

BEAUFORT COUNTY, SOUTH CAROLINA
CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
Revenues					
Property Taxes	\$ 40,821,499	\$ 42,395,824	\$ 43,208,104	\$ 48,464,482	\$ 54,454,188
Licenses and Permits	1,862,577	1,882,455	2,645,796	5,976,258	5,919,147
Intergovernmental	12,101,076	17,203,389	14,379,402	14,677,923	20,564,296
Charges for Services	9,920,803	10,388,179	10,099,626	12,079,962	12,497,195
Fines and Forfeitures	1,037,486	1,041,462	1,159,667	1,015,447	1,217,071
Interest	1,526,568	2,135,746	1,556,884	1,709,644	1,000,454
Settlements	-	-	-	-	-
Miscellaneous	1,723,061	381,740	343,237	606,578	647,994
Total Revenues	<u>68,993,070</u>	<u>75,428,795</u>	<u>73,392,716</u>	<u>84,530,294</u>	<u>96,300,345</u>
Expenditures					
General Government	13,948,747	18,274,555	17,529,813	20,982,726	22,302,782
Public Safety	21,813,840	22,497,160	26,935,280	28,612,042	30,331,140
Public Works	10,757,944	11,233,445	12,113,947	11,199,052	17,476,169
Public Health	5,664,906	6,081,552	6,184,154	6,364,701	6,717,971
Public Wealth	1,247,012	956,584	1,035,818	927,958	1,054,705
Cultural and Recreation	5,073,974	5,232,276	5,503,690	6,290,212	6,536,270
Debt Service-Principal	3,400,000	13,640,000	27,995,000	5,290,000	20,040,000
Debt Service-Interest and Fees	1,596,926	2,035,489	2,548,739	4,086,293	5,909,905
Capital Projects	2,521,398	12,427,840	22,261,046	23,330,377	42,201,243
Total Expenditures	<u>66,024,547</u>	<u>92,378,901</u>	<u>122,107,487</u>	<u>107,083,361</u>	<u>152,570,185</u>
Excess of Revenues Over (Under) Expenditures	2,968,523	(16,950,106)	(48,714,771)	(22,553,067)	(56,269,840)
Other Financing Sources (Uses)					
Issuance of Bonds	10,000,000	30,000,000	52,100,000	65,500,000	23,680,000
Transfers In	4,288,876	3,091,441	3,931,160	14,828,793	13,319,300
Transfers Out	(4,288,876)	(3,091,441)	(3,931,160)	(14,828,793)	(13,319,300)
Total Other Financing Sources (Uses)	<u>10,000,000</u>	<u>30,000,000</u>	<u>52,100,000</u>	<u>65,500,000</u>	<u>23,680,000</u>
Net Change in Fund Balance	<u>\$ 12,968,523</u>	<u>\$ 13,049,894</u>	<u>\$ 3,385,229</u>	<u>\$ 42,946,933</u>	<u>\$ (32,589,840)</u>
Debt Service as a Percentage of Noncapital Expenditures	7.9%	19.6%	30.6%	11.2%	23.5%

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	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Revenues					
Property Taxes	\$ 65,483,466	\$ 68,227,384	\$ 72,842,999	\$ 80,919,392	\$ 92,251,291
Licenses and Permits	8,462,749	14,256,278	15,282,447	15,244,516	8,289,425
Intergovernmental	22,138,156	20,228,052	23,267,197	51,219,551	53,065,121
Charges for Services	15,458,622	17,505,824	15,576,292	14,880,644	14,533,541
Fines and Forfeitures	1,111,798	1,171,063	1,443,782	1,287,933	1,354,535
Interest	1,627,662	2,823,419	3,999,618	4,701,846	3,728,745
Settlements	-	-	-	6,503,786	-
Miscellaneous	4,339,915	1,441,311	2,912,367	3,091,560	2,932,325
Total Revenues	<u>118,622,368</u>	<u>125,653,331</u>	<u>135,324,702</u>	<u>177,849,228</u>	<u>176,154,983</u>
Expenditures					
General Government	24,944,004	19,888,965	21,723,657	24,281,947	26,138,110
Public Safety	32,348,721	34,439,442	38,169,617	42,629,557	45,642,410
Public Works	17,833,904	19,210,085	19,254,211	19,505,060	17,298,711
Public Health	7,131,096	7,703,359	8,808,346	9,648,711	12,170,658
Public Wealth	948,468	1,213,994	1,340,276	1,552,651	1,456,197
Cultural and Recreation	7,082,111	7,729,719	8,714,649	9,384,666	13,980,694
Debt Service-Principal	5,285,000	5,665,000	31,830,000	7,615,000	25,395,000
Debt Service-Interest and Fees	7,100,535	7,870,542	9,339,579	10,119,245	11,039,289
Capital Projects	36,842,203	30,886,720	35,382,016	51,042,849	38,983,986
Total Expenditures	<u>139,516,042</u>	<u>134,607,826</u>	<u>174,562,351</u>	<u>175,759,486</u>	<u>192,105,055</u>
Excess of Revenues Over (Under) Expenditures	(20,893,674)	(8,954,495)	(39,237,649)	2,089,742	(15,950,072)
Other Financing Sources (Uses)					
Issuance of Bonds	30,500,000	25,000,000	47,680,193	43,030,000	53,755,000
Transfers In	8,916,943	11,231,560	10,350,964	18,842,778	17,631,847
Transfers Out	(8,916,943)	(11,231,560)	(10,350,964)	(16,978,911)	(17,631,847)
Total Other Financing Sources (Uses)	<u>30,500,000</u>	<u>25,000,000</u>	<u>47,680,193</u>	<u>44,893,867</u>	<u>53,755,000</u>
Net Change in Fund Balance	<u>\$ 9,606,326</u>	<u>\$ 16,045,505</u>	<u>\$ 8,442,544</u>	<u>\$ 46,983,609</u>	<u>\$ 37,804,928</u>
Debt Service as a Percentage of Noncapital Expenditures	12.1%	13.0%	29.6%	14.2%	23.8%