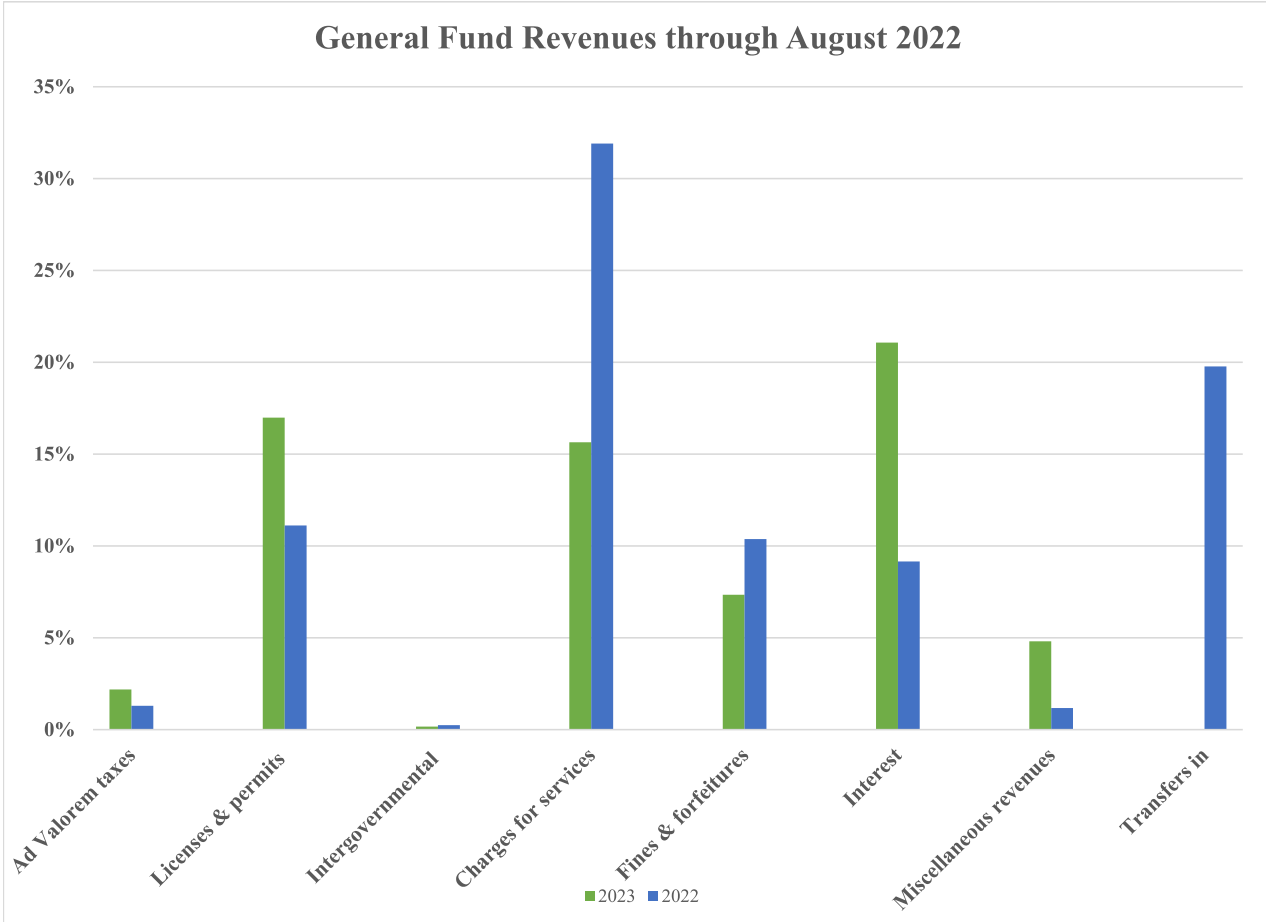


## Executive Summary of Revenues and Expenditures

Through August 31, 2022

<u>General Fund Revenues</u>	
Budget FY 2023:	\$ 142,118,807
Revenue Collected to Date:	\$ 5,527,399
Revenue Collected Over Budget:	\$ (136,591,408)

Percent of Total Budget Collected:	3.89%
Percent of Year Completed:	16.67%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 108,773,146	\$ 2,371,576	2.18%	16.67%
Licenses & permits	\$ 3,958,000	\$ 672,199	16.98%	16.67%
Intergovernmental	\$ 10,783,780	\$ 17,463	0.16%	16.67%
Charges for services	\$ 15,089,113	\$ 2,360,668	15.64%	16.67%
Fines and forfeitures	\$ 770,018	\$ 56,527	7.34%	16.67%
Interest	\$ 156,000	\$ 32,870	21.07%	16.67%
Miscellaneous revenues	\$ 335,000	\$ 16,096	4.80%	16.67%
Transfers in	\$ 2,253,750	\$ -	0.00%	16.67%

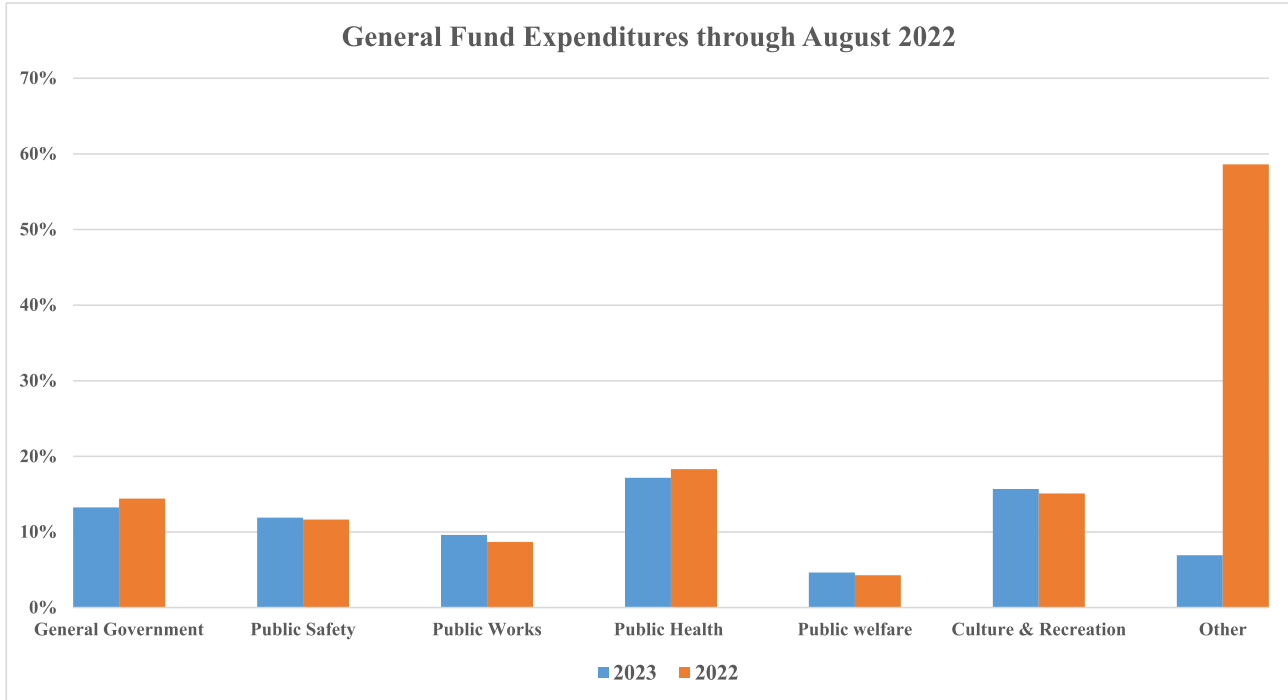
**For revenues with variances over 5% of the year completed, a brief explanation is provided below:**

- Ad Valorem taxes - currently lagging should improve as year progresses.
- Intergovernmental - currently lagging, do not expect payments until after first quarter.
- Fines and forfeitures - currently lagging should improve as year progresses.
- Miscellaneous revenues - currently lagging should improve as year progresses.
- Transfers in - typically do not transfer in until end of first quarter.

## Executive Summary of Revenues and Expenditures

Through August 31, 2022

<b>General Fund Expenditures</b>	
Budget FY 2023:	\$ 142,112,407
Ordinance 2022-31	6,441,980
	\$ 148,554,387
Actual Expenditures to Date:	\$ 18,127,097
Remaining budget FY 2023	\$ 123,985,310
Percent of Total Budget Expended:	12.20%
Percent of Year Completed:	16.67%



**Expense Analysis**

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 56,973,270	\$ 7,551,966	13.26%	16.67%
Public Safety	\$ 51,622,230	\$ 6,147,163	11.91%	16.67%
Public Works	\$ 12,402,454	\$ 1,193,656	9.62%	16.67%
Public Health	\$ 3,699,991	\$ 634,946	17.16%	16.67%
Public Welfare	\$ 672,476	\$ 31,192	4.64%	16.67%
Culture & Recreation	\$ 16,067,423	\$ 2,521,486	15.69%	16.67%
Other - Economic Development	\$ 674,563	\$ 46,688	6.92%	16.67%

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

Public Works - Currently lagging, should correct by year end.

Public Welfare - lagging, should increase when Human Services Alliance is awarded this fall.

Other Economic Development - Expenditures are at the EDC discretion as projects are funded.

**Beaufort County**  
**Capital Improvements Fund**  
For the Period July 1, 2022 - August 31, 2022

	Approved Ordinances 2022	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 8/31/2022	Variances
<b>Ad Valorem taxes</b>					
Current taxes	\$ -	\$ 3,597,670	\$ 3,597,670	\$ -	\$ (3,597,670)
Total Ad Valorem taxes	-	3,597,670	3,597,670	-	(3,597,670)
Total revenues	-	3,597,670	3,597,670	-	(3,597,670)
<b>Capital Outlay</b>					
<b>Items from Ordinance 2022/31</b>					
Property acquisition -Technical College of the Lowcountry	1,215,000	-	1,215,000	-	1,215,000
Pepper Hall - road improvements	1,300,000	-	1,300,000	-	1,300,000
EMS - vehicle purchases	889,233	-	889,233	-	889,233
EMS - capital equipment	695,951	-	695,951	-	695,951
Detention Center - renovations	1,000,000	-	1,000,000	-	1,000,000
Arthur Horne Building	900,000	-	900,000	-	900,000
Parks and Recreation - M.C. Riley Pool	441,796	-	441,796	-	441,796
<b>Items from Ordinance 2022/35</b>					
Property acquisition -Helmsman Way	3,400,000	-	3,400,000	-	3,400,000
<b>Current Year Budget Ordinance 2022/33</b>					
Planning and Zoning - vehicle purchase	-	50,000	50,000	-	50,000
EMS - vehicle purchases	-	913,480	913,480	96,882	816,598
Renovations existing buildings	-	1,500,000	1,500,000	-	1,500,000
Animal Services - vehicle purchases	-	205,000	205,000	-	205,000
Public Works - vehicle purchases	-	184,000	184,000	138,980	45,020
Public Works - equipment	-	217,022	217,022	-	217,022
Public Works - other Improvements	-	2,400,000	2,400,000	-	2,400,000
Facility Maintenance - professional services	-	250,000	250,000	-	250,000
Facility Maintenance - vehicle purchases	-	80,000	80,000	-	80,000
Facility Maintenance - capital equipment	-	83,027	83,027	-	83,027
Facility Maintenance - renovation of existing buildings	-	250,000	250,000	-	250,000
Mosquito Control - equipment	-	100,000	100,000	67,093	32,907
Mosquito Control - other improvements	-	400,000	400,000	-	400,000
Parks and Recreation - vehicle	-	248,000	248,000	-	248,000
Parks and Recreation - equipment	-	243,000	243,000	-	243,000
Parks and Recreation - special projects	-	5,000,000	5,000,000	-	5,000,000
Parks and Recreation - equipment	-	152,000	152,000	-	152,000
Library - vehicle	-	76,000	76,000	-	76,000
Total expenditures	9,841,980	12,351,529	22,193,509	302,955	21,890,554
<b>Other</b>					
Use of fund balance	9,841,980	9,000,000	18,841,980	18,841,980	-
Total other	9,841,980	9,000,000	18,841,980	18,841,980	-
	\$ -	\$ 246,141	\$ 246,141	\$ 18,539,025	\$ (25,488,224)

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

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 8/31/2022	Variances
<b>Ad Valorem taxes</b>				
Current taxes	\$ 98,883,996	\$ 98,883,996	\$ 96,006	\$ (98,787,990)
Delinquent taxes	1,471,616	1,471,616	668,315	(803,301)
Automobile taxes	7,467,534	7,467,534	1,371,585	(6,095,949)
3% & 7% penalties on tax	450,000	450,000	72,825	(377,175)
5% penalties on tax	500,000	500,000	162,845	(337,155)
Total Ad Valorem taxes	<u>108,773,146</u>	<u>108,773,146</u>	<u>2,371,576</u>	<u>(106,401,570)</u>
<b>Licenses &amp; permits</b>				
Building permits	1,050,000	1,050,000	329,234	(720,766)
Electricians' licenses	18,000	18,000	-	(18,000)
Mobile home permits	10,000	10,000	1,175	(8,825)
Marriage licenses	55,000	55,000	15,220	(39,780)
Cable television franchises	450,000	450,000	-	(450,000)
Business license	2,300,000	2,300,000	326,570	(1,973,430)
Alcohol beverage license	75,000	75,000	-	(75,000)
Total licenses and permits	<u>3,958,000</u>	<u>3,958,000</u>	<u>672,199</u>	<u>(3,285,801)</u>
<b>Intergovernmental</b>				
State aid to subdivisions	7,951,200	7,951,200	-	(7,951,200)
Homestead exemption	2,150,000	2,150,000	-	(2,150,000)
Merchants inventory tax	186,000	186,000	-	(186,000)
Manufacturer tax exempt program	23,200	23,200	-	(23,200)
Motor carrier payments	200,000	200,000	17,463	(182,537)
Payments in lieu of taxes	100,000	100,000	-	(100,000)
Payments in lieu of taxes - federal	17,000	17,000	-	(17,000)
Local assessment fee UBER	9,500	9,500	-	(9,500)
Veteran's Officer stipend	5,500	5,500	-	(5,500)
Voter regulation and election stipends	128,500	128,500	-	(128,500)
Salary supplements for state	7,880	7,880	-	(7,880)
Poll	5,000	5,000	-	(5,000)
FEMA grant	-	-	-	-
Total intergovernmental	<u>10,783,780</u>	<u>10,783,780</u>	<u>17,463</u>	<u>(10,766,317)</u>
<b>Charges for services</b>				
Register of Deeds	8,908,316	8,908,316	1,709,655	(7,198,661)
Sheriff's fees	43,900	43,900	3,721	(40,179)
Probate fees	715,000	715,000	105,105	(609,895)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	121,000	121,000	10,254	(110,746)
Clerk of Court fees	130,821	130,821	9,502	(121,319)
Family Court fees	313,126	313,126	18,026	(295,100)
Master in Equity fees	100,000	100,000	12,806	(87,194)
Treasurer fees	15,100	15,100	3,846	(11,254)
Emergency Medical Service Fees	3,613,000	3,613,000	374,193	(3,238,807)
DSO fees	81,000	81,000	19,801	(61,199)
Animal Shelter fees	7,000	7,000	410	(6,590)
Library copy fees	3,000	3,000	171	(2,829)
Other fees	7,500	7,500	2,450	(5,050)
Video Production	75,000	75,000	22,580	(52,420)
Telephone services others	5,000	5,000	-	(5,000)
Detention Center Daywatch	3,300	3,300	285	(3,015)
Hilton Head Island holding facilities	34,800	34,800	-	(34,800)
Payroll services to Fire Departments	13,000	13,000	-	(13,000)
Credit card convenience fees	11,050	11,050	252	(10,798)
Parks and recreation fees	886,600	886,600	66,780	(819,820)
Project income	-	-	831	831
Total charges for services	<u>15,089,113</u>	<u>15,089,113</u>	<u>2,360,668</u>	<u>(12,728,445)</u>

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

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 8/31/2022	Variances
Fines and forfeitures				
General Sessions fines	11,918	11,918	1,766	(10,152)
Bonds escrement	3,000	3,000	-	(3,000)
Magistrate fines	546,600	546,600	42,688	(503,912)
Other fines	15,000	15,000	-	(15,000)
Library fines	42,500	42,500	4,023	(38,477)
Forfeiture	1,000	1,000	-	(1,000)
Late penalties - Business Services	150,000	150,000	8,050	(141,950)
Total fines and forfeitures	<u>770,018</u>	<u>770,018</u>	<u>56,527</u>	<u>(713,491)</u>
Interest	<u>156,000</u>	<u>156,000</u>	<u>32,870</u>	<u>(123,130)</u>
Miscellaneous revenues				
Miscellaneous revenues	60,000	60,000	3,670	(56,330)
Rental of property to others	25,000	25,000	3,823	(21,177)
Sale of County property	250,000	250,000	8,603	(241,397)
Total miscellaneous revenues	<u>335,000</u>	<u>335,000</u>	<u>16,096</u>	<u>(318,904)</u>
Transfers in				
Transfers in other funds	433,750	433,750	-	(433,750)
Transfer from State Accommodations tax	112,000	112,000	-	(112,000)
Transfer from Hospitality tax fund	1,708,000	1,708,000	-	(1,708,000)
Total transfers in	<u>2,253,750</u>	<u>2,253,750</u>	<u>-</u>	<u>(2,253,750)</u>
Total revenues General Fund	<u>\$ 142,118,807</u>	<u>\$ 142,118,807</u>	<u>\$ 5,527,399</u>	<u>\$ (136,591,408)</u>

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

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 8/31/2022	Variances
<b>General Government</b>				
Magistrate's Court	\$ 2,478,889	\$ 2,478,889	\$ 291,161	\$ 2,187,728
Clerk of Court and Family Court	1,690,279	1,690,279	178,815	1,511,464
Treasurer	2,293,412	2,293,412	191,635	2,101,777
Solicitor	1,700,450	1,700,450	425,113	1,275,337
Probate Court	1,061,610	1,061,610	141,381	920,229
County Council	1,241,011	1,241,011	98,438	1,142,573
Auditor	1,314,900	1,314,900	155,768	1,159,132
Coroner	1,007,154	1,007,154	60,313	946,841
Master in Equity	416,915	416,915	52,506	364,409
Legislative Delegation	58,386	58,386	7,429	50,957
County Administrator	1,978,054	1,978,054	258,356	1,719,698
Communications & accountability	491,284	491,284	46,428	444,856
Broadcast services	525,366	525,366	55,245	470,121
County Attorney	1,018,945	1,018,945	127,185	891,760
Finance	1,738,817	1,738,817	213,187	1,525,630
Risk management	4,582,865	4,582,865	188,816	4,394,049
Purchasing	257,953	257,953	37,703	220,250
Assessor	2,261,414	2,261,414	267,319	1,994,095
Register of deeds	477,535	477,535	54,954	422,581
Community planning and development	1,202,496	1,202,496	138,044	1,064,452
Business services	392,903	392,903	4,652	388,251
Voter registration and elections	1,341,324	1,341,324	134,939	1,206,385
Management & Geographical information systems	7,900,628	7,900,628	1,578,943	6,321,685
Records Management	697,715	697,715	59,898	637,817
Employee services	993,120	993,120	114,626	878,494
Nondepartmental	17,849,845	17,849,845	2,669,112	15,180,733
Total General Government	<u>56,973,270</u>	<u>56,973,270</u>	<u>7,551,966</u>	<u>49,421,304</u>
<b>Public Safety</b>				
Sheriff's office	29,296,336	29,296,336	3,555,115	25,741,221
EMS Emergency Medical Service	11,812,985	11,812,985	1,448,144	10,364,841
Traffic and transportation engineering	376,889	376,889	39,400	337,489
Detention Center	7,445,410	7,445,410	805,294	6,640,116
Building and codes enforcement	1,424,772	1,424,772	183,560	1,241,212
Animal services	1,265,838	1,265,838	115,778	1,150,060
Total Public Safety	<u>51,622,230</u>	<u>51,622,230</u>	<u>6,147,163</u>	<u>45,475,067</u>
<b>Public Works</b>				
Public works general support	4,205,931	4,205,931	414,751	3,791,180
Engineering	1,023,257	1,023,257	92,209	931,048
Facilities maintenance	7,173,266	7,173,266	686,696	6,486,570
Total Public Works	<u>12,402,454</u>	<u>12,402,454</u>	<u>1,193,656</u>	<u>11,208,798</u>
<b>Public Health</b>				
Mosquito control	1,820,155	1,820,155	164,987	1,655,168
Medical indigent act contributions	1,879,836	1,879,836	469,959	1,409,877
Total Public Health	<u>3,699,991</u>	<u>3,699,991</u>	<u>634,946</u>	<u>3,065,045</u>
<b>Public Welfare Services</b>				
Veteran's affairs office	274,476	274,476	31,192	243,284
Human services alliance	398,000	398,000	-	398,000
Total Public Welfare Services	<u>672,476</u>	<u>672,476</u>	<u>31,192</u>	<u>641,284</u>

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

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 8/31/2022	Variances
Cultural and Recreational				
Parks and recreation services	6,422,336	6,422,336	670,523	5,751,813
Libraries	4,473,435	4,473,435	558,050	3,915,385
Education allocation	5,171,652	5,171,652	1,292,913	3,878,739
Total Cultural and Recreational	<u>16,067,423</u>	<u>16,067,423</u>	<u>2,521,486</u>	<u>13,545,937</u>
Other - Economic Development	<u>674,563</u>	<u>674,563</u>	<u>46,688</u>	<u>627,875</u>
Total Expenditures General Fund	<u>\$ 142,112,407</u>	<u>\$ 142,112,407</u>	<u>\$ 18,127,097</u>	<u>\$ 123,985,310</u>