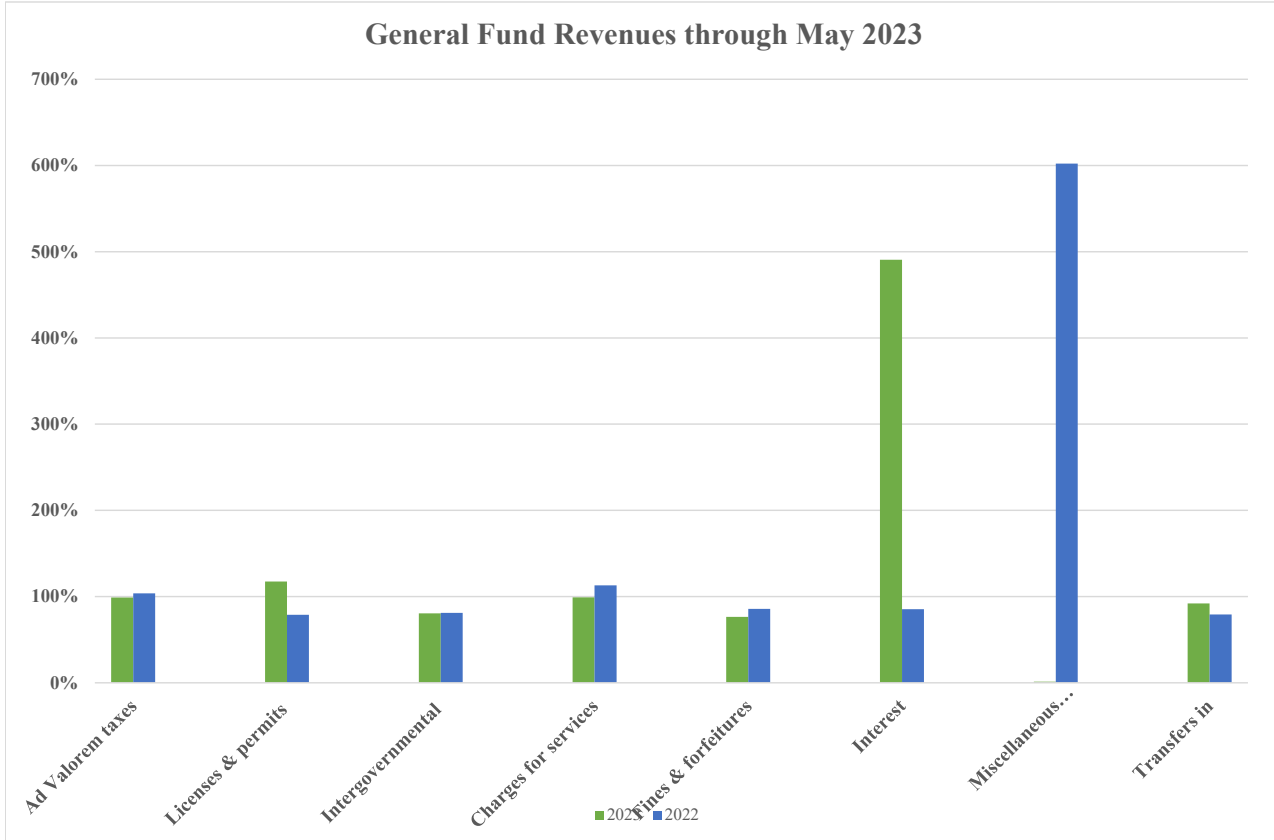


Executive Summary of Revenues and Expenditures

Through May 31, 2023

	General Fund Revenues
Budget FY 2023:	\$ 175,762,785
Revenue Collected to Date:	\$ 141,444,250
Revenue Collected Under Budget:	\$ (34,318,535)

Percent of Total Budget Collected:	80.47%
Percent of Year Completed:	91.67%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 109,169,986	\$ 107,931,840	98.87%	91.67%
Licenses & permits	\$ 3,958,000	\$ 4,647,753	117.43%	91.67%
Intergovernmental	\$ 10,783,780	\$ 8,684,129	80.53%	91.67%
Charges for services	\$ 15,090,813	\$ 14,958,120	99.12%	91.67%
Fines and forfeitures	\$ 770,018	\$ 588,682	76.45%	91.67%
Interest	\$ 156,000	\$ 765,682	490.82%	91.67%
Miscellaneous revenues/ Cont Fund Balance	\$ 32,111,863	\$ 443,151	1.38%	91.67%
Transfers in	\$ 3,722,325	\$ 3,424,893	92.01%	91.67%

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

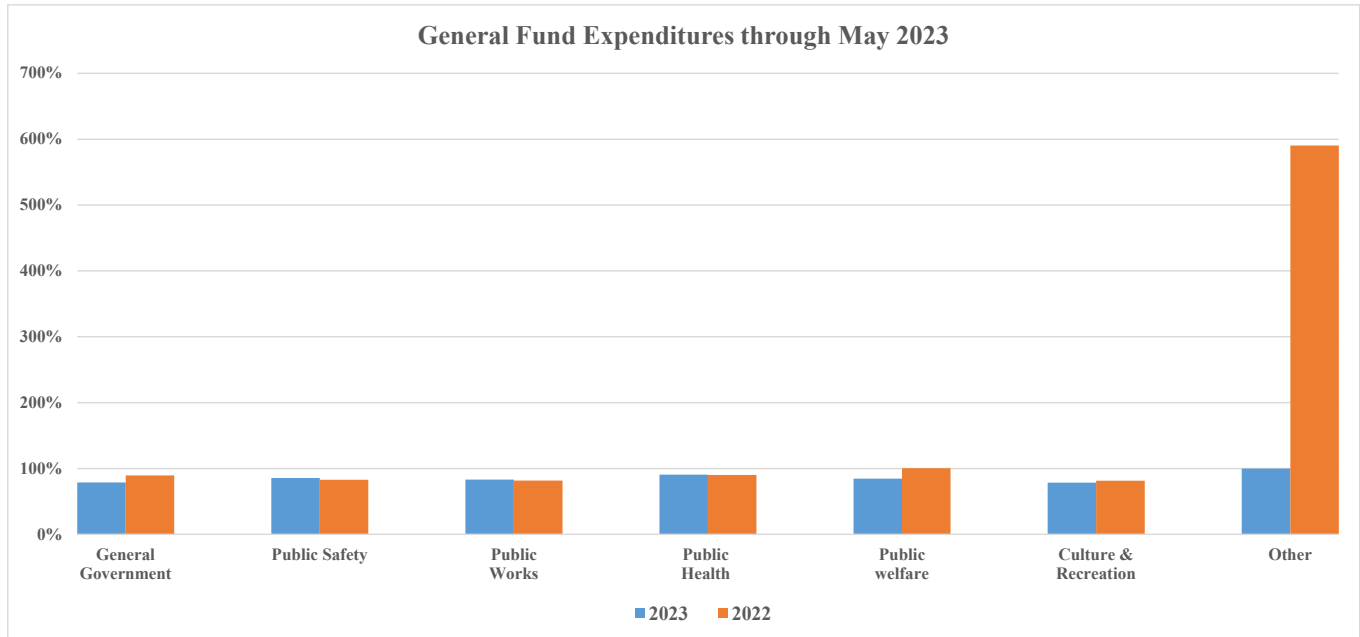
- Ad Valorem taxes - above budgeted projections exceeding expectations.
- Licenses and permits - above budget projections exceeding expectations
- Intergovernmental - currently lagging, should adjust by year end after the state aid to subdivisions is received.
- Fines and forfeitures - currently lagging should improve as year progresses.
- Interest Income - increasing interest rates are reflected in earnings.
- Miscellaneous - includes contribution of prior year fund balance.

Executive Summary of Revenues and Expenditures

Through May 31, 2023

General Fund Expenditures

Revised budget FY 2023:	\$ 175,762,785
	\$ 175,762,785
Actual Expenditures	\$ 144,339,871
Encumbrances	4,713,022
Remaining budget FY 2023	\$ 26,709,889
Percent of Total Budget Expended:	84.80%
Percent of Year Completed:	91.67%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 57,519,640	\$ 45,343,366	78.83%	91.67%
Public Safety	\$ 53,304,446	\$ 45,651,025	85.64%	91.67%
Public Works	\$ 13,285,189	\$ 11,037,262	83.08%	91.67%
Public Health	\$ 3,699,991	\$ 3,360,048	90.81%	91.67%
Public Welfare	\$ 672,476	\$ 568,574	84.55%	91.67%
Culture & Recreation	\$ 16,727,721	\$ 13,140,927	78.56%	91.67%
Other	\$ 29,278,759	\$ 29,278,759	100.00%	91.67%

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

- General Government - departments are lagging behind budgeted amounts. Significant surpluses expected.
- Public Safety - departments are lagging behind budgeted amounts. Significant surpluses expected.
- Public Works - departments are lagging behind budgeted amounts. Significant surpluses expected.
- Public Welfare - departments are lagging behind budgeted amounts. Significant surpluses expected.
- Culture & Recreation - departments are lagging behind budgeted amounts. Significant surpluses expected.

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2022 - May 31, 2023

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 5/31/2023	Variances
Ad Valorem taxes				
Current taxes	\$ 98,883,996	\$ 99,280,836	\$ 98,233,975	\$ (1,046,861)
Delinquent taxes	1,471,616	1,471,616	1,633,346	161,730
Automobile taxes	7,467,534	7,467,534	7,278,237	(189,297)
3% & 7% penalties on tax	450,000	450,000	382,696	(67,304)
5% penalties on tax	500,000	500,000	403,586	(96,414)
Total Ad Valorem taxes	<u>108,773,146</u>	<u>109,169,986</u>	<u>107,931,840</u>	<u>(1,238,146)</u>
Licenses & permits				
Building permits	1,050,000	1,050,000	1,697,962	647,962
Electricians' licenses	18,000	18,000	-	(18,000)
Mobile home permits	10,000	10,000	18,630	8,630
Marriage licenses	55,000	55,000	59,480	4,480
Cable television franchises	450,000	450,000	282,691	(167,309)
Business license	2,300,000	2,300,000	2,492,740	192,740
Alcohol beverage license	75,000	75,000	96,000	21,000
Total licenses and permits	<u>3,958,000</u>	<u>3,958,000</u>	<u>4,647,753</u>	<u>689,753</u>
Intergovernmental				
State aid to subdivisions	7,951,200	7,951,200	5,829,605	(2,121,595)
Homestead exemption	2,150,000	2,150,000	2,074,840	(75,160)
Merchants inventory tax	186,000	186,000	186,309	309
Manufacturer tax exempt program	23,200	23,200	248,280	225,080
Motor carrier payments	200,000	200,000	190,682	(9,318)
Payments in lieu of taxes	100,000	100,000	65,784	(34,216)
Payments in lieu of taxes - federal	17,000	17,000	-	(17,000)
Local assessment fee UBER	9,500	9,500	4,549	(4,951)
Veteran's Officer stipend	5,500	5,500	5,784	284
Voter regulation and election stipends	128,500	128,500	8,550	(119,950)
Salary supplements for state	7,880	7,880	36,112	28,232
Poll	5,000	5,000	1,750	(3,250)
State aid child/ coroner	-	-	31,884	31,884
Total intergovernmental	<u>10,783,780</u>	<u>10,783,780</u>	<u>8,684,129</u>	<u>(2,099,651)</u>
Charges for services				
Register of Deeds	8,908,316	8,908,316	8,498,067	(410,249)
Sheriff's fees	43,900	43,900	28,505	(15,395)
Probate fees	715,000	715,000	611,078	(103,922)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	121,000	121,000	139,780	18,780
Clerk of Court fees	130,821	130,821	99,165	(31,656)
Family Court fees	313,126	313,126	207,965	(105,161)
Master in Equity fees	100,000	100,000	84,727	(15,273)
Treasurer fees	15,100	15,100	39,873	24,773
Emergency Medical Service Fees	3,613,000	3,613,000	4,076,206	463,206
DSO fees	81,000	81,000	93,793	12,793
Animal Shelter fees	7,000	7,000	8,795	1,795
Library copy fees	3,000	3,000	2,516	(484)
Other fees	7,500	7,500	12,605	5,105
Video Production	75,000	75,000	97,580	22,580
Telephone services others	5,000	5,000	460	(4,540)
Detention Center Daywatch	3,300	3,300	495	(2,805)
Hilton Head Island holding facilities	34,800	34,800	-	(34,800)
Payroll services to Fire Departments	13,000	13,000	10,472	(2,528)
Credit card convenience fees	11,050	11,050	2,155	(8,895)
Cremation	-	-	5,200	5,200
Parks and recreation fees	886,600	886,600	935,903	49,303
Project income	-	1,700	2,780	1,080
Total charges for services	<u>15,089,113</u>	<u>15,090,813</u>	<u>14,958,120</u>	<u>(132,693)</u>

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2022 - May 31, 2023

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 5/31/2023	Variances
Fines and forfeitures				
General Sessions fines	11,918	11,918	10,107	(1,811)
Bonds escheatment	3,000	3,000	-	(3,000)
Magistrate fines	546,600	546,600	450,063	(96,537)
Other fines	15,000	15,000	-	(15,000)
Library fines	42,500	42,500	38,906	(3,594)
Forfeiture	1,000	1,000	-	(1,000)
Late penalties - Business Services	150,000	150,000	89,606	(60,394)
Total fines and forfeitures	<u>770,018</u>	<u>770,018</u>	<u>588,682</u>	<u>(181,336)</u>
Interest	<u>156,000</u>	<u>156,000</u>	<u>765,682</u>	<u>609,682</u>
Miscellaneous revenues				
Miscellaneous revenues	60,000	60,000	262,314	202,314
Contribution prior year fund balance	-	31,776,863	-	(31,776,863)
Rental of property to others	25,000	25,000	34,597	9,597
Sale of County property	250,000	250,000	146,240	(103,760)
Total miscellaneous revenues	<u>335,000</u>	<u>32,111,863</u>	<u>443,151</u>	<u>(31,668,712)</u>
Transfers in				
Transfers in other funds	433,750	1,902,325	2,450,258	547,933
Transfer from State Accommodations tax	112,000	112,000	120,635	8,635
Transfer from Hospitality tax fund	1,708,000	1,708,000	854,000	(854,000)
Total transfers in	<u>2,253,750</u>	<u>3,722,325</u>	<u>3,424,893</u>	<u>(297,432)</u>
Total revenues General Fund	<u>\$ 142,118,807</u>	<u>\$ 175,762,785</u>	<u>\$ 141,444,250</u>	<u>\$ (34,318,535)</u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2022 - May 31, 2023

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Spent and Encumbered 5/31/2023	Variances
General Government				
Magistrate's Court	\$ 2,478,889	\$ 2,478,889	\$ 2,011,840	\$ 467,049
Clerk of Court and Family Court	1,690,279	1,690,279	1,324,626	365,653
Treasurer	2,293,412	2,293,412	1,640,497	652,915
Solicitor	1,700,450	1,700,450	1,700,450	-
Probate Court	1,061,610	1,061,610	922,975	138,635
County Council	1,241,011	1,427,851	855,578	572,273
Auditor	1,314,900	1,314,900	1,113,510	201,390
Coroner	1,007,154	1,007,154	761,095	246,059
Master in Equity	416,915	416,915	340,942	75,973
Legislative Delegation	58,386	58,386	47,244	11,142
County Administrator	1,978,054	2,001,811	1,803,012	198,799
Communications & accountability	491,284	491,284	402,672	88,612
Broadcast services	525,366	525,366	427,364	98,002
County Attorney	1,018,945	1,018,945	823,251	195,694
Finance	1,745,218	1,650,500	1,304,363	346,137
Risk management	4,582,865	4,582,865	2,807,318	1,775,547
Purchasing	257,953	257,953	227,498	30,455
Assessor	2,261,414	2,261,414	1,953,688	307,726
Register of deeds	477,535	477,535	394,161	83,374
Community planning and development	1,202,496	1,202,496	882,937	319,559
Business services	5,000	607	1,178	(571)
Voter registration and elections	1,341,324	1,341,324	987,633	353,691
Management & Geographical information syst	7,900,628	7,899,628	6,951,101	948,527
Records Management	697,715	697,715	474,064	223,651
Employee services	993,120	985,470	785,146	200,324
Nondepartmental	17,984,844	18,674,881	14,399,223	4,275,658
Total General Government	<u>56,726,767</u>	<u>57,519,640</u>	<u>45,343,366</u>	<u>12,176,274</u>
Public Safety				
Sheriff's office	29,296,336	29,430,092	25,586,515	3,843,577
Emergency Management - Disaster	-	-	327,000	(327,000)
EMS Emergency Medical Service	11,812,985	12,123,863	10,183,485	1,940,378
Traffic and transportation engineering	376,889	1,176,419	1,097,664	78,755
Detention Center	7,445,410	7,445,410	5,908,379	1,537,031
Building and codes enforcement	1,812,675	1,816,718	1,328,220	488,498
Animal services	1,265,838	1,311,944	1,219,762	92,182
Total Public Safety	<u>52,010,133</u>	<u>53,304,446</u>	<u>45,651,025</u>	<u>7,653,421</u>
Public Works				
Public works general support	4,205,931	5,221,703	4,242,781	978,922
CIP	1,023,257	698,959	460,102	238,857
Facilities maintenance	7,173,266	7,364,527	6,334,379	1,030,148
Total Public Works	<u>12,402,454</u>	<u>13,285,189</u>	<u>11,037,262</u>	<u>2,247,927</u>
Public Health				
Mosquito control	1,820,155	1,820,155	1,480,212	339,943
Medical indigent act contributions	1,879,836	1,879,836	1,879,836	-
Total Public Health	<u>3,699,991</u>	<u>3,699,991</u>	<u>3,360,048</u>	<u>339,943</u>
Public Welfare Services				
Veteran's affairs office	274,476	274,476	170,574	103,902
Human services alliance	398,000	398,000	398,000	-
Total Public Welfare Services	<u>672,476</u>	<u>672,476</u>	<u>568,574</u>	<u>103,902</u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2022 - May 31, 2023

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Spent and Encumbered 5/31/2023	Variances
Cultural and Recreational				
Parks and recreation services	6,287,336	6,782,634	4,143,977	2,638,657
Libraries	4,473,435	4,473,435	3,825,298	648,137
Education allocation	5,171,652	5,471,652	5,171,652	300,000
Total Cultural and Recreational	<u>15,932,423</u>	<u>16,727,721</u>	<u>13,140,927</u>	<u>3,586,794</u>
Other				
Economic Development	674,563	1,274,563	672,932	601,631
	<u>674,563</u>	<u>1,274,563</u>	<u>672,932</u>	<u>601,631</u>
Total operating expenditures	<u>142,118,807</u>	<u>146,484,026</u>	<u>119,774,134</u>	<u>26,709,892</u>
Uses of fund balance				
Transfer of General Fund Balance to Capital Improvement fund	-	22,330,000	22,330,000	-
Land purchase Cooler Tract	-	5,011,845	5,011,845	-
Land purchase 2 Mullet Street	-	1,936,914	1,936,914	-
	<u>-</u>	<u>29,278,759</u>	<u>29,278,759</u>	<u>-</u>
Total expenditures General Fund	<u>142,118,807</u>	<u>175,762,785</u>	<u>149,052,893</u>	<u>26,709,892</u>
Net surplus	<u>-</u>	<u>-</u>	<u>(7,608,643)</u>	<u>-</u>
Fund balance beginning of year			<u>74,868,056</u>	
Fund balance end of year			<u>\$ 67,259,413</u>	

Beaufort County
Capital Improvements Fund
For the Period July 1, 2022 - Present May 31, 2023

	Revised Budget 6/30/2023	Actual Received/ Spent Encumbered 5/31/2023	Variances
Ad Valorem taxes			
Current taxes	\$ 3,856,092	\$ 3,600,000	\$ (256,092)
Total Ad Valorem taxes	<u>3,856,092</u>	<u>3,600,000</u>	<u>(256,092)</u>
 Total revenues	 <u>3,856,092</u>	 <u>3,600,000</u>	 <u>(256,092)</u>
Capital Outlay			
Items from Ordinance 2022/08			
Pepper Hall - road improvements	1,300,000	-	1,300,000
Items from Ordinance 2022/31			
Property acquisition -Technical College of the Lowcountry	1,227,736	1,227,736	-
EMS - vehicle purchases	889,233	889,233	-
EMS - capital equipment	695,951	505,940	190,011
Detention Center - renovations	1,000,000	467,947	532,053
Arthur Horne Building	900,000	-	900,000
Parks and Recreation - M.C. Riley Pool	441,796	253,292	188,504
Items from Ordinance 2022/35			
Condemnation - Helmsman Way	3,400,000	3,400,000	-
Condemnation of Melrose Landing			
Condemnation of Melrose Landing-Ordinance 2022/37	900,000	900,000	-
Condemnation of Melrose Landing- CA	150,000	150,000	-
Condemnation of Melrose Landing- ARPA Funding	450,000	450,000	-
Items from Ordinance 2022/41			
Parks and Recreation Capital Projects	1,055,000	-	1,055,000
Voter Registration Building	240,000	47,750	192,250
Purchase of 1505 North Street	631,064	631,064	-
Engineering - Transportation Project	6,000,000	1,843,811	4,156,189
Items from Ordinance 2023/11			
DSN Pathway	250,000	15,450	234,550
CIP Improvements	2,000,000	894,044	1,105,956
Current Year Budget Ordinance 2022/33			
Planning and Zoning - vehicle purchase	50,000	32,808	17,192
EMS - vehicle purchases	913,480	913,176	304
Renovations existing buildings	1,500,000	-	1,500,000
Animal Services - vehicle purchases	207,436	207,436	-
Public Works - vehicle purchases	273,500	273,320	180
Public Works - equipment	654,669	654,352	317
Public Works - other Improvements	2,119,000	232,851	1,886,149
Facility Maintenance - professional services	250,000	12,000	238,000
Facility Maintenance - vehicle purchases	80,000	69,735	10,265
Facility Maintenance - capital equipment	83,027	66,164	16,863
Facility Maintenance - renovation of existing buildings	250,000	29,511	220,489
Mosquito Control - equipment	118,318	118,318	-
Mosquito Control - other improvements	400,000	49,150	350,850
Parks and Recreation - vehicle	248,000	209,641	38,359
Parks and Recreation - equipment	243,000	242,762	238
Parks and Recreation - special projects	5,000,000	2,286,948	2,713,052
Parks and Recreation - equipment	152,000	107,148	44,852
Capital Improvements	128,289	-	128,289
County Coronor	44,999	44,999	-
Library - vehicle	76,000	67,665	8,335
Total expenditures	<u>34,322,498</u>	<u>17,294,251</u>	<u>17,028,247</u>

Beaufort County
 Capital Improvements Fund
 For the Period July 1, 2022 - Present May 31, 2023

	Revised Budget 6/30/2023	Actual Received/ Spent Encumbered 5/31/2023	Variances
Other			
Sale of County Property	1,055,000	-	1,055,000
Transfer to DSN	(38,300)	(38,300)	-
Transfer to close Capital Funds	227,725	227,725	-
Transfer frm ARPA fund Purchase of Melrose	450,000	450,000	-
Transfer from General Fund to Capital Fund	22,330,000	22,330,000	-
Other revenues	<u>24,024,425</u>	<u>22,969,425</u>	<u>1,055,000</u>
Net surplus/ (deficit)	(6,441,981)	9,275,174	
Fund balance, beginning of year	<u>6,441,981</u>	<u>6,441,981</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 15,717,155</u>	

BEAUFORT COUNTY, SOUTH CAROLINA
Rural and Critical Lands Program - Unrestricted Fund
 Period July 1 - May 31, 2023 Preliminary and Unaudited

		May
		2023
Revenues		
Miscellaneous	\$	8,008
Interest		109,193
Total Revenues		117,201
Expenditures		
Professional Services ¹		155,469
Fee simple purchase - Blocker Field		83,170
Land Conservation Easement - Lobeco Farms		534,802
Land Conservation Easement - Village Creekside		358,863
Total Expenditures		1,132,304
Change in Fund Balance		(1,015,103)
Fund Balance, beginning		15,393,215
Fund Balance, ending	\$	14,378,112
Future proposed projects costs		
Cotton Hall	\$	4,449,000
Camp St. Mary's		2,000,000
Proposed project 1		1,550,000
Proposed project 2		1,000,000
Proposed project 3		880,000
Proposed project 4		2,500,000
Proposed project 5		750,000
Proposed project 6		77,500
Proposed project 7		350,000
Proposed project 8		500,000
Professional fees/ closing costs		270,000
Total proposed project costs		14,326,500
Estimated remaining balance	\$	51,612

Note 1: Professional Expenditures include consulting services provided by the Beaufort County Open Land Trust and various legal and appraisal related expenditures for the related land acquisitions.

Proposed projects are under negotiations or due diligence details will be disclosed after recommendation from the Rural and Critical Land Program Committee.