



COUNTY COUNCIL OF BEAUFORT COUNTY
FINANCE DEPARTMENT
Post Office Drawer 1228
Beaufort, South Carolina 29901-1228

To: Beaufort County Council
Gary Kubic, Beaufort County Administrator
Bryan Hill, Beaufort County Deputy Administrator

From: David A. Starkey, CPA, Beaufort County Chief Financial Officer

Date: May 25, 2010

Subject: Beaufort County April 2010 Unaudited Selected Funds Interim Financial Statements

1. County General Fund: The County's general fund's revenues are currently at 83% of the 2010 fiscal year revised budget, compared to revenues at 84% of the 2009 fiscal year revised budget as of April 30, 2009. In this, current taxes are at 91% of fiscal year 2010's revised budget figures. It should be noted that taxes are officially considered delinquent as of March 15 of every year. In good years, this percentage should be in the high-90 percentile, but due to the poor economy, on-time collections have suffered. Fiscal year 2009 at April 30, 2009 had 93% of current taxes collected to budget, and in comparison \$92,976 more was collected in current taxes in fiscal year 2009 as of April 30 than fiscal year 2010 at April 30. However, real and personal property collections (adjusted for TIFs) to adjusted tax billings (adjusted for appeals) is at 94.1% at April 30, 2010, compared to 92.9% at April 30, 2009. The reasons for the budget and collections differences between fiscal years 2009 and 2010, is due to the reassessment process and appeals dropping assessed values from fiscal year 2009 to 2010 in many areas within the County. Furthermore, appeals processed through the tax system for real and personal property since last month dropped the total gross assessed real and personal property values from \$1,868,205,947 to \$1,865,585,312, a \$2,620,635 drop in assessed value within this last month (or approximately a \$105,376 decrease in revenues).

To combat less-than-budgeted revenues, as was the case in fiscal year 2009, the County's Administration is watching expenditures within the general fund, in which expenditures after the end of the third quarter are at 81% of budget, instead of 83% (10 months divided by 12 months). However, it should be noted that expenditures are \$1.5 million more than last year at this time.

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The growing increase in the FY 2010 and FY 2009 expenditures difference is shown by comparing the difference increasing from \$143,582 as of March 2010 to \$1,514,955 as of April 2010. The increase is mostly due to the timing of purchases (purchases being made earlier in the year) and the increase in credit card fees.

The timing of purchases is related to the fact that the County Administration has put a deadline of June 1, 2010 for all FY 2010 purchase orders to be submitted to the County's Purchasing Department to better control FY 2010 expenditures at fiscal year-end. As such, purchases are being made earlier and in a more orderly fashion in this fiscal year as compared to near fiscal year-end 2009. It also has been implemented to prevent last minute expenditures that in the past allowed departments to spend their entire remaining budget, even if it was not necessary.

Additionally, the difference in FY 2010 to FY 2009 credit card fees shows a 71% increase (\$445,461) between July 2009 and February 2010 (\$1,074,471) compared to July 2008 and February 2009 (\$629,010). The largest activity in credit card fees comes between December and January, at the height of property tax collections. In this, the Treasurer's Office input the December and January fees (charged in January and February, respectively) in April 2010. Also, February's entry (\$539,055 of the \$1,074,471) came after the March financials were released. It should also be noted that the March and April credit card fees have not been input into the general ledger as of May 25, 2010. The increase in credit card fees comes from the fact that a larger percentage of property tax bills are being paid by credit cards in FY 2010 compared to FY 2009. In comparing July 2008 – March 2009 to July 2009 – March 2010, credit card activity increased from \$40.8 million to \$54.3 million, a 33% increase which translates to the increased credit card fees. On a related topic, credit card convenience fees (what the County charges taxpayers to help offset the cost) have a FY 2010 balance of \$18,915 as of April 2010. Under the current system, the credit card fees are also not distributed to all taxing entities.

In conclusion, general fund revenues are less than what the County would want by this time in the tax year, but expenditures are being monitored and cut where necessary to try to ensure the County does not use any general fund balance by June 30, 2010. In this, expenditures are 2% under budget from where they should be at this time. However, at this time it is unclear as to whether the County's general fund balance will remain steady or decrease.

2. **County Debt Service Fund:** The County's debt service fund is poised to add approximately \$1.4 million to fund balance as of June 30, 2010, but this is driven by the fact that the County received approximately \$2.9 million in a bond premium due to the \$48.755 million 2009 bond anticipation notes being refinanced into the 2010 bonds. While current taxes collected in fiscal year 2010 are at roughly the same levels as fiscal year 2009 as of April 30, other taxes (which include automobile taxes, delinquent taxes, and penalties) are at only 60%

of budget compared to 98% of budget in fiscal year 2009. It should be noted that expenditures (mostly debt service payments and fees) are mostly complete for this fiscal year. As part of the CIP process detailed in the April 22, 2010 CIP workshop, the County needs to begin to think about implementing a fund balance policy over its debt to ensure safe debt service fund levels, as the County debt fund balance will become negative next year (as it has in the last few years) until tax bills go out in October or November 2010 for tax year 2010. This is precisely the period (July – October) when hurricanes are most likely to hit.

3. **County Purchase Property (Referendum-Voted) Debt Service Fund:** The County's purchase property debt service fund is poised to shrink by approximately \$125,000 in fiscal year 2010. This is mostly due to revenues not only coming in approximately \$68,000 lower and expenditures (includes debt service payments and payments for program director services) to coming in approximately \$15,000 higher in fiscal year 2010 as of April 30, 2010 compared to fiscal year 2009 at April 30, 2009, but also automobile tax and delinquent tax revenues coming in much lower than budget (54%) compared to fiscal year 2009 (82%) at April 30. As part of the rural and critical land process detailed in the April 22, 2010 CIP workshop, the County needs to begin to think about implementing a fund balance policy over its debt to ensure safe debt service fund levels, as the County debt fund balance will become negative next year (as it has in the last few years) until tax bills go out in October or November 2010 for tax year 2010. This is precisely the period (July – October) when hurricanes are most likely to hit.

In the coming months these schedules and narratives will be expanded and improved upon. But, the timing of this release is to ensure that this data gets to you while it is still fresh and not stale. Please feel free to send me your comments for any improvements.

**Unaudited
Beaufort County
Revenues & Expenditures Comparison
FY 2010 and FY 2009 Budget to Actual at April 30, 2010 and April 30, 2009**

Fund	FY 2010 as of 4/30/2010	Millage**	FY 2010 Original Budget (Full Year)	FY 2010 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget	FY 2009 as of 4/30/2009	Millage	FY 2009 Original Budget (Full Year)	FY 2009 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget
General Fund*												
Revenues:												
Current Taxes	64,397,230	40.21	70,899,800	70,815,046	(6,417,816)	91%	64,490,206	45.50	69,409,808	69,409,808	(4,919,602)	93%
Other Taxes	5,969,053	N/A	7,975,728	8,060,482	(2,091,429)	74%	6,839,236	N/A	7,233,696	7,233,696	(394,460)	95%
Other	16,073,596	N/A	25,075,010	25,345,443	(9,271,847)	63%	17,534,332	N/A	27,908,370	28,638,370	(11,104,038)	61%
Total Revenues	86,439,879		103,950,538	104,220,971	(17,781,092)	83%	88,863,774		104,551,874	105,281,874	(16,418,100)	84%
Expenditures	85,196,495	N/A	103,769,230	104,665,051	19,468,556	81%	83,681,540		104,551,874	106,109,117	22,427,577	79%
Revenues Over Expenditures	1,243,384		181,308	(444,080)	1,687,464		5,182,234		-	(827,243)	6,009,477	
County Debt***												
Revenues:												
Current Taxes	5,797,374	3.62	5,700,000	5,797,317	57	100%	5,669,551	4.00	5,832,000	5,832,000	(162,449)	97%
Other Taxes	465,664	N/A	877,000	779,683	(314,019)	60%	765,924	N/A	780,000	780,000	(14,076)	98%
Other	56,323,099	N/A	6,347,524	54,882,703	1,440,396	103%	5,151,775	N/A	4,747,915	22,877,991	(17,726,216)	23%
Total Revenues	62,586,137		12,924,524	61,459,703	1,126,434	102%	11,587,250		11,359,915	29,489,991	(17,902,741)	39%
Expenditures	61,454,701	N/A	12,924,524	61,459,703	5,002	100%	29,380,048		11,359,915	29,489,991	109,943	100%
Revenues Over Expenditures	1,131,436		-	-	1,131,436		(17,792,798)		-	-	(17,792,798)	
County Purchase Property												
Revenues:												
Current Taxes	3,411,240	2.13	3,533,800	3,411,207	33	100%	3,401,671	2.40	3,533,800	3,533,800	(132,129)	96%
Other Taxes	274,889	N/A	383,200	505,793	(230,904)	54%	351,189	N/A	430,200	430,200	(79,011)	82%
Other	6,884	N/A	321,243	324,337	(317,453)	2%	8,434	N/A	274,243	274,243	(265,809)	3%
Total Revenues	3,693,013		4,238,243	4,241,337	(548,324)	87%	3,761,294		4,238,243	4,238,243	(476,949)	89%
Expenditures	4,162,295	N/A	4,238,243	4,241,337	79,042	98%	4,147,294		4,238,243	4,238,243	90,949	98%
Revenues Over Expenditures	(469,282)		-	-	(469,282)		(386,000)		-	-	(386,000)	
Total Direct County Tax Funds												
Revenues:												
Current Taxes	73,605,844	45.96	80,133,600	80,023,570	(6,417,726)	92%	73,561,428	51.90	78,775,608	78,775,608	(5,214,180)	93%
Other Taxes	6,709,606	N/A	9,235,928	9,345,958	(2,636,352)	72%	7,956,349	N/A	8,443,896	8,443,896	(487,547)	94%
Other	72,403,579	N/A	31,743,777	80,552,483	(8,148,904)	90%	22,694,541	N/A	32,930,528	51,790,604	(29,096,063)	44%
Total Revenues	152,719,029		121,113,305	169,922,011	(17,202,982)	90%	104,212,318		120,150,032	139,010,108	(34,797,790)	75%
Expenditures	150,813,491	N/A	120,931,997	170,366,091	19,552,600	89%	117,208,882	N/A	120,150,032	139,837,351	22,628,469	84%
Revenues Over Expenditures	1,905,538		181,308	(444,080)	2,349,618		(12,996,564)		-	(827,243)	(12,169,321)	

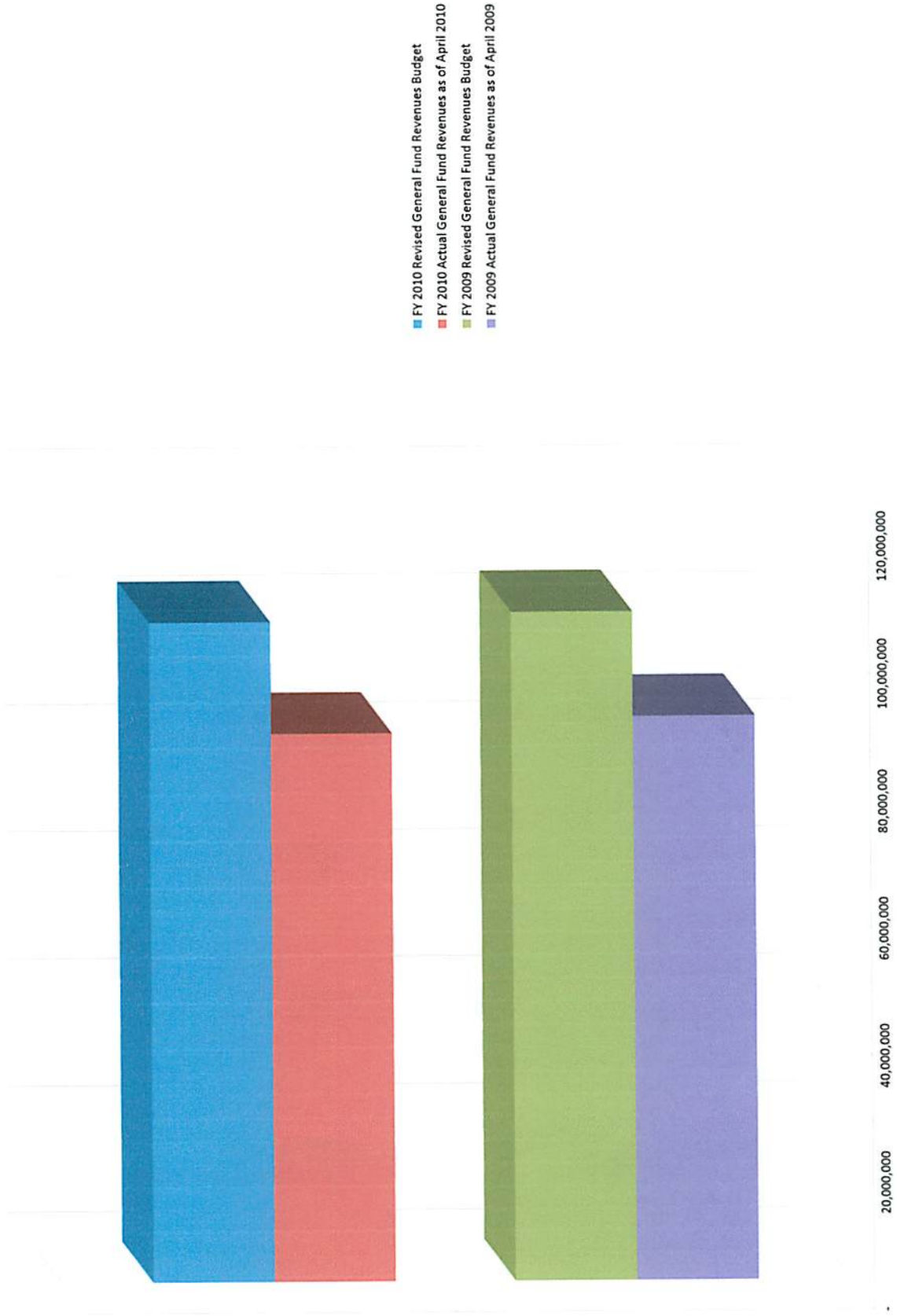
* - Includes Indigent Care and Continuing Education revenues and expenditures (millages rolled up into the general fund in FY 2009).

** - Tax year 2009 (FY 2010) is a reassessment year, thus millages were rolled back. However, with the rollback the County stayed millage neutral from tax year 2008 to tax year 2009.

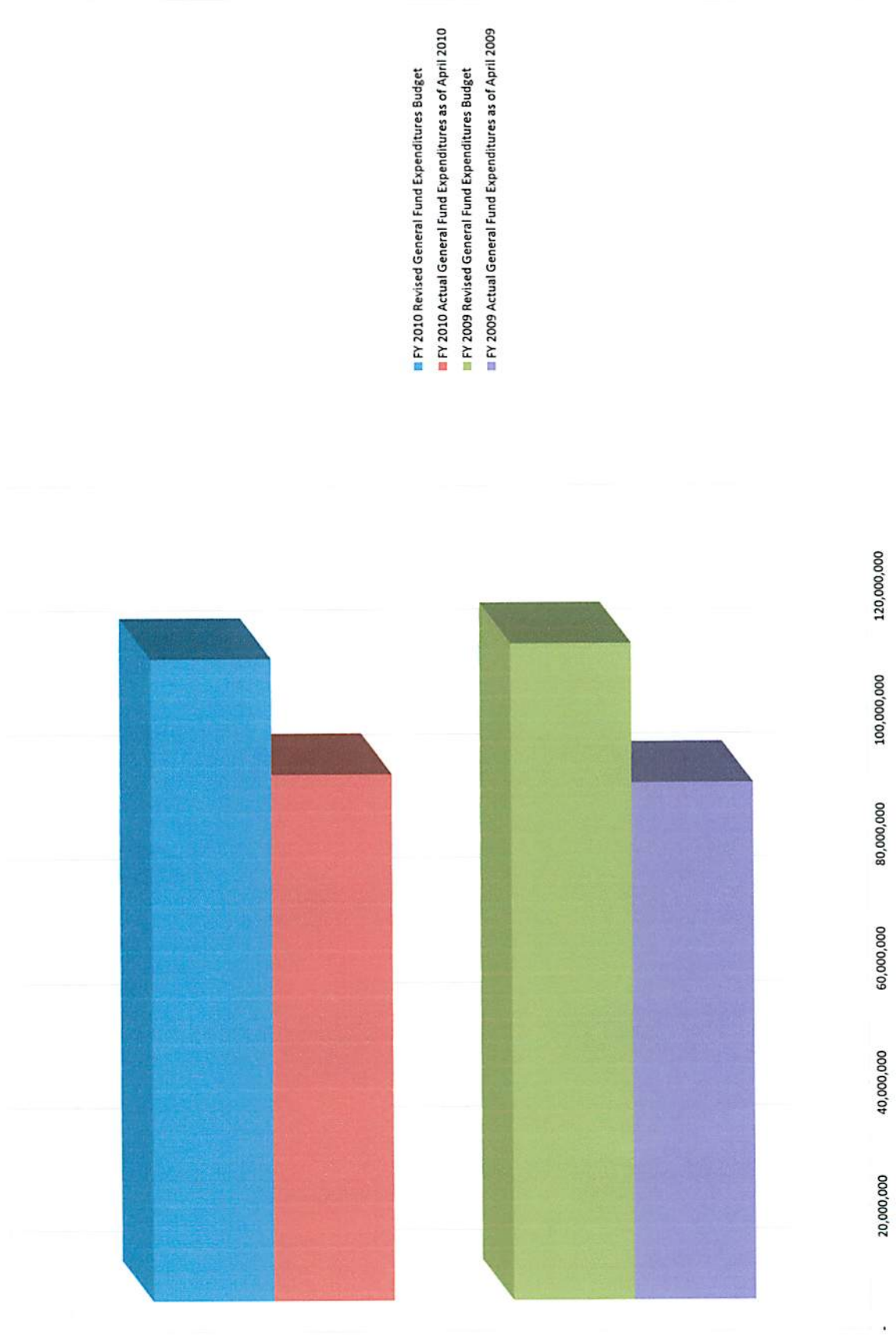
*** - The County had a bond refunding in fiscal year 2009 of its 2001 general obligation bonds, but borrowed the money in fiscal year 2008.

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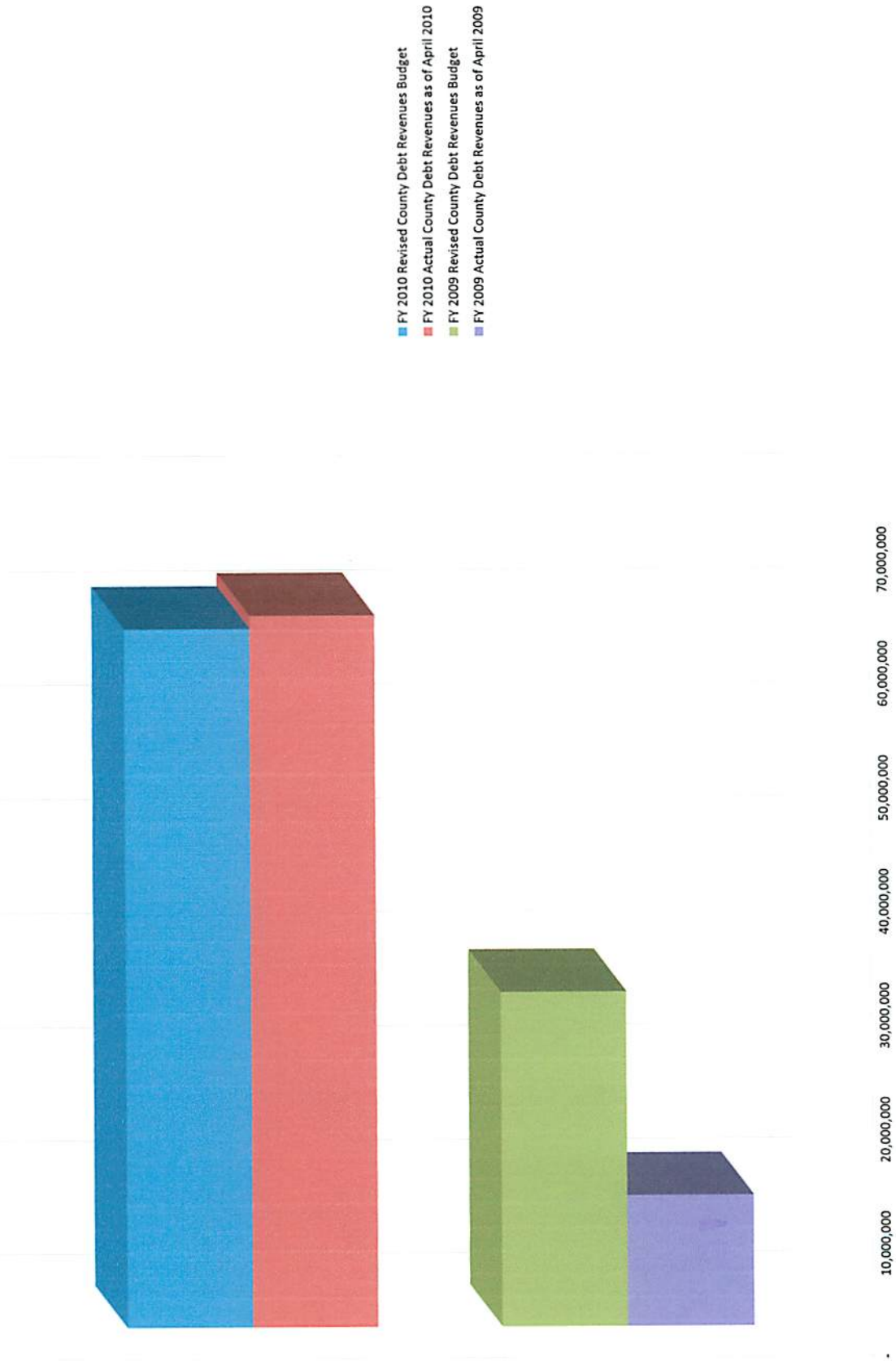
FY 2010 & FY 2009 General Fund Revenues Budget to Actual Comparison as of April



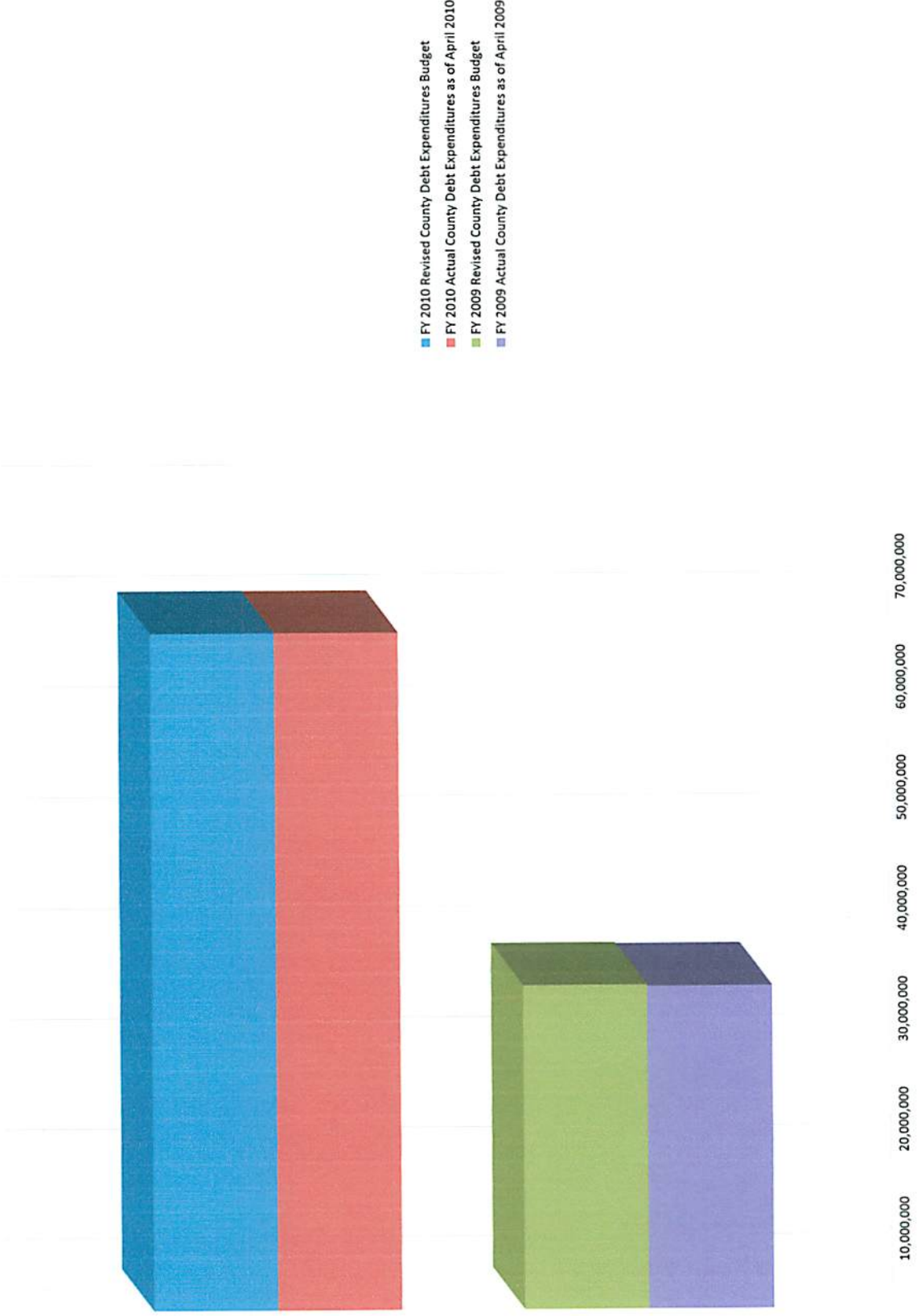
FY 2010 & FY 2009 General Fund Expenditures Budget to Actual Comparison as of April



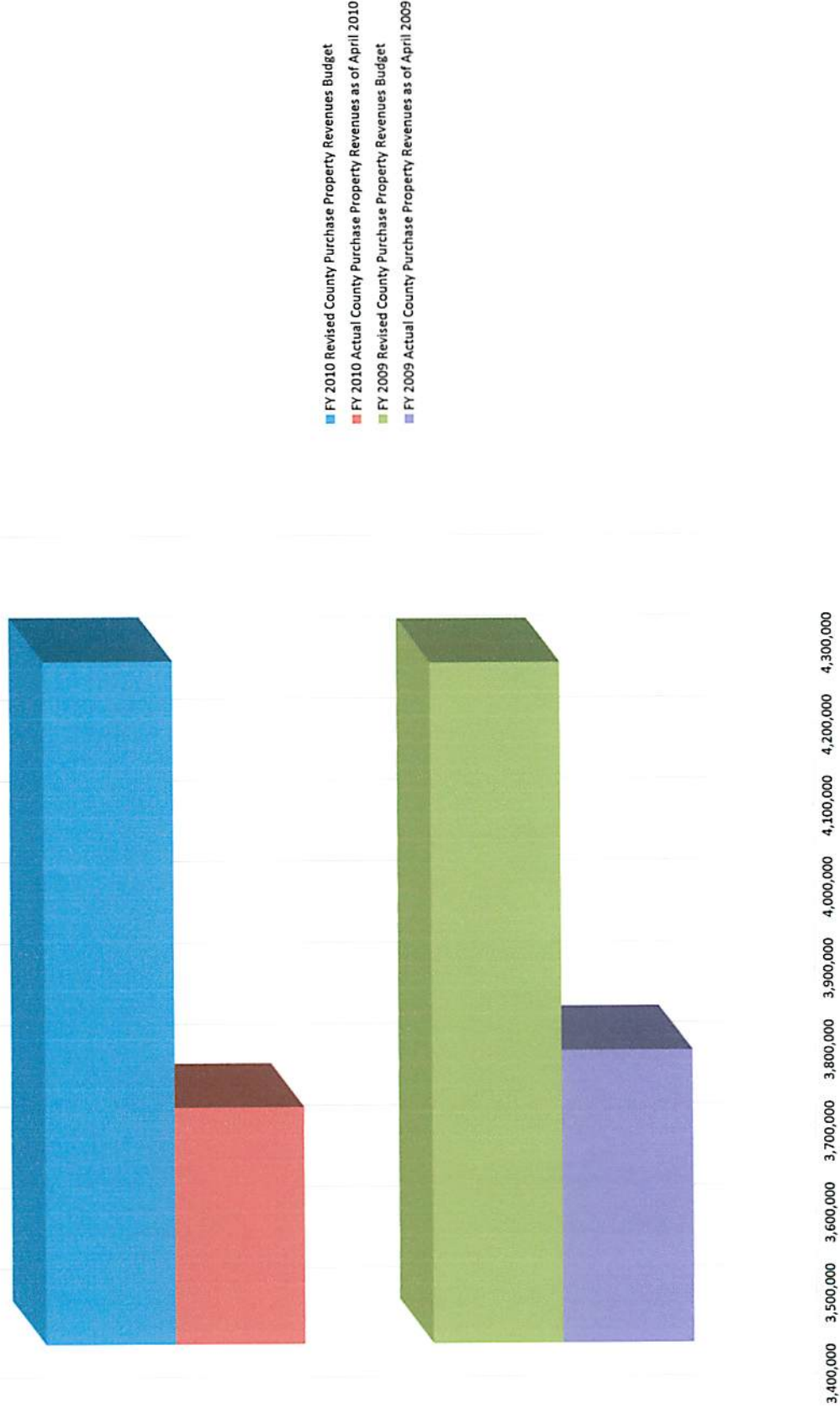
FY 2010 & FY 2009 County Debt Revenues Budget to Actual Comparison as of April



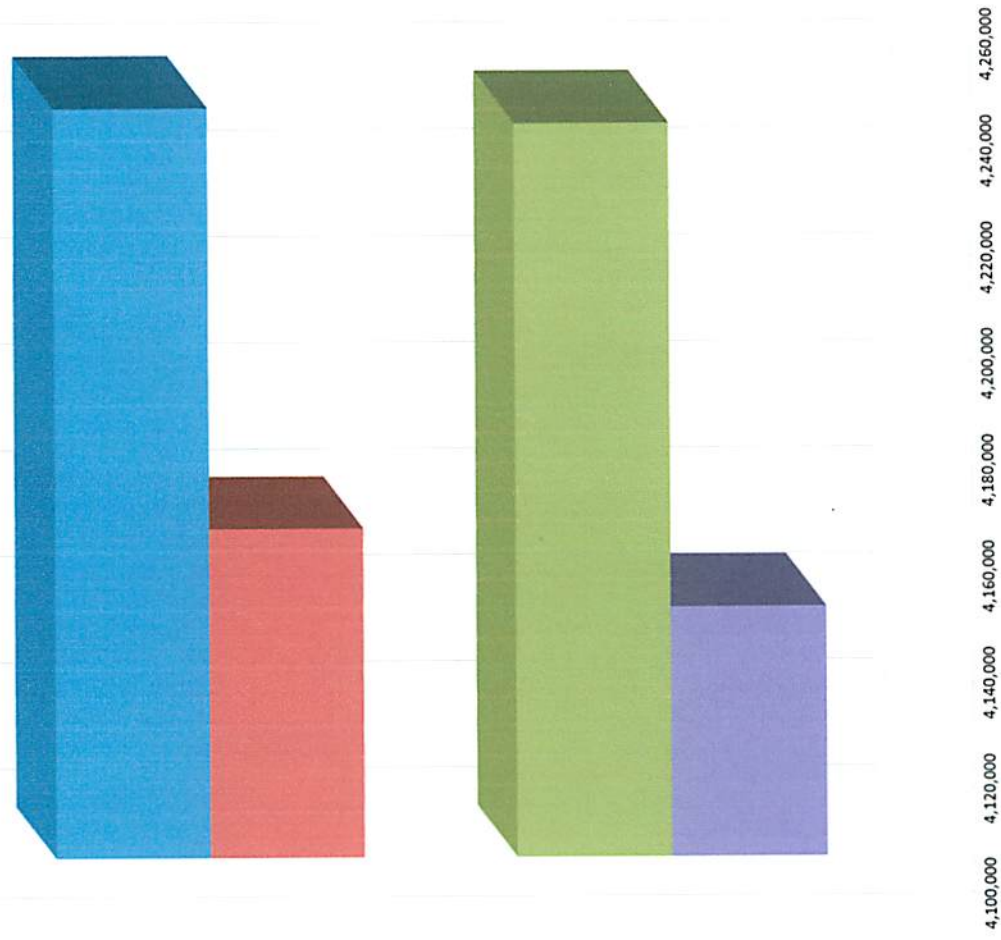
FY 2010 & FY 2009 County Debt Expenditures Budget to Actual Comparison as of April



FY 2010 & FY 2009 County Purchase Property Revenues Budget to Actual Comparison as of April



FY 2010 & FY 2009 County Purchase Property Expenditures Budget to Actual Comparison as of April



■ FY 2010 Revised County Purchase Property Expenditures Budget
 ■ FY 2010 Actual County Purchase Property Expenditures as of April 2010
 ■ FY 2009 Revised County Purchase Property Expenditures Budget
 ■ FY 2009 Actual County Purchase Property Expenditures as of April 2009

**Unaudited
Beaufort County
Revenues & Expenditures Comparison
FY 2010 and FY 2009 Actual Comparison at April 30, 2010 and April 30, 2009**

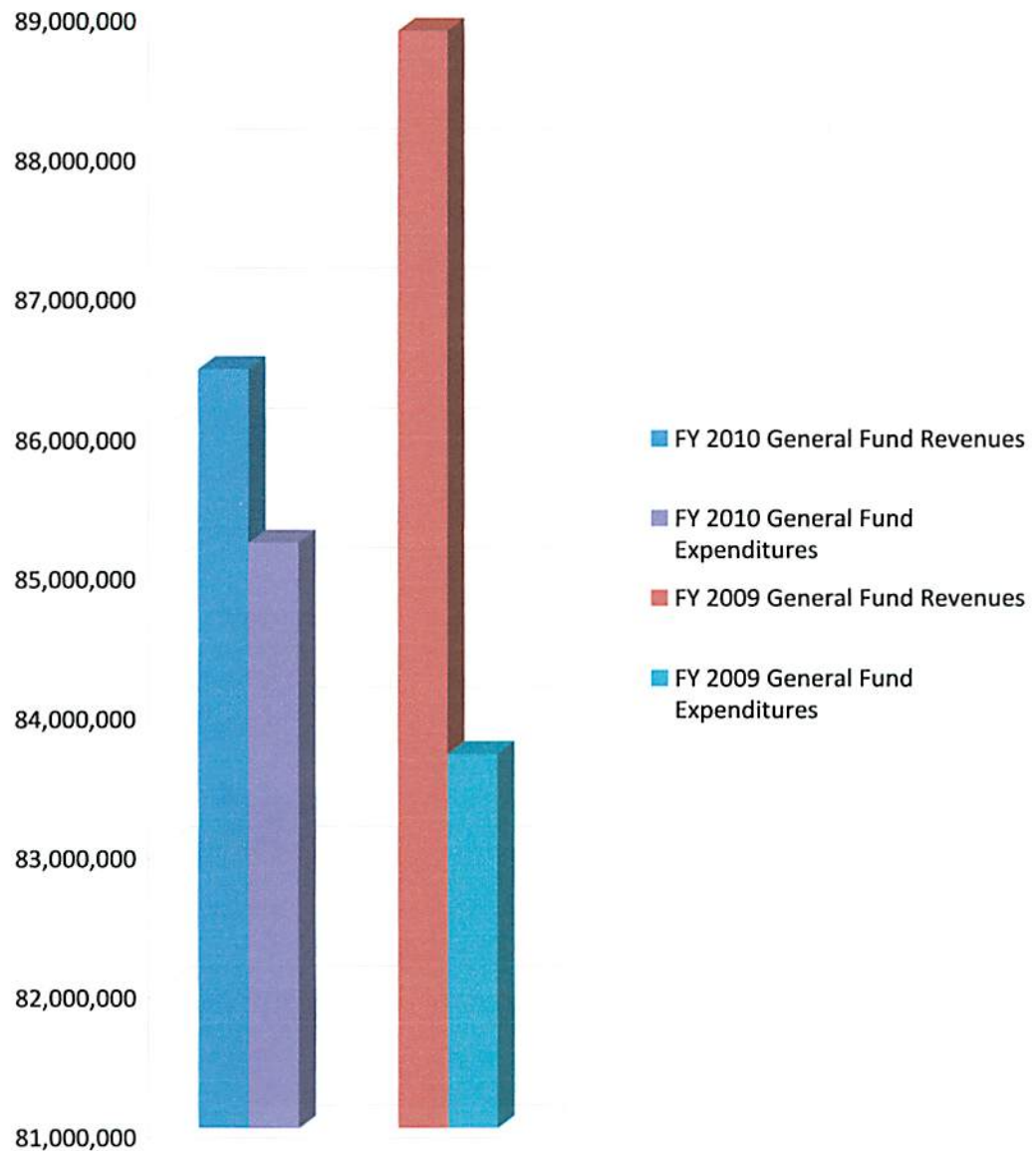
Fund	FY 2010 as of 4/30/2010**	FY 2009 as of 4/30/2009	Difference	Percent Difference
General Fund*				
Revenues:				
Current Taxes	64,397,230	64,490,206	(92,976)	0%
Other Taxes	5,969,053	6,839,236	(870,183)	-13%
Other	16,073,596	17,534,332	(1,460,736)	-8%
Total Revenues	86,439,879	88,863,774	(2,423,895)	-3%
Expenditures	85,196,495	83,681,540	1,514,955	2%
Revenues Over Expenditures	1,243,384	5,182,234	(3,938,850)	-76%
County Debt				
Revenues:				
Current Taxes	5,797,374	5,669,551	127,823	2%
Other Taxes	465,664	765,924	(300,260)	-39%
Other	56,323,099	5,151,775	51,171,324	993%
Total Revenues	62,586,137	11,587,250	50,998,887	440%
Expenditures	61,454,701	29,380,048	32,074,653	109%
Revenues Over Expenditures	1,131,436	(17,792,798)	18,924,234	-106%
County Purchase Property				
Revenues:				
Current Taxes	3,411,240	3,401,671	9,569	0%
Other Taxes	274,889	351,189	(76,300)	-22%
Other	6,884	8,434	(1,550)	-18%
Total Revenues	3,693,013	3,761,294	(68,281)	-2%
Expenditures	4,162,295	4,147,294	15,001	0%
Revenues Over Expenditures	(469,282)	(386,000)	(83,282)	22%
Total Direct County Tax Funds				
Revenues:				
Current Taxes	73,605,844	73,561,428	44,416	0%
Other Taxes	6,709,606	7,956,349	(1,246,743)	-16%
Other	72,403,579	22,694,541	49,709,038	219%
Total Revenues	152,719,029	104,212,318	48,506,711	47%
Expenditures	150,813,491	117,208,882	33,604,609	29%
Revenues Over Expenditures	1,905,538	(12,996,564)	14,902,102	-115%

* - Includes Indigent Care and Continuing Education revenues and expenditures (millages rolled up into the general fund in FY 2009).

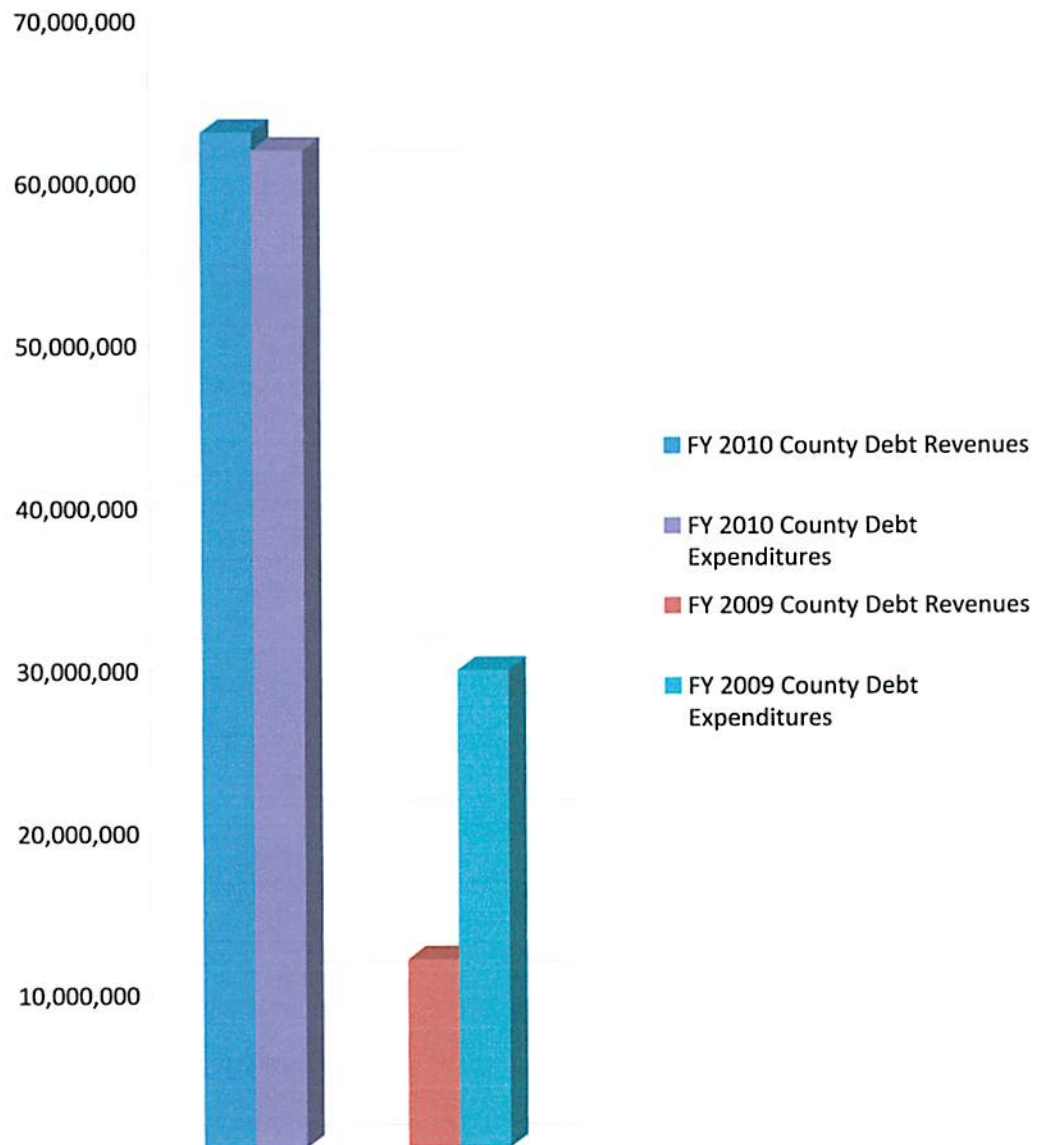
** - Tax year 2009 (FY 2010) is a reassessment year, thus millages were rolled back. However, with the rollback the County stayed millage neutral from tax year 2008 to tax year 2009.

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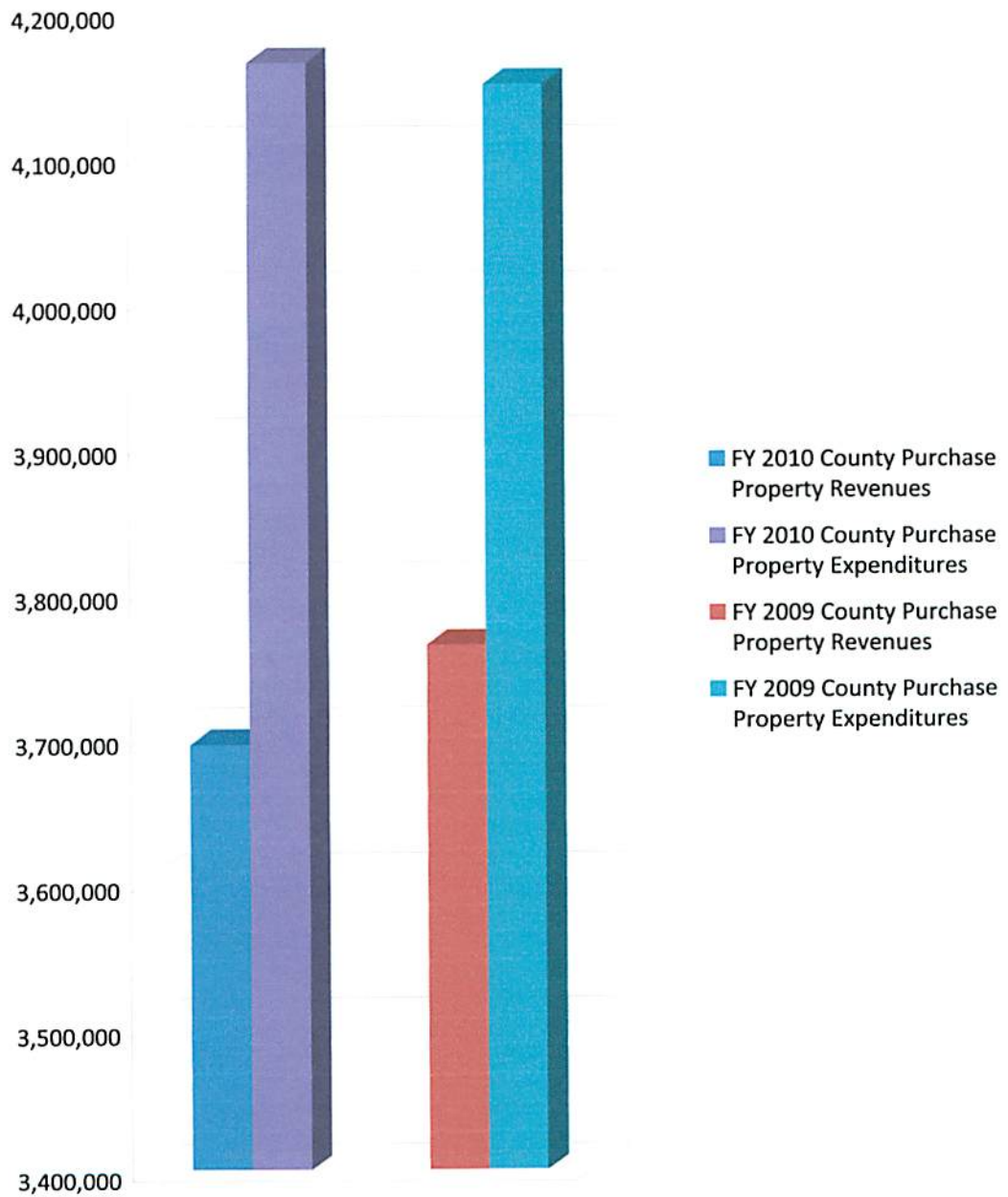
FY 2010 & FY 2009 General Fund Comparison as of April



FY 2010 & FY 2009 County Debt Comparison as of April



FY 2010 & FY 2009 County Purchase Property Comparison as of April



**Unaudited
Beaufort County
Real and Personal Property Tax Billings & Collections Comparison (Net of TIFs)
FY 2010 and FY 2009 at April 30, 2010 and April 30, 2009**

Fund	Tax Year 2009 Collected as of 4/30/2010	Millage**	Tax Year 2009 Billed (Net of TIFs) as of 4/30/2010***	Billed to Actual Difference	Actual as a Percent of Billed	Tax Year 2008 Collected as of 4/30/2009	Millage	Tax Year 2008 Billed (Net of TIFs) as of 4/30/2009***	Billed to Actual Difference	Actual as a Percent of Billed
General Fund*										
Tax Year 2009 Taxes	64,972,460	40.21	69,066,225	(4,093,765)	94.1%	66,083,174	45.50	71,135,163	(5,051,989)	92.9%
County Debt										
Tax Year 2009 Taxes	5,849,306	3.62	6,217,797	(368,491)	94.1%	5,809,506	4.00	6,253,845	(444,339)	92.9%
County Purchase Property										
Tax Year 2009 Taxes	3,441,726	2.13	3,659,417	(217,691)	94.1%	3,485,705	2.40	3,752,238	(266,533)	92.9%
Total Direct County Tax Funds										
Tax Year 2009 Taxes	74,263,492	45.96	78,943,439	(4,679,947)	94.1%	75,378,385	51.90	81,141,246	(5,762,861)	92.9%

* - Includes Indigent Care and Continuing Education revenues and expenditures (millages rolled up into the general fund in FY 2009).

** - Tax year 2009 (FY 2010) is a reassessment year, thus millages were rolled back. However, with the rollback the County stayed millage neutral from tax year 2008 to tax year 2009.

*** - Adjusted for processed appeals.

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**Unaudited
Beaufort County
Automobile Tax Collections Comparison
FY 2010 and FY 2009 at April 30, 2010 and April 30, 2009**

Fund	Fiscal Year 2010 Collected as of 4/30/2010	Millage**	Fiscal Year 2009 Collected as of 4/30/2009	Millage	Billed to Actual Difference	Actual as a Percent of Billed
General Fund*						
Current Taxes	2,638,131	40.21	3,020,160	45.50	(382,029)	-12.6%
County Debt						
Current Taxes	234,468	3.62	407,378	4.00	(172,910)	-42.4%
County Purchase Property						
Current Taxes	139,474	2.13	171,646	2.40	(32,172)	-18.7%
Total Direct County Tax Funds						
Current Taxes	3,012,073	45.96	3,599,184	51.90	(587,111)	-16.3%

* - Includes Indigent Care and Continuing Education revenues and expenditures (millages rolled up into the general fund in FY 2009).

** - Tax year 2009 (FY 2010) is a reassessment year, thus millages were rolled back. However, with the rollback the County stayed millage neutral from tax year 2008 to tax year 2009.

Generated by: Beaufort County Finance Department

Beaufort County
Gross Collections by District for Tax Year 2009 (Real & Personal Property Only)
April 30, 2010

District	District Description	Percentage Collected	Total TY 2009 Billed	Total TY 2009 Collected	Total TY 2009 Outstanding	Total Taxable Assessed Value per Tax Records at 4/30/2010
100	Unincorporated - Burton	88.7%	12,312,337	10,920,195	1,392,142	66,208,762
110	Town of Port Royal	86.6%	2,573,289	2,229,631	343,658	12,500,345
111	Town of Port Royal TIF	93.9%	815,132	765,245	49,887	3,616,240
112	Town of Port Royal	92.7%	2,029,866	1,882,614	147,252	9,918,732
120	City of Beaufort	90.9%	9,838,023	8,938,271	899,752	54,402,687
121	City of Beaufort TIF I	94.8%	1,008,247	956,038	52,209	4,776,052
122	City of Beaufort TIF II	94.9%	2,631,379	2,497,751	133,628	11,926,321
123	City of Beaufort - Lady's Island	80.2%	831,976	667,401	164,575	4,030,620
200	Unincorporated - Lady's Island	92.5%	9,667,694	8,939,229	728,465	68,669,107
201	Unincorporated - Lady's Island	97.0%	805,597	781,111	24,486	4,353,870
300	Unincorporated - St. Helena	92.2%	9,513,086	8,774,525	738,561	60,040,611
400	Unincorporated - Fripp Island	96.1%	8,872,078	8,526,180	345,898	53,737,492
501	Unincorporated - HHI	94.7%	2,468,541	2,338,766	129,775	17,251,760
510	Town of HHI	92.4%	45,309,453	41,870,070	3,439,383	314,713,585
511	Town of HHI TIF	89.2%	2,963,781	2,642,732	321,049	16,373,614
520	Town of HHI	96.0%	26,238,376	25,192,163	1,046,213	159,215,306
550	Town of HHI	96.0%	62,339,226	59,862,048	2,477,178	410,562,502
552	Town of HHI TIF	90.7%	5,697,761	5,165,091	532,670	32,069,954
553	Town of HHI TIF	96.2%	5,160,767	4,962,675	198,092	29,573,840
600	Unincorporated - Bluffton	92.6%	38,967,593	36,071,045	2,896,548	284,972,805
601	Unincorporated - Bluffton (County) TIF	93.9%	1,773,067	1,665,662	107,405	9,933,010
602	Unincorporated - Bluffton (County) TIF	84.7%	18,649	15,791	2,858	105,970
603	Unincorporated - New River TIF	95.4%	5,863,016	5,591,472	271,544	43,822,282
610	Town of Bluffton	88.1%	12,062,391	10,632,339	1,430,052	62,822,671
611	Town of Bluffton - Bluffton (County) TIF	90.1%	300,141	270,417	29,724	1,486,731
612	Town of Bluffton - Bluffton (County) TIF	79.1%	77,454	61,262	16,192	434,210
613	Town of Bluffton - New River TIF	99.4%	136,855	136,043	812	634,360
614	Town of Bluffton - Bluffton (Town) TIF	92.6%	12,878,002	11,929,739	948,263	65,817,093
615	Town of Bluffton - Bluffton (County) TIF	83.2%	7,538	6,270	1,268	37,640
616	Town of Bluffton - Bluffton (County) TIF	100.0%	14,407	14,407	-	65,880
617	Town of Bluffton - New River TIF	100.0%	46,028	46,028	-	210,470
618	Town of Bluffton - Bluffton (County) TIF	100.0%	92	92	-	420
619	Town of Bluffton - Bluffton (County) TIF	N/A	-	-	-	-
620	Town of Bluffton	100.0%	48	48	-	220
621	Town of Bluffton - Bluffton (County) TIF	100.0%	7,306	7,306	-	33,410
622	Town of Bluffton	N/A	-	-	-	-
651	Town of Hardeeville - New River TIF	51.0%	261,158	133,188	127,970	832,640
700	Unincorporated - Sheldon	90.3%	5,113,450	4,615,060	498,390	30,698,303
710	Town of Yemassee	62.6%	68,272	42,723	25,549	300,370
800	Unincorporated - Daufuskie Island	79.7%	5,352,375	4,265,168	1,087,207	29,435,427
Total		93.0%	294,024,451	273,415,796	20,608,655	1,865,585,312
	Total Unincorporated	91.8%	100,727,483	92,504,204	8,223,279	669,229,399
	Total Town of Port Royal	90.0%	5,418,287	4,877,490	540,797	26,035,317
	Total City of Beaufort	91.3%	14,309,625	13,059,461	1,250,164	75,135,680
	Total Town of HHI	94.6%	147,709,364	139,694,779	8,014,585	962,508,801
	Total Town of Bluffton	90.5%	25,530,262	23,103,951	2,426,311	131,543,105
	Total Town of Hardeeville	51.0%	261,158	133,188	127,970	832,640
	Total Town of Yemassee	62.6%	68,272	42,723	25,549	300,370
	Total North of Broad River	91.6%	66,080,426	60,535,974	5,544,452	385,179,512
	Total South of Broad River	93.4%	227,944,025	212,879,822	15,064,203	1,480,405,800

Beaufort County
Gross Collections by District for Tax Year 2008 (Real & Personal Property Only)
April 30, 2009

District	District Description	Percentage Collected	Total TY 2008 Billed	Total TY 2008 Collected	Total TY 2008 Outstanding	Total Taxable Assessed Value
100	Unincorporated - Burton	86.5%	12,224,172	10,578,977	1,645,195	58,255,168
110	Town of Port Royal	89.4%	2,542,143	2,273,114	269,029	11,007,281
111	Town of Port Royal TIF	98.3%	839,770	825,294	14,476	3,412,474
112	Town of Port Royal	90.5%	1,771,262	1,602,883	168,379	7,619,112
120	City of Beaufort	92.0%	9,020,322	8,298,739	721,583	47,248,693
121	City of Beaufort TIF I	97.2%	937,463	910,991	26,472	4,207,736
122	City of Beaufort TIF II	93.1%	2,310,704	2,151,883	158,821	9,836,802
123	City of Beaufort - Lady's Island	78.8%	676,049	532,800	143,249	3,071,835
200	Unincorporated - Lady's Island	92.2%	10,400,373	9,586,093	814,280	63,559,811
201	Unincorporated - Lady's Island	93.0%	278,968	259,527	19,441	1,317,847
300	Unincorporated - St. Helena	92.0%	9,821,456	9,037,792	783,664	54,657,966
400	Unincorporated - Fripp Island	95.2%	8,975,170	8,544,539	430,631	47,321,581
501	Unincorporated - HHI	89.5%	2,519,595	2,254,448	265,147	15,342,418
510	Town of HHI	90.2%	47,051,805	42,452,528	4,599,277	281,594,141
511	Town of HHI TIF	87.7%	2,920,309	2,560,274	360,035	14,369,876
520	Town of HHI	95.7%	28,317,520	27,091,094	1,226,426	143,761,074
550	Town of HHI	94.4%	63,866,368	60,295,081	3,571,287	364,814,375
552	Town of HHI TIF	91.4%	5,835,284	5,331,521	503,763	29,150,966
553	Town of HHI TIF	95.5%	5,125,280	4,895,942	229,338	26,049,894
600	Unincorporated - Bluffton	92.3%	43,084,142	39,755,991	3,328,151	269,302,360
601	Unincorporated - Bluffton (County) TIF	67.5%	1,828,632	1,234,508	594,124	9,021,121
602	Unincorporated - Bluffton (County) TIF	92.7%	17,915	16,601	1,314	90,259
603	Unincorporated - New River TIF	94.6%	6,178,377	5,842,179	336,198	39,898,434
610	Town of Bluffton	89.3%	11,529,847	10,294,745	1,235,102	52,561,694
611	Town of Bluffton - Bluffton (County) TIF	93.5%	292,271	273,359	18,912	1,296,179
612	Town of Bluffton - Bluffton (County) TIF	81.8%	78,732	64,389	14,343	388,095
613	Town of Bluffton - New River TIF	99.5%	193,439	192,409	1,030	796,812
614	Town of Bluffton - Bluffton (Town) TIF	91.4%	13,486,294	12,331,399	1,154,895	60,362,416
615	Town of Bluffton - Bluffton (County) TIF	94.3%	7,244	6,834	410	32,295
616	Town of Bluffton - Bluffton (County) TIF	100.0%	21,759	21,759	-	88,740
617	Town of Bluffton - New River TIF	99.3%	7,028	6,977	51	28,661
618	Town of Bluffton - Bluffton (County) TIF	100.0%	103	103	-	420
619	Town of Bluffton - Bluffton (County) TIF	N/A	-	-	-	-
700	Unincorporated - Sheldon	89.8%	5,073,095	4,553,654	519,441	26,355,103
710	Town of Yemassee	59.3%	64,109	38,014	26,095	259,819
800	Unincorporated - Daufuskie Island	86.0%	5,504,714	4,734,174	770,540	26,637,788
Total		92.1%	302,801,714	278,850,615	23,951,099	1,673,719,246
Total Unincorporated		91.0%	105,906,609	96,398,483	9,508,126	611,759,856
Total Town of Port Royal		91.2%	5,153,175	4,701,291	451,884	22,038,867
Total City of Beaufort		91.9%	12,944,538	11,894,413	1,050,125	64,365,066
Total Town of HHI		93.1%	153,116,566	142,626,440	10,490,126	859,740,326
Total Town of Bluffton		90.5%	25,616,717	23,191,974	2,424,743	115,555,312
Total Town of Yemassee		59.3%	64,109	38,014	26,095	259,819
Total North of Broad River		91.2%	64,935,056	59,194,300	5,740,756	338,131,228
Total South of Broad River		92.3%	237,866,658	219,656,315	18,210,343	1,335,588,018