

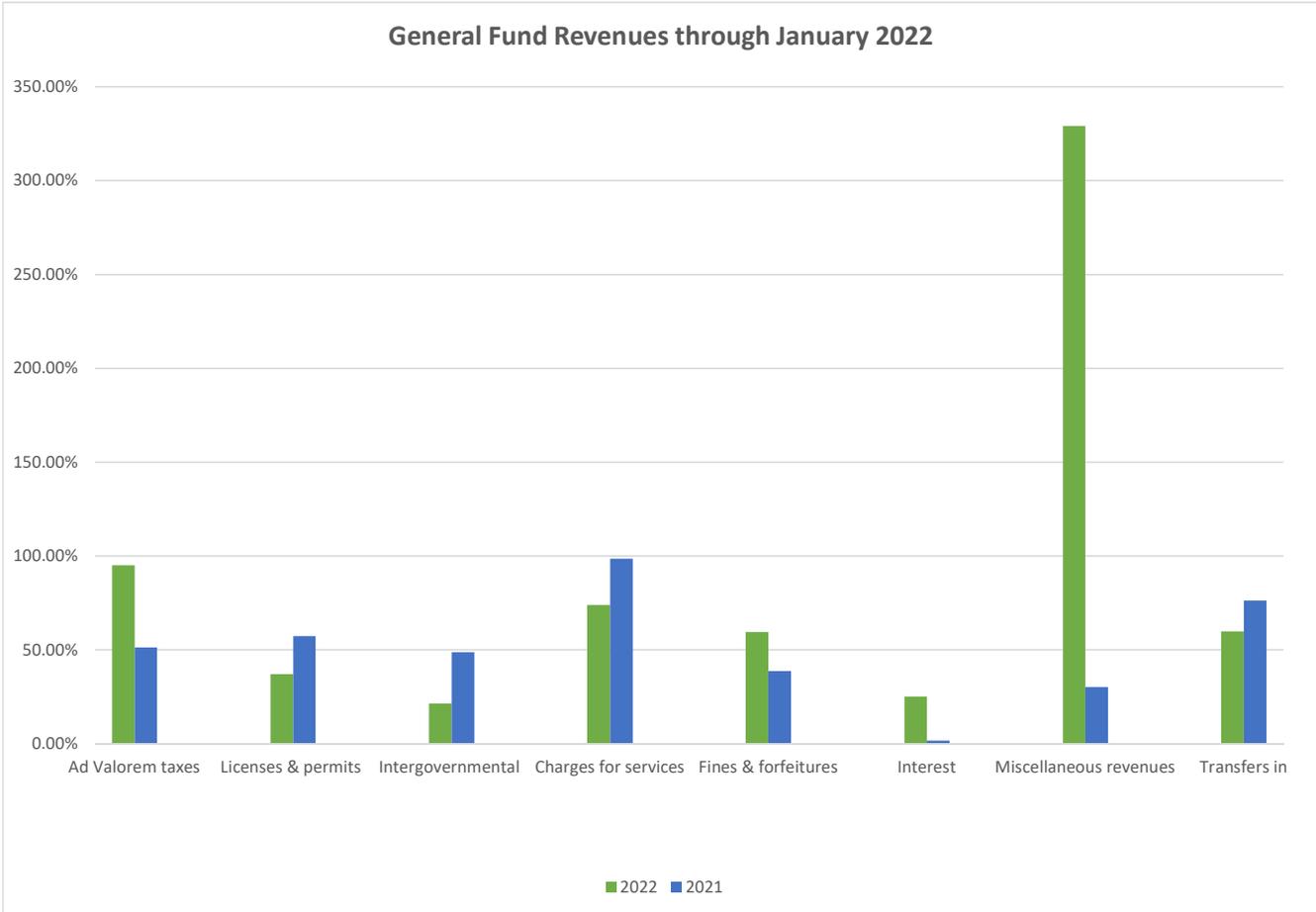
## Executive Summary of Revenues and Expenditures

Through January 31, 2022

### General Fund Revenues

Budget FY 2022:	\$	132,662,999
Revenue Collected to Date:	\$	112,957,410
Revenue Remaining to be Collected:	\$	19,705,589

Percent of Total Budget Collected:	85.15%
Percent of Year Completed:	58.33%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 100,823,197	\$ 95,971,917	95.19%	58.33%
Licenses & permits	\$ 4,013,750	\$ 1,487,954	37.07%	58.33%
Intergovernmental	\$ 10,108,473	\$ 2,179,845	21.56%	58.33%
Charges for services	\$ 14,135,800	\$ 10,452,824	73.95%	58.33%
Fines and forfeitures	\$ 692,100	\$ 412,423	59.59%	58.33%
Interest	\$ 175,700	\$ 44,322	25.23%	58.33%
Miscellaneous revenues	\$ 290,900	\$ 957,131	329.02%	58.33%
Transfers in	\$ 2,423,079	\$ 1,450,994	59.88%	58.33%

**For revenues with variances over 5% of the year completed, a brief explanation is provided below:**

Ad Valorem taxes - continuing to follow expectations.

Licenses & permits - are currently lagging, they should correct by year end.

Intergovernmental - Beaufort County has not received the second quarterly payment for the State Aid to Subdivisions. SCDOR is behind due to census.

Charges for services - Register of Deeds continues to have a record year.

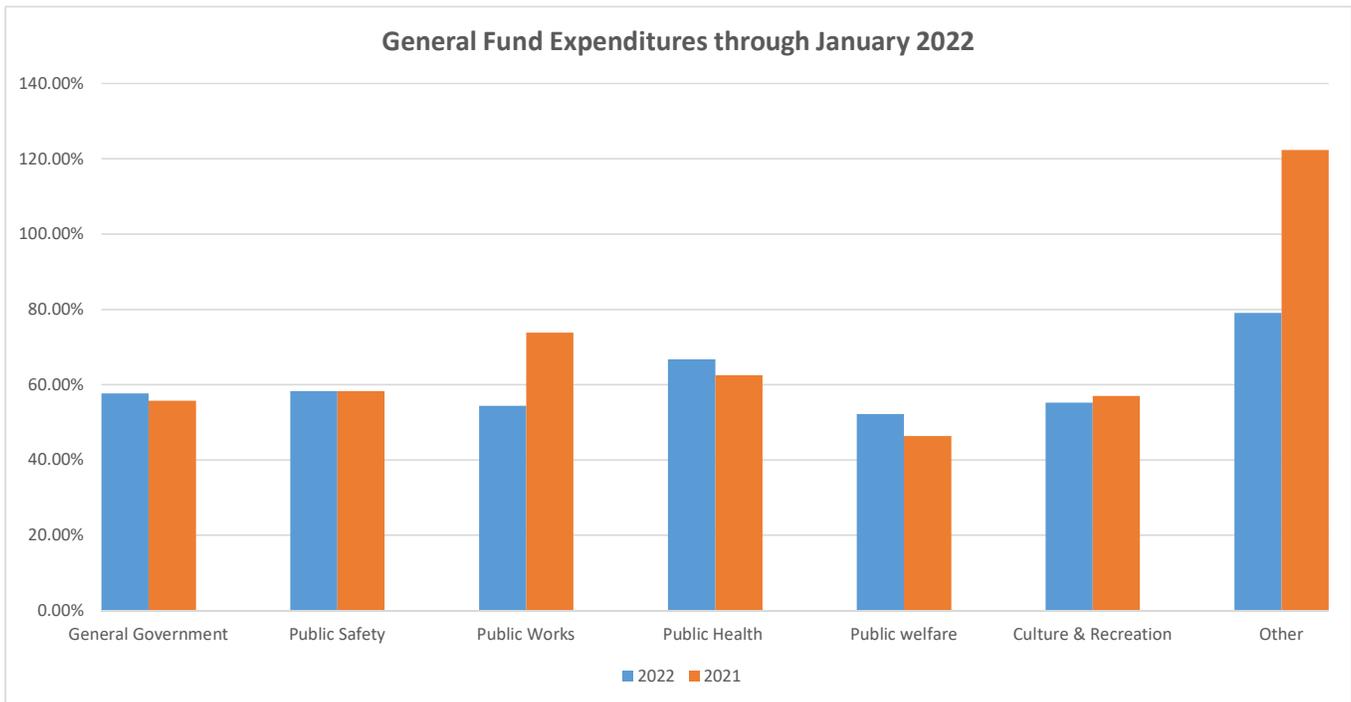
Interest - rates are still low and lagging compared to budget.

Miscellaneous revenues - increase due to sale of DSN building \$737k.

**Executive Summary of Revenues and Expenditures**

Through January 31, 2022

	<u>General Fund Expenditures</u>	
Budget FY 2022:	\$	132,402,978
Budget carryover from FY 2021:	\$	3,020,000
Amendments and transfers:	\$	6,215
Total revised budget FY 2022:	\$	135,429,193
Actual Expenditures to Date:	\$	69,910,370
Encumbrances:	\$	8,146,090
Total Expensed & Encumbered to Date:	\$	78,056,460
Remaining budget FY 2022	\$	57,372,733
Percent of Total Budget Expended:		57.64%
Percent of Year Completed:		58.33%



**Expense Analysis**

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 53,570,183	\$ 30,919,114	57.72%	58.33%
Public Safety	\$ 51,122,684	\$ 29,764,676	58.22%	58.33%
Public Works	\$ 11,539,909	\$ 6,284,100	54.46%	58.33%
Public Health	\$ 3,491,577	\$ 2,330,452	66.74%	58.33%
Public Welfare	\$ 633,849	\$ 330,781	52.19%	58.33%
Culture & Recreation	\$ 14,644,603	\$ 8,090,206	55.24%	58.33%
Other	\$ 426,388	\$ 337,131	79.07%	58.33%

**For expenditures with variances over 5% of the year completed, a brief explanation is provided below:**

Public Health - Paid three quarters of indigent health to Beaufort Memorial and Beaufort Jasper Comp Health at 12/30/2021.

Public Welfare - Following expectations.

Other - Spending on Economic Development by Beaufort County Economic Development Corporation.

**Beaufort County**  
 Detail of Revenues - General Fund  
 For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
<b>Ad Valorem taxes</b>				
Current taxes	\$ 89,878,716	\$ 89,878,716	\$ 91,134,457	\$ 1,255,741
Delinquent taxes	1,388,317	1,388,317	296,539	(1,091,778)
Automobile taxes	8,356,164	8,356,164	4,332,518	(4,023,646)
3% & 7% penalties on tax	450,000	450,000	88,682	(361,318)
5% penalties on tax	750,000	750,000	119,721	(630,279)
Total Ad Valorem taxes	<u>100,823,197</u>	<u>100,823,197</u>	<u>95,971,917</u>	<u>(4,851,280)</u>
<b>Licenses &amp; permits</b>				
Building permits	1,310,650	1,310,650	930,265	(380,385)
Electricians' licenses	3,000	3,000	-	(3,000)
Mobile home permits	15,000	15,000	14,125	(875)
Marriage licenses	60,000	60,000	37,290	(22,710)
Cable television franchises	434,300	434,300	19,396	(414,904)
Business license	2,100,000	2,100,000	464,973	(1,635,027)
Alcohol beverage license	90,800	90,800	21,855	(68,945)
Total licenses and permits	<u>4,013,750</u>	<u>4,013,750</u>	<u>1,487,954</u>	<u>(2,525,796)</u>
<b>Intergovernmental</b>				
State aid to subdivisions	7,269,783	7,269,783	1,892,029	(5,377,754)
Homestead exemption	2,150,000	2,150,000	-	(2,150,000)
Merchants inventory tax	186,310	186,310	93,154	(93,156)
Manufacturer tax exempt program	23,200	23,200	-	(23,200)
Motor carrier payments	215,000	215,000	105,378	(109,622)
Payments in lieu of taxes	210,000	210,000	57,531	(152,469)
Payments in lieu of taxes - federal	17,000	17,000	-	(17,000)
Local assessment fee UBER	8,500	8,500	2,466	(6,034)
Veteran's Officer stipend	5,480	5,480	2,808	(2,672)
Voter regulation and election stipends	11,000	11,000	6,375	(4,625)
Salary supplements for state	7,200	7,200	3,940	(3,260)
Poll	5,000	5,000	-	(5,000)
FEMA grant	-	-	16,164	16,164
Total intergovernmental	<u>10,108,473</u>	<u>10,108,473</u>	<u>2,179,845</u>	<u>(7,928,628)</u>
<b>Charges for services</b>				
Register of Deeds	8,457,900	8,457,900	7,422,549	(1,035,351)
Sheriff's fees	43,900	43,900	21,219	(22,681)
Probate fees	595,100	595,100	369,710	(225,390)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	142,000	142,000	68,907	(73,093)
Clerk of Court fees	115,000	115,000	57,508	(57,492)
Family Court fees	274,000	274,000	130,505	(143,495)
Master in Equity fees	291,000	291,000	43,753	(247,247)
Treasurer fees	28,600	28,600	13,537	(15,063)
Emergency Medical Service Fees	3,362,500	3,362,500	1,981,715	(1,380,785)
DSO fees	95,500	95,500	42,247	(53,253)
Animal Shelter fees	5,000	5,000	5,035	35
Library copy fees	2,000	2,000	1,292	(708)
Other fees	7,500	7,500	5,161	(2,339)

**Beaufort County**  
 Detail of Revenues - General Fund  
 For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
Charges for services - (Continued)				
Video Production	36,800	36,800	83,860	47,060
Telephone services others	14,500	14,500	390	(14,110)
Detention Center Daywatch	3,300	3,300	-	(3,300)
Hilton Head Island holding facilities	34,800	34,800	-	(34,800)
Payroll services to Fire Departments	13,800	13,800	6,748	(7,052)
Credit card convenience fees	163,700	163,700	6,112	(157,588)
Parks and recreation fees	447,300	447,300	186,216	(261,084)
Project income	-	-	6,360	6,360
Total charges for services	<u>14,135,800</u>	<u>14,135,800</u>	<u>10,452,824</u>	<u>(3,682,976)</u>
Fines and forfeitures				
General Sessions fines	11,500	11,500	5,743	(5,757)
Bonds escrement	15,000	15,000	974	(14,026)
Magistrate fines	537,600	537,600	273,765	(263,835)
Other fines	15,000	15,000	-	(15,000)
Library fines	25,000	25,000	22,076	(2,924)
Forfeiture	3,000	3,000	-	(3,000)
Late penalties - Business Services	85,000	85,000	109,865	24,865
Total fines and forfeitures	<u>692,100</u>	<u>692,100</u>	<u>412,423</u>	<u>(279,677)</u>
Interest	<u>175,700</u>	<u>175,700</u>	<u>44,322</u>	<u>(131,378)</u>
Miscellaneous revenues				
Miscellaneous revenues	52,200	52,200	32,268	(19,932)
Rental of property to others	75,800	75,800	22,868	(52,932)
Sale of County property	162,900	162,900	901,995	739,095
Total miscellaneous revenues	<u>290,900</u>	<u>290,900</u>	<u>957,131</u>	<u>666,231</u>
Transfers in				
Transfers in other funds	<u>2,423,079</u>	<u>2,423,079</u>	<u>1,450,994</u>	<u>(972,085)</u>
Total transfers in	<u>2,423,079</u>	<u>2,423,079</u>	<u>1,450,994</u>	<u>(972,085)</u>
 Total revenues General Fund	 <u>\$ 132,662,999</u>	 <u>\$ 132,662,999</u>	 <u>\$ 112,957,410</u>	 <u>\$ (19,705,589)</u>

**Beaufort County**  
 Detail of Expenditures - General Fund  
 For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
<b>General Government</b>				
Magistrate's Court	\$ 2,281,963	\$ 2,281,963	\$ 1,250,728	\$ 1,031,235
Clerk of Court and Family Court	1,610,387	1,751,971	852,484	899,487
Treasurer	2,276,591	2,276,591	1,230,414	1,046,177
Solicitor	1,887,500	1,887,500	1,415,625	471,875
Probate Court	944,724	944,724	493,938	450,786
County Council	977,085	1,102,085	525,156	576,929
Auditor	1,136,470	1,136,470	620,297	516,173
Coroner	794,875	805,807	472,974	332,833
Master in Equity	426,427	426,427	203,120	223,307
Legislative Delegation	68,789	68,789	27,930	40,859
County Administrator	1,940,950	2,027,623	1,032,961	994,662
Communications & accountability	303,609	303,609	145,320	158,289
Broadcast services	398,429	398,429	202,708	195,721
County Attorney	860,112	860,112	553,489	306,623
Finance	1,361,024	1,361,024	658,740	702,284
Risk management	4,885,446	4,903,446	2,228,666	2,674,780
Purchasing	208,686	237,903	110,319	127,584
Assessor	2,132,180	2,132,180	1,070,687	1,061,493
Register of deeds	528,477	539,595	236,319	303,276
Community planning and development	996,984	996,984	553,935	443,049
Business services	387,329	387,329	186,950	200,379
Voter registration and elections	935,486	935,486	624,372	311,114
Management & Geographical information systems	5,839,546	5,813,428	4,097,429	1,715,999
Records Management	669,218	669,218	287,263	381,955
Employee services	828,664	828,664	417,984	410,680
Nondepartmental	18,616,955	18,492,826	11,419,306	7,073,520
Total General Government	<u>53,297,906</u>	<u>53,570,183</u>	<u>30,919,114</u>	<u>22,651,069</u>
<b>Public Safety</b>				
Sheriff's office	27,947,144	29,276,077	17,584,325	11,691,752
Emergency Management - COVID-19 Supplies	-	-	69,996	(69,996)
EMS Emergency Medical Service	10,373,104	10,996,151	6,219,499	4,776,652
Traffic and transportation engineering	817,597	820,464	235,266	585,198
Detention Center	7,278,666	7,249,449	4,131,242	3,118,207
Building and codes enforcement	1,368,572	1,368,572	554,034	814,538
Animal services	1,287,016	1,411,971	970,314	441,657
Total Public Safety	<u>49,072,099</u>	<u>51,122,684</u>	<u>29,764,676</u>	<u>21,358,008</u>
<b>Public Works</b>				
Public works general support	4,808,699	4,841,536	2,618,964	2,222,572
Engineering	499,816	502,816	281,310	221,506
Facilities maintenance	5,969,922	6,160,146	3,348,415	2,811,731
Solid waste & recycling - carryover	-	35,411	35,411	-
Total Public Works	<u>11,278,437</u>	<u>11,539,909</u>	<u>6,284,100</u>	<u>5,255,809</u>
<b>Public Health</b>				
Mosquito control	1,662,599	1,705,027	990,539	714,488
Medical indigent act contributions	1,786,550	1,786,550	1,339,913	446,637
Total Public Health	<u>3,449,149</u>	<u>3,491,577</u>	<u>2,330,452</u>	<u>1,161,125</u>

**Beaufort County**  
 Detail of Expenditures - General Fund  
 For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
Public Welfare Services				
Veteran's affairs office	181,182	181,182	114,281	66,901
Human services alliance	398,000	398,000	216,500	181,500
Human and social services	54,667	54,667	-	54,667
Total Public Welfare Services	<u>633,849</u>	<u>633,849</u>	<u>330,781</u>	<u>303,068</u>
Cultural and Recreational				
Parks and leisure services	5,190,351	5,589,804	2,266,212	3,323,592
Libraries	4,151,343	4,151,343	2,146,402	2,004,941
Education allocation	4,903,456	4,903,456	3,677,592	1,225,864
Total Cultural and Recreational	<u>14,245,150</u>	<u>14,644,603</u>	<u>8,090,206</u>	<u>6,554,397</u>
Other - Economic Development	<u>426,388</u>	<u>426,388</u>	<u>337,131</u>	<u>89,257</u>
Total Expenditures General Fund	<u>\$ 132,402,978</u>	<u>\$ 135,429,193</u>	<u>\$ 78,056,460</u>	<u>\$ 57,372,733</u>