

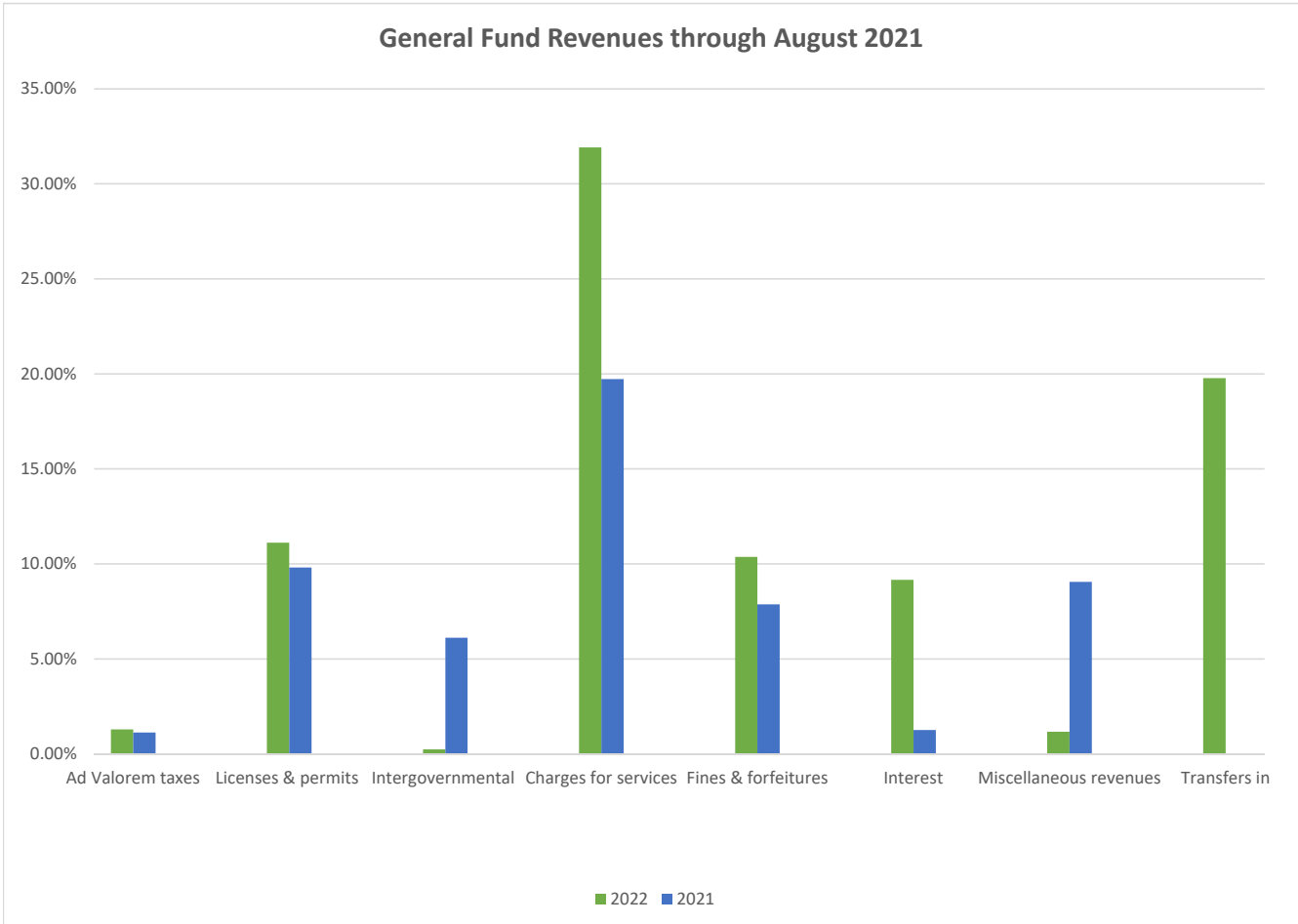
Executive Summary of Revenues and Expenditures

Through August 31, 2021

General Fund Revenues

Budget:	\$	132,662,999
Revenue Collected to Date:	\$	6,870,984
Revenue Remaining to be Collected:	\$	125,792,015

Percent of Total Budget Collected:	5.18%
Percent of Year Completed:	16.6700%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	\$ 100,823,197	\$ 1,305,030	1.29%	16.67%
Licenses & permits	\$ 4,013,750	\$ 446,118	11.11%	16.67%
Intergovernmental	\$ 10,108,473	\$ 24,671	0.24%	16.67%
Charges for services	\$ 14,179,400	\$ 4,525,217	31.91%	16.67%
Fines and forfeitures	\$ 692,100	\$ 71,774	10.37%	16.67%
Interest	\$ 175,700	\$ 16,088	9.16%	16.67%
Miscellaneous revenues	\$ 247,300	\$ 2,898	1.17%	16.67%
Transfers in	\$ 2,423,079	\$ 479,188	19.78%	16.67%

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.

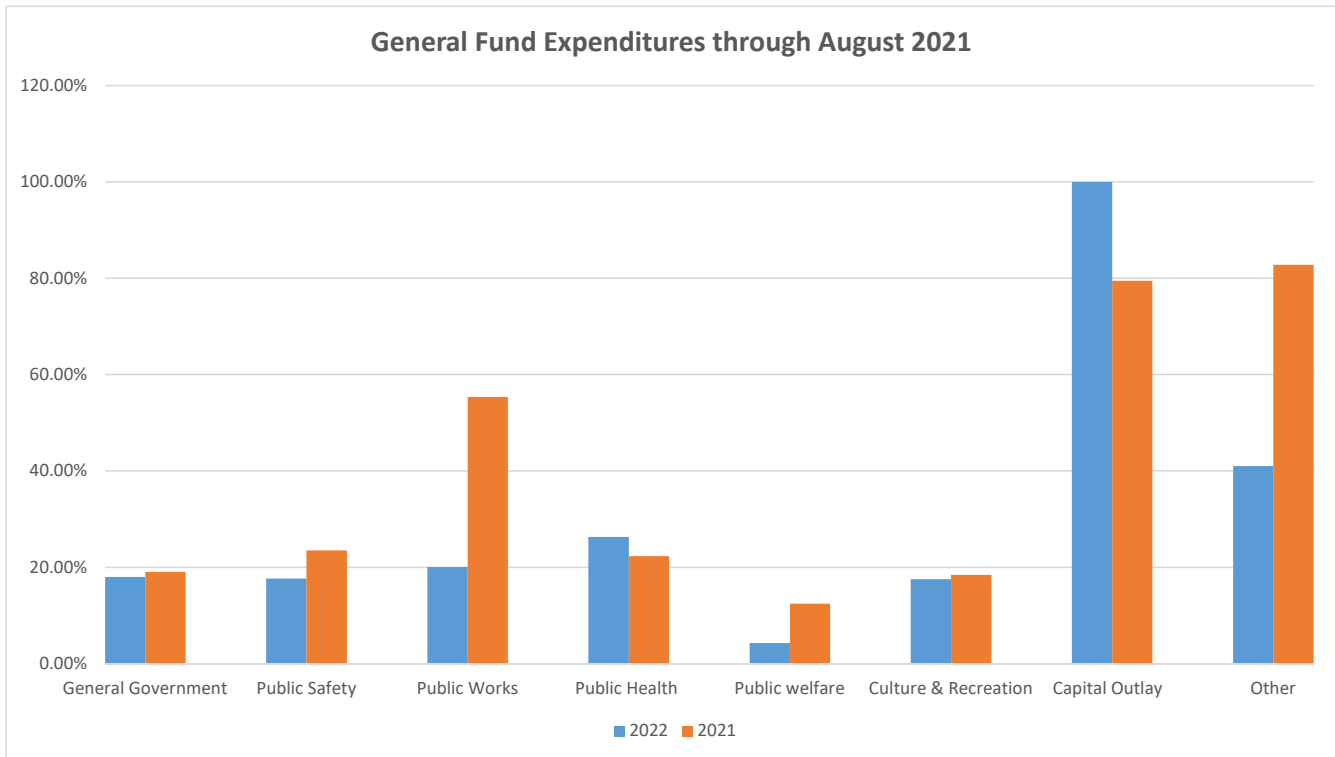
Miscellaneous revenues, currently lagging, they will correct by year end.

Executive Summary of Revenues and Expenditures

Through August 31, 2021

		<u>General Fund Expenditures</u>
Budget:	\$	132,402,978
Total FY 21 Budget:	\$	132,402,978
Actual Expenditures to Date:	\$	17,474,829
Encumbrances:	\$	6,767,156
Total Expensed & Encumbered to Date:	\$	24,241,985
	\$	108,160,993

Percent of Total Budget Expended: 18.31%
 Percent of Year Completed: 16.67%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	\$ 53,256,884	\$ 9,585,718	18.00%	16.67%
Public Safety	\$ 49,113,121	\$ 8,676,793	17.67%	16.67%
Public Works	\$ 11,278,437	\$ 2,262,790	20.06%	16.67%
Public Health	\$ 3,449,149	\$ 906,670	26.29%	16.67%
Public welfare	\$ 633,849	\$ 27,099	4.28%	16.67%
Culture & Recreation	\$ 14,245,150	\$ 2,498,301	17.54%	16.67%
Capital Outlay	\$ -	\$ 34,614	100.00%	16.67%
Other	\$ 426,388	\$ 250,000	58.63%	16.67%

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

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 - Use of fund balance and budgeted funding for Beaufort County Economic Development Corporation.

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2021 - August 31, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 8/31/2021	Variances
Ad Valorem taxes				
Current taxes	\$ 89,878,716	\$ 89,878,716	\$ 100,535	\$ (89,778,181)
Delinquent taxes	1,388,317	1,388,317	-	(1,388,317)
Automobile taxes	8,356,164	8,356,164	1,204,495	(7,151,669)
3% & 7% penalties on tax	450,000	450,000	-	(450,000)
5% penalties on tax	750,000	750,000	-	(750,000)
Total Ad Valorem taxes	<u>100,823,197</u>	<u>100,823,197</u>	<u>1,305,030</u>	<u>(99,518,167)</u>
Licenses & permits				
Building permits	1,310,650	1,310,650	218,199	(1,092,451)
Electricians' licenses	3,000	3,000	-	(3,000)
Mobile home permits	15,000	15,000	2,000	(13,000)
Marriage licenses	60,000	60,000	12,660	(47,340)
Cable television franchises	434,300	434,300	-	(434,300)
Business license	2,100,000	2,100,000	213,259	(1,886,741)
Alcohol beverage license	90,800	90,800	-	(90,800)
Total licenses and permits	<u>4,013,750</u>	<u>4,013,750</u>	<u>446,118</u>	<u>(3,567,632)</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	-	(186,310)
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>24,671</u>	<u>(10,083,802)</u>
Charges for services				
Register of Deeds	8,457,900	8,457,900	3,900,075	(4,557,825)
Sheriff's fees	43,900	43,900	3,491	(40,409)
Probate fees	595,100	595,100	185,564	(409,536)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	142,000	142,000	7,805	(134,195)
Clerk of Court fees	115,000	115,000	7,946	(107,054)
Family Court fees	274,000	274,000	45,731	(228,269)
Master in Equity fees	291,000	291,000	20,438	(270,562)
Treasurer fees	28,600	28,600	2,018	(26,582)
Emergency Medical Service Fees	3,362,500	3,362,500	312,829	(3,049,671)
DSO fees	95,500	95,500	14,466	(81,034)
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	2,114	(5,386)

Beaufort County
 Detail of Revenues - General Fund
 For the Period July 1, 2021 - August 31, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 8/31/2021	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	21,625	(142,075)
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>4,525,217</u>	<u>(9,654,183)</u>
Fines and forfeitures				
General Sessions fines	11,500	11,500	1,374	(10,126)
Bonds escrement	15,000	15,000	-	(15,000)
Magistrate fines	537,600	537,600	43,700	(493,900)
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	26,700	(58,300)
Total fines and forfeitures	<u>692,100</u>	<u>692,100</u>	<u>71,774</u>	<u>(620,326)</u>
Interest	<u>175,700</u>	<u>175,700</u>	<u>16,088</u>	<u>(159,612)</u>
Miscellaneous revenues				
Miscellaneous revenues	52,200	52,200	898	(51,302)
Rental of property to others	32,200	32,200	2,000	(30,200)
Sale of County property	162,900	162,900	-	(162,900)
Total miscellaneous revenues	<u>247,300</u>	<u>247,300</u>	<u>2,898</u>	<u>(244,402)</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>\$ 6,870,984</u></u>	<u><u>\$ (125,792,015)</u></u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2021 - August 31, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 8/31/2021	Variances
General Government				
Magistrate's Court	\$ 2,281,963	\$ 2,281,963	\$ 335,542	\$ 1,946,421
Clerk of Court and Family Court	1,610,387	1,610,387	178,924	1,431,463
Treasurer	2,276,591	2,276,591	338,662	1,937,929
Solicitor	1,887,500	1,887,500	471,875	1,415,625
Probate Court	944,724	944,724	125,308	819,416
County Council	977,085	977,085	110,006	867,079
Auditor	1,136,470	1,136,470	142,987	993,483
Coroner	794,875	794,875	62,448	732,427
Master in Equity	426,427	426,427	54,111	372,316
Legislative Delegation	68,789	68,789	6,853	61,936
County Administrator	1,940,950	1,940,950	261,581	1,679,369
Communications & accountability	303,609	303,609	35,229	268,380
Broadcast services	398,429	398,429	51,565	346,864
County Attorney	860,112	860,112	331,961	528,151
Finance	1,361,024	1,361,024	150,204	1,210,820
Risk management	4,885,446	4,903,446	549,621	4,353,825
Purchasing	208,686	208,686	23,988	184,698
Assessor	2,132,180	2,132,180	250,743	1,881,437
Register of deeds	528,477	539,595	74,239	465,356
Community planning and development	996,984	996,984	115,076	881,908
Business license	387,329	387,329	43,140	344,189
Voter registration and elections	935,486	935,486	205,870	729,616
Management & Geographical information systems	5,839,546	5,828,428	2,138,660	3,689,768
Records Management	669,218	669,218	52,844	616,374
Employee services	828,664	828,664	105,295	723,369
Nondepartmental	18,616,955	18,557,933	3,368,986	15,188,947
Total General Government	<u>53,297,906</u>	<u>53,256,884</u>	<u>9,585,718</u>	<u>43,671,166</u>
Public Safety				
Sheriff's office	27,947,144	27,947,144	5,491,498	22,455,646
Emergency Management	-	-	6,692	(6,692)
EMS Emergency Medical Service	10,373,104	10,373,104	1,411,999	8,961,105
Traffic and transportation engineering	817,597	817,597	60,073	757,524
Detention Center	7,278,666	7,278,666	957,200	6,321,466
Building and codes enforcement	1,368,572	1,368,572	137,409	1,231,163
Animal services	1,287,016	1,328,038	611,922	716,116
Total Public Safety	<u>49,072,099</u>	<u>49,113,121</u>	<u>8,676,793</u>	<u>40,436,328</u>
Public Works				
Public works general support	4,808,699	4,808,699	957,662	3,851,037
Engineering	499,816	499,816	66,298	433,518
Facilities maintenance	5,969,922	5,969,922	1,238,830	4,731,092
Total Public Works	<u>11,278,437</u>	<u>11,278,437</u>	<u>2,262,790</u>	<u>9,015,647</u>
Public Health				
Mosquito control	1,662,599	1,662,599	460,032	1,202,567
Medical indigent act contributions	1,786,550	1,786,550	446,638	1,339,912
Total Public Health	<u>3,449,149</u>	<u>3,449,149</u>	<u>906,670</u>	<u>2,542,479</u>

Beaufort County
 Detail of Expenditures - General Fund
 For the Period July 1, 2021 - August 31, 2021

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 8/31/2021	Variances
Public Welfare Services				
Veteran's affairs office	181,182	181,182	27,099	154,083
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>27,099</u>	<u>606,750</u>
Cultural and Recreational				
Parks and leisure services	5,190,351	5,190,351	743,831	4,446,520
Libraries	4,151,343	4,151,343	528,606	3,622,737
Education allocation	4,903,456	4,903,456	1,225,864	3,677,592
Total Cultural and Recreational	<u>14,245,150</u>	<u>14,245,150</u>	<u>2,498,301</u>	<u>11,746,849</u>
Capital outlay	-	-	34,614	(34,614)
Transfer to Debt Service Fund for Defeasement	-	-	-	-
Other - Economic Development	426,388	426,388	250,000	176,388
Total Expenditures General Fund	<u>\$ 132,402,978</u>	<u>\$ 132,402,978</u>	<u>\$ 24,241,985</u>	<u>\$ 108,160,993</u>

Beaufort County, South Carolina
Solid Waste & Recycling Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year from July, 1, 2021 through August 31, 2021

	Yearly <u>Revised budget</u>	Year to date <u>Spent/ encumbered</u>	Available <u>Budget</u>	% <u>Received</u>	% Year <u>Completed</u>
Operating revenues					
Ad Valorem Taxes	\$ 9,911,562	\$ -	\$ (9,911,562)	0.00%	16.67%
Waste Disposal Fees	98,500	8,000	(90,500)	8.12%	16.67%
Sale of Recyclables	148,500	5,770	(142,730)	3.89%	16.67%
Total operating revenues	<u>10,158,562</u>	<u>13,770</u>	<u>(10,144,792)</u>	<u>0.14%</u>	<u>16.67%</u>
Operating expenses					
Personnel services	2,728,083	247,487	2,480,596	9.07%	16.67%
Purchased services	7,229,500	6,953,866	275,634	96.19%	16.67%
Supplies	166,000	45,519	120,481	27.42%	16.67%
Depreciation	34,979	-	34,979	0.00%	16.67%
Total operating expenses	<u>10,158,562</u>	<u>7,246,872</u>	<u>2,911,690</u>	<u>71.34%</u>	<u>16.67%</u>
Operating income (loss)	<u>-</u>	<u>(7,233,102)</u>	<u>(7,233,102)</u>	<u>#DIV/0!</u>	<u>16.67%</u>
Net position, beginning of year		<u>-</u>			
Net position, ending		<u>\$ (7,233,102)</u>			

Beaufort County, South Carolina
Stormwater Utility

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year from July, 1, 2021 through August 31, 2021

	Yearly <u>Revised budget</u>	Year to date <u>Spent/ encumbered</u>	Available <u>Budget</u>	% <u>Received</u>	% Year <u>Completed</u>
Operating revenues					
Stormwater Utility Fees	\$ 6,144,440	\$ 163,093	\$ (5,981,347)	2.65%	16.67%
Stormwater Utility project billings	766,500	9,089	(757,411)	1.19%	16.67%
Other charges	14,500	3,192	(11,308)	22.01%	16.67%
Total operating revenues	<u>6,925,440</u>	<u>175,374</u>	<u>(6,750,066)</u>	<u>2.53%</u>	<u>16.67%</u>
Operating expenses					
Personnel services	3,251,839	283,167	2,968,672	8.71%	16.67%
Purchased services	5,516,966	1,259,565	4,257,401	22.83%	16.67%
Supplies	455,407	86,331	369,076	18.96%	16.67%
Capital	215,886	25,408	190,478	11.77%	16.67%
Depreciation	470,500	-	470,500	0.00%	16.67%
Total operating expenses	<u>9,910,598</u>	<u>1,654,471</u>	<u>8,256,127</u>	<u>16.69%</u>	<u>16.67%</u>
Operating income (loss)	<u>(2,985,158)</u>	<u>(1,479,097)</u>	<u>1,506,061</u>	<u>49.55%</u>	<u>16.67%</u>
Non-Operating Revenues (Expenses)					
Gain on sale of capital assets	3,500	-	(3,500)	0.00%	16.67%
Interest income	30,000	4,605	(25,395)	15.35%	16.67%
Interest expense	(188,268)	(94,097)	94,171	49.98%	16.67%
Transfers out to General Fund	(350,000)	(87,500)	262,500	25.00%	16.67%
Total capital contributions	<u>(504,768)</u>	<u>(176,992)</u>	<u>327,776</u>	<u>35.06%</u>	<u>16.67%</u>
Change in net position	<u>(3,489,926)</u>	<u>(1,656,089)</u>	<u>1,833,837</u>	<u>-47.45%</u>	<u>16.67%</u>
Net position, beginning of year		<u>9,790,536</u>			
Net position, ending		<u>\$ 8,134,447</u>			
Net position					
Net investment in capital assets		2,995,701			
Unrestricted deficit		<u>5,138,746</u>			
Total net position		<u>\$ 8,134,447</u>			

Beaufort County, South Carolina
Hilton Head Island Airport

Statement of Revenues, Expenses and Changes in Net Position
Fiscal year to date July 1, 2021 through August 31, 2021

	Yearly Revised budget	Year to date Spent/ encumbered	Available Budget	% Received	% Year Completed
Operating revenues					
Fixed base operator revenue	\$ 630,500	\$ 114,173	\$ (516,327)	18.11%	16.67%
Passenger facility charges	535,000	22	(534,978)	0.00%	16.67%
Operating agreement/ commission revenue	843,000	360,161	(482,839)	42.72%	16.67%
Firefighting/ security fees	705,000	314,960	(390,040)	44.68%	16.67%
Landing fees	325,000	109,239	(215,761)	33.61%	16.67%
Parking fees	47,500	35,771	(11,729)	75.31%	16.67%
Rentals	767,000	258,235	(508,765)	33.67%	16.67%
Hangar rentals	196,100	31,834	(164,266)	16.23%	16.67%
Other charges	215,000	20,134	(194,866)	9.36%	16.67%
Total operating revenues	<u>4,264,100</u>	<u>1,244,529</u>	<u>(3,019,571)</u>	29.19%	16.67%
Operating expenses					
Personnel services	1,381,630	164,478	1,217,152	11.90%	16.67%
Purchased services	1,463,550	378,107	1,085,443	25.83%	16.67%
Supplies	45,250	2,630	42,620	5.81%	16.67%
Capital Outlay	-	58,196	(58,196)	0.00%	16.67%
Depreciation	545,000	-	545,000	0.00%	16.67%
Total operating expenses	<u>3,435,430</u>	<u>603,412</u>	<u>2,832,018</u>	17.56%	16.67%
Operating income (loss)	<u>828,670</u>	<u>641,117</u>	<u>(5,851,589)</u>	11.62%	16.67%
Non-Operating Revenues (Expenses)					
Operating grant	42,500	19,520	(22,980)	45.93%	16.67%
Interest expense	(75,000)	-	(75,000)	0.00%	16.67%
Total Non-Operating Revenues (Expenses)	<u>(32,500)</u>	<u>19,520</u>	<u>(97,980)</u>	-60.06%	16.67%
Income (loss) before capital contributions and transfers	<u>796,170</u>	<u>660,637</u>	<u>(5,949,569)</u>	82.98%	16.67%
Capital contributions					
Capital grants - federal	2,910,000	683,432	(2,226,568)	0.00%	16.67%
Capital outlay	(3,725,000)	(8,354,896)	(4,629,896)	224.29%	16.67%
Total capital contributions	<u>(815,000)</u>	<u>(7,671,464)</u>	<u>(6,856,464)</u>	224.29%	16.67%
Change in net position	<u>(18,830)</u>	<u>(7,010,827)</u>	<u>(6,991,997)</u>	37232.22%	16.67%
Net position, beginning of year		<u>22,079,682</u>			
Net position, ending		<u>\$ 15,068,855</u>			
Net position					
Net investment in capital assets		\$ 32,086,441			
Unrestricted deficit		(17,017,586)			
Total net position		<u>\$ 15,068,855</u>			
Amount advanced from other funds at June 30, 2020		<u>\$ 8,108,649</u>			

Beaufort County, South Carolina
Beaufort Executive Airport

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year from July, 1, 2020 through August 31, 2021

	Yearly Revised budget	Year to date Spent/ encumbered	Available Budget	% Received	% Year Completed
Operating revenues					
Fuel and oil sales	\$ 553,500	\$ 58,932	\$ (494,568)	10.65%	16.67%
Operating agreement/ commission revenue	7,500	933	(6,567)	12.44%	16.67%
Concession sales	37,000	474	(36,526)	1.28%	16.67%
Landing fees	6,500	3,090	(3,410)	47.54%	16.67%
Hangar rentals	184,340	19,071	(165,269)	10.35%	16.67%
Other charges	-	600	600	0.00%	16.67%
Total operating revenues	<u>788,840</u>	<u>83,100</u>	<u>(705,740)</u>	<u>10.53%</u>	<u>16.67%</u>
Operating expenses					
Cost of sales and services	397,010	50,810	346,200	12.80%	16.67%
Personnel services	195,417	22,723	172,694	11.63%	16.67%
Purchased services	190,720	53,703	137,017	28.16%	16.67%
Supplies	5,650	576	5,074	10.20%	16.67%
Total operating expenses	<u>788,797</u>	<u>127,812</u>	<u>660,985</u>	<u>16.20%</u>	<u>16.67%</u>
Operating income (loss)	<u>43</u>	<u>(44,712)</u>	<u>(44,755)</u>	<u>-5.67%</u>	<u>16.67%</u>
Capital contributions					
Capital grants - federal	-	21,076	21,076	0.00%	16.67%
Capital outlay	-	(323,896)	(323,896)	0.00%	16.67%
Total capital contributions	<u>-</u>	<u>(302,820)</u>	<u>(302,820)</u>	<u>-</u>	<u>16.67%</u>
Change in net position	<u>43</u>	<u>(347,532)</u>	<u>(347,575)</u>	<u>-808212.91%</u>	<u>16.67%</u>
Net position, beginning of year		<u>2,616,178</u>			
Net position, ending		<u>\$ 2,268,646</u>			
Net position					
Net investment in capital assets		4,306,620			
Unrestricted deficit		<u>(2,037,974)</u>			
Total net position		<u>\$ 2,268,646</u>			
Amount advanced from other funds at June 30, 2020		<u>\$ 1,517,921</u>			