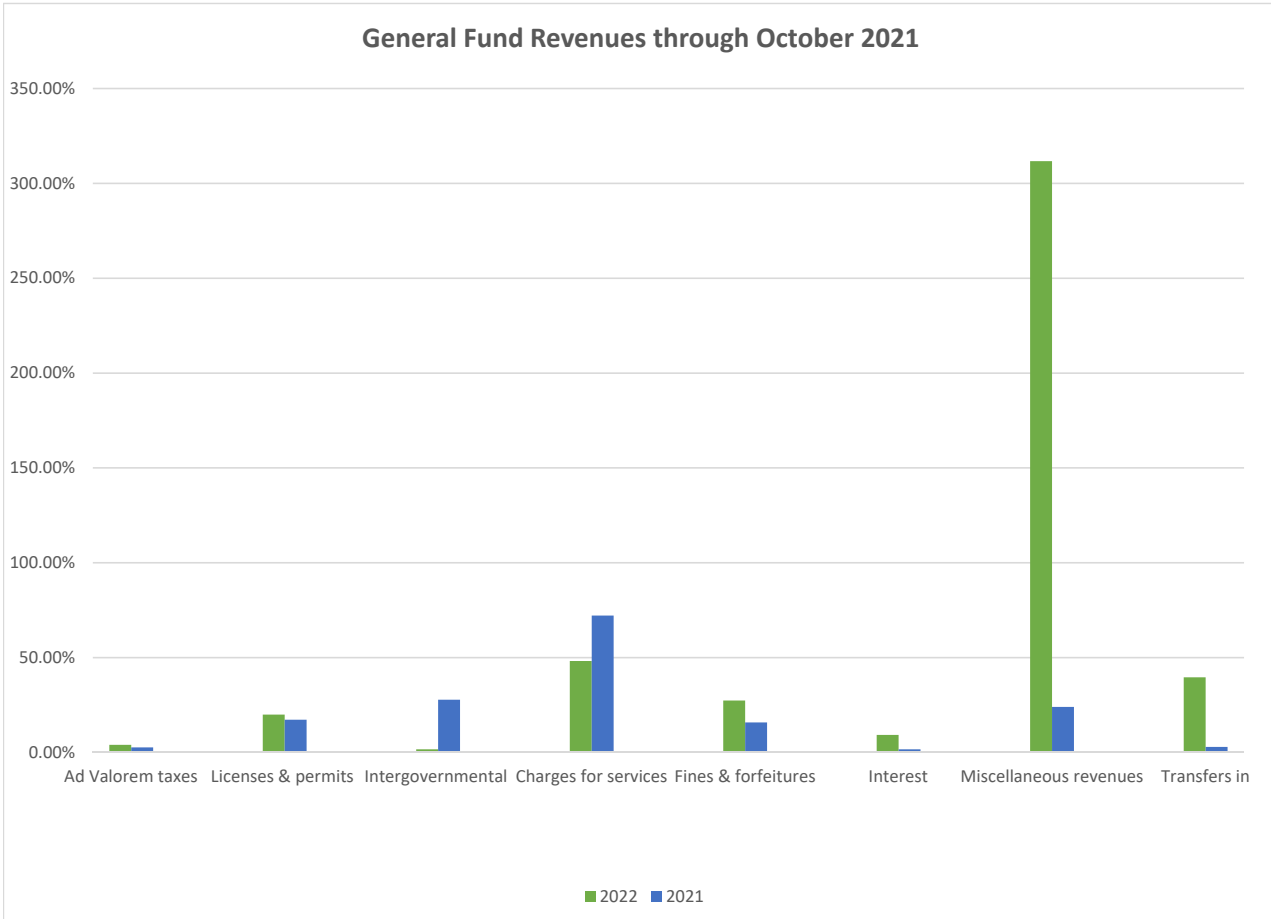


Executive Summary of Revenues and Expenditures

Through October 31, 2021

<u>General Fund Revenues</u>	
Budget FY 2022:	\$ 132,662,999
Revenue Collected to Date:	\$ 13,721,700
Revenue Remaining to be Collected:	\$ 118,941,299

Percent of Total Budget Collected:	10.34%
Percent of Year Completed:	33.33%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 100,823,197	\$ 3,988,473	3.96%	33.33%
Licenses & permits	\$ 4,013,750	\$ 801,105	19.96%	33.33%
Intergovernmental	\$ 10,108,473	\$ 167,701	1.66%	33.33%
Charges for services	\$ 14,179,400	\$ 6,829,592	48.17%	33.33%
Fines and forfeitures	\$ 692,100	\$ 189,359	27.36%	33.33%
Interest	\$ 175,700	\$ 16,245	9.25%	33.33%
Miscellaneous revenues	\$ 247,300	\$ 770,850	311.71%	33.33%
Transfers in	\$ 2,423,079	\$ 958,375	39.55%	33.33%

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

Ad Valorem taxes - following expectations, collections occur at end of calendar year.

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

Intergovernmental - Beaufort County has not received the first 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.

Fines and forfeitures, collections are still lagging.

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

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

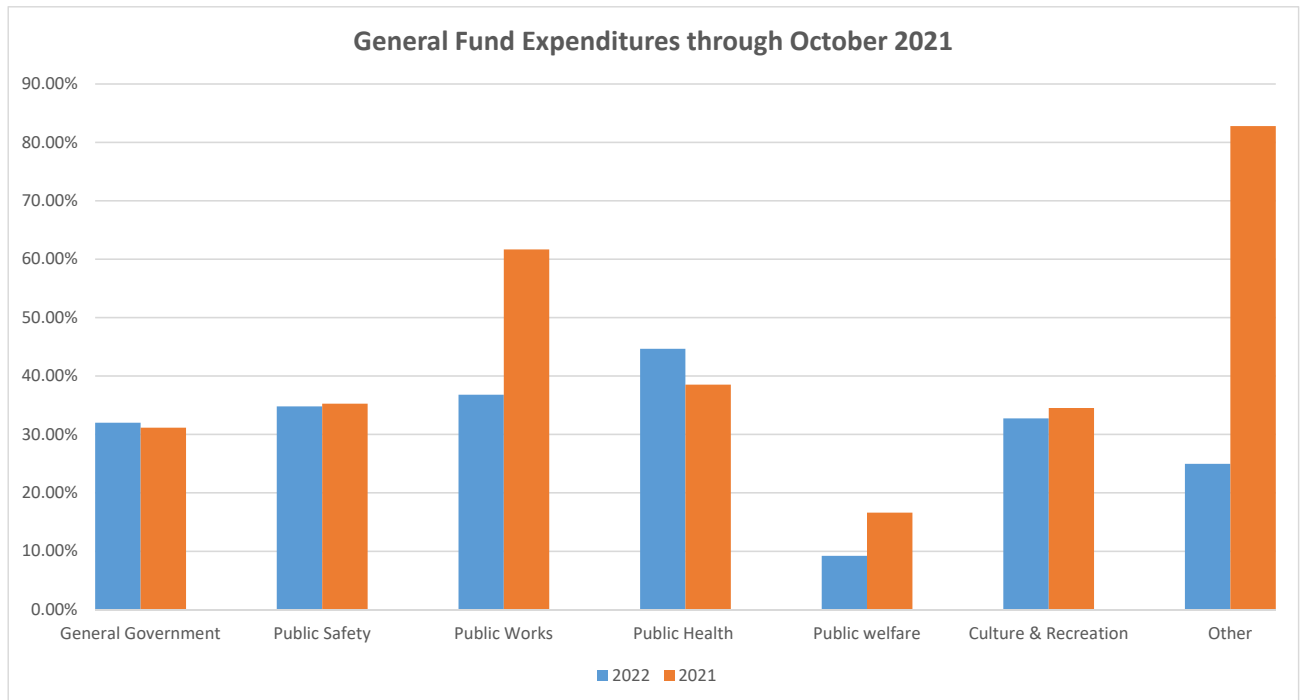
Transfers in- two quarters of transfers in have been recorded, slightly less than expected

Executive Summary of Revenues and Expenditures

Through October 31, 2021

	General Fund Expenditures
Budget FY 2022:	\$ 132,402,978
Budget carryover from FY 2021:	\$ 3,020,000
Amendments and transfers:	\$ (15,000)
Total revised budget FY 2022:	\$ 135,407,978
Actual Expenditures to Date:	\$ 36,731,581
Encumbrances:	\$ 8,973,837
Total Expensed & Encumbered to Date:	\$ 45,705,418
Remaining budget FY 2022	\$ 89,702,560

Percent of Total Budget Expended: 33.75%
 Percent of Year Completed: 33.33%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 53,502,380	\$ 17,122,865	32.00%	33.33%
Public Safety	\$ 51,151,901	\$ 17,809,868	34.82%	33.33%
Public Works	\$ 11,578,494	\$ 4,262,175	36.81%	33.33%
Public Health	\$ 3,470,363	\$ 1,549,831	44.66%	33.33%
Public Welfare	\$ 633,849	\$ 58,368	9.21%	33.33%
Culture & Recreation	\$ 14,644,603	\$ 4,795,800	32.75%	33.33%
Other	\$ 426,388	\$ 106,511	24.98%	33.33%

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

Public Health - Paid two quarters of indigent health to Beaufort Memorial and Beaufort Jasper Comp Health.

Public Welfare - Together for Beaufort is in the process of paying out the first half of its grants. Typically there are two disbursements one in November time frame and one March time frame.

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

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 10/31/2021	Variances
Ad Valorem taxes				
Current taxes	\$ 89,878,716	\$ 89,878,716	\$ 979,202	\$ (88,899,514)
Delinquent taxes	1,388,317	1,388,317	375,645	(1,012,672)
Automobile taxes	8,356,164	8,356,164	2,477,474	(5,878,690)
3% & 7% penalties on tax	450,000	450,000	45,400	(404,600)
5% penalties on tax	750,000	750,000	110,752	(639,248)
Total Ad Valorem taxes	<u>100,823,197</u>	<u>100,823,197</u>	<u>3,988,473</u>	<u>(96,834,724)</u>
Licenses & permits				
Building permits	1,310,650	1,310,650	449,027	(861,623)
Electricians' licenses	3,000	3,000	-	(3,000)
Mobile home permits	15,000	15,000	4,505	(10,495)
Marriage licenses	60,000	60,000	26,720	(33,280)
Cable television franchises	434,300	434,300	-	(434,300)
Business license	2,100,000	2,100,000	317,253	(1,782,747)
Alcohol beverage license	90,800	90,800	3,600	(87,200)
Total licenses and permits	<u>4,013,750</u>	<u>4,013,750</u>	<u>801,105</u>	<u>(3,212,645)</u>
Intergovernmental				
State aid to subdivisions	7,269,783	7,269,783	-	(7,269,783)
Homestead exemption	2,150,000	2,150,000	-	(2,150,000)
Merchants inventory tax	186,310	186,310	46,577	(139,733)
Manufacturer tax exempt program	23,200	23,200	-	(23,200)
Motor carrier payments	215,000	215,000	52,719	(162,281)
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	1,125	(7,375)
Veteran's Officer stipend	5,480	5,480	1,404	(4,076)
Voter regulation and election stipends	11,000	11,000	6,375	(4,625)
Salary supplements for state	7,200	7,200	1,970	(5,230)
Poll	5,000	5,000	-	(5,000)
Total intergovernmental	<u>10,108,473</u>	<u>10,108,473</u>	<u>167,701</u>	<u>(9,940,772)</u>
Charges for services				
Register of Deeds	8,457,900	8,457,900	5,163,899	(3,294,001)
Sheriff's fees	43,900	43,900	12,588	(31,312)
Probate fees	595,100	595,100	270,988	(324,112)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	142,000	142,000	41,267	(100,733)
Clerk of Court fees	115,000	115,000	28,732	(86,268)
Family Court fees	274,000	274,000	89,753	(184,247)
Master in Equity fees	291,000	291,000	32,563	(258,437)
Treasurer fees	28,600	28,600	3,218	(25,382)
Emergency Medical Service Fees	3,362,500	3,362,500	1,056,855	(2,305,645)
DSO fees	95,500	95,500	24,577	(70,923)
Animal Shelter fees	5,000	5,000	1,465	(3,535)
Library copy fees	2,000	2,000	-	(2,000)
Other fees	7,500	7,500	3,093	(4,407)

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 10/31/2021	Variances
Charges for services - (Continued)				
Video Production	36,800	36,800	58,860	22,060
Telephone services others	14,500	14,500	201	(14,299)
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	3,402	(10,398)
Credit card convenience fees	163,700	163,700	38,131	(125,569)
Parks and recreation fees	490,900	490,900	-	(490,900)
Total charges for services	<u>14,179,400</u>	<u>14,179,400</u>	<u>6,829,592</u>	<u>(7,349,808)</u>
Fines and forfeitures				
General Sessions fines	11,500	11,500	3,511	(7,989)
Bonds escrement	15,000	15,000	974	(14,026)
Magistrate fines	537,600	537,600	135,142	(402,458)
Other fines	15,000	15,000	-	(15,000)
Library fines	25,000	25,000	-	(25,000)
Forfeiture	3,000	3,000	-	(3,000)
Late penalties - Business Services	85,000	85,000	49,732	(35,268)
Total fines and forfeitures	<u>692,100</u>	<u>692,100</u>	<u>189,359</u>	<u>(502,741)</u>
Interest	<u>175,700</u>	<u>175,700</u>	<u>16,245</u>	<u>(159,455)</u>
Miscellaneous revenues				
Miscellaneous revenues	52,200	52,200	1,640	(50,560)
Rental of property to others	32,200	32,200	4,100	(28,100)
Sale of County property	162,900	162,900	765,110	602,210
Total miscellaneous revenues	<u>247,300</u>	<u>247,300</u>	<u>770,850</u>	<u>523,550</u>
Transfers in				
Transfers in other funds	<u>2,423,079</u>	<u>2,423,079</u>	<u>958,375</u>	<u>(1,464,704)</u>
Total transfers in	<u>2,423,079</u>	<u>2,423,079</u>	<u>958,375</u>	<u>(1,464,704)</u>
Total revenues General Fund	<u><u>\$ 132,662,999</u></u>	<u><u>\$ 132,662,999</u></u>	<u><u>\$ 13,721,700</u></u>	<u><u>\$ (118,941,299)</u></u>

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 10/31/2021	Variances
General Government				
Magistrate's Court	\$ 2,281,963	\$ 2,281,963	\$ 657,470	\$ 1,624,493
Clerk of Court and Family Court	1,610,387	1,751,971	450,750	1,301,221
Treasurer	2,276,591	2,276,591	615,496	1,661,095
Solicitor	1,887,500	1,887,500	943,750	943,750
Probate Court	944,724	944,724	265,438	679,286
County Council	977,085	1,102,085	315,667	786,418
Auditor	1,136,470	1,136,470	298,171	838,299
Coroner	794,875	794,875	357,114	437,761
Master in Equity	426,427	426,427	108,285	318,142
Legislative Delegation	68,789	68,789	14,428	54,361
County Administrator	1,940,950	1,989,037	584,170	1,404,867
Communications & accountability	303,609	303,609	72,522	231,087
Broadcast services	398,429	398,429	104,624	293,805
County Attorney	860,112	860,112	441,116	418,996
Finance	1,361,024	1,361,024	296,695	1,064,329
Risk management	4,885,446	4,903,446	1,495,421	3,408,025
Purchasing	208,686	208,686	53,750	154,936
Assessor	2,132,180	2,132,180	540,511	1,591,669
Register of deeds	528,477	539,595	137,785	401,810
Community planning and development	996,984	996,984	228,363	768,621
Business license	387,329	387,329	99,228	288,101
Voter registration and elections	935,486	935,486	331,333	604,153
Management & Geographical information systems	5,839,546	5,813,428	2,982,632	2,830,796
Records Management	669,218	669,218	125,371	543,847
Employee services	828,664	828,664	260,634	568,030
Nondepartmental	18,616,955	18,503,758	5,342,141	13,161,617
Total General Government	<u>53,297,906</u>	<u>53,502,380</u>	<u>17,122,865</u>	<u>36,379,515</u>
Public Safety				
Sheriff's office	27,947,144	29,276,077	10,129,253	19,146,824
Emergency Management - COVID-19 Supplies	-	-	62,162	(62,162)
EMS Emergency Medical Service	10,373,104	10,996,151	3,436,370	7,559,781
Traffic and transportation engineering	817,597	820,464	141,166	679,298
Detention Center	7,278,666	7,278,666	2,937,489	4,341,177
Building and codes enforcement	1,368,572	1,368,572	280,528	1,088,044
Animal services	1,287,016	1,411,971	822,900	589,071
Total Public Safety	<u>49,072,099</u>	<u>51,151,901</u>	<u>17,809,868</u>	<u>33,342,033</u>
Public Works				
Public works general support	4,808,699	4,880,122	1,867,204	3,012,918
Engineering	499,816	502,816	149,113	353,703
Facilities maintenance	5,969,922	6,160,145	2,210,447	3,949,698
Total Public Works	<u>11,278,437</u>	<u>11,578,494</u>	<u>4,262,175</u>	<u>7,316,319</u>
Public Health				
Mosquito control	1,662,599	1,683,813	656,556	1,027,257
Medical indigent act contributions	1,786,550	1,786,550	893,275	893,275
Total Public Health	<u>3,449,149</u>	<u>3,470,363</u>	<u>1,549,831</u>	<u>1,920,532</u>

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 10/31/2021	Variances
Public Welfare Services				
Veteran's affairs office	181,182	181,182	58,368	122,814
Human services alliance	398,000	398,000	-	398,000
Human and social services	54,667	54,667	-	54,667
Total Public Welfare Services	<u>633,849</u>	<u>633,849</u>	<u>58,368</u>	<u>575,481</u>
Cultural and Recreational				
Parks and leisure services	5,190,351	5,589,804	1,222,837	4,366,967
Libraries	4,151,343	4,151,343	1,121,235	3,030,108
Education allocation	4,903,456	4,903,456	2,451,728	2,451,728
Total Cultural and Recreational	<u>14,245,150</u>	<u>14,644,603</u>	<u>4,795,800</u>	<u>9,848,803</u>
Other - Economic Development	<u>426,388</u>	<u>426,388</u>	<u>106,511</u>	<u>319,877</u>
Total Expenditures General Fund	<u>\$ 132,402,978</u>	<u>\$ 135,407,978</u>	<u>\$ 45,705,418</u>	<u>\$ 89,702,560</u>

Beaufort County, South Carolina
Hilton Head Island Airport

Statement of Revenues, Expenses and Changes in Net Position
Fiscal year to date July 1, 2021 through October 31, 2021

	Yearly Revised budget	Year to date Spent/ encumbered	Available Budget	% Received	% Year Completed
Operating revenues					
Fixed base operator revenue	\$ 630,500	\$ 168,486	\$ (462,014)	26.72%	33.33%
Passenger facility charges	535,000	142,400	(392,600)	26.62%	33.33%
Operating agreement/ commission revenue	843,000	542,300	(300,700)	64.33%	33.33%
Firefighting/ security fees	705,000	424,599	(280,401)	60.23%	33.33%
Landing fees	325,000	142,268	(182,732)	43.77%	33.33%
Parking fees	47,500	93,586	46,086	197.02%	33.33%
Rentals	767,000	387,857	(379,143)	50.57%	33.33%
Hangar rentals	196,100	63,535	(132,565)	32.40%	33.33%
Other charges	215,000	34,649	(180,351)	16.12%	33.33%
Total operating revenues	<u>4,264,100</u>	<u>1,999,680</u>	<u>(2,264,420)</u>	46.90%	33.33%
Operating expenses					
Personnel services	1,381,630	330,915	1,050,715	23.95%	33.33%
Purchased services	2,114,517	1,546,935	567,582	73.16%	33.33%
Supplies	45,250	25,135	20,115	55.55%	33.33%
Depreciation	545,000	-	545,000	0.00%	33.33%
Total operating expenses	<u>4,086,397</u>	<u>1,902,985</u>	<u>2,183,412</u>	46.57%	33.33%
Operating income (loss)	<u>177,703</u>	<u>96,695</u>	<u>(4,447,832)</u>	0.33%	33.33%
Non-Operating Revenues (Expenses)					
Operating grant	42,500	-	(42,500)	0.00%	33.33%
Interest income	-	245	245	0.00%	33.33%
Interest expense	(75,000)	(17,040)	(57,960)	22.72%	33.33%
Total Non-Operating Revenues (Expenses)	<u>(32,500)</u>	<u>(16,795)</u>	<u>(100,215)</u>	51.68%	33.33%
Income (loss) before capital contributions and transfers	<u>145,203</u>	<u>79,900</u>	<u>(4,548,047)</u>	55.03%	33.33%
Capital contributions					
Capital grants - federal	2,910,000	879,220	(2,030,780)	0.00%	33.33%
Capital grants - SCAC	-	13,021	13,021	0.00%	33.33%
Capital outlay	(3,074,033)	(9,272,231)	(6,198,198)	301.63%	33.33%
Total capital contributions	<u>(164,033)</u>	<u>(8,379,990)</u>	<u>(8,215,957)</u>		33.33%
Change in net position	<u>(18,830)</u>	<u>(8,300,089)</u>	<u>(8,281,259)</u>	44079.07%	33.33%
Net position, beginning of year		<u>22,079,682</u>			
Net position, ending		<u>\$ 13,779,593</u>			
Net position					
Net investment in capital assets		\$ 32,086,441			
Unrestricted deficit		(18,306,848)			
Total net position		<u>\$ 13,779,593</u>			
Amount advanced from other funds at June 30, 2020		<u>\$ 8,108,649</u>			

Beaufort County, South Carolina
Beaufort Executive Airport

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year from July, 1, 2021 through October 31, 2021

	Yearly Revised budget	Year to date Spent/ encumbered	Available Budget	% Received	% Year Completed
Operating revenues					
Fuel and oil sales	\$ 553,500	\$ 215,482	\$ (338,018)	38.93%	33.33%
Operating agreement/ commission revenue	7,500	4,211	(3,289)	56.15%	33.33%
Concession sales	37,000	2,141	(34,859)	5.79%	33.33%
Landing fees	6,500	12,250	5,750	188.46%	33.33%
Hangar rentals	184,340	73,288	(111,052)	39.76%	33.33%
Other charges	-	4,050	4,050	0.00%	33.33%
Total operating revenues	<u>788,840</u>	<u>311,422</u>	<u>(477,418)</u>	<u>39.48%</u>	<u>33.33%</u>
Operating expenses					
Cost of sales and services	362,910	254,066	108,844	70.01%	33.33%
Personnel services	195,417	47,649	147,768	24.38%	33.33%
Purchased services	224,820	111,515	113,305	49.60%	33.33%
Supplies	5,650	8,941	(3,291)	158.25%	33.33%
Total operating expenses	<u>788,797</u>	<u>422,171</u>	<u>366,626</u>	<u>53.52%</u>	<u>33.33%</u>
Operating income (loss)	<u>43</u>	<u>(110,749)</u>	<u>(110,792)</u>	<u>-14.04%</u>	<u>33.33%</u>
Capital contributions					
Capital grants - federal	-	21,076	21,076	0.00%	33.33%
Capital grants - state	-	38,103	38,103	0.00%	33.33%
Capital outlay	-	(437,123)	(437,123)	0.00%	33.33%
Total capital contributions	<u>-</u>	<u>(377,944)</u>	<u>(377,944)</u>	<u>-</u>	<u>33.33%</u>
Change in net position	<u>43</u>	<u>(488,513)</u>	<u>(488,916)</u>	<u>-1136076.12%</u>	<u>33.33%</u>
Net position, beginning of year		<u>2,616,178</u>			
Net position, ending		<u>\$ 2,127,665</u>			
Net position					
Net investment in capital assets		4,306,620			
Unrestricted deficit		<u>(2,178,955)</u>			
Total net position		<u>\$ 2,127,665</u>			
Amount advanced from other funds at June 30, 2022		<u>\$ 1,517,921</u>			

Beaufort County, South Carolina
Solid Waste & Recycling Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year from July, 1, 2021 through October 31, 2021

	Yearly Revised budget	Year to date Spent/ encumbered	Available Budget	% Received	% Year Completed
Operating revenues					
Ad Valorem Taxes	\$ 9,911,562	\$ -	\$ (9,911,562)	0.00%	33.33%
Waste Disposal Fees	98,500	8,230	(90,270)	8.36%	33.33%
Sale of Recyclables	148,500	104,643	(43,857)	70.47%	33.33%
Total operating revenues	<u>10,158,562</u>	<u>112,873</u>	<u>(10,045,689)</u>	<u>1.11%</u>	<u>33.33%</u>
Operating expenses					
Personnel services	2,728,083	518,223	2,209,860	19.00%	33.33%
Purchased services	7,244,500	6,965,411	279,089	96.15%	33.33%
Supplies	166,000	50,755	115,245	30.58%	33.33%
Depreciation	34,979	-	34,979	0.00%	33.33%
Total operating expenses	<u>10,173,562</u>	<u>7,534,389</u>	<u>2,639,173</u>	<u>74.06%</u>	<u>33.33%</u>
Operating income (loss)	<u>(15,000)</u>	<u>(7,421,516)</u>	<u>(7,406,516)</u>	<u>49476.77%</u>	<u>33.33%</u>
Change in net position	<u>(15,000)</u>	<u>(7,421,516)</u>	<u>(7,406,516)</u>	<u>-49476.77%</u>	<u>33.33%</u>
Net position, beginning of year		<u>-</u>			
Net position, ending		<u>\$ (7,421,516)</u>			

Beaufort County, South Carolina
Stormwater Utility

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year from July, 1, 2021 through October 31, 2021

	Yearly <u>Revised budget</u>	Year to date <u>Spent/ encumbered</u>	Available <u>Budget</u>	% <u>Received</u>	% Year <u>Completed</u>
Operating revenues					
Stormwater Utility Fees	\$ 6,144,440	\$ 297,238	\$ (5,847,202)	4.84%	33.33%
Stormwater Utility project billings	766,500	17,644	(748,856)	2.30%	33.33%
Other charges	14,500	5,317	(9,183)	36.67%	33.33%
Total operating revenues	<u>6,925,440</u>	<u>320,199</u>	<u>(6,605,241)</u>	<u>4.62%</u>	<u>33.33%</u>
Operating expenses					
Personnel services	3,251,839	577,996	2,673,843	17.77%	33.33%
Purchased services	6,605,377	1,889,208	4,716,169	28.60%	33.33%
Supplies	439,260	112,039	327,221	25.51%	33.33%
Capital	215,886	32,442	183,444	15.03%	33.33%
Depreciation	470,500	-	470,500	0.00%	33.33%
Total operating expenses	<u>10,982,862</u>	<u>2,611,685</u>	<u>8,371,177</u>	<u>23.78%</u>	<u>33.33%</u>
Operating income (loss)	<u>(4,057,422)</u>	<u>(2,291,486)</u>	<u>1,765,936</u>	<u>56.48%</u>	<u>33.33%</u>
Non-Operating Revenues (Expenses)					
Gain on sale of capital assets	3,500	1,116	(2,384)	0.00%	33.33%
Interest income	30,000	4,605	(25,395)	15.35%	33.33%
Interest expense	(188,268)	(94,097)	94,171	49.98%	33.33%
Total capital contributions	<u>(154,768)</u>	<u>(88,376)</u>	<u>66,392</u>	<u>57.10%</u>	<u>33.33%</u>
Transfers					
Transfers out	(350,000)	(175,000)	175,000	50.00%	33.33%
	<u>(350,000)</u>	<u>(175,000)</u>	<u>175,000</u>	<u>50.00%</u>	<u>33.33%</u>
Change in net position	<u>(4,562,190)</u>	<u>(2,554,862)</u>	<u>2,007,328</u>	<u>-56.00%</u>	<u>33.33%</u>
Net position, beginning of year		<u>9,790,536</u>			
Net position, ending		<u>\$ 7,235,674</u>			
Net position					
Net investment in capital assets		2,995,701			
Unrestricted deficit		4,239,973			
Total net position		<u>\$ 7,235,674</u>			