

**Unaudited  
Beaufort County  
Revenues & Expenditures Comparison  
FY 2010 and FY 2009 Budget to Actual at January 31, 2010 and January 31, 2009**

Fund	FY 2010 as of 1/31/2010	Millage**	FY 2010 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget	FY 2009 as of 1/31/2009	Millage	FY 2009 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget
<b>General Fund*</b>										
Revenues:										
Current Taxes	62,432,174	40.21	70,899,800	(8,467,626)	88%	63,589,332	45.50	69,409,808	(5,820,476)	92%
Other Taxes	4,313,202	N/A	7,975,728	(3,662,526)	54%	3,663,319	N/A	7,233,696	(3,570,377)	51%
Other	11,228,737	N/A	25,072,911	(13,844,174)	45%	11,506,802	N/A	28,638,370	(17,131,568)	40%
<b>Total Revenues</b>	<b>77,974,113</b>		<b>103,948,439</b>	<b>(25,974,326)</b>	<b>75%</b>	<b>78,759,453</b>		<b>105,281,874</b>	<b>(26,522,421)</b>	<b>75%</b>
Expenditures	56,937,065	N/A	104,393,269	47,456,204	55%	58,091,983		106,109,117	48,017,134	55%
<b>Revenues Over Expenditures</b>	<b>21,037,048</b>		<b>(444,830)</b>	<b>21,481,878</b>		<b>20,667,470</b>		<b>(827,243)</b>	<b>21,494,713</b>	
<b>County Debt***</b>										
Revenues:										
Current Taxes	5,620,523	3.62	5,700,000	(79,477)	99%	5,590,345	4.00	5,832,000	(241,655)	96%
Other Taxes	330,760	N/A	877,000	(546,240)	38%	485,506	N/A	780,000	(294,494)	62%
Other	1,462,028	N/A	6,347,524	(4,885,496)	23%	1,852,265	N/A	4,747,915	(2,895,650)	39%
<b>Total Revenues</b>	<b>7,413,311</b>		<b>12,924,524</b>	<b>(5,511,213)</b>	<b>57%</b>	<b>7,928,116</b>		<b>11,359,915</b>	<b>(3,431,799)</b>	<b>70%</b>
Expenditures	9,801,332	N/A	12,924,524	3,123,192	76%	27,689,876		11,359,915	(16,329,961)	244%
<b>Revenues Over Expenditures</b>	<b>(2,388,021)</b>		<b>-</b>	<b>(2,388,021)</b>		<b>(19,761,760)</b>		<b>-</b>	<b>(19,761,760)</b>	
<b>County Purchase Property</b>										
Revenues:										
Current Taxes	3,307,149	2.13	3,533,800	(226,651)	94%	3,354,147	2.40	3,533,800	(179,653)	95%
Other Taxes	196,588	N/A	383,200	(186,612)	51%	194,057	N/A	430,200	(236,143)	45%
Other	4,590	N/A	321,243	(316,653)	1%	6,747	N/A	274,243	(267,496)	2%
<b>Total Revenues</b>	<b>3,508,327</b>		<b>4,238,243</b>	<b>(729,916)</b>	<b>83%</b>	<b>3,554,951</b>		<b>4,238,243</b>	<b>(683,292)</b>	<b>84%</b>
Expenditures	1,393,045	N/A	4,238,243	2,845,198	33%	1,548,712		4,238,243	2,689,531	37%
<b>Revenues Over Expenditures</b>	<b>2,115,282</b>		<b>-</b>	<b>2,115,282</b>		<b>2,006,239</b>		<b>-</b>	<b>2,006,239</b>	
<b>Total Direct County Tax Funds</b>										
Revenues:										
Current Taxes	71,359,846	45.96	80,133,600	(8,773,754)	89%	72,533,824	51.90	78,775,608	(6,241,784)	92%
Other Taxes	4,840,550	N/A	9,235,928	(4,395,378)	52%	4,342,882	N/A	8,443,896	(4,101,014)	51%
Other	12,695,355	N/A	31,741,678	(19,046,323)	40%	13,365,814	N/A	33,660,528	(20,294,714)	40%
<b>Total Revenues</b>	<b>88,895,751</b>		<b>121,111,206</b>	<b>(32,215,455)</b>	<b>73%</b>	<b>90,242,520</b>		<b>120,880,032</b>	<b>(30,637,512)</b>	<b>75%</b>
Expenditures	68,131,442	N/A	121,556,036	53,424,594	56%	87,330,571	N/A	121,707,275	34,376,704	72%
<b>Revenues Over Expenditures</b>	<b>20,764,309</b>		<b>(444,830)</b>	<b>21,209,139</b>		<b>2,911,949</b>		<b>(827,243)</b>	<b>3,739,192</b>	

\* - 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.

**Unaudited**  
**Beaufort County**  
**Revenues & Expenditures Comparison**  
**FY 2010 and FY 2009 Actual Comparison at January 31, 2010 and January 31, 2009**

Fund	FY 2010 as of 1/31/2010**	FY 2009 as of 1/31/2009	Difference	Percent Difference
<b>General Fund*</b>				
<b>Revenues:</b>				
Current Taxes	62,432,174	63,589,332	(1,157,158)	-2%
Other Taxes	4,313,202	3,663,319	649,883	18%
Other	11,228,737	11,506,802	(278,065)	-2%
<b>Total Revenues</b>	<b>77,974,113</b>	<b>78,759,453</b>	<b>(785,340)</b>	<b>-1%</b>
<b>Expenditures</b>	<b>56,937,065</b>	<b>58,091,983</b>	<b>(1,154,918)</b>	<b>-2%</b>
<b>Revenues Over Expenditures</b>	<b>21,037,048</b>	<b>20,667,470</b>	<b>369,578</b>	<b>2%</b>
<b>County Debt</b>				
<b>Revenues:</b>				
Current Taxes	5,620,523	5,590,345	30,178	1%
Other Taxes	330,760	485,506	(154,746)	-32%
Other	1,462,028	1,852,265	(390,237)	-21%
<b>Total Revenues</b>	<b>7,413,311</b>	<b>7,928,116</b>	<b>(514,805)</b>	<b>-6%</b>
<b>Expenditures</b>	<b>9,801,332</b>	<b>27,689,876</b>	<b>(17,888,544)</b>	<b>-65%</b>
<b>Revenues Over Expenditures</b>	<b>(2,388,021)</b>	<b>(19,761,760)</b>	<b>17,373,739</b>	<b>-88%</b>
<b>County Purchase Property</b>				
<b>Revenues:</b>				
Current Taxes	3,307,149	3,354,147	(46,998)	-1%
Other Taxes	196,588	194,057	2,531	1%
Other	4,590	6,747	(2,157)	-32%
<b>Total Revenues</b>	<b>3,508,327</b>	<b>3,554,951</b>	<b>(46,624)</b>	<b>-1%</b>
<b>Expenditures</b>	<b>1,393,045</b>	<b>1,548,712</b>	<b>(155,667)</b>	<b>-10%</b>
<b>Revenues Over Expenditures</b>	<b>2,115,282</b>	<b>2,006,239</b>	<b>109,043</b>	<b>5%</b>
<b>Total Direct County Tax Funds</b>				
<b>Revenues:</b>				
Current Taxes	71,359,846	72,533,824	(1,173,978)	-2%
Other Taxes	4,840,550	4,342,882	497,668	11%
Other	12,695,355	13,365,814	(670,459)	-5%
<b>Total Revenues</b>	<b>88,895,751</b>	<b>90,242,520</b>	<b>(1,346,769)</b>	<b>-1%</b>
<b>Expenditures</b>	<b>68,131,442</b>	<b>87,330,571</b>	<b>(19,199,129)</b>	<b>-22%</b>
<b>Revenues Over Expenditures</b>	<b>20,764,309</b>	<b>2,911,949</b>	<b>17,852,360</b>	<b>613%</b>

\* - 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.

**Unaudited  
Beaufort County  
Tax Billings & Collections Comparison  
FY 2010 and FY 2009 at January 31, 2010 and January 31, 2009**

Fund	Tax Year 2009 Collected as of 1/31/2010	Millage**	Tax Year 2009 Billed as of 1/31/2010***	Billed to Actual Difference	Actual as a Percent of Billed	Tax Year 2008 Collected as of 1/31/2009	Millage	Tax Year 2008 Billed as of 1/31/2009***	Billed to Actual Difference	Actual as a Percent of Billed
<b>General Fund*</b>										
Current Taxes	62,432,174	40.21	74,801,041	(12,368,867)	83%	63,589,332	45.50	75,262,826	(11,673,494)	84%
<b>County Debt</b>										
Current Taxes	5,620,523	3.62	6,734,148	(1,113,625)	83%	5,590,345	4.00	6,616,718	(1,026,373)	84%
<b>County Purchase Property</b>										
Current Taxes	3,307,149	2.13	3,962,367	(655,218)	83%	3,354,147	2.40	3,969,963	(615,816)	84%
<b>Total Direct County Tax Funds</b>										
Current Taxes	71,359,846	45.96	85,497,556	(14,137,710)	83%	72,533,824	51.90	85,849,507	(13,315,683)	84%

\* - 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.