



BEAUFORT COUNTY, SOUTH CAROLINA

General Fund Financial Report

Fiscal Year 2020

For the three (3) months ending September 30, 2019

PRELIMINARY AND UNAUDITED

Ashley M. Jacobs, County Administrator

Christopher S. Inglese, Deputy County Administrator

Fiscal Year 2020 Financial Highlights as of September 30, 2019

- Fiscal Year 2020 revenues are very similar to Fiscal Year 2019 revenues for the same period.
- As of September 30, 2019, Charges for Services revenues are slightly higher as compared to September 30, 2018. This is mainly due to Register of Deeds fees as the housing market continues to remain active in Beaufort County.
- Intergovernmental revenue appears to be significantly less than the same period as prior year. This is due to timing as the County has not received the State Aid to Subdivisions from the Local Government Fund for the quarter ending September 30, 2019, at the time of this report.
- General Fund Expenditures are approximately 24% of the annual appropriation and this report is for the first three months of the fiscal year. It appears expenditures are slightly less than this same time period of prior year. This is mainly due to timing of the receipt of invoices from vendors and/or departments throughout the County.
- Since Fiscal Year 2016, Beaufort County has responded to one disaster each fiscal year.
 - Fiscal Year 2016 was Hurricane Matthew in October 2016. The County incurred approximately \$40 million of disaster expenditures and the County has been reimbursed approximately 95% of its disaster expenditures.
 - Fiscal Year 2017 was Hurricane Irma in September 2017. The County incurred approximately \$1.9 million and the County has been partially reimbursed and continues to pursue the remaining costs.
 - Fiscal Year 2018 was Hurricane Florence in September 2018. The County incurred approximately \$1 million of disaster expenditures. The County was not declared eligible for federal reimbursement.
 - Fiscal Year 2019 was Hurricane Dorian in September 2019. The County has incurred approximately \$1.3 million as of this report. The County received a federal declaration for emergency protective measures expenditures on September 30, 2019.

BEAUFORT COUNTY, SOUTH CAROLINA
GENERAL FUND
REVENUES AND EXPENDITURES

	Fiscal Year 2019			Fiscal Year 2020		
	As of September 30, 2018			As of September 30, 2019		
	Annual Appropriation	Year to Date Actual	Percent of Appropriation	Annual Appropriation	Year to Date Actual	Percent of Appropriation
REVENUES						
Ad Valorem Tax Collections, includes penalties	\$ 99,699,070	\$ 2,236,860	2.2%	\$ 106,217,968	\$ 2,035,879	1.9%
Charges for Services	12,287,085	2,046,510	16.7%	12,661,700	3,147,876	24.9%
Intergovernmental	9,197,645	1,674,830	18.2%	9,249,610	114,664	1.2%
Licenses and Permits	2,579,000	757,107	29.4%	4,055,200	898,341	22.2%
Inter-fund Transfers	1,568,750	413,019	26.3%	1,568,750	375,000	23.9%
Fines and Forfeitures	750,000	220,315	29.4%	676,500	244,387	36.1%
Miscellaneous	251,136	61,408	24.5%	290,165	22,347	7.7%
Interest on Investments	442,805	36,170	8.2%	442,805	24,622	5.6%
TOTAL REVENUES	\$ 126,775,491	\$ 7,446,219	5.9%	\$ 135,162,698	\$ 6,863,116	5.1%
ELECTED/APPOINTED EXPENDITURES						
Sheriff	\$ 24,315,733	\$ 5,765,315	23.7%	\$ 25,630,008	\$ 6,469,362	25.2%
Emergency Management (Sheriff)	7,094,314	1,598,404	22.5%	7,748,824	1,798,935	23.2%
Magistrate	2,063,293	542,450	26.3%	2,214,212	572,104	25.8%
Clerk of Court	1,150,605	287,421	25.0%	1,275,322	294,275	23.1%
Treasurer	1,578,217	359,381	22.8%	1,658,917	326,906	19.7%
Solicitor	1,245,000	311,250	25.0%	1,887,500	471,875	25.0%
Probate Court	790,257	205,928	26.1%	816,467	221,237	27.1%
County Council	681,397	135,479	19.9%	834,377	125,933	15.1%
Supplemental Appropriations	-	2,204,430	100.0%	-	-	0.0%
Auditor	891,578	205,847	23.1%	922,925	237,562	25.7%
Public Defender	849,809	212,452	25.0%	899,809	224,952	25.0%
Coroner	546,321	136,288	24.9%	658,153	125,255	19.0%
Master In Equity	321,892	74,722	23.2%	329,369	89,674	27.2%
Social Services	147,349	4,220	2.9%	87,349	6,712	7.7%
Legislative Delegation	65,760	14,415	21.9%	65,760	13,751	20.9%
SUBTOTAL	\$ 41,741,525	\$ 12,058,002	28.9%	\$ 45,028,992	\$ 10,978,533	24.4%
ADMINISTRATION EXPENDITURES						
Public Works	17,707,598	4,204,539	23.7%	17,970,202	3,988,952	22.2%
Emergency Medical Services	7,120,599	2,051,932	28.8%	7,530,074	2,072,286	27.5%
Detention Center	6,124,214	1,653,764	27.0%	6,233,978	1,548,501	24.8%
Administration ¹	8,603,614	2,485,422	28.9%	9,200,396	2,335,085	25.4%
Library	4,158,473	1,078,149	25.9%	4,275,196	1,146,038	26.8%
Education Allocation	4,509,290	1,127,323	25.0%	4,636,032	1,159,008	25.0%
Community Services ²	4,691,199	1,059,831	22.6%	4,794,380	1,107,209	23.1%
Parks and Recreation	3,518,127	1,187,844	33.8%	4,693,353	1,223,039	26.1%
Assessor	2,421,600	547,738	22.6%	2,464,743	523,487	21.2%
Mosquito Control	1,819,559	418,701	23.0%	1,867,727	430,938	23.1%
Building Codes and Enforcement	1,192,242	334,260	28.0%	1,491,000	394,204	26.4%
Public Health (Indigent Health Care)	1,631,000	407,750	25.0%	1,978,448	494,612	25.0%
Employee Services	849,179	193,233	22.8%	860,108	197,682	23.0%
Animal Services	979,217	284,208	29.0%	1,197,285	266,664	22.3%
Voter Registration	749,789	101,601	13.6%	793,407	173,214	21.8%
Community Development (Planning & Zoning)	917,200	253,045	27.6%	1,020,528	297,813	29.2%
Traffic Engineering	595,323	167,230	28.1%	695,116	209,114	30.1%
Register of Deeds	545,224	179,871	33.0%	585,699	184,233	31.5%
General Government Subsidies	1,223,061	261,630	21.4%	1,673,668	388,802	23.2%
Employer Provided Benefits ³	15,677,458	3,510,634	22.4%	16,172,366	2,740,289	16.9%
SUBTOTAL	\$ 85,033,966	\$ 21,508,705	25.3%	\$ 90,133,706	\$ 20,881,170	23.2%
SUBTOTAL EXPENDITURES	\$ 126,775,491	\$ 33,566,707	26.5%	\$ 135,162,698	\$ 31,859,703	23.6%
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ (26,120,488)		\$ -	\$ (24,996,587)	
<i>Disaster: Response and Recovery</i>	<i>-</i>	<i>818,676</i>		<i>-</i>	<i>1,259,542</i>	
TOTAL EXPENDITURES	126,775,491	34,385,383		135,162,698	33,119,245	
Net Change in Fund Balance	-	(26,939,164)		-	(26,256,129)	
Beginning Fund Balance, July 1	\$ 31,877,297	\$ 31,877,297		\$ 44,632,241	\$ 44,632,241	

Note 1: Administration includes County Administrator, Communications and Accountability, Broadcast Services, County Attorney, Finance, Risk Management, Purchasing, Business License, Management Information Systems, Mapping/GIS, and Records Management.

Note 2: Community Services includes Veterans Affairs, Together for Beaufort, Daufuskie Ferry, Disabilities and Special Needs, Alcohol and Drug Abuse, and Collaborative Organizational Services for Youth (COSY).

Note 3: Employer Provided Benefits include Group Health, Vision, Dental, Worker's Compensation, Tort Liability and Unemployment Insurance.

The Governor issued mandatory evacuation orders in September 2018 ahead of Hurricane Florence and in September 2019 ahead of Hurricane Dorian.