.00	1	70.00
Closed	34	53.15	25	20.64	36	34.86	95	37.66

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Inactive	33	44.88	23	0.00	20	0.00	76	19.49
Pending	0	0.00	1	194.00	2	5.00	3	68.00
Sent to Grand Jury	1	197.00	1	15.00	0	0.00	2	106.00
Unfounded	2	42.00	10	7.60	3	95.33	15	29.73
Cleared	29	87.83	37	34.95	33	29.64	99	48.67
Shea, D	0	0.00	5	24.20	1	0.00	6	20.17
Active	0	0.00	0	0.00	1	0.00	1	0.00
Assigned	0	0.00	1	0.00	0	0.00	1	0.00
Closed	0	0.00	3	31.33	0	0.00	3	31.33
Cleared	0	0.00	1	27.00	0	0.00	1	27.00
Slauson, P	10	62.50	14	28.43	13	26.92	37	37.11
Closed	5	80.00	5	15.60	5	21.40	15	39.00
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Pending	0	0.00	0	0.00	2	43.00	2	43.00
Cleared	5	45.00	8	40.00	6	26.17	19	36.95
Smith, B	0	0.00	0	0.00	1	11.00	1	11.00
Cleared	0	0.00	0	0.00	1	11.00	1	11.00
Snyder, R	11	29.27	7	15.86	9	24.00	27	24.04
Closed	4	53.50	3	26.00	5	31.80	12	37.58
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Pending	0	0.00	0	0.00	1	32.00	1	32.00
Cleared	7	15.43	3	11.00	3	8.33	13	12.77
Sooknanan, K	0	0.00	0	0.00	2	76.00	2	76.00
Closed	0	0.00	0	0.00	2	76.00	2	76.00
Sotelo, E	6	45.33	3	-0.33	2	53.50	11	34.36
Active	0	0.00	0	0.00	1	0.00	1	0.00
Closed	4	56.25	0	0.00	1	107.00	5	66.40
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Unfounded	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	2	23.50	1	-1.00	0	0.00	3	15.33
Squires, B	11	32.55	27	30.00	22	43.77	60	35.52
Closed	10	35.20	17	27.06	10	41.40	37	33.14
Inactive	0	0.00	2	0.00	5	47.60	7	34.00
Pending	0	0.00	1	0.00	2	50.00	3	33.33
Unfounded	0	0.00	1	174.00	1	59.00	2	116.50
Cleared	1	6.00	6	29.33	4	38.00	11	30.36
Squires, W	1	0.00	3	0.00	6	0.00	10	0.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Active	1	0.00	0	0.00	0	0.00	1	0.00
Assigned	0	0.00	3	0.00	6	0.00	9	0.00
Stuckey, J	7	23.43	0	0.00	0	0.00	7	23.43
Closed	5	11.80	0	0.00	0	0.00	5	11.80
Cleared	2	52.50	0	0.00	0	0.00	2	52.50
Tafoya, D	0	0.00	17	46.24	14	23.64	31	36.03
Active	0	0.00	0	0.00	2	0.00	2	0.00
Assigned	0	0.00	1	0.00	0	0.00	1	0.00
Closed	0	0.00	8	58.38	8	27.63	16	43.00
Cleared	0	0.00	8	39.88	4	27.50	12	35.75
Tannuzzi, M	15	26.87	0	0.00	1	34.00	16	27.31
Assigned	1	0.00	0	0.00	0	0.00	1	0.00
Closed	8	20.50	0	0.00	0	0.00	8	20.50
Cleared	6	39.83	0	0.00	1	34.00	7	39.00
Thomas, M	1	7.00	0	0.00	0	0.00	1	7.00
Cleared	1	7.00	0	0.00	0	0.00	1	7.00
Toledo, H	0	0.00	4	21.25	2	15.00	6	19.17
Active	0	0.00	0	0.00	1	0.00	1	0.00
Closed	0	0.00	3	27.67	0	0.00	3	27.67
Pending	0	0.00	1	2.00	0	0.00	1	2.00
Cleared	0	0.00	0	0.00	1	30.00	1	30.00
Toomey, S	11	31.45	17	34.00	12	40.58	40	35.28
Closed	3	42.67	9	34.44	7	50.57	19	41.68
Inactive	0	0.00	2	0.00	0	0.00	2	0.00
Pending	1	31.00	1	49.00	0	0.00	2	40.00
Unfounded	1	25.00	0	0.00	1	18.00	2	21.50
Cleared	6	27.00	5	43.80	4	28.75	15	33.07
Viens, A	1	326.00	3	14.00	1	133.00	5	100.20
Closed	1	326.00	3	14.00	0	0.00	4	92.00
Cleared	0	0.00	0	0.00	1	133.00	1	133.00
Washington, C	0	0.00	0	0.00	3	53.67	3	53.67
Closed	0	0.00	0	0.00	1	35.00	1	35.00
Inactive	0	0.00	0	0.00	1	0.00	1	0.00
Cleared	0	0.00	0	0.00	1	126.00	1	126.00
Weich, W	12	43.83	19	32.26	12	94.50	43	52.86
Active	0	0.00	0	0.00	4	11.25	4	11.25
Closed	11	45.27	11	35.00	5	112.60	27	53.56
Inactive	0	0.00	1	0.00	0	0.00	1	0.00

Personnel and Status	2015		2016		2017		Total	
	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete	Cases	Average of Days to Complete
Pending	0	0.00	1	27.00	1	377.00	2	202.00
Cleared	1	28.00	6	33.50	2	74.50	9	42.00
Welsh, J	11	77.18	2	8.50	1	2.00	14	62.00
Assigned	1	0.00	0	0.00	0	0.00	1	0.00
Closed	5	140.40	1	13.00	0	0.00	6	119.17
Cleared	5	29.40	1	4.00	1	2.00	7	21.86
Whaling, N	0	0.00	0	0.00	2	55.50	2	55.50
Closed	0	0.00	0	0.00	2	55.50	2	55.50
Whittenton, J	4	18.50	3	15.33	1	65.00	8	23.13
Closed	2	11.50	1	17.00	1	65.00	4	26.25
Cleared	2	25.50	2	14.50	0	0.00	4	20.00
Williamson, R	17	112.94	12	54.83	13	39.31	42	73.55
Closed	12	125.83	6	75.83	6	56.83	24	96.08
Pending	0	0.00	0	0.00	1	1.00	1	1.00
Unfounded	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	5	82.00	5	40.60	6	28.17	16	48.88
Wilson, Charles	0	0.00	3	62.00	0	0.00	3	62.00
Active	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	0	0.00	2	93.00	0	0.00	2	93.00
Woodward, J	1	886.00	0	0.00	1	28.00	2	457.00
Active	0	0.00	0	0.00	1	28.00	1	28.00
Closed	1	886.00	0	0.00	0	0.00	1	886.00
Zeman, J	12	112.08	3	13.00	1	98.00	16	92.63
Closed	8	125.00	1	35.00	1	98.00	10	113.30
Inactive	0	0.00	1	0.00	0	0.00	1	0.00
Cleared	4	86.25	1	4.00	0	0.00	5	69.80
Zsamar, A	0	0.00	3	20.00	0	0.00	3	20.00
Closed	0	0.00	2	10.00	0	0.00	2	10.00
Cleared	0	0.00	1	40.00	0	0.00	1	40.00
Total	1157	81.55	1294	44.74	1128	34.66	3579	53.46

Key elements such as number of interviews, number (and length of reports) were not provide. It is likely modern software is needed to help the BCSO track and manage caseloads.

Stakeholder Input and Observations

The goal of conducting stakeholder input is to gain a broad view of the BCSO and the community it serves and the provision of police services.

Input Process

In the original schedule request that PSSG provided to the town of Hilton Head for the site visit planned for October 2016 (rescheduled due to hurricane Matthew), twenty-two (22) hours were set aside to interview BCSO personnel, along with requests to meet with appointed and elected officials, other town department heads, gated community representatives (both security and residents), community group representatives, service providers, schools, hospitals, and event planners.

In the end, for the site visit occurring in February of 2018, the BCSO only permitted the scheduling of four department members in addition to an interview that was to take place between two PSSG team members and the sheriff himself. In the end, the sheriff consolidated the interview into a "meeting" which consisted of the sheriff providing his perception of why the study was being conducted and overall sheriff's department operations. Little time was provided to PSSG to ask questions. During the site visit an additional time to meet was discussed between PSSG and a member of the BCSO, however after conferring with the town official assigned to the project a second site visit was not scheduled (the contract called for only one site visit). During the February 2018 site visit, a second meeting between the BCSO and the PSSG director did occur.

BCSO Community Engagement and Problem Solving

In the mission statement of the sheriff's department, collaborative problem solving is discussed. However, during interviews and meetings, PSSG did not hear evidence of this process. Due to the restriction of not being able to conduct ride-alongs or interview patrol staff, it is unclear as to the level of understanding by command staff or patrol personnel on topics such as community engagement or problem solving. When interviewing community stakeholders, social service agencies, and elected and appointed officials there was not any evidence of collaborative problem solving. In a newspaper article, it was stated that "BCSO claims it is "strongly connected" to

communities on the island, participating in 62 events each year as well as providing Nixle alerts to keep the community informed". An event list provided lists a number of events with approximately 80 occurring in 2017. The events listed items such as

- Hyper Rally Car Club Event
- MLK Community Religious Service
- Kiwanis Chili Cook-off
- Hilton Head Snow Day
- HHI Marathon, Half Marathon & 5K
- ECO SWIM X Belk Community Beach Cleanup
- 13th Annual Yacht Hop

The list contains contact information, dates, times, and permit information. There is not any indication on this list as to if BCSO attended any of the events.

A second "list" of events (all separate Excel files) for 2017 has 34 items. One of these files is for attending Hilton Head Island Council Meetings and one is for prisoner watches. Each file has a heading for the "event" and then a spot to indicate if personnel are attending on regular overtime or prepaid overtime. While listed under "events", all the records appear to be a mechanism for capturing overtime.

Image 10: Screenshot of BCSO Event Listing
BEAUFORT COUNTY SHERIFF'S OFFICE EXTRA-DUTY

2017 Hilton Head Marathon

Various Roadways on Hilton Head Island

February 11, 2017

Provide traffic control. Cone detail 0600-1500. Regular detail meet Bus Dr. at 0700 for briefing. Be on post by 0730 until 1400 or until the completion of the Marathon.

UNIFORM REQUIREMENTS: Class B Cone Detail Class C

☒ **PRE-PAID O.T.**

BILLING ADDRESS: *Town of Hilton Head*

☐ **REGULAR O.T.**

Attn: Eileen Buckalew
Re: 2017 HH Marathon

Nixle alerts are used to provide information to the community from the BCSO, but do not provide a forum for community input. The BCSO Facebook page is mainly limited to crime information with a rare posting containing community information.

While the BCSO offers a Citizens Police Academy, the number of participants by nature of the structure of the process is limited. There is not any evidence of programs such as TRIAD⁷, car seat safety, scam / fraud identification, personal safety, Crime Prevention Through Environmental Design, COPS in Shops / Sting Operation – both of which are geared toward decreasing underage drinking, or other similar efforts. Moreover, the BCSO does not appear to be following the pillars outlined in the 21st Century Policing Task Force Report.

Traffic Safety

Given that there is only one road in and out of Hilton Head Island, traffic is very congested during peak community times and when there are traffic crashes. Community members expressed frustration over traffic. While the BCSO stated they are addressing this by stationing patrol cars at high traffic volume and crash locations, traffic remains a major complaint of community members.

The BCSO does not apply for traffic grants or implement any traffic safety programs on Hilton Head Island. Further, they BCSO does not implement the Data Driven Approach to Crime and Traffic Safety (DDACTS). DDACTS is a nationally accepted best practice that has met with positive results in terms of reducing crime while at the same time increasing community satisfaction related to traffic safety. Implementation of DDACTS is preceded by specialized training to understand the concepts.

Community Perceptions on Overall Service Delivery

The Native Island community members participating in interviews expressed that they have the highest number of incidents on Hilton Head Island within their neighborhoods. The residents report that drug dealing occurs in the open and that general quality of life issues such as disturbances and fights are occurring frequently, but state that the area

⁷ Triads is a partnership of three organizations—law enforcement, older adults, and community groups. The purpose of Triad is to promote older adult safety and to reduce their fear of crime.

lacks routine patrols. Others believe the residents in the area have decreased making calls for service as they do not feel that they will receive a response.

At a community meeting there were comments that deputies attending briefings before their shifts at a substation located in Hilton Island Garden, but that right after the briefings the deputies left the area. Attendees believed camera surveillance and increased patrols would help with these problems.

There appears to be a divide between the desires of the community and service delivery. Community outreach is required to resolve these issues. A more collaborative relationship might encourage community members to call to report crime and provide more information for the BCSO to help apprehend criminals. If the BCSO could provide more connections within this community, perhaps collaboration could take place to solve issues.

Community Perceptions on Sexual Assault Investigations

Meeting participants shared that they believe the BCSO does a good job of investigating the sexual assault cases in terms of case closure. However, respondents believe the BCSO could be more sensitive to victims. To foster improved relationships and improve service delivery, participants said they would provide in-service training for the deputies. Another concern raised was the perception that sheriff's deputies did not arrest violators of protective orders. Participants believe that this put victims in great danger and creates a lack of trust in the department. The research conducted by PSSG did not yield information to support or deny this claim as offense or arrest information with this specific information was not provided.

Relationship Between BCSO, Town Departments, and Other Stakeholders

The BCSO has varying relationships with other town departments and external stakeholder groups. The BCSO reports meeting with the heads of the gated communities within the area at least once a month, but this is not reported in any dataset provided to PSSG. The chiefs of the gated communities have full authority on their grounds but call the BCSO for any burglaries, disturbances or other crimes. Although the security may enforce traffic laws on their respective properties, they

frequently do not as they believe "revenue goes back to the Sheriff's Department". The BCSO has concurrent jurisdiction on these properties but only routinely enforces traffic laws on public roads and highways on a routine basis, but do respond to incidents when called to the gated communities.

The BCSO and the Hilton Head Island Emergency Management and Fire Departments, conduct joint drills for major incidents like hurricanes and tornadoes. Each agency reports having good incident command plans. During a recent hurricane that heavily damaged the area, the agencies jointly worked together. While there were several complaints from residents about the process to get back on the island, it appears the agencies were working jointly to resolve issues for the future.

In the meetings and interviews participants did not express concern over the actions of BCSO personnel in terms of professionalism or use of force, but were vocal in their concerns about the lack of community level interaction on a routine basis. Those participants that hosted special events reported good working relationships and coverage by the BCSO at events (often at an added cost for overtime).

Areas of Concern

Among the concerns expressed by community members were the lack of attention and focus on community problems such as the growing concern with transient populations, and the emergence of the opioid epidemic. State wide data shows the rise of opioid deaths from four in 2015, to 8 in 2016, and to 25 in 2017. In 2016, there were over five million prescriptions for opioids which is the equivalent of one prescription for every five residents. Concerns surrounding mental health, substance abuse, and co-occurring disorders along with homelessness are national topics, yet the BCSO did not show evidence of engaging in proactive services like co-responders or participating in community based task forces related to the issues.

School and Youth Programming

The BCSO states it has School Resource Officers in two of the school that are paid for by the schools and the BCSO supports an additional SRO in the elementary school. Despite being in the schools, the BCSO offered little in terms of insight as to what programming efforts to provide information about safety to students or their

parents/caregivers are occurring. There was not any information provided on efforts related to youth programming that takes place outside of the schools (scouts, town leagues, parks and recreation, camps, etc.)

Terms of Service Related to Service Delivery

What was most striking about the arrangement between the Town and the BCSO was that other than being specific about the number of personnel assigned and reports required, the contract is silent about other expectations of the BCSO in terms of service delivery.

Complaints About Police Services

The Sheriff stated that he does not receive complaints from the Council or community on the provision of police services. Several stakeholders expressed interest in providing input to the Public Safety Committee on policing matters but that due to the meeting occurring during work hours, they are unable to attend. PSSG originally requested complaint information, but this was denied prior to the scheduling of the original site visit.

Summary

The BCSO appears to be a professional agency, but one not focused on the community aspect of policing and service delivery specific to Hilton Head Island. The Strategic Plan provided includes information on the five areas (as specifically listed in the plan) 1. Prevention of Crime, 2. Combat Criminal Activity 3. Expand the Use of Technology, Resources, and Equipment, 4. Promote a Diverse, Educated and Skilled Workforce, and 5. Multi Year Planning. The plan, while including some valid objectives is not constructed as a typical strategic plan and did not include any community input and does not appear to reflect the desires of the Hilton Head Island stakeholders.

The sheriff appears to have a top down approach to operations and this includes his relationship to clients. While members of the BCSO attend council meetings, there is not any shared planning or visioning taking place. There is not any evidence of problem solving or community engagement on the part of the department, rather services are by and large provided in a responsive vs. proactive nature. When this was raised at the meeting with the Sheriff and his staff, a comment was made that the BCSO needs to focus on its core mission and not services. In order to build and maintain relationships the opposite is true.

There is a disconnect with the hands off policing approach provided and the need for increased community engagement, therefore efforts should be made to put desired and best practices programs into place. In addition to record keeping and reporting, community engagement is the biggest gap in service delivery.

The town of Hilton Head Island needs to establish performance metrics for the contract and hold the BCSO accountable for service delivery. While not the exact reports required, the Council should be requiring the reports listed in the contract to be delivered in readable format (not multiple spreadsheets or PDFs). Billing and invoicing should be tied to performance measures and staffing.

Additionally, the town of Hilton Head Island needs to consider the development of a specific strategy for police service delivery in the future. A cost comparison is required as is a full staffing study to determine the most effective manner in which to provide law enforcement coverage.

BEAUFORT COUNTY SHERIFF'S OFFICE

Services & Capabilities

Office of the Sheriff

Services include:

- Agency strategic planning
 - Executive leadership
 - Budget development
 - Fiscal management
 - Policy implementation
 - Executive project management
 - Agency performance management
 - Organizational development
 - Risk management
 - Long-range planning
-

Finance

Provides:

- Annual budget preparation
- Financial planning
- Capital improvement planning
- Grant administration
- Purchasing oversight
- Contract administration
- Payroll coordination
- Accounts payable
- Asset management
- Fleet budgeting
- Financial reporting
- Internal financial controls
- Audit coordination

Office of General Counsel

Provides legal services to every division of the Sheriff's Office.

Services include:

- Legal advice to the Sheriff and command staff
 - Criminal Prosecution in Magistrates Court
 - Legal review of policies and procedures
 - Civil litigation management
 - Employment law guidance
 - Contract review
 - Public records (FOIA) legal guidance
 - Constitutional law consultation
 - Search warrant legal consultation
 - Legislative review
 - Risk reduction strategies
 - Administrative hearing support
 - Court representation coordination
 - Legal training for employees
-

Office of Professional Responsibility

Promotes agency accountability, integrity, and public confidence.

Services include:

- Internal Affairs investigations
- Citizen complaint investigations
- Administrative investigations
- Employee misconduct investigations
- Policy compliance reviews
- Early intervention monitoring
- Professional standards oversight
- Ethics investigations
- Administrative inspections

- Accreditation support
- Corrective action recommendations
- Organizational inspections
- Public trust initiatives
-

Facilities Project Coordinator

Intelligence Unit –

Device Extraction

Crime Analysis

Grants

Sharepoint Administration

Crimestoppers of Beaufort County

ENFORCEMENT DIVISION

Command and Supervisory Oversight

Patrol Operations

Provides:

- 24-hour patrol services
- Responds to all calls for service
- Emergency response
- Non-emergency response
- Crime prevention patrol
- Directed patrol
- Traffic enforcement
- DUI enforcement
- Crash investigations
- Community policing
- Business checks
- Residential security checks
- Alarm response
- Welfare checks
- Missing persons
- Juvenile incidents
- Domestic violence response
- Criminal law enforcement
- Public assistance
- Initial criminal investigations

Criminal Investigations

Provides:

- Major crime investigations
- Crimes against persons
- Property crime investigations
- Financial crimes
- Sexual assault investigations
- Child abuse investigations
- Elder abuse investigations
- Interview and interrogation
- Search warrant investigations
- Arrest warrant investigations
- Intelligence-driven investigations
- Case preparation for prosecution

SWAT (Special Weapons and Tactics)

Provides specialized tactical response for high-risk incidents requiring advanced training and equipment.

Services include:

- High-risk warrant service
 - Armed barricaded suspect response
 - Hostage rescue operations
 - Active shooter response
 - High-risk felony apprehensions
 - Tactical security for critical incidents
 - Tactical support for criminal investigations
 - Executive protection support when required
 - Tactical planning and contingency operations
 - Mutual aid response to neighboring agencies
-

Crisis Negotiations Team

Provides trained negotiators to peacefully resolve critical incidents involving persons in crisis.

Services include:

- Barricaded subject negotiations
 - Hostage negotiations
 - Suicide intervention
 - Mental health crisis communications
 - High-risk incident de-escalation
 - Family liaison during critical incidents
 - Support to SWAT operations
 - Coordination with mental health professionals
-

Marine Patrol

Provides law enforcement, public safety, and emergency response on the waterways of Beaufort County.

Services include:

- Boating law enforcement
 - Search and rescue operations
 - Waterborne criminal investigations
 - Marine patrols on rivers, sounds, and coastal waters
 - Boating under the influence (BUI) enforcement
 - Vessel safety inspections
 - Homeland security patrols near critical infrastructure
 - Commercial port security support
 - Disaster response following hurricanes and flooding
 - Mutual aid to surrounding marine agencies
-

Dive Team

Provides underwater search, recovery, and evidence collection capabilities.

Services include:

- Evidence recovery
- Missing person searches

- Drowning recovery operations
 - Vehicle recovery
 - Underwater crime scene investigations
 - Disaster response
 - Sonar-assisted searches
 - Mutual aid dive operations
-

Drone (UAS) Operations

Provides aerial intelligence and unmanned aircraft support for law enforcement and emergency management.

Services include:

- Missing person searches
 - Search and rescue operations
 - Crime scene documentation
 - Tactical overwatch
 - Disaster damage assessment
 - Suspect searches
 - Public event aerial monitoring
 - Infrastructure inspections
 - Hazardous area reconnaissance
 - Support for emergency management operations
-

K-9 Operations

Provides specially trained police service dogs to support patrol and criminal investigations.

Services include:

- Suspect apprehension
- Narcotics detection
- Article searches

- Building searches
 - Area searches
 - Officer protection
 - Tracking fleeing suspects
 - Evidence location
 - School and community demonstrations
 - Mutual aid support
-

Bloodhound Team

Provides specialized tracking of missing persons and fleeing suspects using scent discrimination.

Services include:

- Missing child searches
 - Missing elderly searches
 - Dementia and Alzheimer's patient searches
 - Suspect tracking
 - Search and rescue support
 - Mutual aid tracking requests
-

Explosive Ordnance Response (Bomb Squad)

Provides specialized response to explosive threats and suspicious devices.

Services include:

- Bomb threat response
 - Suspicious package investigations
 - Explosive device render-safe procedures
 - Explosive evidence collection
 - Post-blast investigations
 - Public venue security sweeps
 - Special event explosive detection
 - Military ordnance identification
 - Mutual aid bomb response
 - Explosive safety consultations
-

Environmental Crimes Unit

Investigates crimes involving environmental violations and natural resource protection.

Services include:

- Illegal dumping investigations
 - Pollution complaints
 - Hazardous waste investigations
 - Waterway pollution investigations
 - Environmental crime enforcement
 - Coordination with DHEC and DNR
 - Illegal tire dumping investigations
 - Commercial environmental compliance investigations
-

Violent Crimes Task Force (VCTF)

Conducts proactive investigations targeting violent offenders and organized criminal activity.

Services include:

- Fugitive apprehension
 - Violent offender investigations
 - Gang investigations
 - Firearms crime investigations
 - Robbery investigations
 - Career criminal targeting
 - Intelligence-led enforcement
 - Joint federal task force operations
 - High-risk warrant service
 - Repeat offender reduction initiatives
-

Special Enforcement Operations

Conducts proactive enforcement initiatives addressing emerging crime trends and community concerns.

Services include:

- Directed crime suppression operations
 - High visibility patrols
 - Drug enforcement operations
 - Crime reduction initiatives
 - Problem-oriented policing
 - Traffic safety enforcement
 - Alcohol compliance operations
 - Undercover operations
 - Special event enforcement
 - Multi-agency enforcement initiatives
-

Sex Offender Registry Compliance

Ensures compliance with South Carolina sex offender registration laws.

Services include:

- Residency verification
 - Employment verification
 - Registry compliance investigations
 - Registration enforcement
 - Failure-to-register investigations
 - Community notification support
 - Address verification operations
 - Coordination with state registry officials
-

Victim Advocacy

Provides support services and resources for crime victims throughout the criminal justice process.

Services include:

- Crisis intervention
- Victim notification
- Court accompaniment
- Protective order assistance

- Safety planning
- Community resource referrals
- Domestic violence advocacy
- Sexual assault advocacy
- Elder abuse support
- Criminal justice process guidance

Crime Scene Unit

Provides forensic documentation and evidence collection for criminal investigations.

Services include:

- Crime scene processing
- Evidence collection
- Crime scene photography
- Fingerprint processing
- Bloodstain documentation
- Crime scene mapping
- Alternate light source examinations
- Evidence packaging
- Forensic documentation
- Court testimony
- Major crime scene response

287(g) Program

Partners with U.S. Immigration and Customs Enforcement (ICE) to identify and process removable criminal aliens encountered during lawful law enforcement operations.

Services include:

- Immigration status verification
- ICE detainer coordination
- Criminal alien identification
- Federal database access

- Joint enforcement operations
- Immigration-related intelligence sharing
- Federal law enforcement coordination
- Support for homeland security initiatives
- Processing of qualifying inmates under federal authority

Special Events Coordination

Serves as the Sheriff's Office liaison for public events throughout Beaufort County.

Provides:

- Event planning assistance
- Public safety planning
- Law enforcement staffing
- Traffic management plans
- Road closure coordination
- Incident Action Plans
- Interagency coordination
- Emergency contingency planning
- Crowd management planning
- Special event command coordination
- After-action reviews

Supports:

- Festivals
- Concerts
- Sporting events
- Parades
- Holiday celebrations
- Charity events
- Road races
- Government ceremonies
- Community gatherings

ADMINISTRATIVE DIVISION

Command and Supervisory Oversight

Accreditation & Policy

Provides:

- CALEA accreditation
- SCLEA accreditation
- ANAB laboratory accreditation
- Policy development
- Policy review
- Agency inspections
- Compliance monitoring
- Best practice implementation
- Organizational assessments

Recruiting, Staffing & Training

Provides:

- Recruitment
 - Hiring
 - Promotional processes
 - Personnel administration
 - Basic training
 - In-service training
 - Firearms qualifications
 - Leadership development
 - Professional certification
 - Career development
-

Criminal Records

Provides:

- Incident report processing
 - Arrest record maintenance
 - Fingerprinting
 - Criminal records requests
 - Insurance requests
 - Attorney requests
 - FOIA requests
 - Public records requests
 - Uniform traffic ticket processing
 - Court subpoena processing
-

Civil Process, Judgments & Warrants

Provides:

- Service of subpoenas
 - Service of summons
 - Evictions
 - Civil judgments
 - Arrest warrants
 - Mental health transports
 - Civil standby assistance
-

Courthouse Security / General Sessions

Provides:

- Courthouse security, General Sessions and Magistrates
- Grand Jury coordination

Evidence & Property

Provides:

- Evidence intake
 - Evidence preservation
 - Chain of custody
 - Property storage
 - Property release
 - Found property
 - Recovered property
 - Court evidence management
 - Evidence disposition
-

Forensic Services Laboratory

Provides:

- DNA analysis
 - Controlled substance analysis
 - Chemical analysis
 - Scientific examination
 - Expert testimony
 - Laboratory support for regional agencies
-

Public Affairs

Provides:

- Media relations
- Press releases

- Public information
 - Community education
 - Social media
 - Public awareness campaigns
 - Transparency initiatives
 - Website management
-

Airport Security

Provides:

- Airport patrol
 - Aviation security
 - Incident response
 - Security enforcement
 - Coordination with airport stakeholders
-

School Resource Officers (Juvenile Services)

Provides:

- School security
 - Student mentoring
 - Criminal investigations
 - Emergency planning
 - Threat assessments
 - Safety education
 - Youth engagement
-

Crime Prevention Services

- Crime prevention education
- Security Camera Registry
- Extra patrol requests
- Neighborhood safety

- Crime reporting guidance
- Crime Stoppers tips
- Speak with a deputy
- Request a speaker
- Event safety planning

Community Programs

- Citizens Police Academy
- Community Emergency Response Team (CERT)
- Explorer Program
- Project Lifesaver
- 9-1-1 Address Advisory Program
- Victim Advocacy Program
- Volunteer Program
- Reserve Deputy Program

Information and Technology Services

Spillman and CAD Support Service

Fleet Management Service

Radio Communications and Service

Quartermaster Service

EMERGENCY MANAGEMENT DIVISION

Command and Supervisory Oversight

Emergency Management

Provides:

- Hurricane planning
 - Disaster planning
 - Emergency Operations Center (EOC) coordination
 - Evacuation planning
 - Re-entry operations
 - Recovery planning
 - Damage assessment
 - Disaster exercises
 - Hazard mitigation
 - Public preparedness education
 - Community Emergency Response Team (CERT)
 - Continuity planning
 - NCIC Coordination
 -
-

Communications Center

Provides:

- 911 emergency call answering
- Non-emergency dispatch
- Law enforcement dispatch
- Fire dispatch

- EMS dispatch
 - Emergency communications coordination
 - Mutual aid dispatch support
-

Traffic Management Center

Provides:

- Traffic camera monitoring
 - Digital message boards
 - Highway advisory radio
 - Incident notifications
 - Traffic congestion monitoring
 - Road closure coordination
 - Severe weather traffic management
 - Public travel advisories
-

Hazardous Materials Program

Provides:

- Hazardous Materials Registry administration
 - Business compliance assistance
 - HazMat emergency planning
 - HazMat team coordination
 - Industry outreach
 - Regulatory compliance support
-

Incident Command

Provides:

- Incident Command System (ICS) coordination
- Unified Command

- Resource management
 - Multi-agency coordination
 - Mobile command support
 - Critical incident logistics
 - Disaster communications
 - Regional emergency coordination
-

Aviation Unit

Provides:

- Fugitive searches
- Missing person searches
- Search and rescue
- Aerial reconnaissance
- Disaster assessment
- Tactical overwatch
- Community event support
- Mutual aid aviation support

Regional & Interagency Partnerships

BCSO routinely collaborates with:

- Federal Bureau of Investigation (FBI)
- Drug Enforcement Administration (DEA)
- Homeland Security Investigations (HSI)
- U.S. Immigration and Customs Enforcement (ICE)
- Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)
- U.S. Coast Guard
- South Carolina Law Enforcement Division (SLED)
- South Carolina Highway Patrol
- South Carolina Department of Natural Resources
- Local police departments and surrounding Sheriff's Office's
- Beaufort County Emergency Medical Services
- Beaufort Memorial Hospital

- School District of Beaufort County
- Solicitor's Office
- Coroner's Office
- Security Directors of South Carolina
- Hilton Head Island Fire and Rescue
- Marine Corps Air Station Beaufort
- Marine Corps Recruit Training Depot, Parris Island
- Beaufort Naval Hospital



TOWN OF HILTON HEAD ISLAND

Finance & Administrative Committee

TO: Finance & Administrative Committee
FROM: Dave Byrd, Finance Director
CC: Marc Orlando, ICMA-CM, Town Manager
DATE: September 14, 2026
SUBJECT: Discussion of Town of Hilton Head Island's Public Safety Cost Assessment

PURPOSE:

Staff was requested to provide the Finance & Administrative Committee with a financial analysis of public safety expenditures associated with Hilton Head Island. The cost analysis includes:

- Public safety expenditures supported through the Beaufort County Hilton Head Island Police Fee;
- Current public safety expenditures funded directly by the Town of Hilton Head Island; and
- Public safety operating expenditures reported by selected comparable municipalities.

This report is intended to provide financial information and context. It does not recommend a specific level of public safety service, staffing, or future funding.

BACKGROUND:

The Beaufort County Sheriff's Office (BCSO) currently provides law enforcement and public safety services for the residents, commuter workforce, and visitors on Hilton Head Island. Hilton Head Island residents and businesses fund these services through the Hilton Head Island Police Fee which is collected by the Beaufort County Treasurer's Office. BCSO provides public safety services through its approved operating budget, with expenditures associated with Hilton Head Island generally aligned with the Police Fee collected by Beaufort County.

The FY 2027 Beaufort County Budget Ordinance, the original Beaufort County Ordinance establishing the Hilton Head Island Police Fee, and the Law Enforcement Service Charge and Uniform User Fee Study for FY27 are included as **Attachments 1, 2 and 3**. Links to the Ordinance documents are also included below.

The five-year historical information below provides context regarding the revenues and expenditures associated with the Hilton Head Island Police Fee and BCSO public safety services.

Beaufort County – Hilton Head Island Police Fee Revenues

Town of Hilton Head Island							
Fiscal Years 2022- 2027							
		Beaufort County - Hilton Head Island Police Fee					
		FY2022	FY2023	FY2024	FY2025	FY2026*	FY2027**
Hilton Head Island Police Fee Collections		\$ 4,828,652	\$ 5,081,215	\$ 5,442,625	\$ 6,358,552	\$ 6,836,785	\$ 6,835,317
Interest Earnings		2,919	10,549	16,400	37,213	5,000	40,000
Total		4,831,571	5,091,764	5,459,025	6,395,765	6,841,785	6,875,317
Rates:	Single Family Residential (per housing unit)	\$ 101	\$ 101	\$ 134	\$ 156	\$ 167	\$ 178
	Multi-Family Residential (per housing unit)	\$ 88	\$ 88	\$ 99	\$ 113	\$ 121	\$ 135
	Retail (per 1,000 sq ft)	\$ 242	\$ 242	\$ 219	\$ 252	\$ 287	\$ 270
	Office/ Service (per 1,000 sq ft)	\$ 82	\$ 82	\$ 84	\$ 97	\$ 111	\$ 76
	Industrial (per 1,000 sq ft)	\$ 33	\$ 33	\$ 37	\$ 43	\$ 48	\$ 42
	Institutional (per 1,000 sq ft)	\$ 90	\$ 90	\$ 84	\$ 96	\$ 110	\$ 105
	Lodging (per room)	\$ 69	\$ 69	\$ 62	\$ 72	\$ 81	\$ 57
* Represents Hilton Head Island Police Fee collections as reported by the Beaufort County Treasurer's Office as of July 7, 2026. Interest earning represents amount budgeted for FY2026, actual earnings were not available.							
** Hilton Head Island Police Fee collections and Interest earnings are amounts included in the approved FY2027 budget under Ordinance 2026/29 approved on June 22, 2026							

Police Fee rates have changed over the period analyzed and vary by property classification. The historical rates are presented in the original supporting data and are included for reference.

Beaufort County – Hilton Head Island Police Fee Expenditures

The historical expenditure information associated with the BCSO and Hilton Head Island Police Fee includes personnel costs, overtime, benefits, operating expenses, training, vehicle-related expenses, fuel, equipment, and vehicle purchases. Over the five-year period presented, the largest components of BCSO expenditures have generally been salaries and employee-related costs, including retirement and insurance. Operating expenses and vehicle purchases have varied from year to year.

Town of Hilton Head Island
Fiscal Years 2022 - 2027

Beaufort County HHI Police Fee

	Actual Expenditures					Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenues						
Fee	4,828,652	5,081,215	5,442,625	6,358,552	6,577,334	6,835,317
Interest	2,919	10,772	16,400	37,213	5,000	40,000
Miscellaneous Revenues	-	-	102,485	43,239	20,095	25,200
Total Revenues	4,831,571	5,091,987	5,561,510	6,439,004	6,602,429	6,900,517
Expenditures						
Salaries	2,692,147	2,781,556	3,086,037	3,185,361	3,393,033	3,781,570
Overtime	258,517	293,209	399,005	418,054	419,897	390,809
Overtime - Training	56,043	103,504	119,931	79,788	120,000	85,000
FICA	224,146	238,400	268,319	270,263	300,869	325,689
Retirement	553,516	641,282	720,226	762,948	828,071	898,975
Insurance	616,574	537,237	560,742	495,740	516,272	678,000
Workers Comp	-	88,747	85,048	-	89,300	75,000
Tort Liability	15,387	62,615	62,908	-	66,941	-
Unemployment	-	-	-	-	-	-
EE Recognition	41	-	-	-	200	200
Total Salaries and Benefits	4,416,372	4,746,548	5,302,217	5,212,153	5,734,583	6,235,243
Advertising/Printing	306	394	417	103	200	200
Postage	-	-	-	-	-	-
Telephone/Communication	15,494	15,425	14,782	11,788	14,500	2,500
Utilities	28,690	23,161	22,579	28,432	30,104	39,874
Maintenance Contracts	5,597	800	-	-	325	-
Equipment Maintenance	4,464	721	800	1,689	1,500	-
Rentals	-	18,652	-	725	725	1,100
Contracted Services	20,975	-	564	1,060	1,700	1,850
Vehicle Maintenance Services	58,033	14,128	100,747	103,402	112,000	236,500
Dues & Subscriptions	1,875	514	1,710	1,847	1,800	1,800
Training & Conferences	14,780	20,698	24,385	31,335	25,814	35,000
Vehicle Insurance	8,497	34,877	34,134	32,033	39,520	45,961
Bldg./Content Insurance	-	-	-	-	-	872
Insurance - Other	241	459	410	1,093	872	67,017
Miscellaneous	-	-	-	-	-	-
Supplies & Materials	20,349	24,261	12,777	12,589	15,600	15,600
Uniforms	26,338	34,624	36,471	37,875	48,000	40,000
Fuel	177,510	175,590	155,723	148,482	165,000	165,000
Direct Subsidies	-	-	-	-	-	-
Trust Fund Disbursed	-	-	-	-	-	-
Non-Capital Equipment	-	16,703	4,681	385	2,000	2,000
Total Operating	383,148	381,008	410,181	412,838	459,660	655,274
Vehicle Purchases	232,651	-	94,280	-	408,186	410,000
Capital Equipment	42,955	-	-	-	-	-
Total Capital	275,606	-	94,280	-	408,186	410,000
Total Expenditures	5,075,127	5,127,556	5,806,678	5,624,991	6,602,429	7,300,517

Town-Funded Public Safety Expenditures

In addition to the services supported through the Hilton Head Island Police Fee, the Town enhances public safety support with direct costs funded by the General Fund. These expenditures include:

- A monthly stipend of \$550 for BCSO local officers;
- A \$250 annual bonus for all BCSO staff employed south of the Broad; and
- Other public safety-related services and expenditures, including:
 - Code Enforcement
 - Parking Enforcement
 - Contracted Security Services
 - Shore Beach Services

The Town's direct public safety expenditures therefore extend beyond the Police Fee and include services and activities funded through the Town's operating and capital budgets.

The following data shows the Town's historical public safety operating expenditures for FY 2022 through FY 2027.

Town of Hilton Head Island Fiscal Years 2022-2027

Town of Hilton Head Island Public Safety Cost Analysis

Expense Item	Actual Expenditures					Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Operating Expenses						
Public Safety Operating Budget	-	387,793	883,795	699,092	1,341,452	2,289,456
BCSO Fee	2,000,000	2,000,000	2,000,000	2,000,000	-	-
BCSO Extra Security Services (Events)	58,337	29,286	29,195	19,018	56,320	-
Security Services (Island Security)	60,110	52,238	60,110	74,337	99,209	104,559
Shore Beach Services	411,612	462,477	496,624	245,708	218,832	222,473
Parking Expense - PCI	-	234,114	561,358	765,207	674,281	698,000
BCSO Stipends (\$550/month)	67,200	84,700	79,325	90,750	83,050	99,000
BCSO Holiday Bonus (\$250/year)	20,250	19,750	19,250	20,000	22,000	20,000
BCSO Office Space	TBD	TBD	TBD	TBD	TBD	TBD
Total Operating Expenditures	2,617,510	3,270,356	4,129,657	3,914,113	2,495,144	3,433,488

These expenditures reflect the Town's role in supplementing public safety resources and providing services that contribute to public safety and security on Hilton Head Island.

The Town also makes capital investments that support public safety. The following table presents five-year historical capital expenditures for security, public safety facilities, parking infrastructure, and other related improvements on the Island.

**Town of Hilton Head Island
Fiscal Years 2022-2027**

Town of Hilton Head Island Public Safety Cost Analysis

Expense Item	Actual Expenditures					Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
CIP Expenses						
Security Cameras	72,593	364,785	356,338	167,438	151,845	582,000
Flock Cameras (16)			78,400	48,000		48,000
Town Hall Security Enhancements		192,291	119,459	43,345		
Facilities Equipment (Security)						
Facility Security Access Upgrades				129,813	30,918	
Park Maintenance (Security)	3,108			1,726		
Total Cameras/Security Equipment	75,701	557,077	554,197	390,321	182,763	630,000
BCSO Renovation		210,907	291,450			
Parking Infrastructure		327,108	7,447			
Wild Wings Café/Beach Operations Center*			4,020,295	454,448	11,201	300,000
Coligny Beach Parking Area	98,797					60,000
Total Other Improvements	98,797	538,015	4,319,192	454,448	11,201	360,000
Total CIP Expenditures	174,498	1,095,091	4,873,389	844,770	193,964	990,000
Total Operating & CIP Expenditures	2,792,008	4,365,448	9,003,046	4,758,882	2,689,108	4,423,488

*Future CIP is anticipated for building retro-fit

Capital expenditures can vary significantly from year to year. Accordingly, capital expenditures should be considered separately from recurring operating expenditures when evaluating the ongoing annual cost of public safety services.

Combined Public Safety Costs

To provide a broader view of the resources devoted to public safety, the following table combines the operating expenditures associated with the BCSO Police Fee and the Town of Hilton Head Island. The table also presents the Island's resident population and provides the basis for evaluating public safety expenditures on a per-resident basis.

Town of Hilton Head Island						
Fiscal Years 2022 - 2027						
Town of Hilton Head Island Combined Public Safety Cost Analysis						
Expense	Actual Expenditures					Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beaufort County Police Fee	5,075,127	5,127,556	5,806,678	5,624,991	6,194,243	6,890,517
Hilton Head Operating	2,617,510	3,270,356	4,129,657	3,914,113	2,495,144	3,433,488
Total Expense	7,692,636	8,397,912	9,936,335	9,539,104	8,689,387	10,324,005
Resident Population*	38,056	38,097	38,200	38,196	38,300	38,300
Total HHI Per Capita	\$ 202	\$ 220	\$ 260	\$ 250	\$ 227	\$ 270
*Does not include impact of Tourists or Commuting Workforce						

Peer Community Comparison

For additional context, the following table compares Hilton Head Island's public safety operating expenditures with selected peer communities for the prior and current fiscal years. The comparison is presented on a per capita basis to provide a consistent measure across communities of different population sizes.

Town of Hilton Head Island Fiscal Year 2026 & 2027							
South Carolina Municipalities Public Safety Expenditures							
Organization (Operating Expenses Only)	Fiscal Year - Prior				Fiscal Year - Current		
	Total (\$)	Population	Per Capita (\$)		Total (\$)	Population	Per Capita (\$)
Town of Hilton Head Island	\$ 8,689,387	38,300	\$ 227		\$ 10,324,005	38,300	\$ 270
Town of Bluffton	10,225,216	35,243	290		10,858,943	36,146	300
Town of Mount Pleasant	25,882,948	96,960	267		27,101,041	97,500	278
City of Beaufort - General Fund	6,193,839	13,850	447		7,348,894	13,850	531
Town of Port Royal	3,686,900	16,648	221		3,802,865	17,145	222
Average Per Capita Calculation	60,872,129	201,001	303		66,784,642	202,941	329
HHI at Average Per Capita			\$ 11,598,960				\$ 12,603,918
Additional Investment			\$ 2,909,573				\$ 2,279,913

The peer comparison provides context for the level of public safety resources devoted to Hilton Head Island but does not, by itself, establish an appropriate service level or funding target. The F&A Committee may use this analysis as a baseline for discussion of current service levels, future public safety priorities, and the financial resources necessary to support those priorities.

Based on the current fiscal year information presented above, Hilton Head Island's combined public safety operating expenditures are approximately \$270 per resident, compared with approximately \$329 per resident for the comparable communities included in this analysis. If the Town were to increase its expenditures to reach the average per capita level reflected in the peer comparison, the resulting additional annual expenditure would be approximately \$2.3 million. This calculation is presented solely as a financial scenario to illustrate the difference between the current per capita expenditure level and the peer average.

SUMMARY:

The information presented in this report establishes a five-year financial baseline for public safety expenditures on Hilton Head Island. The analysis demonstrates that public safety resources are provided through multiple funding sources and service arrangements, including:

- The Beaufort County Hilton Head Island Police Fee;
- Town-funded General Fund expenditures, supplemental security, and public safety services; and
- Town capital investments supporting security, parking, facilities, and related infrastructure.

The peer community comparison provides additional context regarding relative spending levels, but it should not be used independently to determine an appropriate service level or funding requirement.

ATTACHMENTS:

1. Beaufort County Ordinance 2026-29 – FY 2027 Adopted Budget
2. Beaufort County Ordinance 2020-29 – Establishment of a Beaufort County Law Enforcement Service Charge and Uniform User Fee
3. Law Enforcement Service Charge and Uniform User Fee Study for FY2027

ORDINANCE 2026/29

AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY, AND OTHER MATTERS RELATED THERETO.

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

SECTION I. TAX LEVY

The County Council of Beaufort County hereby appropriates the funds as detailed in the detailed budget book, which is incorporated herein by reference, and the below Sections of this Ordinance. Further, that the County Council of Beaufort County hereby establishes the millage rates as detailed in Sections II and III of this Ordinance. However, the County Council of Beaufort County reserves the right to modify these millage rates as may be deemed necessary and appropriate. It is the intent of Council that the Auditor print on all tax notices the tax millage breakdown as shown in Section II of this Ordinance, including any special tax district millage.

SECTION II. MILLAGE

The County Auditor is hereby authorized and directed to levy in Fiscal Year 2026-2027 a tax of 59.5 mills on the dollar of assessed value of property within the County, in accordance with the laws of South Carolina. These taxes shall be collected by the County Treasurer, as provided by law, and distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council of Beaufort County.

SETTING OF MILLAGE RATES

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

County Operations	51.1
Higher Education TCL	1.1
Higher Education USCB	1.1
Purchase of Real Property Program	1.9
Indigent Care BJHCHS	0.4
Indigent Care BMH	0.4

Capital Improvements	0.5
County Debt Service	3.0

SECTION III. COUNTY OPERATIONS REVENUES

The appropriation for County Operations of the General Fund in the amount of \$203,338,263 will be funded from the following revenue sources:

A. \$162,400,041	to be derived from tax collections;
B. \$17,851,869	to be derived from charges for services;
C. \$13,104,181	to be derived from intergovernmental revenue sources;
D. \$4,555,500	to be derived from fees for licenses and permits;
E. \$226,167	to be derived from interfund transfers;
F. \$767,295	to be derived from fines and forfeitures;
G. \$1,483,210	to be derived from miscellaneous revenue sources;
H. \$2,950,000	to be derived from interest on investments

Additional operations of various County departments are funded by Special Revenue and Enterprise sources. The detail of line-item accounts for these funds is hereby adopted as part of this Ordinance.

SECTION IV. COUNTY OPERATIONS APPROPRIATION

An amount of \$203,338,263 is appropriated to the Beaufort County General Fund to fund County operations, including subsidized agencies, as follows:

A. \$64,483,738	General Government
B. \$72,953,413	Public Safety
C. \$31,039,122	Public Works
D. \$2,526,323	Public Health
E. \$1,129,867	Public Welfare
F. \$15,903,998	Culture and Recreation
G. \$15,301,802	Transfers Out

SECTION V. SPECIAL DISTRICT TAX LEVY

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

	Revenues	Expenditures	Millage Rate
Bluffton Fire District Operations	\$28,945,010	\$28,945,010	24.80
Bluffton Fire District Debt Service	\$1,506,795	\$1,506,795	1.30
Burton Fire District Operations	\$8,167,403	\$8,167,403	69.10
Burton Fire District Debt Service	\$433,508	\$433,508	3.90
Daufuskie Island Fire District Operations	\$1,761,506	\$1,761,506	60.40
Daufuskie Island Fire District Debt Service	\$116,656	\$116,656	4.00
Lady's Island/St. Helena Island Fire District Operations	\$9,783,400	\$9,783,400	40.00
Lady's Island/St. Helena Island Fire District Debt	\$843,837	\$843,837	2.70
Sheldon Fire District Operations	\$2,317,944	\$2,317,944	39.60
Sheldon Fire District Debt Service	\$133,100	\$133,100	2.40

SECTION VI: BOARDS, AGENCIES AND COMMISSIONS

All County boards, agencies, commissions, etc., fully or partially funded by Beaufort County Council, and all non-County government organizations receiving funding from the Beaufort County General Fund are required to furnish either a complete audit or other annual financial report to County Council no later than seven months after the close of each fiscal year for each organization, and to supply to the County Administrator, upon his request, and in whatever form, any and all accounting records, reports, and documents necessary for County Council and the County Administrator to supervise the financial condition of such boards, agencies or commissions. Special audits may be provided for any agency receiving funds as County Council deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County government or any of its officers.

SECTION VII. ROLES AND RESPONSIBILITIES

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

SECTION VIII. TRANSFERS OF FUNDS

Each department head is permitted to transfer appropriation(s) between object classification codes within that department. Transfers in to or from objects 50020 through 50130 (personnel codes) are not permitted under any circumstances without the approval of County Administrator or the Chief Financial Officer ("CFO") or their designee.

SECTION IX. FISCAL COMPLIANCE

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

- A. ***Travel Reimbursement.*** Reimbursements for actual mileage traveled shall be at the Internal Revenue Service approved rate. Funds must be available in the appropriate budget before such funds are expended. Payments for travel and subsistence will be paid in accordance with the rules as set forth in the Beaufort County Employee Handbook effective 1/1/2026. It shall be unlawful for any department or employee to charge in excess of actual miles.

SECTION X. ANNUAL EXTERNAL AUDIT

Pursuant to South Carolina Code Section 4-9-150, the County shall provide for an independent annual audit of all financial records and transactions of the County, as well as any agency funded in whole by County funds. Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This

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

SECTION XI. CARRYOVERS OF PURCHASE ORDERS

Budgetary appropriations of monies received by County departments and existing at the close of the fiscal year shall revert to the appropriate fund of the County. Departments wishing to carry over appropriations into the next succeeding fiscal year must submit the request in writing to the CFO no later than June 30, 2026, for approval by County Council. These carryovers must be for specific items budgeted in the 2025/2026 fiscal year for which unforeseen circumstances prevented the funds from being spent during the current year. Any “excess” funds accumulated at the end of the fiscal year shall be used only with the approval of County Council either to fund capital assets or other expenditures needed by the County or placed in the appropriate reserve fund by the CFO. Departments charged with the proper keeping and reporting of County accounts shall maintain both revenue and expenditure ledgers, and under no circumstances, except in such instances as over-payment errors, authorized transfers, or supplemental appropriations, shall entries except those enumerated in this Ordinance, be recorded on appropriations and/or expenditure ledgers.

SECTION XII. RATES AND AVAILABILITY OF FUNDS

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

SECTION XIII. LAW ENFORCEMENT UNIFORM SERVICE CHARGE/USER FEE

The law enforcement service charge and uniform user fee established by Ordinance 2020-29 shall be charged to each applicable parcel based on use and size as set forth in the following table. The types of “land use” in the following table are defined as provided for in the Beaufort County Community Development Code.

Figure 1. Beaufort County Law Enforcement Service Charge and Uniform User Fee Schedule for FY2027

SUMMARY SCHEDULE

Land Use	Demand Unit	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$178
Multifamily	Housing Unit	\$135
Nonresidential		
Retail	1,000 sq. ft.	\$270
Office/Service	1,000 sq. ft.	\$76
Industrial	1,000 sq. ft.	\$42
Institutional	1,000 sq. ft.	\$105
Lodging	Room	\$57

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

SECTION XV. AUTHORITY OF ADMINISTRATOR REGARDING GRANTS

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

SECTION XVI. CONFLICTING ORDINANCES REPEALED

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

SECTION XVII. SEVERABILITY

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

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL

that Ordinance 2026/29 and the attached Addendums 1 Proposed Budget, 2 Outside Agencies-Mil Based, and 3 Outside Agencies are hereby approved and shall be appropriated in Fiscal Year 2027 as approved herein.

Done this 22nd day of June 2026.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____

Alice G. Howard, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council

First Reading: May 26, 2026 / 9:1

Second Reading: June 8, 2026 / 10:1

Public Hearing: June 8, 2026

Third Reading: June 22, 2026 / 9:2

ORDINANCE 2026/29

AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY, AND OTHER MATTERS RELATED THERETO.

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SECTION X. ANNUAL EXTERNAL AUDIT

Pursuant to South Carolina Code Section 4-9-150, the County shall provide for an independent annual audit of all financial records and transactions of the County, as well as any agency funded in whole by County funds. Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This

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

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SECTION XIII. LAW ENFORCEMENT UNIFORM SERVICE CHARGE/USER FEE

The law enforcement service charge and uniform user fee established by Ordinance 2020-29 shall be charged to each applicable parcel based on use and size as set forth in the following table. The types of "land use" in the following table are defined as provided for in the Beaufort County Community Development Code.

Figure 1. Beaufort County Law Enforcement Service Charge and Uniform User Fee Schedule for FY2027

SUMMARY SCHEDULE

Land Use	Demand Unit	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$178
Multifamily	Housing Unit	\$135
Nonresidential		
Retail	1,000 sq. ft.	\$270
Office/Service	1,000 sq. ft.	\$76
Industrial	1,000 sq. ft.	\$42
Institutional	1,000 sq. ft.	\$105
Lodging	Room	\$57

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

SECTION XV. AUTHORITY OF ADMINISTRATOR REGARDING GRANTS

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

SECTION XVI. CONFLICTING ORDINANCES REPEALED

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

SECTION XVII. SEVERABILITY

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

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL

that Ordinance 2026/29 and the attached Addendums 1 Proposed Budget, 2 Outside Agencies-Mil Based, and 3 Outside Agencies are hereby approved and shall be appropriated in Fiscal Year 2027 as approved herein.

Done this 22nd day of June 2026.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: Alice G. Howard

Alice G. Howard, Chairman

ATTEST:

Sarah W. Brock

Sarah W. Brock, Clerk to Council

First Reading: May 26, 2026 / 9:1

Second Reading: June 8, 2026 / 10:1

Public Hearing: June 8, 2026

Third Reading: June 22, 2026 / 9:2

**FY2027 APPROVED BUDGET
GENERAL FUND REVENUES**

Description	Account ID	Fund	Revenue Source	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CURRENT TAXES	1000-10-0000-41010	General Fund	Ad Valorem Taxes	\$ 102,185,266.30	\$ 112,729,318.80	\$ 126,247,913.00	\$ 149,160,433.00	\$ 149,160,433.00
DELINQUENT TAXES	1000-10-0000-41020	General Fund	Ad Valorem Taxes	\$ 2,074,067.00	\$ 2,555,299.04	\$ 3,103,810.00	\$ 2,631,916.00	\$ 2,631,916.00
AUTOMOBILE TAXES	1000-10-0000-41030	General Fund	Ad Valorem Taxes	\$ 8,100,964.89	\$ 7,961,803.79	\$ 9,920,030.00	\$ 9,176,006.00	\$ 9,176,006.00
3% & 7% PENALTIES ON TAX	1000-10-0000-41040	General Fund	Ad Valorem Taxes	\$ 460,420.15	\$ 488,864.51	\$ 581,810.00	\$ 578,080.00	\$ 578,080.00
5% PENALTIES ON TAXES	1000-10-0000-41050	General Fund	Ad Valorem Taxes	\$ 741,619.55	\$ 840,950.45	\$ 821,600.00	\$ 853,606.00	\$ 853,606.00
BUILDING PERMITS	1000-10-0000-42010	General Fund	Licenses/Permits	\$ 1,690,050.55	\$ 1,624,929.54	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00
ELECTRICIANS' LICENSES	1000-10-0000-42020	General Fund	Licenses/Permits	\$ -	\$ 3,265.00	\$ 20,000.00	\$ 18,500.00	\$ 18,500.00
MOBILE HOME PERMITS	1000-10-0000-42030	General Fund	Licenses/Permits	\$ 20,685.00	\$ 13,710.00	\$ 21,000.00	\$ 2,000.00	\$ 2,000.00
MARRIAGE LICENSES	1000-10-0000-42040	General Fund	Licenses/Permits	\$ 68,925.00	\$ 74,380.00	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00
SHERIFF COPPER PERMITS	1000-10-0000-42060	General Fund	Licenses/Permits	\$ 750.00	\$ 300.00	\$ -	\$ -	\$ -
CABLE TV FRANCHISES	1000-10-0000-42200	General Fund	Licenses/Permits	\$ 319,663.28	\$ 298,468.49	\$ 300,000.00	\$ 250,000.00	\$ 250,000.00
BUSINESS LICENSE	1000-10-0000-42300	General Fund	Licenses/Permits	\$ 3,213,141.25	\$ 3,557,247.68	\$ 2,500,000.00	\$ 2,500,000.00	\$ 2,500,000.00
ALCOHOL BEVERAGE LICENSE	1000-10-0000-42310	General Fund	Licenses/Permits	\$ 109,500.00	\$ 135,150.00	\$ 100,000.00	\$ 115,000.00	\$ 115,000.00
HOMESTEAD EXEMPTION, ETC	1000-10-0000-43015	General Fund	Intergovernmental	\$ 2,113,531.95	\$ 2,253,769.21	\$ 2,150,425.00	\$ 2,324,475.00	\$ 2,324,475.00
MERCHANTS INVENTORY TAX	1000-10-0000-43020	General Fund	Intergovernmental	\$ 186,308.92	\$ 186,308.92	\$ 191,900.00	\$ 186,310.00	\$ 186,310.00
MANUFACTURER TAX EXEMPT PROGRM	1000-10-0000-43021	General Fund	Intergovernmental	\$ 325,295.29	\$ 402,601.47	\$ 310,000.00	\$ 300,000.00	\$ 375,000.00
MOTOR CARRIER PAYMENTS	1000-10-0000-43022	General Fund	Intergovernmental	\$ 223,932.80	\$ 268,154.64	\$ 241,912.00	\$ 250,000.00	\$ 250,000.00
PAYMENTS IN LIEU OF TAXES	1000-10-0000-43040	General Fund	Intergovernmental	\$ 114,345.09	\$ 144,440.06	\$ 102,800.00	\$ 110,000.00	\$ 110,000.00
PYMT IN LIEU OF - FEDERAL	1000-10-0000-43041	General Fund	Intergovernmental	\$ 9,429.85	\$ 7,744.91	\$ 9,925.00	\$ 8,000.00	\$ 8,000.00
LOCAL ASSESSMENT FEE	1000-10-0000-43051	General Fund	Intergovernmental	\$ 6,682.90	\$ 15,145.91	\$ 6,807.00	\$ 6,800.00	\$ 8,500.00
VETERANS OFFICER STIPEND	1000-10-0000-43200	General Fund	Intergovernmental	\$ 6,072.77	\$ 6,209.41	\$ 6,156.00	\$ 6,000.00	\$ 6,000.00
STATE E-911 REVENUE	1000-10-0000-43210	General Fund	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
VOTER REG/ELEC STIPENDS	1000-10-0000-43230	General Fund	Intergovernmental	\$ 13,062.75	\$ 11,718.84	\$ 13,110.00	\$ 11,000.00	\$ 11,000.00
VOTER REG. STATE REIMB.	1000-10-0000-43238	General Fund	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
SALARY SUP'LMTS FR STATE	1000-10-0000-43250	General Fund	Intergovernmental	\$ 103,125.00	\$ 116,250.00	\$ 75,529.00	\$ 80,000.00	\$ 95,000.00
STATE AID TO LIBRARIES	1000-10-0000-43260	General Fund	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
POLL'TN CNTRL PEN FR STAT	1000-10-0000-43290	General Fund	Intergovernmental	\$ 31,200.00	\$ 3,838.50	\$ 16,465.00	\$ 10,000.00	\$ 15,000.00
STATE AID TO SUBDIVISIONS	1000-10-0000-43310	General Fund	Intergovernmental	\$ 7,996,010.80	\$ 8,412,385.13	\$ 9,219,255.00	\$ 9,684,896.00	\$ 9,684,896.00
STATE GRANT FUNDS	1000-10-0000-43770	General Fund	Intergovernmental	\$ 125,760.24	\$ -	\$ 67,062.00	\$ -	\$ -
FEDERAL GRANT FUNDS	1000-10-0000-43780	General Fund	Intergovernmental	\$ -	\$ 143,617.48	\$ -	\$ -	\$ -
3% COMM ON DOC STAMPS RMC	1000-10-0000-44010	General Fund	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
COUNTY RECORDING FEES-RMC	1000-10-0000-44020	General Fund	Charges for Services	\$ 6,881,537.40	\$ 7,561,254.21	\$ 8,500,000.00	\$ 7,900,000.00	\$ 7,900,000.00
COLLECT CO XFER FEES-RMC	1000-10-0000-44040	General Fund	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
COPY AND SERVICE FEES-RMC	1000-10-0000-44050	General Fund	Charges for Services	\$ 4,388.00	\$ 6,044.50	\$ 4,000.00	\$ 4,500.00	\$ 7,000.00
MISCELLANEOUS FEE	1000-10-0000-44070	General Fund	Charges for Services	\$ 33,464.23	\$ 61,491.56	\$ 13,500.00	\$ 10,000.00	\$ 10,000.00
SHERIFF'S FEES	1000-10-0000-44100	General Fund	Charges for Services	\$ 42,891.98	\$ 47,849.95	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
PROBATE FEES	1000-10-0000-44110	General Fund	Charges for Services	\$ 578,484.13	\$ 734,349.76	\$ 650,000.00	\$ 745,000.00	\$ 745,000.00
PROBATE ADVERTISING FEES	1000-10-0000-44120	General Fund	Charges for Services	\$ 29,340.00	\$ 29,115.00	\$ 32,000.00	\$ 31,000.00	\$ 31,000.00
PROBATE COPY FEES	1000-10-0000-44130	General Fund	Charges for Services	\$ 26,104.12	\$ 31,996.20	\$ 30,000.00	\$ 33,000.00	\$ 33,000.00
MAGISTRATE CIVIL FEES	1000-10-0000-44140	General Fund	Charges for Services	\$ 160,063.09	\$ 184,100.51	\$ 140,000.00	\$ 162,074.00	\$ 162,074.00
CLERK OF CT FILING FEES	1000-10-0000-44150	General Fund	Charges for Services	\$ 114,783.86	\$ 107,351.42	\$ 110,000.00	\$ 100,000.00	\$ 100,000.00
CLERK OF CT COPY FEES	1000-10-0000-44160	General Fund	Charges for Services	\$ 18,142.00	\$ 19,825.00	\$ 17,000.00	\$ 15,000.00	\$ 15,000.00
FAMILY COURT FEES	1000-10-0000-44170	General Fund	Charges for Services	\$ 278,390.40	\$ 281,887.47	\$ 250,000.00	\$ 215,000.00	\$ 215,000.00
MASTER IN EQUITY FEES	1000-10-0000-44190	General Fund	Charges for Services	\$ 82,554.35	\$ 16,925.00	\$ 90,000.00	\$ 85,000.00	\$ 85,000.00
TREASURER'S FEES	1000-10-0000-44200	General Fund	Charges for Services	\$ 26,610.00	\$ 24,810.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
TREASURER'S MISC FEES	1000-10-0000-44205	General Fund	Charges for Services	\$ 10,662.44	\$ 8,294.12	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
EMERGENCY MEDICAL FEES	1000-10-0000-44220	General Fund	Charges for Services	\$ 5,459,368.58	\$ 5,924,684.93	\$ 6,263,632.00	\$ 6,458,270.00	\$ 6,458,270.00
EMS - COPY FEES	1000-10-0000-44225	General Fund	Charges for Services	\$ 10,584.05	\$ 10,505.40	\$ 10,600.00	\$ 10,600.00	\$ 10,600.00
WASTE DISPOSAL FEES	1000-10-0000-44230	General Fund	Charges for Services	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
D S O FEES	1000-10-0000-44260	General Fund	Charges for Services	\$ 166,192.15	\$ 137,718.46	\$ 120,000.00	\$ 125,000.00	\$ 125,000.00
ANIMAL SHELTER FEES	1000-10-0000-44280	General Fund	Charges for Services	\$ 4,701.80	\$ 10,232.38	\$ 7,000.00	\$ 5,000.00	\$ 5,000.00

**FY2027 APPROVED BUDGET
GENERAL FUND REVENUES**

Description	Account ID	Fund	Revenue Source	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
REZONING APPLICATION FEES	1000-10-0000-44370	General Fund	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
CRB - APPLICATION FEES	1000-10-0000-44375	General Fund	Charges for Services	\$ 16,149.16	\$ 23,412.00	\$ 17,000.00	\$ 17,000.00	\$ 22,000.00
PAYROLL SERVICES-OTHERS	1000-10-0000-44760	General Fund	Charges for Services	\$ 13,972.00	\$ 14,196.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
CREDIT CARD FEES	1000-10-0000-44780	General Fund	Charges for Services	\$ 1,623.12	\$ 2,811.65	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
GENERAL SESSIONS FINES	1000-10-0000-45010	General Fund	Fines and Forfeitures	\$ 14,157.71	\$ 9,709.49	\$ 15,000.00	\$ 12,000.00	\$ 12,000.00
DRUG FINES - GEN SESSIONS	1000-10-0000-45020	General Fund	Fines and Forfeitures	\$ 2,634.42	\$ 2,770.04	\$ 2,000.00	\$ 1,750.00	\$ 2,500.00
GENERAL SESSIONS-VICTIMS PROGR	1000-10-0000-45030	General Fund	Fines and Forfeitures	\$ 24,420.56	\$ 39,811.50	\$ -	\$ -	\$ 50,000.00
MAGISTRATE FINES	1000-10-0000-45100	General Fund	Fines and Forfeitures	\$ 520,233.53	\$ 551,908.12	\$ 566,094.00	\$ 504,795.00	\$ 504,795.00
LIBRARY FINES	1000-10-0000-45200	General Fund	Fines and Forfeitures	\$ 42,921.38	\$ 46,674.49	\$ 45,000.00	\$ 38,000.00	\$ 38,000.00
LATE PENALTIES - BUS LICENSE	1000-10-0000-45600	General Fund	Fines and Forfeitures	\$ 200,241.28	\$ 187,627.85	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00
INTEREST ON INVESTMENTS	1000-10-0000-46010	General Fund	Interest	\$ 4,925,250.98	\$ 4,237,727.03	\$ 2,830,072.00	\$ 2,950,000.00	\$ 2,950,000.00
UNREALIZED GAIN/LOSSES	1000-10-0000-46020	General Fund	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	1000-10-0000-47010	General Fund	Miscellaneous	\$ 128,530.86	\$ 628,376.33	\$ 230,978.00	\$ 200,000.00	\$ 200,000.00
MISCELLANEOUS REVENUES	1000-10-0000-47010-CONV	General Fund	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	1000-10-0000-47010-PRDED	General Fund	Miscellaneous	\$ 3,807.61	\$ 6,433.79	\$ 1,650.00	\$ 2,000.00	\$ 2,000.00
RENTAL CO PROPERTY	1000-10-0000-47210	General Fund	Miscellaneous	\$ 40,181.92	\$ 25,075.62	\$ 50,000.00	\$ 35,000.00	\$ 35,000.00
SALE OF COUNTY PROPERTY	1000-10-0000-47400	General Fund	Miscellaneous	\$ 67,834.20	\$ 223,055.00	\$ 250,000.00	\$ 150,000.00	\$ 150,000.00
SALE OF RECYCLABLES	1000-10-0000-47410	General Fund	Miscellaneous	\$ 237.50	\$ 96.50	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
CASH OVER/SHORT	1000-10-0000-47800	General Fund	Miscellaneous	\$ (207.83)	\$ (197.34)	\$ -	\$ -	\$ -
BOND PROCEEDS	1000-10-0000-48200	General Fund	Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	1000-10-0000-48910	General Fund	Other Financing Sources	\$ -	\$ -	\$ 16,667,586.00	\$ -	\$ -
TRANSFER IN	1000-10-0000-49100	General Fund	Transfers In	\$ 2,995,263.41	\$ 790,496.16	\$ 1,600,000.00	\$ -	\$ 226,167.00
STATE GRANT FUNDS	1000-10-1060-43770	General Fund	Intergovernmental	\$ 34,782.60	\$ 34,782.60	\$ -	\$ -	\$ 30,000.00
STATE GRANT FUNDS	1000-10-1060-43770-SCORF	General Fund	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS FEE	1000-10-1060-44070	General Fund	Charges for Services	\$ 9,200.00	\$ 3,558.17	\$ 10,000.00	\$ 17,500.00	\$ 17,500.00
VIDEO PRODUCTION	1000-10-1102-44510	General Fund	Charges for Services	\$ 170,625.00	\$ 118,165.00	\$ 118,125.00	\$ 120,625.00	\$ 120,625.00
MISCELLANEOUS REVENUES	1000-10-1103-47010-LEGAL	General Fund	Miscellaneous	\$ 247,018.90	\$ 637,102.34	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
MISCELLANEOUS REVENUES	1000-10-1115-47010-INSUR	General Fund	Miscellaneous	\$ 46,771.33	\$ 354,998.82	\$ 28,075.00	\$ 100,000.00	\$ 100,000.00
MISCELLANEOUS REVENUES	1000-10-1143-47010-VOTER	General Fund	Miscellaneous	\$ 232,380.75	\$ 321,390.00	\$ 331,740.00	\$ 292,810.00	\$ 292,810.00
MISCELLANEOUS REVENUES	1000-10-1152-47010-GIS	General Fund	Miscellaneous	\$ 15,492.15	\$ 8,466.64	\$ 15,000.00	\$ 3,000.00	\$ 10,000.00
MISCELLANEOUS REVENUES	1000-20-0000-47010-PRDED	General Fund	Miscellaneous	\$ 1,425.00	\$ 7,054.26	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	1000-20-0000-48910	General Fund	Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS FEE	1000-20-1201-44070	General Fund	Charges for Services	\$ 3,025.00	\$ 21,323.01	\$ 18,000.00	\$ 5,000.00	\$ 5,000.00
MISCELLANEOUS FEE	1000-20-1201-44070-SHSEC	General Fund	Charges for Services	\$ 103,370.08	\$ 124,051.97	\$ 75,000.00	\$ 125,000.00	\$ 125,000.00
MISCELLANEOUS FEE	1000-20-1201-44070-TSA	General Fund	Charges for Services	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
DRUG SEIZURE FORFEITURES	1000-20-1201-45400-SHRFF	General Fund	Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	1000-20-1201-47010	General Fund	Miscellaneous	\$ 19,244.79	\$ 22,703.59	\$ 13,000.00	\$ 12,000.00	\$ 12,000.00
MISCELLANEOUS REVENUES	1000-20-1201-47010-PRDED	General Fund	Miscellaneous	\$ 2,526.12	\$ 1,702.53	\$ -	\$ -	\$ -
TRUST FUNDS RECEIVED	1000-20-1201-47500	General Fund	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS	1000-20-1201-47600-LIFES	General Fund	Miscellaneous	\$ 2,179.00	\$ 1,300.00	\$ 500.00	\$ 1,900.00	\$ 1,900.00
STATE AID TO SUBDIVISIONS	1000-20-1230-43010-EMS	General Fund	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT INCOME	1000-20-1243-44483	General Fund	Charges for Services	\$ 322.50	\$ -	\$ 500.00	\$ 3,000.00	\$ 3,000.00
STATE GRANT FUNDS	1000-20-1250-43770-SCORF	General Fund	Miscellaneous	\$ 12,500.00	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	1000-20-1270-47010	General Fund	Miscellaneous	\$ -	\$ 16,174.13	\$ -	\$ -	\$ 20,000.00
PROJECT INCOME	1000-30-1301-44483	General Fund	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT INCOME	1000-30-1330-44483	General Fund	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID TO SUBDIVISIONS	1000-30-1340-43310	General Fund	Intergovernmental	\$ 77,433.18	\$ -	\$ -	\$ -	\$ -
SOLID WASTE TIRE FEES	1000-30-1340-44235	General Fund	Charges for Services	\$ -	\$ -	\$ 65,000.00	\$ 75,000.00	\$ 75,000.00
MISCELLANEOUS REVENUES	1000-30-1340-47010	General Fund	Miscellaneous	\$ -	\$ -	\$ 17,000.00	\$ 1,500.00	\$ 1,500.00
MISCELLANEOUS REVENUES	1000-30-1340-47010-INSUR	General Fund	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
SALE OF COUNTY PROPERTY	1000-30-1340-47400	General Fund	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
GENERAL FUND REVENUES**

Description	Account ID	Fund	Revenue Source	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FEDERAL GRANT FUNDS	1000-40-1400-43780-DHEC	General Fund	Intergovernmental	\$ -	\$ 92,052.29	\$ -	\$ -	\$ -
FEDERAL GRANT FUNDS	1000-40-1400-43780-NACCH	General Fund	Intergovernmental	\$ 9,750.00	\$ 5,250.00	\$ -	\$ -	\$ -
SPORTS FEES	1000-60-1600-44400	General Fund	Charges for Services	\$ 548,084.70	\$ 396,961.66	\$ 525,000.00	\$ 550,000.00	\$ 550,000.00
AQUATICS CLASS	1000-60-1600-44420	General Fund	Charges for Services	\$ 18,610.74	\$ 28,050.65	\$ 12,000.00	\$ 35,000.00	\$ 35,000.00
RENTALS	1000-60-1600-44430	General Fund	Charges for Services	\$ 66,070.00	\$ 80,098.17	\$ 52,000.00	\$ 85,000.00	\$ 85,000.00
SPONSORSHIP	1000-60-1600-44440	General Fund	Charges for Services	\$ 26,112.36	\$ 450.00	\$ 26,000.00	\$ -	\$ -
SUMMER CAMP	1000-60-1600-44449	General Fund	Charges for Services	\$ 105,568.00	\$ 153,575.79	\$ 90,000.00	\$ 175,000.00	\$ 175,000.00
AQUATIC ADMISSIONS	1000-60-1600-44450	General Fund	Charges for Services	\$ 68,136.04	\$ 47,498.18	\$ 50,000.00	\$ 60,000.00	\$ 60,000.00
PROGRAM/RECREATION FEE	1000-60-1600-44472	General Fund	Charges for Services	\$ 153,542.64	\$ 206,476.93	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00
PROGRAM/RECREATION FEE	1000-60-1600-44472-SENIO	General Fund	Charges for Services	\$ 310,976.71	\$ 277,989.74	\$ 355,000.00	\$ 400,000.00	\$ 400,000.00
TICKET SALES	1000-60-1600-44480	General Fund	Charges for Services	\$ 7,487.00	\$ 42,122.44	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
PROJECT INCOME	1000-60-1600-44483	General Fund	Charges for Services	\$ 2,060.00	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	1000-60-1600-47010	General Fund	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
CONCESSIONS	1000-60-1600-47020	General Fund	Miscellaneous	\$ 21,429.50	\$ 48,660.17	\$ 15,000.00	\$ 8,000.00	\$ 8,000.00
MISCELLANEOUS REVENUES	1000-10-3500-47010	General Fund	Miscellaneous	\$ -	\$ 5,822.39	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	1000-10-3500-47010-INSUR	General Fund	Miscellaneous	\$ -	\$ 591,932.15	\$ -	\$ -	\$ -
TOTAL				\$ 155,601,449.81	\$ 168,014,005.50	\$ 199,159,361.00	\$ 202,900,146.00	\$ 203,338,263.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
NON-DEPARTMENTAL						
TRANSFER OUT	1000-10-0000-59100	\$ 8,762,881.23	\$ 8,468,165.16	\$ 22,025,639.00	\$ 14,801,801.64	\$ 14,795,235.69
NON-DEPARTMENTAL TOTAL		\$ 8,762,881.23	\$ 8,468,165.16	\$ 22,025,639.00	\$ 14,801,801.64	\$ 14,795,235.69
COUNTY COUNCIL						
SALARIES AND WAGES	1000-10-1000-50020	\$ 535,541.68	\$ 575,422.66	\$ 624,848.00	\$ 621,657.96	\$ 621,657.96
OVERTIME	1000-10-1000-50060	\$ 2,213.51	\$ 3,555.36	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
EMPLOYER FICA	1000-10-1000-50100	\$ 32,190.83	\$ 34,682.47	\$ 38,896.00	\$ 38,542.79	\$ 38,542.79
EMPLOYER MEDICARE	1000-10-1000-50110	\$ 7,528.51	\$ 8,111.34	\$ 9,097.00	\$ 9,014.04	\$ 9,014.04
EMPLOYER SC RETIREMENT	1000-10-1000-50120	\$ 91,091.45	\$ 101,407.45	\$ 116,436.00	\$ 109,744.17	\$ 109,744.17
EMPLOYER PO RETIREMENT	1000-10-1000-50130	\$ 6,239.06	\$ 6,526.42	\$ 6,786.00	\$ 6,449.30	\$ 6,449.30
ADVERTISING	1000-10-1000-51000	\$ 8,222.84	\$ 5,971.70	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
PRINTING	1000-10-1000-51010	\$ 1,307.87	\$ 2,923.94	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
POSTAGE	1000-10-1000-51030	\$ 31.98	\$ 53.42	\$ 50.00	\$ -	\$ -
HH POLICE FEES	1000-10-1000-51042	\$ 2,862.00	\$ 3,306.61	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
RENTALS	1000-10-1000-51150	\$ 758.01	\$ 759.11	\$ 900.00	\$ 900.00	\$ 900.00
PROFESSIONAL SERVICES	1000-10-1000-51160	\$ 376,024.57	\$ 33,204.27	\$ 210,000.00	\$ 210,000.00	\$ 122,000.00
LEGAL SERVICES	1000-10-1000-51162	\$ 43,000.00	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 100,000.00
DUES & SUBSCRIPTIONS	1000-10-1000-51310	\$ 52,048.33	\$ 47,072.22	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
TRAINING & CONFERENCES	1000-10-1000-51320	\$ 28,709.41	\$ 23,552.25	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
MILEAGE & SUBSISTENCE	1000-10-1000-51323	\$ 16,124.54	\$ 19,853.17	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
MISC. EXPENDITURES	1000-10-1000-51990	\$ 93.00	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-10-1000-52010	\$ 11,811.40	\$ 11,122.27	\$ 8,000.00	\$ 6,000.00	\$ 6,000.00
LAND ACQUISITION	1000-10-1000-54400	\$ 3,207,475.43	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	1000-10-1000-56000	\$ 46,253.10	\$ 14,407.96	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
COUNTY COUNCIL TOTAL		\$ 4,469,527.52	\$ 891,932.62	\$ 1,343,513.00	\$ 1,330,808.26	\$ 1,193,808.26
AUDITOR						
SALARIES AND WAGES	1000-10-1010-50020	\$ 891,519.20	\$ 1,103,320.09	\$ 1,198,199.00	\$ 1,228,000.61	\$ 1,228,000.61
OVERTIME	1000-10-1010-50060	\$ 8,560.60	\$ 2,829.86	\$ 6,000.00	\$ -	\$ 6,000.00
EMPLOYER FICA	1000-10-1010-50100	\$ 54,826.09	\$ 67,455.58	\$ 74,661.00	\$ 76,136.04	\$ 76,136.04
EMPLOYER MEDICARE	1000-10-1010-50110	\$ 12,822.26	\$ 15,775.80	\$ 17,461.00	\$ 17,806.01	\$ 17,806.01
EMPLOYER SC RETIREMENT	1000-10-1010-50120	\$ 160,511.49	\$ 202,721.54	\$ 223,500.00	\$ 227,916.91	\$ 227,916.91
ADVERTISING	1000-10-1010-51000	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 500.00
PRINTING	1000-10-1010-51010	\$ 7,636.90	\$ 8,858.68	\$ 12,000.00	\$ 25,000.00	\$ 25,000.00
POSTAGE	1000-10-1010-51030	\$ 23,382.25	\$ 25,461.68	\$ 32,640.00	\$ 32,640.00	\$ 32,640.00
RENTALS	1000-10-1010-51150	\$ 1,198.72	\$ 1,791.19	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
PROFESSIONAL SERVICES	1000-10-1010-51160	\$ 109,274.06	\$ 59,032.08	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
DUES & SUBSCRIPTIONS	1000-10-1010-51310	\$ 9,400.77	\$ 15,327.25	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
TRAINING & CONFERENCES	1000-10-1010-51320	\$ 6,132.95	\$ 11,152.89	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
SUPPLIES & MATERIALS	1000-10-1010-52010	\$ 26,633.78	\$ 20,385.95	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
AUDITOR TOTAL		\$ 1,311,899.07	\$ 1,534,112.59	\$ 1,714,461.00	\$ 1,757,499.57	\$ 1,762,999.57
TREASURER						
SALARIES AND WAGES	1000-10-1020-50020	\$ 927,293.31	\$ 1,057,514.49	\$ 1,175,627.00	\$ 1,436,468.76	\$ 1,436,468.76
OVERTIME	1000-10-1020-50060	\$ 22,993.08	\$ 16,743.78	\$ 10,000.00	\$ 17,000.00	\$ 17,000.00
EMPLOYER FICA	1000-10-1020-50100	\$ 57,231.24	\$ 64,317.16	\$ 73,509.00	\$ 89,818.78	\$ 89,818.78
EMPLOYER MEDICARE	1000-10-1020-50110	\$ 13,384.82	\$ 15,041.75	\$ 17,192.00	\$ 21,006.47	\$ 21,006.47
EMPLOYER SC RETIREMENT	1000-10-1020-50120	\$ 170,175.81	\$ 194,322.21	\$ 220,053.00	\$ 268,877.17	\$ 268,877.17
ADVERTISING	1000-10-1020-51000	\$ 19,638.05	\$ 7,481.50	\$ 24,999.00	\$ 25,000.00	\$ 25,000.00
PRINTING	1000-10-1020-51010	\$ 73,782.22	\$ 65,804.28	\$ 86,000.00	\$ 86,000.00	\$ 86,000.00
POSTAGE	1000-10-1020-51030	\$ 187,212.17	\$ 204,558.65	\$ 192,829.00	\$ 192,829.00	\$ 192,829.00
EQUIPMENT MAINTENANCE	1000-10-1020-51120	\$ 95.28	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
RENTALS	1000-10-1020-51150	\$ 2,572.12	\$ 2,285.55	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
PROFESSIONAL SERVICES	1000-10-1020-51160	\$ 60,769.11	\$ 75,862.69	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
VEHICLE MAINT SERVICES	1000-10-1020-51300	\$ 4,172.86	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-10-1020-51310	\$ 10,681.93	\$ 10,239.88	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
TRAINING & CONFERENCES	1000-10-1020-51320	\$ 21,164.79	\$ 22,984.14	\$ 35,177.00	\$ 35,296.00	\$ 35,296.00
MISC. EXPENDITURES	1000-10-1020-51990	\$ 20.00	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-10-1020-52010	\$ 12,773.59	\$ 10,566.65	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
NON-CAP EQUIPMENT	1000-10-1020-52600	\$ 11,166.56	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
CREDIT CARD FEES	1000-10-1020-57900	\$ 324,849.90	\$ 325,826.29	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
BANK FEES	1000-10-1020-57910	\$ 43,944.74	\$ 37,439.56	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
TREASURER TOTAL		\$ 1,963,921.58	\$ 2,110,988.58	\$ 2,564,886.00	\$ 2,901,796.18	\$ 2,901,796.18
CLERK OF COURT						
SALARIES AND WAGES	1000-10-1030-50020	\$ 634,224.69	\$ 753,124.85	\$ 896,362.00	\$ 918,285.87	\$ 918,285.87
OVERTIME	1000-10-1030-50060	\$ -	\$ 407.70	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1030-50100	\$ 37,687.98	\$ 44,776.02	\$ 55,575.00	\$ 56,933.72	\$ 56,933.72
EMPLOYER MEDICARE	1000-10-1030-50110	\$ 8,814.16	\$ 10,471.81	\$ 12,998.00	\$ 13,315.15	\$ 13,315.15
EMPLOYER SC RETIREMENT	1000-10-1030-50120	\$ 113,716.59	\$ 138,605.82	\$ 166,365.00	\$ 170,433.86	\$ 170,433.86
PRINTING	1000-10-1030-51010	\$ 6,900.23	\$ 976.92	\$ 8,000.00	\$ 8,000.00	\$ 6,000.00
POSTAGE	1000-10-1030-51030	\$ 16,026.64	\$ 17,751.92	\$ 28,000.00	\$ 25,000.00	\$ 25,000.00
MAINTENANCE CONTRACTS	1000-10-1030-51110	\$ 24,797.50	\$ 21,974.65	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
EQUIPMENT MAINTENANCE	1000-10-1030-51120	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 300.00
RENTALS	1000-10-1030-51150	\$ 3,210.83	\$ 3,746.95	\$ 7,500.00	\$ 5,000.00	\$ 5,000.00
PROFESSIONAL SERVICES	1000-10-1030-51160	\$ -	\$ 220.00	\$ 6,000.00	\$ 6,000.00	\$ 2,500.00
DUES & SUBSCRIPTIONS	1000-10-1030-51310	\$ 175.00	\$ 250.00	\$ 2,500.00	\$ 1,875.00	\$ 1,875.00
TRAINING & CONFERENCES	1000-10-1030-51320	\$ 1,390.01	\$ 2,125.70	\$ 6,000.00	\$ 6,000.00	\$ 3,000.00
JURORS/WITNESS FEES	1000-10-1030-51340	\$ 189,461.17	\$ 201,117.01	\$ 271,700.00	\$ 271,700.00	\$ 271,700.00
SUPPLIES & MATERIALS	1000-10-1030-52010	\$ 9,064.63	\$ 7,099.65	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
NON-CAP EQUIPMENT	1000-10-1030-52600	\$ -	\$ -	\$ 12,000.00	\$ 18,000.00	\$ 3,000.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CAPITAL EQUIPMENT	1000-10-1030-54200	\$ -	\$ -	\$ 11,000.00	\$ 18,000.00	\$ -
CLERK OF COURT TOTAL		\$ 1,045,469.43	\$ 1,202,649.00	\$ 1,518,500.00	\$ 1,553,043.60	\$ 1,511,343.60
FAMILY COURT						
SALARIES AND WAGES	1000-10-1031-50020	\$ 324,772.32	\$ 232,198.89	\$ 599,122.00	\$ 636,100.60	\$ 636,100.60
OVERTIME	1000-10-1031-50060	\$ -	\$ 149.19	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1031-50100	\$ 19,550.37	\$ 13,980.81	\$ 37,146.00	\$ 39,438.24	\$ 39,438.24
EMPLOYER MEDICARE	1000-10-1031-50110	\$ 4,572.14	\$ 3,269.60	\$ 8,688.00	\$ 9,223.46	\$ 9,223.46
EMPLOYER SC RETIREMENT	1000-10-1031-50120	\$ 58,176.96	\$ 41,744.90	\$ 111,198.00	\$ 118,060.27	\$ 118,060.27
PRINTING	1000-10-1031-51010	\$ 643.26	\$ 2,203.37	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
POSTAGE	1000-10-1031-51030	\$ 1,741.56	\$ 150.49	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
MAINTENANCE CONTRACTS	1000-10-1031-51110	\$ 439.50	\$ 469.65	\$ 8,000.00	\$ 8,000.00	\$ 2,000.00
RENTALS	1000-10-1031-51150	\$ 2,123.05	\$ 2,126.11	\$ 15,500.00	\$ 10,000.00	\$ 2,500.00
PROFESSIONAL SERVICES	1000-10-1031-51160	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00
DUES & SUBSCRIPTIONS	1000-10-1031-51310	\$ 25.00	\$ 25.00	\$ 500.00	\$ 500.00	\$ 500.00
TRAINING & CONFERENCES	1000-10-1031-51320	\$ -	\$ 1,142.85	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
SUPPLIES & MATERIALS	1000-10-1031-52010	\$ 7,318.51	\$ 8,895.93	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00
NON-CAP EQUIPMENT	1000-10-1031-52600	\$ -	\$ -	\$ 4,515.00	\$ 4,515.00	\$ 2,000.00
CAPITAL EQUIPMENT	1000-10-1031-54200	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES	1000-10-1031-57910	\$ -	\$ -	\$ -	\$ -	\$ -
FAMILY COURT TOTAL		\$ 419,362.67	\$ 306,356.79	\$ 812,869.00	\$ 852,037.57	\$ 831,022.57
PROBATE JUDGE						
SALARIES AND WAGES	1000-10-1040-50020	\$ 1,038,831.22	\$ 1,264,690.02	\$ 1,454,804.00	\$ 1,447,219.00	\$ 1,447,219.00
OVERTIME	1000-10-1040-50060	\$ -	\$ 56.20	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1040-50100	\$ 61,921.71	\$ 75,736.78	\$ 90,198.00	\$ 89,727.58	\$ 89,727.58
EMPLOYER MEDICARE	1000-10-1040-50110	\$ 14,481.75	\$ 17,712.66	\$ 21,095.00	\$ 20,984.68	\$ 20,984.68
EMPLOYER SC RETIREMENT	1000-10-1040-50120	\$ 161,083.90	\$ 206,251.95	\$ 270,012.00	\$ 243,411.57	\$ 243,411.57
EMPLOYER PO RETIREMENT	1000-10-1040-50130	\$ 28,560.48	\$ 30,977.83	\$ 28,475.00	\$ 28,829.96	\$ 28,829.96
ADVERTISING	1000-10-1040-51000	\$ 2,460.24	\$ 2,387.88	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
ADVERTISING	1000-10-1040-51000-NTC	\$ 36,280.40	\$ 39,675.59	\$ 52,000.00	\$ 50,000.00	\$ 40,000.00
PRINTING	1000-10-1040-51010	\$ 6,478.84	\$ 8,722.59	\$ 12,000.00	\$ 12,000.00	\$ 10,000.00
POSTAGE	1000-10-1040-51030	\$ 5,699.13	\$ 6,700.41	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
MAINTENANCE CONTRACTS	1000-10-1040-51110	\$ 5,357.27	\$ 2,193.60	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00
RENTALS	1000-10-1040-51150	\$ 3,039.06	\$ 3,104.96	\$ 3,500.00	\$ -	\$ 800.00
DUES & SUBSCRIPTIONS	1000-10-1040-51310	\$ 3,899.08	\$ 6,584.29	\$ 10,000.00	\$ 10,500.00	\$ 10,500.00
TRAINING & CONFERENCES	1000-10-1040-51320	\$ 19,756.48	\$ 27,703.56	\$ 35,000.00	\$ 33,000.00	\$ 33,000.00
JURORS/WITNESS FEES	1000-10-1040-51340	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-10-1040-52010	\$ 8,487.31	\$ 7,065.49	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
NON-CAP EQUIPMENT	1000-10-1040-52600	\$ 3,995.64	\$ 1,272.20	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00
PROBATE JUDGE TOTAL		\$ 1,400,332.51	\$ 1,700,836.01	\$ 2,007,584.00	\$ 1,963,672.79	\$ 1,952,472.79

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CORONER						
SALARIES AND WAGES	1000-10-1060-50020	\$ 802,255.14	\$ 892,958.84	\$ 916,645.00	\$ 897,956.83	\$ 897,956.83
OVERTIME	1000-10-1060-50060	\$ -	\$ 304.65	\$ -	\$ 17,500.00	\$ 17,500.00
EMPLOYER FICA	1000-10-1060-50100	\$ 41,653.30	\$ 47,255.65	\$ 56,832.00	\$ 56,758.32	\$ 56,758.32
EMPLOYER MEDICARE	1000-10-1060-50110	\$ 11,419.65	\$ 11,960.31	\$ 13,292.00	\$ 13,274.12	\$ 13,274.12
EMPLOYER SC RETIREMENT	1000-10-1060-50120	\$ 106,029.13	\$ 109,659.61	\$ 112,632.00	\$ 108,000.00	\$ 108,000.00
EMPLOYER PO RETIREMENT	1000-10-1060-50130	\$ 33,700.69	\$ 63,068.94	\$ 65,801.00	\$ 69,523.84	\$ 69,523.84
PRINTING	1000-10-1060-51010	\$ -	\$ -	\$ -	\$ 500.00	\$ 1,500.00
POSTAGE	1000-10-1060-51030	\$ 485.32	\$ 259.76	\$ 800.00	\$ 800.00	\$ 800.00
MAINTENANCE CONTRACTS	1000-10-1060-51110	\$ 1,692.68	\$ 1,500.51	\$ 16,600.00	\$ 27,688.00	\$ 27,688.00
RENTALS	1000-10-1060-51150	\$ 733.41	\$ 734.47	\$ -	\$ -	\$ 800.00
PROFESSIONAL SERVICES	1000-10-1060-51160	\$ 48,842.30	\$ 32,430.94	\$ 57,000.00	\$ 81,380.00	\$ 81,380.00
VEHICLE MAINT SERVICES	1000-10-1060-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-10-1060-51310	\$ 536.00	\$ 868.00	\$ 6,550.00	\$ 9,300.00	\$ 9,300.00
TRAINING & CONFERENCES	1000-10-1060-51320	\$ 867.85	\$ 4,549.03	\$ 7,875.00	\$ 14,950.00	\$ 14,950.00
MISC. EXPENDITURES	1000-10-1060-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-10-1060-52010	\$ 17,220.90	\$ 23,437.10	\$ 28,000.00	\$ 30,000.00	\$ 30,000.00
UNIFORMS	1000-10-1060-52050	\$ 1,130.31	\$ 10,335.04	\$ 19,760.00	\$ 9,500.00	\$ 9,500.00
NON-CAP EQUIPMENT	1000-10-1060-52600	\$ -	\$ -	\$ 41,315.00	\$ 19,535.00	\$ 19,535.00
CORONER TOTAL		\$ 1,066,566.68	\$ 1,199,322.85	\$ 1,343,102.00	\$ 1,356,666.11	\$ 1,358,466.11
LEGISLATIVE DELEGATION						
SALARIES AND WAGES	1000-10-1070-50020	\$ 46,445.27	\$ 51,817.05	\$ 61,436.00	\$ 62,057.63	\$ 62,057.63
EMPLOYER FICA	1000-10-1070-50100	\$ 2,748.08	\$ 3,060.57	\$ 3,809.00	\$ 3,847.57	\$ 3,847.57
EMPLOYER MEDICARE	1000-10-1070-50110	\$ 642.70	\$ 715.79	\$ 891.00	\$ 900.00	\$ 900.00
EMPLOYER SC RETIREMENT	1000-10-1070-50120	\$ 8,340.72	\$ 9,617.24	\$ 11,403.00	\$ 11,517.90	\$ 11,517.90
ADVERTISING	1000-10-1070-51000	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 150.00
PRINTING	1000-10-1070-51010	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 200.00
POSTAGE	1000-10-1070-51030	\$ 104.73	\$ 115.98	\$ 400.00	\$ 800.00	\$ 800.00
SUPPLIES & MATERIALS	1000-10-1070-52010	\$ 580.40	\$ 164.82	\$ 750.00	\$ 750.00	\$ 750.00
LEGISLATIVE DELEGATION TOTAL		\$ 58,861.90	\$ 65,491.45	\$ 79,689.00	\$ 80,873.10	\$ 80,223.10
BEAUFORT MAGISTRATE						
SALARIES AND WAGES	1000-10-1081-50020	\$ 1,709,401.51	\$ 1,682,878.54	\$ 1,838,622.00	\$ 1,994,822.00	\$ 1,994,822.00
OVERTIME	1000-10-1081-50060	\$ 19,244.72	\$ 15,794.49	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
EMPLOYER FICA	1000-10-1081-50100	\$ 103,734.40	\$ 101,114.93	\$ 115,235.00	\$ 123,679.00	\$ 123,679.00
EMPLOYER MEDICARE	1000-10-1081-50110	\$ 24,260.53	\$ 23,647.90	\$ 26,951.00	\$ 28,925.00	\$ 28,925.00
EMPLOYER SC RETIREMENT	1000-10-1081-50120	\$ 118,165.79	\$ 136,856.87	\$ 176,607.00	\$ 162,459.00	\$ 162,459.00
EMPLOYER PO RETIREMENT	1000-10-1081-50130	\$ 215,241.94	\$ 202,298.26	\$ 188,416.00	\$ 227,196.00	\$ 227,196.00
PRINTING	1000-10-1081-51010	\$ 5,603.10	\$ 6,344.62	\$ 3,000.00	\$ 8,000.00	\$ 8,000.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
POSTAGE	1000-10-1081-51030	\$ 27,779.99	\$ 36,194.68	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00
TELEPHONE/COMMUNICATION	1000-10-1081-51050	\$ 2,248.55	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-10-1081-51110	\$ 43,700.00	\$ 43,700.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
RENTALS	1000-10-1081-51150	\$ 14,636.87	\$ 14,052.54	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
DUES & SUBSCRIPTIONS	1000-10-1081-51310	\$ 4,379.99	\$ 10,690.83	\$ 8,500.00	\$ 7,500.00	\$ 7,500.00
TRAINING & CONFERENCES	1000-10-1081-51320	\$ 20,920.81	\$ 16,152.49	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
JURORS/WITNESS FEES	1000-10-1081-51340	\$ 31,949.06	\$ 25,321.66	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
SUPPLIES & MATERIALS	1000-10-1081-52010	\$ 38,916.91	\$ 38,313.56	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
NON-CAP EQUIPMENT	1000-10-1081-52600	\$ 2,733.23	\$ 1,390.99	\$ 50,000.00	\$ -	\$ -
BEAUFORT MAGISTRATE TOTAL		\$ 2,382,917.40	\$ 2,354,752.36	\$ 2,612,331.00	\$ 2,767,581.00	\$ 2,767,581.00
MASTER IN EQUITY						
SALARIES AND WAGES	1000-10-1090-50020	\$ 332,129.30	\$ 196,155.65	\$ 367,300.00	\$ 367,594.76	\$ 367,594.76
OVERTIME	1000-10-1090-50060	\$ -	\$ 349.18	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1090-50100	\$ 17,967.95	\$ 11,410.90	\$ 22,773.00	\$ 21,722.62	\$ 21,722.62
EMPLOYER MEDICARE	1000-10-1090-50110	\$ 4,608.42	\$ 2,668.64	\$ 5,326.00	\$ 5,330.12	\$ 5,330.12
EMPLOYER SC RETIREMENT	1000-10-1090-50120	\$ 59,632.67	\$ 36,471.40	\$ 68,171.00	\$ 68,225.59	\$ 68,225.59
POSTAGE	1000-10-1090-51030	\$ 183.95	\$ 69.69	\$ 397.00	\$ 600.00	\$ 600.00
RENTALS	1000-10-1090-51150	\$ 182.56	\$ 296.00	\$ 468.00	\$ 1,200.00	\$ 1,200.00
PROFESSIONAL SERVICES	1000-10-1090-51160	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
DUES & SUBSCRIPTIONS	1000-10-1090-51310	\$ 380.00	\$ -	\$ 903.00	\$ 2,000.00	\$ 2,000.00
TRAINING & CONFERENCES	1000-10-1090-51320	\$ 874.32	\$ -	\$ 1,182.00	\$ 3,000.00	\$ 3,000.00
SUPPLIES & MATERIALS	1000-10-1090-52010	\$ 1,935.47	\$ 1,968.31	\$ 2,035.00	\$ 5,000.00	\$ 5,000.00
NON-CAP EQUIPMENT	1000-10-1090-52600	\$ -	\$ -	\$ 7,965.00	\$ 25,000.00	\$ 25,000.00
CAPITAL EQUIPMENT	1000-10-1090-54200	\$ -	\$ 715.00	\$ 19,346.00	\$ -	\$ -
MASTER IN EQUITY TOTAL		\$ 417,894.64	\$ 250,104.77	\$ 495,866.00	\$ 502,173.09	\$ 502,173.09
14th CIRCUIT SOLICITOR						
DIRECT SUBSIDIES	1000-10-1098-55000	\$ 1,700,450.00	\$ 1,785,473.00	\$ 2,805,604.00	\$ 4,274,493.00	\$ 3,477,622.30
14th CIRCUIT SOLICITOR TOTAL		\$ 1,700,450.00	\$ 1,785,473.00	\$ 2,805,604.00	\$ 4,274,493.00	\$ 3,477,622.30
COUNTY ADMINISTRATOR						
SALARIES AND WAGES	1000-10-1100-50020	\$ 1,240,205.97	\$ 1,371,189.51	\$ 1,265,883.00	\$ 1,489,001.09	\$ 1,336,861.15
OVERTIME	1000-10-1100-50060	\$ 195.21	\$ 517.76	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1100-50100	\$ 74,807.80	\$ 82,862.18	\$ 78,485.00	\$ 86,181.19	\$ 76,748.52
EMPLOYER MEDICARE	1000-10-1100-50110	\$ 17,635.95	\$ 19,586.45	\$ 18,356.00	\$ 21,590.52	\$ 19,384.49
EMPLOYER SC RETIREMENT	1000-10-1100-50120	\$ 289,364.27	\$ 246,169.50	\$ 234,948.00	\$ 276,358.60	\$ 248,121.43
EMPLOYER PO RETIREMENT	1000-10-1100-50130	\$ 18,874.79	\$ -	\$ -	\$ -	\$ -
PRINTING	1000-10-1100-51010	\$ 107.21	\$ 61.72	\$ 600.00	\$ 1,700.00	\$ 1,700.00
POSTAGE	1000-10-1100-51030	\$ 69.79	\$ 30.13	\$ 125.00	\$ 100.00	\$ 100.00
LICENSES/PERMITS	1000-10-1100-51040	\$ -	\$ -	\$ 1,500.00	\$ 1,475.00	\$ 1,475.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
RENTALS	1000-10-1100-51150	\$ 686.50	\$ 750.10	\$ 1,440.00	\$ 1,136.00	\$ 1,136.00
PROFESSIONAL SERVICES	1000-10-1100-51160	\$ 24,030.00	\$ 18,675.00	\$ 109,000.00	\$ 80,000.00	\$ 80,000.00
DUES & SUBSCRIPTIONS	1000-10-1100-51310	\$ 2,276.63	\$ 5,065.00	\$ 13,400.00	\$ 12,770.00	\$ 12,770.00
TRAINING & CONFERENCES	1000-10-1100-51320	\$ 25,667.98	\$ 24,021.63	\$ 56,000.00	\$ 58,294.00	\$ 58,294.00
MILEAGE & SUBSISTENCE	1000-10-1100-51323	\$ 83.08	\$ 120.60	\$ 2,700.00	\$ 3,000.00	\$ 3,000.00
MISC. EXPENDITURES	1000-10-1100-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-10-1100-52010	\$ 7,165.11	\$ 5,560.83	\$ 8,600.00	\$ 5,500.00	\$ 5,500.00
NON-CAP EQUIPMENT	1000-10-1100-52600	\$ 5,474.48	\$ 1,601.73	\$ 12,140.00	\$ 6,700.00	\$ 6,700.00
GENERAL CONTINGENCY	1000-10-1100-56000	\$ -	\$ 24,617.01	\$ 251,488.00	\$ 100,000.00	\$ 100,000.00
COUNTY ADMINISTRATOR TOTAL		\$ 1,706,644.77	\$ 1,800,829.15	\$ 2,054,665.00	\$ 2,143,806.40	\$ 1,951,790.59
COMMUNICATIONS AND ACCOUNTABILITY						
SALARIES AND WAGES	1000-10-1101-50020	\$ 180,502.17	\$ 296,078.30	\$ 447,705.00	\$ 482,901.00	\$ 482,901.00
OVERTIME	1000-10-1101-50060	\$ 372.77	\$ 970.35	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00
EMPLOYER FICA	1000-10-1101-50100	\$ 11,087.32	\$ 18,201.10	\$ 27,820.00	\$ 29,939.86	\$ 30,095.00
EMPLOYER MEDICARE	1000-10-1101-50110	\$ 2,592.99	\$ 4,256.66	\$ 6,507.00	\$ 7,002.06	\$ 7,039.00
EMPLOYER SC RETIREMENT	1000-10-1101-50120	\$ 32,521.56	\$ 54,505.10	\$ 83,280.00	\$ 89,626.43	\$ 90,091.00
ADVERTISING	1000-10-1101-51000	\$ 75,792.10	\$ 88,232.55	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
PRINTING	1000-10-1101-51010	\$ 1,000.00	\$ 1,639.16	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
POSTAGE	1000-10-1101-51030	\$ 32.00	\$ 34.12	\$ 200.00	\$ 250.00	\$ 250.00
RENTALS	1000-10-1101-51150	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
PROFESSIONAL SERVICES	1000-10-1101-51160	\$ 62,752.12	\$ 51,724.96	\$ 65,000.00	\$ 68,000.00	\$ 68,000.00
DUES & SUBSCRIPTIONS	1000-10-1101-51310	\$ 21,652.35	\$ 2,821.17	\$ 20,000.00	\$ 6,785.00	\$ 6,785.00
TRAINING & CONFERENCES	1000-10-1101-51320	\$ 3,809.00	\$ -	\$ 10,000.00	\$ 15,350.00	\$ 15,350.00
MISC. EXPENDITURES	1000-10-1101-51990	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
SUPPLIES & MATERIALS	1000-10-1101-52010	\$ 2,789.26	\$ 4,492.26	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
NON-CAP EQUIPMENT	1000-10-1101-52600	\$ 1,914.00	\$ 955.53	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
COMMUNICATIONS AND ACCOUNTABILITY TOTAL		\$ 396,817.64	\$ 523,911.26	\$ 776,512.00	\$ 818,354.35	\$ 819,011.00
BROADCAST SERVICES						
SALARIES AND WAGES	1000-10-1102-50020	\$ 486,305.82	\$ 569,765.62	\$ 653,589.00	\$ 763,244.10	\$ 763,244.10
OVERTIME	1000-10-1102-50060	\$ 18,490.77	\$ 18,973.42	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
EMPLOYER FICA	1000-10-1102-50100	\$ 30,491.40	\$ 35,342.16	\$ 41,205.00	\$ 48,003.13	\$ 48,003.13
EMPLOYER MEDICARE	1000-10-1102-50110	\$ 7,131.09	\$ 8,265.53	\$ 9,637.00	\$ 11,226.54	\$ 11,226.54
EMPLOYER SC RETIREMENT	1000-10-1102-50120	\$ 90,647.55	\$ 108,979.67	\$ 123,348.00	\$ 143,699.71	\$ 143,699.71
PRINTING	1000-10-1102-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	1000-10-1102-51030	\$ 7.66	\$ 263.26	\$ 250.00	\$ 250.00	\$ 250.00
EQUIPMENT MAINTENANCE	1000-10-1102-51120	\$ 46,016.66	\$ 55,654.30	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
RENTALS	1000-10-1102-51150	\$ 2,311.56	\$ 1,533.72	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
PROFESSIONAL SERVICES	1000-10-1102-51160	\$ 19,731.17	\$ 99,628.38	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
DUES & SUBSCRIPTIONS	1000-10-1102-51310	\$ 460.02	\$ 736.82	\$ 500.00	\$ 500.00	\$ 500.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
TRAINING & CONFERENCES	1000-10-1102-51320	\$ 10,000.00	\$ 9,628.65	\$ 28,000.00	\$ 26,000.00	\$ 26,000.00
SUPPLIES & MATERIALS	1000-10-1102-52010	\$ 15,234.57	\$ 14,067.98	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
NON-CAP EQUIPMENT	1000-10-1102-52600	\$ 48,388.79	\$ 44,845.81	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
BROADCAST SERVICES TOTAL		\$ 775,217.06	\$ 967,685.32	\$ 1,054,029.00	\$ 1,190,423.48	\$ 1,190,423.48
COUNTY ATTORNEY						
SALARIES AND WAGES	1000-10-1103-50020	\$ 611,035.04	\$ 614,719.66	\$ 731,117.00	\$ 718,612.44	\$ 718,612.44
OVERTIME	1000-10-1103-50060	\$ 341.94	\$ 98.18	\$ -	\$ 500.00	\$ 500.00
EMPLOYER FICA	1000-10-1103-50100	\$ 37,272.83	\$ 37,438.46	\$ 45,330.00	\$ 42,530.05	\$ 42,530.05
EMPLOYER MEDICARE	1000-10-1103-50110	\$ 8,778.87	\$ 8,755.69	\$ 10,602.00	\$ 10,419.88	\$ 10,419.88
EMPLOYER SC RETIREMENT	1000-10-1103-50120	\$ 109,879.90	\$ 106,919.46	\$ 135,696.00	\$ 119,114.82	\$ 119,114.82
PRINTING	1000-10-1103-51010	\$ -	\$ -	\$ 150.00	\$ 2,000.00	\$ 2,000.00
POSTAGE	1000-10-1103-51030	\$ 172.48	\$ 213.14	\$ 750.00	\$ 750.00	\$ 750.00
LICENSES/PERMITS	1000-10-1103-51040	\$ -	\$ 199.00	\$ -	\$ -	\$ -
RENTALS	1000-10-1103-51150	\$ 1,368.89	\$ 1,408.82	\$ 1,400.00	\$ 850.00	\$ 850.00
PROFESSIONAL SERVICES	1000-10-1103-51160	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL SERVICES	1000-10-1103-51162	\$ 908,695.57	\$ 693,916.69	\$ 750,000.00	\$ 750,000.00	\$ 500,000.00
NON-PROFESSIONAL SERVICES	1000-10-1103-51170	\$ 6.50	\$ -	\$ 250.00	\$ 250.00	\$ 250.00
DUES & SUBSCRIPTIONS	1000-10-1103-51310	\$ 3,450.12	\$ 2,320.54	\$ 5,000.00	\$ 6,500.00	\$ 5,000.00
TRAINING & CONFERENCES	1000-10-1103-51320	\$ 3,623.37	\$ 3,796.61	\$ 7,500.00	\$ 11,385.00	\$ 7,000.00
MILEAGE & SUBSISTENCE	1000-10-1103-51323	\$ 547.32	\$ 570.43	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
SUPPLIES & MATERIALS	1000-10-1103-52010	\$ 5,538.06	\$ 6,243.74	\$ 6,500.00	\$ 8,500.00	\$ 8,500.00
COUNTY ATTORNEY TOTAL		\$ 1,690,710.89	\$ 1,476,600.42	\$ 1,695,295.00	\$ 1,672,412.19	\$ 1,416,527.19
FINANCE						
SALARIES AND WAGES	1000-10-1111-50020	\$ 969,880.82	\$ 1,021,308.59	\$ 1,357,163.00	\$ 1,370,789.65	\$ 1,370,789.65
OVERTIME	1000-10-1111-50060	\$ -	\$ 307.50	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1111-50100	\$ 58,474.08	\$ 61,649.40	\$ 86,232.00	\$ 84,116.01	\$ 84,116.01
EMPLOYER MEDICARE	1000-10-1111-50110	\$ 13,675.34	\$ 14,418.17	\$ 19,950.00	\$ 19,876.45	\$ 19,876.45
EMPLOYER SC RETIREMENT	1000-10-1111-50120	\$ 171,810.30	\$ 188,555.05	\$ 258,138.00	\$ 254,418.56	\$ 254,418.56
PRINTING	1000-10-1111-51010	\$ 3,167.02	\$ 2,560.19	\$ 3,000.00	\$ 8,500.00	\$ 8,500.00
POSTAGE	1000-10-1111-51030	\$ 3,981.50	\$ 5,041.74	\$ 5,500.00	\$ 3,750.00	\$ 3,750.00
MAINTENANCE CONTRACTS	1000-10-1111-51110	\$ -	\$ 1,462.00	\$ -	\$ 3,000.00	\$ 3,000.00
RENTALS	1000-10-1111-51150	\$ 2,168.13	\$ 2,083.43	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
PROFESSIONAL SERVICES	1000-10-1111-51160	\$ 103,604.69	\$ 119,618.20	\$ 143,000.00	\$ 130,000.00	\$ 130,000.00
DUES & SUBSCRIPTIONS	1000-10-1111-51310	\$ 2,198.73	\$ 3,040.00	\$ 4,000.00	\$ 2,500.00	\$ 2,500.00
TRAINING & CONFERENCES	1000-10-1111-51320	\$ 15,398.03	\$ 17,063.42	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
MISC. EXPENDITURES	1000-10-1111-51990	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -
SUPPLIES & MATERIALS	1000-10-1111-52010	\$ 11,037.67	\$ 33,033.96	\$ 12,000.00	\$ 20,000.00	\$ 15,000.00
NON-CAP EQUIPMENT	1000-10-1111-52600	\$ 3,586.83	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
CAPITAL EQUIPMENT	1000-10-1111-54200	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FINANCE TOTAL		\$ 1,358,983.14	\$ 1,470,141.65	\$ 2,167,483.00	\$ 1,925,450.67	\$ 1,920,450.67
RISK MANAGEMENT						
SALARIES AND WAGES	1000-10-1115-50020	\$ 183,543.66	\$ 213,989.92	\$ 223,348.00	\$ 230,259.58	\$ 230,259.58
OVERTIME	1000-10-1115-50060	\$ 43.31	\$ 86.25	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1115-50100	\$ 11,213.09	\$ 12,982.81	\$ 13,848.00	\$ 14,276.09	\$ 14,276.09
EMPLOYER MEDICARE	1000-10-1115-50110	\$ 2,622.42	\$ 3,036.31	\$ 3,239.00	\$ 3,338.76	\$ 3,338.76
EMPLOYER SC RETIREMENT	1000-10-1115-50120	\$ 32,972.08	\$ 39,182.09	\$ 41,454.00	\$ 42,736.18	\$ 42,736.18
PRINTING	1000-10-1115-51010	\$ -	\$ -	\$ -	\$ 2,100.00	\$ 2,100.00
POSTAGE	1000-10-1115-51030	\$ 86.10	\$ 72.83	\$ 100.00	\$ 100.00	\$ 100.00
PROFESSIONAL SERVICES	1000-10-1115-51160	\$ 50,989.69	\$ 55,249.67	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
DUES & SUBSCRIPTIONS	1000-10-1115-51310	\$ 1,214.00	\$ 1,639.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
TRAINING & CONFERENCES	1000-10-1115-51320	\$ 8,272.52	\$ 10,660.89	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00
VEHICLE INSURANCE	1000-10-1115-51500	\$ 542,435.26	\$ 668,266.68	\$ 759,146.00	\$ 900,000.00	\$ 900,000.00
BLDG/CONTENTS INSURANCE	1000-10-1115-51510	\$ 579,176.21	\$ 668,562.04	\$ 760,000.00	\$ 815,000.00	\$ 815,000.00
MED/PROF LIAB INSURANCE	1000-10-1115-51520	\$ 18,661.50	\$ 19,602.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
INSURANCE - OTHER	1000-10-1115-51540	\$ 993,606.43	\$ 1,206,995.75	\$ 1,391,309.00	\$ 1,550,000.00	\$ 1,550,000.00
GROUP BENEFITS - WORKERS COMP	1000-10-1115-51580	\$ 1,701,924.76	\$ 2,057,792.03	\$ 2,100,000.00	\$ 2,200,000.00	\$ 2,200,000.00
SUPPLIES & MATERIALS	1000-10-1115-52010	\$ 2,947.51	\$ 35,413.93	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
NON-CAP EQUIPMENT	1000-10-1115-52600	\$ -	\$ -	\$ 65,000.00	\$ 40,000.00	\$ 40,000.00
RISK MANAGEMENT TOTAL		\$ 4,129,708.54	\$ 4,993,532.20	\$ 5,427,744.00	\$ 5,868,110.61	\$ 5,868,110.61
PURCHASING						
SALARIES AND WAGES	1000-10-1116-50020	\$ 217,022.89	\$ 312,280.86	\$ 331,521.00	\$ 343,309.61	\$ 343,309.61
OVERTIME	1000-10-1116-50060	\$ 95.84	\$ 20.59	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1116-50100	\$ 13,079.29	\$ 18,999.79	\$ 20,555.00	\$ 21,285.20	\$ 21,285.20
EMPLOYER MEDICARE	1000-10-1116-50110	\$ 3,058.87	\$ 4,443.46	\$ 4,808.00	\$ 4,977.99	\$ 4,977.99
EMPLOYER SC RETIREMENT	1000-10-1116-50120	\$ 39,003.28	\$ 56,772.91	\$ 61,531.00	\$ 63,718.26	\$ 63,718.26
ADVERTISING	1000-10-1116-51000	\$ 5,794.62	\$ 7,906.89	\$ 7,980.00	\$ 10,800.00	\$ 10,800.00
PRINTING	1000-10-1116-51010	\$ 49.20	\$ -	\$ 700.00	\$ 700.00	\$ 700.00
POSTAGE	1000-10-1116-51030	\$ 13.79	\$ 11.99	\$ 100.00	\$ 150.00	\$ 150.00
MAINTENANCE CONTRACTS	1000-10-1116-51110	\$ 4,279.74	\$ 37,734.00	\$ 41,999.00	\$ -	\$ -
RENTALS	1000-10-1116-51150	\$ -	\$ -	\$ -	\$ 900.00	\$ 900.00
PROFESSIONAL SERVICES	1000-10-1116-51160	\$ -	\$ 6,646.38	\$ 25,454.00	\$ 26,400.00	\$ 26,400.00
DUES & SUBSCRIPTIONS	1000-10-1116-51310	\$ 1,072.59	\$ 415.99	\$ 5,220.00	\$ 5,200.00	\$ 5,200.00
TRAINING & CONFERENCES	1000-10-1116-51320	\$ 7,033.59	\$ 9,878.75	\$ 12,274.00	\$ 13,274.00	\$ 13,274.00
SUPPLIES & MATERIALS	1000-10-1116-52010	\$ 610.43	\$ 1,435.89	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
NON-CAP EQUIPMENT	1000-10-1116-52600	\$ 1,772.20	\$ -	\$ 2,000.00	\$ 2,100.00	\$ 2,100.00
PURCHASING TOTAL		\$ 292,886.33	\$ 456,547.50	\$ 516,142.00	\$ 494,815.06	\$ 494,815.06
ASSESSOR						

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
SALARIES AND WAGES	1000-10-1120-50020	\$ 1,656,315.30	\$ 1,823,654.22	\$ 2,172,077.00	\$ 2,230,608.19	\$ 2,230,608.19
OVERTIME	1000-10-1120-50060	\$ 22,782.71	\$ 23,821.83	\$ 25,000.00	\$ -	\$ -
EMPLOYER FICA	1000-10-1120-50100	\$ 99,004.08	\$ 108,580.04	\$ 136,219.00	\$ 138,297.71	\$ 138,297.71
EMPLOYER MEDICARE	1000-10-1120-50110	\$ 23,154.19	\$ 25,393.71	\$ 31,858.00	\$ 32,343.82	\$ 32,343.82
EMPLOYER SC RETIREMENT	1000-10-1120-50120	\$ 301,404.66	\$ 341,300.58	\$ 407,778.00	\$ 414,000.88	\$ 414,000.88
ADVERTISING	1000-10-1120-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	1000-10-1120-51010	\$ -	\$ 510.38	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
POSTAGE	1000-10-1120-51030	\$ 6,705.31	\$ 14,305.65	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
LICENSES/PERMITS	1000-10-1120-51040	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	1000-10-1120-51120	\$ -	\$ 41.90	\$ -	\$ -	\$ -
RENTALS	1000-10-1120-51150	\$ 2,531.28	\$ 2,560.71	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
PROFESSIONAL SERVICES	1000-10-1120-51160	\$ 150,867.19	\$ -	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
VEHICLE MAINT SERVICES	1000-10-1120-51300	\$ -	\$ 43.90	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-10-1120-51310	\$ 27,052.82	\$ 30,407.00	\$ 40,000.00	\$ 40,000.00	\$ 30,000.00
TRAINING & CONFERENCES	1000-10-1120-51320	\$ 15,045.16	\$ 21,009.99	\$ 35,000.00	\$ 35,000.00	\$ 25,000.00
SUPPLIES & MATERIALS	1000-10-1120-52010	\$ 29,770.35	\$ 18,948.15	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
UNIFORMS	1000-10-1120-52050	\$ 24.33	\$ 24.83	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
FUELS/LUBRICANTS	1000-10-1120-52500	\$ -	\$ 57.96	\$ -	\$ -	\$ -
ASSESSOR TOTAL		\$ 2,334,657.38	\$ 2,410,660.85	\$ 2,936,932.00	\$ 2,979,250.60	\$ 2,959,250.60
REGISTER OF DEEDS						
SALARIES AND WAGES	1000-10-1122-50020	\$ 373,915.39	\$ 427,716.00	\$ 475,426.00	\$ 482,610.09	\$ 482,610.09
OVERTIME	1000-10-1122-50060	\$ 394.76	\$ 1,742.76	\$ 5,000.00	\$ -	\$ -
EMPLOYER FICA	1000-10-1122-50100	\$ 22,189.98	\$ 25,704.60	\$ 29,787.00	\$ 29,921.83	\$ 29,921.83
EMPLOYER MEDICARE	1000-10-1122-50110	\$ 5,189.62	\$ 6,011.58	\$ 6,967.00	\$ 6,997.85	\$ 6,997.85
EMPLOYER SC RETIREMENT	1000-10-1122-50120	\$ 67,203.64	\$ 78,125.09	\$ 89,167.00	\$ 89,572.43	\$ 89,572.43
PRINTING	1000-10-1122-51010	\$ 1,145.18	\$ 2,329.21	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00
POSTAGE	1000-10-1122-51030	\$ 1,817.16	\$ 2,024.31	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
EQUIPMENT MAINTENANCE	1000-10-1122-51120	\$ 6,125.00	\$ 4,850.00	\$ 5,025.00	\$ 7,500.00	\$ 7,500.00
RENTALS	1000-10-1122-51150	\$ 662.03	\$ 871.31	\$ 700.00	\$ 800.00	\$ 800.00
PROFESSIONAL SERVICES	1000-10-1122-51160	\$ -	\$ -	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00
DUES & SUBSCRIPTIONS	1000-10-1122-51310	\$ -	\$ 519.89	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
TRAINING & CONFERENCES	1000-10-1122-51320	\$ 3,667.16	\$ 1,617.53	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
SUPPLIES & MATERIALS	1000-10-1122-52010	\$ 7,233.75	\$ 10,943.86	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
CAPITAL EQUIPMENT	1000-10-1122-54200	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
REGISTER OF DEEDS TOTAL		\$ 514,543.67	\$ 562,456.14	\$ 634,372.00	\$ 641,202.20	\$ 641,202.20
PLANNING & ZONING						
SALARIES AND WAGES	1000-10-1130-50020	\$ 799,758.26	\$ 920,017.96	\$ 1,135,688.00	\$ 1,154,865.98	\$ 1,154,865.98
OVERTIME	1000-10-1130-50060	\$ -	\$ 685.44	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1130-50100	\$ 48,633.76	\$ 55,802.63	\$ 70,413.00	\$ 71,601.69	\$ 71,601.69

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
EMPLOYER MEDICARE	1000-10-1130-50110	\$ 11,374.10	\$ 13,050.66	\$ 16,468.00	\$ 16,745.56	\$ 16,745.56
EMPLOYER SC RETIREMENT	1000-10-1130-50120	\$ 143,641.73	\$ 169,068.66	\$ 210,784.00	\$ 214,343.12	\$ 214,343.12
ADVERTISING	1000-10-1130-51000	\$ 1,878.18	\$ 3,277.66	\$ 3,700.00	\$ 4,800.00	\$ 4,800.00
PRINTING	1000-10-1130-51010	\$ 440.25	\$ 26.50	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00
POSTAGE	1000-10-1130-51030	\$ 1,786.48	\$ 2,134.56	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
RENTALS	1000-10-1130-51150	\$ 758.01	\$ 759.11	\$ 800.00	\$ 1,200.00	\$ 1,200.00
PROFESSIONAL SERVICES	1000-10-1130-51160	\$ 45,760.00	\$ 22,965.00	\$ 48,300.00	\$ 40,000.00	\$ 25,000.00
DUES & SUBSCRIPTIONS	1000-10-1130-51310	\$ 2,869.28	\$ 2,296.00	\$ 3,000.00	\$ 3,600.00	\$ 3,600.00
TRAINING & CONFERENCES	1000-10-1130-51320	\$ 9,662.87	\$ 9,739.02	\$ 10,000.00	\$ 15,500.00	\$ 15,500.00
SUPPLIES & MATERIALS	1000-10-1130-52010	\$ 9,233.38	\$ 12,137.36	\$ 4,300.00	\$ 5,000.00	\$ 5,000.00
NON-CAP EQUIPMENT	1000-10-1130-52600	\$ -	\$ 2,509.29	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
PLANNING & ZONING TOTAL		\$ 1,075,796.30	\$ 1,214,469.85	\$ 1,514,153.00	\$ 1,538,356.35	\$ 1,523,356.35
VOTER REGISTRATION & ELECTIONS						
STIPEND	1000-10-1143-50011	\$ 10,144.89	\$ 12,008.15	\$ 13,500.00	\$ 22,500.00	\$ 22,500.00
SALARIES AND WAGES	1000-10-1143-50020	\$ 768,928.78	\$ 716,865.85	\$ 842,834.00	\$ 864,965.58	\$ 864,965.58
ELECTION SALARIES	1000-10-1143-50022	\$ 383,370.39	\$ 312,541.90	\$ 331,740.00	\$ 387,310.00	\$ 387,310.00
OVERTIME	1000-10-1143-50060	\$ 97,662.74	\$ 60,589.08	\$ 61,800.00	\$ 63,654.00	\$ 63,654.00
EMPLOYER FICA	1000-10-1143-50100	\$ 46,199.17	\$ 46,392.06	\$ 76,656.00	\$ 81,587.63	\$ 81,587.63
EMPLOYER MEDICARE	1000-10-1143-50110	\$ 10,810.39	\$ 10,849.75	\$ 17,928.00	\$ 19,080.98	\$ 19,080.98
EMPLOYER SC RETIREMENT	1000-10-1143-50120	\$ 142,229.61	\$ 147,136.85	\$ 215,000.00	\$ 244,236.53	\$ 244,236.53
EMPLOYER PO RETIREMENT	1000-10-1143-50130	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	1000-10-1143-51000	\$ 12,723.68	\$ 9,526.86	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
PRINTING	1000-10-1143-51010	\$ 14,223.26	\$ 19,560.67	\$ 51,596.00	\$ 42,360.00	\$ 42,360.00
POSTAGE	1000-10-1143-51030	\$ 49,018.67	\$ 30,113.95	\$ 30,533.00	\$ 33,720.00	\$ 33,720.00
TELEPHONE/COMMUNICATION	1000-10-1143-51050	\$ 0.04	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-10-1143-51110	\$ 117,416.20	\$ 132,500.79	\$ 174,185.00	\$ 286,350.00	\$ 286,350.00
EQUIPMENT MAINTENANCE	1000-10-1143-51120	\$ -	\$ -	\$ 1,000.00	\$ 3,500.00	\$ 1,000.00
RENTALS	1000-10-1143-51150	\$ 22,220.29	\$ 9,116.56	\$ 18,978.00	\$ 18,601.00	\$ 18,601.00
NON-PROFESSIONAL SERVICES	1000-10-1143-51170	\$ -	\$ -	\$ 500.00	\$ 10,000.00	\$ 10,000.00
DUES & SUBSCRIPTIONS	1000-10-1143-51310	\$ 2,120.94	\$ 1,051.90	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
TRAINING & CONFERENCES	1000-10-1143-51320	\$ 41,520.17	\$ 48,958.36	\$ 45,000.00	\$ 47,500.00	\$ 47,500.00
INSURANCE - OTHER	1000-10-1143-51540	\$ -	\$ -	\$ -	\$ 6,200.00	\$ 6,200.00
SUPPLIES & MATERIALS	1000-10-1143-52010	\$ 60,685.13	\$ 83,160.45	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
FUELS/LUBRICANTS	1000-10-1143-52500	\$ -	\$ -	\$ -	\$ 4,500.00	\$ -
NON-CAP EQUIPMENT	1000-10-1143-52600	\$ -	\$ 5,311.79	\$ 7,000.00	\$ 15,000.00	\$ 5,000.00
RENOVATIONS TO BUILDINGS	1000-10-1143-54420	\$ 768.38	\$ -	\$ -	\$ -	\$ -
VOTER REGISTRATION & ELECTIONS TOTAL		\$ 1,780,042.73	\$ 1,645,684.97	\$ 1,967,250.00	\$ 2,230,065.72	\$ 2,213,065.72
MANAGEMENT INFORMATION SYSTEMS						
SALARIES AND WAGES	1000-10-1150-50020	\$ 1,298,652.22	\$ 1,619,342.84	\$ 1,903,170.00	\$ 2,182,869.05	\$ 2,182,869.05

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
OVERTIME	1000-10-1150-50060	\$ 19,675.05	\$ 15,364.03	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1150-50100	\$ 70,269.63	\$ 90,596.41	\$ 117,997.00	\$ 135,337.88	\$ 135,337.88
EMPLOYER MEDICARE	1000-10-1150-50110	\$ 16,434.07	\$ 21,188.89	\$ 27,596.00	\$ 31,651.60	\$ 31,651.60
EMPLOYER SC RETIREMENT	1000-10-1150-50120	\$ 235,676.56	\$ 302,635.03	\$ 353,229.00	\$ 405,140.50	\$ 405,140.50
EMPLOYER PO RETIREMENT	1000-10-1150-50130	\$ 14.19	\$ -	\$ -	\$ -	\$ -
PRINTING	1000-10-1150-51010	\$ 647.98	\$ -	\$ -	\$ 850.00	\$ 850.00
POSTAGE	1000-10-1150-51030	\$ 3,518.88	\$ 3,145.25	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
TELEPHONE/COMMUNICATION	1000-10-1150-51050	\$ 779,718.25	\$ 1,013,851.48	\$ 870,000.00	\$ 950,000.00	\$ 950,000.00
MAINTENANCE CONTRACTS	1000-10-1150-51110	\$ 1,634,175.21	\$ 1,560,716.08	\$ 1,800,000.00	\$ 1,800,000.00	\$ 1,600,000.00
RENTALS	1000-10-1150-51150	\$ 6,031.28	\$ 3,710.53	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00
PROFESSIONAL SERVICES	1000-10-1150-51160	\$ -	\$ 15,112.50	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
DUES & SUBSCRIPTIONS	1000-10-1150-51310	\$ 2,395.00	\$ 148.73	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
TRAINING & CONFERENCES	1000-10-1150-51320	\$ 5,000.00	\$ 15,314.31	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
SUPPLIES & MATERIALS	1000-10-1150-52010	\$ 10,528.98	\$ 6,968.43	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
NON-CAP EQUIPMENT	1000-10-1150-52600	\$ 1,428,014.21	\$ 1,669,911.65	\$ 1,634,453.00	\$ 1,800,000.00	\$ 1,800,000.00
CAPITAL EQUIPMENT	1000-10-1150-54200	\$ -	\$ -	\$ 165,547.00	\$ -	\$ -
MANAGEMENT INFORMATION SYSTEMS TOTAL		\$ 5,510,751.51	\$ 6,338,006.16	\$ 6,971,992.00	\$ 7,403,849.03	\$ 7,203,849.03
AUTOMATED MAPPING/GIS						
SALARIES AND WAGES	1000-10-1152-50020	\$ 685,966.09	\$ 840,904.16	\$ 947,137.00	\$ 980,876.25	\$ 980,876.25
OVERTIME	1000-10-1152-50060	\$ 66.63	\$ 245.01	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1152-50100	\$ 41,779.90	\$ 49,640.09	\$ 58,723.00	\$ 60,814.33	\$ 60,814.33
EMPLOYER MEDICARE	1000-10-1152-50110	\$ 9,771.10	\$ 11,609.30	\$ 13,734.00	\$ 14,222.71	\$ 14,222.71
EMPLOYER SC RETIREMENT	1000-10-1152-50120	\$ 122,417.11	\$ 153,977.08	\$ 175,789.00	\$ 182,050.63	\$ 182,050.63
PRINTING	1000-10-1152-51010	\$ 107.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
POSTAGE	1000-10-1152-51030	\$ -	\$ 2.90	\$ 50.00	\$ 50.00	\$ 50.00
TELEPHONE/COMMUNICATION	1000-10-1152-51050	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-10-1152-51110	\$ 1,497,693.43	\$ 2,046,157.38	\$ 2,057,400.00	\$ 2,590,648.80	\$ 2,590,648.80
PROFESSIONAL SERVICES	1000-10-1152-51160	\$ 119,808.10	\$ 113,307.83	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
DUES & SUBSCRIPTIONS	1000-10-1152-51310	\$ 755.00	\$ 650.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
TRAINING & CONFERENCES	1000-10-1152-51320	\$ 7,470.56	\$ 13,006.79	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
SUPPLIES & MATERIALS	1000-10-1152-52010	\$ 1,855.25	\$ 1,389.74	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
NON-CAP EQUIPMENT	1000-10-1152-52600	\$ 8,460.23	\$ 10,213.14	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
AUTOMATED MAPPING/GIS TOTAL		\$ 2,496,150.40	\$ 3,241,103.42	\$ 3,401,033.00	\$ 3,976,862.72	\$ 3,976,862.72
RECORDS MANAGEMENT						
SALARIES AND WAGES	1000-10-1154-50020	\$ 392,886.94	\$ 362,006.16	\$ 364,848.00	\$ 379,229.72	\$ 379,229.72
OVERTIME	1000-10-1154-50060	\$ 238.15	\$ 187.98	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1154-50100	\$ 23,872.15	\$ 22,081.66	\$ 22,621.00	\$ 23,512.24	\$ 23,512.24
EMPLOYER MEDICARE	1000-10-1154-50110	\$ 5,583.02	\$ 5,164.29	\$ 5,291.00	\$ 5,498.83	\$ 5,498.83
EMPLOYER SC RETIREMENT	1000-10-1154-50120	\$ 70,614.62	\$ 66,446.74	\$ 67,716.00	\$ 70,385.04	\$ 70,385.04

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
PRINTING	1000-10-1154-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	1000-10-1154-51030	\$ (1,301.27)	\$ 86.35	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
MAINTENANCE CONTRACTS	1000-10-1154-51110	\$ 42,420.26	\$ 41,673.02	\$ 47,000.00	\$ 47,000.00	\$ 47,000.00
EQUIPMENT MAINTENANCE	1000-10-1154-51120	\$ 1,249.19	\$ -	\$ -	\$ -	\$ -
RENTALS	1000-10-1154-51150	\$ 21,072.08	\$ 21,154.88	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
PROFESSIONAL SERVICES	1000-10-1154-51160	\$ 2,186.00	\$ 2,153.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
DUES & SUBSCRIPTIONS	1000-10-1154-51310	\$ 784.99	\$ 1,828.09	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
TRAINING & CONFERENCES	1000-10-1154-51320	\$ 2,940.20	\$ 1,432.26	\$ 3,000.00	\$ 9,000.00	\$ 9,000.00
SUPPLIES & MATERIALS	1000-10-1154-52010	\$ 8,545.88	\$ 4,613.34	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
UNIFORMS	1000-10-1154-52050	\$ 94.53	\$ 119.19	\$ 300.00	\$ 300.00	\$ 300.00
NON-CAP EQUIPMENT	1000-10-1154-52600	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
RECORDS MANAGEMENT TOTAL		\$ 571,186.74	\$ 528,946.96	\$ 551,276.00	\$ 587,425.83	\$ 587,425.83
HUMAN RESOURCES						
SALARIES AND WAGES	1000-10-1160-50020	\$ 673,671.52	\$ 793,825.27	\$ 796,056.00	\$ 885,510.73	\$ 885,510.73
TEMPORARY/SEASONAL SALARIES	1000-10-1160-50024	\$ -	\$ 387.95	\$ 100,000.00	\$ 75,000.00	\$ 75,000.00
OVERTIME	1000-10-1160-50060	\$ 498.26	\$ 20.39	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-10-1160-50100	\$ 40,038.51	\$ 46,729.96	\$ 55,556.00	\$ 59,551.67	\$ 59,551.67
EMPLOYER MEDICARE	1000-10-1160-50110	\$ 9,363.85	\$ 10,928.76	\$ 12,993.00	\$ 13,927.41	\$ 13,927.41
EMPLOYER SC RETIREMENT	1000-10-1160-50120	\$ 119,339.61	\$ 145,219.64	\$ 166,308.00	\$ 178,270.79	\$ 178,270.79
EMPLOYEE RECOGNITION	1000-10-1160-50500	\$ 5,452.34	\$ 5,988.54	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00
ADVERTISING	1000-10-1160-51000	\$ 4,061.37	\$ 3,291.76	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00
PRINTING	1000-10-1160-51010	\$ 105.93	\$ 2,101.21	\$ 5,721.00	\$ 6,170.00	\$ 6,170.00
POSTAGE	1000-10-1160-51030	\$ 417.56	\$ 541.07	\$ 450.00	\$ 475.00	\$ 475.00
RENTALS	1000-10-1160-51150	\$ 2,282.27	\$ 352.38	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
PROFESSIONAL SERVICES	1000-10-1160-51160	\$ 212,722.37	\$ 149,014.27	\$ 196,000.00	\$ 202,750.00	\$ 202,750.00
DUES & SUBSCRIPTIONS	1000-10-1160-51310	\$ 2,356.00	\$ 4,000.00	\$ 4,000.00	\$ 5,035.00	\$ 5,035.00
TRAINING & CONFERENCES	1000-10-1160-51320	\$ 3,339.42	\$ 9,335.22	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
EMPLOYEE WELLNESS BENEFITS	1000-10-1160-51590	\$ -	\$ -	\$ 10,200.00	\$ 10,200.00	\$ 10,200.00
MISC. EXPENDITURES	1000-10-1160-51990	\$ -	\$ 7,995.00	\$ -	\$ 10,400.00	\$ 10,400.00
SUPPLIES & MATERIALS	1000-10-1160-52010	\$ 11,039.44	\$ 13,779.40	\$ 7,029.00	\$ 6,500.00	\$ 6,500.00
NON-CAP EQUIPMENT	1000-10-1160-52600	\$ 831.39	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	1000-10-1160-54200	\$ -	\$ -	\$ -	\$ -	\$ -
HUMAN RESOURCES TOTAL		\$ 1,085,519.84	\$ 1,193,510.82	\$ 1,373,113.00	\$ 1,471,090.60	\$ 1,471,090.60
DIRECT SUBSIDIES						
DIRECT SUBSIDIES	1000-10-1198-55000	\$ 11,765.00	\$ 390,000.00	\$ 1,000,000.00	\$ -	\$ -
LRTA/PALMETO BREEZE	1000-10-1198-55200	\$ 337,097.00	\$ 717,639.00	\$ 717,639.00	\$ 1,118,069.00	\$ 753,521.00
KEEP BEAUFORT COUNTY BEAUTIFUL	1000-10-1198-55201	\$ -	\$ 12,910.77	\$ 50,000.00	\$ 230,000.00	\$ 90,000.00
MILITARY ENHANCEMENT COMMITTEE	1000-10-1198-55202	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
ISLAND RECREATION	1000-10-1198-55203	\$ 150,000.00	\$ 200,000.00	\$ 173,694.00	\$ 200,000.00	\$ 200,000.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
BEAUFORT SOIL AND WATER CONVER	1000-10-1198-55204	\$ 25,000.00	\$ 26,250.00	\$ 37,770.00	\$ 37,770.00	\$ 37,770.00
SC DEPT OF MENTAL HEALTH	1000-10-1198-55206	\$ -	\$ 37,500.00	\$ 56,036.00	\$ 112,500.00	\$ 58,838.00
LCOG	1000-10-1198-55210	\$ 140,338.00	\$ 159,048.00	\$ 159,049.00	\$ 177,761.00	\$ 177,761.00
LCOG / MPO FUNDING	1000-10-1198-55212	\$ -	\$ 23,290.29	\$ 77,916.00	\$ 42,760.00	\$ 42,760.00
LCOG / HOME CONSORTIUM	1000-10-1198-55215	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
ECONOMIC DEVELOPMENT	1000-10-1198-55240	\$ 495,000.00	\$ 495,000.00	\$ 513,750.00	\$ 513,750.00	\$ 513,750.00
SMALL BUSINESS DEVELOPMENT CTR	1000-10-1198-55250	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
DIRECT SUBSIDIES TOTAL		\$ 1,374,200.00	\$ 2,276,638.06	\$ 3,010,854.00	\$ 2,657,610.00	\$ 2,099,400.00
GENERAL GOV'T BENEFITS POOL						
EMPLOYER GROUP INSURANCE	1000-10-1199-50140	\$ 8,963,977.80	\$ 9,603,583.63	\$ 10,000,000.00	\$ 10,700,000.00	\$ 10,180,165.00
RETIREE GAP INSURANCE	1000-10-1199-50145				\$ 109,000.00	\$ 109,000.00
EMPLOYER UNEMPLOYMENT INS	1000-10-1199-50170	\$ 19,807.82	\$ 35,866.05	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00
PLT CASHOUT	1000-10-1199-56010	\$ -	\$ 190,293.19	\$ 540,817.00	\$ -	\$ -
GENERAL GOV'T BENEFITS POOL TOTAL		\$ 8,983,785.62	\$ 9,829,742.87	\$ 10,570,817.00	\$ 10,834,000.00	\$ 10,314,165.00
SHERIFF ADMIN DIVISION						
STIPEND	1000-20-1201-50011	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES AND WAGES	1000-20-1201-50020	\$ 18,366,214.64	\$ 19,387,824.30	\$ 21,146,090.00	\$ 22,973,292.00	\$ 22,973,292.00
SUPPLEMENTAL PAY	1000-20-1201-50021	\$ -	\$ 27,595.05	\$ 30,000.00	\$ 12,000.00	\$ 12,000.00
OVERTIME	1000-20-1201-50060	\$ 956,063.87	\$ 1,397,954.97	\$ 1,466,527.00	\$ 1,596,253.00	\$ 1,596,253.00
OVERTIME/TRAINING SCHOOL	1000-20-1201-50080	\$ 103,883.95	\$ 123,777.02	\$ 189,200.00	\$ 155,000.00	\$ 155,000.00
EMPLOYER FICA	1000-20-1201-50100	\$ 1,169,429.40	\$ 1,257,230.00	\$ 1,413,713.00	\$ 1,532,922.00	\$ 1,532,922.00
EMPLOYER MEDICARE	1000-20-1201-50110	\$ 274,210.28	\$ 294,726.60	\$ 330,626.00	\$ 358,506.00	\$ 358,506.00
EMPLOYER SC RETIREMENT	1000-20-1201-50120	\$ 995,127.72	\$ 1,146,130.74	\$ 1,256,547.00	\$ 1,377,376.00	\$ 1,377,376.00
EMPLOYER PO RETIREMENT	1000-20-1201-50130	\$ 2,778,575.89	\$ 3,077,710.09	\$ 3,417,565.00	\$ 3,663,491.00	\$ 3,663,491.00
EMPLOYER WORKERS COMP	1000-20-1201-50150	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	1000-20-1201-50160	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	1000-20-1201-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNCLASSIFIED	1000-20-1201-50199	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE RECOGNITION	1000-20-1201-50500	\$ 1,725.73	\$ 2,354.12	\$ 2,400.00	\$ 1,800.00	\$ 1,800.00
ADVERTISING	1000-20-1201-51000	\$ 4,633.93	\$ 189.09	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
PRINTING	1000-20-1201-51010	\$ 15,543.94	\$ 23,589.58	\$ 25,750.00	\$ 36,000.00	\$ 36,000.00
POSTAGE	1000-20-1201-51030	\$ 15,649.29	\$ 18,226.38	\$ 18,500.00	\$ 25,000.00	\$ 25,000.00
LICENSES/PERMITS	1000-20-1201-51040	\$ 300.75	\$ 350.00	\$ 1,000.00	\$ 150.00	\$ 150.00
TELEPHONE/COMMUNICATION	1000-20-1201-51050	\$ 279,166.25	\$ 272,705.08	\$ 305,910.00	\$ 305,000.00	\$ 305,000.00
ELECTRICITY	1000-20-1201-51060	\$ -	\$ -	\$ -	\$ -	\$ -
WATER/SEWER/GARBAGE	1000-20-1201-51070	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-20-1201-51110	\$ 2,360,072.10	\$ 2,322,333.72	\$ 2,777,057.00	\$ 2,846,483.00	\$ 2,846,483.00
EQUIPMENT MAINTENANCE	1000-20-1201-51120	\$ 110,388.71	\$ 79,851.36	\$ 115,000.00	\$ 90,000.00	\$ 90,000.00
REPAIRS TO BUILDINGS	1000-20-1201-51130	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
RENTALS	1000-20-1201-51150	\$ 27,287.20	\$ 27,961.53	\$ 22,100.00	\$ 28,175.00	\$ 28,175.00
PROFESSIONAL SERVICES	1000-20-1201-51160	\$ 51,595.41	\$ 62,208.74	\$ 72,500.00	\$ 70,000.00	\$ 70,000.00
NON-PROFESSIONAL SERVICES	1000-20-1201-51170	\$ 77,618.17	\$ 98,389.91	\$ 162,569.00	\$ 150,000.00	\$ 150,000.00
MEDICAL/DENTAL SERVICES	1000-20-1201-51190	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	1000-20-1201-51220	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	1000-20-1201-51300	\$ 151,481.00	\$ 41,871.74	\$ 60,000.00	\$ 99,000.00	\$ 99,000.00
DUES & SUBSCRIPTIONS	1000-20-1201-51310	\$ 97,642.08	\$ 131,220.67	\$ 188,400.00	\$ 225,000.00	\$ 225,000.00
TRAINING & CONFERENCES	1000-20-1201-51320	\$ 293,890.15	\$ 241,537.28	\$ 290,000.00	\$ 260,000.00	\$ 260,000.00
VEHICLE INSURANCE	1000-20-1201-51500	\$ -	\$ -	\$ -	\$ -	\$ -
INSURANCE - OTHER	1000-20-1201-51540	\$ 5,894.20	\$ 7,505.56	\$ 6,190.00	\$ 6,500.00	\$ 6,500.00
MISC. EXPENDITURES	1000-20-1201-51990	\$ 119,864.37	\$ 114,970.21	\$ 311,134.00	\$ 250,000.00	\$ 250,000.00
SUPPLIES & MATERIALS	1000-20-1201-52010	\$ 431,876.35	\$ 451,016.30	\$ 436,000.00	\$ 450,000.00	\$ 450,000.00
UNIFORMS	1000-20-1201-52050	\$ 361,585.88	\$ 347,537.53	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
FUELS/LUBRICANTS	1000-20-1201-52500	\$ 710,168.60	\$ 642,363.76	\$ 715,000.00	\$ 675,000.00	\$ 675,000.00
NON-CAP EQUIPMENT	1000-20-1201-52600	\$ 860,685.32	\$ 499,869.88	\$ 710,900.00	\$ 615,000.00	\$ 615,000.00
VEHICLE PURCHASES	1000-20-1201-54000	\$ 399,126.23	\$ 65,929.73	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	1000-20-1201-54200	\$ 54,461.75	\$ 82,674.29	\$ 29,100.00	\$ 64,500.00	\$ 64,500.00
RENOVATIONS TO BUILDINGS	1000-20-1201-54420	\$ -	\$ 12,015.60	\$ -	\$ -	\$ -
DIRECT SUBSIDIES	1000-20-1201-55000	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 50,000.00	\$ 50,000.00
TRUST FUNDS DISBURSED	1000-20-1201-57700-SHRFF	\$ -	\$ -	\$ -	\$ -	\$ -
SHERIFF ADMIN DIVISION TOTAL		\$ 31,084,163.16	\$ 32,269,620.83	\$ 35,912,278.00	\$ 38,318,948.00	\$ 38,318,948.00
EMERGENCY MEDICAL SERVICES						
SALARIES AND WAGES	1000-20-1230-50020	\$ 5,409,269.53	\$ 5,670,706.85	\$ 8,862,355.00	\$ 9,298,274.29	\$ 9,298,274.29
OVERTIME	1000-20-1230-50060	\$ 3,353,038.96	\$ 3,375,125.83	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
EMPLOYER FICA	1000-20-1230-50100	\$ 532,549.39	\$ 549,023.90	\$ 642,466.00	\$ 669,493.01	\$ 669,493.01
EMPLOYER MEDICARE	1000-20-1230-50110	\$ 124,548.02	\$ 128,400.53	\$ 150,255.00	\$ 156,574.98	\$ 156,574.98
EMPLOYER SC RETIREMENT	1000-20-1230-50120	\$ 1,568,899.69	\$ 1,672,705.11	\$ 1,923,253.00	\$ 2,004,159.71	\$ 2,004,159.71
PRINTING	1000-20-1230-51010	\$ 586.73	\$ 196.52	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00
POSTAGE	1000-20-1230-51030	\$ 1,117.50	\$ 1,085.96	\$ 1,150.00	\$ 1,200.00	\$ 1,200.00
LICENSES/PERMITS	1000-20-1230-51040	\$ 5,764.20	\$ 8,038.43	\$ 11,830.00	\$ 11,830.00	\$ 11,830.00
ELECTRICITY	1000-20-1230-51060	\$ 15.54	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-20-1230-51110	\$ 144,355.40	\$ 163,369.96	\$ 190,550.00	\$ 207,858.00	\$ 207,858.00
EQUIPMENT MAINTENANCE	1000-20-1230-51120	\$ 9,617.00	\$ 8,954.88	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
REPAIRS TO BUILDINGS	1000-20-1230-51130	\$ 33,111.02	\$ 32,711.63	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
RENTALS	1000-20-1230-51150	\$ 4,033.45	\$ 9,374.04	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
PROFESSIONAL SERVICES	1000-20-1230-51160	\$ 46,841.15	\$ 51,899.73	\$ 60,000.00	\$ 76,200.00	\$ 76,200.00
MEDICAL/DENTAL SERVICES	1000-20-1230-51190	\$ -	\$ -	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
CONTRACTUAL SERVICES	1000-20-1230-51220	\$ 4,262.54	\$ 33,084.82	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
CONTRACTUAL SERVICES	1000-20-1230-51220-EMS	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	1000-20-1230-51300	\$ 7,244.09	\$ 8,146.85	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
DUES & SUBSCRIPTIONS	1000-20-1230-51310	\$ 2,377.30	\$ 2,026.24	\$ 3,800.00	\$ 4,000.00	\$ 4,000.00
TRAINING & CONFERENCES	1000-20-1230-51320	\$ 32,738.19	\$ 11,698.19	\$ 70,030.00	\$ 70,030.00	\$ 70,030.00
SUPPLIES & MATERIALS	1000-20-1230-52010	\$ 395,549.36	\$ 389,753.76	\$ 452,500.00	\$ 457,500.00	\$ 457,500.00
SUPPLIES & MATERIALS	1000-20-1230-52010-EMS	\$ -	\$ -	\$ -	\$ -	\$ -
UNIFORMS	1000-20-1230-52050	\$ 45,972.72	\$ 51,850.43	\$ 103,000.00	\$ 103,000.00	\$ 80,000.00
NON-CAP EQUIPMENT	1000-20-1230-52600	\$ 3,882.98	\$ -	\$ 82,400.00	\$ 82,400.00	\$ 82,400.00
VEHICLE PURCHASES	1000-20-1230-54000	\$ 3,171.03	\$ -	\$ -	\$ -	\$ -
CREDIT CARD FEES	1000-20-1230-57900	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
EMERGENCY MEDICAL SERVICES TOTAL		\$ 11,728,945.79	\$ 12,168,153.66	\$ 14,138,089.00	\$ 14,728,519.99	\$ 14,705,519.99
TRAFFIC OPERATIONS - MERGED WITH 1243 ENGINEERING IN FY2026						
SALARIES AND WAGES	1000-20-1241-50020	\$ 198,937.02	\$ 189,448.64	\$ 281,000.00	\$ -	\$ -
OVERTIME	1000-20-1241-50060	\$ 3,259.82	\$ 5,461.47	\$ 3,000.00	\$ -	\$ -
EMPLOYER FICA	1000-20-1241-50100	\$ 11,969.04	\$ 11,439.18	\$ 17,608.00	\$ -	\$ -
EMPLOYER MEDICARE	1000-20-1241-50110	\$ 2,799.20	\$ 2,675.28	\$ 4,120.00	\$ -	\$ -
EMPLOYER SC RETIREMENT	1000-20-1241-50120	\$ 36,310.32	\$ 35,101.26	\$ 52,711.00	\$ -	\$ -
POSTAGE	1000-20-1241-51030	\$ 35.20	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	1000-20-1241-51160	\$ 1,772.40	\$ -	\$ 50,000.00	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-20-1241-51310	\$ 650.00	\$ -	\$ 2,200.00	\$ -	\$ -
TRAINING & CONFERENCES	1000-20-1241-51320	\$ 1,015.40	\$ 70.00	\$ 6,000.00	\$ -	\$ -
VEHICLE INSURANCE	1000-20-1241-51500	\$ 60.63	\$ -	\$ -	\$ -	\$ -
INSURANCE - OTHER	1000-20-1241-51540	\$ -	\$ -	\$ 67.00	\$ -	\$ -
MISC. EXPENDITURES	1000-20-1241-51990	\$ 20,286.76	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-20-1241-52010	\$ 74,881.42	\$ 4,535.52	\$ 99,933.00	\$ -	\$ -
UNIFORMS	1000-20-1241-52050	\$ 2,055.02	\$ 3,654.59	\$ 10,000.00	\$ -	\$ -
NON-CAP EQUIPMENT	1000-20-1241-52600	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -
VEHICLE PURCHASES	1000-20-1241-54000	\$ -	\$ 73,858.21	\$ -	\$ -	\$ -
TRAFFIC OPERATIONS TOTAL		\$ 354,032.23	\$ 326,244.15	\$ 532,639.00	\$ -	\$ -
ENGINEERING						
SALARIES AND WAGES	1000-20-1243-50020	\$ 529,277.89	\$ 661,851.76	\$ 959,958.00	\$ 1,441,671.56	\$ 1,441,671.56
EMPLOYER FICA	1000-20-1243-50100	\$ 31,988.56	\$ 39,799.90	\$ 59,518.00	\$ 89,383.64	\$ 89,383.64
EMPLOYER MEDICARE	1000-20-1243-50110	\$ 7,481.18	\$ 9,308.12	\$ 13,920.00	\$ 20,904.24	\$ 20,904.24
EMPLOYER SC RETIREMENT	1000-20-1243-50120	\$ 92,879.10	\$ 121,740.41	\$ 178,169.00	\$ 267,571.24	\$ 267,571.24
PRINTING	1000-20-1243-51010	\$ 55.64	\$ -	\$ 1,000.00	\$ 1,100.00	\$ 1,100.00
MAINTENANCE CONTRACTS	1000-20-1243-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	1000-20-1243-51120	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	1000-20-1243-51150	\$ 1,449.88	\$ 2,961.63	\$ 500.00	\$ 550.00	\$ 550.00
PROFESSIONAL SERVICES	1000-20-1243-51160	\$ 142,815.44	\$ 77,557.80	\$ 268,890.00	\$ 1,745,000.00	\$ 1,745,000.00
DUES & SUBSCRIPTIONS	1000-20-1243-51310	\$ 313.99	\$ 5,302.20	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00
TRAINING & CONFERENCES	1000-20-1243-51320	\$ 13,023.56	\$ 10,113.52	\$ 45,000.00	\$ 40,000.00	\$ 20,000.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INSURANCE - OTHER	1000-20-1243-51540	\$ -	\$ -	\$ -	\$ 75.00	\$ 75.00
SUPPLIES & MATERIALS	1000-20-1243-52010	\$ 3,062.74	\$ 3,003.86	\$ 8,500.00	\$ 20,000.00	\$ 20,000.00
UNIFORMS	1000-20-1243-52050	\$ 683.99	\$ 933.06	\$ 1,500.00	\$ 7,000.00	\$ 7,000.00
FUELS/LUBRICANTS	1000-20-1243-52500	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	1000-20-1243-52600	\$ -	\$ 1,934.50	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00
VEHICLE PURCHASES	1000-20-1243-54000	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	1000-20-1243-54500	\$ -	\$ -	\$ -	\$ 2,287,500.00	\$ 1,643,500.00
ENGINEERING TOTAL		\$ 823,031.97	\$ 934,506.76	\$ 1,556,955.00	\$ 5,936,755.68	\$ 5,272,755.68
DETENTION CENTER						
SALARIES AND WAGES	1000-20-1250-50020	\$ 3,129,963.77	\$ 3,413,127.05	\$ 4,699,211.00	\$ 5,056,642.71	\$ 5,056,642.71
OVERTIME	1000-20-1250-50060	\$ 497,006.76	\$ 754,830.22	\$ 550,000.00	\$ 500,000.00	\$ 500,000.00
EMPLOYER FICA	1000-20-1250-50100	\$ 217,910.00	\$ 251,590.81	\$ 347,810.00	\$ 344,512.00	\$ 344,512.00
EMPLOYER MEDICARE	1000-20-1250-50110	\$ 50,962.81	\$ 58,839.83	\$ 81,345.00	\$ 80,571.32	\$ 80,571.32
EMPLOYER SC RETIREMENT	1000-20-1250-50120	\$ 81,932.64	\$ 113,547.55	\$ 133,495.00	\$ 1,031,312.89	\$ 126,920.26
EMPLOYER PO RETIREMENT	1000-20-1250-50130	\$ 637,458.48	\$ 745,278.89	\$ 921,935.00	\$ 928,783.81	\$ 928,783.81
PRINTING	1000-20-1250-51010	\$ 872.46	\$ -	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
POSTAGE	1000-20-1250-51030	\$ 212.76	\$ 292.83	\$ 400.00	\$ -	\$ -
LICENSES/PERMITS	1000-20-1250-51040	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-20-1250-51110	\$ 4,951.50	\$ 49,811.09	\$ 10,000.00	\$ 95,000.00	\$ 40,000.00
EQUIPMENT MAINTENANCE	1000-20-1250-51120	\$ 11,514.38	\$ 11,644.06	\$ 25,000.00	\$ 35,000.00	\$ 22,000.00
REPAIRS TO BUILDINGS	1000-20-1250-51130	\$ 9,940.57	\$ 81,834.80	\$ 15,000.00	\$ 65,000.00	\$ 12,000.00
RENTALS	1000-20-1250-51150	\$ 4,954.47	\$ 5,452.62	\$ 6,000.00	\$ 7,500.00	\$ 5,000.00
PROFESSIONAL SERVICES	1000-20-1250-51160	\$ 1,833,769.09	\$ 1,931,550.42	\$ 2,461,379.00	\$ 3,037,000.00	\$ 2,200,000.00
NON-PROFESSIONAL SERVICES	1000-20-1250-51170	\$ 2,556.00	\$ 3,504.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
MEALS/CONTRACTED SERVICES	1000-20-1250-51200	\$ 322,273.40	\$ 389,408.75	\$ 434,000.00	\$ 452,241.00	\$ 452,241.00
DUES & SUBSCRIPTIONS	1000-20-1250-51310	\$ 1,750.00	\$ 1,919.25	\$ 2,500.00	\$ 3,000.00	\$ 2,500.00
TRAINING & CONFERENCES	1000-20-1250-51320	\$ 10,916.59	\$ 13,600.99	\$ 25,000.00	\$ 30,000.00	\$ 15,000.00
SUPPLIES & MATERIALS	1000-20-1250-52010	\$ 52,007.59	\$ 54,860.70	\$ 55,000.00	\$ 65,000.00	\$ 55,000.00
UNIFORMS	1000-20-1250-52050	\$ 39,341.87	\$ 29,542.97	\$ 40,000.00	\$ 50,000.00	\$ 35,000.00
NON-CAP EQUIPMENT	1000-20-1250-52600	\$ 2,604.36	\$ 8,983.92	\$ 17,700.00	\$ 137,347.00	\$ 102,806.03
CAPITAL EQUIPMENT	1000-20-1250-54200	\$ -	\$ -	\$ 18,495.00	\$ -	\$ -
DETENTION CENTER TOTAL		\$ 6,912,899.50	\$ 7,919,620.75	\$ 9,851,470.00	\$ 11,926,610.73	\$ 9,986,677.13
BUILDING CODES						
SALARIES AND WAGES	1000-20-1260-50020	\$ 1,399,021.06	\$ 1,665,152.58	\$ 1,790,303.00	\$ 1,853,017.22	\$ 1,853,017.22
OVERTIME	1000-20-1260-50060	\$ 153.75	\$ 356.21	\$ 300.00	\$ -	\$ -
EMPLOYER FICA	1000-20-1260-50100	\$ 84,320.94	\$ 99,944.42	\$ 111,018.00	\$ 114,887.07	\$ 114,887.07
EMPLOYER MEDICARE	1000-20-1260-50110	\$ 19,720.29	\$ 23,373.96	\$ 25,964.00	\$ 26,868.75	\$ 26,868.75
EMPLOYER SC RETIREMENT	1000-20-1260-50120	\$ 239,636.67	\$ 293,373.39	\$ 318,273.00	\$ 329,567.21	\$ 329,567.21
EMPLOYER PO RETIREMENT	1000-20-1260-50130	\$ 13,188.07	\$ 15,642.12	\$ 16,031.00	\$ 16,425.27	\$ 16,425.27

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
ADVERTISING	1000-20-1260-51000	\$ 3,559.89	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
PRINTING	1000-20-1260-51010	\$ 294.95	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,800.00
POSTAGE	1000-20-1260-51030	\$ 5,395.02	\$ 7,222.08	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
RENTALS	1000-20-1260-51150	\$ 2,693.17	\$ 1,472.48	\$ 3,500.00	\$ 3,500.00	\$ 2,500.00
PROFESSIONAL SERVICES	1000-20-1260-51160	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-20-1260-51310	\$ 8,109.64	\$ 21,675.51	\$ 25,000.00	\$ 25,000.00	\$ 15,000.00
TRAINING & CONFERENCES	1000-20-1260-51320	\$ 7,734.47	\$ 7,722.98	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
SUPPLIES & MATERIALS	1000-20-1260-52010	\$ 16,452.72	\$ 10,947.76	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
UNIFORMS	1000-20-1260-52050	\$ 5,040.77	\$ 3,498.55	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
FUELS/LUBRICANTS	1000-20-1260-52500	\$ 50.01	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	1000-20-1260-54000	\$ 18.29	\$ -	\$ -	\$ -	\$ -
CREDIT CARD FEES	1000-20-1260-57900	\$ 90.00	\$ 70.00	\$ -	\$ -	\$ -
BUILDING CODES TOTAL		\$ 1,805,479.71	\$ 2,150,452.04	\$ 2,336,389.00	\$ 2,415,265.52	\$ 2,405,065.52
ANIMAL SERVICES						
SALARIES AND WAGES	1000-20-1270-50020	\$ 412,526.00	\$ 878,138.28	\$ 1,118,967.00	\$ 1,140,348.68	\$ 1,140,348.68
OVERTIME	1000-20-1270-50060	\$ 16,194.41	\$ 28,483.63	\$ 20,000.00		\$ 30,000.00
EMPLOYER FICA	1000-20-1270-50100	\$ 25,968.19	\$ 55,224.70	\$ 70,616.00	\$ 72,561.62	\$ 72,561.62
EMPLOYER MEDICARE	1000-20-1270-50110	\$ 6,073.22	\$ 12,915.46	\$ 16,516.00	\$ 16,970.06	\$ 16,970.06
EMPLOYER SC RETIREMENT	1000-20-1270-50120	\$ 77,254.78	\$ 161,223.18	\$ 200,000.00	\$ 217,216.72	\$ 217,216.72
PRINTING	1000-20-1270-51010	\$ 1,347.67	\$ 1,607.96	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00
POSTAGE	1000-20-1270-51030	\$ 80.80	\$ 154.94	\$ 100.00	\$ 100.00	\$ 100.00
LICENSES/PERMITS	1000-20-1270-51040	\$ 4,125.00	\$ 2,558.59	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
MAINTENANCE CONTRACTS	1000-20-1270-51110	\$ 444,139.83	\$ 162,063.64	\$ 150,000.00	\$ 240,000.00	\$ 240,000.00
EQUIPMENT MAINTENANCE	1000-20-1270-51120	\$ 853.70	\$ -	\$ -	\$ -	\$ -
RENTALS	1000-20-1270-51150	\$ 733.42	\$ 734.47	\$ 700.00	\$ 750.00	\$ 750.00
PROFESSIONAL SERVICES	1000-20-1270-51160	\$ 300,998.44	\$ 251,520.65	\$ 200,000.00	\$ 250,000.00	\$ 250,000.00
TRAINING & CONFERENCES	1000-20-1270-51320	\$ 2,545.23	\$ 2,559.87	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
SUPPLIES & MATERIALS	1000-20-1270-52010	\$ 106,328.49	\$ 103,439.26	\$ 100,000.00	\$ 130,000.00	\$ 130,000.00
UNIFORMS	1000-20-1270-52050	\$ 4,733.11	\$ 2,186.96	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
MEDICAL/PHARMACY SUPPLIES	1000-20-1270-52300	\$ -	\$ 56,889.77	\$ 50,000.00	\$ 72,000.00	\$ 72,000.00
NON-CAP EQUIPMENT	1000-20-1270-52600	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00
CREDIT CARD FEES	1000-20-1270-57900	\$ 119.90	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
ANIMAL SERVICES TOTAL		\$ 1,404,022.19	\$ 1,719,701.36	\$ 1,944,899.00	\$ 2,234,447.08	\$ 2,264,447.08
PUBLIC WORKS						
SALARIES AND WAGES	1000-30-1301-50020	\$ 2,287,913.78	\$ 2,545,827.34	\$ 3,088,082.00	\$ 3,261,260.06	\$ 3,261,260.06
OVERTIME	1000-30-1301-50060	\$ 26,437.90	\$ 19,628.29	\$ 20,000.00	\$ -	\$ -
EMPLOYER FICA	1000-30-1301-50100	\$ 139,932.98	\$ 155,136.55	\$ 192,702.00	\$ 202,198.12	\$ 202,198.12
EMPLOYER MEDICARE	1000-30-1301-50110	\$ 32,726.39	\$ 36,281.92	\$ 45,068.00	\$ 47,288.27	\$ 47,288.27
EMPLOYER SC RETIREMENT	1000-30-1301-50120	\$ 413,234.20	\$ 468,373.49	\$ 576,860.00	\$ 605,289.87	\$ 605,289.87

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
PRINTING	1000-30-1301-51010	\$ 116.37	\$ 282.15	\$ 3,650.00	\$ 3,540.00	\$ 3,540.00
POSTAGE	1000-30-1301-51030	\$ 78.21	\$ 69.59	\$ 125.00	\$ 50.00	\$ 50.00
MAINTENANCE CONTRACTS	1000-30-1301-51110	\$ 282,451.19	\$ 355,488.05	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
EQUIPMENT MAINTENANCE	1000-30-1301-51120	\$ 6,332.71	\$ 4,626.74	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00
RENTALS	1000-30-1301-51150	\$ 2,763.49	\$ 5,085.95	\$ 9,500.00	\$ 8,000.00	\$ 8,000.00
PROFESSIONAL SERVICES	1000-30-1301-51160	\$ 81,614.24	\$ 44,911.73	\$ 84,383.00	\$ 20,000.00	\$ 20,000.00
NON-PROFESSIONAL SERVICES	1000-30-1301-51170	\$ 265,183.98	\$ 369,028.10	\$ 495,500.00	\$ 650,000.00	\$ 650,000.00
VEHICLE MAINT SERVICES	1000-30-1301-51300	\$ -	\$ (2.71)	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-30-1301-51310	\$ 3,317.61	\$ 1,582.79	\$ 4,000.00	\$ 2,222.00	\$ 2,222.00
TRAINING & CONFERENCES	1000-30-1301-51320	\$ 27,303.23	\$ 13,045.76	\$ 30,000.00	\$ 96,430.00	\$ 96,430.00
VEHICLE INSURANCE	1000-30-1301-51500	\$ -	\$ (426.08)	\$ -	\$ -	\$ -
INSURANCE - OTHER	1000-30-1301-51540	\$ 818.87	\$ 500.00	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00
SUPPLIES & MATERIALS	1000-30-1301-52010	\$ 338,036.10	\$ 316,961.66	\$ 296,500.00	\$ 350,000.00	\$ 350,000.00
UNIFORMS	1000-30-1301-52050	\$ 34,849.77	\$ 32,372.90	\$ 55,000.00	\$ 41,950.00	\$ 41,950.00
FUELS/LUBRICANTS	1000-30-1301-52500	\$ 15,528.34	\$ 9,350.00	\$ 12,000.00	\$ 18,000.00	\$ 20,000.00
NON-CAP EQUIPMENT	1000-30-1301-52600	\$ 47,714.09	\$ 32,822.72	\$ 35,000.00	\$ 21,280.00	\$ 21,280.00
VEHICLE PURCHASES	1000-30-1301-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	1000-30-1301-54200	\$ 120,827.82	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	1000-30-1301-54400	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	1000-30-1301-54420	\$ -	\$ 204,184.23	\$ -	\$ -	\$ -
PUBLIC WORKS TOTAL		\$ 4,127,181.27	\$ 4,625,131.17	\$ 5,388,370.00	\$ 5,763,508.32	\$ 5,765,508.32
FACILITIES MANAGEMENT						
SALARIES AND WAGES	1000-30-1310-50020	\$ 861,590.15	\$ 1,177,238.00	\$ 1,667,080.00	\$ 2,080,982.55	\$ 2,080,982.55
OVERTIME	1000-30-1310-50060	\$ 7,652.86	\$ 20,399.60	\$ 15,000.00	\$ 18,000.00	\$ 18,000.00
EMPLOYER FICA	1000-30-1310-50100	\$ 52,674.35	\$ 72,361.40	\$ 104,290.00	\$ 130,136.92	\$ 130,136.92
EMPLOYER MEDICARE	1000-30-1310-50110	\$ 12,319.04	\$ 16,923.29	\$ 24,391.00	\$ 30,435.25	\$ 30,435.25
EMPLOYER SC RETIREMENT	1000-30-1310-50120	\$ 155,909.97	\$ 221,060.02	\$ 312,195.00	\$ 389,571.16	\$ 389,571.16
PRINTING	1000-30-1310-51010	\$ 12.39	\$ -	\$ 1,105.00	\$ 1,100.00	\$ 1,100.00
POSTAGE	1000-30-1310-51030	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
SWU FEES	1000-30-1310-51041	\$ 101,184.92	\$ 98,774.44	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
HH POLICE FEES	1000-30-1310-51042	\$ -	\$ 97.00	\$ 1,000.00	\$ 150.00	\$ 150.00
ELECTRICITY	1000-30-1310-51060	\$ 2,417,169.02	\$ 2,437,972.48	\$ 2,616,192.00	\$ 2,390,000.00	\$ 2,390,000.00
WATER/SEWER/GARBAGE	1000-30-1310-51070	\$ 270,991.24	\$ 403,252.32	\$ 497,720.00	\$ 275,000.00	\$ 275,000.00
MAINTENANCE CONTRACTS	1000-30-1310-51110	\$ 89,918.87	\$ 162,509.43	\$ 158,695.00	\$ 164,023.00	\$ 164,023.00
EQUIPMENT MAINTENANCE	1000-30-1310-51120	\$ 247,663.29	\$ 286,231.25	\$ 350,000.00	\$ 408,000.00	\$ 408,000.00
REPAIRS TO BUILDINGS	1000-30-1310-51130	\$ 1,787,766.31	\$ 929,748.21	\$ 2,000,000.00	\$ 3,500,000.00	\$ 3,500,000.00
RENTALS	1000-30-1310-51150	\$ 841.16	\$ 3,257.83	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00
PROFESSIONAL SERVICES	1000-30-1310-51160	\$ 123,947.06	\$ 137,586.21	\$ 450,000.00	\$ 800,000.00	\$ 500,000.00
NON-PROFESSIONAL SERVICES	1000-30-1310-51170	\$ 36,320.00	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	1000-30-1310-51220	\$ 975.82	\$ 938,749.13	\$ 994,634.00	\$ 1,732,352.00	\$ 1,732,352.00

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
VEHICLE MAINT SERVICES	1000-30-1310-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-30-1310-51310	\$ -	\$ -	\$ -	\$ 12,500.00	\$ 12,500.00
TRAINING & CONFERENCES	1000-30-1310-51320	\$ -	\$ 2,702.08	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00
BLDG/CONTENTS INSURANCE	1000-30-1310-51510	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-30-1310-52010	\$ 56,102.59	\$ 72,744.13	\$ 85,000.00	\$ 150,000.00	\$ 150,000.00
UNIFORMS	1000-30-1310-52050	\$ 9,660.91	\$ 14,375.49	\$ 7,500.00	\$ 18,000.00	\$ 18,000.00
FUELS/LUBRICANTS	1000-30-1310-52500	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	1000-30-1310-52600	\$ 3,078.93	\$ 6,664.44	\$ 82,322.00	\$ 82,000.00	\$ 82,000.00
VEHICLE PURCHASES	1000-30-1310-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	1000-30-1310-54200	\$ -	\$ -	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00
RENOVATIONS TO BUILDINGS	1000-30-1310-54420	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES MANAGEMENT TOTAL		\$ 6,235,778.88	\$ 7,002,646.75	\$ 9,632,324.00	\$ 12,427,350.88	\$ 12,127,350.88
CAPITAL PROJECTS - MERGED WITH 1310 FACILITIES MANAGEMENT IN FY2026						
SALARIES AND WAGES	1000-30-1330-50020	\$ 459,815.77	\$ 382,231.16	\$ 539,687.00	\$ -	\$ -
OVERTIME	1000-30-1330-50060	\$ -	\$ 1,664.82	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-30-1330-50100	\$ 27,846.08	\$ 23,283.69	\$ 33,461.00	\$ -	\$ -
EMPLOYER MEDICARE	1000-30-1330-50110	\$ 6,512.40	\$ 5,445.34	\$ 7,826.00	\$ -	\$ -
EMPLOYER SC RETIREMENT	1000-30-1330-50120	\$ 80,138.00	\$ 68,973.05	\$ 100,166.00	\$ -	\$ -
ADVERTISING	1000-30-1330-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	1000-30-1330-51010	\$ 35.31	\$ 115.31	\$ 1,200.00	\$ -	\$ -
POSTAGE	1000-30-1330-51030	\$ 9.29	\$ 45.90	\$ 100.00	\$ -	\$ -
TELEPHONE/COMMUNICATION	1000-30-1330-51050	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-30-1330-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	1000-30-1330-51120	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	1000-30-1330-51150	\$ 2,389.85	\$ 2,670.97	\$ 2,300.00	\$ -	\$ -
PROFESSIONAL SERVICES	1000-30-1330-51160	\$ 167,385.28	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	1000-30-1330-51300	\$ 29.50	\$ -	\$ 200.00	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-30-1330-51310	\$ 2,590.10	\$ 2,730.00	\$ 4,278.00	\$ -	\$ -
TRAINING & CONFERENCES	1000-30-1330-51320	\$ 14,983.52	\$ 18,501.07	\$ 30,954.00	\$ -	\$ -
VEHICLE INSURANCE	1000-30-1330-51500	\$ -	\$ 42.79	\$ -	\$ -	\$ -
INSURANCE - OTHER	1000-30-1330-51540	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	1000-30-1330-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-30-1330-52010	\$ 3,211.71	\$ 4,220.80	\$ 2,550.00	\$ -	\$ -
UNIFORMS	1000-30-1330-52050	\$ 2,093.66	\$ 2,245.96	\$ 3,900.00	\$ -	\$ -
FUELS/LUBRICANTS	1000-30-1330-52500	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	1000-30-1330-52600	\$ 1,686.35	\$ -	\$ 2,000.00	\$ -	\$ -
VEHICLE PURCHASES	1000-30-1330-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	1000-30-1330-54200	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS TOTAL		\$ 768,726.82	\$ 512,170.86	\$ 728,622.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
SOLID WASTE						
SALARIES AND WAGES	1000-30-1340-50020	\$ 1,674,698.25	\$ -	\$ 2,530,707.00	\$ 2,760,235.91	\$ 2,671,252.91
OVERTIME	1000-30-1340-50060	\$ 12,934.03	\$ -	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00
EMPLOYER FICA	1000-30-1340-50100	\$ 103,115.10	\$ -	\$ 157,835.00	\$ 171,754.63	\$ 166,237.68
EMPLOYER MEDICARE	1000-30-1340-50110	\$ 24,115.86	\$ -	\$ 36,915.00	\$ 40,168.42	\$ 38,878.17
EMPLOYER SC RETIREMENT	1000-30-1340-50120	\$ 301,341.31	\$ -	\$ 472,485.00	\$ 514,155.79	\$ 497,640.54
ADVERTISING	1000-30-1340-51000	\$ 6,315.00	\$ -	\$ 25,000.00	\$ 23,000.00	\$ 23,000.00
PRINTING	1000-30-1340-51010	\$ 2,687.04	\$ -	\$ 11,000.00	\$ 10,800.00	\$ 10,800.00
POSTAGE	1000-30-1340-51030	\$ 2,912.67	\$ -	\$ 6,600.00	\$ 6,000.00	\$ 6,000.00
TELEPHONE/COMMUNICATION	1000-30-1340-51050	\$ 13,238.98	\$ -	\$ -	\$ -	\$ -
ELECTRICITY	1000-30-1340-51060	\$ 16,804.73	\$ -	\$ -	\$ -	\$ -
WATER/SEWER/GARBAGE	1000-30-1340-51070	\$ 18,194.28	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	1000-30-1340-51110	\$ 26,847.45	\$ -	\$ 44,000.00	\$ 30,000.00	\$ 30,000.00
EQUIPMENT MAINTENANCE	1000-30-1340-51120	\$ 18,090.00	\$ -	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00
REPAIRS TO BUILDINGS	1000-30-1340-51130	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	1000-30-1340-51150	\$ 317.16	\$ -	\$ 23,400.00	\$ 1,500.00	\$ 1,500.00
PROFESSIONAL SERVICES	1000-30-1340-51160	\$ 662,905.11	\$ -	\$ 865,030.00	\$ 800,000.00	\$ 800,000.00
LEGAL SERVICES	1000-30-1340-51162	\$ 337.50	\$ -	\$ -	\$ -	\$ -
SOLID WASTE HAULING	1000-30-1340-51165	\$ 2,028,818.42	\$ -	\$ -	\$ 2,320,000.00	\$ 2,320,000.00
DISPOSAL/RECYCLING	1000-30-1340-51166	\$ 4,905,446.17	\$ -	\$ 8,318,200.00	\$ 6,333,000.00	\$ 6,333,000.00
NON-PROFESSIONAL SERVICES	1000-30-1340-51170	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	1000-30-1340-51300	\$ 30,930.86	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-30-1340-51310	\$ 880.09	\$ -	\$ 2,500.00	\$ 2,757.00	\$ 2,757.00
TRAINING & CONFERENCES	1000-30-1340-51320	\$ 10,701.92	\$ -	\$ 17,000.00	\$ 32,500.00	\$ 32,500.00
VEHICLE INSURANCE	1000-30-1340-51500	\$ 14,673.86	\$ -	\$ -	\$ 850.00	\$ 850.00
INSURANCE - OTHER	1000-30-1340-51540	\$ 5,488.11	\$ -	\$ 851.00	\$ 1,000.00	\$ 1,000.00
MISC. EXPENDITURES	1000-30-1340-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-30-1340-52010	\$ 46,341.21	\$ -	\$ 98,149.00	\$ 90,500.00	\$ 90,500.00
UNIFORMS	1000-30-1340-52050	\$ 31,820.45	\$ -	\$ 50,000.00	\$ 55,010.00	\$ 55,010.00
FUELS/LUBRICANTS	1000-30-1340-52500	\$ 63,767.12	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	1000-30-1340-52600	\$ 417,687.50	\$ -	\$ 10,000.00	\$ 35,336.00	\$ 35,336.00
SITE DEVELOPMENT	1000-30-1340-54100	\$ 163,146.10	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	1000-30-1340-54200	\$ 29,491.29	\$ -	\$ 11,920.00	\$ -	\$ -
SOLID WASTE TOTAL		\$ 10,062,371.57	\$ -	\$ 12,721,592.00	\$ 13,258,567.75	\$ 13,146,262.30
MOSQUITO CONTROL						
SALARIES AND WAGES	1000-40-1400-50020	\$ 654,281.59	\$ 795,088.06	\$ 1,067,536.00	\$ 1,179,460.53	\$ 1,127,959.53
OVERTIME	1000-40-1400-50060	\$ 154.42	\$ 5,861.68	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-40-1400-50100	\$ 39,605.56	\$ 48,548.60	\$ 66,188.00	\$ 73,126.55	\$ 69,933.49
EMPLOYER MEDICARE	1000-40-1400-50110	\$ 9,262.64	\$ 11,354.02	\$ 15,480.00	\$ 17,102.18	\$ 16,355.41
EMPLOYER SC RETIREMENT	1000-40-1400-50120	\$ 117,311.93	\$ 147,640.95	\$ 198,135.00	\$ 218,907.87	\$ 209,349.29

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
PRINTING	1000-40-1400-51010	\$ 3,727.23	\$ 4,435.71	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00
POSTAGE	1000-40-1400-51030	\$ 9.85	\$ 841.45	\$ 1,000.00	\$ 800.00	\$ 800.00
LICENSES/PERMITS	1000-40-1400-51040	\$ 116.41	\$ 102.70	\$ 250.00	\$ 250.00	\$ 250.00
MAINTENANCE CONTRACTS	1000-40-1400-51110	\$ 1,200.00	\$ 256.80	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
EQUIPMENT MAINTENANCE	1000-40-1400-51120	\$ 95,066.26	\$ 134,448.93	\$ 325,000.00	\$ 170,000.00	\$ 170,000.00
REPAIRS TO BUILDINGS	1000-40-1400-51130	\$ 140.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
RENTALS	1000-40-1400-51150	\$ 18,815.59	\$ 29,814.63	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
PROFESSIONAL SERVICES	1000-40-1400-51160	\$ 5,091.46	\$ 4,475.81	\$ 5,000.00	\$ 15,675.00	\$ 15,675.00
DUES & SUBSCRIPTIONS	1000-40-1400-51310	\$ 4,080.06	\$ 17,702.23	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
TRAINING & CONFERENCES	1000-40-1400-51320	\$ 64,378.13	\$ 50,400.17	\$ 55,000.00	\$ 50,000.00	\$ 50,000.00
VEHICLE INSURANCE	1000-40-1400-51500	\$ -	\$ (8.16)	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-40-1400-52010	\$ 672,870.79	\$ 717,906.59	\$ 506,000.00	\$ 963,000.00	\$ 763,000.00
UNIFORMS	1000-40-1400-52050	\$ 4,073.47	\$ 6,223.71	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
FUELS/LUBRICANTS	1000-40-1400-52500	\$ 8,373.69	\$ 25,922.92	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
NON-CAP EQUIPMENT	1000-40-1400-52600	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
MOSQUITO CONTROL TOTAL		\$ 1,698,559.08	\$ 2,001,016.80	\$ 2,328,589.00	\$ 2,791,322.13	\$ 2,526,322.72
VETERAN'S AFFAIRS						
SALARIES AND WAGES	1000-50-1500-50020	\$ 213,326.02	\$ 377,206.63	\$ 514,345.00	\$ 532,490.57	\$ 532,490.57
OVERTIME	1000-50-1500-50060	\$ -	\$ 1,010.85	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-50-1500-50100	\$ 13,089.61	\$ 23,013.71	\$ 31,890.00	\$ 33,014.42	\$ 33,014.42
EMPLOYER MEDICARE	1000-50-1500-50110	\$ 3,061.28	\$ 5,382.29	\$ 7,460.00	\$ 7,721.11	\$ 7,721.11
EMPLOYER SC RETIREMENT	1000-50-1500-50120	\$ 37,442.90	\$ 70,197.26	\$ 95,465.00	\$ 98,830.25	\$ 98,830.25
PRINTING	1000-50-1500-51010	\$ 832.08	\$ 1,191.09	\$ 2,500.00	\$ 4,000.00	\$ 4,000.00
POSTAGE	1000-50-1500-51030	\$ 179.54	\$ 42.53	\$ 500.00	\$ 500.00	\$ 500.00
RENTALS	1000-50-1500-51150	\$ 900.96	\$ 1,200.44	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
NON-PROFESSIONAL SERVICES	1000-50-1500-51170	\$ -	\$ 1,500.00	\$ 6,500.00	\$ 8,100.00	\$ 8,100.00
VEHICLE MAINT SERVICES	1000-50-1500-51300	\$ 48.90	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-50-1500-51310	\$ 145.00	\$ 500.00	\$ 1,000.00	\$ 800.00	\$ 800.00
TRAINING & CONFERENCES	1000-50-1500-51320	\$ 8,911.00	\$ 15,746.66	\$ 29,260.00	\$ 34,700.00	\$ 34,700.00
MISC. EXPENDITURES	1000-50-1500-51990	\$ -	\$ 2,017.27	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-50-1500-52010	\$ 3,647.29	\$ 5,335.10	\$ 5,170.00	\$ 7,000.00	\$ 7,000.00
UNIFORMS	1000-50-1500-52050	\$ -	\$ -	\$ 1,000.00	\$ 1,710.16	\$ 1,710.17
VETERAN'S AFFAIRS TOTAL		\$ 281,584.58	\$ 504,343.83	\$ 697,590.00	\$ 731,866.51	\$ 731,866.52
PUBLIC WELFARE						
DIRECT SUBSIDIES	1000-50-1598-55000-T4BC	\$ 398,000.00	\$ 393,000.00	\$ 398,000.00	\$ 398,000.00	\$ 398,000.00
PUBLIC WELFARE TOTAL		\$ 398,000.00	\$ 393,000.00	\$ 398,000.00	\$ 398,000.00	\$ 398,000.00
PARKS & RECREATION						
SALARIES AND WAGES	1000-60-1600-50020	\$ 3,230,736.50	\$ 3,881,392.49	\$ 4,644,933.00	\$ 4,938,292.99	\$ 4,938,292.99

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
TEMPORARY/SEASONAL SALARIES	1000-60-1600-50024	\$ -	\$ 5,328.31	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
OVERTIME	1000-60-1600-50060	\$ 105,610.87	\$ 68,254.92	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
EMPLOYER FICA	1000-60-1600-50100	\$ 201,971.39	\$ 239,268.35	\$ 305,350.00	\$ 323,534.17	\$ 323,534.17
EMPLOYER MEDICARE	1000-60-1600-50110	\$ 47,235.50	\$ 55,957.82	\$ 71,412.00	\$ 75,665.25	\$ 75,665.25
EMPLOYER SC RETIREMENT	1000-60-1600-50120	\$ 568,154.86	\$ 712,520.84	\$ 914,100.00	\$ 968,515.18	\$ 968,515.18
ADVERTISING	1000-60-1600-51000	\$ 3,870.67	\$ 4,902.40	\$ 4,000.00	\$ 1,000.00	\$ 1,000.00
PRINTING	1000-60-1600-51010	\$ -	\$ 3,770.29	\$ 1,000.00	\$ 11,600.00	\$ 11,600.00
POSTAGE	1000-60-1600-51030	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ 50.00
LICENSES/PERMITS	1000-60-1600-51040	\$ 600.00	\$ 102.75	\$ 750.00	\$ 750.00	\$ 750.00
MAINTENANCE CONTRACTS	1000-60-1600-51110	\$ 27,987.63	\$ 66,564.14	\$ 50,000.00	\$ 39,600.00	\$ 39,600.00
EQUIPMENT MAINTENANCE	1000-60-1600-51120	\$ 24,860.26	\$ 30,116.58	\$ 35,000.00	\$ 22,000.00	\$ 22,000.00
REPAIRS TO BUILDINGS	1000-60-1600-51130	\$ 34,664.19	\$ 49,638.57	\$ 47,193.00	\$ 212,000.00	\$ 102,000.00
RENTALS	1000-60-1600-51150	\$ 20,870.42	\$ 25,023.79	\$ 25,000.00	\$ 23,000.00	\$ 23,000.00
PROFESSIONAL SERVICES	1000-60-1600-51160	\$ 311,864.07	\$ 437,082.73	\$ 375,000.00	\$ 300,000.00	\$ 300,000.00
NON-PROFESSIONAL SERVICES	1000-60-1600-51170	\$ 4,963.69	\$ 5,960.02	\$ 4,000.00	\$ 30,600.00	\$ 30,600.00
VEHICLE MAINT SERVICES	1000-60-1600-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-60-1600-51310	\$ 258.73	\$ 1,750.00	\$ 4,000.00	\$ 52,900.00	\$ 52,900.00
TRAINING & CONFERENCES	1000-60-1600-51320	\$ 11,252.91	\$ 16,084.25	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
ATHLETIC PROGRAMS	1000-60-1600-51360	\$ 151,650.54	\$ 223,388.37	\$ 225,000.00	\$ 145,500.00	\$ 145,500.00
ATHLETIC PROGRAMS	1000-60-1600-51360-RECR	\$ -	\$ -	\$ 50,000.00	\$ 53,000.00	\$ 53,000.00
ATHLETIC PROGRAMS	1000-60-1600-51360-SENIO	\$ 40,448.96	\$ 71,384.53	\$ 170,000.00	\$ 60,150.00	\$ 60,150.00
MISC. EXPENDITURES	1000-60-1600-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-60-1600-52010	\$ 179,997.29	\$ 157,547.49	\$ 180,000.00	\$ 215,000.00	\$ 215,000.00
UNIFORMS	1000-60-1600-52050	\$ 148,171.94	\$ 229,391.00	\$ 240,000.00	\$ 272,500.00	\$ 272,500.00
FUELS/LUBRICANTS	1000-60-1600-52500	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
NON-CAP EQUIPMENT	1000-60-1600-52600	\$ -	\$ 17,860.32	\$ 6,000.00	\$ 77,500.00	\$ 62,500.00
VEHICLE PURCHASES	1000-60-1600-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	1000-60-1600-54200	\$ -	\$ 141,937.09	\$ -	\$ 77,000.00	\$ 17,000.00
RENOVATIONS TO BUILDINGS	1000-60-1600-54420	\$ 3,028.46	\$ -	\$ -	\$ -	\$ -
CREDIT CARD FEES	1000-60-1600-57900	\$ 78.13	\$ 326.49	\$ -	\$ -	\$ -
PARKS & RECREATION TOTAL		\$ 5,118,277.01	\$ 6,445,553.54	\$ 7,653,288.00	\$ 8,200,657.59	\$ 8,015,657.59
PASSIVE PARKS						
SALARIES AND WAGES	1000-60-1610-50020	\$ 179,127.04	\$ 248,044.25	\$ 271,035.00	\$ 325,593.22	\$ 276,547.22
OVERTIME	1000-60-1610-50060	\$ -	\$ 182.77	\$ -	\$ -	\$ -
EMPLOYER FICA	1000-60-1610-50100	\$ 11,021.48	\$ 15,247.74	\$ 16,805.00	\$ 20,186.78	\$ 17,145.93
EMPLOYER MEDICARE	1000-60-1610-50110	\$ 2,577.60	\$ 3,565.97	\$ 3,930.00	\$ 4,721.10	\$ 4,009.93
EMPLOYER SC RETIREMENT	1000-60-1610-50120	\$ 32,192.62	\$ 45,457.07	\$ 50,305.00	\$ 60,430.10	\$ 51,327.16
PRINTING	1000-60-1610-51010	\$ 105.93	\$ 3,387.72	\$ 2,500.00	\$ 4,220.00	\$ 4,220.00
REPAIRS TO BUILDINGS	1000-60-1610-51130	\$ 20,551.38	\$ 29,907.76	\$ 165,500.00	\$ 30,000.00	\$ 30,000.00
PROFESSIONAL SERVICES	1000-60-1610-51160	\$ -	\$ 93,382.92	\$ 48,800.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
GENERAL FUND BY DEPT**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
DUES & SUBSCRIPTIONS	1000-60-1610-51310	\$ 90.00	\$ 1,001.51	\$ 600.00	\$ 609.00	\$ 609.00
TRAINING & CONFERENCES	1000-60-1610-51320	\$ 921.11	\$ 2,710.13	\$ 4,200.00	\$ 3,000.00	\$ 3,000.00
SUPPLIES & MATERIALS	1000-60-1610-52010	\$ 10,413.22	\$ 11,911.11	\$ 5,055.00	\$ 10,000.00	\$ 10,000.00
UNIFORMS	1000-60-1610-52050	\$ 518.47	\$ 820.21	\$ 745.00	\$ 1,000.00	\$ 1,000.00
NON-CAP EQUIPMENT	1000-60-1610-52600	\$ 8,542.48	\$ 19,460.82	\$ -	\$ 9,700.00	\$ 9,700.00
CAPITAL EQUIPMENT	1000-60-1610-54200	\$ 24,547.05	\$ -	\$ -	\$ -	\$ -
PASSIVE PARKS TOTAL		\$ 290,608.38	\$ 475,079.98	\$ 569,475.00	\$ 469,460.20	\$ 407,559.24
LIBRARY ADMINISTRATION						
SALARIES AND WAGES	1000-60-1620-50020	\$ 3,500,083.02	\$ 4,284,169.24	\$ 4,955,857.00	\$ 5,115,110.63	\$ 5,115,110.63
OVERTIME	1000-60-1620-50060	\$ -	\$ -	\$ 8.00	\$ -	\$ -
EMPLOYER FICA	1000-60-1620-50100	\$ 210,564.21	\$ 258,667.61	\$ 307,265.00	\$ 317,136.86	\$ 317,136.86
EMPLOYER MEDICARE	1000-60-1620-50110	\$ 49,244.99	\$ 60,494.79	\$ 71,861.00	\$ 74,169.10	\$ 74,169.10
EMPLOYER SC RETIREMENT	1000-60-1620-50120	\$ 625,268.05	\$ 787,571.78	\$ 919,900.00	\$ 949,364.53	\$ 949,364.53
PRINTING	1000-60-1620-51010	\$ 7,477.45	\$ 8,479.61	\$ 8,500.00	\$ 18,500.00	\$ 18,500.00
POSTAGE	1000-60-1620-51030	\$ 10,562.12	\$ 10,102.12	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
MAINTENANCE CONTRACTS	1000-60-1620-51110	\$ 42,934.99	\$ 77,277.64	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
RENTALS	1000-60-1620-51150	\$ 8,893.17	\$ 11,384.93	\$ 7,000.00	\$ 157,000.00	\$ 157,000.00
PROFESSIONAL SERVICES	1000-60-1620-51160	\$ 31,883.88	\$ 31,544.42	\$ 55,000.00	\$ 35,000.00	\$ 35,000.00
VEHICLE MAINT SERVICES	1000-60-1620-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	1000-60-1620-51310	\$ 28,723.07	\$ 30,539.20	\$ 35,000.00	\$ 45,000.00	\$ 45,000.00
TRAINING & CONFERENCES	1000-60-1620-51320	\$ 2,035.60	\$ 3,411.94	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00
INSURANCE - OTHER	1000-60-1620-51540	\$ 2,652.63	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	1000-60-1620-52010	\$ 466,881.98	\$ 34,728.38	\$ 40,000.00	\$ 30,000.00	\$ 30,000.00
UNIFORMS	1000-60-1620-52050	\$ 1,736.62	\$ 1,356.40	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
LIBRARY MATERIALS	1000-60-1620-52060	\$ -	\$ 449,847.25	\$ 528,000.00	\$ 600,000.00	\$ 600,000.00
NON-CAP EQUIPMENT	1000-60-1620-52600	\$ 9,967.92	\$ 14,961.13	\$ 10,000.00	\$ 27,000.00	\$ 27,000.00
CREDIT CARD FEES	1000-60-1620-57900	\$ 2,580.89	\$ 2,387.81	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00
LIBRARY ADMINISTRATION TOTAL		\$ 5,001,490.59	\$ 6,066,924.25	\$ 7,051,891.00	\$ 7,480,781.12	\$ 7,480,781.12
GRAND TOTAL EXPENDITURES		\$ 149,172,839.92	\$ 148,314,819.51	\$ 199,390,166.00	\$ 209,657,593.22	\$ 203,338,263.00

FY2027 APPROVED BUDGET
STATE ACCOMODATION TAX 2% FUND 2000

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
ACCOMMD'TN TX FNDS-STATE	2000-10-0000-43320	\$ (1,381,826.72)	\$ (1,768,928.51)	\$ (1,541,738.00)	\$ (1,600,000.00)	\$ (1,600,000.00)
INTEREST ON INVESTMENTS	2000-10-0000-46010	\$ (17,628.00)	\$ (30,838.00)	\$ (8,000.00)	\$ (10,000.00)	\$ (10,000.00)
CONT FROM PR YR FUND BAL	2000-10-0000-48910	\$ -	\$ -	\$ -	\$ (700,000.00)	\$ (700,000.00)
TOTAL REVENUES		\$ (1,399,454.72)	\$ (1,799,766.51)	\$ (1,549,738.00)	\$ (2,310,000.00)	\$ (2,310,000.00)
DIRECT SUBSIDIES	2000-10-0000-55000	\$ 1,122,345.62	\$ 1,427,895.33	\$ 1,205,054.00	\$ 1,956,306.00	\$ 1,956,306.00
DIRECT SUBSIDIES	2000-10-0000-55000-WORKF	\$ -	\$ 164,201.00	\$ 225,000.00	\$ 249,944.00	\$ 249,944.00
GRANT EXPENDITURES	2000-10-0000-57130-BEA	\$ 850.00	\$ 9,500.00	\$ 9,650.00	\$ -	\$ -
GRANT EXPENDITURES	2000-10-0000-57130-HHI	\$ -	\$ 13,497.55	\$ 10,034.00	\$ -	\$ -
TRANSFER OUT	2000-10-0000-59100	\$ 92,841.34	\$ 112,196.43	\$ 100,000.00	\$ 103,750.00	\$ 103,750.00
TOTAL EXPENDITURES		\$ 1,216,036.96	\$ 1,727,290.31	\$ 1,549,738.00	\$ 2,310,000.00	\$ 2,310,000.00
GRAND TOTAL		\$ (183,417.76)	\$ (72,476.20)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
LOCAL ACCOMMODATION TAX 3% FUND 2001**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
ACCOMODATIONS TAX - LOCAL	2001-10-0000-42320	\$ (2,278,147.83)	\$ (3,200,101.28)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)
LATE PENALTIES - BUS LICENSE	2001-10-0000-45600	\$ (2,677.46)	\$ (20,606.05)	\$ (2,500.00)	\$ (2,500.00)	\$ (2,500.00)
INTEREST ON INVESTMENTS	2001-10-0000-46010	\$ (123,190.00)	\$ (253,698.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
MISCELLANEOUS REVENUES	2001-10-0000-47010	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2001-10-0000-48910	\$ -	\$ -	\$ -	\$ (1,644,202.25)	\$ (1,644,202.25)
TOTAL REVENUES		\$ (2,404,015.29)	\$ (3,474,405.33)	\$ (2,052,500.00)	\$ (3,696,702.25)	\$ (3,696,702.25)
PROFESSIONAL SERVICES	2001-10-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2001-10-0000-54200	\$ 11,946.75	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2001-10-0000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	2001-10-0000-54500	\$ 615,935.80	\$ 1,214,695.51	\$ -	\$ -	\$ -
DIRECT SUBSIDIES	2001-10-0000-55000	\$ 1,161,286.70	\$ 4,308.28	\$ (116,856.00)	\$ 3,000,000.00	\$ 3,000,000.00
DIRECT SUBSIDIES	2001-10-0000-55000-WORKF	\$ -	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -
GRANT EXPENDITURES	2001-10-0000-57130	\$ 27,309.39	\$ -	\$ -	\$ -	\$ -
GRANT EXPENDITURES	2001-10-0000-57130-BEACH	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
GRANT EXPENDITURES	2001-10-0000-57130-BOAT	\$ -	\$ -	\$ 869,356.00	\$ 374,356.00	\$ 374,356.00
GRANT EXPENDITURES	2001-10-0000-57130-PIER	\$ -	\$ -	\$ 350,000.00	\$ 11,500.00	\$ 11,500.00
GRANT EXPENDITURES	2001-10-0000-57130-PW	\$ -	\$ -	\$ 400,000.00	\$ 60,846.25	\$ 60,846.25
TRANSFER OUT	2001-10-0000-59100	\$ 151,397.81	\$ -	\$ -	\$ -	\$ -
GRANT EXPEDITURES	2001-10-57130-BEACH	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT EXPENDITURES	2001-10-57130-PW	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,967,876.45	\$ 1,519,003.79	\$ 2,052,500.00	\$ 3,696,702.25	\$ 3,696,702.25
GRAND TOTAL		\$ (436,138.84)	\$ (1,955,401.54)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
LOCAL HOSPITALITY TAX 2% FUND 2002**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
LOCAL HOSPITALITY TAX	2002-10-0000-42330	\$ (3,332,125.56)	\$ (3,700,099.14)	\$ (2,800,000.00)	\$ (3,000,000.00)	\$ (3,000,000.00)
LATE PENALTIES - BUS LICENSE	2002-10-0000-45600	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
INTEREST ON INVESTMENTS	2002-10-0000-46010	\$ (95,266.00)	\$ (246,990.00)	\$ (40,000.00)	\$ (40,000.00)	\$ (40,000.00)
CONT FROM PR YR FUND BAL	2002-10-0000-48910	\$ -	\$ -	\$ -	\$ (4,118,983.56)	\$ (4,118,983.56)
TRANSFER IN	2002-10-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (3,427,391.56)	\$ (3,947,089.14)	\$ (2,841,000.00)	\$ (7,159,983.56)	\$ (7,159,983.56)
ADVERTISING	2002-10-0000-51000	\$ 12,674.60	\$ -	\$ -	\$ -	
CAPITAL EQUIPMENT	2002-10-0000-54200	\$ 4,071.90	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	2002-10-0000-54500	\$ 632,369.10	\$ -	\$ 1,841,000.00	\$ -	\$ -
INFRASTRUCTURE	2002-10-0000-54500-BEACH	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
INFRASTRUCTURE	2002-10-0000-54500-BOAT	\$ -	\$ -	\$ -	\$ 353,000.00	\$ 353,000.00
INFRASTRUCTURE	2002-10-0000-54500-CIP	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ 1,500,000.00
INFRASTRUCTURE	2002-10-0000-54500-PIER	\$ -	\$ -	\$ -	\$ 477,633.56	\$ 477,633.56
INFRASTRUCTURE	2002-10-0000-54500-PPARK	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
INFRASTRUCTURE	2002-10-0000-54500-PW	\$ -	\$ 20,400.00	\$ -	\$ 679,350.00	\$ 679,350.00
DIRECT SUBSIDIES	2002-10-0000-55000	\$ 179,211.25	\$ -	\$ -	\$ 3,000,000.00	\$ 3,000,000.00
GRANT EXPENDITURES	2002-10-0000-57130	\$ 76,242.11	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2002-10-0000-59100	\$ 168,535.17	\$ -	\$ 1,000,000.00	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,073,104.13	\$ 20,400.00	\$ 2,841,000.00	\$ 7,159,983.56	\$ 7,159,983.56
GRAND TOTAL		\$ (2,354,287.43)	\$ (3,926,689.14)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
PURCHASE OF REAL PROPERTY FUND 2003**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CURRENT TAXES	2003-10-0000-41010	\$ (10,743,257.35)	\$ (8,007,669.96)	\$ (6,753,511.00)	\$ (5,515,935.00)	\$ (5,515,935.00)
DELINQUENT TAXES	2003-10-0000-41020	\$ (212,391.76)	\$ (193,776.96)	\$ (194,471.00)	\$ (104,996.00)	\$ (104,996.00)
AUTOMOBILE TAXES	2003-10-0000-41030	\$ (792,395.63)	\$ (652,502.20)	\$ (470,861.00)	\$ (394,818.00)	\$ (394,818.00)
3% & 7% PENALTIES ON TAX	2003-10-0000-41040	\$ (47,620.69)	\$ (36,559.40)	\$ (32,171.00)	\$ (22,608.00)	\$ (22,608.00)
HOMESTEAD EXEMPTION, ETC	2003-10-0000-43015	\$ (179,875.06)	\$ (126,853.80)	\$ -	\$ -	\$ -
MOTOR CARRIER PAYMENTS	2003-10-0000-43022	\$ (17,474.74)	\$ (22,467.69)	\$ -	\$ -	\$ -
PYMT IN LIEU OF - FEDERAL	2003-10-0000-43041	\$ (665.69)	\$ (435.92)	\$ -	\$ -	\$ -
CREDIT CARD FEES	2003-10-0000-44780	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2003-10-0000-46010	\$ (26,016.00)	\$ (156,559.00)	\$ (40,000.00)	\$ (66,091.46)	\$ (66,091.46)
CONT FROM PR YR FUND BAL	2003-10-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (12,019,696.92)	\$ (9,196,824.93)	\$ (7,491,014.00)	\$ (6,104,448.46)	\$ (6,104,448.46)
ADVERTISING	2003-10-0000-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2003-10-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	2003-10-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
SWU FEES	2003-10-0000-51041	\$ 24,515.50	\$ 45,141.17	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
PROFESSIONAL SERVICES	2003-10-0000-51160	\$ -	\$ -	\$ 939,652.00	\$ -	\$ -
SOLID WASTE HAULING	2003-10-0000-51165	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2003-10-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2003-10-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	2003-10-0000-53000	\$ 9,095,908.51	\$ 7,784,646.50	\$ 4,395,697.00	\$ 4,548,106.00	\$ 4,548,106.00
BOND INTEREST	2003-10-0000-53010	\$ 2,770,488.12	\$ 2,397,246.63	\$ 2,105,665.00	\$ 1,506,342.46	\$ 1,506,342.46
TRANSFER OUT	2003-10-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 11,890,912.13	\$ 10,227,034.30	\$ 7,491,014.00	\$ 6,104,448.46	\$ 6,104,448.46
GRAND TOTAL		\$ (128,784.79)	\$ 1,030,209.37	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
PASSIVE PARKS PROGRAM FUND 2005**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STATE GRANT FUNDS	2005-60-0000-43770	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2005-60-0000-46010	\$ (40,802.00)	\$ (50,242.00)	\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)
MISCELLANEOUS REVENUES	2005-60-0000-47010	\$ (3,630.91)	\$ -	\$ -	\$ -	\$ -
RENTAL CO PROPERTY	2005-60-0000-47210	\$ (24,801.00)	\$ (25,092.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)
RENTAL CO PROPERTY- EVENTS	2005-60-0000-47215	\$ (5,150.00)	\$ (275.00)	\$ (3,000.00)	\$ -	\$ -
TIMBER HARVESTS	2005-60-0000-47430	\$ (128,900.53)	\$ -	\$ -	\$ -	\$ -
DONATIONS	2005-60-0000-47600	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2005-60-0000-48910	\$ -	\$ -	\$ (1,500,000.00)	\$ (1,400,000.00)	\$ (1,400,000.00)
TRANSFER IN	2005-60-0000-49100	\$ -	\$ (90,820.00)	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (203,284.44)	\$ (166,429.00)	\$ (1,548,000.00)	\$ (1,445,000.00)	\$ (1,445,000.00)
PROFESSIONAL SERVICES	2005-60-0000-51160	\$ -	\$ -	\$ 40,820.00	\$ 40,000.00	\$ 40,000.00
NON-PROFESSIONAL SERVICES	2005-60-0000-51170	\$ 54,946.21	\$ 10,976.85	\$ 257,180.00	\$ 100,000.00	\$ 100,000.00
GROUND MAINT SERVICES	2005-60-0000-51270	\$ 14,300.00	\$ -	\$ 100,000.00	\$ 10,000.00	\$ 10,000.00
SUPPLIES & MATERIALS	2005-60-0000-52010	\$ -	\$ -	\$ 100,000.00	\$ 10,480.00	\$ 10,480.00
LAND ACQUISITION	2005-60-0000-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2005-60-0000-54420	\$ -	\$ -	\$ 1,050,000.00	\$ 1,284,520.00	\$ 1,284,520.00
GENERAL CONTINGENCY	2005-60-0000-56000	\$ -	\$ 20,806.42	\$ -	\$ -	\$ -
TRANSFER OUT	2005-60-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 69,246.21	\$ 31,783.27	\$ 1,548,000.00	\$ 1,445,000.00	\$ 1,445,000.00
GRAND TOTAL		\$ (134,038.23)	\$ (134,645.73)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
LOCAL ADMISSIONS TAX FUND 2010**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
LOCAL ADMISSIONS FEES	2010-10-0000-42340	\$ (3,120,899.50)	\$ (2,993,957.81)	\$ (2,750,000.00)	\$ (2,750,000.00)	\$ (2,750,000.00)
LATE PENALTIES - BUS LICENSE	2010-10-0000-45600	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2010-10-0000-46010	\$ (106,566.00)	\$ (121,859.00)	\$ (80,000.00)	\$ (140,000.00)	\$ (140,000.00)
CONT FROM PR YR FUND BAL	2010-10-0000-48910	\$ -	\$ -	\$ (3,733,380.00)	\$ (1,029,497.00)	\$ (1,029,497.00)
TOTAL REVENUES		\$ (3,227,465.50)	\$ (3,115,816.81)	\$ (6,563,380.00)	\$ (3,919,497.00)	\$ (3,919,497.00)
INFRASTRUCTURE	2010-10-0000-54500	\$ 2,300,000.00	\$ -	\$ 4,563,380.00	\$ 3,479,497.00	\$ 3,479,497.00
TRANSFER OUT	2010-10-0000-59100	\$ 2,000,000.00	\$ 1,947,320.00	\$ 2,000,000.00	\$ 440,000.00	\$ 440,000.00
TOTAL EXPENDITURES		\$ 4,300,000.00	\$ 1,947,320.00	\$ 6,563,380.00	\$ 3,919,497.00	\$ 3,919,497.00
GRAND TOTAL		\$ 1,072,534.50	\$ (1,168,496.81)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
TREASURER'S EXECUTION FUND 2011**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
TREASURER'S EXECUTION FEE	2011-10-0000-44210	\$ (1,538,470.39)	\$ (2,504,551.47)	\$ (2,318,658.00)	\$ (2,455,671.30)	\$ (2,455,671.30)
CREDIT CARD FEES	2011-10-0000-44780	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2011-10-0000-46010	\$ (4,319.00)	\$ (27,871.00)	\$ (10,000.00)	\$ (15,000.00)	\$ (15,000.00)
MISCELLANEOUS REVENUES	2011-10-0000-47010	\$ (1,100.00)	\$ (200.00)	\$ (500.00)	\$ (500.00)	\$ (500.00)
MISCELLANEOUS REVENUES	2011-10-0000-47010-INSUR	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2011-10-0000-47010-LEGAL	\$ (9,427.80)	\$ (15,979.20)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
TRUST FUNDS RECEIVED	2011-10-0000-47500	\$ (276,450.00)	\$ -	\$ -	\$ -	\$ -
BIDDER FEES	2011-10-0000-47502	\$ (8,400.00)	\$ (12,250.00)	\$ (15,000.00)	\$ (8,000.00)	\$ (8,000.00)
CONT FROM PR YR FUND BAL	2011-10-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2011-10-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (1,838,167.19)	\$ (2,560,851.67)	\$ (2,349,158.00)	\$ (2,484,171.30)	\$ (2,484,171.30)
SALARIES AND WAGES	2011-10-0000-50020	\$ 922,201.69	\$ 1,042,771.76	\$ 1,212,184.00	\$ 1,385,486.62	\$ 1,385,486.62
OVERTIME	2011-10-0000-50060	\$ 24,132.79	\$ 19,473.50	\$ 20,000.00	\$ 25,000.00	\$ 25,000.00
EMPLOYER FICA	2011-10-0000-50100	\$ 56,972.16	\$ 64,139.99	\$ 76,396.00	\$ 87,318.13	\$ 87,318.13
EMPLOYER MEDICARE	2011-10-0000-50110	\$ 13,324.20	\$ 14,981.70	\$ 17,867.00	\$ 20,421.80	\$ 20,421.80
EMPLOYER SC RETIREMENT	2011-10-0000-50120	\$ 169,701.66	\$ 194,372.70	\$ 228,694.00	\$ 261,389.75	\$ 261,389.75
EMPLOYER GROUP INSURANCE	2011-10-0000-50140	\$ 60,597.46	\$ 54,947.48	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
EMPLOYER WORKERS COMP	2011-10-0000-50150	\$ 1,742.71	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
TORT LIABILITY INSURANCE	2011-10-0000-50160	\$ 1,756.61	\$ -	\$ 1,500.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2011-10-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	2011-10-0000-51000	\$ 93,715.05	\$ 91,300.50	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00
PRINTING	2011-10-0000-51010	\$ 16,693.99	\$ 19,223.71	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
POSTAGE	2011-10-0000-51030	\$ 85,308.52	\$ 82,769.22	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
TELEPHONE/COMMUNICATION	2011-10-0000-51050	\$ 946.25	\$ 1,057.12	\$ 850.00	\$ 850.00	\$ 850.00
MAINTENANCE CONTRACTS	2011-10-0000-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	2011-10-0000-51120	\$ 95.27	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
PROFESSIONAL SERVICES	2011-10-0000-51160	\$ 104,268.60	\$ 132,415.76	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00
LEGAL SERVICES	2011-10-0000-51162	\$ 67,584.13	\$ 65,060.50	\$ 125,000.00	\$ 150,000.00	\$ 150,000.00
NON-PROFESSIONAL SERVICES	2011-10-0000-51170	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2011-10-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	2011-10-0000-51310	\$ 10,895.25	\$ 10,808.45	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
TRAINING & CONFERENCES	2011-10-0000-51320	\$ 37,753.71	\$ 40,092.79	\$ 38,582.00	\$ 41,205.00	\$ 41,205.00
VEHICLE INSURANCE	2011-10-0000-51500	\$ 785.60	\$ -	\$ -	\$ -	\$ -
INSURANCE - OTHER	2011-10-0000-51540	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
GROUP BENEFITS - WORKERS COMP	2011-10-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2011-10-0000-51990	\$ 46,411.21	\$ 3,670.98	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00
SUPPLIES & MATERIALS	2011-10-0000-52010	\$ 7,686.02	\$ 6,824.59	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00
FUELS/LUBRICANTS	2011-10-0000-52500	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
TREASURER'S EXECUTION FUND 2011**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
NON-CAP EQUIPMENT	2011-10-0000-52600	\$ 2,650.14	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
VEHICLE PURCHASES	2011-10-0000-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2011-10-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2011-10-0000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUNDS DISBURSED	2011-10-0000-57700	\$ 150.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
CREDIT CARD FEES	2011-10-0000-57900	\$ 48,000.00	\$ 30,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
TRANSFER OUT	2011-10-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,773,373.02	\$ 1,873,910.75	\$ 2,222,073.00	\$ 2,484,171.30	\$ 2,484,171.30
GRAND TOTAL		\$ (64,794.17)	\$ (686,940.92)	\$ (127,085.00)	\$ -	\$ -

**FY2027 APPROVED BUDGET
REFORESTATION TRUST FUND 2012**

Description	Account ID	FY24 Actuals		FY25 Actuals		FY26 Adopted		FY27 Requested		FY27 Approved	
FEDERAL GRANT FUNDS	2012-10-0000-43780	\$	-	\$	-	\$	-	\$	-	\$	-
TREE CUTTING FINES	2012-10-0000-45150	\$	(391,050.00)	\$	(439,540.00)	\$	(250,000.00)	\$	(300,000.00)	\$	(300,000.00)
INTEREST ON INVESTMENTS	2012-10-0000-46010	\$	(90,087.00)	\$	(114,838.00)	\$	(50,000.00)	\$	(50,000.00)	\$	(50,000.00)
CASH OVER/SHORT	2012-10-0000-47800	\$	-	\$	-	\$	-	\$	-	\$	-
CONT FROM PR YR FUND BAL	2012-10-0000-48910	\$	-	\$	-	\$	(3,300,000.00)	\$	(3,400,000.00)	\$	(3,400,000.00)
TOTAL REVENUES		\$	(481,137.00)	\$	(554,378.00)	\$	(3,600,000.00)	\$	(3,750,000.00)	\$	(3,750,000.00)
PROFESSIONAL SERVICES	2012-10-0000-51160	\$	19,446.00	\$	10,630.00	\$	50,000.00	\$	30,000.00	\$	30,000.00
INFRASTRUCTURE	2012-10-0000-54500	\$	30,000.00	\$	679,922.73	\$	3,550,000.00	\$	3,720,000.00	\$	3,720,000.00
GENERAL CONTINGENCY	2012-10-0000-56000	\$	-	\$	-	\$	-	\$	-	\$	-
TRUST FUNDS DISBURSED	2012-10-0000-57700	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL EXPENDITURES		\$	49,446.00	\$	690,552.73	\$	3,600,000.00	\$	3,750,000.00	\$	3,750,000.00
GRAND TOTAL		\$	(431,691.00)	\$	136,174.73	\$	-	\$	-	\$	-

**FY2027 APPROVED BUDGET
GROUP BENEFIT TRUST FUND 2033**

Description	Account ID	FY24 Actuals		FY25 Actuals		FY26 Adopted		FY27 Requested		FY27 Approved	
INTEREST ON INVESTMENTS	2033-10-0000-46010	\$	-	\$	-	\$	-	\$	-	\$	-
CONTRIBUTION - EMPLOYEES	2033-10-0000-47050	\$	(388,691.00)	\$	(432,235.74)	\$	(441,576.00)	\$	(649,874.00)	\$	(649,874.00)
CONT FROM PR YR FUND BAL	2033-10-0000-48910	\$	-	\$	-	\$	-	\$	-	\$	-
	TOTAL REVENUES	\$	(388,691.00)	\$	(432,235.74)	\$	(441,576.00)	\$	(649,874.00)	\$	(649,874.00)
PROFESSIONAL SERVICES	2033-10-0000-51160	\$	-	\$	-	\$	-	\$	-	\$	-
ADMINISTRATIVE FEES	2033-10-0000-51980	\$	-	\$	-	\$	-	\$	-	\$	-
TRUST FUNDS DISBURSED	2033-10-0000-57700	\$	407,893.46	\$	721,446.15	\$	441,576.00	\$	649,874.00	\$	649,874.00
	TOTAL EXPENDITURES	\$	407,893.46	\$	721,446.15	\$	441,576.00	\$	649,874.00	\$	649,874.00
	GRAND TOTAL	\$	19,202.46	\$	289,210.41	\$	-	\$	-	\$	-

**FY2027 APPROVED BUDGET
GROUP HEALTH INSURANCE FUND 2034**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
MISCELLANEOUS REVENUES	2034-10-0000-47010-INSUR	\$ (535,535.06)	\$ (29,531.07)	\$ -	\$ -	\$ -
CONTRIBUTION - EMPLOYER	2034-10-0000-47040	\$ -	\$ -	\$ (17,928,967.00)	\$ (18,099,997.00)	\$ (18,099,997.00)
CONTRIBUTION - EMPLOYEES	2034-10-0000-47050	\$ (14,509,588.48)	\$ (15,205,403.49)	\$ (2,650,000.00)	\$ (3,345,278.00)	\$ (3,345,278.00)
CONT FROM PR YR FUND BAL	2034-10-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2034-10-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (15,045,123.54)	\$ (15,234,934.56)	\$ (20,578,967.00)	\$ (21,445,275.00)	\$ (21,445,275.00)
GROUP INSURANCE - MEDICAL	2034-10-0000-51560	\$ 14,755,336.64	\$ 16,134,102.48	\$ 16,989,467.00	\$ 17,316,437.00	\$ 17,316,437.00
STOP LOSS PREMIUMS	2034-10-0000-51561	\$ -	\$ -	\$ -	\$ 1,266,714.00	\$ 1,266,714.00
GROUP INSURANCE - VISION/OTHER	2034-10-0000-51565	\$ 887,766.39	\$ 992,901.11	\$ 873,000.00	\$ 147,680.00	\$ 147,680.00
GROUP INSURANCE - DENTAL	2034-10-0000-51570	\$ 658,938.59	\$ 646,789.43	\$ 778,670.00	\$ 792,764.00	\$ 792,764.00
GROUP INSURANCE - OTHER	2034-10-0000-51575	\$ -	\$ -	\$ -	\$ 877,189.00	\$ 877,189.00
GROUP BENEFITS - WORKERS COMP	2034-10-0000-51580	\$ 25,054.82	\$ -	\$ -	\$ -	\$ -
EMPLOYEE WELLNESS BENEFITS	2034-10-0000-51590	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE FEES	2034-10-0000-51980	\$ 1,875,912.62	\$ 2,102,775.00	\$ 1,937,830.00	\$ 1,044,491.00	\$ 1,044,491.00
MISC. EXPENDITURES	2034-10-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	2034-10-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 18,203,009.06	\$ 19,876,568.02	\$ 20,578,967.00	\$ 21,445,275.00	\$ 21,445,275.00
GRAND TOTAL		\$ 3,157,885.52	\$ 4,641,633.46	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
CLERK OF COURTS IV-D INCENTIVES FUND 2100**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FEDERAL GRANT FUNDS	2100-10-0000-43780	\$ (88,976.24)	\$ (76,841.36)	\$ (35,000.00)	\$ (30,000.00)	\$ (30,000.00)
INTEREST ON INVESTMENTS	2100-10-0000-46010	\$ (18,735.00)	\$ (22,845.00)	\$ (3,000.00)	\$ (12,000.00)	\$ (12,000.00)
CONT FROM PR YR FUND BAL	2100-10-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (107,711.24)	\$ (99,686.36)	\$ (38,000.00)	\$ (42,000.00)	\$ (42,000.00)
SALARIES AND WAGES	2100-10-0000-50020	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	2100-10-0000-50060	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	2100-10-0000-50100	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	2100-10-0000-50110	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	2100-10-0000-50120	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2100-10-0000-51010	\$ 755.61	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
POSTAGE	2100-10-0000-51030	\$ 4,670.78	\$ 5,741.07	\$ 5,000.00	\$ 4,500.00	\$ 4,500.00
MAINTENANCE CONTRACTS	2100-10-0000-51110	\$ 670.78	\$ 1,341.56	\$ 2,200.00	\$ 2,000.00	\$ 2,000.00
EQUIPMENT MAINTENANCE	2100-10-0000-51120	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2100-10-0000-51160	\$ -	\$ 3.93	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	2100-10-0000-51310	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2100-10-0000-51320	\$ -	\$ -	\$ 4,800.00	\$ 4,000.00	\$ 4,000.00
MISC. EXPENDITURES	2100-10-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2100-10-0000-52010	\$ 2,375.57	\$ 805.37	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00
NON-CAP EQUIPMENT	2100-10-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2100-10-0000-54200	\$ -	\$ -	\$ 20,000.00	\$ 23,000.00	\$ 23,000.00
TOTAL EXPENDITURES		\$ 8,472.74	\$ 7,891.93	\$ 38,000.00	\$ 42,000.00	\$ 42,000.00
GRAND TOTAL		\$ (99,238.50)	\$ (91,794.43)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
CLEARK OF COURT IV-D UNIT COST FUND 2101**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FEDERAL GRANT FUNDS	2101-10-0000-43780	\$ (222,992.25)	\$ (270,258.12)	\$ (200,000.00)	\$ (150,000.00)	\$ (150,000.00)
INTEREST ON INVESTMENTS	2101-10-0000-46010	\$ (12,187.00)	\$ (11,411.00)	\$ (8,000.00)	\$ (8,000.00)	\$ (8,000.00)
TRUST FUNDS RECEIVED	2101-10-0000-47500	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2101-10-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2101-10-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (235,179.25)	\$ (281,669.12)	\$ (208,000.00)	\$ (158,000.00)	\$ (158,000.00)
SALARIES AND WAGES	2101-10-0000-50020	\$ 110,114.10	\$ 334,728.62	\$ -	\$ -	\$ -
OVERTIME	2101-10-0000-50060	\$ -	\$ 322.44	\$ -	\$ -	\$ -
EMPLOYER FICA	2101-10-0000-50100	\$ 6,643.10	\$ 20,151.03	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	2101-10-0000-50110	\$ 1,553.71	\$ 4,712.88	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	2101-10-0000-50120	\$ 19,934.01	\$ 61,686.18	\$ -	\$ -	\$ -
EMPLOYER PO RETIREMENT	2101-10-0000-50130	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	2101-10-0000-50140	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER WORKERS COMP	2101-10-0000-50150	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	2101-10-0000-50160	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2101-10-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2101-10-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	2101-10-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	2101-10-0000-51110	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	2101-10-0000-51150	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2101-10-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	2101-10-0000-51310	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2101-10-0000-51320	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2101-10-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2101-10-0000-52010	\$ -	\$ -	\$ 208,000.00	\$ 158,000.00	\$ 158,000.00
NON-CAP EQUIPMENT	2101-10-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUNDS DISBURSED	2101-10-0000-57700	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2101-10-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 138,244.92	\$ 421,601.15	\$ 208,000.00	\$ 158,000.00	\$ 158,000.00
GRAND TOTAL		\$ (96,934.33)	\$ 139,932.03	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
PUBLIC DEFENDER TRUST FUND 2110**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
PUBLIC DEFENDER STIPEND	2110-10-1142-43220	\$ (2,107,584.89)	\$ (2,080,584.23)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)
PUBLIC DEFENDER STATE REIMB	2110-10-1142-43225	\$ (86,428.30)	\$ (53,052.79)	\$ -	\$ (70,000.00)	\$ (70,000.00)
FEDERAL GRANT FUNDS	2110-10-1142-43780	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2110-10-1142-46010	\$ (12,395.00)	\$ (36,654.00)	\$ (7,000.00)	\$ (7,000.00)	\$ (7,000.00)
MISCELLANEOUS REVENUES	2110-10-1142-47010	\$ -	\$ (806.10)	\$ -	\$ -	\$ -
CONTRIBUTION	2110-10-1142-47030	\$ (770,068.48)	\$ (966,166.14)	\$ (589,081.00)	\$ (753,250.00)	\$ (753,250.00)
CONTRIBUTION	2110-10-1142-47030-ALLEN	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	2110-10-1142-47030-BEAUF	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	2110-10-1142-47030-BLUFF	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	2110-10-1142-47030-COLLE	\$ -	\$ (833.33)	\$ -	\$ -	\$ -
CONTRIBUTION	2110-10-1142-47030-HAMPT	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	2110-10-1142-47030-JASPE	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	2110-10-1142-47030-PORTR	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2110-10-1142-48910	\$ -	\$ -	\$ (150,000.00)	\$ (456,502.78)	\$ (456,502.78)
TRANSFER IN	2110-10-1142-49100	\$ (1,570,131.00)	\$ (1,632,855.00)	\$ (1,963,923.00)	\$ (1,990,923.00)	\$ (1,990,923.00)
TOTAL REVENUES		\$ (4,546,607.67)	\$ (4,770,951.59)	\$ (4,710,004.00)	\$ (5,277,675.78)	\$ (5,277,675.78)
SALARIES AND WAGES	2110-10-1142-50020	\$ 2,458,458.46	\$ 2,959,748.28	\$ 3,147,283.00	\$ 3,370,349.00	\$ 3,370,349.00
OVERTIME	2110-10-1142-50060	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	2110-10-1142-50100	\$ 148,385.95	\$ 178,674.55	\$ 195,132.00	\$ 208,962.00	\$ 208,962.00
EMPLOYER MEDICARE	2110-10-1142-50110	\$ 34,703.29	\$ 41,786.84	\$ 45,636.00	\$ 48,871.00	\$ 48,871.00
EMPLOYER SC RETIREMENT	2110-10-1142-50120	\$ 427,983.47	\$ 536,130.21	\$ 584,137.00	\$ 625,536.76	\$ 625,536.76
EMPLOYER PO RETIREMENT	2110-10-1142-50130	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	2110-10-1142-50140	\$ 344,734.26	\$ 366,309.15	\$ 345,000.00	\$ 360,000.00	\$ 360,000.00
EMPLOYER WORKERS COMP	2110-10-1142-50150	\$ 2,238.37	\$ -	\$ 3,000.00	\$ 18,000.00	\$ 18,000.00
TORT LIABILITY INSURANCE	2110-10-1142-50160	\$ 4,423.27	\$ -	\$ 5,000.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2110-10-1142-50170	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	2110-10-1142-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2110-10-1142-51010	\$ 1,653.64	\$ 2,518.00	\$ 11,600.00	\$ 12,000.00	\$ 12,000.00
POSTAGE	2110-10-1142-51030	\$ 3,777.54	\$ 4,659.14	\$ 3,000.00	\$ 4,500.00	\$ 4,500.00
TELEPHONE/COMMUNICATION	2110-10-1142-51050	\$ 28,724.58	\$ 28,086.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
MAINTENANCE CONTRACTS	2110-10-1142-51110	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	2110-10-1142-51150	\$ 10,971.65	\$ 13,755.31	\$ 12,500.00	\$ 13,500.00	\$ 13,500.00
PROFESSIONAL SERVICES	2110-10-1142-51160	\$ 480,184.63	\$ 444,798.21	\$ 218,416.00	\$ 250,000.00	\$ 250,000.00
VEHICLE MAINT SERVICES	2110-10-1142-51300	\$ 3,862.59	\$ 6,992.01	\$ 5,500.00	\$ 12,000.00	\$ 12,000.00
DUES & SUBSCRIPTIONS	2110-10-1142-51310	\$ 15,877.24	\$ 32,542.21	\$ 28,500.00	\$ 35,500.00	\$ 35,500.00
TRAINING & CONFERENCES	2110-10-1142-51320	\$ 23,666.41	\$ 34,361.04	\$ 35,000.00	\$ 37,000.00	\$ 37,000.00
VEHICLE INSURANCE	2110-10-1142-51500	\$ 10,608.62	\$ 9,890.05	\$ 10,800.00	\$ 20,000.00	\$ 20,000.00
INSURANCE - OTHER	2110-10-1142-51540	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00

**FY2027 APPROVED BUDGET
PUBLIC DEFENDER TRUST FUND 2110**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
GROUP BENEFITS - WORKERS COMP	2110-10-1142-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2110-10-1142-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2110-10-1142-52010	\$ 24,947.62	\$ 12,489.11	\$ 15,000.00	\$ 18,000.00	\$ 18,000.00
FUELS/LUBRICANTS	2110-10-1142-52500	\$ 13,246.49	\$ 12,940.73	\$ 10,000.00	\$ 18,000.00	\$ 18,000.00
NON-CAP EQUIPMENT	2110-10-1142-52600	\$ 1,927.93	\$ 1,200.13	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
VEHICLE PURCHASES	2110-10-1142-54000	\$ -	\$ -	\$ -	\$ 184,957.02	\$ 184,957.02
CAPITAL EQUIPMENT	2110-10-1142-54200	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
TOTAL EXPENDITURES		\$ 4,040,376.01	\$ 4,686,881.47	\$ 4,710,004.00	\$ 5,277,675.78	\$ 5,277,675.78
GRAND TOTAL		\$ (506,231.66)	\$ (84,070.12)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
E911 FUND 2201**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STATE E-911 REVENUE	2201-20-0000-43210	\$ (1,733,921.92)	\$ (1,671,065.64)	\$ (304,350.00)	\$ (500,000.00)	\$ (500,000.00)
STATE GRANT FUNDS	2201-20-0000-43770	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELEPHONE CHARGES	2201-20-0000-44670	\$ (387,421.20)	\$ (297,601.99)	\$ (150,000.00)	\$ (175,000.00)	\$ (175,000.00)
INTEREST ON INVESTMENTS	2201-20-0000-46010	\$ (135,270.00)	\$ (149,724.00)	\$ (60,465.00)	\$ (130,000.00)	\$ (130,000.00)
MISCELLANEOUS REVENUES	2201-20-0000-47010	\$ (924.32)	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2201-20-0000-48910	\$ -	\$ -	\$ (1,631,183.00)	\$ (1,393,630.00)	\$ (1,393,630.00)
TOTAL REVENUES		\$ (2,257,537.44)	\$ (2,118,391.63)	\$ (2,145,998.00)	\$ (2,198,630.00)	\$ (2,198,630.00)
SALARIES AND WAGES	2201-20-0000-50020	\$ 331,322.94	\$ 327,033.79	\$ 302,477.00	\$ 310,621.00	\$ 310,621.00
OVERTIME	2201-20-0000-50060	\$ 11,843.36	\$ 12,231.37	\$ 18,162.00	\$ 7,472.00	\$ 7,472.00
EMPLOYER FICA	2201-20-0000-50100	\$ 20,858.63	\$ 20,158.31	\$ 19,880.00	\$ 19,722.00	\$ 19,722.00
EMPLOYER MEDICARE	2201-20-0000-50110	\$ 4,878.26	\$ 4,714.45	\$ 4,649.00	\$ 4,612.00	\$ 4,612.00
EMPLOYER SC RETIREMENT	2201-20-0000-50120	\$ 61,140.37	\$ 62,312.62	\$ 59,511.00	\$ 59,038.00	\$ 59,038.00
EMPLOYER GROUP INSURANCE	2201-20-0000-50140	\$ 32,434.38	\$ 25,285.78	\$ 32,096.00	\$ 52,000.00	\$ 52,000.00
EMPLOYER WORKERS COMP	2201-20-0000-50150	\$ -	\$ -	\$ 21,049.00	\$ 6,678.00	\$ 6,678.00
TORT LIABILITY INSURANCE	2201-20-0000-50160	\$ 330.08	\$ 440.46	\$ 330.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2201-20-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	2201-20-0000-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2201-20-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	2201-20-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
TELEPHONE/COMMUNICATION	2201-20-0000-51050	\$ 495,267.11	\$ 541,301.94	\$ 608,600.00	\$ 608,600.00	\$ 608,600.00
MAINTENANCE CONTRACTS	2201-20-0000-51110	\$ 221,673.28	\$ 210,596.21	\$ 728,722.00	\$ 982,444.00	\$ 982,444.00
EQUIPMENT MAINTENANCE	2201-20-0000-51120	\$ -	\$ -	\$ 21,400.00	\$ 15,000.00	\$ 15,000.00
RENTALS	2201-20-0000-51150	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2201-20-0000-51160	\$ 20,310.22	\$ 16,526.36	\$ -	\$ -	\$ -
NON-PROFESSIONAL SERVICES	2201-20-0000-51170	\$ -	\$ 250.00	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2201-20-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	2201-20-0000-51310	\$ -	\$ -	\$ 6,989.00	\$ 7,300.00	\$ 7,300.00
TRAINING & CONFERENCES	2201-20-0000-51320	\$ 516.78	\$ 8,176.54	\$ 37,878.00	\$ 20,000.00	\$ 20,000.00
INSURANCE - OTHER	2201-20-0000-51540	\$ 556.04	\$ -	\$ -	\$ -	\$ -
GROUP BENEFITS - WORKERS COMP	2201-20-0000-51580	\$ -	\$ -	\$ -	\$ 176.00	\$ 176.00
MISC. EXPENDITURES	2201-20-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2201-20-0000-52010	\$ 16,815.97	\$ 3,826.49	\$ 3,932.00	\$ 3,932.00	\$ 3,932.00
UNIFORMS	2201-20-0000-52050	\$ -	\$ 1,683.91	\$ 450.00	\$ 800.00	\$ 800.00
FUELS/LUBRICANTS	2201-20-0000-52500	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2201-20-0000-52600	\$ 11,985.75	\$ 23,813.75	\$ 85,873.00	\$ 100,235.00	\$ 100,235.00
CAPITAL EQUIPMENT	2201-20-0000-54200	\$ 663,228.74	\$ 928,322.30	\$ 194,000.00	\$ -	\$ -
DIRECT SUBSIDIES	2201-20-0000-55000	\$ 164,391.58	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 2,057,553.49	\$ 2,186,674.28	\$ 2,145,998.00	\$ 2,198,630.00	\$ 2,198,630.00

**FY2027 APPROVED BUDGET
E911 FUND 2201**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
	GRAND TOTAL	\$ (199,983.95)	\$ 68,282.65	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
HAZ MAT TRUST FUND 2202**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
HAZARDOUS MATERIAL LICENSES	2202-20-0000-42100	\$ (43,535.22)	\$ (42,700.00)	\$ (43,000.00)	\$ (43,000.00)	\$ (43,000.00)
STATE GRANT FUNDS	2202-20-0000-43770	\$ (351.80)	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2202-20-0000-46010	\$ (3,547.00)	\$ (4,553.00)	\$ (1,200.00)	\$ (1,200.00)	\$ (1,200.00)
TRUST FUNDS RECEIVED	2202-20-0000-47500	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2202-20-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2202-20-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (47,434.02)	\$ (47,253.00)	\$ (44,200.00)	\$ (44,200.00)	\$ (44,200.00)
SALARIES AND WAGES	2202-20-0000-50020	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	2202-20-0000-50060	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	2202-20-0000-50100	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	2202-20-0000-50110	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	2202-20-0000-50120	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	2202-20-0000-50140	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER WORKERS COMP	2202-20-0000-50150	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	2202-20-0000-50160	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2202-20-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2202-20-0000-51010	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
POSTAGE	2202-20-0000-51030	\$ 13.35	\$ 15.05	\$ 200.00	\$ 200.00	\$ 200.00
TELEPHONE/COMMUNICATION	2202-20-0000-51050	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	2202-20-0000-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	2202-20-0000-51120	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	2202-20-0000-51150	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2202-20-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
NON-PROFESSIONAL SERVICES	2202-20-0000-51170	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2202-20-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	2202-20-0000-51310	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2202-20-0000-51320	\$ 5,350.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
MISC. EXPENDITURES	2202-20-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2202-20-0000-52010	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
UNIFORMS	2202-20-0000-52050	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2202-20-0000-52600	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
DIRECT SUBSIDIES	2202-20-0000-55000	\$ 11,677.00	\$ 23,354.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
TRUST FUNDS DISBURSED	2202-20-0000-57700	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 17,040.35	\$ 23,369.05	\$ 44,200.00	\$ 44,200.00	\$ 44,200.00
GRAND TOTAL		\$ (30,393.67)	\$ (23,883.95)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
OPIOID EPIDEMIC SUIT FUND 2239**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STATE GRANT FUNDS	2239-40-0000-43770	\$ (570,106.00)	\$ (508,163.00)	\$ (508,163.00)	\$ (590,368.00)	\$ (590,368.00)
FEDERAL GRANT FUNDS	2239-40-0000-43780	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2239-40-0000-46010	\$ (19,273.00)	\$ (19,452.00)	\$ (8,291.00)	\$ (10,000.00)	\$ (10,000.00)
MISCELLANEOUS REVENUES	2239-40-0000-47010	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2239-40-0000-48910	\$ -	\$ -	\$ (124,638.00)	\$ -	\$ -
TOTAL REVENUES		\$ (589,379.00)	\$ (527,615.00)	\$ (641,092.00)	\$ (600,368.00)	\$ (600,368.00)
SALARIES AND WAGES	2239-40-0000-50020	\$ 108,891.73	\$ 440.46	\$ -	\$ -	\$ -
SALARIES AND WAGES	2239-40-0000-50020-JAIL	\$ -	\$ 58,573.90	\$ 98,741.00	\$ 113,221.57	\$ 113,221.57
SALARIES AND WAGES	2239-40-0000-50020-MAT	\$ -	\$ 73,739.82	\$ 90,714.00	\$ 99,294.08	\$ 99,294.08
SALARIES AND WAGES	2239-40-0000-50020-OUTRE	\$ -	\$ 28,878.85	\$ 80,460.00	\$ 94,548.99	\$ 94,548.99
OVERTIME	2239-40-0000-50060	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	2239-40-0000-50100	\$ 6,526.98	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	2239-40-0000-50100-JAIL	\$ -	\$ 3,616.70	\$ 6,815.00	\$ 7,019.74	\$ 7,019.74
EMPLOYER FICA	2239-40-0000-50100-MAT	\$ -	\$ 4,265.37	\$ 5,971.00	\$ 6,156.23	\$ 6,156.23
EMPLOYER FICA	2239-40-0000-50100-OUTRE	\$ -	\$ 1,731.25	\$ 5,335.00	\$ 5,501.47	\$ 5,501.47
EMPLOYER MEDICARE	2239-40-0000-50110	\$ 1,526.47	\$ -	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	2239-40-0000-50110-JAIL	\$ -	\$ 845.86	\$ 1,594.00	\$ 1,641.71	\$ 1,641.71
EMPLOYER MEDICARE	2239-40-0000-50110-MAT	\$ -	\$ 997.52	\$ 1,396.00	\$ 1,439.76	\$ 1,439.76
EMPLOYER MEDICARE	2239-40-0000-50110-OUTRE	\$ -	\$ 404.88	\$ 1,248.00	\$ 1,286.63	\$ 1,286.63
EMPLOYER SC RETIREMENT	2239-40-0000-50120	\$ 19,328.30	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	2239-40-0000-50120-JAIL	\$ -	\$ 10,871.83	\$ 20,237.00	\$ 21,013.92	\$ 21,013.92
EMPLOYER SC RETIREMENT	2239-40-0000-50120-MAT	\$ -	\$ 13,447.66	\$ 17,730.00	\$ 18,428.98	\$ 18,428.98
EMPLOYER SC RETIREMENT	2239-40-0000-50120-OUTRE	\$ -	\$ 5,359.86	\$ 15,842.00	\$ 16,468.92	\$ 16,468.92
EMPLOYER GROUP INSURANCE	2239-40-0000-50140	\$ 12,491.39	\$ 5,310.32	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	2239-40-0000-50140-JAIL	\$ -	\$ -	\$ 13,911.00	\$ 16,141.00	\$ 16,141.00
EMPLOYER GROUP INSURANCE	2239-40-0000-50140-MAT	\$ -	\$ 8,114.70	\$ 13,500.00	\$ 16,141.00	\$ 16,141.00
EMPLOYER GROUP INSURANCE	2239-40-0000-50140-OUTRE	\$ -	\$ 2,154.60	\$ 11,995.00	\$ 8,071.00	\$ 8,071.00
EMPLOYER WORKERS COMP	2239-40-0000-50150	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	2239-40-0000-50160	\$ 152.88	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	2239-40-0000-50160-JAIL	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
TORT LIABILITY INSURANCE	2239-40-0000-50160-MAT	\$ -	\$ -	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
TORT LIABILITY INSURANCE	2239-40-0000-50160-OUTRE	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
ADVERTISING	2239-40-0000-51000	\$ 664.53	\$ -	\$ -	\$ -	\$ -
PRINTING	2239-40-0000-51010	\$ 273.97	\$ -	\$ -	\$ -	\$ -
POSTAGE	2239-40-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
TELEPHONE/COMMUNICATION	2239-40-0000-51050	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	2239-40-0000-51110	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2239-40-0000-51160	\$ 14,665.00	\$ 22,710.00	\$ 26,250.00	\$ 19,380.00	\$ 19,380.00

**FY2027 APPROVED BUDGET
OPIOID EPIDEMIC SUIT FUND 2239**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
DUES & SUBSCRIPTIONS	2239-40-0000-51310	\$ 971.95	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2239-40-0000-51320	\$ 2,380.92	\$ 2,056.80	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2239-40-0000-51990-ICOST	\$ 10,694.21	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2239-40-0000-52010	\$ 703.55	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2239-40-0000-52300	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2239-40-0000-52600	\$ 1,057.06	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2239-40-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT EXPENDITURES	2239-40-0000-57130-CORO	\$ -	\$ -	\$ 11,863.00	\$ 16,247.00	\$ 16,247.00
GRANT EXPENDITURES	2239-40-0000-57130-DETER	\$ -	\$ 5,800.53	\$ 9,097.00	\$ -	\$ -
GRANT EXPENDITURES	2239-40-0000-57130-JAIL	\$ -	\$ 3,634.90	\$ 20,135.00	\$ 12,446.00	\$ 12,446.00
GRANT EXPENDITURES	2239-40-0000-57130-LEAD	\$ -	\$ -	\$ 3,360.00	\$ -	\$ -
GRANT EXPENDITURES	2239-40-0000-57130-MAT	\$ -	\$ 151,806.83	\$ 53,039.00	\$ 43,803.00	\$ 43,803.00
GRANT EXPENDITURES	2239-40-0000-57130-MEDIA	\$ -	\$ 3,577.68	\$ 24,150.00	\$ 16,092.00	\$ 16,092.00
GRANT EXPENDITURES	2239-40-0000-57130-MOUD	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -
GRANT EXPENDITURES	2239-40-0000-57130-NEIGH	\$ -	\$ 72,441.00	\$ -	\$ -	\$ -
GRANT EXPENDITURES	2239-40-0000-57130-OUTRE	\$ -	\$ 74,200.22	\$ 22,330.00	\$ 14,275.00	\$ 14,275.00
GRANT EXPENDITURES	2239-40-0000-57130-OVER	\$ -	\$ 6,792.36	\$ 80,379.00	\$ 47,250.00	\$ 47,250.00
GRANT EXPENDITURES	2239-40-0000-57130-SOBER	\$ -	\$ -	\$ -	\$ -	\$ -
PAID FOR AGENCY	2239-40-0000-57810	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-CORO	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-DETER	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-JAIL	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-LEAD	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-MAT	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-MEDIA	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-OUTRE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2239-40-0000-59100-OVER	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 180,328.94	\$ 661,773.90	\$ 641,092.00	\$ 600,368.00	\$ 600,368.00
GRAND TOTAL		\$ (409,050.06)	\$ 134,158.90	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
DETENTION CENTER TRUST FUND 2241**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	2241-20-0000-46010	\$ -	\$ (6,823.00)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2241-20-0000-47010	\$ (6,693.06)	\$ (11,300.00)	\$ -	\$ -	\$ -
TRUST FUNDS RECEIVED	2241-20-0000-47500	\$ (128,078.79)	\$ (115,221.86)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
CONT FROM PR YR FUND BAL	2241-20-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (134,771.85)	\$ (133,344.86)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
PROFESSIONAL SERVICES	2241-20-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2241-20-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2241-20-0000-51320	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2241-20-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2241-20-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2241-20-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2241-20-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUNDS DISBURSED	2241-20-0000-57700	\$ 116,720.54	\$ 104,603.05	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
TOTAL EXPENDITURES		\$ 116,720.54	\$ 104,603.05	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
GRAND TOTAL		\$ (18,051.31)	\$ (28,741.81)	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
VICTIMS ASSISTANCE PROGRAM FUND 2251

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
GENERAL SESSIONS-VICTIMS PROGR	2251-20-0000-45030	\$ (7,713.51)	\$ (6,919.24)	\$ (32,000.00)	\$ (32,000.00)	\$ (32,000.00)
MAGISTRATE - VICTIMS PROGRAM	2251-20-0000-45110	\$ (100,745.31)	\$ (96,019.73)	\$ (91,000.00)	\$ (98,039.00)	\$ (98,039.00)
TRAFFIC EDUCATION PROGRAM	2251-20-0000-45130	\$ (4,620.00)	\$ (4,760.00)	\$ (6,000.00)	\$ (6,908.00)	\$ (6,908.00)
INTEREST ON INVESTMENTS	2251-20-0000-46010	\$ (10,672.00)	\$ (9,909.00)	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)
MISCELLANEOUS REVENUES	2251-20-0000-47010-INSUR	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2251-20-0000-48910	\$ -	\$ -	\$ (14,141.00)	\$ -	\$ -
TRANSFER IN	2251-20-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (123,750.82)	\$ (117,607.97)	\$ (150,641.00)	\$ (144,447.00)	\$ (144,447.00)
SALARIES AND WAGES	2251-20-0000-50020	\$ 104,144.09	\$ 113,153.18	\$ 119,356.00	\$ 116,293.00	\$ 116,293.00
OVERTIME	2251-20-0000-50060	\$ 6,999.82	\$ 12,244.19	\$ -	\$ -	\$ -
OVERTIME/TRAINING SCHOOL	2251-20-0000-50080	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	2251-20-0000-50100	\$ 6,764.06	\$ 7,663.03	\$ 7,401.00	\$ 7,210.00	\$ 7,210.00
EMPLOYER MEDICARE	2251-20-0000-50110	\$ 1,581.94	\$ 1,792.13	\$ 1,731.00	\$ 1,686.00	\$ 1,686.00
EMPLOYER SC RETIREMENT	2251-20-0000-50120	\$ 19,610.17	\$ 23,103.00	\$ 22,153.00	\$ 19,258.00	\$ 19,258.00
EMPLOYER PO RETIREMENT	2251-20-0000-50130	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	2251-20-0000-50140	\$ 19,234.37	\$ 15,520.73	\$ -	\$ -	\$ -
EMPLOYER WORKERS COMP	2251-20-0000-50150	\$ 602.33	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	2251-20-0000-50160	\$ 92.82	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2251-20-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE RECOGNITION	2251-20-0000-50500	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2251-20-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	2251-20-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	2251-20-0000-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	2251-20-0000-51120	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	2251-20-0000-51150	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2251-20-0000-51160	\$ -	\$ 9,360.00	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2251-20-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	2251-20-0000-51310	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2251-20-0000-51320	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE INSURANCE	2251-20-0000-51500	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2251-20-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2251-20-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
UNIFORMS	2251-20-0000-52050	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2251-20-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2251-20-0000-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2251-20-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 159,029.60	\$ 182,836.26	\$ 150,641.00	\$ 144,447.00	\$ 144,447.00
GRAND TOTAL		\$ 35,278.78	\$ 65,228.29	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
SHERIFF SCHOOL RESOURCE FUND 2253**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
B C S D REVENUES	2253-20-1201-43660	\$ (626,786.00)	\$ (694,936.00)	\$ (770,359.00)	\$ (705,276.00)	\$ (705,276.00)
C E C REVENUES	2253-20-1201-43665	\$ (95,403.00)	\$ (103,898.02)	\$ (107,446.00)	\$ (104,893.00)	\$ (104,893.00)
FEDERAL GRANT FUNDS	2253-20-1201-43780	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS FEE	2253-20-1201-44070-SHSEC	\$ (31,041.55)	\$ (52,685.53)	\$ (61,867.00)	\$ (58,000.00)	\$ (58,000.00)
INTEREST ON INVESTMENTS	2253-20-1201-46010	\$ (1,446.00)	\$ (6,189.00)	\$ (530.00)	\$ (4,000.00)	\$ (4,000.00)
MISCELLANEOUS REVENUES	2253-20-1201-47010	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2253-20-1201-47010-PRDED	\$ (89.00)	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2253-20-1201-48910	\$ -	\$ -	\$ -	\$ (150,000.00)	\$ (150,000.00)
TRANSFER IN	2253-20-1201-49100	\$ (240,730.00)	\$ (340,000.00)	\$ (292,072.00)	\$ (266,056.00)	\$ (266,056.00)
TOTAL REVENUES		\$ (995,495.55)	\$ (1,197,708.55)	\$ (1,232,274.00)	\$ (1,288,225.00)	\$ (1,288,225.00)
SALARIES AND WAGES	2253-20-0000-50020	\$ 529,356.95	\$ 598,468.29	\$ 632,876.00	\$ 697,864.00	\$ 697,864.00
OVERTIME	2253-20-0000-50060	\$ 64,528.90	\$ 52,033.13	\$ 80,773.00	\$ 82,500.00	\$ 82,500.00
OVERTIME/TRAINING SCHOOL	2253-20-0000-50080	\$ 841.67	\$ 441.90	\$ 3,000.00	\$ -	\$ -
EMPLOYER FICA	2253-20-0000-50100	\$ 34,968.11	\$ 38,021.26	\$ 44,432.00	\$ 48,383.00	\$ 48,383.00
EMPLOYER MEDICARE	2253-20-0000-50110	\$ 8,178.12	\$ 8,891.98	\$ 10,391.00	\$ 11,315.00	\$ 11,315.00
EMPLOYER PO RETIREMENT	2253-20-0000-50130	\$ 118,765.16	\$ 134,070.47	\$ 152,216.00	\$ 165,749.00	\$ 165,749.00
EMPLOYER GROUP INSURANCE	2253-20-0000-50140	\$ 123,208.47	\$ 148,888.71	\$ 146,432.00	\$ 180,000.00	\$ 180,000.00
EMPLOYER WORKERS COMP	2253-20-0000-50150	\$ 3,327.93	\$ -	\$ 15,271.00	\$ 15,004.00	\$ 15,004.00
TORT LIABILITY INSURANCE	2253-20-0000-50160	\$ 13,495.73	\$ -	\$ 13,719.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2253-20-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE RECOGNITION	2253-20-0000-50500	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	2253-20-0000-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2253-20-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	2253-20-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
TELEPHONE/COMMUNICATION	2253-20-0000-51050	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	2253-20-0000-51120	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
RENTALS	2253-20-0000-51150	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2253-20-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
NON-PROFESSIONAL SERVICES	2253-20-0000-51170	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/DENTAL SERVICES	2253-20-0000-51190	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2253-20-0000-51300	\$ 9,559.76	\$ 4,934.51	\$ 15,000.00	\$ 12,000.00	\$ 12,000.00
DUES & SUBSCRIPTIONS	2253-20-0000-51310	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
TRAINING & CONFERENCES	2253-20-0000-51320	\$ -	\$ 17,201.80	\$ 18,020.00	\$ 18,020.00	\$ 18,020.00
VEHICLE INSURANCE	2253-20-0000-51500	\$ 7,747.22	\$ 9,872.32	\$ 8,522.00	\$ 15,553.00	\$ 15,553.00
INSURANCE - OTHER	2253-20-0000-51540	\$ -	\$ -	\$ -	\$ 13,720.00	\$ 13,720.00
GROUP BENEFITS - WORKERS COMP	2253-20-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2253-20-0000-52010	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00
UNIFORMS	2253-20-0000-52050	\$ 5,739.07	\$ 5,345.72	\$ 8,704.00	\$ 12,000.00	\$ 12,000.00

**FY2027 APPROVED BUDGET
SHERIFF SCHOOL RESOURCE FUND 2253**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FUELS/LUBRICANTS	2253-20-0000-52500	\$ 8,475.75	\$ 9,178.95	\$ 14,718.00	\$ 14,717.00	\$ 14,717.00
NON-CAP EQUIPMENT	2253-20-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2253-20-0000-54000	\$ 18.29	\$ -	\$ 66,000.00	\$ -	\$ -
CAPITAL EQUIPMENT	2253-20-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2253-20-0000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 928,411.13	\$ 1,027,549.04	\$ 1,232,274.00	\$ 1,288,225.00	\$ 1,288,225.00
GRAND TOTAL		\$ (67,084.42)	\$ (170,159.51)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
SHERIFF DIS STATE FUND 2256**

Description	Account ID	FY24 Actuals		FY25 Actuals		FY26 Adopted		FY27 Requested		FY27 Approved
DRUG SEIZURE FORFEITURES	2256-20-0000-45400	\$	(10,923.26)	\$	(8,468.26)	\$	(124,000.00)	\$	(124,000.00)	\$ (124,000.00)
INTEREST ON INVESTMENTS	2256-20-0000-46010	\$	(4,639.00)	\$	(8,246.00)	\$	(1,000.00)	\$	(1,000.00)	\$ (1,000.00)
	TOTAL REVENUES	\$	(15,562.26)	\$	(16,714.26)	\$	(125,000.00)	\$	(125,000.00)	\$ (125,000.00)
TRUST FUNDS DISBURSED	2256-20-0000-57700	\$	-	\$	-	\$	125,000.00	\$	125,000.00	\$ 125,000.00
	TOTAL EXPENDITURES	\$	-	\$	-	\$	125,000.00	\$	125,000.00	\$ 125,000.00
	GRAND TOTAL	\$	(15,562.26)	\$	(16,714.26)	\$	-	\$	-	\$ -

FY2027 APPROVED BUDGET
SHERIFF DRUG RESTRICTED FUND 2257

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
DRUG SEIZURE FORFEITURES	2257-20-0000-45400	\$ (46,396.15)	\$ -	\$ -	\$ (10,000.00)	\$ (10,000.00)
DRUG SEIZURE FORFEITURES	2257-20-0000-45400-DOJ	\$ (34,305.88)	\$ (3,537.96)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)
DRUG SEIZURE FORFEITURES	2257-20-0000-45400-SEIZE	\$ -	\$ (10,717.20)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)
DRUG SEIZURE FORFEITURES	2257-20-0000-45400-UST	\$ -	\$ -	\$ (40,000.00)	\$ (30,000.00)	\$ (30,000.00)
INTEREST ON INVESTMENTS	2257-20-0000-46010	\$ (8,597.97)	\$ (6,955.64)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
INTEREST ON INVESTMENTS	2257-20-0000-46010-SEIZE	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2257-20-0000-47010-DOJ	\$ -	\$ (64.00)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2257-20-0000-47010-INSUR	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2257-20-0000-47010-SEIZE	\$ -	\$ (101.00)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2257-20-0000-47010-UST	\$ -	\$ (89.00)	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2257-20-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2257-20-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2257-20-0000-49100-SEIZE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (89,300.00)	\$ (21,464.80)	\$ (105,000.00)	\$ (105,000.00)	\$ (105,000.00)
ADVERTISING	2257-20-0000-51000	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	2257-20-0000-51000-SEIZE	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2257-20-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2257-20-0000-51300-SEIZE	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TRAINING & CONFERENCES	2257-20-0000-51320	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2257-20-0000-51320-SEIZE	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2257-20-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2257-20-0000-52010-SEIZE	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2257-20-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2257-20-0000-52600-SEIZE	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2257-20-0000-54000	\$ 31,900.00	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2257-20-0000-54000-DOJ	\$ -	\$ 17,793.30	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
VEHICLE PURCHASES	2257-20-0000-54000-SEIZE	\$ -	\$ 14,977.21	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
VEHICLE PURCHASES	2257-20-0000-54000-UST	\$ 14,555.00	\$ 27,680.62	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
CAPITAL EQUIPMENT	2257-20-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUNDS DISBURSED	2257-20-0000-57700	\$ 22,533.76	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
TRUST FUNDS DISBURSED	2257-20-0000-57700-DOJ	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUNDS DISBURSED	2257-20-0000-57700-SEIZE	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -
TRUST FUNDS DISBURSED	2257-20-0000-57700-UST	\$ 7,028.23	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 76,016.99	\$ 75,451.13	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00
GRAND TOTAL		\$ (13,283.01)	\$ 53,986.33	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
SHERIFF FAMILY COURT TRUST FUND 2259

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
GRANT REVENUES (AGNCY FND	2259-20-0000-43920	\$ (7,590.00)	\$ (9,999.00)	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2259-20-0000-46010	\$ (602.00)	\$ (441.00)	\$ -	\$ -	\$ -
TRUST FUNDS RECEIVED	2259-20-0000-47500	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2259-20-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (8,192.00)	\$ (10,440.00)	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2259-20-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2259-20-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
UNIFORMS	2259-20-0000-52050	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2259-20-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2259-20-0000-54000	\$ 45,687.68	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2259-20-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUNDS DISBURSED	2259-20-0000-57700	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 45,687.68	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL		\$ 37,495.68	\$ (10,440.00)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
HHI POLICE FEE FUND 2280**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
TOWN OF HILTON HEAD REVENUES	2280-20-0000-43680	\$ (5,442,624.53)	\$ (6,358,552.06)	\$ (6,577,334.00)	\$ (6,835,317.00)	\$ (6,835,317.00)
MISCELLANEOUS FEE	2280-20-0000-44070-SHSEC	\$ (58,270.08)	\$ (28,127.83)	\$ (17,000.00)	\$ (25,000.00)	\$ (25,000.00)
INTEREST ON INVESTMENTS	2280-20-0000-46010	\$ (16,400.00)	\$ (37,213.00)	\$ (5,000.00)	\$ (40,000.00)	\$ (40,000.00)
MISCELLANEOUS REVENUES	2280-20-0000-47010	\$ (11,897.99)	\$ (12,469.62)	\$ (3,095.00)	\$ (200.00)	\$ (200.00)
MISCELLANEOUS REVENUES	2280-20-0000-47010-INSUR	\$ (30,916.98)	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2280-20-0000-47010-PRDED	\$ (1,400.00)	\$ (2,641.96)	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2280-20-0000-48910	\$ -	\$ -	\$ -	\$ (400,000.00)	\$ (400,000.00)
TOTAL REVENUES		\$ (5,561,509.58)	\$ (6,439,004.47)	\$ (6,602,429.00)	\$ (7,300,517.00)	\$ (7,300,517.00)
SALARIES AND WAGES	2280-20-0000-50020	\$ 3,086,036.85	\$ 3,185,360.59	\$ 3,393,033.00	\$ 3,781,570.00	\$ 3,781,570.00
OVERTIME	2280-20-0000-50060	\$ 399,005.46	\$ 418,054.25	\$ 419,897.00	\$ 390,809.00	\$ 390,809.00
OVERTIME/TRAINING SCHOOL	2280-20-0000-50080	\$ 119,931.24	\$ 79,787.79	\$ 120,000.00	\$ 85,000.00	\$ 85,000.00
EMPLOYER FICA	2280-20-0000-50100	\$ 217,461.04	\$ 219,036.32	\$ 243,842.00	\$ 263,957.00	\$ 263,957.00
EMPLOYER MEDICARE	2280-20-0000-50110	\$ 50,857.78	\$ 51,226.28	\$ 57,027.00	\$ 61,732.00	\$ 61,732.00
EMPLOYER SC RETIREMENT	2280-20-0000-50120	\$ 30,909.73	\$ 28,717.21	\$ 33,251.00	\$ 36,651.00	\$ 36,651.00
EMPLOYER PO RETIREMENT	2280-20-0000-50130	\$ 689,316.52	\$ 734,230.36	\$ 794,820.00	\$ 862,324.00	\$ 862,324.00
EMPLOYER GROUP INSURANCE	2280-20-0000-50140	\$ 560,742.44	\$ 495,740.37	\$ 516,272.00	\$ 678,000.00	\$ 678,000.00
EMPLOYER WORKERS COMP	2280-20-0000-50150	\$ 85,048.09	\$ -	\$ 89,300.00	\$ 75,000.00	\$ 75,000.00
TORT LIABILITY INSURANCE	2280-20-0000-50160	\$ 62,908.16	\$ -	\$ 66,941.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2280-20-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE RECOGNITION	2280-20-0000-50500	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
PRINTING	2280-20-0000-51010	\$ 417.32	\$ 103.07	\$ 200.00	\$ 200.00	\$ 200.00
TELEPHONE/COMMUNICATION	2280-20-0000-51050	\$ 14,781.76	\$ 11,788.19	\$ 14,500.00	\$ 2,500.00	\$ 2,500.00
ELECTRICITY	2280-20-0000-51060	\$ 20,627.89	\$ 27,201.71	\$ 28,730.00	\$ 38,500.00	\$ 38,500.00
WATER/SEWER/GARBAGE	2280-20-0000-51070	\$ 1,951.20	\$ 1,230.08	\$ 1,374.00	\$ 1,374.00	\$ 1,374.00
MAINTENANCE CONTRACTS	2280-20-0000-51110	\$ -	\$ -	\$ 325.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	2280-20-0000-51120	\$ 800.00	\$ 1,688.63	\$ 1,500.00	\$ -	\$ -
RENTALS	2280-20-0000-51150	\$ -	\$ 725.00	\$ 725.00	\$ 1,100.00	\$ 1,100.00
PROFESSIONAL SERVICES	2280-20-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
NON-PROFESSIONAL SERVICES	2280-20-0000-51170	\$ 564.00	\$ 1,060.06	\$ 1,700.00	\$ 1,850.00	\$ 1,850.00
MEDICAL/DENTAL SERVICES	2280-20-0000-51190	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2280-20-0000-51300	\$ 100,746.76	\$ 103,402.09	\$ 112,000.00	\$ 236,500.00	\$ 236,500.00
DUES & SUBSCRIPTIONS	2280-20-0000-51310	\$ 1,709.99	\$ 1,847.15	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
TRAINING & CONFERENCES	2280-20-0000-51320	\$ 24,385.34	\$ 31,334.77	\$ 25,814.00	\$ 35,000.00	\$ 35,000.00
VEHICLE INSURANCE	2280-20-0000-51500	\$ 34,134.05	\$ 32,032.71	\$ 39,520.00	\$ 45,961.00	\$ 45,961.00
BLDG/CONTENTS INSURANCE	2280-20-0000-51510	\$ -	\$ -	\$ -	\$ 872.00	\$ 872.00
INSURANCE - OTHER	2280-20-0000-51540	\$ 410.35	\$ 1,093.30	\$ 872.00	\$ 67,017.00	\$ 67,017.00
GROUP BENEFITS - WORKERS COMP	2280-20-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2280-20-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
HHI POLICE FEE FUND 2280**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
SUPPLIES & MATERIALS	2280-20-0000-52010	\$ 12,777.47	\$ 12,589.30	\$ 15,600.00	\$ 15,600.00	\$ 15,600.00
UNIFORMS	2280-20-0000-52050	\$ 36,470.76	\$ 37,875.28	\$ 48,000.00	\$ 40,000.00	\$ 40,000.00
FUELS/LUBRICANTS	2280-20-0000-52500	\$ 155,723.29	\$ 148,481.67	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00
NON-CAP EQUIPMENT	2280-20-0000-52600	\$ 4,680.89	\$ 385.15	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
VEHICLE PURCHASES	2280-20-0000-54000	\$ 94,280.29	\$ -	\$ 408,186.00	\$ 410,000.00	\$ 410,000.00
CAPITAL EQUIPMENT	2280-20-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2280-20-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 5,806,678.67	\$ 5,624,991.33	\$ 6,602,429.00	\$ 7,300,517.00	\$ 7,300,517.00
GRAND TOTAL		\$ 245,169.09	\$ (814,013.14)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
ROAD IMPACT FEES FUND 2300**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	2300-30-0000-46010	\$ (990,926.00)	\$ (1,199,954.00)	\$ (800,000.00)	\$ (800,000.00)	\$ (800,000.00)
MISCELLANEOUS REVENUES	2300-30-0000-47010	\$ -	\$ (1,039,005.00)	\$ (1,252,000.00)	\$ (514,558.16)	\$ (514,558.16)
IMPACT FEES	2300-30-0000-47900-NORTH	\$ (6,196,018.33)	\$ (5,689,569.05)	\$ (6,500,000.00)	\$ (6,500,000.00)	\$ (6,500,000.00)
IMPACT FEES	2300-30-0000-47900-SOUTH	\$ (1,562,873.10)	\$ (445,520.91)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (2,000,000.00)
CONT FROM PR YR FUND BAL	2300-30-0000-48910	\$ -	\$ -	\$ (30,000,000.00)	\$ (30,000,000.00)	\$ (30,000,000.00)
TRANSFER IN	2300-30-0000-49100	\$ (500,000.00)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (9,249,817.43)	\$ (8,374,048.96)	\$ (40,552,000.00)	\$ (39,814,558.16)	\$ (39,814,558.16)
INFRASTRUCTURE	2300-30-0000-54500-I2300	\$ 3,108,396.75	\$ 193,004.53	\$ 652,000.00	\$ 52,000.00	\$ 52,000.00
INFRASTRUCTURE	2300-30-0000-54500-I2302	\$ 2,001,912.28	\$ 3,721,154.02	\$ 19,392,384.00	\$ 17,862,558.16	\$ 17,862,558.16
INFRASTRUCTURE	2300-30-0000-54500-I2303	\$ 95,912.11	\$ 131,939.66	\$ 4,974,065.00	\$ 4,900,000.00	\$ 4,900,000.00
INFRASTRUCTURE	2300-30-0000-54500-NORTH	\$ 6,229.15	\$ -	\$ 13,076,497.00	\$ 13,000,000.00	\$ 13,000,000.00
INFRASTRUCTURE	2300-30-0000-54500-SOUTH	\$ -	\$ -	\$ 4,579,605.00	\$ 4,000,000.00	\$ 4,000,000.00
TRANSFER OUT	2300-30-0000-59100	\$ 800,000.00	\$ 800,000.00	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 6,012,450.29	\$ 4,846,098.21	\$ 42,674,551.00	\$ 39,814,558.16	\$ 39,814,558.16
GRAND TOTAL		\$ (3,237,367.14)	\$ (3,527,950.75)	\$ 2,122,551.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
ARPA GRANT FUND 2330**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FEDERAL GRANT FUNDS	2330-10-0000-43780	\$ (7,703,300.08)	\$ (10,488,366.98)	\$ (7,926,986.00)	\$ (5,274,741.05)	\$ (5,274,741.05)
INTEREST ON INVESTMENTS	2330-10-0000-46010	\$ (1,304,959.34)	\$ (678,299.73)	\$ (500,000.00)	\$ -	\$ (122,417.00)
CONT FROM PR YR FUND BAL	2330-10-0000-48910	\$ -	\$ -	\$ -	\$ (106,702.00)	\$ (106,702.00)
TOTAL REVENUES		\$ (9,008,259.42)	\$ (11,166,666.71)	\$ (8,426,986.00)	\$ (5,381,443.05)	\$ (5,503,860.05)
SALARIES AND WAGES	2330-10-0000-50020	\$ 133,565.36	\$ 109,331.24	\$ 92,232.00	\$ 37,806.06	\$ 37,806.06
EMPLOYER FICA	2330-10-0000-50100	\$ 8,067.44	\$ 6,686.74	\$ 5,719.00	\$ 2,343.98	\$ 2,343.98
EMPLOYER MEDICARE	2330-10-0000-50110	\$ 1,886.84	\$ 1,563.82	\$ 1,338.00	\$ 548.19	\$ 548.19
EMPLOYER SC RETIREMENT	2330-10-0000-50120	\$ 23,927.39	\$ 20,134.13	\$ 17,119.00	\$ 7,016.81	\$ 7,016.81
EMPLOYER GROUP INSURANCE	2330-10-0000-50140	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2330-10-0000-51160	\$ 23,802.26	\$ 7,000.00	\$ 300,000.00	\$ -	\$ -
GROUP BENEFITS - WORKERS COMP	2330-10-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2330-10-0000-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2330-10-0000-54200	\$ -	\$ 262,291.34	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2330-10-0000-54420	\$ 831,527.47	\$ -	\$ 1,496,826.00	\$ 1,496,825.73	\$ 1,496,825.73
DIRECT SUBSIDIES	2330-10-0000-55000	\$ 2,434,000.00	\$ 4,411,727.03	\$ 61,479.00	\$ 1,260,712.52	\$ 1,260,712.52
TRANSFER OUT	2330-10-0000-59100	\$ 2,837,510.76	\$ 2,142,199.73	\$ 500,000.00	\$ -	\$ 122,417.00
SUPPLEMENTAL PAY	2330-40-0000-50021	\$ 344,513.27	\$ 13,142.91	\$ -	\$ -	\$ -
EMPLOYER FICA	2330-40-0000-50100	\$ 22,242.50	\$ 930.00	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	2330-40-0000-50110	\$ 5,201.90	\$ 217.50	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2330-40-0000-51160	\$ 175,806.15	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2330-40-0000-51160-RRMHS	\$ -	\$ 261,128.90	\$ 645,270.00	\$ 358,135.08	\$ 358,135.08
LEGAL SERVICES	2330-40-0000-51162	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2330-40-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
SITE DEVELOPMENT	2330-40-0000-54100	\$ 709,486.38	\$ -	\$ 1,950,069.00	\$ -	\$ -
CAPITAL EQUIPMENT	2330-40-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING PURCHASES	2330-40-0000-54300	\$ -	\$ 2,873,801.70	\$ -	\$ 2,218,054.68	\$ 2,218,054.68
RENOVATIONS TO BUILDINGS	2330-40-0000-54420	\$ 1,105,284.70	\$ 949,809.67	\$ 3,356,934.00	\$ -	\$ -
DIRECT SUBSIDIES	2330-40-0000-55000	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,006,822.42	\$ 11,059,964.71	\$ 8,426,986.00	\$ 5,381,443.05	\$ 5,503,860.05
GRAND TOTAL		\$ (1,437.00)	\$ (106,702.00)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
CO-WIDE ROAD IMPROVEMENTS FUND 2342**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STATE GRANT FUNDS	2342-30-0000-43770-TRAFF	\$ (144,963.19)	\$ (103,908.07)	\$ (198,000.00)	\$ (198,000.00)	\$ (198,000.00)
MOTOR VEHICLE FEE	2342-30-0000-44250	\$ (2,238,394.57)	\$ (3,775,619.44)	\$ (4,500,000.00)	\$ (4,500,000.00)	\$ (4,500,000.00)
INTEREST ON INVESTMENTS	2342-30-0000-46010	\$ (136,759.00)	\$ (178,277.00)	\$ (95,296.00)	\$ (136,777.00)	\$ (136,777.00)
MISCELLANEOUS REVENUES	2342-30-0000-47010	\$ -	\$ (868.98)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2342-30-0000-47010-INSUR	\$ (85,777.50)	\$ (568.02)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
MISCELLANEOUS REVENUES	2342-30-0000-47010-LEGAL	\$ (33,351.80)	\$ (3,760.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
MISCELLANEOUS REVENUES	2342-30-0000-47010-TIA	\$ -	\$ (90,255.00)	\$ (350,000.00)	\$ (175,000.00)	\$ (175,000.00)
CONTRIBUTION	2342-30-0000-47030	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2342-30-0000-48910	\$ -	\$ -	\$ (4,712,642.00)	\$ (4,712,642.00)	\$ (4,712,642.00)
TOTAL REVENUES		\$ (2,639,246.06)	\$ (4,153,256.51)	\$ (9,955,938.00)	\$ (9,822,419.00)	\$ (9,822,419.00)
ADVERTISING	2342-30-0000-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2342-30-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	2342-30-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	2342-30-0000-51110-TRAFF	\$ -	\$ 128,300.72	\$ 198,000.00	\$ 198,000.00	\$ 198,000.00
RENTALS	2342-30-0000-51150	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2342-30-0000-51160	\$ 256,852.27	\$ 467,581.71	\$ 1,914,258.00	\$ 1,869,884.00	\$ 1,869,884.00
LEGAL SERVICES	2342-30-0000-51162	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
TRAINING & CONFERENCES	2342-30-0000-51320	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2342-30-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	2342-30-0000-53000	\$ -	\$ -	\$ -	\$ -	\$ -
BOND INTEREST	2342-30-0000-53010	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	2342-30-0000-54500	\$ 3,991,112.54	\$ 1,357,501.28	\$ 9,820,152.00	\$ 7,449,535.00	\$ 7,449,535.00
INFRASTRUCTURE	2342-30-0000-54500-TIA	\$ -	\$ 77,995.00	\$ 351,840.00	\$ 175,000.00	\$ 175,000.00
INFRASTRUCTURE	2342-30-0000-54500-TRAFF	\$ 71,577.43	\$ -	\$ 50,000.00	\$ 80,000.00	\$ 80,000.00
TRANSFER OUT	2342-30-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 4,319,542.24	\$ 2,031,378.71	\$ 12,384,250.00	\$ 9,822,419.00	\$ 9,822,419.00
GRAND TOTAL		\$ 1,680,296.18	\$ (2,121,877.80)	\$ 2,428,312.00	\$ -	\$ -

FY2027 APPROVED BUDGET
CTC - STATE GAS TAX FUNDS FUND 2343

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STATE 'C' HWY FUNDS	2343-30-0000-43050	\$ (3,743,012.28)	\$ (3,256,840.19)	\$ (3,253,740.00)	\$ (3,417,864.00)	\$ (3,417,864.00)
NON-RECURRING C FUNDS	2343-30-0000-43261	\$ -	\$ (4,626,700.00)	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2343-30-0000-46010	\$ (262,346.86)	\$ (358,097.09)	\$ (173,932.00)	\$ (264,792.00)	\$ (264,792.00)
MISCELLANEOUS REVENUES	2343-30-0000-47010	\$ -	\$ (491,909.30)	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2343-30-0000-48910	\$ -	\$ -	\$ (6,692,995.00)	\$ (6,692,995.00)	\$ (6,692,995.00)
TRANSFER IN	2343-30-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (4,005,359.14)	\$ (8,733,546.58)	\$ (10,120,667.00)	\$ (10,375,651.00)	\$ (10,375,651.00)
PRINTING	2343-30-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2343-30-0000-51160	\$ -	\$ 61,455.00	\$ 2,023,733.00	\$ 2,074,730.00	\$ 2,074,730.00
TRAINING & CONFERENCES	2343-30-0000-51320	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2343-30-0000-52010	\$ 1,669.94	\$ 743.10	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
INFRASTRUCTURE	2343-30-0000-54500	\$ 5,258,541.24	\$ 2,737,382.26	\$ 8,094,934.00	\$ 8,298,921.00	\$ 8,298,921.00
GRANT EXPENDITURES	2343-30-0000-57130	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 5,260,211.18	\$ 2,799,580.36	\$ 10,120,667.00	\$ 10,375,651.00	\$ 10,375,651.00
GRAND TOTAL		\$ 1,254,852.04	\$ (5,933,966.22)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
ALCOHOL & DRUG FUND 2401**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STATE MINI BOTTLE FUNDS	2401-40-2400-43030	\$ (667,106.61)	\$ (682,948.22)	\$ (650,000.00)	\$ (682,948.00)	\$ (682,948.00)
B C S D REVENUES	2401-40-2400-43660	\$ -	\$ -	\$ -	\$ (203,232.00)	\$ (203,232.00)
PROGRAM/RECREATION FEE	2401-40-2400-44472	\$ (1,011.08)	\$ -	\$ -	\$ -	\$ -
ALCOHOL/DRUG FEES	2401-40-2400-44600	\$ (75,864.95)	\$ -	\$ (90,000.00)	\$ (90,000.00)	\$ (90,000.00)
OP MATERIAL FEES DRUG SC	2401-40-2400-44610	\$ -	\$ -	\$ (3,500.00)	\$ (9,000.00)	\$ (9,000.00)
MEDICAID PAYMENTS	2401-40-2400-44640	\$ (944.73)	\$ -	\$ -	\$ -	\$ -
MCO INSURANCE PAYMENTS	2401-40-2400-44645	\$ (4,417.57)	\$ (45,118.16)	\$ (239,786.00)	\$ (60,000.00)	\$ (60,000.00)
PRIVATE INSURANCE PAYMENTS	2401-40-2400-44646	\$ (6,441.09)	\$ -	\$ (58,054.00)	\$ (8,000.00)	\$ (8,000.00)
INTEREST ON INVESTMENTS	2401-40-2400-46010	\$ (1,464.00)	\$ (11,356.00)	\$ (1,311.00)	\$ (10,000.00)	\$ (10,000.00)
MISCELLANEOUS REVENUES	2401-40-2400-47010	\$ (8,945.24)	\$ -	\$ (44,603.00)	\$ (45,941.00)	\$ (45,941.00)
MISCELLANEOUS REVENUES	2401-40-2400-47010-ICOST	\$ (10,694.21)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	2401-40-2400-47030	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS	2401-40-2400-47600	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACT REVENUE	2401-40-2400-47620	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2401-40-2400-48910	\$ -	\$ -	\$ (305,401.00)	\$ (384,317.99)	\$ (384,317.99)
TRANSFER IN	2401-40-2400-49100	\$ (295,843.00)	\$ (150,000.00)	\$ -	\$ (212,668.65)	\$ (117,882.12)
TOTAL REVENUES		\$ (1,072,732.48)	\$ (889,422.38)	\$ (1,392,655.00)	\$ (1,706,107.64)	\$ (1,611,321.11)
SALARIES AND WAGES	2401-40-2400-50020	\$ 450,842.95	\$ 427,031.35	\$ 922,964.00	\$ 1,121,089.17	\$ 1,045,986.94
OVERTIME	2401-40-2400-50060	\$ 439.40	\$ 329.00	\$ -	\$ -	\$ -
EMPLOYER FICA	2401-40-2400-50100	\$ 27,220.71	\$ 25,470.25	\$ 69,479.00	\$ 69,507.53	\$ 64,851.19
EMPLOYER MEDICARE	2401-40-2400-50110	\$ 6,366.15	\$ 5,956.77	\$ 16,249.00	\$ 16,255.79	\$ 15,166.80
EMPLOYER SC RETIREMENT	2401-40-2400-50120	\$ 82,184.02	\$ 78,303.50	\$ 211,846.00	\$ 208,074.15	\$ 194,135.18
EMPLOYER GROUP INSURANCE	2401-40-2400-50140	\$ 70,091.30	\$ 64,711.37	\$ 102,492.00	\$ 165,000.00	\$ 165,000.00
EMPLOYER WORKERS COMP	2401-40-2400-50150	\$ 337.38	\$ -	\$ -	\$ 9,000.00	\$ 9,000.00
TORT LIABILITY INSURANCE	2401-40-2400-50160	\$ 2,648.40	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2401-40-2400-50170	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	2401-40-2400-51000	\$ -	\$ 19,858.00	\$ -	\$ -	\$ -
PRINTING	2401-40-2400-51010	\$ -	\$ -	\$ -	\$ 2,100.00	\$ 2,100.00
POSTAGE	2401-40-2400-51030	\$ 742.81	\$ 2,509.59	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
TELEPHONE/COMMUNICATION	2401-40-2400-51050	\$ 1,714.58	\$ 3,901.22	\$ 3,000.00	\$ 4,500.00	\$ 4,500.00
WATER/SEWER/GARBAGE	2401-40-2400-51070	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	2401-40-2400-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	2401-40-2400-51120	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	2401-40-2400-51150	\$ 1,822.03	\$ 1,824.65	\$ 1,500.00	\$ 1,800.00	\$ 1,800.00
PROFESSIONAL SERVICES	2401-40-2400-51160	\$ 28,860.24	\$ 22,817.49	\$ 43,058.00	\$ 43,257.00	\$ 43,257.00
VEHICLE MAINT SERVICES	2401-40-2400-51300	\$ 64.92	\$ 1,838.30	\$ 1,500.00	\$ 2,300.00	\$ 2,300.00
DUES & SUBSCRIPTIONS	2401-40-2400-51310	\$ 1,071.24	\$ 42.18	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00
TRAINING & CONFERENCES	2401-40-2400-51320	\$ 354.86	\$ 2,860.04	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00

**FY2027 APPROVED BUDGET
ALCOHOL & DRUG FUND 2401**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
VEHICLE INSURANCE	2401-40-2400-51500	\$ 2,375.36	\$ 2,315.27	\$ 2,500.00	\$ 3,049.00	\$ 3,049.00
MED/PROF LIAB INSURANCE	2401-40-2400-51520	\$ 8,377.00	\$ 7,234.00	\$ 8,500.00	\$ 7,000.00	\$ 7,000.00
INSURANCE - OTHER	2401-40-2400-51540	\$ 379.67	\$ -	\$ -	\$ 4,493.00	\$ 4,493.00
GROUP BENEFITS - WORKERS COMP	2401-40-2400-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2401-40-2400-51990	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
SUPPLIES & MATERIALS	2401-40-2400-52010	\$ 5,253.11	\$ 5,826.72	\$ 7,825.00	\$ 24,382.00	\$ 24,382.00
FUELS/LUBRICANTS	2401-40-2400-52500	\$ 1,276.03	\$ 1,422.03	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
NON-CAP EQUIPMENT	2401-40-2400-52600	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
VEHICLE PURCHASES	2401-40-2400-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2401-40-2400-54200	\$ -	\$ -	\$ -	\$ -	\$ -
PAYROLL CONTINGENCY	2401-40-2400-56010	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2401-40-2400-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 692,422.16	\$ 674,251.73	\$ 1,403,713.00	\$ 1,706,107.64	\$ 1,611,321.11
GRAND TOTAL		\$ (380,310.32)	\$ (215,170.65)	\$ 11,058.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
DSN ADMINISTRATION FUND 2441**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
SCDSN CONTRACT REVENUE	2441-40-0000-43530	\$ -	\$ -	\$ -	\$ -	\$ -
SCDSN CONTRACT REVENUE	2441-40-0000-43530-BOSTI	\$ (355,778.79)	\$ (393,557.28)	\$ (398,142.00)	\$ (407,004.00)	\$ (407,004.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-CAPER	\$ (409,069.48)	\$ (423,246.47)	\$ (434,416.00)	\$ (444,117.00)	\$ (444,117.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-CASE	\$ (235,201.66)	\$ (282,103.86)	\$ (285,000.00)	\$ (285,000.00)	\$ (285,000.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-CENTE	\$ (391,166.35)	\$ (469,785.47)	\$ (472,868.00)	\$ (483,457.00)	\$ (483,457.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-CHLOE	\$ (423,322.80)	\$ (453,614.24)	\$ (452,553.00)	\$ (462,674.00)	\$ (462,674.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-COTTA	\$ (391,278.84)	\$ (429,398.54)	\$ (434,416.00)	\$ (444,117.00)	\$ (444,117.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-CTH1	\$ (35,362.67)	\$ (33,027.64)	\$ (33,215.00)	\$ (33,492.00)	\$ (33,492.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-DAY	\$ (1,609,574.48)	\$ (1,587,513.84)	\$ (1,683,000.00)	\$ (1,573,239.00)	\$ (1,573,239.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-DEANE	\$ (374,802.12)	\$ (409,569.01)	\$ (416,279.00)	\$ (425,561.00)	\$ (425,561.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-FAMIL	\$ (25,316.00)	\$ (26,833.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-FRASE	\$ (335,215.64)	\$ (419,997.32)	\$ (434,416.00)	\$ (444,117.00)	\$ (444,117.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-LAKES	\$ (386,665.42)	\$ (413,205.86)	\$ (416,279.00)	\$ (425,560.00)	\$ (425,560.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-PEYTO	\$ (373,234.37)	\$ (447,319.17)	\$ (452,553.00)	\$ (462,674.00)	\$ (462,674.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-PINEC	\$ (402,517.61)	\$ (447,319.17)	\$ (452,553.00)	\$ (462,674.00)	\$ (462,674.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-SUPV	\$ (92,612.40)	\$ (107,428.15)	\$ (98,628.00)	\$ (109,642.00)	\$ (109,642.00)
SCDSN CONTRACT REVENUE	2441-40-0000-43530-WADDE	\$ (374,365.77)	\$ (385,921.68)	\$ (398,142.00)	\$ (407,004.00)	\$ (407,004.00)
SCDHHS CONTRACT	2441-40-0000-43560-EI	\$ (401,791.19)	\$ (414,330.56)	\$ (375,000.00)	\$ (375,000.00)	\$ (375,000.00)
OTHER/LOCAL GRANT	2441-40-0000-43790	\$ -	\$ -	\$ -	\$ -	\$ -
BCDSN RESIDENTIAL FEES	2441-40-0000-44650	\$ (398,198.43)	\$ (429,963.00)	\$ (395,520.00)	\$ (400,800.00)	\$ (400,800.00)
INTEREST ON INVESTMENTS	2441-40-0000-46010	\$ (20,684.00)	\$ (30,449.00)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2441-40-0000-47010	\$ (4,083.51)	\$ (6,286.94)	\$ (3,500.00)	\$ (3,000.00)	\$ (3,000.00)
MISCELLANEOUS REVENUES	2441-40-0000-47010-PRDED	\$ (420.00)	\$ (30.00)	\$ -	\$ -	\$ -
CONTRACT REVENUE	2441-40-0000-47620	\$ (14,867.50)	\$ (2,358.75)	\$ -	\$ -	\$ -
CONTRACT REVENUE	2441-40-0000-47620-CONSU	\$ (29,382.50)	\$ (52,134.38)	\$ (25,000.00)	\$ (46,000.00)	\$ (46,000.00)
CONTRACT REVENUE	2441-40-0000-47620-EI	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACT REVENUE	2441-40-0000-47620-FAMIL	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACT REVENUE	2441-40-0000-47620-SUMME	\$ (23,643.78)	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2441-40-0000-48910	\$ -	\$ -	\$ (81,039.00)	\$ (40,000.00)	\$ (40,000.00)
TRANSFER IN	2441-40-0000-49100	\$ (2,481,633.00)	\$ (2,678,062.00)	\$ (3,689,175.00)	\$ (4,022,914.73)	\$ (4,522,914.73)
TOTAL REVENUES		\$ (9,590,188.31)	\$ (10,343,455.33)	\$ (11,456,694.00)	\$ (11,783,046.73)	\$ (12,283,046.73)
SALARIES AND WAGES	2441-40-0000-50020	\$ 439,839.56	\$ 480,249.62	\$ 428,934.00	\$ 783,709.20	\$ 394,422.00
SALARIES AND WAGES	2441-40-0000-50020-BOSTI	\$ 213,503.26	\$ 276,541.31	\$ 304,645.00	\$ 318,037.81	\$ 320,799.00
SALARIES AND WAGES	2441-40-0000-50020-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES AND WAGES	2441-40-0000-50020-CAPER	\$ 264,878.60	\$ 297,784.27	\$ 344,535.00	\$ 304,320.21	\$ 330,661.00
SALARIES AND WAGES	2441-40-0000-50020-CASE	\$ 271,893.32	\$ 355,935.03	\$ 339,714.00	\$ 382,190.00	\$ 382,190.00
SALARIES AND WAGES	2441-40-0000-50020-CENTE	\$ 275,799.62	\$ 381,798.94	\$ 385,207.00	\$ 341,408.28	\$ 421,769.73
SALARIES AND WAGES	2441-40-0000-50020-CHLOE	\$ 219,653.55	\$ 334,714.01	\$ 352,983.00	\$ 370,860.28	\$ 368,138.00

**FY2027 APPROVED BUDGET
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Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
SALARIES AND WAGES	2441-40-0000-50020-CONSU	\$ 82,079.04	\$ 105,475.10	\$ 149,182.00	\$ 13,503.00	\$ 148,606.00
SALARIES AND WAGES	2441-40-0000-50020-COTTA	\$ 233,710.43	\$ 286,892.32	\$ 302,918.00	\$ 242,714.41	\$ 300,602.00
SALARIES AND WAGES	2441-40-0000-50020-CTH1	\$ 4,703.97	\$ 4,715.25	\$ 4,656.00	\$ 4,776.41	\$ 4,777.00
SALARIES AND WAGES	2441-40-0000-50020-DAY	\$ 998,223.40	\$ 1,222,048.08	\$ 1,386,179.00	\$ 1,380,079.47	\$ 1,422,197.00
SALARIES AND WAGES	2441-40-0000-50020-DEANE	\$ 229,761.60	\$ 248,244.03	\$ 241,516.00	\$ 280,190.00	\$ 325,127.00
SALARIES AND WAGES	2441-40-0000-50020-EI	\$ 458,441.37	\$ 529,632.81	\$ 527,878.00	\$ 541,750.35	\$ 541,751.00
SALARIES AND WAGES	2441-40-0000-50020-FRASE	\$ 310,078.12	\$ 338,549.21	\$ 343,896.00	\$ 353,159.36	\$ 353,160.00
SALARIES AND WAGES	2441-40-0000-50020-LAKES	\$ 244,036.45	\$ 288,302.47	\$ 329,933.00	\$ 271,555.00	\$ 316,789.00
SALARIES AND WAGES	2441-40-0000-50020-PEYTO	\$ 315,917.64	\$ 340,524.91	\$ 412,739.00	\$ 375,423.28	\$ 375,424.00
SALARIES AND WAGES	2441-40-0000-50020-PINEC	\$ 261,111.45	\$ 312,391.31	\$ 424,035.00	\$ 266,731.18	\$ 356,420.00
SALARIES AND WAGES	2441-40-0000-50020-SUPV	\$ 9,083.94	\$ 56,610.13	\$ 63,393.00	\$ 65,379.38	\$ 65,380.00
SALARIES AND WAGES	2441-40-0000-50020-WADDE	\$ 128,905.39	\$ 204,423.53	\$ 213,047.00	\$ 246,994.22	\$ 246,995.00
OVERTIME	2441-40-0000-50060	\$ 337.93	\$ 6,830.06	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
OVERTIME	2441-40-0000-50060-BOSTI	\$ 58,972.33	\$ 73,026.46	\$ 51,254.00	\$ 55,000.00	\$ 55,000.00
OVERTIME	2441-40-0000-50060-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	2441-40-0000-50060-CAPER	\$ 79,891.70	\$ 79,692.80	\$ 50,000.00	\$ 93,000.00	\$ 93,000.00
OVERTIME	2441-40-0000-50060-CASE	\$ 1,780.82	\$ 772.74	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
OVERTIME	2441-40-0000-50060-CENTE	\$ 101,284.73	\$ 99,199.54	\$ 72,000.00	\$ 75,000.00	\$ 75,000.00
OVERTIME	2441-40-0000-50060-CHLOE	\$ 58,704.48	\$ 74,333.45	\$ 70,500.00	\$ 107,000.00	\$ 107,000.00
OVERTIME	2441-40-0000-50060-COTTA	\$ 79,034.92	\$ 108,123.57	\$ 51,000.00	\$ 90,000.00	\$ 90,000.00
OVERTIME	2441-40-0000-50060-CTH1	\$ 1,154.19	\$ 1,563.51	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
OVERTIME	2441-40-0000-50060-DAY	\$ 65,827.53	\$ 61,962.71	\$ 49,000.00	\$ 75,000.00	\$ 75,000.00
OVERTIME	2441-40-0000-50060-DEANE	\$ 77,050.27	\$ 62,866.75	\$ 60,000.00	\$ 65,000.00	\$ 65,000.00
OVERTIME	2441-40-0000-50060-EI	\$ 4,277.75	\$ 3,818.37	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
OVERTIME	2441-40-0000-50060-FRASE	\$ 84,556.15	\$ 122,855.45	\$ 85,000.00	\$ 121,000.00	\$ 121,000.00
OVERTIME	2441-40-0000-50060-LAKES	\$ 80,051.89	\$ 92,248.21	\$ 50,000.00	\$ 103,000.00	\$ 103,000.00
OVERTIME	2441-40-0000-50060-PEYTO	\$ 67,807.86	\$ 78,204.39	\$ 50,000.00	\$ 79,000.00	\$ 79,000.00
OVERTIME	2441-40-0000-50060-PINEC	\$ 45,717.70	\$ 59,357.82	\$ 50,000.00	\$ 95,000.00	\$ 95,000.00
OVERTIME	2441-40-0000-50060-SUPV	\$ 2,308.47	\$ 7,591.74	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00
OVERTIME	2441-40-0000-50060-WADDE	\$ 45,233.60	\$ 43,095.94	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
EMPLOYER FICA	2441-40-0000-50100	\$ 25,985.37	\$ 28,254.32	\$ 26,904.00	\$ 48,900.00	\$ 24,454.00
EMPLOYER FICA	2441-40-0000-50100-BOSTI	\$ 16,673.84	\$ 21,412.52	\$ 22,066.00	\$ 23,128.34	\$ 23,169.00
EMPLOYER FICA	2441-40-0000-50100-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	2441-40-0000-50100-CAPER	\$ 21,050.95	\$ 22,882.73	\$ 24,462.00	\$ 24,633.85	\$ 24,951.00
EMPLOYER FICA	2441-40-0000-50100-CASE	\$ 16,302.89	\$ 21,309.32	\$ 21,125.00	\$ 23,820.00	\$ 23,696.00
EMPLOYER FICA	2441-40-0000-50100-CENTE	\$ 22,820.62	\$ 28,949.69	\$ 28,347.00	\$ 25,817.31	\$ 31,465.00
EMPLOYER FICA	2441-40-0000-50100-CHLOE	\$ 16,852.86	\$ 24,799.52	\$ 26,256.00	\$ 29,627.34	\$ 27,306.00
EMPLOYER FICA	2441-40-0000-50100-CONSU	\$ 6,109.55	\$ 6,539.53	\$ 9,250.00	\$ 837.18	\$ 9,214.00
EMPLOYER FICA	2441-40-0000-50100-COTTA	\$ 18,987.75	\$ 24,149.89	\$ 21,943.00	\$ 20,629.29	\$ 21,724.00

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Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
EMPLOYER FICA	2441-40-0000-50100-CTH1	\$ 356.73	\$ 380.61	\$ 351.00	\$ 389.14	\$ 362.00
EMPLOYER FICA	2441-40-0000-50100-DAY	\$ 64,200.07	\$ 77,324.00	\$ 88,982.00	\$ 90,215.00	\$ 91,651.00
EMPLOYER FICA	2441-40-0000-50100-DEANE	\$ 18,736.00	\$ 18,840.24	\$ 18,694.00	\$ 21,402.00	\$ 25,237.00
EMPLOYER FICA	2441-40-0000-50100-EI	\$ 28,002.73	\$ 32,270.79	\$ 32,915.00	\$ 7,899.00	\$ 33,589.00
EMPLOYER FICA	2441-40-0000-50100-FRASE	\$ 23,881.24	\$ 27,952.27	\$ 26,592.00	\$ 23,398.00	\$ 27,390.00
EMPLOYER FICA	2441-40-0000-50100-LAKES	\$ 19,601.81	\$ 23,170.22	\$ 23,556.00	\$ 23,222.41	\$ 22,614.00
EMPLOYER FICA	2441-40-0000-50100-PEYTO	\$ 22,807.41	\$ 25,124.85	\$ 28,690.00	\$ 28,174.24	\$ 26,108.00
EMPLOYER FICA	2441-40-0000-50100-PINEC	\$ 18,515.40	\$ 22,463.50	\$ 29,391.00	\$ 22,427.33	\$ 25,864.00
EMPLOYER FICA	2441-40-0000-50100-SUPV	\$ 694.16	\$ 3,920.70	\$ 4,241.00	\$ 4,550.00	\$ 4,368.00
EMPLOYER FICA	2441-40-0000-50100-WADDE	\$ 10,557.01	\$ 15,052.28	\$ 16,310.00	\$ 18,414.00	\$ 18,920.00
EMPLOYER MEDICARE	2441-40-0000-50110	\$ 6,077.61	\$ 6,608.84	\$ 6,293.00	\$ 11,436.28	\$ 5,719.00
EMPLOYER MEDICARE	2441-40-0000-50110-BOSTI	\$ 3,899.42	\$ 5,007.19	\$ 5,161.00	\$ 5,409.05	\$ 5,419.00
EMPLOYER MEDICARE	2441-40-0000-50110-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	2441-40-0000-50110-CAPER	\$ 4,923.20	\$ 5,351.50	\$ 5,721.00	\$ 5,761.14	\$ 5,835.00
EMPLOYER MEDICARE	2441-40-0000-50110-CASE	\$ 3,812.81	\$ 4,983.67	\$ 4,941.00	\$ 5,571.00	\$ 5,542.00
EMPLOYER MEDICARE	2441-40-0000-50110-CENTE	\$ 5,337.09	\$ 6,770.41	\$ 6,630.00	\$ 6,038.00	\$ 7,359.00
EMPLOYER MEDICARE	2441-40-0000-50110-CHLOE	\$ 3,941.38	\$ 5,799.84	\$ 6,141.00	\$ 6,929.00	\$ 6,387.00
EMPLOYER MEDICARE	2441-40-0000-50110-CONSU	\$ 1,428.87	\$ 1,529.33	\$ 2,165.00	\$ 196.00	\$ 2,155.00
EMPLOYER MEDICARE	2441-40-0000-50110-COTTA	\$ 4,440.67	\$ 5,647.83	\$ 5,132.00	\$ 4,824.36	\$ 5,081.00
EMPLOYER MEDICARE	2441-40-0000-50110-CTH1	\$ 83.47	\$ 89.02	\$ 83.00	\$ 91.01	\$ 85.00
EMPLOYER MEDICARE	2441-40-0000-50110-DAY	\$ 131,557.74	\$ 18,083.08	\$ 20,811.00	\$ 21,098.65	\$ 21,435.00
EMPLOYER MEDICARE	2441-40-0000-50110-DEANE	\$ 4,381.80	\$ 4,406.04	\$ 4,372.00	\$ 5,005.25	\$ 5,902.00
EMPLOYER MEDICARE	2441-40-0000-50110-EI	\$ 6,543.35	\$ 7,549.72	\$ 7,698.00	\$ 7,899.00	\$ 7,856.00
EMPLOYER MEDICARE	2441-40-0000-50110-FRASE	\$ 5,585.11	\$ 6,537.18	\$ 6,219.00	\$ 6,875.31	\$ 6,406.00
EMPLOYER MEDICARE	2441-40-0000-50110-LAKES	\$ 4,584.28	\$ 5,418.86	\$ 5,510.00	\$ 5,431.05	\$ 5,290.00
EMPLOYER MEDICARE	2441-40-0000-50110-PEYTO	\$ 5,333.99	\$ 5,875.87	\$ 6,710.00	\$ 6,589.14	\$ 6,106.00
EMPLOYER MEDICARE	2441-40-0000-50110-PINEC	\$ 4,330.22	\$ 5,253.40	\$ 6,874.00	\$ 5,245.10	\$ 6,049.00
EMPLOYER MEDICARE	2441-40-0000-50110-SUPV	\$ 162.33	\$ 917.00	\$ 992.00	\$ 1,064.00	\$ 1,022.00
EMPLOYER MEDICARE	2441-40-0000-50110-WADDE	\$ 2,469.01	\$ 3,520.22	\$ 3,815.00	\$ 4,306.42	\$ 4,425.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120	\$ 79,053.83	\$ 84,774.12	\$ 81,039.00	\$ 146,384.43	\$ 73,205.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-BOSTI	\$ 48,737.51	\$ 64,507.59	\$ 66,055.00	\$ 69,236.00	\$ 69,358.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	2441-40-0000-50120-CAPER	\$ 62,088.78	\$ 69,754.15	\$ 73,226.00	\$ 73,743.00	\$ 74,691.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-CASE	\$ 48,137.11	\$ 65,554.10	\$ 63,237.00	\$ 71,305.59	\$ 70,935.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-CENTE	\$ 67,835.33	\$ 87,905.63	\$ 84,858.00	\$ 77,285.38	\$ 94,192.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-CHLOE	\$ 49,448.98	\$ 74,515.32	\$ 78,600.00	\$ 88,691.00	\$ 81,744.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-CONSU	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	2441-40-0000-50120-COTTA	\$ 56,015.99	\$ 71,644.26	\$ 65,688.00	\$ 61,752.00	\$ 65,031.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-CTH1	\$ 810.19	\$ 1,165.38	\$ 1,050.00	\$ 1,165.00	\$ 1,082.00

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Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
EMPLOYER SC RETIREMENT	2441-40-0000-50120-DAY	\$ 72,875.28	\$ 235,871.78	\$ 266,370.00	\$ 270,063.00	\$ 274,361.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-DEANE	\$ 54,705.42	\$ 57,341.81	\$ 55,962.00	\$ 64,067.25	\$ 75,549.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-EI	\$ 82,903.01	\$ 98,255.67	\$ 98,531.00	\$ 101,106.00	\$ 100,549.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-FRASE	\$ 71,266.56	\$ 84,786.68	\$ 79,603.00	\$ 88,004.00	\$ 81,991.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-LAKES	\$ 57,385.17	\$ 69,684.38	\$ 70,516.00	\$ 69,517.40	\$ 67,695.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-PEYTO	\$ 69,147.63	\$ 77,271.37	\$ 85,885.00	\$ 84,341.00	\$ 78,155.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-PINEC	\$ 54,781.28	\$ 67,977.54	\$ 87,981.00	\$ 67,137.31	\$ 77,423.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-SUPV	\$ 1,573.13	\$ 11,730.67	\$ 12,694.00	\$ 13,619.21	\$ 13,075.00
EMPLOYER SC RETIREMENT	2441-40-0000-50120-WADDE	\$ 30,711.12	\$ 45,555.99	\$ 48,822.00	\$ 55,122.13	\$ 56,634.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140	\$ 37,007.77	\$ 41,297.40	\$ 44,033.00	\$ 36,500.00	\$ 38,913.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-BOSTI	\$ 36,711.64	\$ 28,110.63	\$ 56,079.00	\$ 32,411.00	\$ 57,297.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-CAPER	\$ 45,710.47	\$ 38,721.05	\$ 66,464.00	\$ 35,400.00	\$ 47,045.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-CASE	\$ 32,709.67	\$ 40,055.25	\$ 47,148.00	\$ 53,500.00	\$ 87,164.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-CENTE	\$ 50,725.25	\$ 34,334.88	\$ 76,641.00	\$ 23,500.00	\$ 92,646.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-CHLOE	\$ 39,228.48	\$ 36,197.03	\$ 66,360.00	\$ 37,713.00	\$ 59,862.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-COTTA	\$ 38,117.92	\$ 27,956.10	\$ 55,871.00	\$ 27,500.00	\$ 59,595.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-CTH1	\$ 510.69	\$ -	\$ 623.00	\$ -	\$ 1,030.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-DAY	\$ 196,983.09	\$ 210,767.56	\$ 250,486.00	\$ 210,700.00	\$ 312,515.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-DEANE	\$ 42,705.04	\$ 34,193.29	\$ 66,257.00	\$ 43,300.00	\$ 65,791.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-EI	\$ 60,353.07	\$ 70,992.66	\$ 67,918.00	\$ 67,500.00	\$ 82,263.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-FRASE	\$ 46,027.74	\$ 38,185.61	\$ 66,361.00	\$ 40,107.00	\$ 64,844.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-LAKES	\$ 39,042.91	\$ 35,625.90	\$ 56,391.00	\$ 34,850.00	\$ 58,097.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-PEYTO	\$ 50,358.90	\$ 51,857.70	\$ 66,464.00	\$ 48,600.00	\$ 73,205.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-PINEC	\$ 52,511.04	\$ 46,255.73	\$ 66,776.00	\$ 41,600.00	\$ 79,578.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-SUPV	\$ 11,942.81	\$ 18,843.08	\$ 11,631.00	\$ 24,500.00	\$ 10,792.00
EMPLOYER GROUP INSURANCE	2441-40-0000-50140-WADDE	\$ 49,611.45	\$ 64,645.96	\$ 35,309.00	\$ 66,850.00	\$ 38,511.00
EMPLOYER WORKERS COMP	2441-40-0000-50150	\$ 4,405.30	\$ -	\$ 3,500.00	\$ 9,433.00	\$ 8,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-BOSTI	\$ 1,772.12	\$ -	\$ 2,000.00	\$ 6,253.00	\$ 5,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-CAPER	\$ 2,420.67	\$ -	\$ 2,000.00	\$ 2,970.00	\$ 2,500.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-CASE	\$ 2,445.71	\$ -	\$ 3,000.00	\$ 5,509.00	\$ 5,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-CENTE	\$ 2,290.37	\$ -	\$ 2,000.00	\$ 3,590.00	\$ 3,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-CHLOE	\$ 2,008.50	\$ -	\$ 2,000.00	\$ 3,840.00	\$ 3,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-CONSU	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-COTTA	\$ 2,052.07	\$ -	\$ 2,000.00	\$ 2,589.00	\$ 2,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-CTH1	\$ 42.88	\$ -	\$ -	\$ -	\$ -
EMPLOYER WORKERS COMP	2441-40-0000-50150-DAY	\$ 8,224.64	\$ -	\$ 11,000.00	\$ 16,800.00	\$ 13,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-DEANE	\$ 2,122.34	\$ -	\$ 2,000.00	\$ 3,225.00	\$ 2,500.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-EI	\$ 4,137.52	\$ -	\$ 7,500.00	\$ 6,155.00	\$ 5,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-FRASE	\$ 2,716.94	\$ -	\$ 2,000.00	\$ 3,667.00	\$ 3,000.00

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Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
EMPLOYER WORKERS COMP	2441-40-0000-50150-LAKES	\$ 2,311.70	\$ -	\$ 2,000.00	\$ 4,595.00	\$ 4,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-PEYTO	\$ 2,683.32	\$ -	\$ 2,000.00	\$ 4,377.00	\$ 3,500.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-PINEC	\$ 2,164.01	\$ -	\$ 2,000.00	\$ 2,800.00	\$ 2,500.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-SUPV	\$ 82.43	\$ -	\$ 1,000.00	\$ 687.00	\$ 1,000.00
EMPLOYER WORKERS COMP	2441-40-0000-50150-WADDE	\$ 1,256.95	\$ -	\$ 2,000.00	\$ 2,580.00	\$ 2,000.00
TORT LIABILITY INSURANCE	2441-40-0000-50160	\$ 37,869.58	\$ -	\$ 2,500.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-BOSTI	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-CAPER	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-CASE	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-CENTE	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-CHLOE	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-CONSU	\$ -	\$ -	\$ 3,100.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-COTTA	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-CTH1	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-DAY	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-DEANE	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-EI	\$ -	\$ -	\$ 3,600.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-FRASE	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-LAKES	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-PEYTO	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-PINEC	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-SUPV	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
TORT LIABILITY INSURANCE	2441-40-0000-50160-WADDE	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-BOSTI	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-CAPER	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-CASE	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-CENTE	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-CHLOE	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-COTTA	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-CTH1	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-DAY	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-DEANE	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-EI	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-FRASE	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-LAKES	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-PEYTO	\$ -	\$ -	\$ 100.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
DSN ADMINISTRATION FUND 2441**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-PINEC	\$ -	\$ -	\$ 100.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-SUPV	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2441-40-0000-50170-WADDE	\$ -	\$ -	\$ 100.00	\$ -	\$ -
ADVERTISING	2441-40-0000-51000	\$ -	\$ 2,405.27	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
ADVERTISING	2441-40-0000-51000-EI	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2441-40-0000-51010	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
PRINTING	2441-40-0000-51010-EI	\$ 1,840.13	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
POSTAGE	2441-40-0000-51030	\$ 1,149.99	\$ 2,594.25	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
POSTAGE	2441-40-0000-51030-EI	\$ 240.83	\$ 259.20	\$ 500.00	\$ 500.00	\$ 500.00
LICENSES/PERMITS	2441-40-0000-51040	\$ -	\$ -	\$ -	\$ -	\$ -
SWU FEES	2441-40-0000-51041	\$ 1,259.76	\$ 1,307.05	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
SWU FEES	2441-40-0000-51041-BOSTI	\$ 412.22	\$ 412.22	\$ 450.00	\$ 450.00	\$ 450.00
SWU FEES	2441-40-0000-51041-CAPER	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
SWU FEES	2441-40-0000-51041-CENTE	\$ 412.22	\$ 412.22	\$ 450.00	\$ 450.00	\$ 450.00
SWU FEES	2441-40-0000-51041-CHLOE	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
SWU FEES	2441-40-0000-51041-COTTA	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
SWU FEES	2441-40-0000-51041-DEANE	\$ 412.22	\$ 412.22	\$ 450.00	\$ 450.00	\$ 450.00
SWU FEES	2441-40-0000-51041-FRASE	\$ 412.22	\$ 412.22	\$ 450.00	\$ 450.00	\$ 450.00
SWU FEES	2441-40-0000-51041-LAKES	\$ 216.22	\$ 216.22	\$ 250.00	\$ 250.00	\$ 250.00
SWU FEES	2441-40-0000-51041-PEYTO	\$ 100.00	\$ 135.50	\$ 150.00	\$ 150.00	\$ 150.00
SWU FEES	2441-40-0000-51041-PINEC	\$ 141.22	\$ 141.22	\$ 150.00	\$ 150.00	\$ 150.00
SWU FEES	2441-40-0000-51041-WADDE	\$ 142.22	\$ 142.22	\$ 150.00	\$ 150.00	\$ 150.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050	\$ 3,570.51	\$ 5,319.78	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-BOSTI	\$ 2,683.69	\$ 4,366.41	\$ 6,000.00	\$ 5,000.00	\$ 5,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-CAPER	\$ 3,119.97	\$ 2,527.24	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-CASE	\$ 1,204.31	\$ 278.52	\$ 1,200.00	\$ 1,700.00	\$ 1,700.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-CENTE	\$ 3,620.54	\$ 6,245.10	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-CHLOE	\$ 3,011.70	\$ 5,261.31	\$ 7,000.00	\$ 5,500.00	\$ 5,500.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-COTTA	\$ 3,359.37	\$ 5,538.51	\$ 6,100.00	\$ 6,500.00	\$ 6,500.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-DAY	\$ 1,126.44	\$ 165.68	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-DEANE	\$ 3,430.67	\$ 5,602.68	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-EI	\$ 3,063.40	\$ 2,410.34	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-FRASE	\$ 4,520.39	\$ 7,183.38	\$ 6,500.00	\$ 7,700.00	\$ 7,700.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-LAKES	\$ 3,655.52	\$ 6,333.12	\$ 7,500.00	\$ 7,000.00	\$ 7,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-PEYTO	\$ 3,871.50	\$ 6,213.60	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-PINEC	\$ 3,490.32	\$ 5,918.16	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-SUPV	\$ 455.57	\$ 92.84	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
TELEPHONE/COMMUNICATION	2441-40-0000-51050-WADDE	\$ 3,515.80	\$ 5,942.13	\$ 7,000.00	\$ 6,000.00	\$ 6,000.00
ELECTRICITY	2441-40-0000-51060	\$ 39,771.40	\$ 37,236.17	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00

**FY2027 APPROVED BUDGET
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Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
ELECTRICITY	2441-40-0000-51060-BOSTI	\$ 3,595.83	\$ 3,549.25	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
ELECTRICITY	2441-40-0000-51060-CAPER	\$ 5,944.97	\$ 5,352.33	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00
ELECTRICITY	2441-40-0000-51060-CENTE	\$ 4,123.65	\$ 4,498.26	\$ 4,500.00	\$ 5,000.00	\$ 5,000.00
ELECTRICITY	2441-40-0000-51060-CHLOE	\$ 4,664.37	\$ 6,127.50	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
ELECTRICITY	2441-40-0000-51060-COTTA	\$ 5,626.37	\$ 5,447.84	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
ELECTRICITY	2441-40-0000-51060-DEANE	\$ 4,652.16	\$ 3,807.71	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
ELECTRICITY	2441-40-0000-51060-FRASE	\$ 3,552.88	\$ 3,141.37	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
ELECTRICITY	2441-40-0000-51060-LAKES	\$ 3,969.11	\$ 4,289.88	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
ELECTRICITY	2441-40-0000-51060-PEYTO	\$ 4,957.90	\$ 5,303.68	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00
ELECTRICITY	2441-40-0000-51060-PINEC	\$ 6,359.16	\$ 6,843.65	\$ 7,500.00	\$ 8,000.00	\$ 8,000.00
ELECTRICITY	2441-40-0000-51060-WADDE	\$ 3,566.64	\$ 3,788.08	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00
WATER/SEWER/GARBAGE	2441-40-0000-51070	\$ 5,844.46	\$ 4,912.30	\$ 6,000.00	\$ 10,000.00	\$ 10,000.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-BOSTI	\$ 3,084.08	\$ 2,567.47	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-CAPER	\$ 2,979.57	\$ 3,332.26	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-CENTE	\$ 1,348.38	\$ 1,915.06	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-CHLOE	\$ 3,498.43	\$ 4,401.99	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-COTTA	\$ 3,578.84	\$ 5,551.50	\$ 5,700.00	\$ 5,500.00	\$ 5,500.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-DAY	\$ -	\$ -	\$ -	\$ -	\$ -
WATER/SEWER/GARBAGE	2441-40-0000-51070-DEANE	\$ 1,544.82	\$ 1,872.89	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-FRASE	\$ 1,563.08	\$ 1,699.87	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-LAKES	\$ 1,864.72	\$ 2,020.42	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-PEYTO	\$ 3,610.71	\$ 4,667.32	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-PINEC	\$ 1,583.91	\$ 2,617.24	\$ 3,600.00	\$ 3,500.00	\$ 3,500.00
WATER/SEWER/GARBAGE	2441-40-0000-51070-WADDE	\$ 1,768.02	\$ 1,974.06	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
MAINTENANCE CONTRACTS	2441-40-0000-51110	\$ 2,282.33	\$ 3,023.58	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-BOSTI	\$ 159.94	\$ 342.40	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-CAPER	\$ 763.30	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-CENTE	\$ 828.69	\$ 1,083.10	\$ 1,000.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-CHLOE	\$ 108.30	\$ 342.80	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-COTTA	\$ 115.00	\$ 434.00	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-DAY	\$ 348.46	\$ 525.00	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-DEANE	\$ 248.50	\$ 484.20	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-FRASE	\$ 396.20	\$ 622.40	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-LAKES	\$ 320.00	\$ -	\$ 1,000.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-PEYTO	\$ 172.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-PINEC	\$ 1,050.00	\$ 440.00	\$ 500.00	\$ 500.00	\$ 500.00
EQUIPMENT MAINTENANCE	2441-40-0000-51120-WADDE	\$ 403.50	\$ 468.30	\$ 500.00	\$ 500.00	\$ 500.00
REPAIRS TO BUILDINGS	2441-40-0000-51130	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
DSN ADMINISTRATION FUND 2441**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
RENTALS	2441-40-0000-51150	\$ 8,642.96	\$ 11,988.16	\$ 7,500.00	\$ 11,000.00	\$ 11,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160	\$ 44,856.35	\$ 24,707.49	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-BOSTI	\$ 3,122.17	\$ 5,246.80	\$ 8,500.00	\$ 5,000.00	\$ 5,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2441-40-0000-51160-CAPER	\$ 2,289.41	\$ 215.24	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-CASE	\$ 1,065.00	\$ 3,473.75	\$ 5,000.00	\$ 7,000.00	\$ 7,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-CENTE	\$ 7,442.42	\$ 8,279.04	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-CHLOE	\$ 2,023.15	\$ 4,759.63	\$ 6,500.00	\$ 6,000.00	\$ 6,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-COTTA	\$ 218.65	\$ 2,776.83	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
PROFESSIONAL SERVICES	2441-40-0000-51160-DAY	\$ 16,725.78	\$ 1,985.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-DEANE	\$ 3,250.42	\$ 5,926.49	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-EI	\$ 1,744.64	\$ 2,724.55	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-FRASE	\$ 3,831.66	\$ 4,865.67	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-LADYS	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	2441-40-0000-51160-LAKES	\$ 7,228.40	\$ 5,889.95	\$ 8,000.00	\$ 9,000.00	\$ 9,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-PEYTO	\$ 7,053.15	\$ 4,865.67	\$ 8,000.00	\$ 6,000.00	\$ 6,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-PINEC	\$ 10,540.41	\$ 9,491.15	\$ 11,000.00	\$ 10,000.00	\$ 10,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-SUPV	\$ 1,800.00	\$ 1,428.60	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
PROFESSIONAL SERVICES	2441-40-0000-51160-WADDE	\$ 552.41	\$ 1,932.71	\$ 4,500.00	\$ 5,000.00	\$ 5,000.00
NON-PROFESSIONAL SERVICES	2441-40-0000-51170	\$ -	\$ -	\$ -	\$ -	\$ -
NON-PROFESSIONAL SERVICES	2441-40-0000-51170-COTTA	\$ -	\$ -	\$ -	\$ -	\$ -
NON-PROFESSIONAL SERVICES	2441-40-0000-51170-CTH1	\$ -	\$ -	\$ 5,678.00	\$ 5,160.00	\$ 4,656.00
NON-PROFESSIONAL SERVICES	2441-40-0000-51170-FAMIL	\$ 25,316.00	\$ 21,064.05	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
NON-PROFESSIONAL SERVICES	2441-40-0000-51170-SUPV	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/DENTAL SERVICES	2441-40-0000-51190	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	2441-40-0000-51220	\$ 13,394.03	\$ 16,096.80	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-BOSTI	\$ 2,991.74	\$ 1,601.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-CAMP	\$ 2,990.00	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	2441-40-0000-51220-CAPER	\$ 4,347.22	\$ 4,123.37	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-CENTE	\$ 2,266.95	\$ 665.48	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-CHLOE	\$ 2,510.51	\$ 1,147.01	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-COTTA	\$ 1,872.66	\$ 401.76	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-CTH1	\$ 15,600.00	\$ 15,600.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-DEANE	\$ 2,552.84	\$ 1,030.48	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
CONTRACTUAL SERVICES	2441-40-0000-51220-FRASE	\$ 2,026.47	\$ 530.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-LAKES	\$ 3,591.71	\$ 2,010.52	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-PEYTO	\$ 2,412.59	\$ 1,134.91	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-PINEC	\$ 2,906.45	\$ 1,458.52	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00
CONTRACTUAL SERVICES	2441-40-0000-51220-WADDE	\$ 5,770.00	\$ 650.48	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00

**FY2027 APPROVED BUDGET
DSN ADMINISTRATION FUND 2441**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
TRANSPORTATION SERVICES	2441-40-0000-51230	\$ -	\$ -	\$ -	\$ -	\$ -
GROUPS MAINT SERVICES	2441-40-0000-51270	\$ 12,567.62	\$ 17,686.04	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-BOSTI	\$ 3,079.99	\$ 3,117.54	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-CAPER	\$ 2,749.92	\$ 2,798.79	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-CENTE	\$ 2,749.99	\$ 2,866.04	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-CHLOE	\$ 2,749.98	\$ 2,983.54	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-COTTA	\$ 2,749.97	\$ 3,397.54	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-DEANE	\$ 3,469.04	\$ 3,030.42	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-FRASE	\$ 2,749.98	\$ 3,072.42	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-LAKES	\$ 3,847.50	\$ 4,420.50	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
GROUPS MAINT SERVICES	2441-40-0000-51270-PEYTO	\$ 3,595.39	\$ 4,284.67	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
GROUPS MAINT SERVICES	2441-40-0000-51270-PINEC	\$ 3,847.50	\$ 6,826.50	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
GROUPS MAINT SERVICES	2441-40-0000-51270-WADDE	\$ 2,750.04	\$ 2,847.42	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300	\$ 4,291.61	\$ 2,337.61	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-BOSTI	\$ 179.84	\$ 165.34	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-CAPER	\$ 347.97	\$ 306.79	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-CENTE	\$ 605.26	\$ 3,365.62	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-CHLOE	\$ 263.39	\$ 2,008.30	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-COTTA	\$ 64.63	\$ 1,121.55	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-DAY	\$ 7,354.78	\$ 17,465.77	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-DEANE	\$ 23.65	\$ 591.99	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-FRASE	\$ 169.78	\$ 1,420.07	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-LAKES	\$ 159.97	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-PEYTO	\$ 27.73	\$ 1,262.70	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-PINEC	\$ 145.64	\$ 2,034.52	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-SUPV	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
VEHICLE MAINT SERVICES	2441-40-0000-51300-WADDE	\$ 508.98	\$ 1,712.11	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
DUES & SUBSCRIPTIONS	2441-40-0000-51310	\$ 2,771.60	\$ 2,795.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
TRAINING & CONFERENCES	2441-40-0000-51320	\$ 3,333.18	\$ 5,116.20	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TRAINING & CONFERENCES	2441-40-0000-51320-BOSTI	\$ 3,733.91	\$ 103.20	\$ 600.00	\$ 600.00	\$ 600.00
TRAINING & CONFERENCES	2441-40-0000-51320-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	2441-40-0000-51320-CAPER	\$ 1,812.38	\$ 28.39	\$ 600.00	\$ 600.00	\$ 600.00
TRAINING & CONFERENCES	2441-40-0000-51320-CASE	\$ 2,870.61	\$ 3,588.41	\$ 4,000.00	\$ 5,200.00	\$ 5,200.00
TRAINING & CONFERENCES	2441-40-0000-51320-CENTE	\$ 931.38	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
TRAINING & CONFERENCES	2441-40-0000-51320-CHLOE	\$ 1,103.40	\$ 783.83	\$ 800.00	\$ 1,300.00	\$ 1,300.00
TRAINING & CONFERENCES	2441-40-0000-51320-COTTA	\$ 1,998.78	\$ 776.70	\$ 800.00	\$ 1,800.00	\$ 1,800.00
TRAINING & CONFERENCES	2441-40-0000-51320-DAY	\$ 3,982.20	\$ 2,609.42	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00
TRAINING & CONFERENCES	2441-40-0000-51320-DEANE	\$ 525.88	\$ 172.05	\$ 600.00	\$ 1,800.00	\$ 1,800.00
TRAINING & CONFERENCES	2441-40-0000-51320-EI	\$ 5,458.81	\$ 5,169.47	\$ 7,000.00	\$ 7,500.00	\$ 7,500.00

**FY2027 APPROVED BUDGET
DSN ADMINISTRATION FUND 2441**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
TRAINING & CONFERENCES	2441-40-0000-51320-FRASE	\$ 1,261.98	\$ 1,075.52	\$ 800.00	\$ 1,500.00	\$ 1,500.00
TRAINING & CONFERENCES	2441-40-0000-51320-LAKES	\$ 942.74	\$ 1,528.20	\$ 600.00	\$ 600.00	\$ 600.00
TRAINING & CONFERENCES	2441-40-0000-51320-PEYTO	\$ 1,526.29	\$ 41.88	\$ 600.00	\$ 600.00	\$ 600.00
TRAINING & CONFERENCES	2441-40-0000-51320-PINEC	\$ 233.58	\$ 275.28	\$ 600.00	\$ 600.00	\$ 600.00
TRAINING & CONFERENCES	2441-40-0000-51320-SUPV	\$ -	\$ -	\$ 1,000.00	\$ 1,200.00	\$ 1,200.00
TRAINING & CONFERENCES	2441-40-0000-51320-WADDE	\$ 1,855.54	\$ 670.02	\$ 600.00	\$ 1,500.00	\$ 1,500.00
MILEAGE & SUBSISTENCE	2441-40-0000-51323	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE INSURANCE	2441-40-0000-51500	\$ 36,322.95	\$ 45,152.54	\$ -	\$ -	\$ -
BLDG/CONTENTS INSURANCE	2441-40-0000-51510	\$ 23,308.81	\$ 27,251.38	\$ -	\$ -	\$ -
MED/PROF LIAB INSURANCE	2441-40-0000-51520	\$ 6,925.00	\$ 7,424.00	\$ -	\$ -	\$ -
INSURANCE - OTHER	2441-40-0000-51540	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
GROUP BENEFITS - WORKERS COMP	2441-40-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2441-40-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2441-40-0000-52010	\$ 15,437.06	\$ 18,768.86	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
SUPPLIES & MATERIALS	2441-40-0000-52010-BOSTI	\$ 4,997.24	\$ 5,441.30	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2441-40-0000-52010-CAPER	\$ 3,104.07	\$ 3,670.74	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-CASE	\$ 1,191.03	\$ 1,510.35	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
SUPPLIES & MATERIALS	2441-40-0000-52010-CENTE	\$ 5,914.39	\$ 5,460.59	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-CHLOE	\$ 3,530.67	\$ 4,530.68	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-COTTA	\$ 3,966.56	\$ 3,248.93	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-DAY	\$ 26,943.27	\$ 30,105.82	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
SUPPLIES & MATERIALS	2441-40-0000-52010-DEANE	\$ 6,041.72	\$ 4,782.46	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-EI	\$ 1,938.19	\$ 950.80	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
SUPPLIES & MATERIALS	2441-40-0000-52010-FRASE	\$ 6,857.56	\$ 5,052.62	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-LADYS	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2441-40-0000-52010-LAKES	\$ 4,404.74	\$ 3,419.10	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-PEYTO	\$ 2,775.20	\$ 3,652.41	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-PINEC	\$ 5,267.14	\$ 5,022.65	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-SUPV	\$ 18.74	\$ 98.81	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
SUPPLIES & MATERIALS	2441-40-0000-52010-WADDE	\$ 3,682.06	\$ 4,482.66	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
FOOD SUPPLIES	2441-40-0000-52040	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SUPPLIES	2441-40-0000-52040-BOSTI	\$ 14,470.05	\$ 9,363.73	\$ 14,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-CAMP	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SUPPLIES	2441-40-0000-52040-CAPER	\$ 12,006.32	\$ 10,279.32	\$ 15,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-CENTE	\$ 7,507.51	\$ 11,179.43	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-CHLOE	\$ 7,501.49	\$ 10,605.49	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-COTTA	\$ 10,171.74	\$ 9,837.85	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-DAY	\$ 1,717.24	\$ 1,125.32	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00

**FY2027 APPROVED BUDGET
DSN ADMINISTRATION FUND 2441**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FOOD SUPPLIES	2441-40-0000-52040-DEANE	\$ 12,954.43	\$ 9,200.19	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-FRASE	\$ 16,837.39	\$ 11,995.22	\$ 16,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-LADYS	\$ 17.27	\$ -	\$ -	\$ -	\$ -
FOOD SUPPLIES	2441-40-0000-52040-LAKES	\$ 6,538.91	\$ 9,180.84	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-PEYTO	\$ 6,760.58	\$ 8,075.10	\$ 10,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-PINEC	\$ 7,915.66	\$ 8,443.19	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00
FOOD SUPPLIES	2441-40-0000-52040-WADDE	\$ 9,779.61	\$ 10,511.47	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00
UNIFORMS	2441-40-0000-52050	\$ -	\$ -	\$ -	\$ -	\$ -
UNIFORMS	2441-40-0000-52050-BOSTI	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300	\$ 2,911.81	\$ 3,461.47	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-BOSTI	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-CAPER	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-CENTE	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-CHLOE	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-DEANE	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-FRASE	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-LAKES	\$ 16.03	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-PEYTO	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-PINEC	\$ 16.03	\$ -	\$ -	\$ -	\$ -
MEDICAL/PHARMACY SUPPLIES	2441-40-0000-52300-WADDE	\$ -	\$ -	\$ -	\$ -	\$ -
FUELS/LUBRICANTS	2441-40-0000-52500	\$ 41,432.43	\$ 15,655.61	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
FUELS/LUBRICANTS	2441-40-0000-52500-BOSTI	\$ 132.16	\$ 910.43	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-CAPER	\$ -	\$ 2,591.37	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-CENTE	\$ 3,285.07	\$ 3,852.54	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-CHLOE	\$ 1,471.56	\$ 2,901.42	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-COTTA	\$ 1,481.35	\$ 2,068.43	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-DAY	\$ 14,361.98	\$ 28,656.22	\$ 46,000.00	\$ 46,000.00	\$ 46,000.00
FUELS/LUBRICANTS	2441-40-0000-52500-DEANE	\$ 995.57	\$ 1,423.11	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-EI	\$ 8,374.41	\$ -	\$ -	\$ -	\$ -
FUELS/LUBRICANTS	2441-40-0000-52500-FRASE	\$ 1,846.92	\$ 3,464.88	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00
FUELS/LUBRICANTS	2441-40-0000-52500-LAKES	\$ 128.59	\$ 22.25	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00
FUELS/LUBRICANTS	2441-40-0000-52500-PEYTO	\$ 1,046.30	\$ 1,718.97	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-PINEC	\$ 1,519.40	\$ 2,739.45	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00
FUELS/LUBRICANTS	2441-40-0000-52500-SUPV	\$ 1,136.34	\$ 1,204.38	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
FUELS/LUBRICANTS	2441-40-0000-52500-WADDE	\$ 1,053.76	\$ 1,559.43	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600	\$ 147.66	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
NON-CAP EQUIPMENT	2441-40-0000-52600-BOSTI	\$ 28.05	\$ 1,441.62	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-CAPER	\$ 942.31	\$ 2,512.31	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-CENTE	\$ 416.22	\$ 2,496.49	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00

**FY2027 APPROVED BUDGET
DSN ADMINISTRATION FUND 2441**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
NON-CAP EQUIPMENT	2441-40-0000-52600-CHLOE	\$ 707.18	\$ 3,937.60	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-COTTA	\$ 570.64	\$ 37.26	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-DAY	\$ 1,331.04	\$ 4,119.86	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
NON-CAP EQUIPMENT	2441-40-0000-52600-DEANE	\$ 576.62	\$ 2,414.17	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-FRASE	\$ 1,397.05	\$ 3,266.11	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-LAKES	\$ 1,620.29	\$ 2,933.51	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-PEYTO	\$ 1,742.34	\$ 344.88	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-PINEC	\$ 1,300.65	\$ 1,436.77	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
NON-CAP EQUIPMENT	2441-40-0000-52600-WADDE	\$ 55.56	\$ 2,529.81	\$ 1,000.00	\$ 3,500.00	\$ 3,500.00
VEHICLE PURCHASES	2441-40-0000-54000	\$ 28,995.08	\$ -	\$ 50,000.00	\$ -	\$ -
VEHICLE PURCHASES	2441-40-0000-54000-CAPER	\$ -	\$ -	\$ -	\$ 41,850.00	\$ 41,850.00
VEHICLE PURCHASES	2441-40-0000-54000-CENTE	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2441-40-0000-54000-CHLOE	\$ -	\$ -	\$ -	\$ 41,850.00	\$ 41,850.00
VEHICLE PURCHASES	2441-40-0000-54000-DAY	\$ 140,864.00	\$ -	\$ -	\$ 115,510.00	\$ 115,510.00
VEHICLE PURCHASES	2441-40-0000-54000-FRASE	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2441-40-0000-54000-PINEC	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2441-40-0000-54000-WADDE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2441-40-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING PURCHASES	2441-40-0000-54300	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	2441-40-0000-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2441-40-0000-54420	\$ 34,610.31	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2441-40-0000-59100	\$ 84,855.00	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,336,874.58	\$ 10,537,543.25	\$ 11,456,694.00	\$ 11,783,046.73	\$ 12,283,046.73
GRAND TOTAL		\$ (253,313.73)	\$ 194,087.92	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
HUMAN SERVICES FUND 2503**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
B C S D REVENUES	2503-50-0000-43660	\$ -	\$ -	\$ -	\$ -	\$ -
UNIVERSAL STAFFING - COSY	2503-50-0000-44610	\$ -	\$ -	\$ -	\$ -	\$ -
FAMILIES FIRST CONTRACT	2503-50-0000-44630	\$ (4,200.00)	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	2503-50-0000-46010	\$ (320.00)	\$ (427.00)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	2503-50-0000-47010	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	2503-50-0000-47030	\$ (15,000.00)	\$ (19,500.00)	\$ (15,000.00)	\$ -	\$ -
CONTRACT REVENUE	2503-50-0000-47620	\$ (207,232.00)	\$ (207,232.00)	\$ (217,232.00)	\$ (207,232.00)	\$ (207,232.00)
CONT FROM PR YR FUND BAL	2503-50-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2503-50-0000-49100	\$ (346,767.00)	\$ (191,816.00)	\$ (402,019.00)	\$ (465,000.00)	\$ (465,000.00)
TOTAL REVENUES		\$ (583,519.00)	\$ (418,975.00)	\$ (634,251.00)	\$ (672,232.00)	\$ (672,232.00)
SALARIES AND WAGES	2503-50-0000-50020	\$ 305,490.92	\$ 272,335.36	\$ 362,677.00	\$ 234,595.91	\$ 234,595.91
OVERTIME	2503-50-0000-50060	\$ -	\$ 103.20	\$ -	\$ -	\$ -
EMPLOYER FICA	2503-50-0000-50100	\$ 18,207.97	\$ 16,279.14	\$ 22,486.00	\$ 14,544.95	\$ 14,544.95
EMPLOYER MEDICARE	2503-50-0000-50110	\$ 4,258.31	\$ 3,807.25	\$ 5,259.00	\$ 3,401.64	\$ 3,401.64
EMPLOYER SC RETIREMENT	2503-50-0000-50120	\$ 54,667.76	\$ 49,655.76	\$ 67,313.00	\$ 43,541.00	\$ 43,541.00
EMPLOYER GROUP INSURANCE	2503-50-0000-50140	\$ 51,126.56	\$ 32,954.94	\$ 55,000.00	\$ 35,000.00	\$ 35,000.00
EMPLOYER WORK COMP INS	2503-50-0000-50150	\$ 2,446.96	\$ -	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
EMPLOYER TORT LIAB	2503-50-0000-50160	\$ 1,386.64	\$ -	\$ 1,500.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	2503-50-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	2503-50-0000-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	2503-50-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	2503-50-0000-51030	\$ 0.64	\$ -	\$ -	\$ -	\$ -
TELEPHONE/COMMUNICATION	2503-50-0000-51050	\$ 4,543.68	\$ 4,337.05	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00
RENTALS	2503-50-0000-51150	\$ -	\$ 344.13	\$ 500.00	\$ 500.00	\$ 500.00
PROFESSIONAL SERVICES	2503-50-0000-51160	\$ 14,250.00	\$ 5,413.64	\$ -	\$ -	\$ -
NON-PROFESSIONAL SERVICES	2503-50-0000-51170	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2503-50-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	2503-50-0000-51310	\$ 219.00	\$ 26.95	\$ 400.00	\$ 400.00	\$ 400.00
TRAINING & CONFERENCES	2503-50-0000-51320	\$ -	\$ 553.95	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
VEHICLE INSURANCE	2503-50-0000-51500	\$ -	\$ -	\$ -	\$ -	\$ -
INSURANCE - OTHER	2503-50-0000-51540	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
GROUP BENEFITS - WORKERS COMP	2503-50-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	2503-50-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	2503-50-0000-52010	\$ 1,821.64	\$ 1,039.27	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
FUELS/LUBRICANTS	2503-50-0000-52500	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2503-50-0000-52600	\$ 511.21	\$ 1,666.85	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
CAPITAL EQUIPMENT	2503-50-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT SUBSIDIES	2503-50-0000-55000	\$ 103,616.00	\$ 103,616.00	\$ 108,616.00	\$ 103,616.00	\$ 103,616.00

**FY2027 APPROVED BUDGET
HUMAN SERVICES FUND 2503**

Description	Account ID	FY24 Actuals		FY25 Actuals		FY26 Adopted		FY27 Requested		FY27 Approved
GENERAL CONTINGENCY	2503-50-0000-56000	\$	-	\$	-	\$	-	\$	224,132.50	\$ 224,132.50
	TOTAL EXPENDITURES	\$	562,547.29	\$	492,133.49	\$	634,251.00	\$	672,232.00	\$ 672,232.00
	GRAND TOTAL	\$	(20,971.71)	\$	73,158.49	\$	-	\$	-	\$ -

**FY2027 APPROVED BUDGET
LIBRARY IMPACT FEES FUND 2600**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	2600-60-0000-46010	\$ (183,442.00)	\$ (164,031.00)	\$ (80,000.00)	\$ (160,000.00)	\$ (160,000.00)
IMPACT FEES	2600-60-0000-47900-NORTH	\$ (276,838.22)	\$ (675,001.00)	\$ (700,000.00)	\$ (650,000.00)	\$ (650,000.00)
IMPACT FEES	2600-60-0000-47900-SOUTH	\$ (149,332.94)	\$ 50,341.86	\$ (40,000.00)	\$ (45,000.00)	\$ (45,000.00)
CONT FROM PR YR FUND BAL	2600-60-0000-48910	\$ -	\$ -	\$ (250,000.00)	\$ (695,000.00)	\$ (695,000.00)
TRANSFER IN	2600-60-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (609,613.16)	\$ (788,690.14)	\$ (1,070,000.00)	\$ (1,550,000.00)	\$ (1,550,000.00)
RENTALS	2600-60-0000-51150	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	2600-60-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY MATERIALS	2600-60-0000-52060	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2600-60-0000-52600	\$ 6,430.00	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	2600-60-0000-54000	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -
CAPITAL EQUIPMENT	2600-60-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	2600-60-0000-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2600-60-0000-54420-I2600	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2600-60-0000-54420-I2602	\$ 2,007,315.33	\$ -	\$ 800,000.00	\$ 1,550,000.00	\$ 1,550,000.00
RENOVATIONS TO BUILDINGS	2600-60-0000-54420-I2603	\$ 602,807.58	\$ 11,628.02	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2600-60-0000-54420-I2604	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2600-60-0000-54420-I2606	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2600-60-0000-54420-NORTH	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2600-60-0000-54420-SOUTH	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2600-60-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 2,616,552.91	\$ 11,628.02	\$ 1,070,000.00	\$ 1,550,000.00	\$ 1,550,000.00
GRAND TOTAL		\$ 2,006,939.75	\$ (777,062.12)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
BEAUFORT LIBRARY TRUST FUND 2610**

Description	Account ID	FY24 Actuals		FY25 Actuals		FY26 Adopted		FY27 Requested		FY27 Approved
INTEREST ON INVESTMENTS	2610-60-0000-46010	\$	(186.00)	\$	(186.00)	\$	(100.00)	\$	(100.00)	\$ (100.00)
TRUST FUNDS RECEIVED	2610-60-0000-47500	\$	-	\$	-	\$	-	\$	-	\$ -
CONT FROM PR YR FUND BAL	2610-60-0000-48910	\$	-	\$	-	\$	-	\$	(2,000.00)	\$ (2,000.00)
TOTAL REVENUES		\$	(186.00)	\$	(186.00)	\$	(100.00)	\$	(2,100.00)	\$ (2,100.00)
LIBRARY MATERIALS	2610-60-0000-52060	\$	1,303.85	\$	555.25	\$	100.00	\$	2,100.00	\$ 2,100.00
CAPITAL EQUIPMENT	2610-60-0000-54200	\$	-	\$	-	\$	-	\$	-	\$ -
TOTAL EXPENDITURES		\$	1,303.85	\$	555.25	\$	100.00	\$	2,100.00	\$ 2,100.00
GRAND TOTAL		\$	1,117.85	\$	369.25	\$	-	\$	-	\$ -

**FY2027 APPROVED BUDGET
LIBRARY TRUST FUND 2612**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	2612-60-0000-46010	\$ (84.00)	\$ (101.00)	\$ -	\$ -	\$ -
TRUST FUNDS RECEIVED	2612-60-0000-47500	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS	2612-60-0000-47600	\$ (50.00)	\$ (750.00)	\$ (100.00)	\$ (4,000.00)	\$ (4,000.00)
CONT FROM PR YR FUND BAL	2612-60-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	2612-60-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (134.00)	\$ (851.00)	\$ (100.00)	\$ (4,000.00)	\$ (4,000.00)
LIBRARY MATERIALS	2612-60-0000-52060	\$ -	\$ 412.46	\$ 100.00	\$ 4,000.00	\$ 4,000.00
NON-CAP EQUIPMENT	2612-60-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2612-60-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUNDS DISBURSED	2612-60-0000-57700	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	2612-60-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ 412.46	\$ 100.00	\$ 4,000.00	\$ 4,000.00
GRAND TOTAL		\$ (134.00)	\$ (438.54)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
LIBRARY SPECIAL TRUST FUND 2613**

Description	Account ID	FY24 Actuals		FY25 Actuals		FY26 Adopted		FY27 Requested		FY27 Approved
INTEREST ON INVESTMENTS	2613-60-0000-46010	\$	(6,391.00)	\$	(7,222.00)	\$	(6,000.00)	\$	(6,000.00)	\$ (6,000.00)
TRUST FUNDS RECEIVED	2613-60-0000-47500	\$	-	\$	-	\$	-	\$	-	\$ -
CONT FROM PR YR FUND BAL	2613-60-0000-48910	\$	-	\$	-	\$	-	\$	-	\$ -
TOTAL REVENUES		\$	(6,391.00)	\$	(7,222.00)	\$	(6,000.00)	\$	(6,000.00)	\$ (6,000.00)
PRINTING	2613-60-0000-51010	\$	-	\$	-	\$	-	\$	-	\$ -
SUPPLIES & MATERIALS	2613-60-0000-52010	\$	-	\$	-	\$	-	\$	-	\$ -
LIBRARY MATERIALS	2613-60-0000-52060	\$	-	\$	-	\$	6,000.00	\$	6,000.00	\$ 6,000.00
CAPITAL EQUIPMENT	2613-60-0000-54200	\$	-	\$	-	\$	-	\$	-	\$ -
TOTAL EXPENDITURES		\$	-	\$	-	\$	6,000.00	\$	6,000.00	\$ 6,000.00
GRAND TOTAL		\$	(6,391.00)	\$	(7,222.00)	\$	-	\$	-	\$ -

**FY2027 APPROVED BUDGET
DEL WEBB LIBRARY FEES FUND 2616**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	2616-60-0000-46010	\$ (44.00)	\$ (183.00)	\$ (54.00)	\$ (94.00)	\$ (94.00)
IMPACT FEES	2616-60-0000-47900	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2616-60-0000-48910	\$ -	\$ -	\$ (5,734.00)	\$ (5,856.00)	\$ (5,856.00)
TRANSFER IN	2616-60-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (44.00)	\$ (183.00)	\$ (5,788.00)	\$ (5,950.00)	\$ (5,950.00)
LIBRARY MATERIALS	2616-60-0000-52060	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2616-60-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2616-60-0000-54200	\$ -	\$ -	\$ 5,788.00	\$ 5,950.00	\$ 5,950.00
RENOVATIONS TO BUILDINGS	2616-60-0000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ 5,788.00	\$ 5,950.00	\$ 5,950.00
GRAND TOTAL		\$ (44.00)	\$ (183.00)	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
STATE AID - LIBRARY FUND 2629

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STATE AID TO LIBRARIES	2629-60-0000-43260	\$ (421,227.52)	\$ (468,727.52)	\$ (514,571.00)	\$ (515,216.00)	\$ (515,216.00)
INTEREST ON INVESTMENTS	2629-60-0000-46010	\$ (6,085.00)	\$ (6,611.00)	\$ (5,000.00)	\$ (6,000.00)	\$ (6,000.00)
CONT FROM PR YR FUND BAL	2629-60-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (427,312.52)	\$ (475,338.52)	\$ (519,571.00)	\$ (521,216.00)	\$ (521,216.00)
LIBRARY MATERIALS	2629-60-0000-52060	\$ 420,863.36	\$ 447,341.78	\$ 519,571.00	\$ 521,216.00	\$ 521,216.00
NON-CAP EQUIPMENT	2629-60-0000-52600	\$ -	\$ 21,379.79	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 420,863.36	\$ 468,721.57	\$ 519,571.00	\$ 521,216.00	\$ 521,216.00
GRAND TOTAL		\$ (6,449.16)	\$ (6,616.95)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
PARKS & REC IMPACT FEES FUND 2650**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	2650-60-0000-46010	\$ (315,504.00)	\$ (350,374.00)	\$ (150,000.00)	\$ (300,000.00)	\$ (300,000.00)
IMPACT FEES	2650-60-0000-47900-NORTH	\$ (376,047.19)	\$ (954,428.20)	\$ (300,000.00)	\$ (300,000.00)	\$ (300,000.00)
IMPACT FEES	2650-60-0000-47900-SOUTH	\$ (386,639.80)	\$ (424,178.00)	\$ (100,000.00)	\$ (300,000.00)	\$ (300,000.00)
CONT FROM PR YR FUND BAL	2650-60-0000-48910	\$ -	\$ -	\$ (11,000,000.00)	\$ (11,354,000.00)	\$ (11,354,000.00)
TOTAL REVENUES		\$ (1,078,190.99)	\$ (1,728,980.20)	\$ (11,550,000.00)	\$ (12,254,000.00)	\$ (12,254,000.00)
NON-CAP EQUIPMENT	2650-60-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	2650-60-0000-53000-I2652	\$ 242,959.50	\$ 254,529.00	\$ 262,242.00	\$ -	\$ -
BOND INTEREST	2650-60-0000-53010-I2652	\$ 102,774.12	\$ 90,626.14	\$ 82,990.00	\$ -	\$ -
VEHICLE PURCHASES	2650-60-0000-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	2650-60-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2650-60-0000-54420-I2652	\$ 162,747.10	\$ 101,165.29	\$ 9,604,768.00	\$ 150,000.00	\$ 150,000.00
RENOVATIONS TO BUILDINGS	2650-60-0000-54420-I2653	\$ 88,653.90	\$ 62,425.94	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2650-60-0000-54420-I2654	\$ 419,020.99	\$ -	\$ 100,000.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2650-60-0000-54420-I2655	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2650-60-0000-54420-NORTH	\$ 380,304.01	\$ 431,411.16	\$ 500,000.00	\$ 6,104,000.00	\$ 6,104,000.00
RENOVATIONS TO BUILDINGS	2650-60-0000-54420-SOUTH	\$ -	\$ -	\$ 500,000.00	\$ 6,000,000.00	\$ 6,000,000.00
TRANSFER OUT	2650-60-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,396,459.62	\$ 940,157.53	\$ 11,550,000.00	\$ 12,254,000.00	\$ 12,254,000.00
GRAND TOTAL		\$ 318,268.63	\$ (788,822.67)	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
PALS SPECIAL CAPITAL PROGRAM FUND 2662

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
SPORTS FEES	2662-60-0000-44400	\$ (2,991.37)	\$ (234,782.71)	\$ -	\$ -	\$ -
LATE FEE	2662-60-0000-44442	\$ -	\$ -	\$ -	\$ -	\$ -
CENTER ADMISSIONS	2662-60-0000-44454	\$ (100,508.06)	\$ (112,148.36)	\$ (75,000.00)	\$ (120,000.00)	\$ (120,000.00)
INTEREST ON INVESTMENTS	2662-60-0000-46010	\$ (3,439.00)	\$ (17,519.00)	\$ -	\$ (11,000.00)	\$ (11,000.00)
DONATIONS	2662-60-0000-47600	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	2662-60-0000-48910	\$ -	\$ -	\$ (120,000.00)	\$ (75,000.00)	\$ (75,000.00)
TOTAL REVENUES		\$ (106,938.43)	\$ (364,450.07)	\$ (195,000.00)	\$ (206,000.00)	\$ (206,000.00)
EQUIPMENT MAINTENANCE	2662-60-0000-51120	\$ -	\$ -	\$ -	\$ -	\$ -
REPAIRS TO BUILDINGS	2662-60-0000-51130	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
MISC. EXPENDITURES	2662-60-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
NON-CAP EQUIPMENT	2662-60-0000-52600	\$ -	\$ -	\$ -	\$ 46,000.00	\$ 46,000.00
CAPITAL EQUIPMENT	2662-60-0000-54200	\$ 231,486.35	\$ 10,507.50	\$ 195,000.00	\$ 135,000.00	\$ 135,000.00
LAND ACQUISITION	2662-60-0000-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	2662-60-0000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	2662-60-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 231,486.35	\$ 10,507.50	\$ 195,000.00	\$ 206,000.00	\$ 206,000.00
GRAND TOTAL		\$ 124,547.92	\$ (353,942.57)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
DEBT SERVICE FUND 3000**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CURRENT TAXES	3000-70-0000-41010	\$ (8,310,591.28)	\$ (8,524,368.69)	\$ (7,996,070.00)	\$ (8,808,576.00)	\$ (8,808,576.00)
DELINQUENT TAXES	3000-70-0000-41020	\$ (166,275.90)	\$ (198,625.25)	\$ (259,280.00)	\$ (159,108.00)	\$ (159,108.00)
AUTOMOBILE TAXES	3000-70-0000-41030	\$ (744,170.15)	\$ (579,522.32)	\$ (645,140.00)	\$ (532,100.00)	\$ (532,100.00)
3% & 7% PENALTIES ON TAX	3000-70-0000-41040	\$ (37,987.08)	\$ (37,496.94)	\$ (40,728.00)	\$ (34,465.00)	\$ (34,465.00)
HOMESTEAD EXEMPTION, ETC	3000-70-0000-43015	\$ (138,994.37)	\$ (135,310.72)	\$ -	\$ (150,000.00)	\$ (150,000.00)
MERCHANTS INVENTORY TAX	3000-70-0000-43020	\$ (38,899.64)	\$ (38,899.64)	\$ -	\$ (39,000.00)	\$ (39,000.00)
MOTOR CARRIER PAYMENTS	3000-70-0000-43022	\$ (18,310.15)	\$ 17,564.61	\$ -	\$ (18,500.00)	\$ (18,500.00)
PAYMENTS IN LIEU OF TAXES	3000-70-0000-43040	\$ -	\$ -	\$ -	\$ -	\$ -
PYMT IN LIEU OF - FEDERAL	3000-70-0000-43041	\$ (514.40)	\$ (464.99)	\$ -	\$ (800.00)	\$ (800.00)
INTEREST ON INVESTMENTS	3000-70-0000-46010	\$ (419,922.82)	\$ (474,465.37)	\$ (400,000.00)	\$ (60,000.00)	\$ (60,000.00)
BOND PROCEEDS	3000-70-0000-48200	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PREMIUMS	3000-70-0000-48240	\$ -	\$ (3,223,384.75)	\$ -	\$ -	\$ -
BOND PROCEEDS - REFUNDING	3000-70-0000-48300	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	3000-70-0000-48910	\$ -	\$ -	\$ -	\$ (197,323.00)	\$ (197,323.00)
TRANSFER IN	3000-70-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (9,875,665.79)	\$ (13,194,974.06)	\$ (9,341,218.00)	\$ (9,999,872.00)	\$ (9,999,872.00)
BOND PRINCIPAL	3000-70-0000-53000	\$ 7,400,852.00	\$ 22,181,181.50	\$ 5,204,724.00	\$ 5,872,433.00	\$ 5,872,433.00
BOND INTEREST	3000-70-0000-53010	\$ 2,482,058.26	\$ 2,410,369.80	\$ 3,651,727.00	\$ 3,992,439.00	\$ 3,992,439.00
BOND FEES	3000-70-0000-53020	\$ 13,961.88	\$ 304,003.31	\$ 484,767.00	\$ 135,000.00	\$ 135,000.00
TRANSFER OUT	3000-70-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,896,872.14	\$ 24,895,554.61	\$ 9,341,218.00	\$ 9,999,872.00	\$ 9,999,872.00
GRAND TOTAL		\$ 21,206.35	\$ 11,700,580.55	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
BLUFFTON PARKWAY DEBT SERVICE FUND 3100

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	3100-70-0000-46010	\$ (84,827.00)	\$ (123,427.00)	\$ (40,000.00)	\$ (60,000.00)	\$ (60,000.00)
CONT FROM PR YR FUND BAL	3100-70-0000-48910	\$ -	\$ -	\$ (629,931.00)	\$ -	\$ -
TRANSFER IN	3100-70-0000-49100	\$ (2,800,000.00)	\$ (2,747,320.00)	\$ (2,000,000.00)	\$ (440,000.00)	\$ (440,000.00)
TOTAL REVENUES		\$ (2,884,827.00)	\$ (2,870,747.00)	\$ (2,669,931.00)	\$ (500,000.00)	\$ (500,000.00)
BOND PRINCIPAL	3100-70-0000-53000	\$ 2,510,280.00	\$ 2,579,643.00	\$ 2,579,643.00	\$ 492,752.48	\$ 492,752.48
BOND INTEREST	3100-70-0000-53010	\$ 242,985.20	\$ 167,676.80	\$ 90,288.00	\$ 7,247.52	\$ 7,247.52
TRANSFER OUT	3100-70-0000-59100	\$ 2,195,551.24	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 4,948,816.44	\$ 2,747,319.80	\$ 2,669,931.00	\$ 500,000.00	\$ 500,000.00
GRAND TOTAL		\$ 2,063,989.44	\$ (123,427.20)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
CAPITAL IMPROVEMENTS FUND 4000**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CURRENT TAXES	4000-80-0000-41010	\$ (6,169,175.13)	\$ (8,490,789.42)	\$ (8,331,870.00)	\$ (590,790.00)	\$ (1,476,975.00)
DELINQUENT TAXES	4000-80-0000-41020	\$ (90,488.28)	\$ (176,034.75)	\$ (1,205,429.00)	\$ (9,872.00)	\$ (24,679.00)
AUTOMOBILE TAXES	4000-80-0000-41030	\$ (201,455.21)	\$ (487,395.09)	\$ -	\$ (32,748.00)	\$ (81,870.00)
3% & 7% PENALTIES ON TAX	4000-80-0000-41040	\$ (20,448.09)	\$ (34,228.13)	\$ -	\$ (2,207.00)	\$ (5,517.00)
COUNTY RECORDING FEES-RMC	4000-80-0000-44020	\$ -	\$ -	\$ -	\$ -	\$ -
EMERGENCY MEDICAL FEES	4000-80-0000-44220	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	4000-80-0000-46010	\$ (471,259.00)	\$ (81,763.00)	\$ (250,000.00)	\$ (125,000.00)	\$ (125,000.00)
MISCELLANEOUS REVENUES	4000-80-0000-47010	\$ (1,818.81)	\$ -	\$ -	\$ -	\$ -
SALE OF COUNTY PROPERTY	4000-80-0000-47400	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	4000-80-0000-48200	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	4000-80-0000-48910	\$ -	\$ -	\$ (11,792,097.45)	\$ (9,785,994.00)	\$ (9,785,994.52)
TRANSFER IN	4000-80-0000-49100	\$ (2,207,051.24)	\$ (21,798,994.08)	\$ (14,970,000.00)	\$ -	\$ -
TRANSFER IN	4000-80-1000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID TO SUBDIVISIONS	4000-80-1243-43010-ALLJO	\$ -	\$ (1,200,000.00)	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (9,161,695.76)	\$ (32,269,204.47)	\$ (36,549,396.45)	\$ (10,546,611.00)	\$ (11,500,035.52)
DIRECT SUBSIDIES	4000-10-0000-55000	\$ -	\$ -	\$ 15,000,830.00	\$ -	\$ -
PROFESSIONAL SERVICES	4000-10-1000-51160	\$ -	\$ -	\$ 45,500.00	\$ -	\$ -
VEHICLE PURCHASES	4000-20-1201-54000	\$ -	\$ 1,723,492.97	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-30-1301-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-60-1620-54420	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	4000-80-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
BOND FEES	4000-80-0000-53020	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-0000-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-0000-54200	\$ 34,129.22	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	4000-80-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	4000-80-0000-59100	\$ 15,652.00	\$ -	\$ -	\$ -	\$ 465,000.00
LAND ACQUISITION	4000-80-1000-54400	\$ -	\$ 1,145,108.18	\$ 1,854,891.82	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1000-54420	\$ 149,902.49	\$ -	\$ 695,664.00	\$ -	\$ -
INFRASTRUCTURE	4000-80-1000-54500	\$ -	\$ 325,000.00	\$ -	\$ -	\$ -
INFRASTRUCTURE	4000-80-1000-54500-24008	\$ -	\$ 52,850.00	\$ 1,172,150.00	\$ -	\$ 1,432,390.52
CAPITAL EQUIPMENT	4000-80-1020-54200	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1020-54200-4IT01	\$ -	\$ -	\$ 1,840,000.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1020-54420	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1060-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1060-54200	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	4000-80-1060-54400	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1102-54000	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING PURCHASES	4000-80-1102-54300	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
CAPITAL IMPROVEMENTS FUND 4000**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
RENOVATIONS TO BUILDINGS	4000-80-1102-54420	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	4000-80-1111-56000	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1115-54000	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1130-54000	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4000-80-1143-51160	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1143-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1143-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1143-54420	\$ 27,081.62	\$ -	\$ 77,959.00	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1150-54200	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1152-54200	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4000-80-1201-51160	\$ -	\$ -	\$ 48,750.00	\$ 18,000.00	\$ 18,000.00
VEHICLE PURCHASES	4000-80-1201-54000	\$ 345,226.37	\$ -	\$ 351,507.03	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1201-54200	\$ 210,207.60	\$ 46,229.38	\$ 1,942,700.00	\$ 604,565.00	\$ 604,565.00
CAPITAL EQUIPMENT	4000-80-1201-54200-5SH03	\$ -	\$ 115,000.00	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1201-54200-5SH04	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1201-54200-5SH06	\$ -	\$ 123,684.52	\$ 3,888.77	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1201-54200-5SH11	\$ -	\$ 300,626.99	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1201-54200-5SH20	\$ -	\$ 595,227.40	\$ 1,001,634.07	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1201-54420	\$ -	\$ -	\$ 325,000.00	\$ 1,477,000.00	\$ 1,477,000.00
PROFESSIONAL SERVICES	4000-80-1230-51160	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00
VEHICLE PURCHASES	4000-80-1230-54000	\$ 1,976,491.86	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1230-54200	\$ -	\$ -	\$ -	\$ 620,000.00	\$ 620,000.00
RENOVATIONS TO BUILDINGS	4000-80-1230-54420	\$ 2,039.77	\$ 19,552.61	\$ -	\$ 535,000.00	\$ 535,000.00
LAND ACQUISITION	4000-80-1241-54400	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4000-80-1243-51160	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	4000-80-1243-54500	\$ 1,654,727.00	\$ 476,883.58	\$ 2,359,634.17	\$ 1,982,391.00	\$ 550,000.00
INFRASTRUCTURE	4000-80-1243-54500-ALLJO	\$ -	\$ -	\$ 1,200,000.00	\$ -	\$ -
BUILDING PURCHASES	4000-80-1250-54300	\$ 98,668.00	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1250-54420	\$ -	\$ 1,237,238.83	\$ 1,758,961.17	\$ 2,050,700.00	\$ 2,050,700.00
LAND ACQUISITION	4000-80-1260-54400	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	4000-80-1270-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1270-54420	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1301-54000	\$ 685,895.46	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1301-54200	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	4000-80-1301-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1301-54420	\$ 978,916.16	\$ 110,745.65	\$ 335,748.19	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1301-54420-25PW3	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1301-54420-25PW4	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4000-80-1310-51160	\$ -	\$ 1,780.58	\$ 25,000.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
CAPITAL IMPROVEMENTS FUND 4000**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
VEHICLE PURCHASES	4000-80-1310-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1310-54200	\$ -	\$ 8,559.66	\$ 193,089.00	\$ 185,000.00	\$ 185,000.00
BUILDING PURCHASES	4000-80-1310-54300	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1310-54420	\$ 115,841.00	\$ 944,897.48	\$ 1,690,138.35	\$ -	\$ 303,183.00
PROFESSIONAL SERVICES	4000-80-1330-51160	\$ -	\$ 30,705.62	\$ 69,294.38	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1330-54200	\$ 127,138.51	\$ 57,247.46	\$ -	\$ -	\$ -
LAND ACQUISITION	4000-80-1330-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1330-54420	\$ 962,829.93	\$ 692,930.09	\$ 1,274,613.09	\$ 1,841,540.00	\$ 1,841,540.00
Professional Services	4000-80-1340-51160	\$ -	\$ -	\$ -	\$ -	\$ -
Renovations to Buildings	4000-80-1340-54420	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	4000-80-1340-54500	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4000-80-1400-51160	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1400-54000	\$ 62,655.26	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1400-54200	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	4000-80-1400-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1400-54420	\$ 14,608.00	\$ 16,015.00	\$ 12,969.00	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1500-54000	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4000-80-1600-51160	\$ -	\$ -	\$ -	\$ -	\$ 185,242.00
VEHICLE PURCHASES	4000-80-1600-54000	\$ 189,786.79	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1600-54200	\$ 132,287.28	\$ 243,855.00	\$ 165,565.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1600-54420	\$ 1,317,515.39	\$ 2,426,567.36	\$ 2,890,129.62	\$ 1,157,415.00	\$ 1,157,415.00
INFRASTRUCTURE	4000-80-1600-54500	\$ -	\$ -	\$ 22,000.00	\$ -	\$ -
VEHICLE PURCHASES	4000-80-1620-54000	\$ 28,341.79	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-1620-54200	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	4000-80-1620-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4000-80-1620-54420	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE PURCHASES	4000-80-3500-54000	\$ -	\$ 3,156,294.27	\$ 113,705.73	\$ -	\$ -
CAPITAL EQUIPMENT	4000-80-3500-54200	\$ -	\$ 71,525.94	\$ 3,074.06	\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,129,941.50	\$ 14,002,018.57	\$ 36,549,396.45	\$ 10,546,611.00	\$ 11,500,035.52
GRAND TOTAL		\$ (31,754.26)	\$ (18,267,185.90)	\$ -	\$ -	\$ -

FY2027 Fund 4000 Project List

Funded & Partially Funded CIP Projects	Project Code	FY2027	FY2028	FY2029	FY2030	Total Secured Funding	Total Project Budget	Department	Ranking	Priority Group
SCDPH Interior Renovation	27001	1,841,540.00	-	-	-	2,966,540.00	2,966,540.00	Capital Projects	N/A	A
Detention Center Gym Conversion Project	27002	1,500,000.00	-	-	-	1,500,000.00	1,500,000.00	Detention Center	109	A
Replace Food Port Doors	27003	550,700.00	550,700.00	550,700.00	-	550,700.00	1,652,100.00	Detention Center	109	A
Cardiac Monitor/Defibrillator Replacement	27004	620,000.00	-	-	-	620,000.00	620,000.00	EMS	104	A
EMS Headquarters Renovations	27005	610,000.00	-	-	-	610,000.00	610,000.00	EMS	N/A	A
Jenkins Ferry Embarkation Parking	27006	200,000.00	2,000,000.00	-	-	200,000.00	2,200,000.00	Engineering	111	A
Admin Parking Lot	27007	1,432,390.52	-	-	-	1,432,390.52	1,432,390.52	Engineering	109	A
Melrose Parking and Site Improvements	27008	150,000.00	2,000,000.00	-	-	150,000.00	2,150,000.00	Engineering	104	A
Lady's Island Dr - Ribaut Road Intersection Improvements	27009	200,000.00	-	-	-	323,365.00	323,365.00	Engineering	101	A
Sheriff Office DNA Lab Generator	27010	185,000.00	-	-	-	185,000.00	185,000.00	Facilities	N/A	B
Shell Point Pickleball/Tennis Resurface	27011	200,000.00	-	-	-	200,000.00	200,000.00	Parks	82	B
Beaufort High School Pool Repairs and Upgrades	27012	957,415.00	-	-	-	958,824.25	958,824.25	Parks	93	B
Two Way Radio TDMA Software Update	27013	175,210.00	-	-	-	175,210.00	175,210.00	Sheriff's Office	115	A
Traffic Camera Network Switches (22)	27014	162,550.00	-	-	-	162,550.00	162,550.00	Sheriff's Office	114	A
GeTac Body Worn Camera Replacement	27015	91,805.00	-	-	-	91,805.00	91,805.00	Sheriff's Office	104	A
Warehouse Upfit Phase 2 - Evidence Storage Locker/Cage	27016	183,000.00	-	-	-	183,000.00	183,000.00	Sheriff's Office	99	B
Network Switch Upgrades	27017	175,000.00	-	-	-	175,000.00	175,000.00	Sheriff's Office	98	B
Weapons Range Refurbishment and Upgrade	27018	212,000.00	-	-	-	212,000.00	212,000.00	Sheriff's Office	95	B
Helicopter Hangar Improvements	27019	1,100,000.00	-	-	-	1,100,000.00	1,100,000.00	Sheriff's Office	N/A	A
Admin Bldg HVAC/New Boiler/Pipe Unions Project	27020	303,183.00	-	-	-	303,183.00	303,183.00	Facilities	N/A	A
MC Riley Sports Complex (Design)	27021	185,242.00	-	-	-	185,242.00	185,242.00	Parks	N/A	A
		11,035,035.52								

**FY2027 APPROVED BUDGET
2017 GO BONDS FUND 4010**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	4010-80-0000-46010	\$ (227,222.00)	\$ (238,629.09)	\$ (125,000.00)	\$ (200,000.00)	\$ (200,000.00)
CONTRIBUTION	4010-80-0000-47030	\$ (178,932.95)	\$ (211,359.44)	\$ -		
BOND PROCEEDS	4010-80-0000-48200	\$ -	\$ -	\$ -		
CONT FROM PR YR FUND BAL	4010-80-0000-48910	\$ -	\$ -	\$ (8,178,065.00)	\$ (7,939,407.00)	\$ (7,939,407.00)
TOTAL REVENUES		\$ (406,154.95)	\$ (449,988.53)	\$ (8,303,065.00)	\$ (8,139,407.00)	\$ (8,139,407.00)
CAPITAL EQUIPMENT	4010-80-0000-54200	\$ 102,757.00	\$ 236,037.52	\$ 36,500.00	\$ 36,500.00	\$ 36,500.00
RENOVATIONS TO BUILDINGS	4010-80-0000-54420	\$ 418,759.45	\$ 388,329.86	\$ 4,568,394.00	\$ 4,404,736.00	\$ 5,104,736.00
INFRASTRUCTURE	4010-80-0000-54500	\$ 681,882.92	\$ -	\$ 1,350,000.00	\$ 1,350,000.00	\$ 650,000.00
GENERAL CONTINGENCY	4010-80-0000-56000	\$ -	\$ -	\$ 2,348,171.00	\$ 2,348,171.00	\$ 2,348,171.00
TRANSFER OUT	4010-80-0000-59100	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES		\$ 1,203,399.37	\$ 624,367.38	\$ 8,303,065.00	\$ 8,139,407.00	\$ 8,139,407.00
GRAND TOTAL		\$ 797,244.42	\$ 174,378.85	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
2019A GO BONDS FUND 4011**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	4011-80-0000-46010	\$ (120,907.00)	\$ (101,437.00)	\$ (60,000.00)	\$ (40,000.00)	\$ (40,000.00)
BOND PROCEEDS	4011-80-0000-48200	\$ -	\$ -	\$ -		
CONT FROM PR YR FUND BAL	4011-80-0000-48910	\$ -	\$ -	\$ (2,390,757.00)	\$ (2,646,181.00)	\$ (2,646,181.00)
TOTAL REVENUES		\$ (120,907.00)	\$ (101,437.00)	\$ (2,450,757.00)	\$ (2,686,181.00)	\$ (2,686,181.00)
RENOVATIONS TO BUILDINGS	4011-80-0000-54420	\$ 1,013,112.79	\$ 2,219,222.56	\$ 1,946,514.00	\$ 1,582,000.00	\$ 1,582,000.00
GENERAL CONTINGENCY	4011-80-0000-56000	\$ -	\$ -	\$ 1,104,181.00	\$ 1,104,181.00	\$ 1,104,181.00
TRANSFER OUT	4011-80-0000-59100	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES		\$ 1,013,112.79	\$ 2,219,222.56	\$ 3,050,695.00	\$ 2,686,181.00	\$ 2,686,181.00
GRAND TOTAL		\$ 892,205.79	\$ 2,117,785.56	\$ 599,938.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
2020 GO BONDS FUND 4012**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	4012-80-0000-46010	\$ (99,860.00)	\$ (104,417.00)	\$ (50,000.00)	\$ (60,000.00)	\$ (60,000.00)
BOND PROCEEDS	4012-80-0000-48200	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	4012-80-0000-48910	\$ -	\$ -	\$ (1,877,823.00)	\$ (2,142,077.00)	\$ (2,142,077.00)
TOTAL REVENUES		\$ (99,860.00)	\$ (104,417.00)	\$ (1,927,823.00)	\$ (2,202,077.00)	\$ (2,202,077.00)
NON-CAP EQUIPMENT	4012-80-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
SITE DEVELOPMENT	4012-80-0000-54100	\$ -	\$ -	\$ 1,883,050.00	\$ 1,883,050.00	\$ 1,883,050.00
CAPITAL EQUIPMENT	4012-80-0000-54200	\$ 142,425.09	\$ 205,381.97	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4012-80-0000-54420	\$ 68,042.05	\$ 575,748.39	\$ 779,551.00	\$ 319,027.00	\$ 319,027.00
GENERAL CONTINGENCY	4012-80-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 210,467.14	\$ 781,130.36	\$ 2,662,601.00	\$ 2,202,077.00	\$ 2,202,077.00
GRAND TOTAL		\$ 110,607.14	\$ 676,713.36	\$ 734,778.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
2025 GO BONDS FUND 4013**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	4013-80-0000-46010	\$ -	\$ (918,212.00)	\$ (918,212.00)	\$ (1,000,000.00)	\$ (1,000,000.00)
BOND PROCEEDS	4013-80-0000-48200	\$ -	\$ (68,920,000.00)	\$ -		
CONT FROM PR YR FUND BAL	4013-80-0000-48910	\$ -	\$ -	\$ -	\$ (60,330,423.08)	\$ (60,268,074.15)
TRANSFER IN	4013-80-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ -	\$ (69,838,212.00)	\$ (918,212.00)	\$ (61,330,423.08)	\$ (61,268,074.15)
NON-CAP EQUIPMENT	4013-80-0000-52600	\$ -	\$ -	\$ -	\$ -	\$ -
SITE DEVELOPMENT	4013-80-0000-54100	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	4013-80-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4013-80-0000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	4013-80-0000-54500	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT SUBSIDIES	4013-80-0000-55000	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	4013-80-0000-56000	\$ -	\$ -	\$ 1,302,331.00	\$ 1,302,331.00	\$ 1,302,331.00
RENOVATIONS TO BUILDINGS	4013-80-1243-54420	\$ -	\$ -	\$ 3,500,000.00	\$ 3,500,000.00	\$ 3,500,000.00
INFRASTRUCTURE	4013-80-1243-54500	\$ -	\$ -	\$ 2,550,000.00	\$ 677,046.55	\$ 677,046.55
CAPITAL EQUIPMENT	4013-80-1020-54200-4IT01	\$ -	\$ -	\$ 1,750,000.00	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4013-80-1143-54420	\$ -	\$ -	\$ 110,000.00	\$ 70,988.75	\$ 31,249.75
CAPITAL EQUIPMENT	4013-80-1150-54200	\$ -	\$ -	\$ 739,349.00	\$ 7,979.05	\$ 7,979.04
CAPITAL EQUIPMENT	4013-80-1250-54200	\$ -	\$ -	\$ 19,000.00	\$ 2,059.32	\$ 2,059.20
RENOVATIONS TO BUILDINGS	4013-80-1250-54420	\$ -	\$ -	\$ 1,000,740.00	\$ 711,445.42	\$ 711,445.42
RENOVATIONS TO BUILDINGS	4013-80-1270-54420	\$ -	\$ -	\$ 197,821.00	\$ 57,821.00	\$ 52,987.00
PROFESSIONAL SERVICES	4013-80-1310-51160	\$ -	\$ -	\$ 395,000.00	\$ 315,500.00	\$ 315,500.00
CAPITAL EQUIPMENT	4013-80-1310-54200	\$ -	\$ -	\$ 2,103,000.00	\$ 959,127.42	\$ 906,252.42
RENOVATIONS TO BUILDINGS	4013-80-1310-54420	\$ -	\$ -	\$ 2,835,536.00	\$ 2,134,943.00	\$ 2,043,975.05
RENOVATIONS TO BUILDINGS	4013-80-1330-54420	\$ -	\$ -	\$ 14,595,000.00	\$ 14,508,744.51	\$ 14,500,000.51
INFRASTRUCTURE	4013-80-1340-54500	\$ -	\$ -	\$ 1,573,040.00	\$ 1,106,988.55	\$ 1,137,148.39
PROFESSIONAL SERVICES	4013-80-1400-51160	\$ -	\$ -	\$ 106,100.00	\$ 106,100.00	\$ -
RENOVATIONS TO BUILDINGS	4013-80-1400-54420	\$ -	\$ -	\$ 1,068,171.00	\$ 1,036,971.19	\$ 1,174,271.00
PROFESSIONAL SERVICES	4013-80-1600-51160	\$ -	\$ -	\$ 217,260.00	\$ 192,260.00	\$ 192,260.00
RENOVATIONS TO BUILDINGS	4013-80-1600-54420	\$ -	\$ -	\$ 2,426,740.00	\$ 2,437,850.32	\$ 2,511,301.82
INFRASTRUCTURE	4013-80-1600-54500	\$ -	\$ -	\$ 450,000.00	\$ 221,355.00	\$ 221,355.00
CAPITAL EQUIPMENT	4013-80-1201-54200	\$ -	\$ -	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00
RENOVATIONS TO BUILDINGS	4013-80-1201-54420	\$ -	\$ -	\$ 825,000.00	\$ 825,000.00	\$ 825,000.00
RENOVATIONS TO BUILDINGS	4013-80-1301-54420	\$ -	\$ -	\$ 25,000,000.00	\$ 25,000,000.00	\$ 25,000,000.00
INFRASTRUCTURE	4013-80-1301-54500	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
RENOVATIONS TO BUILDINGS	4013-80-1610-54420	\$ -	\$ -	\$ 5,940,912.00	\$ 5,940,912.00	\$ 5,940,912.00
TOTAL EXPENDITURES		\$ -	\$ -	\$ 68,920,000.00	\$ 61,330,423.08	\$ 61,268,074.15
GRAND TOTAL		\$ -	\$ (69,838,212.00)	\$ 68,001,788.00	\$ -	\$ -

**FY2027 APPROVED BUDGET
REAL PROPERTY PROGRAM FUND 4500**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	4500-80-0000-46010	\$ (191,871.00)	\$ (133,155.00)	\$ (50,000.00)	\$ -	\$ -
MISCELLANEOUS REVENUES	4500-80-0000-47010	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	4500-80-0000-48200	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PREMIUMS	4500-80-0000-48240	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	4500-80-0000-48910	\$ -	\$ -	\$ (3,600,000.00)	\$ (96,575.00)	\$ (96,575.00)
TRANSFER IN	4500-80-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (191,871.00)	\$ (133,155.00)	\$ (3,650,000.00)	\$ (96,575.00)	\$ (96,575.00)
TELEPHONE/COMMUNICATION	4500-80-0000-51050	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4500-80-0000-51160	\$ 194,711.09	\$ 239,742.28	\$ 60,667.00	\$ 96,575.00	\$ 96,575.00
LEGAL SERVICES	4500-80-0000-51162	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	4500-80-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
BOND FEES	4500-80-0000-53020	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING PURCHASES	4500-80-0000-54300	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	4500-80-0000-54400	\$ 6,460,794.03	\$ 3,481,030.34	\$ 3,589,333.00	\$ -	\$ -
GENERAL CONTINGENCY	4500-80-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	4500-80-0000-59100	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 8,655,505.12	\$ 3,720,772.62	\$ 3,650,000.00	\$ 96,575.00	\$ 96,575.00
GRAND TOTAL		\$ 8,463,634.12	\$ 3,587,617.62	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
R&C PASSIVE PARKS FUND 4502**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INTEREST ON INVESTMENTS	4502-80-0000-46010	\$ (140,581.00)	\$ (144,550.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
DONATIONS	4502-80-0000-47600	\$ (50,000.00)	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	4502-80-0000-48910	\$ -	\$ -	\$ (4,500,000.00)	\$ (3,150,000.00)	\$ (3,150,000.00)
TRANSFER IN	4502-80-0000-49100	\$ (2,000,000.00)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (2,190,581.00)	\$ (144,550.00)	\$ (4,550,000.00)	\$ (3,200,000.00)	\$ (3,200,000.00)
MISC. EXPENDITURES	4502-80-0000-51990	\$ -	\$ 74,500.00	\$ -	\$ -	\$ -
LAND ACQUISITION	4502-80-0000-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	4502-80-0000-54420	\$ 430,922.99	\$ 297,049.98	\$ 4,550,000.00	\$ 3,200,000.00	\$ 3,200,000.00
GENERAL CONTINGENCY	4502-80-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	4502-80-0000-59100	\$ -	\$ 90,820.00	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 430,922.99	\$ 462,369.98	\$ 4,550,000.00	\$ 3,200,000.00	\$ 3,200,000.00
GRAND TOTAL		\$ (1,759,658.01)	\$ 317,819.98	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
GENERAL ADMIN - CIP/TIF/IF FUND 4701**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY17 Requested	FY27 Approved
LOCAL OPTION SALES TAX	4701-80-0000-43011	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANT FUNDS	4701-80-0000-43770	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL GRANT FUNDS	4701-80-0000-43780	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	4701-80-0000-46010	\$ (63,640.00)	\$ (31,882.00)	\$ (50,481.00)	\$ (48,668.00)	\$ (48,668.00)
UNREALIZED GAIN/LOSSES	4701-80-0000-46020	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	4701-80-0000-47010	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTION	4701-80-0000-47030	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	4701-80-0000-48910	\$ -	\$ -	\$ (2,426,388.00)	\$ (2,476,869.00)	\$ (2,476,869.00)
TRANSFER IN	4701-80-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (63,640.00)	\$ (31,882.00)	\$ (2,476,869.00)	\$ (2,525,537.00)	\$ (2,525,537.00)
SALARIES AND WAGES	4701-80-0000-50020	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	4701-80-0000-50060	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	4701-80-0000-50100	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	4701-80-0000-50110	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	4701-80-0000-50120	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	4701-80-0000-50140	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER WORKERS COMP	4701-80-0000-50150	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	4701-80-0000-50160	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	4701-80-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4701-80-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	4701-80-0000-54500	\$ 522,801.97	\$ 1,683,405.42	\$ 2,476,869.00	\$ 2,525,537.00	\$ 2,525,537.00
GENERAL CONTINGENCY	4701-80-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 522,801.97	\$ 1,683,405.42	\$ 2,476,869.00	\$ 2,525,537.00	\$ 2,525,537.00
GRAND TOTAL		\$ 459,161.97	\$ 1,651,523.42	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
2018 SALES TAX FUND 4705**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
LOCAL OPTION SALES TAX	4705-80-0000-43011	\$ (169,701.10)	\$ (97,578.57)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
STATE GRANT FUNDS	4705-80-0000-43770	\$ (3,392,328.00)	\$ -	\$ -	\$ -	\$ -
FEDERAL GRANT FUNDS	4705-80-0000-43780	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	4705-80-0000-46010	\$ (3,794,059.00)	\$ (3,866,200.00)	\$ (3,000,000.00)	\$ (3,000,000.00)	\$ (3,000,000.00)
MISCELLANEOUS REVENUES	4705-80-0000-47010	\$ -	\$ (87,353.58)	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	4705-80-0000-48910	\$ -	\$ -	\$ (133,000,000.00)	\$ (133,000,000.00)	\$ (133,000,000.00)
TOTAL REVENUES		\$ (7,356,088.10)	\$ (4,051,132.15)	\$ (136,050,000.00)	\$ (136,050,000.00)	\$ (136,050,000.00)
SALARIES AND WAGES	4705-80-0000-50020	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	4705-80-0000-50100	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	4705-80-0000-50110	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	4705-80-0000-50120	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	4705-80-0000-54500-LIMP	\$ 2,633,870.39	\$ 423,817.20	\$ 26,100,000.00	\$ 26,100,000.00	\$ 26,100,000.00
INFRASTRUCTURE	4705-80-0000-54500-PGMNT	\$ 808,416.18	\$ 821,690.03	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
INFRASTRUCTURE	4705-80-0000-54500-PTHWY	\$ 2,395,133.52	\$ 4,674,825.19	\$ 17,400,000.00	\$ 17,400,000.00	\$ 17,400,000.00
INFRASTRUCTURE	4705-80-0000-54500-US278	\$ 12,540,522.94	\$ -	\$ 71,500,000.00	\$ 71,500,000.00	\$ 71,500,000.00
GENERAL CONTINGENCY	4705-80-0000-56000	\$ -	\$ -	\$ 18,050,000.00	\$ 18,050,000.00	\$ 18,050,000.00
TOTAL EXPENDITURES		\$ 18,377,943.03	\$ 5,920,332.42	\$ 136,050,000.00	\$ 136,050,000.00	\$ 136,050,000.00
GRAND TOTAL		\$ 11,021,854.93	\$ 1,869,200.27	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
GREENSPACE FUND 4706**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
LOCAL OPTION SALES TAX	4706-10-0000-43011	\$ (65,432,886.75)	\$ (48,937,772.05)	\$ (41,000,000.00)	\$ -	\$ -
INTEREST ON INVESTMENTS	4706-10-0000-46010	\$ (1,158,050.00)	\$ (2,617,072.00)	\$ (500,000.00)	\$ (1,000,000.00)	\$ (1,000,000.00)
CONT FROM PR YR FUND BAL	4706-10-0000-48910	\$ -	\$ -	\$ -	\$ (110,627,194.00)	\$ (110,627,194.00)
INTEREST ON INVESTMENTS	4706-60-0000-46010	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (66,590,936.75)	\$ (51,554,844.05)	\$ (41,500,000.00)	\$ (111,627,194.00)	\$ (111,627,194.00)
SALARIES AND WAGES	4706-10-0000-50020	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	4706-10-0000-50060	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER FICA	4706-10-0000-50100	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER MEDICARE	4706-10-0000-50110	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER SC RETIREMENT	4706-10-0000-50120	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	4706-10-0000-50140	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER WORKERS COMP	4706-10-0000-50150	\$ -	\$ -	\$ -	\$ -	\$ -
TORT LIABILITY INSURANCE	4706-10-0000-50160	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	4706-10-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	4706-10-0000-51000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	4706-10-0000-51010	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE	4706-10-0000-51030	\$ -	\$ -	\$ -	\$ -	\$ -
TELEPHONE/COMMUNICATION	4706-10-0000-51050	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	4706-10-0000-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	4706-10-0000-51120	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	4706-10-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL SERVICES	4706-10-0000-51162	\$ 45,144.00	\$ 210,768.84	\$ 99,000.00	\$ 150,000.00	\$ 150,000.00
NON-PROFESSIONAL SERVICES	4706-10-0000-51170	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
VEHICLE MAINT SERVICES	4706-10-0000-51300	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & SUBSCRIPTIONS	4706-10-0000-51310	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	4706-10-0000-51320	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE INSURANCE	4706-10-0000-51500	\$ -	\$ -	\$ -	\$ -	\$ -
GROUP BENEFITS - WORKERS COMP	4706-10-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	4706-10-0000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	4706-10-0000-52010	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	4706-10-0000-54400	\$ -	\$ 12,706,462.00	\$ 41,400,000.00	\$ 111,477,194.00	\$ 111,477,194.00
TOTAL EXPENDITURES		\$ 45,144.00	\$ 12,917,230.84	\$ 41,500,000.00	\$ 111,627,194.00	\$ 111,627,194.00
GRAND TOTAL		\$ (66,545,792.75)	\$ (38,637,613.21)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
RAIL TRAIL FUND 4806**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
LOCAL OPTION SALES TAX	4806-60-0000-43011	\$ -	\$ -	\$ -	\$ -	
STATE GRANT FUNDS	4806-80-0000-43770	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL GRANT FUNDS	4806-80-0000-43780	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	4806-80-0000-46010	\$ (16,597.00)	\$ (15,234.00)	\$ (11,457.00)	\$ (3,365.00)	\$ (3,365.00)
UNREALIZED GAIN/LOSSES	4806-80-0000-46020	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS	4806-80-0000-47600	\$ (300,000.00)	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	4806-80-0000-48910	\$ -	\$ -	\$ (500,634.00)	\$ (512,091.00)	\$ (512,091.00)
TRANSFER IN	4806-80-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (316,597.00)	\$ (15,234.00)	\$ (512,091.00)	\$ (515,456.00)	\$ (515,456.00)
INFRASTRUCTURE	4806-60-0000-54500	\$ 201,400.52	\$ 15,606.70	\$ 512,091.00	\$ 515,456.00	\$ 515,456.00
TOTAL EXPENDITURES		\$ 201,400.52	\$ 15,606.70	\$ 512,091.00	\$ 515,456.00	\$ 515,456.00
GRAND TOTAL		\$ (115,196.48)	\$ 372.70	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
GARAGE INTERNAL SERVICE FUND 5000

Description	Account ID	FY24 Actuals	FY25 Actuals*	FY26 Adopted	FY27 Requested	FY27 Approved
VEHICLE MAINTENANCE CHARGES	5000-10-3500-44060	\$ (182,528.67)	\$ -	\$ (2,486,515.00)	\$ (600,000.00)	\$ (600,000.00)
GARAGE USER FEE	5000-10-3500-44065	\$ -	\$ -	\$ (15,000.00)	\$ (1,000.00)	\$ (1,000.00)
FUEL SALES TO OTHERS	5000-10-3500-44800	\$ -	\$ -	\$ (50,000.00)	\$ -	\$ -
INTEREST ON INVESTMENTS	5000-10-3500-46010	\$ (10,708.00)	\$ -	\$ -	\$ (60,000.00)	\$ (60,000.00)
MISCELLANEOUS REVENUES	5000-10-3500-47010	\$ (30,673.71)	\$ -	\$ (10,000.00)	\$ (10,500.00)	\$ (10,500.00)
MISCELLANEOUS REVENUES	5000-10-3500-47010-INSUR	\$ (464,904.80)	\$ -	\$ (500,000.00)	\$ (158,000.00)	\$ (158,000.00)
OPERATING AGREEMENTS	5000-10-3500-47190	\$ -	\$ -	\$ -	\$ -	\$ -
SALE OF COUNTY PROPERTY	5000-10-3500-47400	\$ -	\$ -	\$ (175,000.00)	\$ (275,000.00)	\$ (300,000.00)
CONT FROM PR YR FUND BAL	5000-10-3500-48910	\$ -	\$ -	\$ (517,592.00)	\$ -	\$ -
TRANSFER IN	5000-10-3500-49100	\$ (3,224,731.00)	\$ -	\$ (7,076,523.00)	\$ (8,438,989.26)	\$ (7,897,459.84)
TOTAL REVENUES		\$ (3,913,546.18)	\$ -	\$ (10,830,630.00)	\$ (9,543,489.26)	\$ (9,026,959.84)
SALARIES AND WAGES	5000-10-3500-50020	\$ 738,178.92	\$ 5,242.60	\$ 1,200,453.00	\$ 1,428,968.57	\$ 1,428,968.57
OVERTIME	5000-10-3500-50060	\$ 8,473.13	\$ 166.73	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
EMPLOYER FICA	5000-10-3500-50100	\$ 44,864.67	\$ 324.63	\$ 75,359.00	\$ 89,526.05	\$ 89,526.05
EMPLOYER MEDICARE	5000-10-3500-50110	\$ 10,492.55	\$ 75.93	\$ 17,625.00	\$ 20,937.54	\$ 20,937.54
EMPLOYER SC RETIREMENT	5000-10-3500-50120	\$ 125,798.04	\$ 1,009.05	\$ 225,588.00	\$ 268,000.57	\$ 268,000.57
EMPLOYER PO RETIREMENT	5000-10-3500-50130	\$ 3,849.84	\$ 115.15	\$ 17,582.00	\$ -	\$ -
EMPLOYER GROUP INSURANCE	5000-10-3500-50140	\$ 101,316.48	\$ -	\$ 115,000.00	\$ 210,000.00	\$ 210,000.00
EMPLOYER WORKERS COMP	5000-10-3500-50150	\$ -	\$ -	\$ 2,500.00	\$ 27,920.00	\$ 27,920.00
TORT LIABILITY INSURANCE	5000-10-3500-50160	\$ 795.81	\$ -	\$ 1,500.00	\$ -	\$ -
PRINTING	5000-10-3500-51010	\$ 1,085.54	\$ -	\$ 2,000.00	\$ 500.00	\$ 500.00
POSTAGE	5000-10-3500-51030	\$ -	\$ -	\$ 1,500.00	\$ 500.00	\$ 500.00
LICENSES/PERMITS	5000-10-3500-51040	\$ 68.11	\$ -	\$ 2,500.00	\$ 1,750.00	\$ 1,750.00
TELEPHONE/COMMUNICATION	5000-10-3500-51050	\$ 1,112.31	\$ -	\$ 3,200.00	\$ 4,200.00	\$ 4,200.00
ELECTRICITY	5000-10-3500-51060	\$ -	\$ -	\$ -	\$ -	\$ -
WATER/SEWER/GARBAGE	5000-10-3500-51070	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	5000-10-3500-51110	\$ 1,024,670.41	\$ 536.12	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	5000-10-3500-51120	\$ 8,903.56	\$ -	\$ 200,000.00	\$ 30,000.00	\$ 30,000.00
REPAIRS TO BUILDINGS	5000-10-3500-51130	\$ -	\$ -	\$ -	\$ -	\$ -
RENTALS	5000-10-3500-51150	\$ 332.38	\$ -	\$ 4,000.00	\$ 350.00	\$ 350.00
PROFESSIONAL SERVICES	5000-10-3500-51160	\$ 4,180.92	\$ -	\$ 1,500.00	\$ 138,700.00	\$ 138,700.00
SOLID WASTE HAULING	5000-10-3500-51165	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
CONTRACTUAL SERVICES	5000-10-3500-51220	\$ -	\$ -	\$ -	\$ 7,950.00	\$ 7,950.00
VEHICLE MAINT SERVICES	5000-10-3500-51300	\$ 74,290.79	\$ -	\$ 820,300.00	\$ 6,000.00	\$ 6,000.00
DUES & SUBSCRIPTIONS	5000-10-3500-51310	\$ 64,438.00	\$ -	\$ 110,000.00	\$ 120,950.00	\$ 120,950.00
TRAINING & CONFERENCES	5000-10-3500-51320	\$ 9,822.54	\$ -	\$ 8,000.00	\$ 12,995.00	\$ 12,995.00
VEHICLE INSURANCE	5000-10-3500-51500	\$ 3,614.95	\$ -	\$ -	\$ 6,200.00	\$ 6,200.00
BLDG/CONTENTS INSURANCE	5000-10-3500-51510	\$ 862.02	\$ -	\$ -	\$ 38,500.00	\$ 38,500.00

**FY2027 APPROVED BUDGET
GARAGE INTERNAL SERVICE FUND 5000**

Description	Account ID	FY24 Actuals	FY25 Actuals*	FY26 Adopted	FY27 Requested	FY27 Approved
INSURANCE - OTHER	5000-10-3500-51540	\$ 1,391.41	\$ -	\$ -	\$ 12,571.00	\$ 12,571.00
GROUP BENEFITS - WORKERS COMP	5000-10-3500-51580	\$ -	\$ -	\$ -	\$ -	
MISC. EXPENDITURES	5000-10-3500-51990	\$ -	\$ -	\$ -	\$ -	
SUPPLIES & MATERIALS	5000-10-3500-52010	\$ 60,914.11	\$ -	\$ 200,000.00	\$ 1,104,750.00	\$ 1,000,000.00
UNIFORMS	5000-10-3500-52050	\$ 5,058.47	\$ -	\$ 16,000.00	\$ 13,804.00	\$ 13,804.00
FUELS/LUBRICANTS	5000-10-3500-52500	\$ 756,259.00	\$ -	\$ 650,000.00	\$ 695,500.00	\$ 695,500.00
FUEL - OUTSIDE AGENCY PURCHASE	5000-10-3500-52590	\$ 13,413.18	\$ -	\$ 20,000.00	\$ 18,500.00	\$ 18,500.00
NON-CAP EQUIPMENT	5000-10-3500-52600	\$ 17,386.62	\$ -	\$ 43,500.00	\$ 18,000.00	\$ 18,000.00
VEHICLE PURCHASES	5000-10-3500-54000	\$ 220,608.45	\$ -	\$ 4,976,000.00	\$ 4,789,416.53	\$ 1,897,387.11
VEHICLE PURCHASES	5000-10-3500-54000-BCSO	\$ -	\$ -	\$ -	\$ -	\$ 2,480,250.00
SITE DEVELOPMENT	5000-10-3500-54100	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	5000-10-3500-54200	\$ -	\$ -	\$ 2,100,523.00	\$ 461,000.00	\$ 461,000.00
CAPITAL CLEARING ACCOUNT	5000-10-3500-54XXX	\$ (220,608.45)	\$ -	\$ -	\$ -	
GENERAL CONTINGENCY	5000-10-3500-56000	\$ -	\$ -	\$ -	\$ -	
PAYROLL CONTINGENCY	5000-10-3500-56010	\$ -	\$ -	\$ -	\$ -	
DEPRECIATION EXPENSE	5000-10-3500-58500	\$ 11,116.01	\$ -	\$ -	\$ -	
TRANSFER OUT	5000-10-3500-59100	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ 3,092,689.77	\$ 7,470.21	\$ 10,830,630.00	\$ 9,543,489.26	\$ 9,026,959.84
GRAND TOTAL		\$ (820,856.41)	\$ 7,470.21	\$ -	\$ -	\$ -
<i>*In FY25 this was not an ISF</i>						

**FY2027 APPROVED BUDGET
STORMWATER UTILITY FUND 5025**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
STORMWATER UTILITY FEE	5025-90-0000-44240	\$ (5,654,333.65)	\$ (5,999,785.16)	\$ (6,175,025.00)	\$ (6,200,000.00)	\$ (6,200,000.00)
RENTALS	5025-90-0000-44430	\$ -	\$ -	\$ -	\$ -	\$ -
CWI- CITY OF BEAUFORT	5025-90-0000-44436	\$ (67,388.22)	\$ (70,728.66)	\$ (67,500.00)	\$ (70,000.00)	\$ (70,000.00)
CWI- TOWN OF PORT ROYAL	5025-90-0000-44437	\$ (22,839.24)	\$ (25,474.30)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)
CWI- TOWN OF BLUFFTON	5025-90-0000-44438	\$ (485,845.71)	\$ (547,200.67)	\$ (495,000.00)	\$ (540,000.00)	\$ (540,000.00)
CWI- TOWN OF HILTON HEAD	5025-90-0000-44439	\$ (252,742.23)	\$ (259,441.94)	\$ (250,000.00)	\$ (250,000.00)	\$ (250,000.00)
PROJECT INCOME	5025-90-0000-44483	\$ -	\$ (16,006.14)	\$ (122,000.00)	\$ -	\$ -
INTEREST ON INVESTMENTS	5025-90-0000-46010	\$ (622,920.00)	\$ (746,205.00)	\$ (100,000.00)	\$ (225,000.00)	\$ (225,000.00)
MISCELLANEOUS REVENUES	5025-90-0000-47010	\$ (145,140.98)	\$ (11,902.00)	\$ (19,334.00)	\$ (15,000.00)	\$ (15,000.00)
MISCELLANEOUS REVENUES	5025-90-0000-47010-INSUR	\$ (2,366.70)	\$ -	\$ -	\$ -	\$ -
SALE OF COUNTY PROPERTY	5025-90-0000-47400	\$ (4,185.00)	\$ (145,450.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
CASH OVER/SHORT	5025-90-0000-47800	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	5025-90-0000-48200	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	5025-90-0000-48910	\$ -	\$ -	\$ (13,367,394.00)	\$ (9,771,167.56)	\$ (9,771,167.56)
TRANSFER IN	5025-90-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	5025-90-9010-49100	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	5025-90-9020-47010-PRDED	\$ (458.71)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ (7,258,220.44)	\$ (7,822,193.87)	\$ (20,671,253.00)	\$ (17,146,167.56)	\$ (17,146,167.56)
CAPITAL CLEARING ACCOUNT	5025-90-0000-54XXX	\$ (948,057.00)	\$ (2,329,185.00)	\$ -	\$ -	\$ -
SALARIES AND WAGES	5025-90-9000-50020	\$ 173,497.89	\$ 198,250.54	\$ 266,085.00	\$ 345,771.81	\$ 345,771.81
OVERTIME	5025-90-9000-50060	\$ 112.84	\$ 403.18	\$ -	\$ -	\$ -
EMPLOYER FICA	5025-90-9000-50100	\$ 10,423.17	\$ 11,339.68	\$ 16,511.00	\$ 21,437.85	\$ 21,437.85
EMPLOYER MEDICARE	5025-90-9000-50110	\$ 2,437.68	\$ 2,652.03	\$ 3,859.00	\$ 5,013.69	\$ 5,013.69
EMPLOYER SC RETIREMENT	5025-90-9000-50120	\$ 32,078.35	\$ 35,327.64	\$ 49,386.00	\$ 64,175.25	\$ 64,175.25
EMPLOYER GROUP INSURANCE	5025-90-9000-50140	\$ 36,811.95	\$ 30,266.09	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
EMPLOYER WORKERS COMP	5025-90-9000-50150	\$ 2,129.37	\$ -	\$ 2,000.00	\$ 4,500.00	\$ 4,500.00
TORT LIABILITY INSURANCE	5025-90-9000-50160	\$ 593.61	\$ -	\$ 545.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	5025-90-9000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER PENSION GASB 68	5025-90-9000-50198	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER UNCLASSIFIED	5025-90-9000-50199	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	5025-90-9000-51000	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
PRINTING	5025-90-9000-51010	\$ 111.01	\$ 106.65	\$ 750.00	\$ 500.00	\$ 500.00
POSTAGE	5025-90-9000-51030	\$ 21.79	\$ -	\$ 180.00	\$ 350.00	\$ 350.00
TELEPHONE/COMMUNICATION	5025-90-9000-51050	\$ 906.08	\$ 603.79	\$ 2,088.00	\$ 2,088.00	\$ 2,088.00
MAINTENANCE CONTRACTS	5025-90-9000-51110	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	5025-90-9000-51120	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
RENTALS	5025-90-9000-51150	\$ 522.35	\$ 574.15	\$ 960.00	\$ 550.00	\$ 550.00
PROFESSIONAL SERVICES	5025-90-9000-51160	\$ 131.92	\$ -	\$ 145,370.00	\$ 145,500.00	\$ 145,500.00

**FY2027 APPROVED BUDGET
STORMWATER UTILITY FUND 5025**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
NON-PROFESSIONAL SERVICES	5025-90-9000-51170	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	5025-90-9000-51300	\$ 122.74	\$ 980.09	\$ 100.00	\$ 200.00	\$ 200.00
DUES & SUBSCRIPTIONS	5025-90-9000-51310	\$ 977.00	\$ 129.00	\$ 1,265.00	\$ 1,540.00	\$ 1,540.00
TRAINING & CONFERENCES	5025-90-9000-51320	\$ 5,355.27	\$ 3,919.06	\$ 10,834.00	\$ 5,095.00	\$ 5,095.00
VEHICLE INSURANCE	5025-90-9000-51500	\$ 203.18	\$ 859.12	\$ 825.00	\$ 1,000.00	\$ 1,000.00
INSURANCE - OTHER	5025-90-9000-51540	\$ -	\$ -	\$ -	\$ 2,832.00	\$ 2,832.00
GROUP BENEFITS - WORKERS COMP	5025-90-9000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	5025-90-9000-51990	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	5025-90-9000-52010	\$ 377.51	\$ 1,182.45	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
UNIFORMS	5025-90-9000-52050	\$ 93.09	\$ 206.69	\$ 900.00	\$ 1,000.00	\$ 1,000.00
FUELS/LUBRICANTS	5025-90-9000-52500	\$ -	\$ 164.95	\$ 500.00	\$ 500.00	\$ 500.00
NON-CAP EQUIPMENT	5025-90-9000-52600	\$ 559.04	\$ 650.21	\$ 4,000.00	\$ 1,500.00	\$ 1,500.00
VEHICLE PURCHASES	5025-90-9000-54000	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	5025-90-9000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	5025-90-9000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	5025-90-9000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
DEPRECIATION EXPENSE	5025-90-9000-58500	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	5025-90-9000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES AND WAGES	5025-90-9010-50020	\$ 268,021.27	\$ 375,575.14	\$ 524,123.00	\$ 537,188.53	\$ 537,188.53
OVERTIME	5025-90-9010-50060	\$ 488.98	\$ 2,399.75	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
EMPLOYER FICA	5025-90-9010-50100	\$ 16,170.28	\$ 22,637.26	\$ 32,682.00	\$ 33,491.69	\$ 33,491.69
EMPLOYER MEDICARE	5025-90-9010-50110	\$ 3,781.79	\$ 5,294.17	\$ 7,645.00	\$ 7,832.73	\$ 7,832.73
EMPLOYER SC RETIREMENT	5025-90-9010-50120	\$ 47,851.41	\$ 68,866.87	\$ 97,835.00	\$ 100,258.99	\$ 100,258.99
EMPLOYER GROUP INSURANCE	5025-90-9010-50140	\$ 61,235.92	\$ 54,460.24	\$ 70,125.00	\$ 85,000.00	\$ 85,000.00
EMPLOYER WORKERS COMP	5025-90-9010-50150	\$ 8,307.53	\$ -	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00
TORT LIABILITY INSURANCE	5025-90-9010-50160	\$ 484.54	\$ -	\$ 2,000.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	5025-90-9010-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER PENSION GASB 68	5025-90-9010-50198	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	5025-90-9010-51000	\$ -	\$ 3,956.87	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
PRINTING	5025-90-9010-51010	\$ 74.90	\$ 122.25	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
POSTAGE	5025-90-9010-51030	\$ -	\$ -	\$ 500.00	\$ 2,000.00	\$ 2,000.00
TELEPHONE/COMMUNICATION	5025-90-9010-51050	\$ 6,805.43	\$ 6,564.28	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00
MAINTENANCE CONTRACTS	5025-90-9010-51110	\$ 1,382.40	\$ 1,382.40	\$ 3,100.00	\$ 1,900.00	\$ 1,900.00
EQUIPMENT MAINTENANCE	5025-90-9010-51120	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
RENTALS	5025-90-9010-51150	\$ 553.36	\$ 554.16	\$ 600.00	\$ 1,500.00	\$ 1,500.00
PROFESSIONAL SERVICES	5025-90-9010-51160	\$ 494,011.81	\$ 642,318.10	\$ 1,415,000.00	\$ 1,400,000.00	\$ 1,400,000.00
NON-PROFESSIONAL SERVICES	5025-90-9010-51170	\$ 3,497.63	\$ 5,028.09	\$ 10,300.00	\$ 26,550.00	\$ 26,550.00
VEHICLE MAINT SERVICES	5025-90-9010-51300	\$ 7,821.48	\$ 10,016.28	\$ 7,100.00	\$ 20,000.00	\$ 20,000.00
DUES & SUBSCRIPTIONS	5025-90-9010-51310	\$ 1,240.00	\$ 1,574.00	\$ 1,000.00	\$ 1,650.00	\$ 1,650.00

**FY2027 APPROVED BUDGET
STORMWATER UTILITY FUND 5025**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
TRAINING & CONFERENCES	5025-90-9010-51320	\$ 8,361.31	\$ 8,641.89	\$ 22,342.00	\$ 19,830.00	\$ 19,830.00
VEHICLE INSURANCE	5025-90-9010-51500	\$ 2,894.20	\$ 9,014.57	\$ 7,250.00	\$ 8,800.00	\$ 8,800.00
BLDG/CONTENTS INSURANCE	5025-90-9010-51510	\$ -	\$ -	\$ -	\$ -	\$ -
INSURANCE - OTHER	5025-90-9010-51540	\$ 14.29	\$ 57.15	\$ 100.00	\$ 6,213.00	\$ 6,213.00
GROUP BENEFITS - WORKERS COMP	5025-90-9010-51580	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	5025-90-9010-52010	\$ 989.82	\$ 2,713.41	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
UNIFORMS	5025-90-9010-52050	\$ 3,511.06	\$ 3,515.23	\$ 5,360.00	\$ 5,518.00	\$ 5,518.00
FUELS/LUBRICANTS	5025-90-9010-52500	\$ 9,066.43	\$ 5,579.33	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
NON-CAP EQUIPMENT	5025-90-9010-52600	\$ 2,814.09	\$ 959.48	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
VEHICLE PURCHASES	5025-90-9010-54000	\$ -	\$ 49,216.60	\$ 165,000.00	\$ 46,000.00	\$ 46,000.00
CAPITAL EQUIPMENT	5025-90-9010-54200	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	5025-90-9010-54420	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	5025-90-9010-56000	\$ -	\$ -	\$ -	\$ -	\$ -
DEPRECIATION EXPENSE	5025-90-9010-58500	\$ -	\$ 5,742.00	\$ 5,564.00	\$ 5,742.00	\$ 5,742.00
TRANSFER OUT	5025-90-9010-59100	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES AND WAGES	5025-90-9020-50020	\$ 961,869.44	\$ 1,462,038.61	\$ 1,908,889.00	\$ 1,916,327.06	\$ 1,916,327.06
OVERTIME	5025-90-9020-50060	\$ 14,846.93	\$ 28,857.36	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
EMPLOYER FICA	5025-90-9020-50100	\$ 59,126.96	\$ 87,040.91	\$ 118,972.00	\$ 119,432.28	\$ 119,432.28
EMPLOYER MEDICARE	5025-90-9020-50110	\$ 13,828.12	\$ 20,356.32	\$ 27,824.00	\$ 27,931.74	\$ 27,931.74
EMPLOYER SC RETIREMENT	5025-90-9020-50120	\$ 169,169.50	\$ 266,941.49	\$ 356,146.00	\$ 357,526.30	\$ 357,526.30
EMPLOYER PO RETIREMENT	5025-90-9020-50130	\$ 6,841.34	\$ -	\$ -	\$ -	\$ -
EMPLOYER GROUP INSURANCE	5025-90-9020-50140	\$ 191,696.06	\$ 237,330.82	\$ 345,000.00	\$ 330,000.00	\$ 330,000.00
EMPLOYER WORKERS COMP	5025-90-9020-50150	\$ 27,721.86	\$ -	\$ 55,000.00	\$ 93,000.00	\$ 93,000.00
TORT LIABILITY INSURANCE	5025-90-9020-50160	\$ 14,026.00	\$ -	\$ 18,000.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	5025-90-9020-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER PENSION GASB 68	5025-90-9020-50198	\$ -	\$ 422,820.00	\$ -	\$ -	\$ -
EMPLOYER UNCLASSIFIED	5025-90-9020-50199	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	5025-90-9020-51000	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
PRINTING	5025-90-9020-51010	\$ 116.36	\$ 37.10	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00
POSTAGE	5025-90-9020-51030	\$ 18.37	\$ -	\$ 600.00	\$ 3,000.00	\$ 3,000.00
TELEPHONE/COMMUNICATION	5025-90-9020-51050	\$ 4,109.31	\$ 3,419.11	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
WATER/SEWER/GARBAGE	5025-90-9020-51070	\$ 672.28	\$ 812.34	\$ 1,280.00	\$ 1,280.00	\$ 1,280.00
MAINTENANCE CONTRACTS	5025-90-9020-51110	\$ 210.12	\$ -	\$ 6,400.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	5025-90-9020-51120	\$ 866.03	\$ 2,122.73	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
RENTALS	5025-90-9020-51150	\$ 4,247.30	\$ 7,026.27	\$ 18,500.00	\$ 25,000.00	\$ 25,000.00
PROFESSIONAL SERVICES	5025-90-9020-51160	\$ 2,940.19	\$ 3,588.82	\$ 250,000.00	\$ 45,000.00	\$ 45,000.00
LEGAL SERVICES	5025-90-9020-51162	\$ -	\$ -	\$ 25,000.00	\$ 200,000.00	\$ 200,000.00
DISPOSAL/RECYCLING	5025-90-9020-51166	\$ 6,889.60	\$ 16,829.05	\$ 20,000.00	\$ 40,000.00	\$ 40,000.00
NON-PROFESSIONAL SERVICES	5025-90-9020-51170	\$ 321,895.24	\$ 176,969.94	\$ 600,000.00	\$ 860,000.00	\$ 860,000.00

**FY2027 APPROVED BUDGET
STORMWATER UTILITY FUND 5025**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CONTRACTUAL SERVICES	5025-90-9020-51220	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -
TRANSPORTATION SERVICES	5025-90-9020-51230	\$ -	\$ -	\$ 1,500.00	\$ 10,000.00	\$ 10,000.00
VEHICLE MAINT SERVICES	5025-90-9020-51300	\$ 98,941.93	\$ 163,539.59	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
DUES & SUBSCRIPTIONS	5025-90-9020-51310	\$ 984.94	\$ 1,583.68	\$ 1,665.00	\$ 3,000.00	\$ 3,000.00
TRAINING & CONFERENCES	5025-90-9020-51320	\$ 3,742.71	\$ 5,361.47	\$ 20,000.00	\$ 26,910.00	\$ 26,910.00
VEHICLE INSURANCE	5025-90-9020-51500	\$ 30,263.72	\$ 48,153.49	\$ 29,867.00	\$ 74,000.00	\$ 74,000.00
BLDG/CONTENTS INSURANCE	5025-90-9020-51510	\$ -	\$ -	\$ -	\$ -	\$ -
INSURANCE - OTHER	5025-90-9020-51540	\$ 24,305.46	\$ 27,396.02	\$ 25,000.00	\$ 87,108.00	\$ 87,108.00
GROUP BENEFITS - WORKERS COMP	5025-90-9020-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	5025-90-9020-51990	\$ -	\$ 113,384.00	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	5025-90-9020-52010	\$ 149,616.19	\$ 223,634.02	\$ 486,250.00	\$ 300,000.00	\$ 300,000.00
UNIFORMS	5025-90-9020-52050	\$ 21,365.89	\$ 24,839.64	\$ 33,500.00	\$ 38,851.00	\$ 38,851.00
FUELS/LUBRICANTS	5025-90-9020-52500	\$ 122,224.44	\$ 138,317.83	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00
NON-CAP EQUIPMENT	5025-90-9020-52600	\$ 22,048.06	\$ 16,603.81	\$ 40,000.00	\$ 110,000.00	\$ 110,000.00
BOND PRINCIPAL	5025-90-9020-53000	\$ -	\$ -	\$ 58,824.00	\$ 396,569.00	\$ 396,569.00
BOND INTEREST	5025-90-9020-53010	\$ 182,386.05	\$ 179,444.85	\$ 176,504.00	\$ 173,562.00	\$ 173,562.00
VEHICLE PURCHASES	5025-90-9020-54000	\$ 54,069.57	\$ 927,477.62	\$ 581,000.00	\$ 45,741.64	\$ 45,741.64
CAPITAL EQUIPMENT	5025-90-9020-54200	\$ 215,941.21	\$ 503,281.03	\$ 900,000.00	\$ 192,500.00	\$ 192,500.00
LAND ACQUISITION	5025-90-9020-54400	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ 1,500,000.00
RENOVATIONS TO BUILDINGS	5025-90-9020-54420	\$ 530,451.07	\$ 941,513.70	\$ 10,000,000.00	\$ 6,275,000.00	\$ 6,275,000.00
INFRASTRUCTURE	5025-90-9020-54500	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	5025-90-9020-56000	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -
PAYROLL CONTINGENCY	5025-90-9020-56010	\$ -	\$ -	\$ 299,569.00	\$ -	\$ -
DEPRECIATION EXPENSE	5025-90-9020-58500	\$ 393,995.00	\$ 486,163.00	\$ 393,679.00	\$ 510,000.00	\$ 510,000.00
TRANSFER OUT	5025-90-9020-59100	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 4,270,216.02	\$ 5,781,504.46	\$ 20,671,253.00	\$ 17,146,167.56	\$ 17,146,167.56
GRAND TOTAL		\$ (2,988,004.42)	\$ (2,040,689.41)	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
BEAUFORT EXECUTIVE AIRPORT FUNDS 5100 & 5102

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CABLE TV FRANCHISES	5100-90-0000-42200	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL GRANT FUNDS	5100-90-0000-43780	\$ -	\$ -	\$ -	\$ -	\$ -
FUEL SALES TO OTHERS	5100-90-0000-44800	\$ -	\$ -	\$ -	\$ -	\$ -
FUEL AVGAS	5100-90-0000-44801	\$ (350,152.70)	\$ (301,326.51)	\$ (337,161.00)	\$ (323,544.20)	\$ (323,544.20)
FUEL JET	5100-90-0000-44802	\$ (445,555.40)	\$ (407,750.40)	\$ (438,257.00)	\$ (459,019.20)	\$ (459,019.20)
OIL SALES TO OTHERS	5100-90-0000-44810	\$ (4,650.54)	\$ (4,083.51)	\$ (4,653.00)	\$ (4,000.00)	\$ (4,000.00)
RAMP FEES	5100-90-0000-44840	\$ (38,768.08)	\$ (33,191.51)	\$ (33,845.00)	\$ (33,632.00)	\$ (33,632.00)
PARKING FEES	5100-90-0000-44850	\$ (1,016.85)	\$ (5,798.54)	\$ (9,453.00)	\$ (3,579.00)	\$ (3,579.00)
TIE DOWN FEES	5100-90-0000-44870	\$ (52,559.84)	\$ (70,514.57)	\$ (61,315.00)	\$ (70,312.00)	\$ (70,312.00)
MERCHANDISE SALES	5100-90-0000-44881	\$ (8,820.48)	\$ (7,326.19)	\$ (7,524.00)	\$ (5,816.00)	\$ (5,816.00)
INTEREST ON INVESTMENTS	5100-90-0000-46010	\$ -	\$ -	\$ -	\$ (37,125.00)	\$ (37,125.00)
MISCELLANEOUS REVENUES	5100-90-0000-47010	\$ (8,988.58)	\$ (12,584.32)	\$ (12,700.00)	\$ (15,867.00)	\$ (15,867.00)
MISCELLANEOUS REVENUES	5100-90-0000-47010-INSUR	\$ -	\$ -	\$ -	\$ -	\$ -
RENTAL CARS - COMMISSION	5100-90-0000-47132	\$ (5,963.30)	\$ (5,503.07)	\$ (7,715.00)	\$ (6,015.00)	\$ (6,015.00)
FLIGHT TRAINING COMMISSIONS	5100-90-0000-47180	\$ (11,339.90)	\$ (7,887.71)	\$ (9,914.00)	\$ (8,786.00)	\$ (8,786.00)
OPERATING AGREEMENTS (3%)	5100-90-0000-47190	\$ (8,541.91)	\$ (9,742.68)	\$ (15,128.00)	\$ (7,070.00)	\$ (7,070.00)
RENTAL CO PROPERTY	5100-90-0000-47210	\$ (40,777.47)	\$ (44,027.06)	\$ (48,496.00)	\$ (145,189.00)	\$ (145,189.00)
HANGAR RENTAL	5100-90-0000-47220	\$ (139,661.43)	\$ (137,940.91)	\$ (155,081.00)	\$ (148,006.00)	\$ (148,006.00)
SALE OF COUNTY PROPERTY	5100-90-0000-47400	\$ -	\$ -	\$ -	\$ -	\$ -
CASH OVER/SHORT	5100-90-0000-47800	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	5100-90-0000-48910	\$ -	\$ -	\$ (1,237,051.00)	\$ (1,248,565.00)	\$ (1,248,565.00)
TRANSFER IN	5100-90-0000-49100	\$ -	\$ (1,313,900.00)	\$ -	\$ -	\$ -
TOTAL REVENUES 5100		\$ (1,116,796.48)	\$ (2,361,576.98)	\$ (2,378,293.00)	\$ (2,516,525.40)	\$ (2,516,525.40)
SALARIES AND WAGES	5100-90-0000-50020	\$ 147,620.25	\$ 184,720.21	\$ 220,805.00	\$ 239,105.78	\$ 239,105.78
OVERTIME	5100-90-0000-50060	\$ 165.28	\$ 1,049.39	\$ -	\$ -	\$ -
EMPLOYER FICA	5100-90-0000-50100	\$ 9,163.92	\$ 11,241.26	\$ 13,690.00	\$ 14,824.56	\$ 14,824.56
EMPLOYER MEDICARE	5100-90-0000-50110	\$ 2,143.16	\$ 2,628.99	\$ 3,202.00	\$ 3,467.03	\$ 3,467.03
EMPLOYER SC RETIREMENT	5100-90-0000-50120	\$ 26,578.70	\$ 32,974.66	\$ 40,982.00	\$ 44,378.03	\$ 44,378.03
EMPLOYER GROUP INSURANCE	5100-90-0000-50140	\$ -	\$ -	\$ 15,000.00	\$ 25,000.00	\$ 25,000.00
EMPLOYER WORKERS COMP	5100-90-0000-50150	\$ 1,303.46	\$ -	\$ 3,000.00	\$ 1,800.00	\$ 1,800.00
TORT LIABILITY INSURANCE	5100-90-0000-50160	\$ 1,450.86	\$ -	\$ 1,500.00	\$ -	\$ -
EMPLOYER PENSION GASB 68	5100-90-0000-50198	\$ -	\$ 6,907.00	\$ -	\$ -	\$ -
ADVERTISING	5100-90-0000-51000	\$ 2,263.38	\$ 219.24	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
PRINTING	5100-90-0000-51010	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00
POSTAGE	5100-90-0000-51030	\$ 269.86	\$ -	\$ 350.00	\$ 350.00	\$ 350.00
LICENSES/PERMITS	5100-90-0000-51040	\$ 5,100.00	\$ 5,423.81	\$ 7,500.00	\$ 7,537.00	\$ 7,537.00
SWU FEES	5100-90-0000-51041	\$ 18,535.23	\$ 18,377.15	\$ 19,351.00	\$ 19,932.00	\$ 19,932.00
TELEPHONE/COMMUNICATION	5100-90-0000-51050	\$ 4,538.80	\$ 6,157.67	\$ 5,582.00	\$ 5,998.00	\$ 5,998.00

FY2027 APPROVED BUDGET
BEAUFORT EXECUTIVE AIRPORT FUNDS 5100 & 5102

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
ELECTRICITY	5100-90-0000-51060	\$ 16,605.75	\$ 17,787.83	\$ 19,351.00	\$ 19,082.00	\$ 19,082.00
WATER/SEWER/GARBAGE	5100-90-0000-51070	\$ 364.41	\$ 670.78	\$ 994.00	\$ 994.00	\$ 994.00
MAINTENANCE CONTRACTS	5100-90-0000-51110	\$ 7,686.71	\$ 6,763.14	\$ 6,000.00	\$ 6,040.00	\$ 6,040.00
EQUIPMENT MAINTENANCE	5100-90-0000-51120	\$ 914.10	\$ 989.64	\$ 1,800.00	\$ 3,346.00	\$ 3,346.00
REPAIRS TO BUILDINGS	5100-90-0000-51130	\$ 15,060.74	\$ 47,365.31	\$ 35,000.00	\$ 42,501.00	\$ 42,501.00
RENTALS	5100-90-0000-51150	\$ 17,625.17	\$ 13,334.47	\$ 17,500.00	\$ 17,775.00	\$ 17,775.00
PROFESSIONAL SERVICES	5100-90-0000-51160	\$ 296.50	\$ 1,841.50	\$ 500.00	\$ 1,069.00	\$ 1,069.00
NON-PROFESSIONAL SERVICES	5100-90-0000-51170	\$ 34,029.60	\$ 34,029.60	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
CONTRACTUAL SERVICES	5100-90-0000-51220	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE MAINT SERVICES	5100-90-0000-51300	\$ 529.08	\$ 3,633.33	\$ 7,000.00	\$ 6,000.00	\$ 6,000.00
DUES & SUBSCRIPTIONS	5100-90-0000-51310	\$ 3,394.28	\$ 5,481.91	\$ 8,000.00	\$ 8,785.00	\$ 8,785.00
TRAINING & CONFERENCES	5100-90-0000-51320	\$ 1,267.81	\$ 1,585.55	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
VEHICLE INSURANCE	5100-90-0000-51500	\$ 1,305.01	\$ -	\$ 1,400.00	\$ 2,500.00	\$ 2,500.00
BLDG/CONTENTS INSURANCE	5100-90-0000-51510	\$ 12,721.00	\$ 16,919.26	\$ 14,000.00	\$ 20,000.00	\$ 20,000.00
INSURANCE - OTHER	5100-90-0000-51540	\$ 15,526.67	\$ 14,378.17	\$ 16,000.00	\$ 18,602.00	\$ 18,602.00
GROUP BENEFITS - WORKERS COMP	5100-90-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	5100-90-0000-51990	\$ 1,500.00	\$ 10,755.26	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00
SUPPLIES & MATERIALS	5100-90-0000-52010	\$ 4,297.72	\$ 3,020.11	\$ 4,500.00	\$ 4,918.00	\$ 4,918.00
RETAIL SUPPLIES	5100-90-0000-52011	\$ -	\$ -	\$ -	\$ -	\$ -
UNIFORMS	5100-90-0000-52050	\$ 490.14	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
FUELS/LUBRICANTS	5100-90-0000-52500	\$ 4,278.87	\$ 2,990.16	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
NON-CAP EQUIPMENT	5100-90-0000-52600	\$ -	\$ 423.70	\$ 1,000.00	\$ 23,666.00	\$ 23,666.00
VEHICLE PURCHASES	5100-90-0000-54000	\$ -	\$ -	\$ -	\$ -	\$ -
SITE DEVELOPMENT	5100-90-0000-54100	\$ 16,285.75	\$ 49,049.25	\$ 1,237,051.00	\$ 1,248,565.00	\$ 1,248,565.00
CAPITAL EQUIPMENT	5100-90-0000-54200	\$ -	\$ 31,273.17	\$ 31,684.00	\$ 112,000.00	\$ 112,000.00
CAPITAL CLEARING ACCOUNT	5100-90-0000-54XXX	\$ (221,038.00)	\$ (41,132.00)	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	5100-90-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
CREDIT CARD FEES	5100-90-0000-57900	\$ 2,489.84	\$ 700.00	\$ -	\$ -	\$ -
LOCAL GRANT MATCH	5100-90-0000-57999	\$ -	\$ -	\$ -	\$ -	\$ -
PURCHASES/FUELS/LUBES	5100-90-0000-58000	\$ 15,481.54	\$ 8,786.85	\$ 6,000.00	\$ 13,315.00	\$ 13,315.00
PURCHASES/CONCESSIONS	5100-90-0000-58030	\$ 5,341.95	\$ 10,323.46	\$ 13,373.00	\$ 6,285.00	\$ 6,285.00
JET FUEL	5100-90-0000-58100	\$ 256,546.21	\$ 241,596.79	\$ 243,476.00	\$ 242,962.00	\$ 242,962.00
AVIATION GAS	5100-90-0000-58200	\$ 291,768.26	\$ 227,157.97	\$ 276,702.00	\$ 247,728.00	\$ 247,728.00
DEPRECIATION EXPENSE	5100-90-0000-58500	\$ 41,745.00	\$ 45,611.00	\$ 48,000.00	\$ 50,000.00	\$ 50,000.00
TRANSFER OUT	5100-90-0000-59100	\$ 724,935.60	\$ -	\$ -	\$ -	\$ -
CONVERSION EXPENDITURES	5100-90-0000-99995	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES 5100		\$ 1,490,582.61	\$ 1,025,035.59	\$ 2,378,293.00	\$ 2,516,525.40	\$ 2,516,525.40
GRAND TOTAL 5100		\$ 373,786.13	\$ (1,336,541.39)	\$ -	\$ -	\$ -

**FY2027 APPROVED BUDGET
BEAUFORT EXECUTIVE AIRPORT FUNDS 5100 & 5102**

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
FUND 5102 - BEAUFORT EXECUTIVE AIRPORT						
STATE GRANT FUNDS	5102-90-0000-43770	\$ (12,297.82)	\$ (52,318.61)	\$ (1,544,753.00)	\$ (800,003.78)	\$ (800,003.78)
STATE GRANT FUNDS	5102-90-0000-43770-SC069	\$ -	\$ -	\$ (6,427.00)	\$ (6,427.00)	\$ (6,427.00)
FEDERAL GRANT FUNDS	5102-90-0000-43780	\$ (188,695.87)	\$ (2,068,517.73)	\$ (2,840,699.00)	\$ (522,827.74)	\$ (522,827.74)
FEDERAL GRANT FUNDS	5102-90-0000-43780-FD21	\$ -	\$ -	\$ (244,220.00)	\$ (205,217.98)	\$ (205,217.98)
CONT FROM PR YR FUND BAL	5102-90-0000-48910	\$ -	\$ -	\$ -	\$ (377,305.22)	\$ (377,305.22)
TRANSFER IN	5102-90-0000-49100	\$ (724,935.60)	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES 5102	\$ (925,929.29)	\$ (2,120,836.34)	\$ (4,636,099.00)	\$ (1,911,781.72)	\$ (1,911,781.72)
PROFESSIONAL SERVICES	5102-90-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	5102-90-0000-51220	\$ -	\$ -	\$ -	\$ -	\$ -
SITE DEVELOPMENT	5102-90-0000-54100	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL ASSET CLEARING ACCOUN	5102-90-0000-54XXX	\$ -	\$ (2,368,828.00)	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	5102-90-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT EXPENDITURES	5102-90-0000-57130	\$ 204,751.79	\$ 2,539,439.06	\$ 4,385,452.00	\$ 1,322,831.52	\$ 1,322,831.52
GRANT EXPENDITURES	5102-90-0000-57130-FD21	\$ -	\$ -	\$ 244,220.00	\$ 205,217.98	\$ 205,217.98
GRANT EXPENDITURES	5102-90-0000-57130-SC069	\$ -	\$ -	\$ 6,427.00	\$ 6,427.00	\$ 6,427.00
LOCAL GRANT MATCH	5102-90-0000-57999	\$ -	\$ -	\$ -	\$ 377,305.22	\$ 377,305.22
TRANSFER OUT	5102-90-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES 5102	\$ 204,751.79	\$ 170,611.06	\$ 4,636,099.00	\$ 1,911,781.72	\$ 1,911,781.72
	GRAND TOTAL 5102	\$ (721,177.50)	\$ (1,950,225.28)	\$ -	\$ -	\$ -

FY2027 APPROVED BUDGET
HILTON HEAD AIRPORT FUNDS 5400, 5401, & 5402

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
CABLE TV FRANCHISES	5400-90-0000-42200	\$ (16,728.92)	\$ -	\$ -	\$ -	\$ -
TOWN OF HILTON HEAD REVENUES	5400-90-0000-43680	\$ (258,365.00)	\$ (101,035.00)	\$ (150,000.00)	\$ (160,000.00)	\$ (160,000.00)
FEDERAL GRANT FUNDS	5400-90-0000-43780	\$ (1,265,437.56)	\$ (1,042,581.97)	\$ -	\$ -	\$ -
OTHER/LOCAL GRANT	5400-90-0000-43790	\$ -	\$ -	\$ -	\$ -	\$ -
RAMP FEES	5400-90-0000-44840	\$ (465,514.02)	\$ (704,323.10)	\$ (794,953.00)	\$ (947,745.72)	\$ (947,745.72)
PASSENGER FACILITIES CHARGES	5400-90-0000-44845	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTOMER FACILITY CHARGES	5400-90-0000-44846	\$ -	\$ -	\$ -	\$ (544,416.00)	\$ (544,416.00)
PARKING FEES	5400-90-0000-44850	\$ (122,470.13)	\$ (136,025.74)	\$ (170,000.00)	\$ (339,309.00)	\$ (339,309.00)
TAXI/LIMO FEES	5400-90-0000-44860	\$ (8,200.00)	\$ (7,200.00)	\$ (9,200.00)	\$ (8,975.00)	\$ (8,975.00)
FIREFIGHTING FEES-OTHERS	5400-90-0000-44890	\$ (409,738.48)	\$ (427,640.77)	\$ (537,249.00)	\$ (487,116.00)	\$ (487,116.00)
SECURITY FEES (AIRLINES)	5400-90-0000-44895	\$ (252,817.36)	\$ (301,526.87)	\$ (355,335.00)	\$ (512,062.00)	\$ (512,062.00)
SECURITY REVENUE (BADGES)	5400-90-0000-44896	\$ (13,689.00)	\$ (12,770.00)	\$ (13,320.00)	\$ (13,250.00)	\$ (13,250.00)
INTEREST ON INVESTMENTS	5400-90-0000-46010	\$ -	\$ (99,089.00)	\$ -	\$ (162,967.00)	\$ (162,967.00)
MISCELLANEOUS REVENUES	5400-90-0000-47010	\$ (85,474.95)	\$ (80,599.65)	\$ (94,102.00)	\$ (90,794.00)	\$ (90,794.00)
MISCELLANEOUS REVENUES	5400-90-0000-47010-INSUR	\$ (47,217.85)	\$ 125.96	\$ -	\$ -	\$ -
CONTRIBUTION	5400-90-0000-47030	\$ -	\$ -	\$ -	\$ -	\$ -
FBO - GROUND LEASE	5400-90-0000-47100	\$ (73,734.06)	\$ (75,532.44)	\$ (75,532.00)	\$ (80,221.00)	\$ (80,221.00)
FBO - CONCESSIONS	5400-90-0000-47105	\$ (35,961.34)	\$ (48,934.44)	\$ (41,441.00)	\$ (43,411.00)	\$ (43,411.00)
FBO - FUEL FLOW	5400-90-0000-47110	\$ (753,881.50)	\$ (739,953.25)	\$ (730,616.00)	\$ (730,233.00)	\$ (730,233.00)
RENT -AIRLINE /COMMON	5400-90-0000-47120	\$ (568,839.06)	\$ (715,409.76)	\$ (898,647.00)	\$ (1,143,969.00)	\$ (1,143,969.00)
RENT -AIRLINE / ASSIGNED SPACE	5400-90-0000-47121	\$ (320,480.71)	\$ (410,290.60)	\$ (424,723.00)	\$ (735,568.00)	\$ (735,568.00)
RENTAL CARS - COUNTER	5400-90-0000-47130	\$ (19,174.85)	\$ (18,759.60)	\$ (17,172.00)	\$ (26,278.00)	\$ (26,278.00)
RENTAL CARS -READY SPACES	5400-90-0000-47131	\$ (23,980.00)	\$ (29,520.00)	\$ (27,760.00)	\$ (29,131.00)	\$ (29,131.00)
RENTAL CARS - COMMISSION	5400-90-0000-47132	\$ (926,205.42)	\$ (952,896.17)	\$ (874,732.00)	\$ (950,575.00)	\$ (950,575.00)
RENT -SNACK BAR/GIFT SHOP	5400-90-0000-47140	\$ (38,521.45)	\$ (42,639.46)	\$ (53,511.00)	\$ (63,276.00)	\$ (63,276.00)
RENT -ADVERTISING SPACE	5400-90-0000-47150	\$ (53,663.47)	\$ (39,058.67)	\$ (33,749.00)	\$ (39,114.00)	\$ (39,114.00)
FLIGHT TRAINING COMMISSIONS	5400-90-0000-47180	\$ (5,673.45)	\$ (5,823.08)	\$ (7,793.00)	\$ (9,484.00)	\$ (9,484.00)
OPERATING AGREEMENTS (3%)	5400-90-0000-47190	\$ (37,651.28)	\$ (32,267.03)	\$ (32,596.00)	\$ (28,609.00)	\$ (28,609.00)
RENTAL CO PROPERTY	5400-90-0000-47210	\$ (123,795.95)	\$ (128,019.60)	\$ (121,658.00)	\$ (129,519.00)	\$ (129,519.00)
HANGAR RENTAL	5400-90-0000-47220	\$ (122,557.10)	\$ (130,465.00)	\$ (167,810.00)	\$ (158,217.00)	\$ (158,217.00)
HANGAR RENTAL - 60 X 52	5400-90-0000-47230	\$ (51,705.00)	\$ (56,238.00)	\$ (59,328.00)	\$ (62,909.00)	\$ (62,909.00)
HANGAR RENTAL - 80 X 80	5400-90-0000-47240	\$ (35,328.25)	\$ (35,469.00)	\$ (35,469.00)	\$ (36,712.00)	\$ (36,712.00)
SALE OF COUNTY PROPERTY	5400-90-0000-47400	\$ (1,395.00)	\$ -	\$ -	\$ -	\$ -
CASH OVER/SHORT	5400-90-0000-47800	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	5400-90-0000-48910	\$ -	\$ -	\$ (550,000.00)	\$ (312,829.00)	\$ (312,829.00)
TRANSFER IN	5400-90-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES 5400		\$ (6,138,201.16)	\$ (6,373,942.24)	\$ (6,276,696.00)	\$ (7,846,689.72)	\$ (7,846,689.72)
SALARIES AND WAGES	5400-90-0000-50020	\$ 1,105,959.36	\$ 1,314,341.65	\$ 1,852,121.00	\$ 2,006,088.12	\$ 2,006,088.12

FY2027 APPROVED BUDGET
HILTON HEAD AIRPORT FUNDS 5400, 5401, & 5402

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
OVERTIME	5400-90-0000-50060	\$ 116,966.32	\$ 135,135.65	\$ -	\$ -	\$ -
EMPLOYER FICA	5400-90-0000-50100	\$ 73,846.47	\$ 86,683.74	\$ 114,832.00	\$ 124,377.46	\$ 124,377.46
EMPLOYER MEDICARE	5400-90-0000-50110	\$ 17,270.55	\$ 20,272.80	\$ 26,856.00	\$ 29,088.28	\$ 29,088.28
EMPLOYER SC RETIREMENT	5400-90-0000-50120	\$ 131,649.49	\$ 167,760.90	\$ 193,473.00	\$ 274,197.86	\$ 274,197.86
EMPLOYER PO RETIREMENT	5400-90-0000-50130	\$ 98,883.49	\$ 110,503.88	\$ 93,815.00	\$ 102,525.00	\$ 102,525.00
EMPLOYER GROUP INSURANCE	5400-90-0000-50140	\$ 191,406.98	\$ 186,360.15	\$ 175,000.00	\$ 272,000.00	\$ 272,000.00
EMPLOYER WORKERS COMP	5400-90-0000-50150	\$ 18,222.19	\$ -	\$ 18,000.00	\$ 25,000.00	\$ 25,000.00
TORT LIABILITY INSURANCE	5400-90-0000-50160	\$ 3,162.27	\$ 7,885.56	\$ 3,200.00	\$ -	\$ -
EMPLOYER UNEMPLOYMENT INS	5400-90-0000-50170	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER PENSION GASB 68	5400-90-0000-50198	\$ -	\$ 29,171.00	\$ -	\$ -	\$ -
EMPLOYER UNCLASSIFIED	5400-90-0000-50199	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	5400-90-0000-51000	\$ 340,820.46	\$ 221,908.47	\$ 440,000.00	\$ 480,000.00	\$ 480,000.00
PRINTING	5400-90-0000-51010	\$ 92.40	\$ -	\$ 500.00	\$ 646.00	\$ 646.00
POSTAGE	5400-90-0000-51030	\$ 345.79	\$ 197.66	\$ 500.00	\$ 518.00	\$ 518.00
LICENSES/PERMITS	5400-90-0000-51040	\$ 660.96	\$ -	\$ 681.00	\$ 700.00	\$ 700.00
SWU FEES	5400-90-0000-51041	\$ 33,224.97	\$ 30,617.26	\$ 34,000.00	\$ 32,148.00	\$ 32,148.00
HH POLICE FEES	5400-90-0000-51042	\$ 8,514.00	\$ 9,808.00	\$ 10,000.00	\$ 12,558.00	\$ 12,558.00
TELEPHONE/COMMUNICATION	5400-90-0000-51050	\$ 17,469.49	\$ 19,489.28	\$ 22,000.00	\$ 23,170.00	\$ 23,170.00
ELECTRICITY	5400-90-0000-51060	\$ 116,521.33	\$ 134,298.45	\$ 156,820.00	\$ 148,838.00	\$ 148,838.00
WATER/SEWER/GARBAGE	5400-90-0000-51070	\$ 14,680.20	\$ 26,351.91	\$ 30,900.00	\$ 25,089.00	\$ 25,089.00
MAINTENANCE CONTRACTS	5400-90-0000-51110	\$ 108,020.65	\$ 17,446.30	\$ 24,000.00	\$ 8,749.00	\$ 8,749.00
MAINTENANCE CONTRACTS	5400-90-0000-51110-ARFF	\$ -	\$ 2,819.26	\$ 8,900.00	\$ 20,000.00	\$ 20,000.00
MAINTENANCE CONTRACTS	5400-90-0000-51110-MAINT	\$ -	\$ 38,345.63	\$ 65,009.00	\$ 63,808.00	\$ 63,808.00
MAINTENANCE CONTRACTS	5400-90-0000-51110-OPER	\$ -	\$ 17,945.21	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
MAINTENANCE CONTRACTS	5400-90-0000-51110-SEC	\$ -	\$ 1,803.75	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00
EQUIPMENT MAINTENANCE	5400-90-0000-51120	\$ 14,546.13	\$ 959.29	\$ 6,150.00	\$ 6,993.00	\$ 6,993.00
EQUIPMENT MAINTENANCE	5400-90-0000-51120-ARFF	\$ -	\$ 145.28	\$ 150.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	5400-90-0000-51120-MAINT	\$ -	\$ 5,559.66	\$ 10,814.00	\$ 23,000.00	\$ 23,000.00
EQUIPMENT MAINTENANCE	5400-90-0000-51120-OPER	\$ -	\$ -	\$ 225.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	5400-90-0000-51120-SEC	\$ -	\$ 2,122.69	\$ 1,500.00	\$ 2,200.00	\$ 2,200.00
REPAIRS TO BUILDINGS	5400-90-0000-51130	\$ 61,647.77	\$ 75,477.32	\$ 130,000.00	\$ 310,801.00	\$ 310,801.00
RENTALS	5400-90-0000-51150	\$ 2,519.21	\$ 2,301.56	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
PROFESSIONAL SERVICES	5400-90-0000-51160	\$ 529,471.85	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	5400-90-0000-51160-ADMIN	\$ -	\$ 122,603.79	\$ 195,125.00	\$ 46,000.00	\$ 46,000.00
PROFESSIONAL SERVICES	5400-90-0000-51160-ADVER	\$ -	\$ 54,200.00	\$ 63,001.00	\$ 69,381.00	\$ 69,381.00
PROFESSIONAL SERVICES	5400-90-0000-51160-CFC	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
PROFESSIONAL SERVICES	5400-90-0000-51160-MAINT	\$ -	\$ 41,520.00	\$ 124,450.00	\$ 125,000.00	\$ 125,000.00
PROFESSIONAL SERVICES	5400-90-0000-51160-OPER	\$ -	\$ 3,632.31	\$ 23,265.00	\$ 25,000.00	\$ 25,000.00
PROFESSIONAL SERVICES	5400-90-0000-51160-SEC	\$ -	\$ 364,006.97	\$ 247,167.00	\$ 150,000.00	\$ 150,000.00

FY2027 APPROVED BUDGET
HILTON HEAD AIRPORT FUNDS 5400, 5401, & 5402

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
NON-PROFESSIONAL SERVICES	5400-90-0000-51170	\$ 279,800.30	\$ 291,356.64	\$ 309,000.00	\$ 650,000.00	\$ 650,000.00
CONTRACTUAL SERVICES	5400-90-0000-51220	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
VEHICLE MAINT SERVICES	5400-90-0000-51300	\$ 28,511.96	\$ 921.85	\$ 2,248.00	\$ 4,875.00	\$ 4,875.00
VEHICLE MAINT SERVICES	5400-90-0000-51300-ARFF	\$ -	\$ 14,785.04	\$ 20,000.00	\$ 27,838.00	\$ 27,838.00
VEHICLE MAINT SERVICES	5400-90-0000-51300-MAINT	\$ -	\$ 7,255.46	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
DUES & SUBSCRIPTIONS	5400-90-0000-51310	\$ 10,756.17	\$ 8,097.99	\$ 13,007.00	\$ 17,121.00	\$ 17,121.00
TRAINING & CONFERENCES	5400-90-0000-51320	\$ 16,460.91	\$ -	\$ -	\$ -	\$ -
TRAINING & CONFERENCES	5400-90-0000-51320-ADMIN	\$ -	\$ 4,258.91	\$ 12,000.00	\$ 20,000.00	\$ 20,000.00
TRAINING & CONFERENCES	5400-90-0000-51320-ARFF	\$ -	\$ 9,324.31	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
TRAINING & CONFERENCES	5400-90-0000-51320-MAINT	\$ -	\$ 1,972.92	\$ 6,700.00	\$ 10,000.00	\$ 10,000.00
TRAINING & CONFERENCES	5400-90-0000-51320-SEC	\$ 20.00	\$ -	\$ 2,000.00	\$ 5,500.00	\$ 5,500.00
VEHICLE INSURANCE	5400-90-0000-51500	\$ 7,812.73	\$ 17,068.70	\$ 10,000.00	\$ 20,000.00	\$ 20,000.00
BLDG/CONTENTS INSURANCE	5400-90-0000-51510	\$ 52,961.56	\$ 62,154.78	\$ 55,000.00	\$ 70,000.00	\$ 70,000.00
INSURANCE - OTHER	5400-90-0000-51540	\$ 27,481.93	\$ 29,135.97	\$ 28,000.00	\$ 41,831.00	\$ 41,831.00
GROUP BENEFITS - WORKERS COMP	5400-90-0000-51580	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. EXPENDITURES	5400-90-0000-51990	\$ 2,342.63	\$ 116,594.66	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
SUPPLIES & MATERIALS	5400-90-0000-52010	\$ 21,057.81	\$ 5,324.28	\$ 12,877.00	\$ 16,026.00	\$ 16,026.00
SUPPLIES & MATERIALS	5400-90-0000-52010-ADMIN	\$ -	\$ 5,437.97	\$ 7,500.00	\$ 5,500.00	\$ 5,500.00
SUPPLIES & MATERIALS	5400-90-0000-52010-ARFF	\$ -	\$ 1,470.41	\$ 14,200.00	\$ 7,500.00	\$ 7,500.00
SUPPLIES & MATERIALS	5400-90-0000-52010-MAINT	\$ -	\$ 9,364.52	\$ 5,000.00	\$ 28,895.00	\$ 28,895.00
SUPPLIES & MATERIALS	5400-90-0000-52010-OPER	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	5400-90-0000-52010-SEC	\$ -	\$ -	\$ 500.00	\$ 1,000.00	\$ 1,000.00
RETAIL SUPPLIES	5400-90-0000-52011	\$ -	\$ -	\$ -	\$ -	\$ -
UNIFORMS	5400-90-0000-52050	\$ 25,620.19	\$ -	\$ -	\$ -	\$ -
UNIFORMS	5400-90-0000-52050-ADMIN	\$ -	\$ 419.18	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
UNIFORMS	5400-90-0000-52050-ARFF	\$ -	\$ 3,446.18	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
UNIFORMS	5400-90-0000-52050-OPER	\$ -	\$ 1,730.13	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00
UNIFORMS	5400-90-0000-52050-SEC	\$ -	\$ 123.04	\$ 2,500.00	\$ 2,763.00	\$ 2,763.00
FUELS/LUBRICANTS	5400-90-0000-52500	\$ 20,216.58	\$ 19,955.76	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
NON-CAP EQUIPMENT	5400-90-0000-52600	\$ 2,772.00	\$ -	\$ 30,000.00	\$ 5,350.00	\$ 5,350.00
BOND INTEREST	5400-90-0000-53010	\$ 57,075.03	\$ 52,199.30	\$ 48,500.00	\$ 43,568.00	\$ 43,568.00
VEHICLE PURCHASES	5400-90-0000-54000	\$ -	\$ -	\$ 88,669.00	\$ 145,000.00	\$ 145,000.00
CAPITAL EQUIPMENT	5400-90-0000-54200	\$ 208,125.52	\$ 380,759.01	\$ 308,666.00	\$ 207,000.00	\$ 207,000.00
CAPITAL EQUIPMENT	5400-90-0000-54200-ARFF	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	5400-90-0000-54200-MAINT	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	5400-90-0000-54200-OPER	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	5400-90-0000-54200-SEC	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	5400-90-0000-54420	\$ -	\$ -	\$ 250,000.00	\$ 325,000.00	\$ 325,000.00
INFRASTRUCTURE	5400-90-0000-54500	\$ -	\$ -	\$ 300,000.00	\$ 375,000.00	\$ 375,000.00

FY2027 APPROVED BUDGET
HILTON HEAD AIRPORT FUNDS 5400, 5401, & 5402

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
INFRASTRUCTURE	5400-90-0000-54500-CFC	\$ -	\$ -	\$ -	\$ 444,416.00	\$ 444,416.00
CAPITAL CLEARING ACCOUNT	5400-90-0000-54XXX	\$ (189,450.00)	\$ (270,843.00)	\$ -	\$ -	\$ -
GENERAL CONTINGENCY	5400-90-0000-56000	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL GRANT MATCH	5400-90-0000-57999	\$ 32,006.24	\$ 81,048.03	\$ 128,875.00	\$ -	\$ -
DEPRECIATION EXPENSE	5400-90-0000-58500	\$ 422,020.00	\$ 475,102.00	\$ 450,000.00	\$ 670,131.00	\$ 670,131.00
TRANSFER OUT	5400-90-0000-59100	\$ 3,523,562.55	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES 5400		\$ 7,555,056.44	\$ 4,580,139.42	\$ 6,276,696.00	\$ 7,846,689.72	\$ 7,846,689.72
GRAND TOTAL 5400		\$ 1,416,855.28	\$ (1,793,802.82)	\$ -	\$ -	\$ -
FUND 5401 - HHI AIRPORT PFC FEE						
PASSENGER FACILITIES CHARGES	5401-90-0000-44845	\$ (152,014.12)	\$ (301,403.80)	\$ (407,400.00)	\$ (391,536.00)	\$ (391,536.00)
INTEREST ON INVESTMENTS	5401-90-0000-46010	\$ -	\$ (9,115.00)	\$ -	\$ (17,474.00)	\$ (17,474.00)
CONT FROM PR YR FUND BAL	5401-90-0000-48910	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	5401-90-0000-49100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES 5401		\$ (152,014.12)	\$ (310,518.80)	\$ (407,400.00)	\$ (409,010.00)	\$ (409,010.00)
PROFESSIONAL SERVICES	5401-90-0000-51160	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	5401-90-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	5401-90-0000-54500	\$ -	\$ -	\$ 407,400.00	\$ 409,010.00	\$ 409,010.00
TRANSFER OUT	5401-90-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES 5401		\$ -	\$ -	\$ 407,400.00	\$ 409,010.00	\$ 409,010.00
GRAND TOTAL 5401		\$ (152,014.12)	\$ (310,518.80)	\$ -	\$ -	\$ -
FUND 5402 - HHI AIRPORT GRANTS						
TOWN OF HILTON HEAD REVENUES	5402-90-0000-43680	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANT FUNDS	5402-90-0000-43770	\$ (1,402,027.66)	\$ (3,622,137.03)	\$ (20,017,385.00)	\$ (14,210,943.65)	\$ (14,210,943.65)
STATE GRANT FUNDS	5402-90-0000-43770-SC028	\$ -	\$ -	\$ (78,607.00)	\$ (73,187.84)	\$ (73,187.84)
STATE GRANT FUNDS	5402-90-0000-43770-SC029	\$ -	\$ -	\$ (16,106.00)	\$ (16,106.00)	\$ (16,106.00)
STATE GRANT FUNDS	5402-90-0000-43770-SC031	\$ -	\$ -	\$ (39,609.00)	\$ -	\$ -
FEDERAL GRANT FUNDS	5402-90-0000-43780	\$ (6,136,173.51)	\$ (14,078,999.93)	\$ (18,060,691.00)	\$ (3,215,482.94)	\$ (3,215,482.94)
FEDERAL GRANT FUNDS	5402-90-0000-43780-FD60	\$ -	\$ -	\$ (1,390,569.00)	\$ (1,354,315.75)	\$ (1,354,315.75)
FEDERAL GRANT FUNDS	5402-90-0000-43780-FD61	\$ -	\$ -	\$ (300,000.00)	\$ (25,874.65)	\$ (25,874.65)
FEDERAL GRANT FUNDS	5402-90-0000-43780-FD62	\$ -	\$ -	\$ (306,022.00)	\$ (306,022.00)	\$ (306,022.00)
INTEREST ON INVESTMENTS	5402-90-0000-46010	\$ -	\$ (298,932.00)	\$ -	\$ -	\$ -
CASH OVER/-SHORT	5402-90-0000-47800	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	5402-90-0000-48200	\$ -	\$ -	\$ -	\$ -	\$ -
CONT FROM PR YR FUND BAL	5402-90-0000-48910	\$ -	\$ -	\$ -	\$ (214,965.39)	\$ (214,965.39)
TRANSFER IN	5402-90-0000-49100	\$ (3,523,562.55)	\$ (150,000.00)	\$ -	\$ -	\$ -
TOTAL REVENUES 5402		\$ (11,061,763.72)	\$ (18,150,068.96)	\$ (40,208,989.00)	\$ (19,416,898.22)	\$ (19,416,898.22)

FY2027 APPROVED BUDGET
HILTON HEAD AIRPORT FUNDS 5400, 5401, & 5402

Description	Account ID	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Requested	FY27 Approved
SALARIES AND WAGES	5402-90-0000-50020	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	5402-90-0000-51160	\$ 115,178.63	\$ 211,230.29	\$ 254,393.00	\$ -	\$ -
CONTRACTUAL SERVICES	5402-90-0000-51220	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLE INSURANCE	5402-90-0000-51500	\$ -	\$ -	\$ -	\$ -	\$ -
SITE DEVELOPMENT	5402-90-0000-54100	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT	5402-90-0000-54200	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING PURCHASES	5402-90-0000-54300	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACQUISITION	5402-90-0000-54400	\$ -	\$ -	\$ -	\$ -	\$ -
RENOVATIONS TO BUILDINGS	5402-90-0000-54420	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	5402-90-0000-54500	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL CLEARING ACCOUNT	5402-90-0000-54XXX	\$ (6,726,416.00)	\$ (18,381,047.00)	\$ -	\$ -	\$ -
GRANT EXPENDITURES	5402-90-0000-57130	\$ 6,712,695.77	\$ 20,386,829.48	\$ 37,823,683.00	\$ 17,426,426.59	\$ 17,426,426.59
GRANT EXPENDITURES	5402-90-0000-57130-FD60	\$ -	\$ -	\$ 1,390,569.00	\$ 1,354,315.75	\$ 1,354,315.75
GRANT EXPENDITURES	5402-90-0000-57130-FD61	\$ -	\$ -	\$ 300,000.00	\$ 25,874.65	\$ 25,874.65
GRANT EXPENDITURES	5402-90-0000-57130-FD62	\$ -	\$ -	\$ 306,022.00	\$ 306,022.00	\$ 306,022.00
GRANT EXPENDITURES	5402-90-0000-57130-SC028	\$ -	\$ -	\$ 78,607.00	\$ 73,187.84	\$ 73,187.84
GRANT EXPENDITURES	5402-90-0000-57130-SC029	\$ -	\$ -	\$ 16,106.00	\$ 16,106.00	\$ 16,106.00
GRANT EXPENDITURES	5402-90-0000-57130-SC031	\$ -	\$ -	\$ 39,609.00	\$ -	\$ -
LOCAL GRANT MATCH	5402-90-0000-57999	\$ -	\$ -	\$ -	\$ 214,965.39	\$ 214,965.39
DEPRECIATION EXPENSE	5402-90-0000-58500	\$ -	\$ 8,793.00	\$ -	\$ -	\$ -
TRANSFER OUT	5402-90-0000-59100	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES 5402		\$ 101,458.40	\$ 2,225,805.77	\$ 40,208,989.00	\$ 19,416,898.22	\$ 19,416,898.22
GRAND TOTAL 5402		\$ (10,960,305.32)	\$ (15,924,263.19)	\$ -	\$ -	\$ -

FY2027 Outside Agencies									
ENTITY	FY 25 AWARDED	FY 26 AWARDED	FY 27 REQUEST	ADMINISTRATOR RECOMMENDED	% DIFFERENCE	ACCOUNT	Presentation Date	NOTES	
Island Rec Center 55203	\$ 200,000.00	\$ 173,694.00	\$ 200,000.00	\$ 200,000.00	15.15%	1000-10-1198-55203	4/9/2026	Leah Arnold confirmed to present	
LRTA dba Palmetto Breeze 55200	\$ 717,639.00	\$ 717,639.00	\$ 1,118,069.00	\$ 753,521.00	5.00%	1000-10-1198-55200	4/9/2026	Kristine Hepburn confirmed to present	
Military Enhancement Committee 55202	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	0.00%	1000-10-1198-55202	4/9/2026	Warren Parker confirmed to present	
Small Business Development Center 55250	\$ 40,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	0.00%	1000-10-1198-55250	4/9/2026	Martin Goodman confirmed to present	
Keep Beaufort County Beautiful 55201	\$ 50,000.00	\$ 50,000.00	\$ 230,000.00	\$ 90,000.00	80.00%	1000-10-1198-55201	4/9/2026	Gene Zapfel confirmed to present	
Beaufort County Soil and Water Conservation District 55204	\$ 26,250.00	\$ 37,770.00	\$ 37,770.00	\$ 37,770.00	0.00%	1000-10-1198-55204	4/9/2026	Denise Parsick confirmed to present	
South Carolina Dept of Mental Health 55206	\$ 37,500.00	\$ 56,036.00	\$ 112,500.00	\$ 58,838.00	5.00%	1000-10-1198-55206			
LCOG Dues 55210	\$ 159,049.00	\$ 159,049.00	\$ 177,761.00	\$ 177,761.00	11.76%	1000-10-1198-55210		Hank will present at the April 20th Fin Comm	
LCOG HOME Consortium Match 55215	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	0.00%	1000-10-1198-55215			
LCOG MPO (LATS) Match 55212	\$ 26,154.00	\$ 32,080.00	\$ 42,760.00	\$ 42,760.00	33.29%	1000-10-1198-55212			
LCOG MPO (LRTP) Match 55212	\$ -	\$ 30,913.00	\$ -	\$ -	-100.00%	1000-10-1198-55212		Hank confirmed that match was not needed for FY27	
LCOG MPO (HMP) Match 55212	\$ -	\$ 14,923.00	\$ -	\$ -	-100.00%	1000-10-1198-55212		Hank confirmed that match was not needed for FY27	
Economic Development Operations 55240	\$ 425,000.00	\$ 513,750.00	\$ 513,750.00	\$ 513,750.00	0.00%	1000-10-1198-55240	4/9/2026	John O'Toole confirmed to present; SCA membership dues of 120K	
	\$ 1,856,592.00	\$ 2,010,854.00	\$ 2,657,610.00	\$ 2,099,400.00	4.40%				

FY2027 Mil Based Entities

ENTITY	FY27 MILLAGE	FY 25 AWARDED	FY 26 AWARDED	FY 27 REQUEST	% DIFF	Administrator's Recommended	ACCOUNT
Beaufort Memorial Hospital 55000	0.40	\$ 1,626,000.00	\$ 1,192,162	\$ 1,271,233	6.63%	\$1,271,233.20	1401-40-0000-55000
Beaufort Jasper Hampton Comp Health	0.40	\$ 1,082,000.00	\$ 1,192,162	\$ 1,271,233	6.63%	\$1,271,233.20	1402-40-0000-55000
Technical College of the Lowcountry	1.10	\$ 3,247,000.00	\$ 3,278,447	\$ 3,495,891	0.00%	\$3,495,891.30	1600-60-0000-55000
University of South Carolina Beaufort	1.10	\$ 2,975,500.00	\$ 3,278,447	\$ 4,449,316	35.71%	\$ 3,495,891	1600-60-0000-55000
BC Economic Development Corp	0.00	\$ 3,516,500.00	\$ 894,122	\$ 953,425	6.63%	\$ -	1010-10-0000-55240
Bluffton Fire District	24.80	\$ 25,251,095.00	\$ 26,913,566.00	\$ 28,887,057.00	7.33%	\$28,887,057.00	7301 & 7303
Burton Fire District	69.10	\$ 7,339,671.00	\$ 7,681,019.00	\$ 8,167,403.00	6.33%	\$8,167,403.00	7311 & 7313
Daufuskie Island Fire District	60.40	\$ 1,490,226.00	\$ 1,639,860.00	\$ 1,761,506.00	7.42%	\$1,761,506.00	7321
Lady's Island St. Helena Fire District	40.00	\$ 8,305,366.00	\$ 9,115,760.00	\$ 9,783,400.00	7.32%	\$9,783,400.00	7331 & 7333
Sheldon Fire District	39.60	\$ 1,871,379.00	\$ 1,972,242.00	\$ 2,317,944.00	17.53%	\$2,317,944.00	7341 & 7343
				\$ 11,441,099		\$60,451,559.00	

ORDINANCE 2020/29

ESTABLISHING A BEAUFORT COUNTY LAW ENFORCEMENT SERVICE CHARGE AND UNIFORM USER FEE

WHEREAS, Beaufort County Council and Beaufort County (the "County") is a body politic and political subdivision of the State of South Carolina; and

WHEREAS, under SC Code Ann. Section 4-9-10 et seq. and other applicable law, specifically including Section 4-9-25 and 4-9-30(5)(a), Beaufort County Council is empowered to act in the interests of public safety, and in matters involving the health and welfare of its citizens; and

WHEREAS, law enforcement services are critical to the health and welfare of the citizens of the County; and

WHEREAS, the expenses of the County involving law enforcement are significant aspects of the County's financing and operations; and

WHEREAS, Beaufort County Council has, after extensive study and consideration, determined that it is in the best interest of the citizens and taxpayers of Beaufort County, South Carolina, that an Ordinance Establishing a Law Enforcement Service Charge and Uniform User Fee for portions of Beaufort County South Carolina should be enacted;

NOW, THEREFORE, IT IS RESOLVED AND ORDAINED AS FOLLOWS:

Section 1. FINDINGS OF FACT:

- a. Since its incorporation in 1983, the Town of Hilton Head Island (The "Town") has contracted with and otherwise received certain law enforcement services from the Beaufort County Sheriff (the "Sheriff") and the County, in exchange for annual payments.
- b. Counties are specifically authorized by Section 4-9-30(5) of the Code of Laws of South Carolina "...to assess property and levy...uniform service charges, ... and make appropriations for functions and operations of the county, including, but not limited to... public safety, including police and fire protection... ."
- c. The health, order, general welfare, and convenience of the County and the County's citizens within the town limits of Hilton Head Island will be served by the enactment of this ordinance.
- d. The Town has chosen not to create and maintain its own police force, instead relying on the contract and the services provided by the County and the Sheriff's Office.
- e. In the most recent year of analysis, there have been 97,335 calls for service for the Sheriff's Office within the Town.
- f. The Sheriff's Office provides law enforcement services to the Town, above and beyond what the Sheriff's Office provides to other incorporated municipalities in the County.
- g. The estimated most recent annual cost to provide services within the Town of Hilton Head Island is \$4,383,257.
- h. The Law Enforcement Service Charge and Uniform User Fee is to be charged to properties in the Town to cover the cost of law enforcement services provided within the Town by the Sheriff's Office over and beyond the level of services provided in the incorporated municipalities which provide their own law enforcement services.

- i. It is fair and reasonable to assess the Law Enforcement Service Charge and Uniform User Fee to the areas within the Town.
- j. The fiscal, economic, and planning consulting firm TischlerBise has prepared over 900 impact fees and over 800 fiscal impact analyses for clients across the United States and Canada.
- k. TischlerBise is well qualified to have studied the relevant issues surrounding the provision of law enforcement services by the Sheriff's Office in the Town.
- l. The detailed approach, methodology, narrative and findings of that certain study report and findings of TischlerBise entitled "Law Enforcement User Fee Study Approach and Findings" dated July 13, 2020 are appropriate, thorough, and complete.
- m. The findings and recommendations of the TischlerBise report are hereby incorporated by reference and included as a basis for the implementation of the Law Enforcement Service Charge and Uniform User Fee imposed herein.

Section 2. ESTABLISHMENT OF LAW ENFORCEMENT SERVICE CHARGE AND UNIFORM USER FEE

A law enforcement service charge and uniform user fee in the amounts set forth in Section 4 hereof shall be levied annually upon all parcels of real property located within the municipal boundaries of the Town of Hilton Head Island (all such parcels being collectively referred to herein as the "Service Area"). The law enforcement service charge and uniform user fee authorized hereby shall be included on real property tax notices for all such parcels. For such parcels that are exempt from ad valorem taxes, the law enforcement service charge and uniform user fee authorized hereby shall be billed by the County as a separate invoice to be mailed to applicable property owners on or about the time that real property tax notices are mailed, and will be due on January 15 of each succeeding year.

Section 3. RECORDING AND USE OF PROCEEDS

All proceeds derived from the law enforcement service charge and uniform user fee authorized hereby shall be recorded in a separate fund within the County's accounts. Such proceeds shall be used for law enforcement and related administrative services to be provided by the Beaufort County Sheriff's Office in the Service Area, in lieu of the applicable municipality providing its own law enforcement force at a level above the base level of law enforcement services provided by the Sheriff's Office in the unincorporated County.

Section 4. TABLE OF CHARGES; EXCEPTIONS

The law enforcement service charge and uniform user fee shall be charged to each applicable parcel based on use and size as set forth in the following table. The types of "land use" in the following table are defined as provided for in the Beaufort County Community Development Code.

Except as provided for in this section, no public or private property shall be exempt from the law enforcement service charge and uniform user fee. No exemption, offset, or reduction shall be granted based on the age, tax, economic status, race, or religion of the property owner.

Land Use	Demand Unit	Service Charge per Demand Unit
----------	-------------	--------------------------------

Residential

Single Family	Housing Unit	\$101
Multifamily	Housing Unit	\$88

Nonresidential

Retail	1,000 sq. ft.	\$242
Office/Service	1,000 sq. ft.	\$82
Industrial	1,000 sq. ft.	\$33
Institutional	1,000 sq. ft.	\$90
Lodging	Room	\$69

Section 5. PAYMENT AND COLLECTION

The law enforcement service charge and uniform user fee shall be due, payable and to be collected in the same manner as real property taxes and shall be subject to the same penalties and interest as overdue real property taxes.

Section 6. APPEAL AND ADJUSTMENT

A fee payer may appeal the assessment of the User Fee on a parcel of property at any time. The appeal must be submitted in writing to the law enforcement service charge and uniform user fee appeal officer(s), as may be appointed from time to time by the County Administrator. An appeal submitted before the January 15th due date shall be considered for the current year owed. An appeal submitted on or after January 15th shall only apply to the succeeding year.

An appeal must be submitted in writing to the appeal officer c/o county administrator, and shall contain the reason for appeal and required supporting documents. Required documents may include, but are not limited to, a survey prepared by a registered land surveyor or professional engineer containing information on the size and type of the property, business license or other license documentation, utility bills, company registration from the SC Secretary of State's Office, or other verifiable documentation which may tend to establish the use(s) to which the property is put, and/or the size or other relevant information. Using the information provided by the appellant, the appeal officer shall conduct a review of the property and fee assessment. The appeal officer may also request reasonable additional documentation pertinent to the appeal. The appeal officer shall respond to an appeal in writing within thirty (30) days. In response to an appeal, the appeal officer may adjust the fee applicable to the property in conformance with Section 4.

A decision of the appeal officer which is adverse to the appellant may be further appealed to the Beaufort County Administrator or his/her designee within thirty (30) days of the adverse decision. The appellant, stating the grounds for further appeal, shall deliver notice of the appeal to the County Administrator or his/her designee. The County Administrator or his/her designee shall issue a written decision on the appeal within thirty (30) days. All decisions by the County Administrator or his/her designee shall be served on the appellant personally or by registered or certified mail to the billing address of the property owner. All decisions of the County Administrator or his/her designee shall be final.

Section 7. LIABILITY; NO HINDRANCE OF SHERIFF'S DISCRETION

This chapter does not imply that a benefitted property will be free from criminal activity, and does not create additional duties on the part of the County or Sheriff's Office. This chapter does not waive the County's or Sheriff's Office's immunity or limited liability under any law. Nothing herein shall serve to hinder the exercise of law enforcement and other discretion held by the Sheriff's Office under the South Carolina Constitution and applicable law.

Section 8. LEGISLATIVE INTENT; SEVERABILITY

It is, inter alia, the legislative intent of the County that a law enforcement service charge and uniform user fee be levied under the terms described herein. The County asserts that this legislative intent must prevail if it can be reasonably discovered in the language used, and such language must be construed in light of the ordinance's intended purpose. To the extent any portion of this ordinance should be found illegal or unenforceable by a court of competent jurisdiction, the offending portion shall be void and of no effect, and is deemed severable from the remainder. The rest of the ordinance shall remain in force and of effect and shall be interpreted according to the findings and express and implied legislative intent to be operative and enforceable to the fullest extent.

Section 9. REPEALER, EFFECTIVE DATE

All ordinances or parts of ordinances in conflict with this ordinance or inconsistent with its provisions are hereby repealed or superseded to the extent necessary to give this ordinance full force and effect. This ordinance shall take effect upon final approval.

ADOPTED IN MEETING DULY ASSEMBLED this 24th day of August 2020.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: 
Joseph Passiment, Chairman

ATTEST:



Sarah W. Brock, Clerk to Council

Third and Final Reading: August 24, 2020 / Vote: 9-2

Public Hearing: August 24, 2020

Second Reading: August 10, 2020/ Vote: 6-3

First Reading by Title Only: July 13, 2020/ Vote: 7-3



2026 Update: Law Enforcement Service Charge and Uniform User Fee Study for FY2027

Prepared for:

Beaufort County, South Carolina

April 30, 2026

Prepared by:



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EXECUTIVE SUMMARY

Beaufort County, South Carolina, retained TischlerBise to update the Law Enforcement Service Charge and Uniform User Fee implemented in the Town of Hilton Head Island. This update (2026) is based on the methodology established in the July 13, 2020, study, "Law Enforcement Service Charge and Uniform User Fee Study Approach and Findings."¹ The Law Enforcement Service Charge and Uniform User Fee is calculated to cover the cost for law enforcement services provided by the Beaufort County Sheriff's Office (BCSO) to the Town of Hilton Head Island.

The BCSO provides law enforcement services in the Unincorporated County and supports municipal police departments. Although the Town of Hilton Head Island is an incorporated municipality in Beaufort County, it does not have its own police force. Instead, the BCSO provides direct Law Enforcement Services for the Town.

The Law Enforcement Service Charge and Uniform User Fee is calculated to reflect the direct cost for services provided by the BCSO to the Town of Hilton Head Island. The report sets out a methodology to allocate those costs to the user of the services. The process is as follows:

- First, the total cost for BCSO law enforcement services provided to the Town of Hilton Head Island is documented per the Beaufort County budget. This cost reflects the actual cost for law enforcement services provided to the Town by the BCSO.
- Second, the cost is allocated to residential and nonresidential land uses. This reflects the demand for law enforcement services from different users of the service.
- Finally, a service charge schedule is developed by type of land use. The summary schedule for 2026 is shown below in Figure 1.

¹ TischlerBise, "Law Enforcement Service Charge and Uniform User Fee Study Approach and Findings," prepared for Beaufort County, South Carolina, July 13, 2020. Last updated in calendar year 2025: "Law Enforcement Service Charge and Uniform User Fee Study Approach and Findings," prepared for Beaufort County, South Carolina, May 20, 2025.

Figure 1. Beaufort County Law Enforcement Service Charge and Uniform User Fee Schedule for FY2027

SUMMARY SCHEDULE

Land Use	Demand Unit	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$187
Multifamily	Housing Unit	\$142
Nonresidential		
Retail	1,000 sq. ft.	\$284
Office/Service	1,000 sq. ft.	\$80
Industrial	1,000 sq. ft.	\$44
Institutional	1,000 sq. ft.	\$110
Lodging	Room	\$60

OVERVIEW

The Beaufort County Sheriff's Office (BCSO) is the main law enforcement agency in Unincorporated Beaufort County and provides support to incorporated localities with their own municipal police departments (e.g., cities of Beaufort and Bluffton; town of Port Royal). In incorporated places with municipal police departments in Beaufort County, the BCSO assists on calls for service but is not the primary responder.

BCSO provides direct law enforcement services to the Town of Hilton Head Island. These law enforcement services are provided to the Town in lieu of the Town providing its own police force and is above the base level of law enforcement service provided to incorporated places in the County.

Prior to Fiscal Year 2021, the Town of Hilton Head Island paid Beaufort County directly for contracted law enforcement services. As of FY2021, the Town has ceased paying the contracted amount yet expects continuation of law enforcement services.

To recoup direct costs for law enforcement services provided by the BCSO to the Town of Hilton Head Island, the County implemented a Law Enforcement Service Charge and Uniform User Fee District. The Law Enforcement Service Charge and Uniform User Fee District is calculated to allocate costs to different types of land uses based on the commensurate demand for services. This report herein documents the approach, methodology, and calculations.

APPROACH AND METHODOLOGY

Approach

The approach to calculate the Law Enforcement Service Charge and Uniform User Fee is:

- Identify and quantify law enforcement costs provided by the BCSO to the Town of Hilton Head Island. This reflects the actual costs for law enforcement services consumed by the Town.
- Develop the Service Charge and Uniform User Fee methodology to allocate costs to land uses on the Town of Hilton Head Island.
- Calculate the Service Charge and Uniform User Fee and schedule based on the methodologies developed.

Methodology

The following is a summary of the steps used to calculate the Law Enforcement Service Charge and Uniform User Fee reflecting the services provided by BCSO in the Town of Hilton Head Island. Each step is discussed in further detail in this section.

1. Obtain the cost for Law Enforcement Services provided by BCSO in the Town of Hilton Head Island from Beaufort County. This is separate from countywide services provided in both the unincorporated and incorporated County (such as Civil Processing, Court Security, Forensics Services Lab, Bomb Squad).
2. Allocate BCSO law enforcement costs serving Hilton Head Island to residential and nonresidential development using functional population split (i.e., demand from residential versus nonresidential development).
3. Calculate costs per service unit for residential (per person) and nonresidential (per nonresidential vehicle trip) development.
4. Calculate the service charge and uniform user fee for residential and nonresidential land uses and produce a schedule of charges/fees by type of land use.

Cost for Law Enforcement Services provided in Town of Hilton Head Island

BCSO is a countywide agency. The range of services provided include Victims Advocate, School Resource Officers, Administration, Enforcement, Forensics Laboratory, Crime Suppression, Emergency Management, Communications, and Traffic Management. BCSO maintains a separate fund to account for the direct law enforcement services provided in the Town of Hilton Head Island. The BCSO budget for law enforcement services provided to the Town of Hilton Head Island in FY27 is approximately \$7.7 million.

Figure 2. FY2027 BCSO Budget for Town of Hilton Head Island Law Enforcement Services

Type	Amount
SALARIES AND WAGES	3,941,647.00
OVERTIME*	540,808.00
OVERTIME/TRAINING SCHOOL	127,322.00
EMPLOYER FICA	297,776.00
EMPLOYER MEDICARE	72,003.00
EMPLOYER SC RETIREMENT	36,007.00
EMPLOYER PO RETIREMENT	993,329.00
EMPLOYER GROUP INSURANCE	567,899.00
EMPLOYER WORKERS COMP	98,230.00
TORT LIABILITY INSURANCE	73,635.00
EMPLOYER UNEMPLOYMENT INS	-
EMPLOYEE RECOGNITION	-
Subtotal	\$6,748,656
PRINTING	-
TELEPHONE/COMMUNICATION	15,950.00
ELECTRICITY	38,306.00
WATER/SEWER/GARBAGE	1,310.00
MAINTENANCE CONTRACTS	-
EQUIPMENT MAINTENANCE	-
RENTALS	1,464.00
PROFESSIONAL SERVICES	-
NON-PROFESSIONAL SERVICES	1,107.00
MEDICAL/DENTAL SERVICES	-
VEHICLE MAINT SERVICES	123,200.00
DUES & SUBSCRIPTIONS	2,386.00
TRAINING & CONFERENCES	23,319.00
VEHICLE INSURANCE	43,472.00
BLDG/CONTENTS INSURANCE	-
INSURANCE - OTHER	-
GROUP BENEFITS - WORKERS COMP	-
MISC. EXPENDITURES	-
SUPPLIES & MATERIALS	12,605.00
UNIFORMS	52,800.00
FUELS/LUBRICANTS	157,994.00
NON-CAP EQUIPMENT	4,061.00
VEHICLE PURCHASES	449,005.00
CAPITAL EQUIPMENT	-
TRANSFER OUT	-
Subtotal	\$926,979
TOTAL GROSS COST	\$7,675,635
<i>* Less Included Reimbursable Overtime</i>	<i>(\$17,000)</i>
TOTAL NET COST	\$7,658,635

Source: Beaufort County

As identified above, direct costs for services to Hilton Head Island reflect personnel and operating-related expenses. The above net cost of \$7,658,635 is used to calculate the updated Law Enforcement Service Charge and Uniform User Fee. The budget figure on which the fee is based accounts for estimated overtime charges to be reimbursed to the County.

BCSO Law Enforcement Costs for Hilton Head Island Allocated to Residential and Nonresidential Development

To allocate costs to land uses, functional population is used. Functional population is a standard methodology to apportion costs between residential and nonresidential development. Further detail is provided below.

Functional Population

Both residential and nonresidential development place demand on law enforcement services. To calculate the proportionate share between residential and nonresidential demand for a particular service or facility, a “functional population” approach is used. The functional population approach allocates the cost of law enforcement services to residential and nonresidential development based on the activity of residents and workers in the Town of Hilton Head Island over a 24-hour time period.

Residents that do not work are assigned 20 hours per day to residential development and 4 hours per day to nonresidential development (annualized averages). Residents that work in the Town of Hilton Head are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the Town are assigned 14 hours to residential development, the remaining hours in the day are assumed to be spent outside of the Town working. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2023 data (the latest Origin-Destination data available from U.S. Census Bureau), residential development accounts for 74 percent of the functional population, while nonresidential development accounts for 26 percent.

Figure 3. Town of Hilton Head Island Functional Population

Hilton Head Town, SC (2023)				
Residential			Demand Hours/Day	Person Hours
Population ¹	69,381			
Residents Not Working	54,513		20	1,090,270
Employed Residents	14,868			
Employed in Hilton Head	8,377		14	117,278
Employed outside Hilton Head	6,491		14	90,874
Residential Subtotal				1,298,422
Residential Share =>				74%
Nonresidential				
Non-working Residents	54,513		4	218,054
Jobs Located in Hilton Head	23,043			
Residents Employed in Hilton Head	8,377		10	83,770
Non-Resident Workers (inflow commuters)	14,666		10	146,660
Nonresidential Subtotal				448,484
Nonresidential Share =>				26%
TOTAL				1,746,906

¹ Seasonal population estimate 2023; TischlerBise calculation from housing unit estimate and U.S. Census household size.

Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics (Beginning of Quarter Employment, 2nd Quarter of 2002-2023).

The cost for the Beaufort County Sheriff's Office services provided in the Town of Hilton Head Island is allocated to residential and nonresidential development using the above proportionate share factors. Results are shown below.

Figure 4. Town of Hilton Head Island BCSO Law Enforcement Cost Allocated to Residential and Nonresidential Development

Hilton Head BCSO Law Enforcement Cost Allocated to Residential / Nonresidential		
	Functional Population ¹	
Residential Proportionate Share	74%	\$5,667,390
Nonresidential Proportionate Share	26%	\$1,991,245
TOTAL COST	100%	\$7,658,635

¹ See supporting figure.

Costs per Service Unit

Appropriate service units are identified for Law Enforcement Services. For residential development, population is the driver and is reflected in household size (i.e., persons per household) by type of housing unit. This captures demand from both year-round and seasonal housing units. Population is the appropriate service unit.

For nonresidential development, the appropriate service unit is vehicle trips. Vehicle trip rates are typically used for public safety-related fees and charges to reflect the relative demand for public safety services from nonresidential development. That is, vehicle trip rates are highest for commercial/retail development—reflecting demand from all activity (workers, shoppers, visitors) at a retail establishment. Conversely, industrial development has the lowest nonresidential trip rates and office development rates fall between the other two categories reflecting the level of activity at each type of facility.

BCSO Law Enforcement costs allocated between residential and nonresidential development are then divided by the applicable base year demand factors to determine a cost per demand factor—for residential, a cost per capita and for nonresidential, a cost per nonresidential vehicle trip.

Seasonal population in housing units is calculated to account for both year-round and seasonally-occupied housing units in Hilton Head Island. Nonresidential vehicle trips are calculated based on applicable vehicle trip rates and adjustment factors per the Institute of Transportation Engineers (ITE) applied to nonresidential land uses in Hilton Head Island. Detail is provided in Appendix A.

As shown, the calculated cost per person is \$84.88 and the cost per nonresidential vehicle trip is \$20.54.

Figure 5. Town of Hilton Head Island BCSO Law Enforcement Cost per Service Unit

Level of Service Calculation

Hilton Head BCSO Law Enforcement Cost	\$7,658,635	
	Residential	Nonresidential
Proportionate Share %	74%	26%
Proportionate Share \$	\$5,667,390	\$1,991,245
Service Unit	Seasonal Population in Hsg Units	Nonresidential Vehicle Trips
Current Service Units*	66,772	96,938
Cost per Service Unit (rounded)	\$84.88	\$20.54

* See Appendix A for supporting detail.

Service Charges and Uniform User Fees for Residential and Nonresidential Land Uses

Using the above factors, Law Enforcement Service Charges and Uniform User Fees for the Town of Hilton Head Island are calculated. The service charges are based on household size for residential development and vehicle trips per 1,000 square feet or hotel room for nonresidential development. Differentiating the service charge by housing type allows the results to reflect the level of demand (persons per household) from residential land uses. For residential development, the cost per person (\$84.88) is multiplied by household size to calculate the updated service charge by type of unit. For nonresidential development, the cost per vehicle trip (\$20.54) is multiplied by trips per demand unit (either 1,000 square feet or lodging room) to calculate the updated service charge by type of nonresidential development.

The schedule presented is meant to provide broad-based land use categories to capture the majority of types of land uses in the Town. Using ITE trip rates for nonresidential development allows additions to the schedule, as necessary.

Figure 6. Law Enforcement Service Charge and Uniform User Fee Proposed Schedule for FY2027

Residential

Service Charge Component	Cost per Person
Hilton Head BCSO Law Enforcement Cost	\$84.88
Total	\$84.88

Housing Type	Persons per Household ¹	Service Charge per Housing Unit
Single Family	2.20	\$187
Multifamily	1.67	\$142

¹ U.S. Census Bureau, 2020-2024 American Community Survey 5-Year Estimates

Nonresidential

User Fee Component	Cost per Trip
Hilton Head BCSO Law Enforcement Cost	\$20.54
Total	\$20.54

Development Type	Demand Unit	Vehicle Trip Ends per Demand Unit ²	Trip Adj. Factor ²	Service Charge per Demand Unit
Retail	1,000 sq. ft.	36.39	38%	\$284
Office/Service	1,000 sq. ft.	7.83	50%	\$80
Industrial	1,000 sq. ft.	4.27	50%	\$44
Institutional	1,000 sq. ft.	10.70	50%	\$110
Lodging	Room	5.84	50%	\$60

² Trip Generation, Institute of Transportation Engineers, 12th Edition (2025).

SUMMARY: LAW ENFORCEMENT SERVICE CHARGE AND UNIFORM USER FEE SCHEDULE

The figure below summarizes the proposed Law Enforcement Service Charge and Uniform User Fee schedule calculated to cover the costs incurred by BCSO to serve the Town of Hilton Head Island.

Figure 7. Proposed Law Enforcement Service Charge and Uniform User Fee Schedule for FY2027

SUMMARY SCHEDULE

Land Use	Demand Unit	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$187
Multifamily	Housing Unit	\$142
Nonresidential		
Retail	1,000 sq. ft.	\$284
Office/Service	1,000 sq. ft.	\$80
Industrial	1,000 sq. ft.	\$44
Institutional	1,000 sq. ft.	\$110
Lodging	Room	\$60

Given the above schedule and estimated base year development in the Town of Hilton Head Island, an estimate of revenue can be provided. Please note, cost factors have been rounded in the analysis and therefore the total revenue calculated does not equal the total cost.

Figure 8. Law Enforcement Service Charge and Uniform User Fee Estimated Revenue

Land Use	Demand Unit	Service Charge per Demand Unit	Base Year Development	Estimated Revenue
Residential				
Single Family	Housing Unit	\$187	17,768	\$3,322,616
Multifamily	Housing Unit	\$142	16,576	\$2,353,792
			<i>Subtotal</i>	<i>\$5,676,408</i>
Nonresidential				
Retail	1,000 sq. ft.	\$284	4,389	\$1,246,593
Office/Service	1,000 sq. ft.	\$80	1,993	\$159,425
Industrial	1,000 sq. ft.	\$44	1,655	\$72,836
Institutional	1,000 sq. ft.	\$110	2,636	\$289,964
Lodging	Room	\$60	3,699	\$221,940
			<i>Subtotal</i>	<i>\$1,990,757</i>
			GRAND TOTAL*	\$7,667,165

* Does not equal total cost due to rounding.

APPENDIX A: DEMOGRAPHIC ASSUMPTIONS

Population and Housing Characteristics

Per capita standards and persons per housing unit or persons per household are used to derive proportionate service charge amounts. Household sizes vary by housing unit type and, consequently, demand for services vary. Thus, it is important to differentiate between housing types and size.

When persons per housing unit (PPHU) is used in service charge calculations, infrastructure standards are derived using year-round population. In contrast, when persons per household (PPHH) is used in the calculations, the service charge methodology assumes all housing units will be occupied, thus requiring seasonal population to be used when deriving infrastructure standards.

Infrastructure and services are sized to accommodate not just permanent residents, but seasonal residents and workers as well. Therefore, TischlerBise recommends that service charges for residential development be calculated according to persons per household.

Based on housing characteristics, TischlerBise recommends using two housing unit categories for the service charges: (1) Single Family and (2) Multifamily. Each housing type has different characteristics resulting in a different demand for Law Enforcement services. Figure 9 shows the U.S. Census American Community Survey 2024, 5-Year Estimates data for the Town of Hilton Head Island. Single family units are estimated to have an average household size of 2.20 persons and multifamily units have an average household size of 1.67 persons.

Figure 9. Town of Hilton Head Island Persons per Household

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	28,989	17,655	1.64	13,154	2.20	59%
Multifamily [2]	8,649	12,457	0.69	5,172	1.67	41%
Total	37,638	30,112	1.25	18,326	2.05	

[1] Includes attached and detached single family homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2020-2024 American Community Survey, 5-Year Estimates

Base Year Population and Housing Units

As noted above, the Town of Hilton Head Island has permanent and short-term (i.e., seasonal) residents. The current estimate of population, on which the service charge is based, accounts for full occupancy of residential units. The population estimate is based on household size estimates for the Town of Hilton Head Island from U.S. Census data and the current inventory of housing units from the Beaufort County Office of the Assessor.

Town of Hilton Head Island Housing Unit and Population Estimate (2026)

Data on the current number of housing units by type of unit is used to derive the current estimated seasonal population in the Town of Hilton Head Island. Current estimated number of housing units in the Town of Hilton Head Island was obtained from the Beaufort County Office of the Assessor.² Persons per household (i.e., population in an occupied housing unit) is then applied to the estimated number of housing units to calculate seasonal population in 2026 (see Figure 10).

Figure 10. Town of Hilton Head Island Seasonal Population Estimate (2026)

	# by Type ¹	PPHH ²	Seasonal Population Estimate
Single Family Units	17,768	2.20	39,090
Multifamily Units	16,576	1.67	27,682
Total	34,344		66,772

¹ Housing units in Town of Hilton Head Island, Beaufort County Assessor's Office.

² Town of Hilton Head Island Persons per Household; U.S. Census Bureau, 2020-2024 American Community Survey 5-Year Estimates.

² Beaufort County Office of the Assessor, Service Charge and Uniform User Fee file (file provided to TischlerBise, April 1, 2026.).

2023 Town of Hilton Head Island Housing Unit and Population Estimate for Functional Population Calculation

To calculate the functional population for the Town of Hilton Head Island, a population estimate for 2023 is needed (to align with the latest Origin-Destination data available from U.S. Census Bureau). First, 2023 estimated number of housing units in the Town is retrieved from previous Law Enforcement Service Charge and Uniform User Fee Study for 2023 then, persons per household (i.e., population in an occupied housing unit) is applied to the estimated number of housing units to calculate seasonal population in 2023. Detail is provided in the following figure.

Figure 11. Town of Hilton Head Island Seasonal Population Estimate for Functional Population Allocation (2023)

	<i>#Units by Type</i> ¹	<i>PPHH</i> ²	<i>Seasonal Population Estimate</i>
Single Family Units	19,844	2.31	45,840
Multifamily Units	14,013	1.68	23,542
Total	33,857		69,381

¹ *Beaufort County 2023 Update: Law Enforcement Service Charge and Uniform User Fee Study for FY2024, TischlerBise, May 19, 2023.*

² *Persons per Household; U.S. Census Bureau, 2019-2023 American Community Survey, 5-Year Estimates*

Base Year Employment and Nonresidential Floor Area

The Law Enforcement Service Charge and Uniform User Fee is also applied to nonresidential development as discussed in the body of this report. Nonresidential vehicle trips are calculated for the base year using employment and nonresidential square footage in the Town of Hilton Head Island.

Figure 12 provides detail on base year nonresidential square footage and employment in the Town of Hilton Head Island. As shown below, nonresidential square footage in the Town of Hilton Head Island is estimated at approximately 10.7 million square feet as of 2026. The estimate is derived from data provided by the Beaufort County Assessor. Nonresidential square footage and lodging rooms are converted to jobs with factors shown in Figure 13.

Figure 12. Town of Hilton Head Island Employment and Nonresidential Square Footage by Industry (2026)

Industry	Nonres. Sq. Ft. or Rooms ¹	Sq. Ft. per Empl. or Empl. per Room ²	Estd. Employment ³	%
Retail	4,389,412	479	9,164	36%
Office	1,992,808	439	4,539	18%
Industrial	1,655,363	625	2,649	10%
Institutional	2,636,032	334	7,892	31%
Subtotal	10,673,615		24,244	
Lodging (Rooms) [Empl. per Rm]	3,699	0.41	1,506	6%
Total			25,750	100%

¹ Estimate from Beaufort County Assessor data (for Tax Year 2026).

² Trip Generation, Institute of Transportation Engineers (ITE), 12th Edition (2025)

³ Calculated (Nonres. Sq. Ft. / Sq. Ft. per Employee = Employees)

Weekday trip rates updated to the 2025 edition of the Institute of Transportation Engineers (ITE) *Trip Generation Manual* (referenced in Figure 14 and used in the service charge calculation) per demand unit are shown below in Figure 13.

Figure 13. Institute of Transportation Engineers Nonresidential Factors

ITE Code	Land Use	Demand Unit	Avg Wkdy Trip Ends Per Demand Unit ¹	Avg Wkdy Trip Ends Per Employee ¹	Employees Per Demand Unit	Sq Ft Per Emp
820	Shopping Center (avg size)	1,000 Sq Ft	36.39	17.42	2.09	479
710	General Office (avg size)	1,000 Sq Ft	7.83	3.44	2.28	439
140	Manufacturing	1,000 Sq Ft	4.27	2.67	1.60	625
610	Institutional/Hospital	1,000 Sq Ft	10.70	3.57	3.00	334
310	Hotel	Room	5.84	14.34	0.41	2,455

¹ Trip Generation, Institute of Transportation Engineers, 12th Edition (2025).

Nonresidential Vehicle Trips

Vehicle trip generation for nonresidential land uses are calculated using average daily (weekday) trip end rates and adjustment factors from the Institute of Transportation Engineers (ITE) in *Trip Generation*, 12th edition (2025).³ To estimate base year nonresidential vehicle trips in Town of Hilton Head Island, weekday trip ends per 1,000 square feet factors shown in Figure 13 are used.

For nonresidential land uses, a standard 50 percent adjustment is applied to Office, Industrial, and Institutional to allocate trips to the nonresidential (destination) land use (with the other trip end allocated to the originating land use). A lower vehicle trip adjustment factor is used for Retail because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

Figure 14 shows the ITE land use code, daily vehicle trip end rate, trip adjustment factor, and estimated weekday vehicle trip ends per day for each nonresidential land use.

Figure 14. Town of Hilton Head Island Average Daily Nonresidential Vehicle Trips (2026)

Industry	Nonres. Sq. Ft. ¹	Vehicle Trip Ends per 1,000 Sq. Ft. ²	Trip Adj. Factor ²	Vehicle Trip Ends ³
Retail	4,389,412	36.39	38%	60,698
Office	1,992,808	7.83	50%	7,802
Industrial	1,655,363	4.27	50%	3,534
Institutional	2,636,032	10.70	50%	14,103
Lodging (Rooms)	3,699	5.84	50%	10,801
Total	10,677,314			96,938

¹ Estimate from Beaufort County Assessor data (for Tax Year 2026).

² *Trip Generation*, Institute of Transportation Engineers (ITE), 12th Edition (2025)

³ Calculated (Nonres. Sq. Ft./1000 x Vehicle Trips Ends per 1,000 Sq. Ft. x Trip Adj. Factor = Vehicle Trip Ends)

³ Institute of Transportation Engineers, *Trip Generation*, 12th Edition published in 2025, is the most current available.

APPENDIX B: LAND USE DEFINITIONS

Residential Development

As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. It is anticipated that Beaufort County will collect the Law Enforcement Service Charge and Uniform User Fee from all residential units.

Single-Family Units:

1. Single-family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.
2. Single-family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.
3. Mobile home includes both occupied and vacant mobile homes, to which no permanent rooms have been added. Mobile homes used only for business purposes or for extra sleeping space and mobile homes for sale on a dealer's lot, at the factory, or in storage are not counted in the housing inventory.

Examples of respective land use codes in the Institute of Transportation Engineers Trip Generation Manual, 2025: 210, 215

Multi-Family Units:

1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with "2, 3 or 4, 5 to 9, 10 to 19, 20 to 49, and 50 or more apartments."
2. Boat, RV, Van, Etc. includes any living quarters occupied as a housing unit that does not fit the other categories (e.g., houseboats, railroad cars, campers, and vans). Recreational vehicles, boats, vans, railroad cars, and the like are included only if they are occupied as a current place of residence.

Examples of respective land use codes in the Institute of Transportation Engineers Trip Generation Manual, 2025: 220, 221, 222

Nonresidential Development

Nonresidential development categories represent general groups of land uses that share similar average weekday vehicle trip generation rates and employment densities (i.e., jobs per thousand square feet of floor area).

Retail: Establishments primarily selling merchandise, eating/drinking places, entertainment uses, and places of lodging. By way of example, commercial includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, movie theaters, and lodging.

Examples of respective land use codes in the Institute of Transportation Engineers Trip Generation Manual, 2025: 820, 821, 822, 875

Industrial: Establishments primarily engaged in the production of goods. By way of example, industrial – general includes manufacturing plants, utility substations, power generation facilities, and telecommunications buildings.

Examples of respective land use codes in the Institute of Transportation Engineers Trip Generation Manual, 2025: 110, 130, 140, 150

Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, institutional includes schools, universities, churches, daycare facilities, and government buildings.

Examples of respective land use codes in the Institute of Transportation Engineers Trip Generation Manual, 2025: 520, 522, 525, 610, 620, 730

Office & Other Services: Establishments providing management, administrative, professional, business services, and health services. By way of example, office & other services include banks, business offices, medical offices, hospitals, and veterinary clinics.

Examples of respective land use codes in the Institute of Transportation Engineers Trip Generation Manual, 2025: 710, 750, 770

Lodging: Establishment providing sleeping accommodations and may include supporting facilities such as restaurants, bar/lounges, meeting rooms, convention facilities, and banquet rooms. Typically provides a swimming pool or other recreational facilities.

Examples of respective land use codes in the Institute of Transportation Engineers Trip Generation Manual, 2025: 310, 311, 312, 320, 330



TOWN OF HILTON HEAD ISLAND

Finance & Administrative Committee

TO: Finance & Administrative Committee
FROM: Michele Bunce, Senior Grants Administrator
CC: Dave Byrd, Finance Director
John McGowan, Assistant Finance Director
Marc Orlando, ICMA-CM, Town Manager
DATE: September 14, 2026
SUBJECT: Consideration of a Resolution Authorizing the Town of Hilton Head Island to Apply for a Big Idea Grant to Support a Drone First Responder (DFR) Program, Committing a Local 5% Match and Compliance with the Town's Procurement Policy

BACKGROUND:

The Municipal Association of South Carolina (MASC) is a state-level, not-for-profit organization that represents and serves South Carolina's 271 incorporated municipalities by providing resources, services, training, and programs to support effective local government. In 2025, MASC established the IMPACT Fund, which stands for *Innovative Municipal Projects for Advancing Change and Transformation*, as a new grant program designed to provide municipalities with funding for innovative projects and practical solutions to local challenges. The IMPACT Fund offers the following grant opportunity:

- **Big Idea Grant**
 - Provides awards up to \$100,000
 - Supports bold, creative, and forward-thinking projects demonstrating innovation, community impact, and long-term value
 - 5% match requirement

The Town is proposing to apply for a Big Idea Grant in the amount of \$100,000 to support the development and implementation of a Drone First Responder (DFR) Program designed to enhance emergency services and public safety operations. The Hilton Head Island Fire Rescue Department will serve as the project lead and will oversee the development and implementation of the program. The proposed program would use drone technology to provide rapid aerial situational awareness and support for incidents such as emergencies, severe weather events, large gatherings, missing-person searches, and other public safety needs. This project supports Goal #4 of the Town's Strategic Action Plan, Enhance Public Safety Readiness and Facilities, by strengthening

the Town's emergency response capabilities through innovative technology. This initiative would allow the Town to explore an innovative, technology-driven approach to improving response capabilities, operational efficiency, and community safety.

As part of the application process for the Big Idea Grant, the Town is required to submit a Resolution adopted by Town Council. The Resolution will formally commit the Town to providing the required 5% local grant match and confirm that the Town will comply with its established Procurement Policy in implementing any project funded through the grant. Approval of the Resolution will authorize the Town to include this commitment with its grant application.

RECOMMENDATION:

Staff recommends that the Finance and Administrative Committee consider and recommend forwarding the Resolution to Town Council for consideration and approval. The Resolution will authorize the Town to submit an application for the Big Idea Grant and formally commit the Town to the required 5% local match and compliance with the Town's Procurement Policy.

NEXT STEPS:

1. Town Council consideration and approval of the Resolution.
2. Grant application submitted with the Resolution by September 25, 2026.

ATTACHMENTS:

1. Resolution Approving Application to Municipal Association of South Carolina for the Big Idea Grant

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA

**A RESOLUTION BY THE TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA,
TO AUTHORIZE THE TOWN MANAGER TO EXECUTE THE NECCESARY
DOCUMENTS TO APPLY FOR AND PROVIDE MATCHING FUNDING FOR THE
BIG IDEA GRANT THROUGH THE MUNCIPAL ASSOCIATION OF SOUTH
CAROLINA AND OTHER MATTERS RELATED THERETO**

WHEREAS, the Municipal Association of South Carolina (“*MASC*”) awards a grant known as the Big Idea Grant, which can award up to One Hundred Thousand 00/100 (\$100,000.00) Dollars; and,

WHEREAS, the Big Idea Grant is through MASC’s Impact Fund and these funds are to assist municipalities in South Carolina in funding bold, creative, and forward-thinking ideas that will have a long-term impact on the community. These projects may include technology-driven service improvements, innovative uses of public spaces, community-wide initiatives, or other transformative concepts; and,

WHEREAS, the Town of Hilton Head Island (“*Town*”) has identified a desire to apply for the maximum award of the Big Idea Grant, which holds the requirement that the applying municipality matches five (5%) percent. The 5% match requires the Town to a local match amount of Five Thousand (\$5,000) Dollars; and,

WHEREAS, the Town has a desire to establish a Hilton Head Island Drone First Responder Program (“*DFRP*”) that will allow the Hilton Head Island Fire Rescue (“*Fire Rescue*”) to use a drone to provide rapid and remote response for ariel situational awareness for public safety incidents, disaster operations, and any other additional needs identified by the Town or Fire Rescue; and,

WHEREAS, the Town intends to use this award, if granted, towards the establishment of the DFRP; and the Town Council of the Town of Hilton Head Island (“*Town Council*”) finds that receipt of the Big Idea Grant funds as described herein and providing the required matching funding is in the best interest of the citizens, residents, and visitors of Hilton Head Island.

NOW, THEREFORE, BE IT RESOLVED, AND IT HEREBY IS RESOLVED BY THE TOWN COUNCIL FOR THE TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA, THAT:

1. In support of establishing the Hilton Head Island Drone First Responder Program, the Town Council authorizes:
 - a. the Town Manager the authority to execute all necessary documents to apply for the Big Idea Grant through MASC; and,
 - b. the Town Manager to take any and all necessary actions to ensure that the Town’s procurement policies and applicable laws, adopted in accordance with S.C. Code Section 11-35-5320, are followed when securing all services and products purchased with funds awarded from the Big Idea Grant described herein; and,

- c. the five (5%) percent match in an amount not to exceed Five Thousand (\$5,000) Dollars if the award is granted.

2. This Resolution shall be effective as of the date of its adoption by Town Council.

MOVED, APPROVED, AND ADOPTED ON THIS _____ DAY OF _____, 2026.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA

Alan R. Perry, Mayor

ATTEST:

Kimberly Gammon, Town Clerk

APPROVED AS TO FORM:

Brittany Ward, Town Attorney



TOWN OF HILTON HEAD ISLAND

Finance & Administrative Committee

TO: Finance & Administrative Committee
FROM: Michele Bunce, Senior Grants Administrator
CC: Dave Byrd, Finance Director
John McGowan, Assistant Finance Director
Marc Orlando, ICMA-CM, Town Manager
DATE: September 14, 2026
SUBJECT: Consideration of a Resolution Authorizing the Town of Hilton Head Island to Apply for a Problem Solver Grant to Support a Roof Replacement Project for the Fish Haul Beach Park Restrooms, Committing a Local 5% Match and Confirming Compliance with the Town's Procurement Policy

BACKGROUND:

The Municipal Association of South Carolina (MASC) is a state-level, not-for-profit organization that represents and serves South Carolina's 271 incorporated municipalities by providing resources, services, training, and programs to support effective local government. In 2025, MASC established the IMPACT Fund, which stands for *Innovative Municipal Projects for Advancing Change and Transformation*, as a new grant program designed to provide municipalities with funding for innovative projects and practical solutions to local challenges. The IMPACT Fund offers the following grant opportunity:

- **Problem Solver Grant**
 - Provides awards up to \$25,000
 - Supports smaller, more routine municipal projects and practical improvements addressing identified needs and enhanced services or quality of life
 - 5% match requirement

The Town is proposing to apply for a Problem Solver Grant in the amount of \$14,845 to support the replacement of the roof at the Fish Haul Beach Park restrooms. The Town's Facilities Department will serve as the project lead and will oversee the project's implementation. The project would address the need to maintain and improve this public facility, helping to protect the structure from weather-related damage and ensuring the restrooms remain safe, functional, and available for residents and visitors. The project supports Goal #10 of the Town's Strategic Action Plan, Enhance Community Well-being Through Implementation of the Parks and Recreation Master Plan and Program Enhancements, by maintaining and improving public park facilities for residents and

visitors. The proposed roof replacement represents a practical improvement that will extend the useful life of the facility and reduce future maintenance needs.

As part of the application process for the Problem Solver Grant, the Town is required to submit a Resolution adopted by Town Council. The Resolution will formally commit the Town to providing the required 5% local grant match and confirm that the Town will comply with its established Procurement Policy in implementing any project funded through the grant. Approval of the Resolution will authorize the Town to include this commitment with its grant application.

RECOMMENDATION:

Staff recommends that the Finance and Administrative Committee consider and recommend forwarding the Resolution to Town Council for consideration and approval. The Resolution will authorize the Town to submit an application for the Problem Solver Grant and formally commit the Town to the required 5% local match of \$742.25 and compliance with the Town's Procurement Policy.

NEXT STEPS:

1. Town Council consideration and approval of the Resolution.
2. Grant application submitted with the Resolution by September 25, 2026.

ATTACHMENTS:

1. Resolution Approving Application to Municipal Association of South Carolina for the Problem Solver Grant

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA

**A RESOLUTION BY THE TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA,
TO AUTHORIZE THE TOWN MANAGER TO EXECUTE THE NECCESARY
DOCUMENTS TO APPLY FOR AND PROVIDE MATCHING FUNDING FOR THE
PROBLEM SOLVER GRANT THROUGH THE MUNCIPAL ASSOCIATION OF
SOUTH CAROLINA AND OTHER MATTERS RELATED THERETO**

WHEREAS, the Municipal Association of South Carolina (“*MASC*”) awards a grant known as the Problem Solver Grant, which can award up to Twenty-Five Thousand (\$25,000) Dollars; and,

WHEREAS, the Problem Solver Grant is through MASC’s Impact Fund and these funds are to assist municipalities in South Carolina in funding small, routine municipal projects and practical fixes for common problems that South Carolina municipalities may face; and,

WHEREAS, the Town of Hilton Head Island (“*Town*”) has identified a desire to apply for Fourteen Thousand Eight Hundred and Forty-Five (\$14,845) Dollars, which holds the requirement that the applying municipality matches five (5%) percent. This 5% match would require the Town to a local match amount of Seven Hundred and Forty-Two and 25/100 (\$742.25) Dollars; and,

WHEREAS, the Town has identified a need to replace certain park facilities at Fish Haul Park, owned and operated by the Town, more specifically the onsite restroom facilities; and,

WHEREAS, the Town intends to use this award, if granted, towards replacement of the facilities at Fish Hall Park to ensure the facilities are more durable, energy efficient and have more long-term value; and the Town Council of the Town of Hilton Head Island (“*Town Council*”) finds that receipt of the Problem Solver Grant funds as described herein and providing the required matching funding is in the best interest of the citizens, residents, and visitors of Hilton Head Island.

NOW, THEREFORE, BE IT RESOLVED, AND IT HEREBY IS RESOLVED BY THE TOWN COUNCIL FOR THE TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA, THAT:

1. In support of replacing public facilities located at Fish Haul Park, the Town Council authorizes:
 - a. the Town Manager the authority to execute all necessary documents to apply for the Problem Solver Grant through MASC; and,
 - b. the Town Manager to take any and all necessary actions to ensure that the Town’s procurement policies and applicable laws, adopted in accordance with S.C. Code Section 11-35-5320, are followed when securing all services and products purchased with funds awarded from the Problem Solver Grant described herein; and,
 - c. the five (5%) percent match in an amount not to exceed Seven Hundred and Forty-Two and 25/100 (\$742.25) Dollars if the award is granted.

2. This Resolution shall be effective as of the date of its adoption by Town Council.

MOVED, APPROVED, AND ADOPTED ON THIS ____ DAY OF _____, 2026.

TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA

Alan R. Perry, Mayor

ATTEST:

Kimberly Gammon, Town Clerk

APPROVED AS TO FORM:

Brittany Ward, Town Attorney



TOWN OF HILTON HEAD ISLAND

TO: Finance and Administrative Committee
FROM: Dave Byrd, Finance Director
CC: Marc Orlando, ICMA-CM, Town Manager
DATE: September 14, 2026
SUBJECT: Consideration of a Resolution of the Town Council of the Town of Hilton Head Island to approve the Comprehensive South Carolina Accommodations Tax Program to include Application Process and Amended Fund Distribution Policy

BACKGROUND:

On July 15, 2025, Town Council adopted the Town of Hilton Head Island Comprehensive South Carolina Accommodations Tax (ATAX) Program, Application Process, and Fund Distribution Policy (Attachment 1). The policy was established to provide a consistent and transparent framework for the application, review, and allocation of Accommodations Tax funds.

The intent of the policy approved by Town Council in July 2025 remains the same. The accompanying policy is being amended and enhanced to memorialize the current ATAX Grant Program guidelines and remove references specific to Fiscal Year 2026. Removing these fiscal year-specific references will allow the policy to remain in effect without requiring annual updates solely to reflect changes in the grant cycle.

The policy establishes requirements for the annual ATAX grant application process, including application requirements, staff and technical review, ATAC review and evaluation, Finance and Administrative Committee review, and final consideration by Town Council. The policy also identifies evaluation criteria and post-award requirements for grant recipients.

The proposed policy establishes evaluation criteria to assist in making funding recommendations, including tourism impact, influence on overnight stays, marketing effectiveness, economic impact, project readiness, matching funds, and accountability for prior ATAX funding.

In addition, the proposed policy provides guidance regarding the use of ATAX funds for workforce housing and establishes post-award requirements related to grant agreements, reporting, expenditure documentation, and reimbursement requests.

RECOMMENDATION:

Staff recommends that the Finance and Administrative Committee recommend approval of the proposed updated policy, as presented in the exhibit to the Resolution, to memorialize the current ATAX Grant Program guidelines and establish a policy that can remain in effect without annual updates related to the grant cycle.

Approval will provide the Town with a comprehensive framework for administering the ATAX Grant Program, clarify the roles and responsibilities of the reviewing bodies, establish consistent evaluation and post-award requirements, and provide greater transparency and accountability in the allocation of ATAX funds.

NEXT STEPS:

1. Finance and Administrative Committee review of the proposed updated ATAX policy.
2. Forward the Committee's recommendation to Town Council for consideration and adoption.
3. Upon adoption, Town Staff will implement the updated ATAX Grant Program guidelines and associated policies and procedures.

ATTACHMENTS:

1. Resolution Amending the Accommodations Tax Distribution Funding Policy and Establishing the ATAX Grant Program

THE TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA, AMENDING SECTION IX(A) OF THE “TOWN OF HILTON HEAD ISLAND COMPREHENSIVE SOUTH CAROLINA ACCOMMODATIONS TAX (ATAX) PROGRAM, APPLICATION PROCESS AND FUND DISTRIBUTION POLICY” TO REESTABLISH THE DISTRIBUTION OF ACCOMMODATION TAX FUNDS POLICY

WHEREAS, on July 15, 2025, the Town Council of the Town of Hilton Head Island (“*Town Council*”) adopted a Resolution establishing the “Town of Hilton Head Island Comprehensive South Carolina Accommodations Tax (ATAX) Program, Application Process and Fund Distribution Policy” (“*ATAX Policy*”); and,

WHEREAS, the Town of Hilton Head Island desires to amend the ATAX Policy as follows:

1. Section III(B) to apply the timeline to each year; and,
2. Section IV(B) to permit the review of additional information for clarification purposes; and,
3. Section VII(B) to include the Committees in the review process; and,
4. Section IX(A) to update the distribution of State Accommodation Tax (“*ATAX Funds*”) to apply to each fiscal year.

The language to be removed is shown as stricken through and the new language is shown as underlined in “*Exhibit A*”, attached hereto and incorporated herein by reference; and,

WHEREAS, the Town Council finds that the amendments to of the ATAX Policy, as shown in Exhibit A, are in furtherance of good accounting practices and transparency in the distribution of ATAX Funds.

NOW, THEREFORE, BE IT, AND IT HEREBY IS, RESOLVED BY THE TOWN COUNCIL FOR THE TOWN OF HILTON HEAD ISLAND, SOUTH CAROLINA:

- (a) The “Town of Hilton Head Island Comprehensive South Carolina Accommodations Tax (ATAX) Program, Application Process and Fund Distribution Policy” is amended as shown in “Exhibit A”, attached hereto and incorporated herein by reference with the deleted language stricken through and the new language underlined, and all other language shall remain in full force and effect.
- (b) This Resolution is effective as of the date of its adoption by the Town Council.

MOVED, APPROVED, AND ADOPTED THIS _____ DAY OF _____, 2026.

**TOWN OF HILTON HEAD ISLAND,
SOUTH CAROLINA**

By: _____
Alan R. Perry, Mayor

ATTEST:

Kimberly Gammon, Town Clerk

APPROVED AS TO FORM:

Brittany Ward, Town Attorney

EXHIBIT A

III. Atax Grant Program – Town of Hilton Head Island

B. Application Requirements

Generally, the submission timeline is as follows:

- Applications typically open in early summer ~~August~~ with a 30-day deadline ~~deadlines in early September~~
- Review and recommendation process occurs September through October
- Town Council approval occurs ~~early December~~, before the end of the calendar year ~~start of the new fiscal year~~

~~The Fiscal Year 2026~~ A typical ATAX calendar is shown as an example below:

- ~~August 4 – September 5, 2025~~ July 1 - July 31: Application window
- ~~September – October~~: Staff review, ATAX applicant hearings, and recommendations to the Finance & Administrative Committee and ATAC review
- ~~November 6, 2025: ATAC recommendations to Finance and Administrative Committee~~
- ~~November 18, 2025~~ October: Finance and Administrative Committee recommendations to Town Council
- ~~December 9, 2025~~ November: Town Council final approval
- ~~December 12, 2025~~: Award letters distributed

IV. Grant Review and Recommendation Process

B. Accommodations Tax Advisory Committee (ATAC) Review

- Appointed per SC Code § 6-4-25 (Supp. 2024)
- Includes stakeholders from hospitality, lodging and cultural sectors
- Reviews applications, may request presentations and additional information for clarification
- Scores and ranks projects based on evaluation criteria

VII. Town Council Voting and Approval Process

B. Deliberation Procedures

- ATAC Chair presents ATAX grant funding recommendations to the Finance and Administrative Committee and Town Council with Finance Director or designee support
- Committee Members or Town Council members may ask questions of staff, the ATAC Chair, or applicants (if present).
- Discussion may include priorities, potential funding adjustments, or

requests for additional information.

IX. ~~FY26 Projected Revenues and~~ State ATAX Fund Distribution Policy

A. Overview of State ATAX Fund Distribution ~~FY26 Revenue Projections~~

~~For Fiscal Year 2026, the Town of Hilton Head Island has projected SC Accommodations Tax (ATAX) revenues totaling \$12,354,522.~~

~~This estimate is based on historical revenue trends and is included to illustrate the implementation of the fund distribution policy below.~~

~~B. Recommended Distribution Policy~~

To ensure consistency, fiscal responsibility, and alignment with the Town's Strategic Plan, ~~staff propose a SC~~ the State ATAX Funds are to be distributed ~~Distribution Policy~~ as outlined below as it is applied to the ~~FY26 proposed Distributions:~~

Distribution Category	Required Distribution	Proposed Distribution	Proposed \$ Distribution
First \$25,000 to General Fund	\$25,000	\$25,000	\$25,000
5% to General Fund	5%	5%	\$616,476
30% to DMO	30%	30%	\$3,698,857
ATAX Grant Awards	—	30% <u>33%</u>	\$3,706,357
General Fund (Tourism Operating Expenses)	—	20%	\$2,454,654
Capital Improvement Program (CIP)	—	10% <u>7%</u>	\$1,235,452
Tourism-Serving Housing Program	—	5%	\$617,726
Total	35%	100%	\$12,354,522

~~C. B.~~ Policy Intent

This distribution policy is designed to:

- Meet statutory obligations under S. C. Code Ann. § 6-4-10, *et seq.* (Supp. 2024)
- Ensure a balanced and transparent allocation between grants, operational needs, capital projects, and strategic housing investment
- Reinforce alignment with the Town of Hilton Head Island Strategic Plan goals, particularly in the areas of economic development, tourism sustainability, infrastructure investment, and workforce housing

D. C. Strategic Outcomes

By utilizing this structured distribution framework, the Town aims to:

- Provide predictable funding for eligible tourism initiatives
- Maintain strong oversight and evaluation of grant-funded projects
- Support Town-managed tourism operations through the General Fund
- Invest in tourism-related infrastructure and long-term capital needs
- Pilot and sustain targeted housing initiatives to support the tourism workforce