

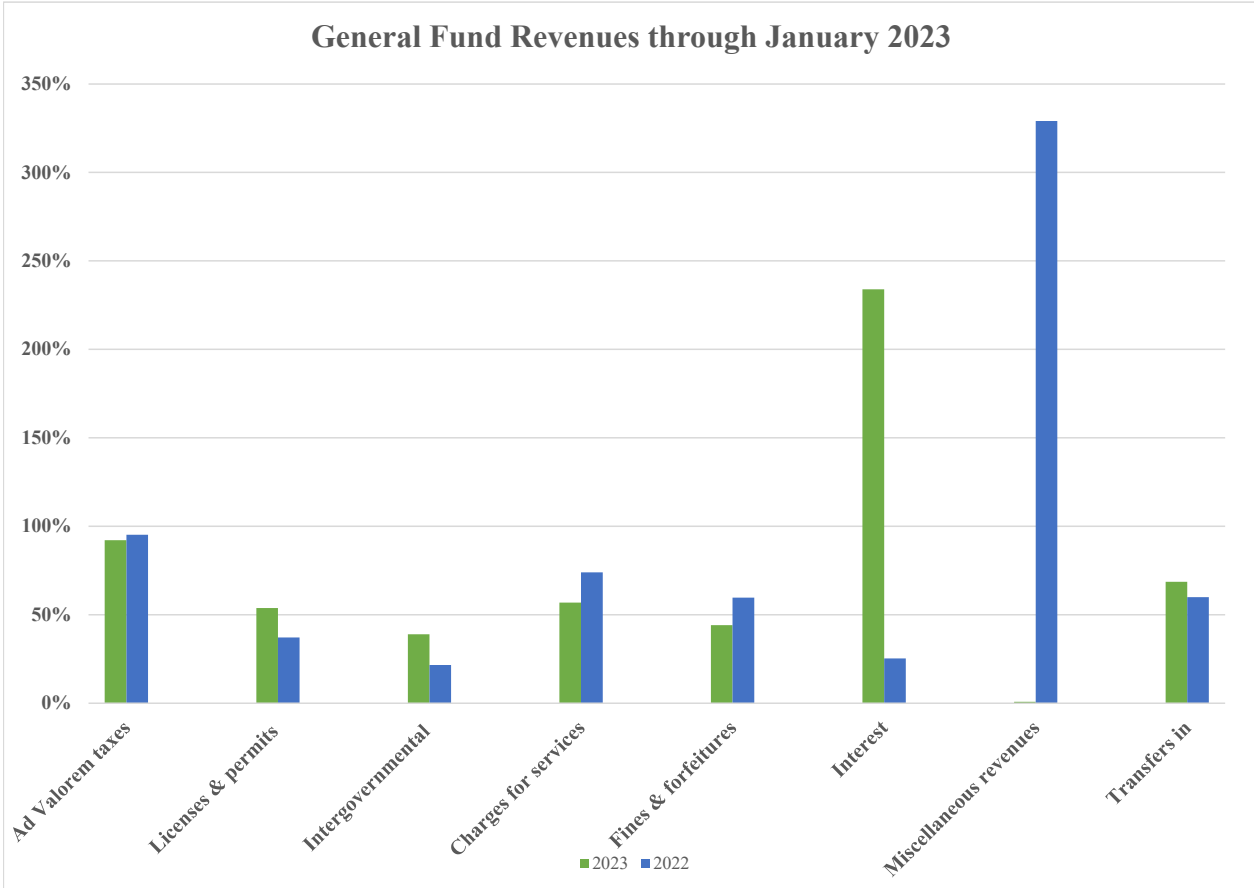
## Executive Summary of Revenues and Expenditures

Through January 31, 2023

### General Fund Revenues

Budget FY 2023:	\$	165,995,639
Revenue Collected to Date:	\$	118,490,977
Revenue Collected Under Budget:	\$	(47,504,662)

Percent of Total Budget Collected:		71.38%
Percent of Year Completed:		58.33%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 109,169,986	\$ 100,591,769	92.14%	58.33%
Licenses & permits	\$ 3,958,000	\$ 2,128,949	53.79%	58.33%
Intergovernmental	\$ 10,783,780	\$ 4,192,706	38.88%	58.33%
Charges for services	\$ 15,089,113	\$ 8,569,066	56.79%	58.33%
Fines and forfeitures	\$ 770,018	\$ 339,647	44.11%	58.33%
Interest	\$ 156,000	\$ 364,857	233.88%	58.33%
Miscellaneous revenues/ Cont Fund Bala	\$ 22,946,417	\$ 163,816	0.71%	58.33%
Transfers in	\$ 3,122,325	\$ 2,140,167	68.54%	50.00%

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

Ad Valorem taxes - currently as expected a majority of the income comes in the December - January time frame

Intergovernmental - currently lagging, should adjust by year end.

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.

Transfers in - are greater than expected due to transfer to close out Myrtle Park Fund.

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

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 1/31/2023	Variances
<b>Ad Valorem taxes</b>				
Current taxes	\$ 98,883,996	\$ 99,280,836	\$ 94,798,235	\$ (4,482,601)
Delinquent taxes	1,471,616	1,471,616	743,206	(728,410)
Automobile taxes	7,467,534	7,467,534	4,660,561	(2,806,973)
3% & 7% penalties on tax	450,000	450,000	154,867	(295,133)
5% penalties on tax	500,000	500,000	234,900	(265,100)
Total Ad Valorem taxes	<u>108,773,146</u>	<u>109,169,986</u>	<u>100,591,769</u>	<u>(8,578,217)</u>
<b>Licenses &amp; permits</b>				
Building permits	1,050,000	1,050,000	974,041	(75,959)
Electricians' licenses	18,000	18,000	-	(18,000)
Mobile home permits	10,000	10,000	12,315	2,315
Marriage licenses	55,000	55,000	37,715	(17,285)
Cable television franchises	450,000	450,000	19,644	(430,356)
Business license	2,300,000	2,300,000	1,070,784	(1,229,216)
Alcohol beverage license	75,000	75,000	14,250	(60,750)
Total licenses and permits	<u>3,958,000</u>	<u>3,958,000</u>	<u>2,128,949</u>	<u>(1,829,051)</u>
<b>Intergovernmental</b>				
State aid to subdivisions	7,951,200	7,951,200	3,886,403	(4,064,797)
Homestead exemption	2,150,000	2,150,000	-	(2,150,000)
Merchants inventory tax	186,000	186,000	139,732	(46,268)
Manufacturer tax exempt program	23,200	23,200	-	(23,200)
Motor carrier payments	200,000	200,000	111,063	(88,937)
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	1,574	(7,926)
Veteran's Officer stipend	5,500	5,500	4,443	(1,057)
Voter regulation and election stipends	128,500	128,500	3,375	(125,125)
Salary supplements for state	7,880	7,880	24,076	16,196
Poll	5,000	5,000	1,750	(3,250)
State aid child/ coroner	-	-	20,290	20,290
Total intergovernmental	<u>10,783,780</u>	<u>10,783,780</u>	<u>4,192,706</u>	<u>(6,591,074)</u>
<b>Charges for services</b>				
Register of Deeds	8,908,316	8,908,316	4,897,858	(4,010,458)
Sheriff's fees	43,900	43,900	16,071	(27,829)
Probate fees	715,000	715,000	339,891	(375,109)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	121,000	121,000	86,099	(34,901)
Clerk of Court fees	130,821	130,821	66,559	(64,262)
Family Court fees	313,126	313,126	113,885	(199,241)
Master in Equity fees	100,000	100,000	51,698	(48,302)
Treasurer fees	15,100	15,100	27,466	12,366
Emergency Medical Service Fees	3,613,000	3,613,000	2,361,226	(1,251,774)
DSO fees	81,000	81,000	44,704	(36,296)
Animal Shelter fees	7,000	7,000	5,580	(1,420)
Library copy fees	3,000	3,000	1,557	(1,443)
Other fees	7,500	7,500	5,150	(2,350)
Video Production	75,000	75,000	97,580	22,580
Telephone services others	5,000	5,000	131	(4,869)
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	3,500	(9,500)
Credit card convenience fees	11,050	11,050	809	(10,241)
Cremation	-	-	4,025	4,025
Parks and recreation fees	886,600	886,600	442,450	(444,150)
Project income	-	-	2,542	2,542
Total charges for services	<u>15,089,113</u>	<u>15,089,113</u>	<u>8,569,066</u>	<u>(6,520,047)</u>

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

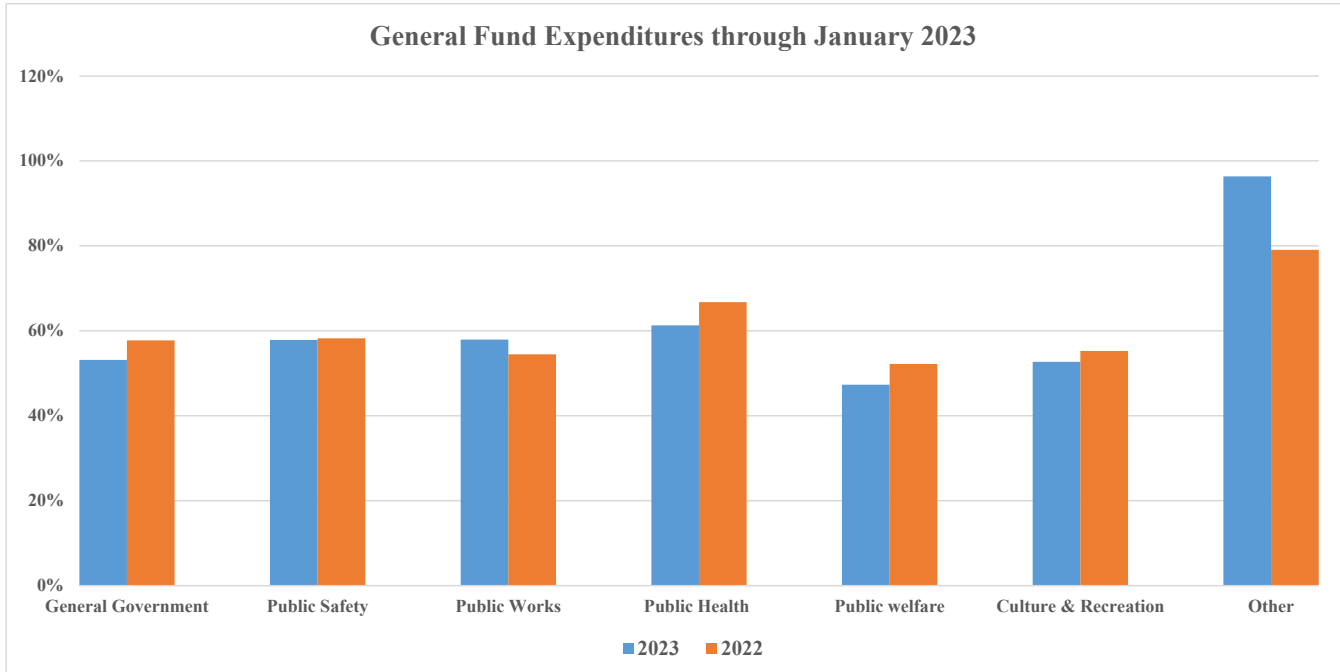
	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Actual 1/31/2023	Variances
Fines and forfeitures				
General Sessions fines	11,918	11,918	3,524	(8,394)
Bonds escrement	3,000	3,000	-	(3,000)
Magistrate fines	546,600	546,600	265,254	(281,346)
Other fines	15,000	15,000	-	(15,000)
Library fines	42,500	42,500	27,296	(15,204)
Forfeiture	1,000	1,000	-	(1,000)
Late penalties - Business Services	150,000	150,000	43,573	(106,427)
Total fines and forfeitures	<u>770,018</u>	<u>770,018</u>	<u>339,647</u>	<u>(430,371)</u>
Interest	<u>156,000</u>	<u>156,000</u>	<u>364,857</u>	<u>208,857</u>
Miscellaneous revenues				
Miscellaneous revenues	60,000	60,000	92,938	32,938
Contribution prior year fund balance	-	22,611,417	-	(22,611,417)
Rental of property to others	25,000	25,000	17,945	(7,055)
Sale of County property	250,000	250,000	52,933	(197,067)
Total miscellaneous revenues	<u>335,000</u>	<u>22,946,417</u>	<u>163,816</u>	<u>(22,782,601)</u>
Transfers in				
Transfers in other funds	433,750	1,302,325	1,179,295	(123,030)
Transfer from State Accommodations tax	112,000	112,000	106,872	(5,128)
Transfer from Hospitality tax fund	1,708,000	1,708,000	854,000	(854,000)
Total transfers in	<u>2,253,750</u>	<u>3,122,325</u>	<u>2,140,167</u>	<u>(982,158)</u>
Total revenues General Fund	<u>\$ 142,118,807</u>	<u>\$ 165,995,639</u>	<u>\$ 118,490,977</u>	<u>\$ (47,504,662)</u>

## Executive Summary of Revenues and Expenditures

Through January 31, 2023

### General Fund Expenditures

Revised budget FY 2023:	\$	166,595,639
	\$	<u>166,595,639</u>
Actual Expenditures	\$	94,057,026
Encumbrances		7,006,200
Remaining budget FY 2023	\$	<u>65,532,410</u>
Percent of Total Budget Expended:		56.46%
Percent of Year Completed:		58.33%



### Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 57,815,403	\$ 30,714,583	53.13%	58.33%
Public Safety	\$ 53,203,796	\$ 30,769,807	57.83%	58.33%
Public Works	\$ 13,285,189	\$ 7,695,291	57.92%	58.33%
Public Health	\$ 3,699,991	\$ 2,266,536	61.26%	58.33%
Public Welfare	\$ 672,476	\$ 317,941	47.28%	58.33%
Culture & Recreation	\$ 16,564,221	\$ 8,725,104	52.67%	58.33%
Other	\$ 21,354,563	\$ 20,573,964	96.34%	58.33%

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

- General Government - Currently lagging due to gapped positions.
- Cultural & Recreation - Parks and Recreation are significantly under budget,
- Other - represents transfers to the Capital Improvement Fund.

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

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Spent and Encumbered 1/31/2023	Variances
<b>General Government</b>				
Magistrate's Court	\$ 2,478,889	\$ 2,478,889	\$ 1,290,564	\$ 1,188,325
Clerk of Court and Family Court	1,690,279	1,690,279	836,770	853,509
Treasurer	2,293,412	2,293,412	1,039,043	1,254,369
Solicitor	1,700,450	1,700,450	1,275,338	425,112
Probate Court	1,061,610	1,061,610	567,641	493,969
County Council	1,241,011	1,427,851	718,977	708,874
Auditor	1,314,900	1,314,900	705,425	609,475
Coroner	1,007,154	1,007,154	486,015	521,139
Master in Equity	416,915	416,915	215,209	201,706
Legislative Delegation	58,386	58,386	30,062	28,324
County Administrator	1,978,054	1,978,054	1,114,627	863,427
Communications & accountability	491,284	491,284	215,981	275,303
Broadcast services	525,366	525,366	255,738	269,628
County Attorney	1,018,945	1,018,945	455,951	562,994
Finance	1,745,218	2,019,020	897,958	1,121,062
Risk management	4,582,865	4,582,865	1,418,179	3,164,686
Purchasing	257,953	257,953	148,311	109,642
Assessor	2,261,414	2,261,414	1,134,731	1,126,683
Register of deeds	477,535	477,535	227,711	249,824
Community planning and development	1,202,496	1,202,496	554,957	647,539
Business services	5,000	607	607	-
Voter registration and elections	1,341,324	1,341,324	725,970	615,354
Management & Geographical information systems	7,900,628	7,900,628	5,452,811	2,447,817
Records Management	697,715	697,715	307,297	390,418
Employee services	993,120	985,470	501,160	484,310
Nondepartmental	17,849,844	18,624,881	10,137,550	8,487,331
<b>Total General Government</b>	<b>56,591,767</b>	<b>57,815,403</b>	<b>30,714,583</b>	<b>27,100,820</b>
<b>Public Safety</b>				
Sheriff's office	29,296,336	29,430,092	17,316,343	12,113,749
Emergency Management - Disaster	-	-	326,989	(326,989)
EMS Emergency Medical Service	11,812,985	12,123,863	6,487,885	5,635,978
Traffic and transportation engineering	376,889	1,075,419	685,650	389,769
Detention Center	7,445,410	7,445,410	4,078,683	3,366,727
Building and codes enforcement	1,812,675	1,817,068	796,529	1,020,539
Animal services	1,265,838	1,311,944	1,077,728	234,216
<b>Total Public Safety</b>	<b>52,010,133</b>	<b>53,203,796</b>	<b>30,769,807</b>	<b>22,433,989</b>
<b>Public Works</b>				
Public works general support	4,205,931	5,221,703	3,140,701	2,081,002
Engineering	1,023,257	698,959	169,483	529,476
Facilities maintenance	7,173,266	7,364,527	4,385,107	2,979,420
<b>Total Public Works</b>	<b>12,402,454</b>	<b>13,285,189</b>	<b>7,695,291</b>	<b>5,589,898</b>
<b>Public Health</b>				
Mosquito control	1,820,155	1,820,155	856,659	963,496
Medical indigent act contributions	1,879,836	1,879,836	1,409,877	469,959
<b>Total Public Health</b>	<b>3,699,991</b>	<b>3,699,991</b>	<b>2,266,536</b>	<b>1,433,455</b>
<b>Public Welfare Services</b>				
Veteran's affairs office	274,476	274,476	118,941	155,535
Human services alliance	398,000	398,000	199,000	199,000
<b>Total Public Welfare Services</b>	<b>672,476</b>	<b>672,476</b>	<b>317,941</b>	<b>354,535</b>

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

	Approved Budget 6/30/2023	Revised Budget 6/30/2023	Spent and Encumbered 1/31/2023	Variances
Cultural and Recreational				
Parks and recreation services	6,422,336	6,919,134	2,434,031	4,485,103
Libraries	4,473,435	4,473,435	2,412,334	2,061,101
Education allocation	5,171,652	5,171,652	3,878,739	1,292,913
Total Cultural and Recreational	<u>16,067,423</u>	<u>16,564,221</u>	<u>8,725,104</u>	<u>7,839,117</u>
Other				
Transfer of General Fund Balance to Capital Improvement fund	-	20,080,000	20,080,000	-
Economic Development	674,563	1,274,563	493,964	780,599
	<u>674,563</u>	<u>21,354,563</u>	<u>20,573,964</u>	<u>780,599</u>
 Total Expenditures General Fund	 <u>\$ 142,118,807</u>	 <u>\$ 166,595,639</u>	 <u>\$ 101,063,226</u>	 <u>\$ 65,532,413</u>

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

	Revised Budget 6/30/2023	Actual Received/ Spent Encumbered 1/31/2023	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	485,756	210,195
Detention Center - renovations	1,000,000	419,422	580,578
Arthur Horne Building	900,000	-	900,000
Parks and Recreation - M.C. Riley Pool	441,796	213,223	228,573
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	-	240,000
Purchase of 1505 North Street	631,085	631,085	-
Engineering - Transportation Project	6,000,000	-	6,000,000
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	205,000	112,002	92,998
Public Works - vehicle purchases	171,500	170,853	647
Public Works - equipment	475,711	475,711	-
Public Works - other Improvements	2,400,000	101,017	2,298,983
Facility Maintenance - professional services	250,000	-	250,000
Facility Maintenance - vehicle purchases	80,000	56,047	23,953
Facility Maintenance - capital equipment	83,027	66,164	16,863
Facility Maintenance - renovation of existing buildings	250,000	-	250,000
Mosquito Control - equipment	100,000	70,943	29,057
Mosquito Control - other improvements	400,000	49,150	350,850
Parks and Recreation - vehicle	248,000	209,565	38,435
Parks and Recreation - equipment	243,000	239,305	3,695
Parks and Recreation - special projects	5,000,000	750,842	4,249,158
Parks and Recreation - equipment	152,000	75,015	76,985
Capital Improvements	187,280	-	187,280
County Coronor	44,999	44,999	-
Library - vehicle	76,000	67,665	8,335
Total expenditures	<u>32,110,798</u>	<u>12,201,717</u>	<u>19,909,081</u>

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

	Revised Budget 6/30/2023	Actual Received/ Spent Encumbered 1/31/2023	Variances
Other			
Sale of County Property	1,055,000	-	1,055,000
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	<u>20,080,000</u>	<u>20,080,000</u>	-
Other revenues	<u>21,812,725</u>	<u>20,757,725</u>	<u>1,055,000</u>
Net surplus/ (deficit)	(6,441,981)	12,156,008	
Fund balance, beginning of year	<u>6,441,981</u>	<u>6,441,981</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 18,597,989</u>	