

Unaudited
Beaufort County
Tax Collections & Revenues & Expenditures Comparison - General Fund
FY 2009 Budget to Actual at March 28, 2009 Excluding the FY 2001 GO Bond Refunding (Excludes TIF Reconciliation) (Reported in Millions of Dollars)

Fund	FY 2009 as of 3/31/2009	Millage	FY 2009 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget	FY 2008 as of 3/31/2008	Millage	FY 2008 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget
General Fund*										
Revenues:										
Current Taxes	\$ 65.1	45.50	\$ 69.5	\$ (4.4)	94%	\$ 60.9	43.40	\$ 55.3	\$ 5.6	110%
Other Taxes	5.2	N/A	7.2	(2.0)	72%	4.4	N/A	6.5	(2.1)	68%
Other	<u>14.5</u>	N/A	<u>28.6</u>	<u>(14.1)</u>	51%	<u>16.4</u>	N/A	<u>32.7</u>	<u>(16.3)</u>	50%
Total Revenues	84.8		105.3	(20.5)	81%	81.7		94.5	(12.8)	86%
Expenditures	<u>78.3</u>	N/A	<u>106.1</u>	<u>27.8</u>	74%	<u>75.6</u>		<u>95.8</u>	<u>20.2</u>	79%
Revenues Over Expenditures	6.5		(0.8)	7.3		6.1		(1.3)	7.4	
County Debt**										
Revenues:										
Current Taxes	\$ 5.7	4.00	\$ 5.8	\$ (0.1)	98%	\$ 8.1	5.80	\$ 8.1	\$ -	100%
Other Taxes	0.6	N/A	0.8	(0.2)	75%	0.6	N/A	0.9	(0.3)	67%
Other	<u>5.1</u>	N/A	<u>4.7</u>	<u>0.4</u>	109%	<u>4.2</u>	N/A	<u>4.0</u>	<u>0.2</u>	105%
Total Revenues	11.4		11.3	0.1	101%	12.9		13.0	(0.1)	99%
Expenditures	<u>11.9</u>	N/A	<u>11.3</u>	<u>(0.6)</u>	105%	<u>12.4</u>		<u>13.0</u>	<u>0.6</u>	95%
Revenues Over Expenditures	(0.5)		-	(0.5)		0.5		-	0.5	
County Purchase Property										
Revenues:										
Current Taxes	\$ 3.4	2.40	\$ 3.5	\$ (0.1)	97%	\$ 3.8	2.70	\$ 3.8	\$ -	100%
Other Taxes	0.3	N/A	0.4	(0.1)	75%	0.2	N/A	0.3	(0.1)	67%
Other	<u>-</u>	N/A	<u>0.3</u>	<u>(0.3)</u>	0%	<u>-</u>	N/A	<u>0.1</u>	<u>(0.1)</u>	0%
Total Revenues	3.7		4.2	(0.5)	88%	4.0		4.2	(0.2)	95%
Expenditures	<u>4.1</u>	N/A	<u>4.2</u>	<u>0.1</u>	98%	<u>4.1</u>		<u>4.3</u>	<u>0.2</u>	95%
Revenues Over Expenditures	(0.4)		-	(0.4)		(0.1)		(0.1)	0.0	
Total Direct County Tax Funds										
Revenues:										
Current Taxes	\$ 74.2	51.90	\$ 78.8	\$ (4.6)	94%	\$ 72.8	51.90	\$ 67.2	\$ 5.6	108%
Other Taxes	6.1	N/A	8.4	(2.3)	73%	5.2	N/A	7.7	(2.5)	68%
Other	<u>19.6</u>	N/A	<u>33.6</u>	<u>(14.0)</u>	58%	<u>20.6</u>	N/A	<u>36.8</u>	<u>(16.2)</u>	56%
Total Revenues	99.9		120.8	(20.9)	83%	98.6		111.7	(13.1)	88%
Expenditures	<u>94.3</u>	N/A	<u>121.6</u>	<u>27.3</u>	78%	<u>92.1</u>	N/A	<u>113.1</u>	<u>21.0</u>	81%
Revenues Over Expenditures	\$ 5.6		\$ (0.8)	\$ 6.4		\$ 6.5		\$ (1.4)	\$ 7.9	

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

** - Excludes refunding of 2001 GO Bonds.

Unaudited
Beaufort County
Tax Collections & Revenues & Expenditures Comparison - General Fund
FY 2009 Budget to Actual at March 31, 2009 Excluding the FY 2001 GO Bond Refunding (Excludes TIF Reconciliation)

Fund	FY 2009 as of 3/31/2009	Millage	FY 2009 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget	FY 2008 as of 3/31/2008	Millage	FY 2008 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget
General Fund*										
Revenues:										
Current Taxes	65,146,969	45.50	69,409,808	(4,262,839)	94%	60,853,589	43.40	55,328,350	5,525,239	110%
Other Taxes	5,163,043	N/A	7,233,696	(2,070,653)	71%	4,416,263	N/A	6,499,650	(2,083,387)	68%
Other	14,479,187	N/A	28,638,370	(14,159,183)	51%	16,469,273	N/A	32,702,809	(16,233,536)	50%
Total Revenues	84,789,199		105,281,874	(20,492,675)	81%	81,739,125		94,530,809	(12,791,684)	86%
Expenditures	78,301,014	N/A	106,109,117	27,808,103	74%	75,620,570		95,764,554	20,143,984	79%
Revenues Over Expenditures	6,488,185		(827,243)	7,315,428		6,118,555		(1,233,745)	7,352,300	
County Debt**										
Revenues:										
Current Taxes	5,727,280	4.00	5,832,000	(104,720)	98%	8,132,545	5.80	8,100,000	32,545	100%
Other Taxes	615,409	N/A	780,000	(164,591)	79%	554,088	N/A	882,880	(328,792)	63%
Other	5,111,805	N/A	4,747,915	363,890	108%	4,242,437	N/A	4,036,588	205,849	105%
Total Revenues	11,454,494		11,359,915	94,579	101%	12,929,070		13,019,468	(90,398)	99%
Expenditures	11,926,248	N/A	11,359,915	(566,333)	105%	12,416,747		13,019,468	602,721	95%
Revenues Over Expenditures	(471,754)		-	(471,754)		512,323		-	512,323	
County Purchase Property										
Revenues:										
Current Taxes	3,436,307	2.40	3,533,800	(97,493)	97%	3,785,832	2.70	3,836,000	(50,168)	99%
Other Taxes	264,951	N/A	430,200	(165,249)	62%	238,877	N/A	346,000	(107,123)	69%
Other	8,371	N/A	274,243	(265,872)	3%	12,213	N/A	75,600	(63,387)	16%
Total Revenues	3,709,629		4,238,243	(528,614)	88%	4,036,922		4,257,600	(220,678)	95%
Expenditures	4,088,508	N/A	4,238,243	149,735	96%	4,088,506		4,321,170	232,664	95%
Revenues Over Expenditures	(378,879)		-	(378,879)		(51,584)		(63,570)	11,986	
Total Direct County Tax Funds										
Revenues:										
Current Taxes	74,310,556	51.90	78,775,608	(4,465,052)	94%	72,771,966	51.90	67,264,350	5,507,616	108%
Other Taxes	6,043,403	N/A	8,443,896	(2,400,493)	72%	5,209,228	N/A	7,728,530	(2,519,302)	67%
Other	19,599,363	N/A	33,660,528	(14,061,165)	58%	20,723,923	N/A	36,814,997	(16,091,074)	56%
Total Revenues	99,953,322		120,880,032	(20,926,710)	83%	98,705,117		111,807,877	(13,102,760)	88%
Expenditures	94,315,770	N/A	121,707,275	27,391,505	77%	92,125,823	N/A	113,105,192	20,979,369	81%
Revenues Over Expenditures	5,637,552		(827,243)	6,464,795		6,579,294		(1,297,315)	7,876,609	

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

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FY 2009 Budget to Actual at March 28, 2009 Including the FY 2001 GO Bond Refunding (Excludes TIF Reconciliation)

Fund	FY 2009 as of 3/31/2009	Millage	FY 2009 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget	FY 2008 as of 3/31/2008	Millage	FY 2008 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget
General Fund*										
Revenues:										
Current Taxes	65,146,969	45.50	69,409,808	(4,262,839)	94%	60,853,589	43.40	55,328,350	5,525,239	110%
Other Taxes	5,163,043	N/A	7,233,696	(2,070,653)	71%	4,416,263	N/A	6,499,650	(2,083,387)	68%
Other	<u>14,479,187</u>	N/A	<u>28,638,370</u>	<u>(14,159,183)</u>	51%	<u>16,469,273</u>	N/A	<u>32,702,809</u>	<u>(16,233,536)</u>	50%
Total Revenues	84,789,199		105,281,874	(20,492,675)	81%	81,739,125		94,530,809	(12,791,684)	86%
Expenditures	<u>78,301,014</u>	N/A	<u>106,109,117</u>	<u>27,808,103</u>	74%	<u>75,620,570</u>		<u>95,764,554</u>	<u>20,143,984</u>	79%
Revenues Over Expenditures	6,488,185		(827,243)	7,315,428		6,118,555		(1,233,745)	7,352,300	
County Debt***										
Revenues:										
Current Taxes	5,727,280	4.00	5,832,000	(104,720)	98%	8,132,545	5.80	8,100,000	32,545	100%
Other Taxes	615,409	N/A	780,000	(164,591)	79%	554,088	N/A	882,880	(328,792)	63%
Other	<u>5,111,805</u>	N/A	<u>4,747,915</u>	<u>363,890</u>	108%	<u>4,242,437</u>	N/A	<u>4,036,588</u>	<u>205,849</u>	105%
Total Revenues	11,454,494		11,359,915	94,579	101%	12,929,070		13,019,468	(90,398)	99%
Expenditures	<u>29,379,048</u>	N/A	<u>29,489,991</u>	<u>110,943</u>	100%	<u>12,416,747</u>		<u>13,019,468</u>	<u>602,721</u>	95%
Revenues Over Expenditures	(17,924,554)		(18,130,076)	205,522		512,323		-	512,323	
County Purchase Property										
Revenues:										
Current Taxes	3,436,307	2.40	3,533,800	(97,493)	97%	3,785,832	2.70	3,836,000	(50,168)	99%
Other Taxes	264,951	N/A	430,200	(165,249)	62%	238,877	N/A	346,000	(107,123)	69%
Other	<u>8,371</u>	N/A	<u>274,243</u>	<u>(265,872)</u>	3%	<u>12,213</u>	N/A	<u>75,600</u>	<u>(63,387)</u>	16%
Total Revenues	3,709,629		4,238,243	(528,614)	88%	4,036,922		4,257,600	(220,678)	95%
Expenditures	<u>4,088,508</u>	N/A	<u>4,238,243</u>	<u>149,735</u>	96%	<u>4,088,506</u>		<u>4,321,170</u>	<u>232,664</u>	95%
Revenues Over Expenditures	(378,879)		-	(378,879)		(51,584)		(63,570)	11,986	
Total Direct County Tax Funds										
Revenues:										
Current Taxes	74,310,556	51.90	78,775,608	(4,465,052)	94%	72,771,966	51.90	67,264,350	5,507,616	108%
Other Taxes	6,043,403	N/A	8,443,896	(2,400,493)	72%	5,209,228	N/A	7,728,530	(2,519,302)	67%
Other	<u>19,599,363</u>	N/A	<u>33,660,528</u>	<u>(14,061,165)</u>	58%	<u>20,723,923</u>	N/A	<u>36,814,997</u>	<u>(16,091,074)</u>	56%
Total Revenues	99,953,322		120,880,032	(20,926,710)	83%	98,705,117		111,807,877	(13,102,760)	88%
Expenditures	<u>111,768,570</u>	N/A	<u>139,837,351</u>	<u>28,068,781</u>	80%	<u>92,125,823</u>	N/A	<u>113,105,192</u>	<u>20,979,369</u>	81%
Revenues Over Expenditures	(11,815,248)		(18,957,319)	7,142,071		6,579,294		(1,297,315)	7,876,609	

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

*** - This balance is skewed, as the County borrowed money in FY 2008 to pay off the County's FY 2001 GO bonds in FY 2009. The pay off is recognized as an expenditure in FY 2009 and the revenues recognized from the borrowing were recognized as revenues in the prior year. However, these transactions are eliminated in the government-wide financial statements in the CAFRs.