

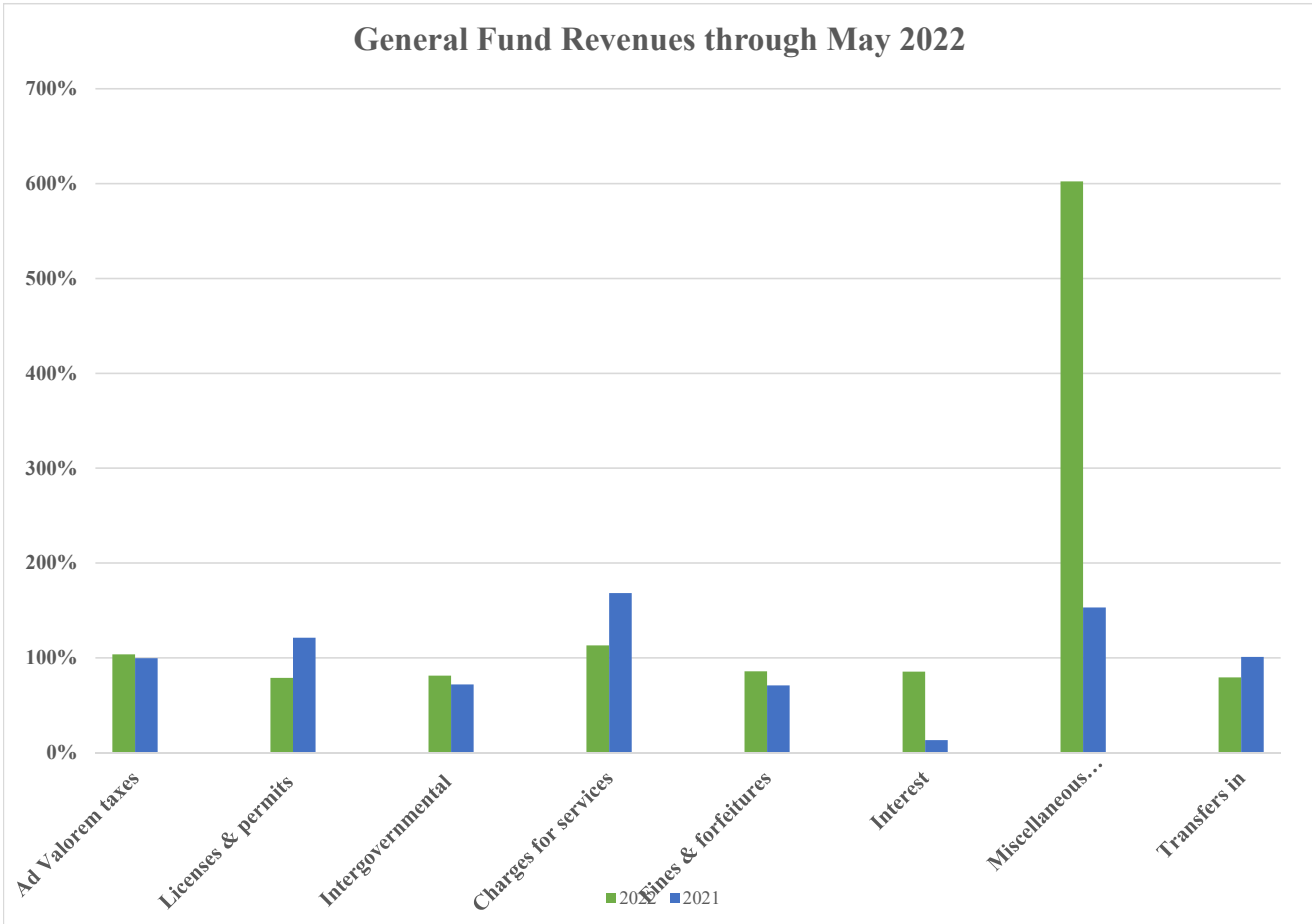
Executive Summary of Revenues and Expenditures

Through May 31, 2022

General Fund Revenues

Budget FY 2022:	\$	132,662,999
Revenue Collected to Date:	\$	136,283,076
Revenue Collected Over Budget:	\$	3,620,077

Percent of Total Budget Collected:	102.73%
Percent of Year Completed:	91.67%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 100,823,197	\$ 104,517,616	103.66%	91.67%
Licenses & permits	\$ 4,013,750	\$ 3,163,944	78.83%	91.67%
Intergovernmental	\$ 10,108,473	\$ 8,202,884	81.15%	91.67%
Charges for services	\$ 14,135,800	\$ 15,981,170	113.05%	91.67%
Fines and forfeitures	\$ 692,100	\$ 593,285	85.72%	91.67%
Interest	\$ 175,700	\$ 150,017	85.38%	91.67%
Miscellaneous revenues	\$ 290,900	\$ 1,752,193	602.34%	91.67%
Transfers in	\$ 2,423,079	\$ 1,921,967	79.32%	91.67%

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

Ad Valorem taxes - exceeding expectations due to increase in transfers of property and building over the last several years.

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

Intergovernmental - are currently lagging, they should after last payment of State Aid to Subdivisions.

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

Fines and forfeitures - expected to continue upward trending.

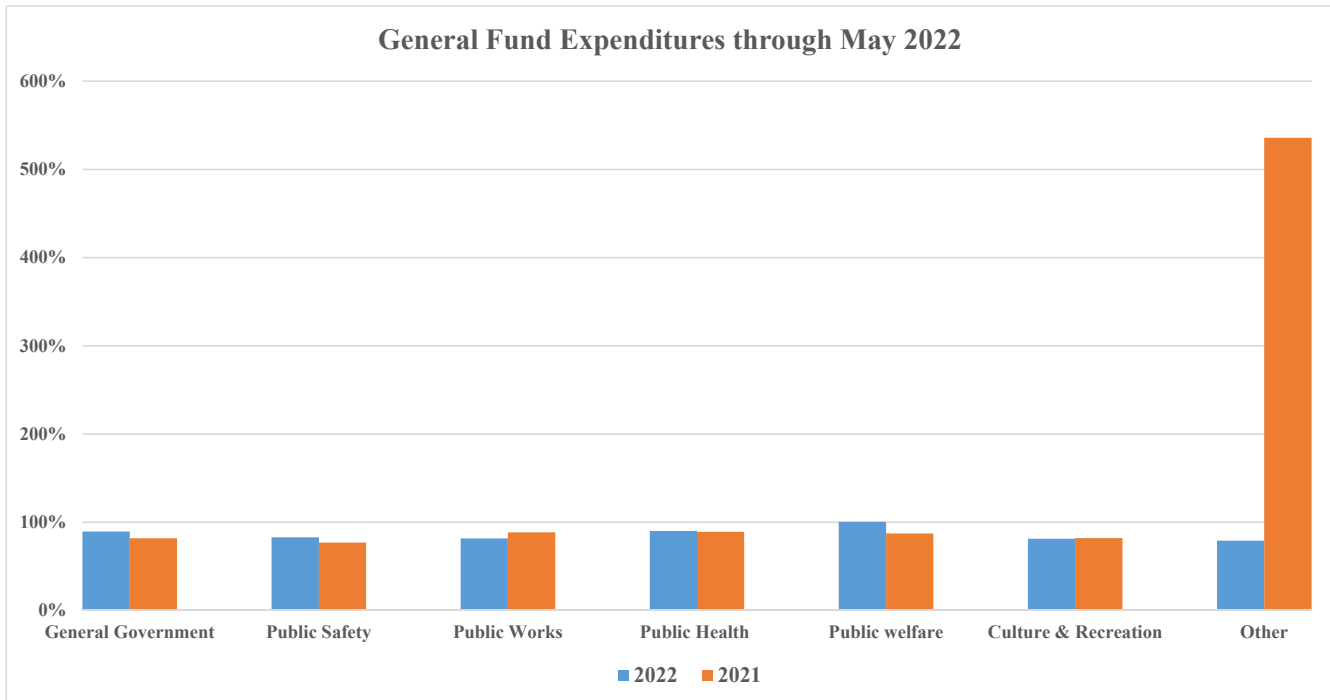
Interest - rates were still low we expect to make budget by year end.

Miscellaneous revenues - increase due to sale of DSN building \$737k, sale of Mrytle Park \$600k sale of Paige Point \$83k.

Executive Summary of Revenues and Expenditures

Through May 31, 2022

		<u>General Fund Expenditures</u>
Budget FY 2022:	\$	132,402,978
Budget carryover from FY 2021:	\$	3,020,000
Amendments and transfers:	\$	1,903,215
Total revised budget FY 2022:	\$	137,326,193
Actual Expenditures to Date:	\$	113,051,649
Encumbrances:	\$	6,738,174
Total Expensed & Encumbered to Date:	\$	119,789,823
Remaining budget FY 2022	\$	17,536,370
Percent of Total Budget Expended:		87.23%
Percent of Year Completed:		91.67%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 55,470,183	\$ 49,678,922	89.56%	91.67%
Public Safety	\$ 51,089,911	\$ 42,427,457	83.04%	91.67%
Public Works	\$ 11,572,682	\$ 9,462,034	81.76%	91.67%
Public Health	\$ 3,491,577	\$ 3,151,672	90.27%	91.67%
Public Welfare	\$ 633,849	\$ 637,248	100.54%	91.67%
Culture & Recreation	\$ 14,644,603	\$ 11,916,259	81.37%	91.67%
Capital Outlay	\$ -	\$ 2,179,100		91.67%
Other	\$ 426,388	\$ 337,131	79.07%	91.67%

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

Public Safety - these departments are trending lower than expected.

Public Works - these departments are trending lower than expected.

Public Welfare - some departments are running slightly higher than expected.

Culture & Recreation - Libraries, Parks and recreation expenditures are trending lower than expected.

Capital Outlay - Budget to be allocated based on surpluses after year end.

Other - Represents spending from Beaufort Economic Development Corporation.

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 5/31/2022	Variances
Ad Valorem taxes				
Current taxes	\$ 89,878,716	\$ 89,878,716	\$ 93,944,438	\$ 4,065,722
Delinquent taxes	1,388,317	1,388,317	2,923,899	1,535,582
Automobile taxes	8,356,164	8,356,164	6,640,789	(1,715,375)
3% & 7% penalties on tax	450,000	450,000	478,990	28,990
5% penalties on tax	750,000	750,000	529,500	(220,500)
Total Ad Valorem taxes	100,823,197	100,823,197	104,517,616	3,694,419
Licenses & permits				
Building permits	1,310,650	1,310,650	1,696,050	385,400
Electricians' licenses	3,000	3,000	-	(3,000)
Mobile home permits	15,000	15,000	19,420	4,420
Marriage licenses	60,000	60,000	64,435	4,435
Cable television franchises	434,300	434,300	225,593	(208,707)
Business license	2,100,000	2,100,000	1,084,641	(1,015,359)
Alcohol beverage license	90,800	90,800	73,405	(17,395)
Total licenses and permits	4,013,750	4,013,750	3,163,944	(849,806)
Intergovernmental				
State aid to subdivisions	7,269,783	7,269,783	5,538,381	(1,731,402)
Homestead exemption	2,150,000	2,150,000	2,038,600	(111,400)
Merchants inventory tax	186,310	186,310	186,309	(1)
Manufacturer tax exempt program	23,200	23,200	72,277	49,077
Motor carrier payments	215,000	215,000	196,253	(18,747)
Payments in lieu of taxes	210,000	210,000	82,780	(127,220)
Payments in lieu of taxes - federal	17,000	17,000	7,421	(9,579)
Local assessment fee UBER	8,500	8,500	5,063	(3,437)
Veteran's Officer stipend	5,480	5,480	4,211	(1,269)
Voter regulation and election stipends	11,000	11,000	13,125	2,125
Salary supplements for state	7,200	7,200	5,905	(1,295)
Poll	5,000	5,000	1,020	(3,980)
FEMA grant	-	-	51,539	51,539
Total intergovernmental	10,108,473	10,108,473	8,202,884	(1,905,589)
Charges for services				
Register of Deeds	8,457,900	8,457,900	10,763,899	2,305,999
Sheriff's fees	43,900	43,900	33,020	(10,880)
Probate fees	595,100	595,100	561,401	(33,699)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	142,000	142,000	103,916	(38,084)
Clerk of Court fees	115,000	115,000	95,834	(19,166)
Family Court fees	274,000	274,000	252,001	(21,999)
Master in Equity fees	291,000	291,000	79,648	(211,352)
Treasurer fees	28,600	28,600	29,043	443
Emergency Medical Service Fees	3,362,500	3,362,500	3,306,951	(55,549)
DSO fees	95,500	95,500	69,723	(25,777)
Animal Shelter fees	5,000	5,000	9,555	4,555
Library copy fees	2,000	2,000	2,788	788
Other fees	7,500	7,500	6,362	(1,138)
Video Production	36,800	36,800	83,875	47,075
Telephone services others	14,500	14,500	591	(13,909)
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	10,080	(3,720)
Credit card convenience fees	163,700	163,700	51,859	(111,841)
Parks and recreation fees	447,300	447,300	510,649	63,349
Project income	-	-	9,975	9,975
Total charges for services	14,135,800	14,135,800	15,981,170	1,845,370

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 5/31/2022	Variances
Fines and forfeitures				
General Sessions fines	11,500	11,500	9,108	(2,392)
Bonds escrement	15,000	15,000	3,064	(11,936)
Magistrate fines	537,600	537,600	464,990	(72,610)
Other fines	15,000	15,000	-	(15,000)
Library fines	25,000	25,000	36,719	11,719
Forfeiture	3,000	3,000	-	(3,000)
Late penalties - Business Services	85,000	85,000	79,404	(5,596)
Total fines and forfeitures	<u>692,100</u>	<u>692,100</u>	<u>593,285</u>	<u>(98,815)</u>
Interest	<u>175,700</u>	<u>175,700</u>	<u>150,017</u>	<u>(25,683)</u>
Miscellaneous revenues				
Miscellaneous revenues	52,200	52,200	97,473	45,273
Rental of property to others	75,800	75,800	36,226	(39,574)
Sale of County property	162,900	162,900	1,618,494	1,455,594
Total miscellaneous revenues	<u>290,900</u>	<u>290,900</u>	<u>1,752,193</u>	<u>1,461,293</u>
Transfers in				
Transfers in other funds	2,423,079	2,423,079	1,921,967	(501,112)
Total transfers in	<u>2,423,079</u>	<u>2,423,079</u>	<u>1,921,967</u>	<u>(501,112)</u>
Total revenues General Fund	<u>\$ 132,662,999</u>	<u>\$ 132,662,999</u>	<u>\$ 136,283,076</u>	<u>\$ 3,620,077</u>

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 5/31/2022	Variances
General Government				
Magistrate's Court	\$ 2,281,963	\$ 2,281,963	\$ 1,938,610	\$ 343,353
Clerk of Court and Family Court	1,610,387	1,751,971	1,314,908	437,063
Treasurer	2,276,591	2,276,591	2,015,541	261,050
Solicitor	1,887,500	1,887,500	1,887,500	-
Probate Court	944,724	944,724	761,492	183,232
County Council	977,085	1,102,085	784,586	317,499
Purchase of land - Dowling Lots	-	1,900,000	1,904,590	(4,590)
Auditor	1,136,470	1,136,470	982,694	153,776
Coroner	794,875	805,807	639,540	166,267
Master in Equity	426,427	426,427	317,485	108,942
Legislative Delegation	68,789	68,789	43,950	24,839
County Administrator	1,940,950	2,027,623	1,630,475	397,148
Communications & accountability	303,609	303,609	243,287	60,322
Broadcast services	398,429	398,429	321,663	76,766
County Attorney	860,112	860,112	807,693	52,419
Finance	1,361,024	1,361,024	1,088,868	272,156
Risk management	4,885,446	4,903,446	4,561,020	342,426
Purchasing	208,686	237,903	187,694	50,209
Assessor	2,132,180	2,132,180	1,636,656	495,524
Register of deeds	528,477	539,595	418,860	120,735
Community planning and development	996,984	996,984	786,285	210,699
Business services	387,329	387,329	290,321	97,008
Voter registration and elections	935,486	935,486	872,194	63,292
Management & Geographical information systems	5,839,546	5,813,428	5,246,787	566,641
Records Management	669,218	669,218	486,734	182,484
Employee services	828,664	828,664	619,215	209,449
Nondepartmental	18,616,955	18,492,826	17,890,274	602,552
Total General Government	<u>53,297,906</u>	<u>55,470,183</u>	<u>49,678,922</u>	<u>5,791,261</u>
Public Safety				
Sheriff's office	27,947,144	29,275,788	25,015,599	4,260,189
Emergency Management - COVID-19 Supplies	-	-	62,350	(62,350)
EMS Emergency Medical Service	10,373,104	10,996,151	9,484,323	1,511,828
Traffic and transportation engineering	817,597	787,691	371,872	415,819
Detention Center	7,278,666	7,249,738	5,444,335	1,805,403
Building and codes enforcement	1,368,572	1,368,572	913,501	455,071
Animal services	1,287,016	1,411,971	1,135,477	276,494
Total Public Safety	<u>49,072,099</u>	<u>51,089,911</u>	<u>42,427,457</u>	<u>8,662,454</u>
Public Works				
Public works general support	4,808,699	4,874,309	4,062,264	812,045
Engineering	499,816	502,816	425,613	77,203
Facilities maintenance	5,969,922	6,160,146	4,938,746	1,221,400
Solid waste & recycling - carryover	-	35,411	35,411	-
Total Public Works	<u>11,278,437</u>	<u>11,572,682</u>	<u>9,462,034</u>	<u>2,110,648</u>
Public Health				
Mosquito control	1,662,599	1,705,027	1,365,122	339,905
Medical indigent act contributions	1,786,550	1,786,550	1,786,550	-
Total Public Health	<u>3,449,149</u>	<u>3,491,577</u>	<u>3,151,672</u>	<u>339,905</u>

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

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 5/31/2022	Variances
Public Welfare Services				
Veteran's affairs office	181,182	181,182	187,081	(5,899)
Human services alliance	398,000	398,000	395,500	2,500
Human and social services	54,667	54,667	54,667	-
Total Public Welfare Services	<u>633,849</u>	<u>633,849</u>	<u>637,248</u>	<u>(3,399)</u>
Cultural and Recreational				
Parks and recreation services	5,190,351	5,589,804	3,656,992	1,932,812
Libraries	4,151,343	4,151,343	3,355,811	795,532
Education allocation	4,903,456	4,903,456	4,903,456	-
Total Cultural and Recreational	<u>14,245,150</u>	<u>14,644,603</u>	<u>11,916,259</u>	<u>2,728,344</u>
Capital outlay	-	-	2,179,100	(2,179,100)
Other - Economic Development	426,388	426,388	337,131	89,257
Total Expenditures General Fund	<u>\$ 132,402,978</u>	<u>\$ 137,329,193</u>	<u>\$ 119,789,823</u>	<u>\$ 17,539,370</u>