

Unaudited  
Beaufort County  
Tax Collections & Revenues & Expenditures Comparison - General Fund  
FY 2009 Budget to Actual at April 30, 2009 Excluding the FY 2001 GO Bond Refunding (Reported in Millions of Dollars)

Fund	FY 2009 as of 4/30/2009	Millage	FY 2009 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget	FY 2008 as of 4/30/2008	Millage	FY 2008 Revised Budget (Full Year)	Revised Budget to Actual Difference	Actual as a Percent of Budget
<b>General Fund*</b>										
Revenues:										
Current Taxes	\$ 64.5	45.50	\$ 69.5	\$ (5.0)	93%	\$ 60.9	43.40	\$ 55.3	\$ 5.6	110%
Other Taxes	6.8	N/A	7.2	(0.4)	94%	5.3	N/A	6.5	(1.2)	82%
Other	17.3	N/A	28.6	(11.3)	60%	18.5	N/A	32.7	(14.2)	57%
Total Revenues	88.6		105.3	(16.7)	84%	84.7		94.5	(9.8)	90%
Expenditures	85.4	N/A	106.1	20.7	80%	84.3		95.8	11.5	88%
Revenues Over Expenditures	3.2		(0.8)	4.0		0.4		(1.3)	1.7	
<b>County Debt**</b>										
Revenues:										
Current Taxes	\$ 5.7	4.00	\$ 5.8	\$ (0.1)	98%	\$ 8.1	5.80	\$ 8.1	\$ -	100%
Other Taxes	0.8	N/A	0.8	-	100%	0.7	N/A	0.9	(0.2)	78%
Other	5.1	N/A	23.8	(18.7)	21%	4.4	N/A	4.0	0.4	110%
Total Revenues	11.6		30.4	(18.8)	38%	13.2		13.0	0.2	102%
Expenditures	11.9	N/A	30.4	18.5	39%	12.4		13.0	0.6	95%
Revenues Over Expenditures	(0.3)		-	(0.3)		0.8		-	0.8	
<b>County Purchase Property</b>										
Revenues:										
Current Taxes	\$ 3.4	2.40	\$ 3.5	\$ (0.1)	97%	\$ 3.8	2.70	\$ 3.8	\$ -	100%
Other Taxes	0.3	N/A	0.4	(0.1)	75%	0.4	N/A	0.4	-	100%
Other	-	N/A	0.3	(0.3)	0%	-	N/A	0.1	(0.1)	0%
Total Revenues	3.7		4.2	(0.5)	88%	4.2		4.3	(0.1)	98%
Expenditures	4.1	N/A	4.2	0.1	98%	4.1		4.3	0.2	95%
Revenues Over Expenditures	(0.4)		-	(0.4)		0.1		-	0.1	
<b>Total Direct County Tax Funds</b>										
Revenues:										
Current Taxes	\$ 73.6	51.90	\$ 78.8	\$ (5.2)	93%	\$ 72.8	51.90	\$ 67.2	\$ 5.6	108%
Other Taxes	7.9	N/A	8.4	(0.5)	94%	6.4	N/A	7.8	(1.4)	82%
Other	22.4	N/A	52.7	(30.3)	43%	22.9	N/A	36.8	(13.9)	62%
Total Revenues	103.9		139.9	(36.0)	74%	102.1		111.8	(9.7)	91%
Expenditures	101.4	N/A	140.7	39.3	72%	100.8	N/A	113.1	12.3	89%
Revenues Over Expenditures	\$ 2.5		\$ (0.8)	\$ 3.3		\$ 1.3		\$ (1.3)	\$ 2.6	

\* - Includes Indigent Care and Continuing Education revenues and expenditures (millages rolled up into the general fund in FY 2009).

\*\* - Excludes refunding of 2001 GO Bonds.

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FY 2009 Budget to Actual at April 30, 2009 Excluding the FY 2001 GO Bond Refunding

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<b>General Fund*</b>										
Revenues:										
Current Taxes	64,490,205	45.50	69,409,808	(4,919,603)	93%	60,853,971	43.40	55,328,350	5,525,621	110%
Other Taxes	6,839,237	N/A	7,233,696	(394,459)	95%	5,338,417	N/A	6,499,650	(1,161,233)	82%
Other	17,313,534	N/A	28,638,370	(11,324,836)	60%	18,543,472	N/A	32,702,809	(14,159,337)	57%
Total Revenues	88,642,976		105,281,874	(16,638,898)	84%	84,735,860		94,530,809	(9,794,949)	90%
Expenditures	85,420,627	N/A	106,109,117	20,688,490	81%	84,318,913		95,764,554	11,445,641	88%
Revenues Over Expenditures	3,222,349		(827,243)	4,049,592		416,947		(1,233,745)	1,650,692	
<b>County Debt**</b>										
Revenues:										
Current Taxes	5,669,551	4.00	5,832,000	(162,449)	97%	8,132,618	5.80	8,100,000	32,618	100%
Other Taxes	765,924	N/A	780,000	(14,076)	98%	703,701	N/A	882,880	(179,179)	80%
Other	5,151,775	N/A	23,769,010	(18,617,235)	22%	4,390,545	N/A	4,036,588	353,957	109%
Total Revenues	11,587,250		30,381,010	(18,793,760)	38%	13,226,864		13,019,468	207,396	102%
Expenditures	11,927,247	N/A	30,381,010	18,453,763	39%	12,416,747		13,019,468	602,721	95%
Revenues Over Expenditures	(339,997)		-	(339,997)		810,117		-	810,117	
<b>County Purchase Property</b>										
Revenues:										
Current Taxes	3,401,671	2.40	3,533,800	(132,129)	96%	3,785,855	2.70	3,836,000	(50,145)	99%
Other Taxes	351,189	N/A	430,200	(79,011)	82%	289,878	N/A	346,000	(56,122)	84%
Other	8,433	N/A	274,243	(265,810)	3%	77,292	N/A	75,600	1,692	102%
Total Revenues	3,761,293		4,238,243	(476,950)	89%	4,153,025		4,257,600	(104,575)	98%
Expenditures	4,147,294	N/A	4,238,243	90,949	98%	4,088,506		4,321,170	232,664	95%
Revenues Over Expenditures	(386,001)		-	(386,001)		64,519		(63,570)	128,089	
<b>Total Direct County Tax Funds</b>										
Revenues:										
Current Taxes	73,561,427	51.90	78,775,608	(5,214,181)	93%	72,772,444	51.90	67,264,350	5,508,094	108%
Other Taxes	7,956,350	N/A	8,443,896	(487,546)	94%	6,331,996	N/A	7,728,530	(1,396,534)	82%
Other	22,473,742	N/A	52,681,623	(30,207,881)	43%	23,011,309	N/A	36,814,997	(13,803,688)	63%
Total Revenues	103,991,519		139,901,127	(35,909,608)	74%	102,115,749		111,807,877	(9,692,128)	91%
Expenditures	101,495,168	N/A	140,728,370	39,233,202	72%	100,824,166	N/A	113,105,192	12,281,026	89%
Revenues Over Expenditures	2,496,351		(827,243)	3,323,594		1,291,583		(1,297,315)	2,588,898	

\* - Includes Indigent Care and Continuing Education revenues and expenditures (millages rolled up into the general fund in FY 2009).

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Revenues:										
Current Taxes	64,490,205	45.50	69,409,808	(4,919,603)	93%	60,853,971	43.40	55,328,350	5,525,621	110%
Other Taxes	6,839,237	N/A	7,233,696	(394,459)	95%	5,338,417	N/A	6,499,650	(1,161,233)	82%
Other	17,313,534	N/A	28,638,370	(11,324,836)	60%	18,543,472	N/A	32,702,809	(14,159,337)	57%
Total Revenues	88,642,976		105,281,874	(16,638,898)	84%	84,735,860		94,530,809	(9,794,949)	90%
Expenditures	85,420,627	N/A	106,109,117	20,688,490	81%	84,318,913		95,764,554	11,445,641	88%
Revenues Over Expenditures	3,222,349		(827,243)	4,049,592		416,947		(1,233,745)	1,650,692	
<b>County Debt***</b>										
Revenues:										
Current Taxes	5,669,551	4.00	5,832,000	(162,449)	97%	8,132,618	5.80	8,100,000	32,618	100%
Other Taxes	765,924	N/A	780,000	(14,076)	98%	703,701	N/A	882,880	(179,179)	80%
Other	5,151,775	N/A	23,769,010	(18,617,235)	22%	4,390,545	N/A	4,036,588	353,957	109%
Total Revenues	11,587,250		30,381,010	(18,793,760)	38%	13,226,864		13,019,468	207,396	102%
Expenditures	29,380,047	N/A	30,381,010	1,000,963	97%	12,416,747		13,019,468	602,721	95%
Revenues Over Expenditures	(17,792,797)		-	(17,792,797)		810,117		-	810,117	
<b>County Purchase Property</b>										
Revenues:										
Current Taxes	3,401,671	2.40	3,533,800	(132,129)	96%	3,785,855	2.70	3,836,000	(50,145)	99%
Other Taxes	351,189	N/A	430,200	(79,011)	82%	289,878	N/A	346,000	(56,122)	84%
Other	8,433	N/A	274,243	(265,810)	3%	77,292	N/A	75,600	1,692	102%
Total Revenues	3,761,293		4,238,243	(476,950)	89%	4,153,025		4,257,600	(104,575)	98%
Expenditures	4,147,294	N/A	4,238,243	90,949	98%	4,088,506		4,321,170	232,664	95%
Revenues Over Expenditures	(386,001)		-	(386,001)		64,519		(63,570)	128,089	
<b>Total Direct County Tax Funds</b>										
Revenues:										
Current Taxes	73,561,427	51.90	78,775,608	(5,214,181)	93%	72,772,444	51.90	67,264,350	5,508,094	108%
Other Taxes	7,956,350	N/A	8,443,896	(487,546)	94%	6,331,996	N/A	7,728,530	(1,396,534)	82%
Other	22,473,742	N/A	52,681,623	(30,207,881)	43%	23,011,309	N/A	36,814,997	(13,803,688)	63%
Total Revenues	103,991,519		139,901,127	(35,909,608)	74%	102,115,749		111,807,877	(9,692,128)	91%
Expenditures	118,947,968	N/A	140,728,370	21,780,402	85%	100,824,166	N/A	113,105,192	12,281,026	89%
Revenues Over Expenditures	(14,956,449)		(827,243)	(14,129,206)		1,291,583		(1,297,315)	2,588,898	

\* - Includes Indigent Care and Continuing Education revenues and expenditures (millages rolled up into the general fund in FY 2009).

\*\*\* - This balance is skewed, as the County borrowed money in FY 2008 to pay off the County's FY 2001 GO bonds in FY 2009. The pay off is recognized as an expenditure in FY 2009 and the revenues recognized from the borrowing were recognized as revenues in the prior year. However, these transactions are eliminated in the government-wide financial statements in the CAFRs.