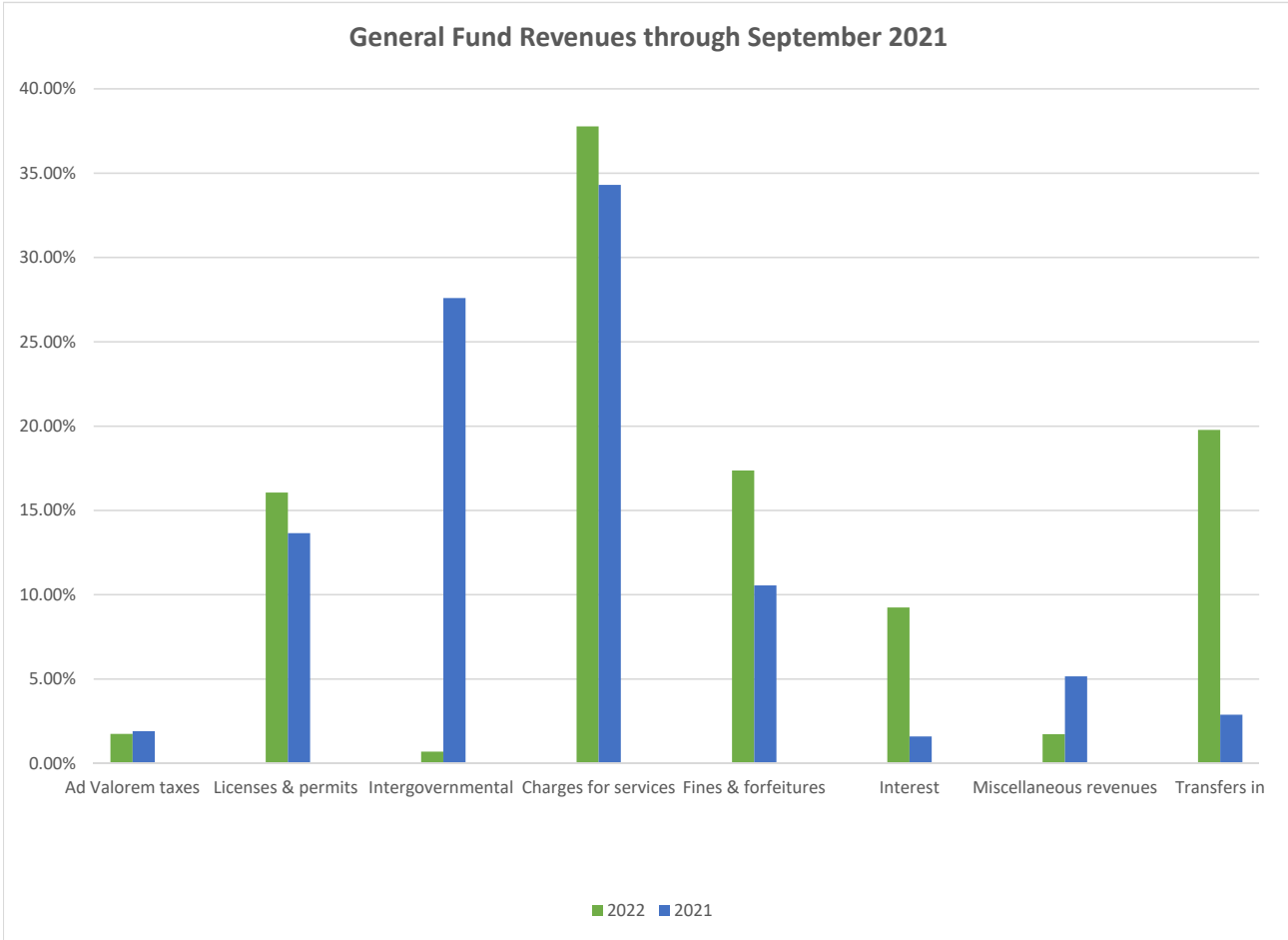


Executive Summary of Revenues and Expenditures
Through September 30, 2021

General Fund Revenues

Budget:	\$	132,662,999
Revenue Collected to Date:	\$	8,454,906
Revenue Remaining to be Collected:	\$	124,208,093

Percent of Total Budget Collected:	6.37%
Percent of Year Completed:	25.00%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 100,823,197	\$ 1,761,933	1.75%	25.00%
Licenses & permits	\$ 4,013,750	\$ 644,696	16.06%	25.00%
Intergovernmental	\$ 10,108,473	\$ 71,248	0.70%	25.00%
Charges for services	\$ 14,179,400	\$ 5,357,078	37.78%	25.00%
Fines and forfeitures	\$ 692,100	\$ 120,243	17.37%	25.00%
Interest	\$ 175,700	\$ 16,245	9.25%	25.00%
Miscellaneous revenues	\$ 247,300	\$ 4,275	1.73%	25.00%
Transfers in	\$ 2,423,079	\$ 479,188	19.78%	25.00%

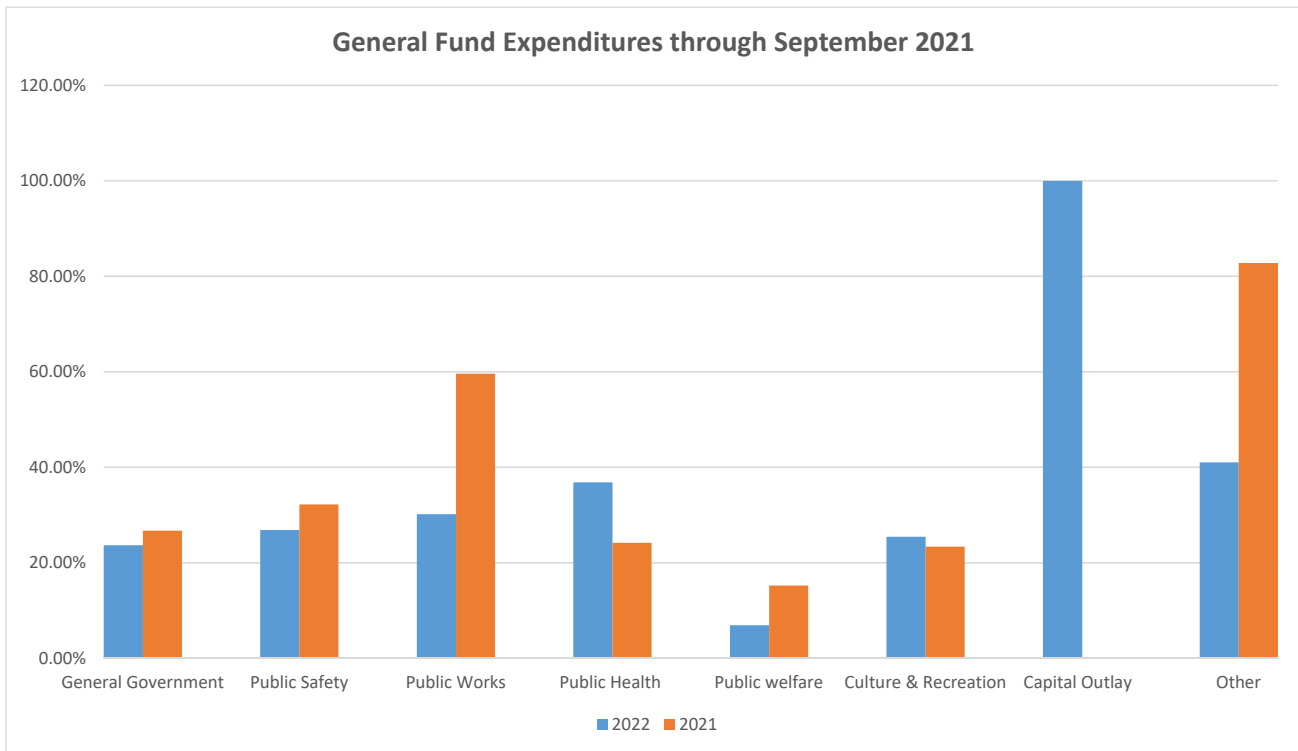
For revenues with variances over 5% of the year completed, a brief explanation is provided below:

- Ad Valorem taxes - following expectations, collections occur at end of calendar year.
- Licenses & permits - are currently lagging, they should correct by year end.
- Intergovernmental - The large intergovernmental revenues are collected quarterly.
- 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, currently lagging, they will correct by year end.
- Transfers in- first quarter transfers in have been recorded, slightly less than expected

Executive Summary of Revenues and Expenditures
Through September 30, 2021

	<u>General Fund Expenditures</u>	
Budget:	\$	132,402,978
Amendments and Transfers:	\$	(15,000)
Total FY 21 Budget:	\$	132,387,978
Actual Expenditures to Date:	\$	25,572,032
Encumbrances:	\$	8,862,905
Total Expensed & Encumbered to Date:	\$	34,434,937
	\$	97,953,041

Percent of Total Budget Expended: 26.01%
Percent of Year Completed: 25.00%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 53,241,884	\$ 12,611,744	23.69%	25.00%
Public Safety	\$ 49,113,121	\$ 13,184,233	26.84%	25.00%
Public Works	\$ 11,278,437	\$ 3,401,107	30.16%	25.00%
Public Health	\$ 3,449,149	\$ 1,269,720	36.81%	25.00%
Public Welfare	\$ 633,849	\$ 43,885	6.92%	25.00%
Culture & Recreation	\$ 14,245,150	\$ 3,625,562	25.45%	25.00%
Capital Outlay	\$ -	\$ 298,686	100.00%	25.00%
Other	\$ 426,388	\$ -	0.00%	25.00%

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

Public Works - Slightly above budget, it should correct by year end.

Public Health - Paid first quarter 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.

Capital Outlay - Relates to a purchase related to the 2021 Carryover budget.

Other - Prior month balance of \$250,000 recorded as liability for 2021 for Beaufort County Economic Development Corporation.

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2021 - September 30, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 9/30/2021	Variances
Ad Valorem taxes				
Current taxes	\$ 89,878,716	\$ 89,878,716	\$ 116,875	\$ (89,761,841)
Delinquent taxes	1,388,317	1,388,317	144,056	(1,244,261)
Automobile taxes	8,356,164	8,356,164	1,447,454	(6,908,710)
3% & 7% penalties on tax	450,000	450,000	15,954	(434,046)
5% penalties on tax	750,000	750,000	37,594	(712,406)
Total Ad Valorem taxes	<u>100,823,197</u>	<u>100,823,197</u>	<u>1,761,933</u>	<u>(99,061,264)</u>
Licenses & permits				
Building permits	1,310,650	1,310,650	372,588	(938,062)
Electricians' licenses	3,000	3,000	-	(3,000)
Mobile home permits	15,000	15,000	3,605	(11,395)
Marriage licenses	60,000	60,000	20,055	(39,945)
Cable television franchises	434,300	434,300	-	(434,300)
Business license	2,100,000	2,100,000	248,448	(1,851,552)
Alcohol beverage license	90,800	90,800	-	(90,800)
Total licenses and permits	<u>4,013,750</u>	<u>4,013,750</u>	<u>644,696</u>	<u>(3,369,054)</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	21,671	(193,329)
Payments in lieu of taxes	210,000	210,000	-	(210,000)
Payments in lieu of taxes - federal	17,000	17,000	-	(17,000)
Local assessment fee UBER	8,500	8,500	-	(8,500)
Veteran's Officer stipend	5,480	5,480	-	(5,480)
Voter regulation and election stipends	11,000	11,000	3,000	(8,000)
Salary supplements for state	7,200	7,200	-	(7,200)
Poll	5,000	5,000	-	(5,000)
Total intergovernmental	<u>10,108,473</u>	<u>10,108,473</u>	<u>71,248</u>	<u>(10,037,225)</u>
Charges for services				
Register of Deeds	8,457,900	8,457,900	4,147,117	(4,310,783)
Sheriff's fees	43,900	43,900	7,802	(36,098)
Probate fees	595,100	595,100	243,491	(351,609)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	142,000	142,000	32,241	(109,759)
Clerk of Court fees	115,000	115,000	21,236	(93,764)
Family Court fees	274,000	274,000	66,503	(207,497)
Master in Equity fees	291,000	291,000	26,263	(264,737)
Treasurer fees	28,600	28,600	2,258	(26,342)
Emergency Medical Service Fees	3,362,500	3,362,500	762,227	(2,600,273)
DSO fees	95,500	95,500	19,729	(75,771)
Animal Shelter fees	5,000	5,000	1,000	(4,000)
Library copy fees	2,000	2,000	-	(2,000)
Other fees	7,500	7,500	2,668	(4,832)

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2021 - September 30, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 9/30/2021	Variances
Charges for services - (Continued)				
Video Production	36,800	36,800	-	(36,800)
Telephone services others	14,500	14,500	115	(14,385)
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	-	(13,800)
Credit card convenience fees	163,700	163,700	24,428	(139,272)
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>5,357,078</u>	<u>(8,822,322)</u>
Fines and forfeitures				
General Sessions fines	11,500	11,500	2,588	(8,912)
Bonds escrement	15,000	15,000	-	(15,000)
Magistrate fines	537,600	537,600	83,061	(454,539)
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	34,594	(50,406)
Total fines and forfeitures	<u>692,100</u>	<u>692,100</u>	<u>120,243</u>	<u>(571,857)</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	1,275	(50,925)
Rental of property to others	32,200	32,200	3,000	(29,200)
Sale of County property	162,900	162,900	-	(162,900)
Total miscellaneous revenues	<u>247,300</u>	<u>247,300</u>	<u>4,275</u>	<u>(243,025)</u>
Transfers in				
Transfers in other funds	<u>2,423,079</u>	<u>2,423,079</u>	<u>479,188</u>	<u>(1,943,891)</u>
Total transfers in	<u>2,423,079</u>	<u>2,423,079</u>	<u>479,188</u>	<u>(1,943,891)</u>
Total revenues General Fund	<u><u>\$ 132,662,999</u></u>	<u><u>\$ 132,662,999</u></u>	<u><u>\$ 8,454,906</u></u>	<u><u>\$ (124,208,093)</u></u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2021 - September 30, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 9/30/2021	Variances
General Government				
Magistrate's Court	\$ 2,281,963	\$ 2,281,963	\$ 506,950	\$ 1,775,013
Clerk of Court and Family Court	1,610,387	1,664,562	273,108	1,391,454
Treasurer	2,276,591	2,276,591	465,743	1,810,848
Solicitor	1,887,500	1,887,500	471,875	1,415,625
Probate Court	944,724	944,724	195,883	748,841
County Council	977,085	977,085	175,177	801,908
Auditor	1,136,470	1,136,470	223,503	912,967
Coroner	794,875	794,875	325,864	469,011
Master in Equity	426,427	426,427	81,790	344,637
Legislative Delegation	68,789	68,789	10,951	57,838
County Administrator	1,940,950	1,940,950	393,146	1,547,804
Communications & accountability	303,609	303,609	54,401	249,208
Broadcast services	398,429	398,429	79,699	318,730
County Attorney	860,112	860,112	330,476	529,636
Finance	1,361,024	1,361,024	232,815	1,128,209
Risk management	4,885,446	4,903,446	764,568	4,138,878
Purchasing	208,686	208,686	41,430	167,256
Assessor	2,132,180	2,132,180	408,183	1,723,997
Register of deeds	528,477	539,595	110,099	429,496
Community planning and development	996,984	996,984	173,352	823,632
Business license	387,329	387,329	76,630	310,699
Voter registration and elections	935,486	935,486	262,650	672,836
Management & Geographical information systems	5,839,546	5,813,428	2,446,575	3,366,853
Records Management	669,218	669,218	76,103	593,115
Employee services	828,664	828,664	150,334	678,330
Nondepartmental	18,616,955	18,503,758	4,281,181	14,222,577
Total General Government	<u>53,297,906</u>	<u>53,241,884</u>	<u>12,611,744</u>	<u>40,630,140</u>
Public Safety				
Sheriff's office	27,947,144	27,947,144	7,307,477	20,639,667
Emergency Management - COVID-19 Supplies	-	-	27,211	(27,211)
EMS Emergency Medical Service	10,373,104	10,373,104	2,183,045	8,190,059
Traffic and transportation engineering	817,597	817,597	94,645	722,952
Detention Center	7,278,666	7,278,666	2,658,291	4,620,375
Building and codes enforcement	1,368,572	1,368,572	214,622	1,153,950
Animal services	1,287,016	1,328,038	698,942	629,096
Total Public Safety	<u>49,072,099</u>	<u>49,113,121</u>	<u>13,184,233</u>	<u>35,928,888</u>
Public Works				
Public works general support	4,808,699	4,808,699	1,626,085	3,182,614
Engineering	499,816	499,816	106,094	393,722
Facilities maintenance	5,969,922	5,969,922	1,666,773	4,303,149
Total Public Works	<u>11,278,437</u>	<u>11,278,437</u>	<u>3,401,107</u>	<u>7,877,330</u>
Public Health				
Mosquito control	1,662,599	1,662,599	589,639	1,072,960
Medical indigent act contributions	1,786,550	1,786,550	680,081	1,106,469
Total Public Health	<u>3,449,149</u>	<u>3,449,149</u>	<u>1,269,720</u>	<u>2,179,429</u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2021 - September 30, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 9/30/2021	Variances
Public Welfare Services				
Veteran's affairs office	181,182	181,182	43,885	137,297
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>43,885</u>	<u>589,964</u>
Cultural and Recreational				
Parks and leisure services	5,190,351	5,190,351	978,778	4,211,573
Libraries	4,151,343	4,151,343	807,988	3,343,355
Education allocation	4,903,456	4,903,456	1,838,796	3,064,660
Total Cultural and Recreational	<u>14,245,150</u>	<u>14,245,150</u>	<u>3,625,562</u>	<u>10,619,588</u>
Capital outlay	-	-	298,686	(298,686)
Transfer to Debt Service Fund for Defeasement	-	-	-	-
Other - Economic Development	426,388	426,388	-	426,388
Total Expenditures General Fund	<u>\$ 132,402,978</u>	<u>\$ 132,387,978</u>	<u>\$ 34,434,937</u>	<u>\$ 97,953,041</u>