



Beaufort County
SOUTH CAROLINA

Fiscal Year 2025 Budget

BEAUFORT COUNTY GOVERNMENT, SOUTH CAROLINA

www.beaufortcountysc.gov

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Introduction

July 1, 2024

To Members of Beaufort County Council and Citizens of Beaufort County:

It is with enthusiasm that I present the County Council approved Fiscal Year 2024-2025 Budget. This budget is the result of collaborative efforts between numerous agencies, offices, departments, and county staff. It reflects the actions taken during its final reading on June 27, 2024. Directives provided by County Council during their budget retreat in February 2024, as well as various budget meetings with department heads and executive committee, resulted in the following goals:

- Increased Quality of Life—focus on staff salaries and public safety
- Culture and Community—our passive and active parks
- Improved Customer Service—Administration lobby and technology overhaul
- Economic Development—address deferred facilities and capital needs

In addition to appropriations for County operations, this budget authorized the tax rates for the following entities: Beaufort-Jasper Hampton Comp Health, Beaufort Memorial Hospital, the Fire Districts of Bluffton, Burton, Daufuskie Island, Lady’s Island/St. Helena, and Sheldon, as well as Economic Development, Beaufort County School District, Technical College of the Lowcountry, and USC-Beaufort.

Fiscal Year 2024-2025 Budget Highlights

General Fund

The County’s primary operating fund is called the General Fund. The expenditures housed in this fund encompass most County departments and their operational costs. For FY 2024-2025, budgeted expenditures equal \$156.8 million, which is an increase of approximately \$13 million over the FY 2023-2024 budget of \$143,514,936 million. These expenditures increased for several reasons, the largest of which is related to full implementation of compensation and classification study results for participating departments which includes a flat 4% adjustment for all employees, a longevity adjustment and compression adjustments where necessary accounting for about 40% of the budget. In addition to this, new positions were approved for FY2025 and included in the payroll contingency line item as well as appropriations for vacant positions. The Purchased Services category is increased about 5% from FY 24 mainly due to an increase in need for Professional Service types of expenditures. This source accounts for 18% of the total General Fund appropriations.

Ad Valorem Taxes, consisting of Real Estate and Personal Property Taxes, contribute around 74% of the General Fund revenues, and are projected to increase by approximately 3%.

Fiscal Year	General Fund Budgeted Tax Revenues
2025	\$115,574,500
2024	\$111,284,000
Increase FY2025 over FY2024	\$ 4,290,500

At approximately 11%, Charges for Services is the second largest contributor to the General Fund’s revenues. Fiscal Year 2024-2025 is projecting an increase of \$2,046,063 over FY 2023-2024 budget, due to the FY2024 Actual collections. The remaining revenues contributing to the General Fund are Intergovernmental, Licenses and Permits, Transfers In, Fines and Forfeitures, Miscellaneous Revenues, and Interest on Investments. The Local Government Fund contribution is the largest

source of Intergovernmental revenues, the County's third biggest contributor to overall revenues, which is projecting a 2% increase over last fiscal year.

Special Revenue Funds

Special Revenue Funds are comprised of revenues that are either legally restricted or committed for specific purposes; examples include charges for services, fees, grants, and certain taxes. Beaufort County has numerous Special Revenue Funds, each of which must balance each fiscal year. That is to say, revenues must equal or exceed expenditures for each fund every year. Total revenues across all Special Revenue Funds for FY 2024-2025 equal \$143,325,000 which is a 25% decrease over FY 2023-2024. Additionally, several programs within the Special Revenue Funds are utilizing contributions from their prior year fund balances as an additive to their revenues for FY 2025 expenses. Using prior year fund balance alleviates the General Fund from supplementing these programs.

Enterprise Funds

County functions that operate business-type entities are Enterprise Funds, also called proprietary funds; customers of these types of funds are external to the government. Although self-supporting, these funds are still under the governance of County Council. Like special Revenue Funds, Enterprise Fund revenues must equal or exceed expenditures every year and are comprised of charges for services, grants, and rents.

Beaufort Executive Airport, Hilton Head Island Airport, Solid Waste and Recycling, and Stormwater are Beaufort County's four (4) Enterprise Funds.

Beaufort Executive Airport

Beaufort Executive Airport (ARW), is located on Lady's Island and primarily serves general aviation and charter aircraft. ARW is projecting a revenue increase of \$76,162 over FY 2023-2024 to \$2,677,200 for FY 2024-2025. This is mainly due to projected increases for fuel, tie down fees, and sponsorship revenues. ARW is currently managing a Airport Improvement Program grant.

Hilton Head Island Airport

Hilton Head Island Airport (HXD) is located in southern Beaufort County and is served by three commercial carriers, multiple charter services and general/corporate aviation. Since the completion of the runway extension in July 2018, commercial traffic has significantly increased (over 300%) and generates an annual local economic impact of well over \$400 million. With the addition of new routes, projected revenues have increased 23% from Fiscal Year 2023-2024 to \$5,301,630 FY 2025. Hilton Head Island Airport receives multiple grants from the FAA to help fund the current modernization/expansion of the airport's main terminal, runway/taxiway projects and all safety and compliance projects.

Solid Waste and Recycling

Solid waste disposal and recycling are services offered by the county's Solid Waste and Recycling Department. In unincorporated areas of Beaufort County, contracts are in place with private haulers to provide collection and disposal of waste for residents. Convenience Centers for disposal of waste and recycling material are located throughout the county as well for both incorporated and unincorporated areas. The three largest expenses in the operating budget for Solid Waste and Recycling are personnel costs, solid waste hauling services, and solid waste disposal. Revenues are

mostly comprised of Ad Valorem Taxes and the Sale of Recyclables. Fiscal Year 2024-2025 is projecting a slight increase in revenues from \$11,769,000 to \$12,538,045.

Stormwater

The county's Stormwater Department is comprised of three operational units: Stormwater Management, Stormwater Regulatory, and Stormwater Infrastructure. Each serves a specific purpose for the Stormwater program and are funded by an assessed Stormwater Utility fee. For Fiscal Year 2024-2025, the Stormwater Department's Budget is \$10,987,096, which is an approximate 1% increase over FY 2024.

Capital Projects Funds

When resources are legally mandated or restricted, committed or assigned by regulations for specific capital outlay projects, Capital Project Funds (CPFs) are utilized. However, capital projects that are financed by Enterprise Funds are excluded from these Funds. The county has prioritized facilities and equipment in FY 2024-2025. The total budgets across all capital projects funds is \$302,662,859 an increase of approximately 44% from the prior fiscal year.

Debt Service Funds

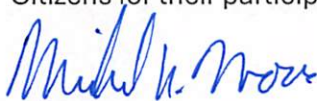
Debt Service Funds account for the county's accumulated debt related to capital projects and the payment of that long-term debt. These debts are generally related to the issuance of bonds to fund large projects. The FY 2024-2025 budget for annual debt service payments is \$23,117,734 a decrease of \$2,304,266 from prior fiscal year.

Capital Improvement Fund

The county has incorporated a new three-year CIP plan. For FY 2024-2025, \$ 100,013,828 million in capital improvement projects are earmarked. All partially funded and unfunded projects are subject to future appropriations before completion.

The Fiscal Year 2024-2024 budget book contained in the follow pages reflect structurally balanced budgets for each fund, which was accomplished without a millage increase to taxpayers. This book also reflects the great efforts taken by our Budget and Finance staff to produce a user-friendly document that lends to greater availability of county information and transparency to the citizens of Beaufort County.

I hereby present the Fiscal Year 2024-2025 budget. I would like to thank County Council, Staff, and Citizens for their participation throughout this year's budget development.



Michael R. Moore
Beaufort County Administrator

Beaufort County

DATE FORMED

1769

LAND AREA

587 Square Miles

MUNICIPALITIES

Bluffton - Beaufort - Port Royal - Hilton Head - Yemassee

FORM OF GOVERNMENT

Council - Administrator

METHOD OF ELECTION

Single member and chairman elected annually by Council



COUNCIL MEMBERS

11

TERM LENGTH

4 years

COUNCIL OF GOVERNMENT

Lowcountry

Beaufort County is located on the southern-most tip of South Carolina in the Lowcountry. It is bordered by Jasper, Hampton, and Colleton counties. Both Beaufort County and its county seat are named for Henry Somerset, Duke of Beaufort (1684-1714), one of the Lords and Proprietors of Carolina. The district was formed in 1769 from the parishes of Prince William, St. Luke, St. Helena, and St. Peter. It remained relatively unchanged in size until 1878, when a large portion was removed to form Hampton County. French explorers visited this area long before the English arrived. They established a fort in 1562, as did the Spanish in 1566; neither of these settlements survived.

Centuries later, Beaufort was founded in 1710, making it the second-oldest town in South Carolina. In the years before the Civil War, rice and sea island cotton plantations brought great wealth to the region. Federal troops occupied Beaufort in December 1861, and the first school in the South for freed slaves was established during the Civil War at what is now Penn Center on St. Helena Island. The military presence still remains today as Beaufort houses two major military installations: the U.S. Marine Corps Recruit Training Depot on Parris Island and the Marine Corps Air Station, as well as the Beaufort Naval Hospital.

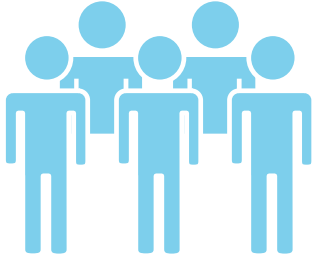
On the south side of the county are approximately 30 miles of beaches, including Hilton Head, Fripp, and Hunting Islands, all of which contribute to Beaufort's tourism economy. Beaufort County provides municipal services common among county governments, including public safety, public health and welfare, public

works, parks and recreational activities, and general administration to the approximately 190,000 residents. The County's business-type enterprises include a stormwater utility, solid waste and recycling centers, and two small airports.

Beaufort County also provides a means to preserve Beaufort's picturesque lowcountry landscape through the Rural and Critical Lands Preservation Program and the Green Space Program.

Beaufort County also boasts famous residents through the years: Businesswoman Eliza Lucas Pinckney (1722-1793); Robert Smalls (1839-1915), a formerly enslaved person who became a United States Congressman; Writer Pat Conroy (1945-2016); Boxer Joe Frazier; and Singer Candace Glover.

BEAUFORT COUNTY OVERVIEW



Estimated 2024 Total Population
198,979



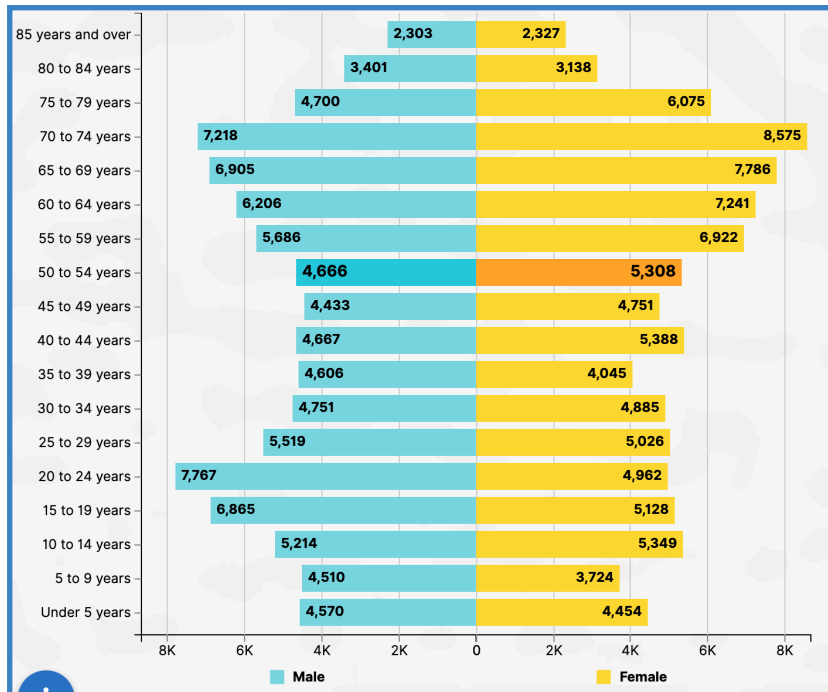
Median Household Income
\$83,323



Employment Rate
49.9%



Total Households
80,670



Population by Age Group

BEAUFORT COUNTY MISSION STATEMENT

Beaufort County Government exists to *serve* the people of Beaufort County in a cost-effective manner so all our citizens may enjoy and appreciate a protected quality of life, natural and developed resources in a coastal environment, a diverse heritage, and economic well-being.



live. work. play.

Beaufort County Council Members



JOSEPH PASSIMENT
CHAIRMAN
District 5



LAWRENCE P. MCELYNN
VICE-CHAIRMAN
District 10



GERALD DAWSON
District 1



DAVID BARTHOLOMEW
District 2



YORK GLOVER, SR.
District 3



ALICE G. HOWARD
District 4



ANNA MARIA TABERNIK
District 6



LOGAN CUNNINGHAM
District 7



PAULA BROWN
District 8



MARK LAWSON
District 9



THOMAS REITZ
District 11

Beaufort County Staff

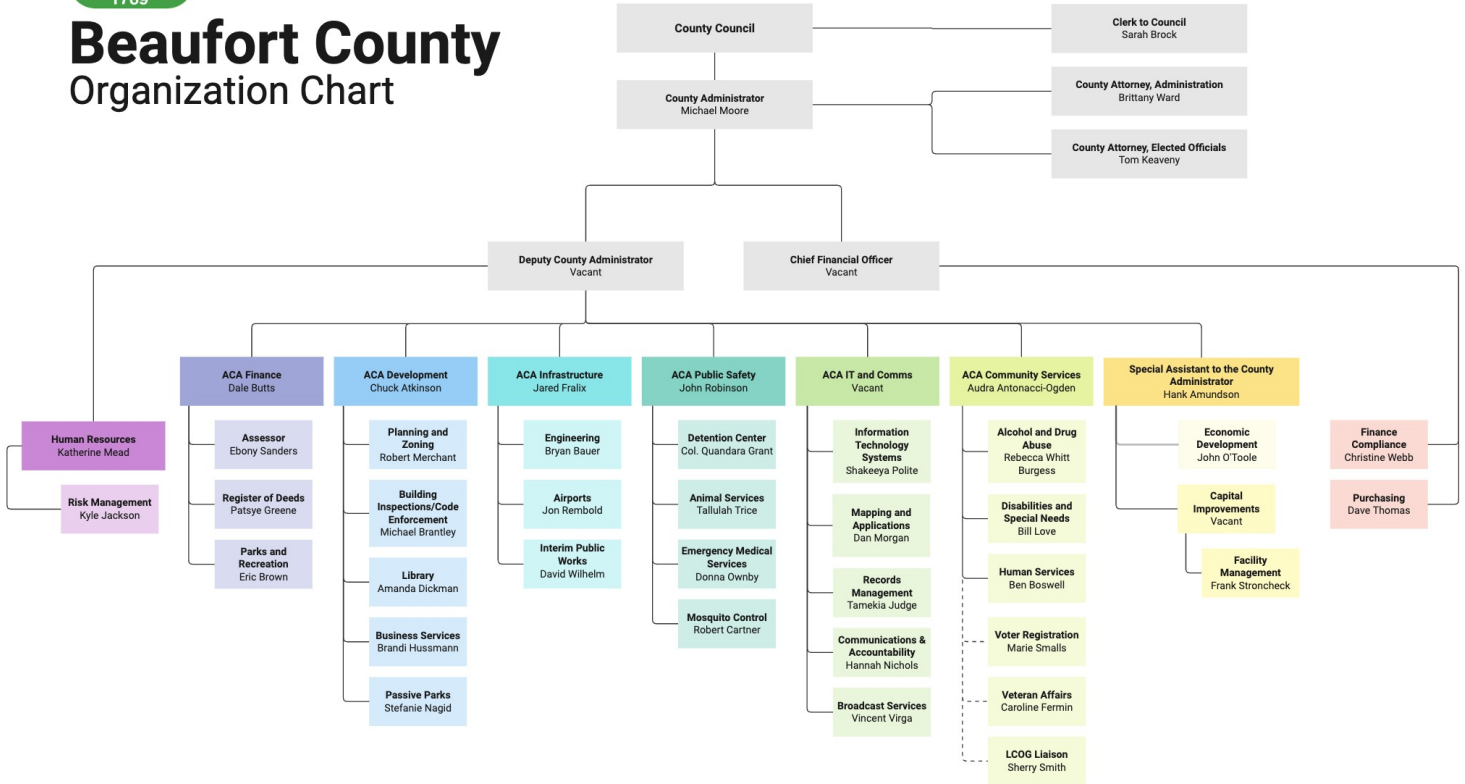
County Administrator
Michael Moore

Chief Financial Officer (Acting)
John Robinson

Budget Manager
Valerie Althoff



Beaufort County Organization Chart



--- Director serves at the pleasure of a board and/or 9 member Beaufort County Legislative Delegation
Boards are appointed by the Governor of the State of South Carolina upon recommendation of the Beaufort County Legislative Delegation.

Beaufort County

FUND DEFINITIONS

GENERAL FUND

The General Fund is the County's primary operating fund. It accounts for the majority of the County's activities; it derives a large portion of its revenues from property tax and charges for services; and spends resources on most County offices or departments; chief among them are the Sheriff, Emergency Medical Services, Public Works, Parks and Recreation and the Courts.

SPECIAL REVENUE FUNDS:

Special Revenue Funds are those whose revenue sources are legally restricted or committed to expenditure for specific purposes, other than debt service or capital projects. Revenue sources are many: taxes, fees, charges for services and grants, for example.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of restricted resources for, and the payment of general long-term debt principal and interest.

CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund houses all the County's capital expenditures and capital projects that have been budgeted during the current budget cycle. Capital expenditures that are significant, non-routine and cost over \$5,000 are placed in the CIP. These expenditures can be an annual expenditure or a multi-year expenditure.

PROPRIETARY FUNDS (ALSO REFERENCED AS ENTERPRISE FUNDS)

Proprietary Funds are used to account for business-type activities of the government whereby goods or services are provided to customers external to the government, and where the activity is often financed with debt that is secured solely from the revenues of the activity or where the user fees and charges are sufficient to cover the costs of providing the goods or services, including related capital costs such as depreciation or debt service. In other words, the activity is to be self-supporting.

FUND STRUCTURE

There are three categories of funds within government: governmental funds, proprietary funds and fiduciary funds. Governmental funds are where most governmental functions such as general administration, judicial, public safety, public works, health and welfare and culture and recreation are financed. Proprietary funds are those where business-type activities are budgeted from revenues for user fees and charges rather than general revenues such as taxes fines, licenses or permits. Fiduciary funds are used when government is entrusted with resources for the benefit or private individuals, organizations or other governments.

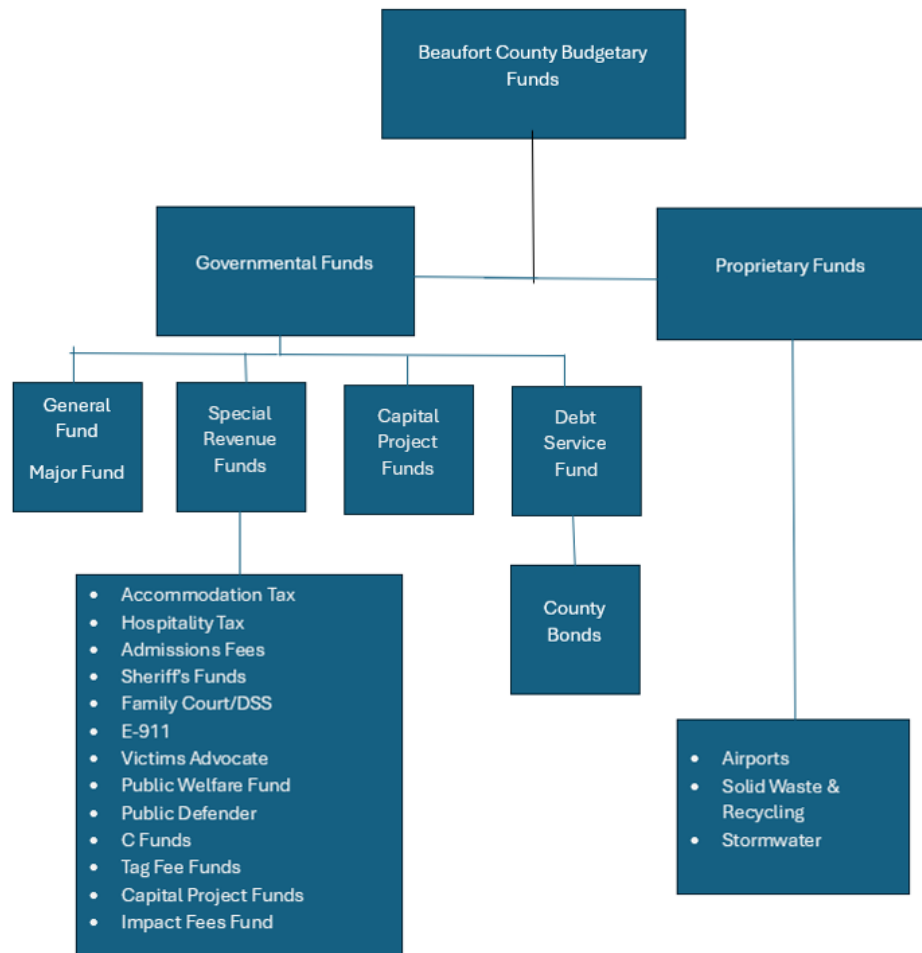
Within these three fund categories are various fund types, each having its own unique purpose. Under governmental funds, there are the General fund, Special Revenue funds, Capital Projects funds and Debt Service. Under proprietary funds, there are Enterprise funds. Under fiduciary funds there are Agency funds, Investment Trust funds, Pension Trust funds and Private Purpose Trust funds. All County funds budgeted are on an annual basis and subject to appropriation by County Council, even though some projects may span multiple fiscal years. To the extent that the project revenues and expenditures can be assigned to a fiscal year, the budget amounts and documents reflect this. The exceptions are fiduciary funds held primarily by Constitutional Offices.

Further, a fund may be reported as a major fund or nonmajor fund, depending on whether the fund meets specific criteria. The reason for this distinction is to ensure that a government’s most important funds are separately identified. One fund that is always reported as a major fund is the General fund. Other funds meeting the following criteria should also be separately identified as a major fund:

1. Total assets and deferred outflow of resources, total liabilities and deferred inflows of resources, revenues or expenditures/ expenses of the individual fund are at least 10% of the corresponding totals of assets, liabilities, revenues or expenditures for all funds of that category or type, and
2. Total assets and deferred outflows of resources, total liabilities and deferred inflows of resources, revenues or expenditures/ expenses of the individual fund are at least 5% of the corresponding total for all governmental proprietary funds combined.

However, even if a fund does not meet the specific criteria above, a fund may be permitted to be reported as major if governing officials believe the fund

particularly important. Beaufort County utilizes most of these fund types. The follow section provides a broad overview of how the County utilizes the fund types.



BASIS OF BUDGETING

Budgetary Basis of Accounting

Basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County uses the current financial resources measurement focus and the modified accrual basis of accounting for financial reporting for all governmental and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term “available” is defined as collectible within the current period or soon enough after that to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

All proprietary funds are reported using the economic resource measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred, regardless of the timing of related cash flows.

Relationship between Budgetary and GAAP Basis

Budget adoption is consistent with generally accepted accounting principles (GAAP) except for specific items adjusted on the County’s accounting system at fiscal year-end. During the year, the County’s accounting system is maintained on the same basis as the adopted budget. This enables budget units to monitor their budgets monthly through reports generated by the accounting system. Some differences between the budgetary basis and GAAP are as follows:

- Certain expenditures, such as compensated absences, are not recognized for budgetary purposes but are accrued within the Proprietary Funds.
- Principal payments on long-term debt within the Proprietary Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.
- Capital outlays within the Proprietary Funds are capitalized as assets on a GAAP basis; however, they are treated as expenditures on a budget basis.
- Bond and lease purchase proceeds in the Proprietary Funds are recognized as liabilities on a GAAP basis but are treated as revenues for budget purposes.

LONG-TERM FINANCIAL PLANNING

In November 2014, the County issued \$19,450,000 of general obligation bonds bearing interest rates of 2.0% to 3.25% and with varying maturity dates through 2034. The proceeds of these bonds are currently being used for various planned facility upgrades including roof replacements, HVAC replacement, technology upgrades, a new Animal Services Facility that is centrally located within the County, as well as Hilton Head Island Airport Projects. The County had no expenditures projects during fiscal year 2023.

In 2017, the county issued \$51,000,000 of general obligation bonds bearing interest rates of 3.13% to 5% and with varying maturity dates through 2037. \$31 million of the proceeds of these bonds will be used for various County and Stormwater Utility capital projects and \$20 million of the proceeds of these bonds will be used for County's rural and critical land projects, as approved by referendum in November 2014. During the fiscal year 2023, the County had expenditures of \$1,072,460 related to the capital projects funded by these bonds.

In 2019, the County issue \$11.25 million of general obligation bonds bearing interest rates of 2.75% to 5% and with varying maturity dates through 2039. The proceeds of these bonds will be used to replace and repair critical County facilities at the main administration building in Beaufort, South Carolina, security upgrades to the County's detention center, and improve information technology infrastructure. During fiscal year 2023, the County had expenditures of \$2,453,297 related to the capital projects funded by these bonds.

In August of 2020, the county issued \$36,775 million of general obligation bonds bearing interest rates of 1.0 to 5% and with various maturity rates thought 2040. \$25 million of these bonds will be used to purchase real property in the county Rural and Critical Land Program. The reaming \$11,775 million will be used to improve information technology infrastructure, construction of the Arthur Horne Building and renovations to the detention center. During Fiscal year 2023, the County had expenditures of \$1,309,699 related to the capital projects funded by these bonds.

FTE SUMMARY

Department	FY2024 Budgeted	FY2025 Proposed
Administrator's Office	11	12
Airport	23	26
Alcohol and Drug Abuse Department	28	28
Animal Services	16.5	16.5
Assessor's Office	35	35
Auditor	17	18
Broadcast Services	8	10
Building Codes	19	21
Business Services	5	5
Capital Improvement	6	7
Clerk of Court	14	15
County Council	15	15
Coroner	10.5	11.5
Detention Center	89.5	89.5
Disabilities & Special Needs	113.5	113.5
Emergency Medical Services	114	114
Engineering	9	10
Facilities Management	25	25
Family Court	10	10
Finance	19	19
Fleet/Garage Services	13	17
Human Resources	10	10
Human Services - COSY	5	5
IT - System Management	21	23
IT - Mapping & Applications	9	11
Legal Department	6	6
Legislative Delegation	1	1
Library	78	80
Magistrate Court	28	28
Master in Equity	4	4
Mosquito Control	16.5	18.5
Parks and Recreation	83.5	83.5
Passive Parks	3	5
Planning and Zoning	11	13
Probate Court	16.5	19
Public Defender	39	39
Public Information Office	3	3
Public Works	53	54
Purchasing Department	3	4
Records Management	8	9
Register of Deeds	8	9
Risk Management	3	3
Sheriff's Office	342	342
Solid Waste & Recycling	44.5	47.5
Stormwater	49	49
Traffic Operations	4	4
Treasurer	35.5	35.5
Veteran's Affairs	4	6
Voter Registration/Elections	13.5	13.5
TOTAL:	1503	1543.5

VACANCY SUMMARY

Department	Vacant Positions
Administration	3
Alcohol & Drug	5
Animal Services	4
Assessor	5
Auditor	1
Building Codes	2
Capital Projects	1
Clerk of Court	2
County Council	1
Coroner	1
Detention Center	39
DSN	15
EMS	26
Engineering	3
Facilities	11
Family Court	1
Finance	5
HH Airport	2
Human Resources	1
Human Services	2
IT	2
Legal	1
LI Airpot	1
Library	9
Magistrate	4
Mosquito Control	4
Parks & Recreation	25
Public Defender	5
Public Works	9
Register of Deeds	1
Sheriff	43
Solid Waste	4
Stormwater	19
Treasurer	5
Voter Registration & Election	6
TOTAL	268



FY 2025 BUDGET CALENDAR

11/29/2023	CIP Meeting
12/6/2023	CIP Kickoff Meeting with ACAs/Dept Heads
12/18/2023 10:00 am	Preliminary budget meeting with Chairman/Vice Chairman – John Robinson’s office
12/29/2023	CIP Requests Due
1/8/2024 10:00am ECR	Meet with ACAs to discuss changes for FY25 (Chart of Accounts, Project Accounting, new budget software, expectations from their department)
1/11/2024 9:00am – 12:00pm Council Chambers	Budget Workshop with Council (Enterprise Fleet Leasing Proposal; other vendors; Finance overview FY24 YTD and Revenue forecast)
1/23/24 9:00am – 12:00pm ECR	Capital Planning Work Session with the CIP team to ACAs
1/31/2024	Personnel Requests due to HR
2/5/2024	Open budgeting module for department heads to enter budgets
2/6/2024 9:00am – 3:00pm Council Chambers	County Council Retreat – Strategic Planning
2/15/2024	Send email notifications to outside agencies requesting budgets
2/29/2024	Departmental Budget Entry Due
3/4/24 – 3/13/24	Meeting with Dept. Heads (ACAs optional) to discuss their budgets
3/15/2024	Budgets due from outside agencies (DMOs, LRTA, Solicitor, Public Defender, BMH, BJCH, Military Enhancement, Island Rec Association, Small Business Development Center, Beaufort Soil & Water Conservation District, BC Economic Dev. Corp, SC Economic Alliance, LOCOG)
3/18/2024 3:00pm	Finance, Administration, Economic Development Committee Meeting - 3pm (Outside entities requesting funds will be presenting – Elected Officials, LRTA, Solicitor, Public Defender, BJCH, Military Enhancement, Island Rec Association, Small Business Development Center, Beaufort Soil & Water Conservation District, BC Economic Dev. Corp, SC Economic Alliance, LOCOG)
3/27/2024 9:00am – 12:00pm	Budget Work Session with Council to go over countywide budget requests
4/3/2024 9:00am	CIP Presentation to Administration – 9am - BIV 2 Conf. Room
4/10/2024	Budgets Due from TCL, SCNRI, BMH, DMOs
4/15/2024 3:00pm	Finance, Administration, Economic Development Meeting - 3pm (BMH, DMOs, SCNRI and TCL presenting)
4/24/2024	Budgets Due from USCB and Fire Districts
5/1/2024 3:00pm	Special Called Meeting – Finance, Administration, Economic Development Committee – 3pm (USCB and Fire Districts presenting)
5/20/2024 3:00pm	Finance, Administration, Economic Development Committee Meeting - 3pm Full budget presentation including completed ordinances
5/28/2024 5:00pm	County Council Meeting - 5pm (1st Reading of Budget Ordinance)
6/4/2024 1:00pm	Special Called County Council Meeting FY 25 Budget Workshop
6/10/2024 5:00pm	County Council Meeting - 5pm (2nd Reading of Budget Ordinance)
6/27/2024 10:00am	Special Called County Council Meeting – 10am (3rd Reading/Public Hearing of Budget Ordinance)

REV 5/28/2024

*Meetings subject to change due to scheduling

**Will confirm dates once finalized

Budget Overview

ORDINANCE 2024/25

AN ORDINANCE TO MAKE APPROPRIATIONS FOR BEAUFORT COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025; TO LEVY TAXES FOR THE PAYMENT THEREOF; TO ADOPT SERVICE AND USER FEES; TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY; AND OTHER MATTERS RELATED THERETO

WHEREAS, the Beaufort County Council (“County Council”), pursuant to the authority granted by the Constitution of the State of South Carolina and the General Assembly of the State of South Carolina, has the authority to prepare an annual budget for all Beaufort County (“County”) Departments, Agencies, Elected Officials, Boards and Commissions.

NOW THEREFORE BE IT ENACTED BY THE BEAUFORT COUNTY COUNCIL IN MEETING DULY ASSEMBLED:

SECTION I. TAX LEVY, COLLECTION, APPROPRIATION AND BUDGET

The County Council hereby authorizes and directs the Beaufort County Auditor (“Auditor”) to levy upon taxable property in Beaufort County ad valorem taxes for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the provisions of this Ordinance. The Auditor is directed to print on all tax notices the tax millage breakdown as shown in this Ordinance, including any special tax district millage. The taxes shall be collected by the Beaufort County Treasurer (“Treasurer”), as provided by law, and appropriated in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the County Council. The estimated revenues contained in this Ordinance support the appropriations provided herein, as well as other supporting documents contained in the 2024-2025 Fiscal Year Annual Budget Detail (“Budget Detail”) hereby adopted as part of this Ordinance.

SECTION II. MILLAGE

The County Council hereby establishes the millage rate necessary to meet all budget requirements, to support the appropriations herein made, with the exception of those appropriations and portions supported by revenues other than property taxes and shall advise the Auditor and Treasurer who shall levy and collect said millage, respectively, as hereby directed by the County Council. However, County Council reserves the right to modify these millage rates as may be deemed necessary and appropriate after the State has provided the County with final revenue numbers and assessed values have been determined, but no later than August 31st of the taxing year; and if it does determine necessary and appropriate, then said millage rate shall be modified by resolution.

A. *Establishment of Millage Rate.* The following are the millages established for the budget as of July 1, 2024:

Type of Millage	Millage Rate
Operations	42.3
Capital Improvement	3.2
Debt Service	3.2
Purchase of Real Property	3.0
Solid Waste & Recycling	3.2
Higher Education	2.3
Indigent Care Support to BMH	0.6
Indigent Care Support to BJHCHS	0.4
Economic Development	1.3
Total Millage	59.5

SECTION III. COUNTY OPERATIONS REVENUES

A. **General Fund.** The appropriation for County Operations of the General Fund will be funded from the revenue sources as follows:

Funding Source	Amount
Tax Collections	\$ 115,574,500
Fees for licenses and permits	4,811,500
Intergovernmental revenue	11,802,756
Charges for Services	15,946,647
Fines and forfeitures	759,500
Interest on investments	2,150,000
Miscellaneous revenue	1,470,300
Interfund transfers	1,630,000
Contribution from prior year fund balance	2,726,812
Total Operating Income	\$ 156,872,015

B. **Capital Improvement Fund.** The appropriation for County Capital Improvements will be funded from tax collections of \$8,691,000, interest revenue of \$1,000,000, bond proceeds of \$70,175,728, and use of fund balance of \$20,147,100 totaling \$100,013,828.

C. **Debt Service Fund.** The appropriation for County Debt Service will be funded from the revenue sources as follows:

Funding Source	Amount
Tax Collections	\$ 8,695,600
Intergovernmental Revenue	280,450
Contributed from PY Fund Balance	1,412,470
Total Operating Income	\$ 10,388,520

D. **Rural and Critical Debt Services.** The appropriation for County purchase of real property through the Rural and Critical Land Program will be funded from the revenue sources as follows:

Funding Source	Amount
Tax Collections	\$ 8,161,000
Intergovernmental Revenue	232,000
Interest on Investments	40,000
Contributed from PY Fund Balance	1,773,894
Total Operating Income	\$ 10,206,894

E. **Solid Waste and Recycling Fund.** The appropriation for the County Operations of the Solid Waste and Recycling Fund will be funded from the revenue sources as follows:

Funding Source	Amount
Tax Collections	\$ 8,670,000
Charges for Services	11,000
Miscellaneous Revenues	250,000
Contributed from PY Fund Balance	3,557,045
Interest on Investments	50,000
Total Operating Income	\$ 12,538,045

- F. **Higher Education Allocation.** The appropriation for County Higher Education Allocation will be funded from tax collections of \$6,222,500.
- G. **Indigent Care support to Beaufort Memorial Hospital.** The appropriation for County Indigent Care to Beaufort Memorial Hospital will be funded from tax collections of \$1,626,000.
- H. **Indigent Care support to Beaufort Jasper Hampton Comprehensive Health.** The appropriation for County Indigent Care to Beaufort Jasper Hampton Comprehensive Health will be funded from tax collections of \$1,082,000.
- I. **Economic Development support to the Jobs and Worksite Fund.** The appropriation for County Economic Development support to the Jobs and Worksite Fund will be funded from tax collections of \$3,516,500.
- J. **Additional Operation Funds.** Additional operations of various County departments are funded by Special Revenue and Enterprise sources. The detail of line-item accounts for these funds is set forth in the Budget Detail as adopted as part of this Ordinance.

SECTION IV. COUNTY OPERATIONS APPROPRIATION

- A. **General Fund.** The amount appropriated to the Beaufort County General Fund to fund County operations, including subsidized agencies, as follows:

<u>Operating Appropriation Source</u>	<u>Amount</u>
General Government	\$ 70,606,349
Public Safety	58,496,793
Public Works	12,323,132
Public Health	1,892,360
Public Welfare	753,616
Cultural and Recreation	12,799,765
Transfers Out	\$ 4,992,733
Total Operating Appropriation Source	\$ 156,872,015

- B. **Capital Improvement Fund.** The amount of \$100,013,828 appropriated for County Capital Improvements will be expended for Capital Expenditures. All encumbrances as set forth in Exhibit "A", attached hereto and incorporated herein by reference, shall be carried forward into Fiscal Year 2025.
- C. **Debt Service Fund.** The amount of \$10,388,520 appropriated for County Debt Service will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.
- D. **Rural and Critical Debt Service.** The amount of \$10,206,894 appropriated for Rural and Critical Debt Service will be expended to service principal, interest and fee expenditures related to outstanding debt of Beaufort County.
- E. **Solid Waste and Recycling Fund.** The amount appropriated to the Beaufort County Solid Waste and Recycling Fund operations, as follows:

<u>Operating Appropriation Source</u>	<u>Amount</u>
Personnel Services	\$ 2,969,952
Purchased Services	8,395,243
Supplies	162,450
Capital Outlay	906,000
Contingency	104,400
Total Operating Appropriation Source	\$ 12,538,045

- F. **Higher Education Allocation.** The amount of \$6,222,500 is appropriated for the Higher Education Allocation to help sustain operations. The amount collected will be disbursed as follows: \$2,975,500 to University of South Carolina-Beaufort and \$2,861,790 to the Technical College of the Lowcountry. An amount up to but not exceeding \$385,210 of collections will be appropriated for debt service, to be paid by the County, for the Technical College of the Lowcountry for the issuance of \$6,000,000 in G.O. Bonds for the construction of a workforce development center. Should the tax collections exceed the amounts appropriated herein, the surplus revenue will be divided equally between the University of South Carolina-Beaufort and the Technical College of the Lowcountry and paid no later than August 31, 2025.
- G. **Indigent Care support to Beaufort Memorial Hospital.** The amount of \$1,626,000 appropriated by Beaufort County to Beaufort Memorial Hospital is to help sustain indigent care to patients needing assistance with medical care. An amount up to but not exceeding \$635,000 of the appropriated total will be appropriated for debt service for a \$10,000,000 G.O. Bond issue for the construction of a hospital in Bluffton to further assist with the support of indigent care in the Bluffton area. The remainder of revenue collected in this fund will be paid to Beaufort Memorial Hospital no later than August 31, 2025.
- H. **Indigent Care support to Beaufort Jasper Hampton Comprehensive Health.** The amount of \$1,082,000 appropriated by Beaufort County to Beaufort Jasper Hampton Comprehensive Health is to help sustain indigent care to patients needing assistance with medical care.
- I. **Economic Development support to the Jobs and Worksite Fund.** The amount of \$3,516,500 appropriated by Beaufort County is to fund the Jobs and Worksite Fund that is overseen by the Beaufort County Economic Development Corporation. These funds are allowed to accumulate and are to be used to attract new businesses and economic development into Beaufort County.

SECTION V. SPECIAL TAX DISTRICT MILLAGE

The Auditor is hereby authorized and directed to levy, and the Treasurer is hereby authorized and directed to collect and distribute the mills so levied, as provided by law, for the operations of the following special tax districts as follows:

Special Tax District	Revenues	Expenditures	Millage Rate
Bluffton Fire District Operations	\$ 23,693,000	\$ 23,606,911	24.6
Bluffton Fire District Debt Service	\$ 1,337,000	\$ 1,337,000	1.4
Burton Fire District Operations	\$ 7,339,671	\$ 7,339,667	69.1
Burton Fire District Debt Service	\$ 363,574	\$ 363,574	3.9
Daufuskie Island Fire District Operations	\$ 1,499,068	\$ 1,498,722	58
Daufuskie Island Fire District Debt Service	\$ 106,615	\$ 106,615	4.2
Lady's Island/St. Helena Fire District Operations	\$ 8,375,149	\$ 8,351,522	39.4
Lady's Is./St. Helena Fire District Debt Service	\$ 672,157	\$ 672,157	3.3

Sheldon Fire District Operations	\$ 1,871,379	\$ 1,871,379	38.5
Sheldon Fire District Debt Service	\$ 133,100	\$ 133,100	2.9

However, County Council reserves the right to modify these millage rates as may be deemed necessary and appropriate after the State has provided the County with final revenue numbers, but no later than August 31st of the taxing year; and if County Council does determine necessary and appropriate, then said millage rate shall be modified by resolution.

SECTION VI. FEES FOR SERVICES and USES

- A. **Stormwater Utility Fees.** Beaufort County Ordinance Chapter 99 establishes a stormwater management utility and a utility enterprise fund. A stormwater utility fee must be established to generate the revenue necessary to meet the cost of the stormwater management services, systems and facilities. The stormwater utility fee shall be shown as a separate line item on the tax bill. The stormwater utility fee shall be calculated in accordance with Beaufort County Ordinance Chapter 99 and the rate shall be set as follows:

	Beaufort County	City of Beaufort	Town of Port Royal	Town of Hilton Head Island	Town of Bluffton
Administrative Fee	\$19.00	\$5.00	\$5.07	\$24.00	\$5.00
Impervious Area Unit (IA)	\$71.00	\$95.00	\$43.50	\$105.00	\$85.00
Gross Area Unit (GA)	\$10.00	\$35.00	\$11.43	\$21.00	\$25.00

Real property located within the jurisdictional boundaries of the Town of Hilton Head Island, Town of Bluffton, Town of Port Royal, and the City of Beaufort shall pay a Countywide Infrastructure Fee directly to Beaufort County. This shall be shown as a separate line item on the tax bill and shall be set as follows:

	City of Beaufort	Town of Port Royal	Town of Hilton Head Island	Town of Bluffton
Countywide Infrastructure Fee	\$6.68	\$4.76	\$7.37	\$28.71

- B. **Airport Fees.** Beaufort County Ordinance Chapter 6 Article III establishes fees associated with use and services of the County Airports. The fees set forth in the table in this Section for the Hilton Head Island Airport (“HXD”) and Beaufort Executive Airport (“ARW”) shall be applied in accordance with Beaufort County Ordinance Chapter 6 Article III and the rates shall be set as follow:

HXD Fees	Rate	Application/Frequency
T-Hangar Fee (1,040 square feet)	\$ 485.00	per month
Corporate Hangar Fee (60'x52')	\$ 1,442.00	per month
Box Hangar Fee (80'x80')	\$ 2,956.00	per month
Parking	\$ 12.00	per day
<i>Commercial Airlines Fees (HXD)</i>		
Rent - Assigned Space	\$ 5.82	per square foot
Rent - Common space	\$ 5.22	per enplaned passenger
Security Fees	\$ 2.32	per enplaned passenger
Firefighting Fees	\$ 3.76	per enplaned passenger
Landing Fees	\$ 3.45	per 1,000 lbs landed weight

ARW Fees		
T-Hangar Fee (1,040 square feet)	\$ 362.00	Per month
Ramp Fee (Landing Fee)	\$ 150.00	Per month
Tie Down (Large) Transient	\$ 50.00	Per night
Tie Down (Small) Transient	\$ 20.00	Per night
Tie Down Fee (Large) Tenant	\$ 200.00	Per month
Tie Down Fee (Small) Tenant	\$ 150.00	Per month
After Hour Fee for Fueling	\$ 150.00	First hour
After Hour Fee for Fueling	\$ 100.00	Each additional hour

SECTION VII. LAW ENFORCEMENT UNIFORM USER FEE

Beaufort County Ordinance Chapter 54 Article IV establishes the law enforcement service charge and uniform user fee. The Law Enforcement Uniform User Fee shall be calculated, applied and collected in accordance with Ordinance 2020-29 and Beaufort County Ordinance Chapter 54 Article IV, and shall be charged to each applicable parcel based on use and size as set forth in the table in this Section. However, County Council reserves the right to modify the uniform user fee as may be deemed necessary and appropriate after the County is provided with final revenue numbers, but no later than August 31st of the taxing year; and if it does determine necessary and appropriate, then said uniform user fee rates shall be modified by resolution.

All appropriations for this purpose shall be solely funded from the law enforcement service charge and uniform user fee. The law enforcement uniform user fee shall appear on the tax bill as a separate line item. The law enforcement uniform user fee shall be set as follows:

Land Use	Demand Unit Type	Service Charge per Demand Unit
Residential		
Single Family	Housing Unit	\$156
Multifamily	Housing Unit	\$113
Nonresidential		
Retail	1,000 sq. feet	\$252
Office/ service	1,000 sq. feet	\$97
Industrial	1,000 sq. feet	\$43
Institutional	1,000 sq. feet	\$96
Lodging	Room	\$72

SECTION VIII. ELECTED OR APPOINTED OFFICIALS' SALARIES

Pursuant to Title 4, Chapter 9 of the South Carolina Code of Laws and Beaufort County Ordinance Article VI Division 3, the salary for each current elected or appointed official shall be established as follows:

Elected/Appointed Position	County Salary	State Stipend/Supplement	Total Salary
Auditor	\$105,245.88	\$22,652.00	\$127,897.88
Clerk of Court	\$130,005.88	\$15,000.18	\$145,006.06
Coroner	\$107,345.95	\$15,000.18	\$122,346.13
Probate Judge	\$131,433.12	\$15,000.18	\$146,433.30
Sheriff	\$188,052.23	\$15,000.18	\$203,052.41
Treasurer	\$157,533.02	\$22,652.00	\$180,185.02
Master-In-Equity	\$191,505.60	\$0.00	\$191,505.60
Magistrate	\$98,763.60	\$1,500.00	\$100,263.60

The Total Salary stated above includes any cost-of-living adjustment, state stipend, state mandated salary adjustment, and reelection or reappointment increase as may be applicable for the individual elected or appointed official holding the position on July 1, 2024.

SECTION IX. BOARDS, AGENCIES AND COMMISSIONS

All County boards, agencies, commissions, etc., fully or partially funded by County Council, and all non-County government organizations receiving funding from the Beaufort County General Fund are required to furnish either a complete audit or other annual financial report to County Council no later than seven months after the close of each fiscal year. The County Administrator may request from any party receiving funds, and in whatever form, any and all accounting records, reports, and documents necessary for County Council and the County Administrator to supervise the financial condition of such boards, agencies or commissions. The County Council or County Administrator may, for any reason, request a special audit to be completed for any agency receiving funds; and if requested, then the audit shall be made completed by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County government or any of its officers. At the County Council's discretion, failure by any agency to complete a special audit can result in the freezing of funds allocated to that agency until such audit is completed.

SECTION X. ROLES AND RESPONSIBILITIES

The County Administrator shall oversee and supervise the day-to-day, proper implementation of this Ordinance. Elected Officials are responsible for the day-to-day management of their departmental budgets. The term "Department Head" as used herein explicitly refers to the funds and functions under the particular auspices of the County Administrator. Management of Elected Officials individual accounts and budget shall be the responsibility of the duly elected official for each office. All funds for County government purposes shall be disbursed in accordance with the Purchasing Ordinance codified as Section 2-501 et seq. of the Code of Ordinances of Beaufort County.

SECTION XI. TRANSFERS OF FUNDS

Each department head is permitted to transfer appropriation(s) between object classification codes within that department. Transfers from objects 50020 through 50130 (personnel codes) are not permitted under any circumstances without the approval of County Administrator or the Chief Financial Officer ("CFO") or their designee. The County Administrator or the CFO is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund and Capital Improvements Fund (from one Fund to another Fund) up to \$150,000. The CFO shall provide a monthly report showing the transfer of funds for each department, agency and elected officials.

SECTION XII. FISCAL COMPLIANCE

The Treasurer is authorized and directed to deposit, except those restricted by law, County revenues collected or received, from whatever source, into the appropriate funds. There will be a quarterly review by the CFO of the budget of each department, board, commission, etc. for which funds have been allocated, at which time funds, if available, may be re-allocated by the County Administrator to cover any shortfalls or unanticipated expenditures. All departments, boards, commissions, etc. will provide data, reports, statistics, etc. as may be requested by County Council.

- A. **Travel Reimbursement.** Reimbursements for actual mileage traveled shall be at the Internal Revenue Service approved rate. Funds must be available in the appropriate budget before such funds are expended. Payments for travel and subsistence will be paid in accordance with the rules as set forth in the Beaufort County Employee Handbook effective 1/1/2024. It shall be unlawful for any department or employee to charge in excess of actual miles.

SECTION XIII. ANNUAL EXTERNAL AUDIT

Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This audit shall be completed and presented to County Council no later than December 31 following the close of each fiscal year, unless extended by the South Carolina State Treasurer’s Office.

SECTION XIV. RATES AND AVAILABILITY OF FUNDS

In regard to providing appropriated funds to outside agencies, the CFO shall determine the proper rate of disbursement of the enumerated appropriations during the fiscal year based on financial and cash-flow considerations; in most cases, however, lump-sum or direct assistance appropriations should not exceed during any one quarter, one-fourth of the annual appropriation. Lump-sum or direct assistance appropriations of less than \$25,000 per year may be exempted from this provision.

SECTION XV. SPECIAL REVENUE FUNDS

Restricted fund balances in special revenue funds may be used in limited circumstances as approved by the County Administrator or CFO, if the current year revenues are insufficient and/or the purchase/expenditure requires the use of fund balance.

Purchases/expenditures from the Sheriff’s Office Civil Forfeiture Special Revenue Funds and the Treasurer’s Execution Fund shall be subject to statutory restrictions and other legal requirements but shall not require any further approval by the County Administrator or County Council so long as funds are available for use. No office, elected or other, shall expend funds in a manner that such expenditure creates a deficit position or negative fund balance.

SECTION XVI. AUTHORITY OF ADMINISTRATOR REGARDING GRANTS

County Council authorizes the County Administrator to approve the application for, acceptance of, and use within County standards of all grants which do not require matching funds or for which required funds have already been appropriated by County Council.

SECTION XVII. CONFLICTING ORDINANCES REPEALED

Any terms of previous ordinances or portions of the Beaufort County Code of Ordinances which are conflicting with the terms herein are hereby repealed and replaced by the terms of this Ordinance.


SECTION XVIII. SEVERABILITY

If any section, subsection, clause, or application thereof of this Ordinance shall be deemed to be unconstitutional or otherwise invalid by a court of competent jurisdiction, the invalidity shall not affect the application of any other provision of this Ordinance which shall remain in full force and effect.

Ordered in a meeting duly assembled this 27th day of June

ATTEST:

COUNTY COUNCIL OF BEAUFORT COUNTY

By: 
Sarah W. Brock, Clerk to Council

By: 
Joseph Passiment, Chairman

First Reading, by Title Only: May 28, 2024 / 11:0
Second Reading: June 10, 2024 / 10:0
Public Hearings: June 27, 2024
Third and Final Reading: June 27, 2024 / 11:0

PO#	Account Number	Vendor Name	Order Amount	Balance	Notes
Capital Improvement Fund					
20240916	1040-80-1201-54200-	NATIONAL POWER CORPORATION	\$ 125,839.66	\$ 125,839.66	Sheriff's Office Generators
20241357	1040-80-1201-54000-	AIKEN MOTORCYCLE SALES	\$ 19,212.90	\$ 19,212.90	Sheriff's Office ATVs
20240471	1040-80-1243-54500-	HDR ENGINEERING INC OFTHE CAROLINA	\$ 199,525.38	\$ 109,211.20	US21 Access Management Plan
20240472	1040-80-1243-54500-	HDR ENGINEERING INC OFTHE CAROLINA	\$ 268,322.58	\$ 71,103.06	Bluffton Parkway Enhancement
20240565	1040-80-1243-54500-	HDR ENGINEERING INC OFTHE CAROLINA	\$ 100,064.24	\$ 22,504.00	Laurel Bay Road/US 21 Intersection Design
20240746	1040-80-1243-54500-	INFRASTRUCTURE CONSULTING & ENGINEERING	\$ 39,950.00	\$ 22,500.00	Shell Point Traffic Calming Design
20240815	1040-80-1243-54500-	INFRASTRUCTURE CONSULTING & ENGINEERING	\$ 163,800.00	\$ 109,549.20	Midtown Drive Connector Road
20240814	1040-80-1243-54500-	KIMLEY-HORN AND ASSOCIATES INC.	\$ 123,365.00	\$ 69,722.50	LI Channelized Right Turn Lane
20240609	1040-80-1243-54500-	WSP USA INC	\$ 194,445.00	\$ 65,593.04	Joe Frazier Road Corridor Study
20231131	1040-80-1243-54500-	KIMLEY-HORN AND ASSOCIATES INC.	\$ 154,320.00	\$ 3,952.75	Cherry Point Road Widening
20231260	1040-80-1243-54500-	KIMLEY-HORN AND ASSOCIATES INC.	\$ 90,130.00	\$ 29,200.00	SC 462 / SC 170 Intersection Relocation Concept
20231266	1040-80-1243-54500-	MEAD & HUNT INC	\$ 957,940.19	\$ 629,267.98	SC 46 Widening Design
20230970	1040-80-1243-54500-	STANTEC CONSULTING SERVICES, INC	\$ 81,751.77	\$ 8,273.21	Sunset Blvd Traffic Calming Design
20231133	1040-80-1243-54500-	STANTEC CONSULTING SERVICES, INC	\$ 270,574.40	\$ 11,835.53	Reimagine Ribaut Road Master Plan
20240679	1040-80-1250-54300	MOSELEY ARCHITECTS PC	\$ 49,500.00	\$ 7,425.00	Detention Center Gym Conversion
20240200	1040-80-1301-54420	LS3P ASSOCIATES LTD	\$ 1,375,715.00	\$ 496,691.15	PW Campus A&E
20240399	1040-80-1310-54420	BEAUFORT DESIGN BUILD LLC	\$ 46,200.00	\$ 11,200.00	R/O 20230913 Detention Center Facade Repairs
20241220	1040-80-1330-54200-	TEMPLE, INC.	\$ 7,435.22	\$ 7,435.22	Traffic Camera Cabinet Midtown Dr/PI Gateway
20241223	1040-80-1330-54200-	UTILITY LINES CONSTRUCTION SERVICES, LLC	\$ 28,540.77	\$ 28,540.77	Traffic Camera Installation
20241229	1040-80-1330-54200-	UTILITY LINES CONSTRUCTION SERVICES, LLC	\$ 44,651.60	\$ 44,651.60	Replace (5) Traffic Camera Lowering Devices
20241293	1040-80-1330-54200-	TEMPLE, INC.	\$ 14,391.50	\$ 14,391.50	Update Battery Backup Equipment (5) Traffic Cameras
20241141	1040-80-1330-54420	EATON CORPORATION	\$ 22,054.00	\$ 5,935.00	LEC UPS BATTERY REPLACEMENT AND SERVICE AGREEMENT
20240082	1040-80-1330-54420	JH HIERS CONSTRUCTION LLC	\$ 147,386.00	\$ 3,225.00	Charles Lind Brown Drainage
20241279	1040-80-1330-54420	HERALD OFFICE SYSTEMS	\$ 5,898.50	\$ 5,898.50	Admin Bldg Break Room FFE
20230406	1040-80-1330-54420	BEAUFORT DESIGN BUILD LLC	\$ 32,040.92	\$ 2,638.72	Admin Building Renovations A&E
20241180	1040-80-1330-54420	CERTAPRO PAINTERS OF HILTON HEAD	\$ 4,988.70	\$ 997.74	2700 WADDELL ROAD - PAINTING
20241299	1040-80-1330-54420	CREATIVE INTERIORS	\$ 8,952.01	\$ 8,952.01	Register of Deeds Record Rm Reno-Flooring
20241278	1040-80-1330-54420	HERALD OFFICE SYSTEMS	\$ 7,067.22	\$ 7,067.22	Register of Deeds Record Room FFE
20241337	1040-80-1330-54420	G2GC, LLC	\$ 29,934.76	\$ 29,934.76	ROD RECORD ROOM DEMO PAINT AND WALLS
20240978	1040-80-1600-54200	PARAGON INC OF SOUTH CAROLINA LLC	\$ 409,420.00	\$ 409,420.00	Buckwalter Rec Center Generator
20241358	1040-80-1600-54420	STEED PAVING*	\$ 118,500.00	\$ 118,500.00	Shell Point Park Walking Trail
20240071	1040-80-1600-54420	MECHANICAL ENGINEERING CONSULTING ASSOC INC	\$ 6,850.00	\$ 6,850.00	Bluffton Rec Center Renovation
20240216	1040-80-1600-54420	STEWART ENGINEERING INC	\$ 19,000.00	\$ 5,500.00	Bluffton Rec. Phase II Design - Structural
20240428	1040-80-1600-54420	ETI ENGINEERING LLC	\$ 9,965.00	\$ 4,765.00	Bluffton Recreation Center Renovation
20241036	1040-80-1600-54420	BEAUFORT CONSTRUCTION OF SC LLC	\$ 2,002,000.00	\$ 1,969,293.10	MC Riley Pool Enclosure and Climate Control
20230781	1040-80-1600-54420	RMF ENGINEERING, INC.	\$ 41,250.00	\$ 33,478.82	MEP for the MCRiley pool (HVAC Replacement)
20230784	1040-80-1600-54420	HORD, COPLAN, & MACHT, INC	\$ 42,380.80	\$ 14,409.72	McRiley Indoor Pools A&E
20230853	1040-80-1600-54420	THE LANDPLAN GROUP SOUTH INC	\$ 49,995.00	\$ 8,275.00	Southside Park Sie Improvement Civil Engineering
20231162	1040-80-1600-54420	JEFF LEWIS AIA ARCHITECT	\$ 22,000.00	\$ 2,000.00	Bluffton Rec Ctr. Design Phase II Architecture Services

Total Fund 1040/4000 Carryover POs

\$ 4,545,240.86

Fund Summaries

RECOMMENDED MILLAGE 2025
FISCAL YEAR '25 VALUE OF MIL \$2,705,000
FISCAL YEAR '24 VALUE OF A MIL \$2,650,000

	<u>CURRENT</u>	<u>PROPOSED FOR FY '25</u>	<u>FY '24 REVENUE</u>	<u>FY '25 REVENUE</u>	<u>INCREASE/DECREASE IN REVENUE OVER FY '24</u>
COUNTY OPERATIONS	42.3	42.3	\$ 112,095,000.00	\$ 114,421,500.00	\$ 2,326,500.00
DEBT SERVICE	3.4	3.2	\$ 9,010,000.00	\$ 8,656,000.00	\$ (354,000.00)
PURCHASE OF REAL PROPERTY(DEBT)	4.4	3	\$ 11,660,000.00	\$ 8,115,000.00	\$ (3,545,000.00) #1
CAPITAL IMPROVEMENTS	2.4	3.2	\$ 6,360,000.00	\$ 8,656,000.00	\$ 2,296,000.00 #2
ECONOMIC DEVELOPMENT	0.3	1.3	\$ 795,000.00	\$ 3,516,500.00	\$ 2,721,500.00
SOLID WASTE	3.7	3.2	\$ 9,805,000.00	\$ 8,656,000.00	\$ (1,149,000.00) #3
INDIGENT CARE BJHCHS	0.4	0.4	\$ 1,060,000.00	\$ 1,082,000.00	\$ 22,000.00
INDIGENT CARE BMH	0.4	0.6	\$ 1,060,000.00	\$ 1,623,000.00	\$ 563,000.00 #4
HIGHER EDUCATION	<u>2.2</u>	<u>2.3</u>	\$ 5,830,000.00	\$ 6,221,500.00	\$ 391,500.00 #5
	59.5	59.5			

#1: EXCESS FUNDS IN FUND BALANCE; ONE MIL TO TRANSFER TO ECONOMIC DEVELOPMENT FUND TO PURCHASE PROPERTY TO DEVELOP SITE FOR GROWTH AND FUTURE TAX REVENUE

#2: INCREASED BY .8 MIL TO SUPPORT INCREASED CAPITAL PROJECTS - .5 MIL FROM SOLID WASTE AND .3 FROM DEBT PURCH. REAL PROPERTY

#3: MOVED TO CAPITAL IMPROVEMENTS FUND

#4: INCREASE BY .2 TO SUPPORT \$10M CAPITAL REQUEST

#5: INCREASE BY .1 TO SUPPORT \$6M COMMITMENT TO TCL FOR WORKFORCE DEVELOPMENT CENTER

3 - 1 FY 25 FUND 1000 GENERAL FUND SNAPSHOT REV Item 8 p34

DEPARTMENT	2025 PENDING Budget	% CHANGE FROM PY	2024 Revised Budget	2023 Actuals
VETERAN'S AFFAIRS	\$355,616.00	88.85%	\$188,305.00	\$201,579.33
PASSIVE PARKS	\$544,532.00	75.25%	\$310,723.00	\$0.00
DIRECT SUBSIDIES	\$2,316,592.00	66.83%	\$1,388,590.00	\$1,374,052.59
PURCHASING	\$423,894.00	49.32%	\$283,881.00	\$264,382.21
GARAGE	\$3,190,279.00	37.25%	\$2,324,500.00	\$2,626,392.00
COUNTY ATTORNEY	\$1,557,526.00	36.46%	\$1,141,364.00	\$1,043,784.82
BUILDING CODES	\$2,022,646.00	32.67%	\$1,524,622.00	\$1,554,562.96
BROADCAST SERVICES	\$953,664.00	27.48%	\$748,062.00	\$512,999.13
REGISTER OF DEEDS	\$589,960.00	27.44%	\$462,935.00	\$430,705.36
PUBLIC WORKS	\$5,026,144.00	27.07%	\$3,955,376.00	\$4,387,634.09
FAMILY COURT	\$693,495.00	25.70%	\$551,708.00	\$498,841.47
PLANNING AND ZONING	\$1,287,287.00	24.28%	\$1,035,762.00	\$1,038,427.52
LIBRARY ADMINISTRATION	\$5,950,614.00	23.54%	\$4,816,716.00	\$4,394,154.32
GIS	\$3,216,288.00	23.51%	\$2,604,000.00	\$2,069,988.52
EMS	\$14,016,190.00	22.44%	\$11,446,971.00	\$11,259,789.00
VOTER REGISTRATION AND ELECTIONS	\$1,778,118.00	22.21%	\$1,454,953.00	\$1,108,993.97
PAR	\$6,304,619.00	20.69%	\$5,223,888.00	\$4,569,364.17
CORONER	\$1,132,098.00	17.92%	\$960,050.00	\$886,136.35
TRAFFIC OPERATION	\$447,967.00	11.76%	\$400,813.00	\$351,020.75
MIS	\$6,250,654.00	11.14%	\$5,624,343.00	\$5,098,244.31
CLERK OF COURT	\$1,212,346.00	9.73%	\$1,104,882.00	\$1,026,930.21
HUMAN RESOURCES	\$1,197,856.00	8.84%	\$1,100,537.00	\$878,590.34
MOSQUITO CONTROL	\$1,892,360.00	8.73%	\$1,740,477.00	\$1,617,287.00
AUDITOR	\$1,591,532.00	8.49%	\$1,466,995.00	\$1,274,328.11
RECORDS MANAGEMENT	\$635,938.00	7.32%	\$592,566.00	\$515,708.89
PROBATE JUDGE	\$1,518,352.00	6.41%	\$1,426,860.00	\$1,082,096.72
RISK MANAGEMENT	\$4,478,687.00	5.40%	\$4,249,306.00	\$3,389,073.28
MASTER IN EQUITY	\$461,244.00	5.26%	\$438,203.00	\$395,753.17
ASSESSOR	\$2,616,928.00	4.96%	\$2,493,247.00	\$2,177,705.73
DETENTION CENTER	\$7,424,193.00	4.95%	\$7,073,880.00	\$6,505,150.81
LEGISLATIVE DELEGATION	\$62,052.00	4.92%	\$59,142.00	\$54,937.53
SHERIFF ADMIN	\$32,410,607.00	4.01%	\$31,161,748.00	\$29,308,172.50
ANIMAL SERVICES	\$1,305,222.00	3.57%	\$1,260,200.00	\$1,301,384.59
NON DEPARTMENTAL	\$16,589,199.00	1.75%	\$16,303,184.00	\$10,527,593.16
MAGISTRATE	\$2,522,426.00	2.38%	\$2,463,701.00	\$2,327,291.99
TREASURER	\$2,378,708.00	0.58%	\$2,365,075.00	\$1,863,649.13
SOLICITOR'S OFFICE	\$1,785,473.00	5.00%	\$1,700,450.00	\$1,700,450.00
TOGETHER FOR BEAUFORT	\$398,000.00	0.00%	\$398,000.00	\$398,000.00
FACILITIES MANAGEMENT	\$6,580,407.00	-0.66%	\$6,624,419.00	\$6,661,171.15
ENGINEERING	\$869,968.00	-1.56%	\$883,767.00	\$704,414.73
COMMUNICATIONS AND ACCOUNTABILITY	\$430,502.00	-7.61%	\$465,976.00	\$450,129.33
COUNTY ADMINISTRATOR	\$1,867,356.00	-12.33%	\$2,130,074.00	\$2,091,857.64
FINANCE	\$1,507,071.00	-8.14%	\$1,640,584.00	\$1,495,098.01
CAPITAL PROJECTS	\$716,581.00	-28.95%	\$1,008,620.00	\$534,864.47
NON DEPARTMENTAL	\$5,272,733.00	-39.45%	\$8,707,370.00	\$27,603,337.45
COUNTY COUNCIL	\$1,088,091.00	-77.80%	\$4,902,198.00	\$7,837,268.75

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 GENERAL FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
PROPERTY TAXES					
1000-10-0000-41010	CURRENT TAXES	\$103,721,500.00	3.27%	\$100,434,000.00	\$89,508,732.62
1000-10-0000-41020	DELINQUENT TAXES	\$2,550,000.00	21.43%	\$2,100,000.00	\$2,519,912.97
1000-10-0000-41030	AUTOMOBILE TAXES	\$8,150,000.00	7.24%	\$7,600,000.00	\$8,031,076.40
1000-10-0000-41040	3% & 7% PENALTIES ON TAX	\$478,000.00	-4.40%	\$500,000.00	\$477,217.65
1000-10-0000-41050	5% PENALTIES ON TAXES	\$675,000.00	3.85%	\$650,000.00	\$636,795.59
TOTAL PROPERTY TAXES		\$115,574,500.00	3.86%	\$111,284,000.00	\$101,173,735.23
LICENSE AND PERMITS					
1000-10-0000-42010	BUILDING PERMITS	\$1,800,000.00	12.22%	\$1,604,000.00	\$1,861,551.65
1000-10-0000-42020	ELECTRICIANS' LICENSES	\$0.00	0.00%	\$0.00	\$3.00
1000-10-0000-42030	MOBILE HOME PERMITS	\$21,000.00	5.00%	\$20,000.00	\$20,105.00
1000-10-0000-42040	MARRIAGE LICENSES	\$65,000.00	0.00%	\$65,000.00	\$62,960.00
1000-10-0000-42060	SHERIFF COPPER PERMITS	\$500.00	100.00%	\$250.00	\$250.00
1000-10-0000-42200	CABLE TV FRANCHISES	\$325,000.00	16.07%	\$280,000.00	\$331,724.46
1000-10-0000-42300	BUSINESS LICENSE	\$2,500,000.00	25.00%	\$2,000,000.00	\$3,361,017.50
1000-10-0000-42310	ALCOHOL BEVERAGE LICENSE	\$100,000.00	33.33%	\$75,000.00	\$118,650.00
TOTAL LICENSE AND PERMITS		\$4,811,500.00	18.97%	\$4,044,250.00	\$5,756,261.61
INTERGOVERNMENTAL					
1000-10-0000-43015	HOMESTEAD EXEMPTION, ETC	\$2,075,000.00	2.47%	\$2,025,000.00	\$2,074,840.49
1000-10-0000-43020	MERCHANTS INVENTORY TAX	\$186,308.00	-1.94%	\$190,000.00	\$186,308.92
1000-10-0000-43021	MANUFACTURER TAX EXEMPT PROGRM	\$300,000.00	20.00%	\$250,000.00	\$277,616.08
1000-10-0000-43022	MOTOR CARRIER PAYMENTS	\$225,000.00	-6.25%	\$240,000.00	\$255,666.04
1000-10-0000-43040	PAYMENTS IN LIEU OF TAXES	\$93,000.00	-7.00%	\$100,000.00	\$92,068.41
1000-10-0000-43041	PYMT IN LIEU OF - FEDERAL	\$9,734.00	-35.11%	\$15,000.00	\$9,734.69
1000-10-0000-43051	LOCAL ASSESSMENT FEE	\$6,571.00	31.42%	\$5,000.00	\$6,571.62
1000-10-0000-43200	VETERANS OFFICER STIPEND	\$6,073.00	2.53%	\$5,923.00	\$5,783.57
1000-10-0000-43210	STATE E-911 REVENUE	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-43230	VOTER REG/ELEC STIPENDS	\$13,500.00	0.00%	\$13,500.00	\$11,613.99
1000-10-0000-43238	VOTER REG. STATE REIMB.	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-43250	SALARY SUP'LMTS FR STATE	\$62,000.00	37.78%	\$45,000.00	\$54,862.00
1000-10-0000-43260	STATE AID TO LIBRARIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-43290	POLL'TN CNTRL PEN FR STAT	\$15,000.00	650.00%	\$2,000.00	\$1,750.00
1000-10-0000-43310	STATE AID TO SUBDIVISIONS	\$8,775,788.00	5.06%	\$8,353,438.00	\$7,611,652.85
1000-10-0000-43770	STATE GRANT FUNDS	\$34,782.00	0.00%	\$34,783.00	\$34,782.60
1000-10-0000-43780	FEDERAL GRANT FUNDS	\$0.00	-100.00%	\$200,000.00	\$0.00
TOTAL INTERGOVERNMENTAL		\$11,802,756.00	2.81%	\$11,479,644.00	\$10,623,251.26
CHARGES FOR SERVICE					
1000-10-0000-44010	3% COMM ON DOC STAMPS RMC	\$0.00	-100.00%	\$450,000.00	\$0.00
1000-10-0000-44020	COUNTY RECORDING FEES-RMC	\$8,000,000.00	37.93%	\$5,800,000.00	\$7,565,055.33
1000-10-0000-44030	COUNTY STAMP FEES-RMC	\$0.00	-100.00%	\$1,300,000.00	\$0.00
1000-10-0000-44040	COLLECT CO XFER FEES-RMC	\$0.00	-100.00%	\$60,000.00	\$0.00
1000-10-0000-44050	COPY AND SERVICE FEES-RMC	\$2,500.00	0.00%	\$0.00	\$0.00
1000-10-0000-44070	MISCELLANEOUS FEE	\$15,000.00	160.87%	\$5,750.00	\$5,632.32
1000-10-0000-44100	SHERIFF'S FEES	\$40,000.00	0.00%	\$40,000.00	\$35,284.97
1000-10-0000-44110	PROBATE FEES	\$610,000.00	0.00%	\$610,000.00	\$665,012.12
1000-10-0000-44120	PROBATE ADVERTISING FEES	\$23,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-44130	PROBATE COPY FEES	\$20,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-44140	MAGISTRATE CIVIL FEES	\$175,000.00	0.76%	\$173,678.00	\$174,389.35
1000-10-0000-44150	CLERK OF CT FILING FEES	\$110,000.00	0.00%	\$110,000.00	\$115,899.71
1000-10-0000-44160	CLERK OF CT COPY FEES	\$17,000.00	0.00%	\$17,000.00	\$18,947.00
1000-10-0000-44170	FAMILY COURT FEES	\$250,000.00	0.81%	\$248,000.00	\$257,224.02
1000-10-0000-44190	MASTER IN EQUITY FEES	\$100,000.00	-9.09%	\$110,000.00	\$90,291.97
1000-10-0000-44200	TREASURER'S FEES	\$24,000.00	33.33%	\$18,000.00	\$22,859.60
1000-10-0000-44205	TREASURER'S MISC FEES	\$16,000.00	0.00%	\$16,000.00	\$19,353.48
1000-10-0000-44220	EMERGENCY MEDICAL FEES	\$5,100,000.00	37.84%	\$3,700,000.00	\$5,087,926.65
1000-10-0000-44225	EMS - COPY FEES	\$10,000.00	0.00%	\$10,000.00	\$9,444.20
1000-10-0000-44230	WASTE DISPOSAL FEES	\$0.00	0.00%	\$0.00	\$0.00

3 - 2 FY 25 FUND 1000 GENERAL FUND rev 6.10.24

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-0000-44260	D S O FEES	\$125,000.00	47.06%	\$85,000.00	\$111,194.39
1000-10-0000-44280	ANIMAL SHELTER FEES	\$5,000.00	-50.00%	\$10,000.00	\$9,205.27
1000-10-0000-44370	REZONING APPLICATION FEES	\$0.00	-100.00%	\$2,000.00	\$0.00
1000-10-0000-44375	CRB - APPLICATION FEES	\$13,500.00	170.00%	\$5,000.00	\$13,169.16
1000-10-0000-44700	SHERIFF'S SRVCS-TOWN H H	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-44760	PAYROLL SERVICES-OTHERS	\$13,172.00	-1.38%	\$13,356.00	\$13,944.00
1000-10-0000-44780	CREDIT CARD FEES	\$1,000.00	-56.52%	\$2,300.00	\$2,297.53
1000-10-1060-44070	MISCELLANEOUS FEE	\$10,000.00	0.00%	\$0.00	\$15,000.00
1000-10-1102-44510	VIDEO PRODUCTION	\$90,000.00	0.00%	\$90,000.00	\$97,580.00
1000-20-1201-44070-	MISCELLANEOUS FEE	\$1,375.00	0.00%	\$0.00	\$0.00
1000-20-1201-44070-SHSEC	MISCELLANEOUS FEE	\$75,000.00	0.00%	\$0.00	\$0.00
1000-20-1201-44070-TSA	MISCELLANEOUS FEE	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-44483	PROJECT INCOME	\$3,000.00	0.00%	\$0.00	\$2,779.50
1000-60-1600-44400-	SPORTS FEES	\$500,000.00	6.19%	\$533,000.00	\$175,729.85
1000-60-1600-44420-	AQUATICS CLASS	\$12,000.00	0.00%	\$12,000.00	\$14,051.00
1000-60-1600-44430-	RENTALS	\$52,000.00	40.54%	\$37,000.00	\$22,955.00
1000-60-1600-44440-	SPONSORSHIP	\$26,000.00	0.00%	\$26,000.00	\$7,325.00
1000-60-1600-44449-	SUMMER CAMP	\$60,000.00	114.29%	\$28,000.00	\$61,200.00
1000-60-1600-44450-	AQUATIC ADMISSIONS	\$50,000.00	49.25%	\$33,500.00	\$35,085.28
1000-60-1600-44472-	PROGRAM/RECREATION FEE	\$35,000.00	0.00%	\$0.00	\$0.00
1000-60-1600-44472-SENIO	PROGRAM/RECREATION FEE	\$355,000.00	0.00%	\$355,000.00	\$94,580.44
1000-60-1600-44480-	TICKET SALES	\$5,000.00	0.00%	\$0.00	\$0.00
1000-60-1600-44483-	PROJECT INCOME	\$2,100.00	0.00%	\$0.00	\$0.00
TOTAL CHARGES FOR SERVICE		\$15,946,647.00	14.72%	\$13,900,584.00	\$14,743,417.14
FINES AND FORFEITURES					
1000-10-0000-45010	GENERAL SESSIONS FINES	\$15,000.00	42.86%	\$10,500.00	\$15,107.14
1000-10-0000-45020	DRUG FINES - GEN SESSIONS	\$2,000.00	0.00%	\$2,000.00	\$2,061.01
1000-10-0000-45030	GENERAL SESSIONS-VICTIMS PROGR	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-45100	MAGISTRATE FINES	\$542,500.00	0.00%	\$542,500.00	\$535,469.44
1000-10-0000-45200	LIBRARY FINES	\$40,000.00	0.00%	\$40,000.00	\$47,620.99
1000-10-0000-45600	LATE PENALTIES - BUS LICENSE	\$160,000.00	60.00%	\$100,000.00	\$102,474.92
1000-20-1201-45400-SHRFF	DRUG SEIZURE FORFEITURES	\$0.00	0.00%	\$0.00	\$18,252.97
TOTAL FINES AND FORFEITURES		\$759,500.00	9.28%	\$695,000.00	\$720,986.47
INTEREST					
1000-10-0000-46010	INTEREST ON INVESTMENTS	\$2,150,000.00	257.44%	\$601,500.00	\$1,167,677.64
1000-10-0000-46020	UNREALIZED GAIN/LOSSES	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTEREST		\$2,150,000.00	257.44%	\$601,500.00	\$1,167,677.64
MISCELLANEOUS					
1000-10-0000-47010	MISCELLANEOUS REVENUES	\$250,000.00	257.14%	\$70,000.00	\$294,220.37
1000-10-0000-47010-PRDED	MISCELLANEOUS REVENUES	\$1,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-47210	RENTAL CO PROPERTY	\$52,000.00	73.33%	\$30,000.00	\$38,897.58
1000-10-0000-47400	SALE OF COUNTY PROPERTY	\$200,000.00	0.00%	\$200,000.00	\$260,676.80
1000-10-0000-47410	SALE OF RECYCLABLES	\$0.00	0.00%	\$0.00	\$27.99
1000-10-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$24,462.49
1000-10-1115-47010-INSUR	MISCELLANEOUS REVENUES	\$35,000.00	0.00%	\$0.00	\$0.00
1000-10-1103-47010-LEGAL	MISCELLANEOUS REVENUES	\$400,000.00	0.00%	\$0.00	\$0.00
1000-10-1152-47010-GIS	MISCELLANEOUS REVENUES	\$2,000.00	0.00%	\$0.00	\$0.00
1000-10-3500-47010-	MISCELLANEOUS REVENUES	\$10,000.00	0.00%	\$0.00	\$0.00
1000-10-3500-47010-INSUR	MISCELLANEOUS REVENUES	\$500,000.00	0.00%	\$0.00	\$0.00
1000-20-1201-47010-	MISCELLANEOUS REVENUES	\$4,300.00	0.00%	\$0.00	\$0.00
1000-20-1201-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-47500-	TRUST FUNDS RECEIVED	\$0.00	-100.00%	\$367,918.00	\$13,897.41
1000-20-1201-47600-LIFES	DONATIONS	\$1,000.00	100.00%	\$500.00	\$7,451.79
1000-60-1600-47020-	CONCESSIONS	\$15,000.00	0.00%	\$0.00	\$0.00
TOTAL MISCELLANEOUS		\$1,470,300.00	119.97%	\$668,418.00	\$639,634.43
OTHER FINANCING SOURCES					
1000-10-0000-48910	CONT FROM PR YR FUND BAL	\$2,726,812.00	-35.46%	\$4,225,000.00	\$0.00
1000-10-0000-49100	TRANSFER IN	\$1,630,000.00	20.13%	\$1,356,902.00	\$3,333,284.02
TOTAL OTHER REVENUE		\$4,356,812.00	-21.95%	\$5,581,902.00	\$3,333,284.02
TOTAL REVENUE		\$156,872,015.00		\$148,255,298.00	\$138,158,247.80

3 - 2 FY 25 FUND 1000 GENERAL FUND rev 6.10.24

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
EXPENDITURES					
NON DEPARTMENTAL					
1000-10-0000-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-50160	TORT LIABILITY INSURANCE	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51010	PRINTING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51030	POSTAGE	\$80,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-51050	TELEPHONE/COMMUNICATION	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51150	RENTALS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51300-	VEHICLE MAINT SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51320	TRAINING & CONFERENCES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-51990	MISC. EXPENDITURES	\$100,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-52010	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-55000	DIRECT SUBSIDIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-0000-57999-	LOCAL GRANT MATCH	\$100,000.00	0.00%	\$0.00	\$0.00
1000-10-0000-59100	TRANSFER OUT	\$4,992,733.00	-42.66%	\$8,707,370.00	\$27,603,337.45
TOTAL NON DEPARTMENTAL		\$5,272,733.00	-39.45%	\$8,707,370.00	\$27,603,337.45
COUNTY COUNCIL					
1000-10-1000-50011	STIPEND	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-50020	SALARIES AND WAGES	\$546,299.00	1.38%	\$538,870.00	\$508,446.90
1000-10-1000-50060	OVERTIME	\$2,000.00	0.00%	\$2,000.00	\$1,310.53
1000-10-1000-50100	EMPLOYER FICA	\$33,995.00	1.37%	\$33,534.00	\$30,363.83
1000-10-1000-50110	EMPLOYER MEDICARE	\$7,950.00	1.36%	\$7,843.00	\$7,101.23
1000-10-1000-50120	EMPLOYER SC RETIREMENT	\$101,764.00	7.39%	\$94,765.00	\$84,072.56
1000-10-1000-50130	EMPLOYER PO RETIREMENT	\$6,433.00	0.00%	\$6,433.00	\$5,893.46
1000-10-1000-51000	ADVERTISING	\$3,000.00	56.58%	\$1,916.00	\$2,700.13
1000-10-1000-51010	PRINTING	\$500.00	-64.39%	\$1,404.00	\$2,597.66
1000-10-1000-51030	POSTAGE	\$250.00	346.43%	\$56.00	\$134.39
1000-10-1000-51042	HH POLICE FEES	\$3,500.00	14.64%	\$3,053.00	\$0.00
1000-10-1000-51150	RENTALS	\$900.00	20.00%	\$750.00	\$695.64
1000-10-1000-51160	PROFESSIONAL SERVICES	\$80,000.00	33.33%	\$60,000.00	\$55,320.65
1000-10-1000-51162	LEGAL SERVICES	\$0.00	0.00%	\$0.00	(\$827.20)
1000-10-1000-51170	NON-PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-51310	DUES & SUBSCRIPTIONS	\$55,000.00	0.00%	\$55,000.00	\$47,754.67
1000-10-1000-51320	TRAINING & CONFERENCES	\$25,000.00	-15.20%	\$29,482.00	\$20,337.77
1000-10-1000-51323	MILEAGE & SUBSISTENCE	\$13,500.00	4.84%	\$12,877.00	\$12,579.34
1000-10-1000-51990	MISC. EXPENDITURES	\$0.00	-100.00%	\$193.00	(\$70,202.50)
1000-10-1000-52010	SUPPLIES & MATERIALS	\$8,000.00	-42.54%	\$13,922.00	\$9,305.93
1000-10-1000-52500	FUELS/LUBRICANTS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$100.00	\$0.00
1000-10-1000-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-54400	LAND ACQUISITION	\$0.00	-100.00%	\$3,600,000.00	\$6,948,759.00
1000-10-1000-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-55000	DIRECT SUBSIDIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-56000	GENERAL CONTINGENCY	\$200,000.00	-54.55%	\$440,000.00	\$170,924.76
1000-10-1000-56010	PAYROLL CONTINGENCY	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1000-57999	LOCAL GRANT MATCH	\$0.00	0.00%	\$0.00	\$0.00
TOTAL COUNTY COUNCIL		\$1,088,091.00	-77.80%	\$4,902,198.00	\$7,837,268.75
AUDITOR					
1000-10-1010-50020	SALARIES AND WAGES	\$1,061,184.00	9.68%	\$967,490.00	\$896,134.59
1000-10-1010-50060	OVERTIME	\$6,000.00	0.00%	\$6,000.00	\$4,016.49
1000-10-1010-50100	EMPLOYER FICA	\$66,165.00	9.96%	\$60,170.00	\$54,571.03
1000-10-1010-50110	EMPLOYER MEDICARE	\$15,474.00	9.96%	\$14,072.00	\$12,762.58
1000-10-1010-50120	EMPLOYER SC RETIREMENT	\$198,069.00	9.96%	\$180,123.00	\$155,187.03
1000-10-1010-51000	ADVERTISING	\$1,000.00	0.00%	\$1,000.00	\$0.00
1000-10-1010-51010	PRINTING	\$12,000.00	0.00%	\$12,000.00	\$8,568.80
1000-10-1010-51030	POSTAGE	\$32,640.00	0.00%	\$32,640.00	\$38,702.98

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-1010-51150	RENTALS	\$2,500.00	0.00%	\$2,500.00	\$1,100.16
1000-10-1010-51160	PROFESSIONAL SERVICES	\$150,000.00	9.49%	\$137,000.00	\$74,702.68
1000-10-1010-51310	DUES & SUBSCRIPTIONS	\$9,000.00	-21.74%	\$11,500.00	\$8,057.58
1000-10-1010-51320	TRAINING & CONFERENCES	\$15,000.00	0.00%	\$15,000.00	\$2,218.02
1000-10-1010-52010	SUPPLIES & MATERIALS	\$22,500.00	-18.18%	\$27,500.00	\$18,306.17
TOTAL AUDITOR		\$1,591,532.00	8.49%	\$1,466,995.00	\$1,274,328.11
TREASURER					
1000-10-1020-50020	SALARIES AND WAGES	\$1,045,304.00	4.48%	\$1,000,465.00	\$914,196.16
1000-10-1020-50060	OVERTIME	\$15,000.00	0.00%	\$15,000.00	\$16,751.93
1000-10-1020-50100	EMPLOYER FICA	\$65,738.00	4.67%	\$62,808.00	\$55,890.49
1000-10-1020-50110	EMPLOYER MEDICARE	\$15,374.00	4.66%	\$14,689.00	\$13,070.92
1000-10-1020-50120	EMPLOYER SC RETIREMENT	\$196,792.00	4.67%	\$188,018.00	\$162,057.93
1000-10-1020-51000	ADVERTISING	\$25,000.00	0.00%	\$25,000.00	\$17,347.21
1000-10-1020-51010	PRINTING	\$86,000.00	0.00%	\$86,000.00	\$83,801.45
1000-10-1020-51030	POSTAGE	\$190,000.00	-1.04%	\$192,000.00	\$158,744.51
1000-10-1020-51120	EQUIPMENT MAINTENANCE	\$500.00	426.32%	\$95.00	\$0.00
1000-10-1020-51150	RENTALS	\$3,000.00	0.00%	\$3,000.00	\$2,790.24
1000-10-1020-51160	PROFESSIONAL SERVICES	\$65,000.00	0.00%	\$65,000.00	\$45,105.83
1000-10-1020-51310	DUES & SUBSCRIPTIONS	\$11,000.00	0.00%	\$11,000.00	\$9,808.27
1000-10-1020-51320	TRAINING & CONFERENCES	\$30,000.00	0.00%	\$30,000.00	\$38,193.28
1000-10-1020-52010	SUPPLIES & MATERIALS	\$20,000.00	-20.00%	\$25,000.00	\$14,314.09
1000-10-1020-52600	NON-CAP EQUIPMENT	\$10,000.00	0.00%	\$10,000.00	\$265.48
1000-10-1020-57900	CREDIT CARD FEES	\$300,000.00	-14.29%	\$350,000.00	\$252,534.58
1000-10-1020-57910	BANK FEES	\$300,000.00	4.53%	\$287,000.00	\$78,776.76
TOTAL TREASURER		\$2,378,708.00	0.58%	\$2,365,075.00	\$1,863,649.13
CLERK OF COURT					
1000-10-1030-50020	SALARIES AND WAGES	\$690,394.00	13.84%	\$606,435.00	\$605,975.32
1000-10-1030-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1030-50100	EMPLOYER FICA	\$42,804.00	13.84%	\$37,599.00	\$35,950.19
1000-10-1030-50110	EMPLOYER MEDICARE	\$10,011.00	13.85%	\$8,793.00	\$8,407.67
1000-10-1030-50120	EMPLOYER SC RETIREMENT	\$128,137.00	13.84%	\$112,555.00	\$105,221.05
1000-10-1030-51010	PRINTING	\$7,000.00	0.00%	\$7,000.00	\$3,434.93
1000-10-1030-51030	POSTAGE	\$21,000.00	0.00%	\$21,000.00	\$16,351.64
1000-10-1030-51050	TELEPHONE/COMMUNICATION	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1030-51110	MAINTENANCE CONTRACTS	\$25,000.00	0.00%	\$25,000.00	\$20,651.61
1000-10-1030-51120	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1030-51150	RENTALS	\$7,500.00	0.00%	\$7,500.00	\$2,914.48
1000-10-1030-51160	PROFESSIONAL SERVICES	\$6,000.00	0.00%	\$6,000.00	\$0.00
1000-10-1030-51310	DUES & SUBSCRIPTIONS	\$2,500.00	0.00%	\$2,500.00	\$300.00
1000-10-1030-51320	TRAINING & CONFERENCES	\$2,000.00	33.33%	\$1,500.00	\$200.11
1000-10-1030-51340	JURORS/WITNESS FEES	\$260,000.00	0.00%	\$260,000.00	\$220,675.92
1000-10-1030-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1030-52010	SUPPLIES & MATERIALS	\$9,000.00	12.50%	\$8,000.00	\$6,847.29
1000-10-1030-52600	NON-CAP EQUIPMENT	\$500.00	0.00%	\$500.00	\$0.00
TOTAL CLERK OF COURT		\$1,212,346.00	9.73%	\$1,104,882.00	\$1,026,930.21
FAMILY COURT					
1000-10-1031-50020	SALARIES AND WAGES	\$503,759.00	26.95%	\$396,805.00	\$386,924.36
1000-10-1031-50100	EMPLOYER FICA	\$31,233.00	26.95%	\$24,602.00	\$23,337.72
1000-10-1031-50110	EMPLOYER MEDICARE	\$7,305.00	26.96%	\$5,754.00	\$5,458.01
1000-10-1031-50120	EMPLOYER SC RETIREMENT	\$93,498.00	26.95%	\$73,647.00	\$67,257.04
1000-10-1031-51010	PRINTING	\$6,200.00	0.00%	\$6,200.00	\$1,836.30
1000-10-1031-51030	POSTAGE	\$8,500.00	0.00%	\$8,500.00	\$858.14
1000-10-1031-51110	MAINTENANCE CONTRACTS	\$8,000.00	700.00%	\$1,000.00	\$417.50
1000-10-1031-51150	RENTALS	\$15,500.00	0.00%	\$15,500.00	\$3,189.64
1000-10-1031-51160	PROFESSIONAL SERVICES	\$6,000.00	0.00%	\$6,000.00	\$0.00
1000-10-1031-51310	DUES & SUBSCRIPTIONS	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1031-51320	TRAINING & CONFERENCES	\$1,950.00	0.00%	\$1,950.00	\$0.00
1000-10-1031-52010	SUPPLIES & MATERIALS	\$11,000.00	0.00%	\$11,000.00	\$7,213.90
1000-10-1031-52600	NON-CAP EQUIPMENT	\$0.00	0.00%	\$0.00	\$2,244.86
1000-10-1031-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1031-57910	BANK FEES	\$50.00	-80.00%	\$250.00	\$104.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
TOTAL FAMILY COURT		\$693,495.00	25.70%	\$551,708.00	\$498,841.47
PROBATE JUDGE					
1000-10-1040-50020	SALARIES AND WAGES	\$1,091,122.00	4.65%	\$1,042,596.00	\$793,853.24
1000-10-1040-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1040-50100	EMPLOYER FICA	\$67,650.00	4.65%	\$64,641.00	\$47,358.13
1000-10-1040-50110	EMPLOYER MEDICARE	\$15,821.00	4.65%	\$15,118.00	\$11,075.66
1000-10-1040-50120	EMPLOYER SC RETIREMENT	\$178,641.00	6.05%	\$168,442.00	\$128,261.65
1000-10-1040-50130	EMPLOYER PO RETIREMENT	\$27,318.00	9.00%	\$25,063.00	\$12,556.66
1000-10-1040-51000	ADVERTISING	\$5,000.00	66.67%	\$3,000.00	\$38,023.17
1000-10-1040-51000-NTC	ADVERTISING	\$48,000.00	20.00%	\$40,000.00	\$0.00
1000-10-1040-51010	PRINTING	\$10,000.00	25.00%	\$8,000.00	\$5,721.45
1000-10-1040-51030	POSTAGE	\$8,000.00	0.00%	\$8,000.00	\$6,265.86
1000-10-1040-51110	MAINTENANCE CONTRACTS	\$7,000.00	-12.50%	\$8,000.00	\$5,330.00
1000-10-1040-51150	RENTALS	\$2,800.00	12.00%	\$2,500.00	\$1,894.40
1000-10-1040-51310	DUES & SUBSCRIPTIONS	\$8,500.00	0.00%	\$8,500.00	\$4,029.25
1000-10-1040-51320	TRAINING & CONFERENCES	\$30,000.00	50.00%	\$20,000.00	\$19,947.32
1000-10-1040-51340	JURORS/WITNESS FEES	\$5,000.00	#DIV/0!	\$0.00	\$0.00
1000-10-1040-52010	SUPPLIES & MATERIALS	\$10,000.00	25.00%	\$8,000.00	\$7,779.93
1000-10-1040-52600	NON-CAP EQUIPMENT	\$3,500.00	-30.00%	\$5,000.00	\$0.00
TOTAL PROBATE JUDGE		\$1,518,352.00	6.41%	\$1,426,860.00	\$1,082,096.72
CORONER					
1000-10-1060-50020	SALARIES AND WAGES	\$821,310.00	19.90%	\$685,000.00	\$624,966.20
1000-10-1060-50060	OVERTIME	\$0.00	-100.00%	\$5,000.00	\$0.00
1000-10-1060-50100	EMPLOYER FICA	\$50,921.00	19.03%	\$42,780.00	\$37,941.51
1000-10-1060-50110	EMPLOYER MEDICARE	\$11,909.00	19.03%	\$10,005.00	\$8,873.37
1000-10-1060-50120	EMPLOYER SC RETIREMENT	\$100,165.00	-10.67%	\$112,128.00	\$93,392.16
1000-10-1060-50130	EMPLOYER PO RETIREMENT	\$59,818.00	228.00%	\$18,237.00	\$18,263.90
1000-10-1060-51030	POSTAGE	\$800.00	0.00%	\$800.00	\$377.55
1000-10-1060-51110	MAINTENANCE CONTRACTS	\$2,500.00	25.00%	\$2,000.00	\$768.00
1000-10-1060-51150	RENTALS	\$675.00	12.50%	\$600.00	\$673.08
1000-10-1060-51160	PROFESSIONAL SERVICES	\$55,000.00	0.00%	\$55,000.00	\$77,161.74
1000-10-1060-51300	VEHICLE MAINT SERVICES	\$0.00	0.00%	\$0.00	\$1,248.48
1000-10-1060-51310	DUES & SUBSCRIPTIONS	\$2,000.00	100.00%	\$1,000.00	\$275.00
1000-10-1060-51320	TRAINING & CONFERENCES	\$4,500.00	50.00%	\$3,000.00	\$3,716.42
1000-10-1060-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$480.96
1000-10-1060-52010	SUPPLIES & MATERIALS	\$19,000.00	-9.52%	\$21,000.00	\$15,312.71
1000-10-1060-52050	UNIFORMS	\$3,500.00	0.00%	\$3,500.00	\$2,685.27
TOTAL CORONER		\$1,132,098.00	17.92%	\$960,050.00	\$886,136.35
LEGISLATIVE DELEGATION					
1000-10-1070-50020	SALARIES AND WAGES	\$47,541.00	5.10%	\$45,235.00	\$43,685.61
1000-10-1070-50060-	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1070-50100	EMPLOYER FICA	\$2,948.00	5.10%	\$2,805.00	\$2,590.42
1000-10-1070-50110	EMPLOYER MEDICARE	\$689.00	5.03%	\$656.00	\$605.81
1000-10-1070-50120	EMPLOYER SC RETIREMENT	\$8,824.00	5.10%	\$8,396.00	\$7,671.68
1000-10-1070-51000	ADVERTISING	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1070-51010	PRINTING	\$500.00	0.00%	\$500.00	\$0.00
1000-10-1070-51030	POSTAGE	\$300.00	0.00%	\$300.00	\$181.98
1000-10-1070-52010	SUPPLIES & MATERIALS	\$750.00	0.00%	\$750.00	\$202.03
TOTAL LEGISLATIVE DELEGATION		\$62,052.00	4.92%	\$59,142.00	\$54,937.53
MAGISTRATE					
1000-10-1081-50020	SALARIES AND WAGES	\$1,801,213.00	4.45%	\$1,724,465.00	\$1,673,853.71
1000-10-1081-50060	OVERTIME	\$20,000.00	0.00%	\$20,000.00	\$16,358.48
1000-10-1081-50100	EMPLOYER FICA	\$111,676.00	3.25%	\$108,157.00	\$101,509.03
1000-10-1081-50110	EMPLOYER MEDICARE	\$26,303.00	3.98%	\$25,295.00	\$23,739.94
1000-10-1081-50120	EMPLOYER SC RETIREMENT	\$140,438.00	2.72%	\$136,719.00	\$121,816.07
1000-10-1081-50130	EMPLOYER PO RETIREMENT	\$213,496.00	-0.27%	\$214,065.00	\$199,724.92
1000-10-1081-51010	PRINTING	\$7,000.00	0.00%	\$7,000.00	\$3,481.34
1000-10-1081-51030	POSTAGE	\$30,000.00	0.00%	\$30,000.00	\$18,536.47
1000-10-1081-51050	TELEPHONE/COMMUNICATION	\$1,100.00	10.00%	\$1,000.00	\$0.00
1000-10-1081-51110	MAINTENANCE CONTRACTS	\$45,000.00	0.00%	\$45,000.00	\$43,700.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-1081-51150	RENTALS	\$17,000.00	0.00%	\$17,000.00	\$15,243.76
1000-10-1081-51310	DUES & SUBSCRIPTIONS	\$8,200.00	36.67%	\$6,000.00	\$20,497.37
1000-10-1081-51320	TRAINING & CONFERENCES	\$20,000.00	0.00%	\$20,000.00	\$16,981.97
1000-10-1081-51340	JURORS/WITNESS FEES	\$25,000.00	0.00%	\$25,000.00	\$12,224.12
1000-10-1081-52010	SUPPLIES & MATERIALS	\$44,000.00	0.00%	\$44,000.00	\$48,203.52
1000-10-1081-52600	NON-CAP EQUIPMENT	\$12,000.00	-70.00%	\$40,000.00	\$11,421.29
TOTAL MAGISTRATE		\$2,522,426.00	2.38%	\$2,463,701.00	\$2,327,291.99
MASTER IN EQUITY					
1000-10-1090-50020	SALARIES AND WAGES	\$362,847.00	9.32%	\$331,910.00	\$316,236.96
1000-10-1090-50100	EMPLOYER FICA	\$20,750.00	0.84%	\$20,578.00	\$16,527.90
1000-10-1090-50110	EMPLOYER MEDICARE	\$4,853.00	0.83%	\$4,813.00	\$4,396.86
1000-10-1090-50120	EMPLOYER SC RETIREMENT	\$67,344.00	9.32%	\$61,602.00	\$55,535.74
1000-10-1090-51030	POSTAGE	\$600.00	-40.00%	\$1,000.00	\$252.66
1000-10-1090-51150	RENTALS	\$750.00	0.00%	\$750.00	\$0.00
1000-10-1090-51310	DUES & SUBSCRIPTIONS	\$700.00	0.00%	\$700.00	\$408.00
1000-10-1090-51320	TRAINING & CONFERENCES	\$900.00	5.88%	\$850.00	\$409.86
1000-10-1090-52010	SUPPLIES & MATERIALS	\$2,500.00	0.00%	\$2,500.00	\$1,985.19
1000-10-1090-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$13,500.00	\$0.00
TOTAL MASTER IN EQUITY		\$461,244.00	5.26%	\$438,203.00	\$395,753.17
SOLICITOR'S OFFICE					
1000-10-1098-55000	DIRECT SUBSIDIES	\$1,785,473.00	5.00%	\$1,700,450.00	\$1,700,450.00
TOTAL SOLICITOR'S OFFICE		\$1,785,473.00	5.00%	\$1,700,450.00	\$1,700,450.00
COUNTY ADMINISTRATOR					
1000-10-1100-50020	SALARIES AND WAGES	\$1,149,731.00	-22.10%	\$1,475,875.00	\$1,483,582.37
1000-10-1100-50021	SUPPLEMENTAL PAY	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1100-50060	OVERTIME	\$500.00	0.00%	\$500.00	\$37.80
1000-10-1100-50100	EMPLOYER FICA	\$71,314.00	-22.09%	\$91,535.00	\$83,843.37
1000-10-1100-50110	EMPLOYER MEDICARE	\$16,678.00	-22.09%	\$21,407.00	\$21,099.45
1000-10-1100-50120	EMPLOYER SC RETIREMENT	\$213,483.00	-20.55%	\$268,703.00	\$217,952.14
1000-10-1100-50130	EMPLOYER PO RETIREMENT	\$0.00	-100.00%	\$28,120.00	\$47,160.67
1000-10-1100-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1100-51010	PRINTING	\$1,000.00	-13.04%	\$1,150.00	\$348.74
1000-10-1100-51030	POSTAGE	\$250.00	-37.50%	\$400.00	\$55.54
1000-10-1100-51040	LICENSES/PERMITS	\$3,500.00	-0.57%	\$3,520.00	\$312.00
1000-10-1100-51150	RENTALS	\$720.00	0.00%	\$720.00	\$630.00
1000-10-1100-51160	PROFESSIONAL SERVICES	\$112,000.00	55.56%	\$72,000.00	\$62,959.08
1000-10-1100-51310	DUES & SUBSCRIPTIONS	\$9,180.00	0.79%	\$9,108.00	\$9,942.61
1000-10-1100-51320	TRAINING & CONFERENCES	\$65,000.00	-0.59%	\$65,386.00	\$39,245.05
1000-10-1100-51323	MILEAGE & SUBSISTENCE	\$3,000.00	0.00%	\$3,000.00	\$88.19
1000-10-1100-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$649.98
1000-10-1100-52010	SUPPLIES & MATERIALS	\$11,000.00	20.22%	\$9,150.00	\$7,294.89
1000-10-1100-52600	NON-CAP EQUIPMENT	\$10,000.00	100.00%	\$5,000.00	\$1,114.04
1000-10-1100-56000	GENERAL CONTINGENCY	\$200,000.00	168.46%	\$74,500.00	\$115,541.72
TOTAL COUNTY ADMINISTRATOR		\$1,867,356.00	-12.33%	\$2,130,074.00	\$2,091,857.64
COMMUNICATIONS AND ACCOUNTABILITY					
1000-10-1101-50020	SALARIES AND WAGES	\$180,391.00	-24.27%	\$238,210.00	\$232,127.88
1000-10-1101-50060	OVERTIME	\$500.00	0.00%	\$500.00	\$361.97
1000-10-1101-50100	EMPLOYER FICA	\$11,215.00	-24.22%	\$14,800.00	\$14,175.49
1000-10-1101-50110	EMPLOYER MEDICARE	\$2,623.00	-24.21%	\$3,461.00	\$3,315.21
1000-10-1101-50120	EMPLOYER SC RETIREMENT	\$33,573.00	-24.22%	\$44,305.00	\$39,503.34
1000-10-1101-51000	ADVERTISING	\$100,000.00	33.33%	\$75,000.00	\$90,300.50
1000-10-1101-51010	PRINTING	\$4,000.00	300.00%	\$1,000.00	\$0.00
1000-10-1101-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$0.00
1000-10-1101-51160	PROFESSIONAL SERVICES	\$65,000.00	8.33%	\$60,000.00	\$27,532.90
1000-10-1101-51310	DUES & SUBSCRIPTIONS	\$20,000.00	-6.98%	\$21,500.00	\$38,269.56
1000-10-1101-51320	TRAINING & CONFERENCES	\$3,000.00	50.00%	\$2,000.00	\$996.21
1000-10-1101-52010	SUPPLIES & MATERIALS	\$6,000.00	100.00%	\$3,000.00	\$1,829.54
1000-10-1101-52600	NON-CAP EQUIPMENT	\$4,000.00	100.00%	\$2,000.00	\$1,716.73
TOTAL COMMUNICATIONS AND ACCOUNTABILITY		\$430,502.00	-7.61%	\$465,976.00	\$450,129.33

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
BROADCAST SERVICES					
1000-10-1102-50020	SALARIES AND WAGES	\$566,067.00	20.56%	\$469,540.00	\$284,133.07
1000-10-1102-50024	TEMPORARY/SEASONAL SALARIES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1102-50060	OVERTIME	\$10,000.00	0.00%	\$10,000.00	\$13,817.11
1000-10-1102-50100	EMPLOYER FICA	\$35,716.00	20.13%	\$29,731.00	\$18,195.38
1000-10-1102-50110	EMPLOYER MEDICARE	\$8,353.00	20.14%	\$6,953.00	\$4,255.35
1000-10-1102-50120	EMPLOYER SC RETIREMENT	\$106,918.00	20.13%	\$89,003.00	\$52,342.73
1000-10-1102-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1102-51010	PRINTING	\$0.00	0.00%	\$0.00	\$216.00
1000-10-1102-51030	POSTAGE	\$250.00	0.00%	\$250.00	\$164.87
1000-10-1102-51120	EQUIPMENT MAINTENANCE	\$51,160.00	11.50%	\$45,885.00	\$41,294.90
1000-10-1102-51150	RENTALS	\$1,500.00	-50.00%	\$3,000.00	\$1,376.69
1000-10-1102-51160	PROFESSIONAL SERVICES	\$100,000.00	400.00%	\$20,000.00	\$40,248.26
1000-10-1102-51310	DUES & SUBSCRIPTIONS	\$500.00	0.00%	\$500.00	\$408.97
1000-10-1102-51320	TRAINING & CONFERENCES	\$10,000.00	0.00%	\$10,000.00	\$258.62
1000-10-1102-52010	SUPPLIES & MATERIALS	\$15,000.00	0.00%	\$15,000.00	\$7,740.27
1000-10-1102-52600	NON-CAP EQUIPMENT	\$48,200.00	0.00%	\$48,200.00	\$48,546.91
TOTAL BROADCAST SERVICES		\$953,664.00	27.48%	\$748,062.00	\$512,999.13
COUNTY ATTORNEY					
1000-10-1103-50020	SALARIES AND WAGES	\$620,841.00	5.04%	\$591,040.00	\$529,300.86
1000-10-1103-50060	OVERTIME	\$1,000.00	0.00%	\$1,000.00	\$568.73
1000-10-1103-50100	EMPLOYER FICA	\$38,554.00	5.03%	\$36,706.00	\$31,947.95
1000-10-1103-50110	EMPLOYER MEDICARE	\$9,017.00	5.03%	\$8,585.00	\$7,590.27
1000-10-1103-50120	EMPLOYER SC RETIREMENT	\$115,414.00	5.03%	\$109,883.00	\$91,971.10
1000-10-1103-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1103-51010	PRINTING	\$100.00	0.00%	\$100.00	\$91.33
1000-10-1103-51030	POSTAGE	\$750.00	0.00%	\$750.00	\$794.36
1000-10-1103-51150	RENTALS	\$1,400.00	7.69%	\$1,300.00	\$1,256.28
1000-10-1103-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$301.74
1000-10-1103-51162	LEGAL SERVICES	\$750,000.00	100.00%	\$375,000.00	\$370,364.69
1000-10-1103-51170	NON-PROFESSIONAL SERVICES	\$250.00	-75.00%	\$1,000.00	\$210.00
1000-10-1103-51310	DUES & SUBSCRIPTIONS	\$5,000.00	42.86%	\$3,500.00	\$2,049.96
1000-10-1103-51320	TRAINING & CONFERENCES	\$7,500.00	25.00%	\$6,000.00	\$1,088.06
1000-10-1103-51323	MILEAGE & SUBSISTENCE	\$1,200.00	20.00%	\$1,000.00	\$544.03
1000-10-1103-52010	SUPPLIES & MATERIALS	\$6,500.00	18.18%	\$5,500.00	\$5,705.46
TOTAL COUNTY ATTORNEY		\$1,557,526.00	36.46%	\$1,141,364.00	\$1,043,784.82
FINANCE					
1000-10-1111-50020	SALARIES AND WAGES	\$1,038,064.00	-9.78%	\$1,150,560.00	\$1,052,818.11
1000-10-1111-50060	OVERTIME	\$500.00	-50.00%	\$1,000.00	\$21.06
1000-10-1111-50100	EMPLOYER FICA	\$64,391.00	-9.81%	\$71,396.00	\$63,304.64
1000-10-1111-50110	EMPLOYER MEDICARE	\$15,059.00	-9.82%	\$16,698.00	\$14,804.96
1000-10-1111-50120	EMPLOYER SC RETIREMENT	\$192,757.00	-9.81%	\$213,730.00	\$183,893.62
1000-10-1111-51010	PRINTING	\$3,500.00	-12.50%	\$4,000.00	\$2,487.90
1000-10-1111-51030	POSTAGE	\$5,000.00	0.00%	\$5,000.00	\$4,018.53
1000-10-1111-51150	RENTALS	\$2,300.00	4.55%	\$2,200.00	\$2,391.67
1000-10-1111-51160	PROFESSIONAL SERVICES	\$142,000.00	0.00%	\$142,000.00	\$115,972.50
1000-10-1111-51310	DUES & SUBSCRIPTIONS	\$4,000.00	0.00%	\$4,000.00	\$2,784.00
1000-10-1111-51320	TRAINING & CONFERENCES	\$24,000.00	60.00%	\$15,000.00	\$8,229.26
1000-10-1111-52010	SUPPLIES & MATERIALS	\$13,000.00	8.33%	\$12,000.00	\$11,986.54
1000-10-1111-52600	NON-CAP EQUIPMENT	\$2,500.00	-0.71%	\$2,518.00	\$4,700.22
1000-10-1111-54200	CAPITAL EQUIPMENT	\$0.00	-100.00%	\$482.00	\$27,685.00
TOTAL FINANCE		\$1,507,071.00	-8.14%	\$1,640,584.00	\$1,495,098.01
RISK MANAGEMENT					
1000-10-1115-50020	SALARIES AND WAGES	\$219,465.00	25.70%	\$174,590.00	\$168,185.37
1000-10-1115-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$128.63
1000-10-1115-50100	EMPLOYER FICA	\$13,607.00	25.70%	\$10,825.00	\$10,277.73
1000-10-1115-50110	EMPLOYER MEDICARE	\$3,182.00	25.67%	\$2,532.00	\$2,403.65
1000-10-1115-50120	EMPLOYER SC RETIREMENT	\$40,733.00	25.70%	\$32,404.00	\$29,557.76
1000-10-1115-50130	EMPLOYER PO RETIREMENT	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1115-51010	PRINTING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1115-51030	POSTAGE	\$100.00	0.00%	\$100.00	\$38.45

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-1115-51160	PROFESSIONAL SERVICES	\$55,000.00	3.77%	\$53,000.00	\$50,493.30
1000-10-1115-51310	DUES & SUBSCRIPTIONS	\$2,100.00	-10.83%	\$2,355.00	\$1,704.00
1000-10-1115-51320	TRAINING & CONFERENCES	\$11,500.00	15.00%	\$10,000.00	\$9,968.16
1000-10-1115-51500	VEHICLE INSURANCE	\$575,000.00	15.00%	\$500,000.00	\$546,252.98
1000-10-1115-51510	BLDG/CONTENTS INSURANCE	\$600,000.00	2.56%	\$585,000.00	\$567,847.70
1000-10-1115-51520	MED/PROF LIAB INSURANCE	\$20,000.00	-20.00%	\$25,000.00	\$18,588.50
1000-10-1115-51540	INSURANCE - OTHER	\$1,000,000.00	32.98%	\$752,000.00	\$990,153.79
1000-10-1115-51580	GROUP BENEFITS - WORKERS COMP	\$1,900,000.00	-9.52%	\$2,100,000.00	\$793,701.22
1000-10-1115-52010	SUPPLIES & MATERIALS	\$35,000.00	2233.33%	\$1,500.00	\$2,479.04
1000-10-1115-52600	NON CAPITAL EQUIPMENT	\$3,000.00	0.00%	\$0.00	\$197,293.00
TOTAL RISK MANAGEMENT		\$4,478,687.00	5.40%	\$4,249,306.00	\$3,389,073.28
PURCHASING					
1000-10-1116-50020	SALARIES AND WAGES	\$265,843.00	30.98%	\$202,960.00	\$196,784.21
1000-10-1116-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1116-50100	EMPLOYER FICA	\$16,482.00	30.98%	\$12,584.00	\$11,849.12
1000-10-1116-50110	EMPLOYER MEDICARE	\$3,854.00	30.95%	\$2,943.00	\$2,771.15
1000-10-1116-50120	EMPLOYER SC RETIREMENT	\$49,340.00	30.98%	\$37,669.00	\$33,831.47
1000-10-1116-51000	ADVERTISING	\$7,000.00	55.56%	\$4,500.00	\$4,856.33
1000-10-1116-51010	PRINTING	\$700.00	0.00%	\$700.00	\$243.65
1000-10-1116-51030	POSTAGE	\$20.00	-20.00%	\$25.00	\$1.74
1000-10-1116-51110	MAINTENANCE CONTRACTS	\$38,000.00	442.86%	\$7,000.00	\$4,005.00
1000-10-1116-51160	PROFESSIONAL SERVICES	\$29,455.00	741.57%	\$3,500.00	\$0.00
1000-10-1116-51310	DUES & SUBSCRIPTIONS	\$1,200.00	0.00%	\$1,200.00	\$695.64
1000-10-1116-51320	TRAINING & CONFERENCES	\$8,000.00	14.29%	\$7,000.00	\$8,803.40
1000-10-1116-52010	SUPPLIES & MATERIALS	\$2,000.00	100.00%	\$1,000.00	\$540.50
1000-10-1116-52600	NON-CAP EQUIPMENT	\$2,000.00	-28.57%	\$2,800.00	\$0.00
TOTAL PURCHASING		\$423,894.00	49.32%	\$283,881.00	\$264,382.21
ASSESSOR					
1000-10-1120-50020	SALARIES AND WAGES	\$1,903,433.00	17.07%	\$1,625,860.00	\$1,507,172.68
1000-10-1120-50060	OVERTIME	\$50,000.00	0.00%	\$50,000.00	\$32,676.48
1000-10-1120-50100	EMPLOYER FICA	\$121,113.00	16.56%	\$103,903.00	\$90,874.23
1000-10-1120-50110	EMPLOYER MEDICARE	\$28,325.00	16.56%	\$24,300.00	\$21,252.84
1000-10-1120-50120	EMPLOYER SC RETIREMENT	\$362,557.00	17.26%	\$309,184.00	\$268,994.01
1000-10-1120-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1120-51010	PRINTING	\$15,000.00	-72.73%	\$55,000.00	\$5,857.87
1000-10-1120-51030	POSTAGE	\$20,000.00	-23.08%	\$26,000.00	\$11,218.44
1000-10-1120-51040	LICENSES/PERMITS	\$3,000.00	-50.00%	\$6,000.00	\$2,432.34
1000-10-1120-51150	RENTALS	\$4,000.00	14.29%	\$3,500.00	\$2,986.23
1000-10-1120-51160	PROFESSIONAL SERVICES	\$24,000.00	-89.09%	\$220,000.00	\$140,309.47
1000-10-1120-51310	DUES & SUBSCRIPTIONS	\$35,000.00	29.63%	\$27,000.00	\$60,058.13
1000-10-1120-51320	TRAINING & CONFERENCES	\$30,000.00	36.36%	\$22,000.00	\$18,525.15
1000-10-1120-52010	SUPPLIES & MATERIALS	\$20,000.00	0.00%	\$20,000.00	\$15,006.57
1000-10-1120-52050	UNIFORMS	\$500.00	0.00%	\$500.00	\$341.29
TOTAL ASSESSOR		\$2,616,928.00	4.96%	\$2,493,247.00	\$2,177,705.73
REGISTER OF DEEDS					
1000-10-1122-50020	SALARIES AND WAGES	\$433,634.00	28.86%	\$336,515.00	\$320,520.82
1000-10-1122-50060	OVERTIME	\$10,000.00	0.00%	\$10,000.00	\$9,564.24
1000-10-1122-50100	EMPLOYER FICA	\$27,505.00	28.03%	\$21,483.00	\$19,382.60
1000-10-1122-50110	EMPLOYER MEDICARE	\$6,433.00	28.05%	\$5,024.00	\$4,533.02
1000-10-1122-50120	EMPLOYER SC RETIREMENT	\$82,338.00	28.03%	\$64,313.00	\$57,513.71
1000-10-1122-51010	PRINTING	\$1,500.00	0.00%	\$1,500.00	\$874.98
1000-10-1122-51030	POSTAGE	\$1,800.00	0.00%	\$1,800.00	\$1,827.30
1000-10-1122-51120	EQUIPMENT MAINTENANCE	\$6,600.00	0.00%	\$6,600.00	\$2,564.00
1000-10-1122-51150	RENTALS	\$700.00	0.00%	\$700.00	\$607.56
1000-10-1122-51310	DUES & SUBSCRIPTIONS	\$950.00	90.00%	\$500.00	\$150.00
1000-10-1122-51320	TRAINING & CONFERENCES	\$6,000.00	0.00%	\$6,000.00	\$1,857.40
1000-10-1122-52010	SUPPLIES & MATERIALS	\$12,500.00	47.06%	\$8,500.00	\$11,309.73
TOTAL REGISTER OF DEEDS		\$589,960.00	27.44%	\$462,935.00	\$430,705.36
PLANNING AND ZONING					
1000-10-1130-50020	SALARIES AND WAGES	\$947,141.00	28.94%	\$734,580.00	\$791,561.57

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-1130-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1130-50100	EMPLOYER FICA	\$58,723.00	28.94%	\$45,544.00	\$48,300.61
1000-10-1130-50110	EMPLOYER MEDICARE	\$13,734.00	28.96%	\$10,650.00	\$11,296.05
1000-10-1130-50120	EMPLOYER SC RETIREMENT	\$175,789.00	28.89%	\$136,388.00	\$137,009.65
1000-10-1130-51000	ADVERTISING	\$2,600.00	0.00%	\$2,600.00	\$1,914.04
1000-10-1130-51010	PRINTING	\$2,000.00	-25.93%	\$2,700.00	\$2,405.27
1000-10-1130-51030	POSTAGE	\$2,000.00	0.00%	\$2,000.00	\$2,284.75
1000-10-1130-51150	RENTALS	\$800.00	-20.00%	\$1,000.00	\$695.64
1000-10-1130-51160	PROFESSIONAL SERVICES	\$50,000.00	-30.56%	\$72,000.00	\$7,751.65
1000-10-1130-51310	DUES & SUBSCRIPTIONS	\$4,500.00	36.36%	\$3,300.00	\$2,128.79
1000-10-1130-51320	TRAINING & CONFERENCES	\$15,000.00	50.00%	\$10,000.00	\$11,500.21
1000-10-1130-52010	SUPPLIES & MATERIALS	\$9,000.00	0.00%	\$9,000.00	\$15,596.07
1000-10-1130-52600	NON-CAP EQUIPMENT	\$6,000.00	0.00%	\$6,000.00	\$5,983.22
TOTAL PLANNING AND ZONING		\$1,287,287.00	24.28%	\$1,035,762.00	\$1,038,427.52
VOTER REGISTRATION AND ELECTIONS					
1000-10-1143-50011	STIPEND	\$13,500.00	0.00%	\$13,500.00	\$9,668.47
1000-10-1143-50020	SALARIES AND WAGES	\$687,975.00	2.24%	\$672,915.00	\$592,903.17
1000-10-1143-50022	ELECTION SALARIES	\$350,000.00	150.00%	\$140,000.00	\$11,031.46
1000-10-1143-50060	OVERTIME	\$60,000.00	0.00%	\$60,000.00	\$34,770.13
1000-10-1143-50100	EMPLOYER FICA	\$68,074.00	23.87%	\$54,958.00	\$38,431.46
1000-10-1143-50110	EMPLOYER MEDICARE	\$15,921.00	23.87%	\$12,853.00	\$8,987.94
1000-10-1143-50120	EMPLOYER SC RETIREMENT	\$203,784.00	23.87%	\$164,518.00	\$113,696.08
1000-10-1143-50130	EMPLOYER PO RETIREMENT	\$0.00	0.00%	\$0.00	\$27.32
1000-10-1143-51000	ADVERTISING	\$10,000.00	11.11%	\$9,000.00	\$535.14
1000-10-1143-51010	PRINTING	\$50,000.00	42.86%	\$35,000.00	\$13,904.21
1000-10-1143-51030	POSTAGE	\$31,000.00	-44.64%	\$56,000.00	\$32,269.83
1000-10-1143-51110	MAINTENANCE CONTRACTS	\$150,180.00	27.90%	\$117,417.00	\$112,852.90
1000-10-1143-51120	EQUIPMENT MAINTENANCE	\$3,500.00	0.00%	\$0.00	\$144.21
1000-10-1143-51150	RENTALS	\$16,684.00	-38.21%	\$27,000.00	\$4,933.00
1000-10-1143-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-10-1143-51170	NON-PROFESSIONAL SERVICES	\$500.00	-50.00%	\$1,000.00	\$0.00
1000-10-1143-51310	DUES & SUBSCRIPTIONS	\$2,000.00	0.00%	\$2,000.00	\$2,001.55
1000-10-1143-51320	TRAINING & CONFERENCES	\$45,000.00	28.57%	\$35,000.00	\$28,456.45
1000-10-1143-52010	SUPPLIES & MATERIALS	\$60,000.00	11.54%	\$53,792.00	\$104,380.65
1000-10-1143-52600	NON-CAP EQUIPMENT	\$10,000.00	0.00%	\$0.00	\$0.00
TOTAL VOTER REGISTRATION AND ELECTIONS		\$1,778,118.00	22.21%	\$1,454,953.00	\$1,108,993.97
MANAGEMENT INFORMATION SYSTEMS					
1000-10-1150-50020	SALARIES AND WAGES	\$1,564,395.00	24.86%	\$1,252,910.00	\$1,123,481.54
1000-10-1150-50060	OVERTIME	\$15,000.00	50.00%	\$10,000.00	\$13,641.43
1000-10-1150-50100	EMPLOYER FICA	\$97,922.00	25.06%	\$78,300.00	\$68,431.25
1000-10-1150-50110	EMPLOYER MEDICARE	\$22,901.00	25.06%	\$18,312.00	\$16,004.07
1000-10-1150-50120	EMPLOYER SC RETIREMENT	\$293,136.00	25.06%	\$234,396.00	\$196,842.44
1000-10-1150-51010	SALARIES AND WAGES	\$800.00	0.00%	\$800.00	\$720.80
1000-10-1150-51030	POSTAGE	\$3,000.00	-50.00%	\$6,000.00	\$2,365.68
1000-10-1150-51050	TELEPHONE/COMMUNICATION	\$750,000.00	4.90%	\$715,000.00	\$706,007.35
1000-10-1150-51110	MAINTENANCE CONTRACTS	\$1,705,000.00	1.12%	\$1,686,125.00	\$1,482,387.30
1000-10-1150-51150	RENTALS	\$6,000.00	0.00%	\$6,000.00	\$5,630.21
1000-10-1150-51160	PROFESSIONAL SERVICES	\$60,000.00	#DIV/0!	\$0.00	\$361.44
1000-10-1150-51310	DUES & SUBSCRIPTIONS	\$5,000.00	0.00%	\$5,000.00	\$546.10
1000-10-1150-51320	TRAINING & CONFERENCES	\$20,000.00	300.00%	\$5,000.00	\$37,357.59
1000-10-1150-52010	SUPPLIES & MATERIALS	\$7,500.00	0.00%	\$7,500.00	\$5,850.98
1000-10-1150-52600	NON-CAP EQUIPMENT	\$1,700,000.00	6.32%	\$1,599,000.00	\$1,438,616.13
TOTAL MIS		\$6,250,654.00	11.14%	\$5,624,343.00	\$5,098,244.31
AUTOMATED MAPPING/GIS					
1000-10-1152-50020	SALARIES AND WAGES	\$791,768.00	20.59%	\$656,575.00	\$675,434.35
1000-10-1152-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$12.65
1000-10-1152-50100	EMPLOYER FICA	\$49,090.00	20.59%	\$40,708.00	\$40,820.39
1000-10-1152-50110	EMPLOYER MEDICARE	\$11,481.00	20.60%	\$9,520.00	\$9,546.69
1000-10-1152-50120	EMPLOYER SC RETIREMENT	\$146,952.00	20.59%	\$121,860.00	\$116,875.87
1000-10-1152-51010	PRINTING	\$200.00	0.00%	\$200.00	\$160.66
1000-10-1152-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$0.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-1152-51050	TELEPHONE/COMMUNICATION	\$0.00	0.00%	\$0.00	\$48.03
1000-10-1152-51110	MAINTENANCE CONTRACTS	\$2,073,247.00	26.78%	\$1,635,287.00	\$1,102,919.72
1000-10-1152-51160	PROFESSIONAL SERVICES	\$120,000.00	0.00%	\$120,000.00	\$93,215.58
1000-10-1152-51310	DUES & SUBSCRIPTIONS	\$650.00	0.00%	\$650.00	\$910.00
1000-10-1152-51320	TRAINING & CONFERENCES	\$10,000.00	0.00%	\$10,000.00	\$3,049.65
1000-10-1152-52010	SUPPLIES & MATERIALS	\$2,700.00	8.00%	\$2,500.00	\$1,187.03
1000-10-1152-52600	NON-CAP EQUIPMENT	\$10,000.00	53.85%	\$6,500.00	\$25,807.90
TOTAL GIS		\$3,216,288.00	23.51%	\$2,604,000.00	\$2,069,988.52
RECORDS MANAGEMENT					
1000-10-1154-50020	SALARIES AND WAGES	\$434,865.00	12.19%	\$387,600.00	\$366,192.30
1000-10-1154-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$107.62
1000-10-1154-50100	EMPLOYER FICA	\$26,961.00	12.19%	\$24,031.00	\$22,313.59
1000-10-1154-50110	EMPLOYER MEDICARE	\$6,306.00	12.21%	\$5,620.00	\$5,218.48
1000-10-1154-50120	EMPLOYER SC RETIREMENT	\$80,711.00	12.19%	\$71,940.00	\$63,253.51
1000-10-1154-51030	POSTAGE	\$3,000.00	-88.00%	\$25,000.00	(\$11,588.23)
1000-10-1154-51110	MAINTENANCE CONTRACTS	\$45,000.00	7.14%	\$42,000.00	\$30,380.58
1000-10-1154-51150	RENTALS	\$16,000.00	-20.00%	\$20,000.00	\$20,122.53
1000-10-1154-51160	PROFESSIONAL SERVICES	\$2,000.00	-20.00%	\$2,500.00	\$3,964.80
1000-10-1154-51310	DUES & SUBSCRIPTIONS	\$845.00	0.00%	\$845.00	\$483.99
1000-10-1154-51320	TRAINING & CONFERENCES	\$10,000.00	305.68%	\$2,465.00	\$2,027.23
1000-10-1154-52010	SUPPLIES & MATERIALS	\$10,000.00	-3.05%	\$10,315.00	\$13,027.38
1000-10-1154-52050	UNIFORMS	\$250.00	0.00%	\$250.00	\$205.11
TOTAL RECORDS MANAGEMENT		\$635,938.00	7.32%	\$592,566.00	\$515,708.89
HUMAN RESOURCES					
1000-10-1160-50020	SALARIES AND WAGES	\$735,961.00	5.23%	\$699,400.00	\$529,547.36
1000-10-1160-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$460.22
1000-10-1160-50100	EMPLOYER FICA	\$45,630.00	5.23%	\$43,362.00	\$31,572.36
1000-10-1160-50110	EMPLOYER MEDICARE	\$10,671.00	5.23%	\$10,141.00	\$7,383.85
1000-10-1160-50120	EMPLOYER SC RETIREMENT	\$136,594.00	5.23%	\$129,809.00	\$91,446.23
1000-10-1160-50500	EMPLOYEE RECOGNITION	\$7,000.00	-58.82%	\$17,000.00	\$9,196.98
1000-10-1160-51000	ADVERTISING	\$7,000.00	13.49%	\$6,168.00	\$4,099.39
1000-10-1160-51010	PRINTING	\$2,000.00	0.00%	\$2,000.00	\$1,532.25
1000-10-1160-51030	POSTAGE	\$700.00	-22.22%	\$900.00	\$465.25
1000-10-1160-51150	RENTALS	\$2,300.00	0.00%	\$2,300.00	\$3,302.40
1000-10-1160-51160	PROFESSIONAL SERVICES	\$215,000.00	28.84%	\$166,875.00	\$159,501.42
1000-10-1160-51310	DUES & SUBSCRIPTIONS	\$4,000.00	45.45%	\$2,750.00	\$2,492.00
1000-10-1160-51320	TRAINING & CONFERENCES	\$10,000.00	25.00%	\$8,000.00	\$7,694.99
1000-10-1160-51990	MISC. EXPENDITURES	\$9,000.00	0.00%	\$0.00	\$0.00
1000-10-1160-52010	SUPPLIES & MATERIALS	\$12,000.00	9.09%	\$11,000.00	\$27,973.30
1000-10-1160-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$832.00	\$0.00
1000-10-1160-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$1,922.34
TOTAL HUMAN RESOURCES		\$1,197,856.00	8.84%	\$1,100,537.00	\$878,590.34
DIRECT SUBSIDIES					
1000-10-1198-55000	DIRECT SUBSIDIES	\$390,000.00	0.00%	\$0.00	\$5,000.00
1000-10-1198-55200	LRTA/PALMETO BREEZE	\$717,639.00	112.89%	\$337,097.00	\$337,097.00
1000-10-1198-55201-	KEEP BEAUFORT COUNTY BEAUTIFUL	\$50,000.00	0.00%	\$0.00	\$0.00
1000-10-1198-55202	MILITARY ENHANCEMENT COMMITTEE	\$100,000.00	0.00%	\$100,000.00	\$100,000.00
1000-10-1198-55203	ISLAND RECREATION	\$200,000.00	33.33%	\$150,000.00	\$145,000.00
1000-10-1198-55204	BEAUFORT SOIL AND WATER CONVER	\$26,250.00	5.00%	\$25,000.00	\$25,000.00
1000-10-1198-55206-	SC DEPT OF MENTAL HEALTH	\$37,500.00	0.00%	\$0.00	\$0.00
1000-10-1198-55210	LCOG	\$159,049.00	13.33%	\$140,338.00	\$140,338.00
1000-10-1198-55212	LCOG / MPO FUNDING	\$26,154.00	0.00%	\$26,155.00	\$11,617.59
1000-10-1198-55215	LCOG / HOME CONSORTIUM	\$75,000.00	0.00%	\$75,000.00	\$75,000.00
1000-10-1198-55240	ECONOMIC DEVELOPMENT	\$495,000.00	0.00%	\$495,000.00	\$495,000.00
1000-10-1198-55250	SMALL BUSINESS DEVELOPMENT CTR	\$40,000.00	0.00%	\$40,000.00	\$40,000.00
TOTAL DIRECT SUBSIDIES		\$2,316,592.00	66.83%	\$1,388,590.00	\$1,374,052.59
NON DEPARTMENTAL					
1000-10-1199-50140	EMPLOYER GROUP INSURANCE	\$12,000,000.00	0.00%	\$12,000,000.00	\$10,521,800.03
1000-10-1199-50170	EMPLOYER UNEMPLOYMENT INS	\$23,000.00	0.00%	\$0.00	\$5,793.13
1000-10-1199-56000	GENERAL CONTINGENCY	\$0.00	-100.00%	\$225,000.00	\$0.00

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-10-1199-56010	PAYROLL CONTINGENCY	\$4,566,199.00	11.97%	\$4,078,184.00	\$0.00
TOTAL NON DEPARTMENTAL		\$16,589,199.00	1.75%	\$16,303,184.00	\$10,527,593.16
GARAGE					
1000-10-3500-50020-	SALARIES AND WAGES	\$814,921.00	0.00%	\$646,348.00	\$98,974.00
1000-10-3500-50060-	OVERTIME	\$10,000.00	0.00%	\$6,000.00	\$899.00
1000-10-3500-50100-	EMPLOYER FICA	\$51,145.00	0.00%	\$43,090.00	\$6,144.00
1000-10-3500-50110-	EMPLOYER MEDICARE	\$11,961.00	0.00%	\$10,078.00	\$1,437.00
1000-10-3500-50120-	EMPLOYER SC RETIREMENT	\$136,570.00	0.00%	\$125,715.00	\$16,900.00
1000-10-3500-50130-	EMPLOYER PO RETIREMENT	\$17,182.00	0.00%	\$1,500.00	\$0.00
50140	EMPLOYER GROUP INSURANCE	\$0.00		\$125,000.00	\$6,380.00
1000-10-3500-50150-	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$800.00	\$0.00
1000-10-3500-50160-	TORT LIABILITY INSURANCE	\$0.00	-100.00%	\$1,000.00	\$836.00
1000-10-3500-51010-	PRINTING	\$2,000.00	17.65%	\$1,700.00	\$807.00
1000-10-3500-51040-	LICENSES/PERMITS	\$5,000.00	0.00%	\$5,000.00	\$0.00
1000-10-3500-51050-	TELEPHONE/COMMUNICATION	\$2,000.00	0.00%	\$2,000.00	\$501.00
1000-10-3500-51110-	MAINTENANCE CONTRACTS	\$0.00	-100.00%	\$1,075,000.00	\$1,501,582.00
1000-10-3500-51120-	EQUIPMENT MAINTENANCE	\$15,000.00	0.00%	\$15,000.00	\$10,209.00
1000-10-3500-51150-	RENTALS	\$500.00	-50.00%	\$1,000.00	\$305.00
1000-10-3500-51160-	PROFESSIONAL SERVICES	\$3,000.00	-14.29%	\$3,500.00	\$1,121.00
1000-10-3500-51165-	SOLID WASTE HAULING	\$1,500.00	-50.00%	\$3,000.00	\$0.00
1000-10-3500-51300-	VEHICLE MAINT SERVICES	\$1,000,000.00	1438.46%	\$65,000.00	\$775.00
1000-10-3500-51310-	DUES & SUBSCRIPTIONS	\$75,000.00	12.28%	\$66,800.00	\$6,984.00
1000-10-3500-51320-	TRAINING & CONFERENCES	\$15,000.00	50.00%	\$10,000.00	\$1,543.00
1000-10-3500-52010-	SUPPLIES & MATERIALS	\$300,000.00	41.71%	\$211,700.00	\$13,522.00
1000-10-3500-52050-	UNIFORMS	\$16,000.00	54.59%	\$10,350.00	\$527.00
1000-10-3500-52500-	FUELS/LUBRICANTS	\$650,000.00	11.02%	\$585,500.00	\$603,677.00
1000-10-3500-52590-	FUEL - OUTSIDE AGENCY PURCHASE	\$23,500.00	1.51%	\$23,150.00	\$52,749.00
1000-10-3500-52600-	NON-CAP EQUIPMENT	\$40,000.00	100.00%	\$20,000.00	\$20,762.00
1000-10-3500-54000-	VEHICLE PURCHASES	\$0.00	-100.00%	\$224,000.00	\$410,492.00
TOTAL GARAGE		\$3,190,279.00	37.25%	\$2,324,500.00	\$2,626,392.00
SHERIFF ADMIN					
1000-20-1201-50011	STIPEND	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50020	SALARIES AND WAGES	\$19,390,084.00	5.91%	\$18,308,566.00	\$18,407,976.08
1000-20-1201-50021	SUPPLEMENTAL PAY	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50060	OVERTIME	\$1,142,005.00	35.96%	\$839,970.00	\$329,159.39
1000-20-1201-50080	OVERTIME/TRAINING SCHOOL	\$103,000.00	-28.97%	\$145,000.00	\$30,272.18
1000-20-1201-50100	EMPLOYER FICA	\$1,279,376.00	8.66%	\$1,177,440.00	\$1,130,640.24
1000-20-1201-50110	EMPLOYER MEDICARE	\$299,209.00	6.76%	\$280,264.00	\$265,193.23
1000-20-1201-50120	EMPLOYER SC RETIREMENT	\$1,102,588.00	6.37%	\$1,036,514.00	\$878,093.03
1000-20-1201-50130	EMPLOYER PO RETIREMENT	\$3,266,745.00	13.01%	\$2,890,578.00	\$2,742,920.09
1000-20-1201-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50160	TORT LIABILITY INSURANCE	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-50500	EMPLOYEE RECOGNITION	\$1,600.00	18.52%	\$1,350.00	\$1,371.51
1000-20-1201-51000	ADVERTISING	\$2,500.00	-77.27%	\$11,000.00	\$6,837.99
1000-20-1201-51010	PRINTING	\$20,000.00	-23.08%	\$26,000.00	\$22,145.31
1000-20-1201-51030	POSTAGE	\$15,000.00	-25.00%	\$20,000.00	\$17,005.74
1000-20-1201-51040	LICENSES/PERMITS	\$1,000.00	-33.33%	\$1,500.00	\$875.00
1000-20-1201-51050	TELEPHONE/COMMUNICATION	\$225,000.00	-11.93%	\$255,480.00	\$224,907.29
1000-20-1201-51060	ELECTRICITY	\$0.00	0.00%	\$0.00	(\$3,642.05)
1000-20-1201-51070	WATER/SEWER/GARBAGE	\$0.00	0.00%	\$0.00	\$25.00
1000-20-1201-51110	MAINTENANCE CONTRACTS	\$2,450,000.00	2.25%	\$2,396,190.00	\$2,308,379.55
1000-20-1201-51120	EQUIPMENT MAINTENANCE	\$125,000.00	-10.71%	\$140,000.00	\$102,041.19
1000-20-1201-51130	REPAIRS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-51150	RENTALS	\$25,000.00	-6.76%	\$26,812.00	\$45,427.12
1000-20-1201-51160	PROFESSIONAL SERVICES	\$70,000.00	-12.50%	\$80,000.00	\$67,302.65
1000-20-1201-51170	NON-PROFESSIONAL SERVICES	\$115,000.00	5.40%	\$109,108.00	\$72,293.74
1000-20-1201-51190	MEDICAL/DENTAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-51220	CONTRACTUAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-51300	VEHICLE MAINT SERVICES	\$75,000.00	-56.48%	\$172,322.00	\$83,654.03
1000-20-1201-51310	DUES & SUBSCRIPTIONS	\$60,000.00	-36.84%	\$95,000.00	\$67,218.21

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-20-1201-51320	TRAINING & CONFERENCES	\$188,000.00	-32.25%	\$277,500.00	\$192,983.01
1000-20-1201-51500	VEHICLE INSURANCE	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-51540	INSURANCE - OTHER	\$4,500.00	12.50%	\$4,000.00	\$6,220.86
1000-20-1201-51990	MISC. EXPENDITURES	\$110,000.00	-9.31%	\$121,288.00	\$135,201.57
1000-20-1201-52010	SUPPLIES & MATERIALS	\$435,000.00	1.64%	\$427,976.00	\$461,804.64
1000-20-1201-52050	UNIFORMS	\$390,000.00	-8.02%	\$424,001.00	\$228,094.77
1000-20-1201-52500	FUELS/LUBRICANTS	\$745,000.00	2.90%	\$724,000.00	\$675,267.13
1000-20-1201-52600	NON-CAP EQUIPMENT	\$760,000.00	-4.05%	\$792,044.00	\$717,547.65
1000-20-1201-54000	VEHICLE PURCHASES	\$0.00	-100.00%	\$300,603.00	\$175.66
1000-20-1201-54200	CAPITAL EQUIPMENT	\$0.00	-100.00%	\$67,242.00	\$80,630.69
1000-20-1201-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1201-55000	DIRECT SUBSIDIES	\$10,000.00	0.00%	\$10,000.00	\$10,000.00
1000-20-1201-57700-SHRFF	TRUST FUNDS DISBURSED	\$0.00	0.00%	\$0.00	\$150.00
TOTAL SHERIFF ADMIN		\$32,410,607.00	4.01%	\$31,161,748.00	\$29,308,172.50
EMS					
1000-20-1230-50020	SALARIES AND WAGES	\$7,232,991.00	37.64%	\$5,255,000.00	\$5,020,378.08
1000-20-1230-50060	OVERTIME	\$3,230,000.00	0.00%	\$3,230,000.00	\$3,112,051.92
1000-20-1230-50100	EMPLOYER FICA	\$648,705.00	23.31%	\$526,070.00	\$491,936.53
1000-20-1230-50110	EMPLOYER MEDICARE	\$151,713.00	23.31%	\$123,033.00	\$115,941.67
1000-20-1230-50120	EMPLOYER SC RETIREMENT	\$1,941,931.00	23.31%	\$1,574,816.00	\$1,424,417.49
1000-20-1230-50130	EMPLOYER PO RETIREMENT	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1230-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1230-51010	PRINTING	\$2,750.00	10.00%	\$2,500.00	\$442.55
1000-20-1230-51030	POSTAGE	\$1,000.00	11.11%	\$900.00	\$863.47
1000-20-1230-51040	LICENSES/PERMITS	\$14,000.00	91.78%	\$7,300.00	\$12,600.56
1000-20-1230-51060	ELECTRICITY	\$0.00	-100.00%	\$20.00	\$0.00
1000-20-1230-51110	MAINTENANCE CONTRACTS	\$183,750.00	27.25%	\$144,400.00	\$85,964.36
1000-20-1230-51120	EQUIPMENT MAINTENANCE	\$9,000.00	0.00%	\$9,000.00	\$24,747.61
1000-20-1230-51130	REPAIRS TO BUILDINGS	\$33,000.00	0.12%	\$32,960.00	\$34,323.21
1000-20-1230-51150	RENTALS	\$7,500.00	15.38%	\$6,500.00	\$6,415.57
1000-20-1230-51160	PROFESSIONAL SERVICES	\$57,600.00	20.00%	\$48,000.00	\$47,329.78
1000-20-1230-51190	MEDICAL/DENTAL SERVICES	\$6,500.00	0.00%	\$0.00	\$0.00
1000-20-1230-51220	CONTRACTUAL SERVICES	\$15,000.00	0.00%	\$15,000.00	\$0.00
1000-20-1230-51300	VEHICLE MAINT SERVICES	\$7,500.00	0.00%	\$7,500.00	\$10,141.12
1000-20-1230-51310	DUES & SUBSCRIPTIONS	\$3,350.00	11.67%	\$3,000.00	\$8,107.15
1000-20-1230-51320	TRAINING & CONFERENCES	\$40,000.00	-6.98%	\$43,000.00	\$46,336.72
1000-20-1230-52010	SUPPLIES & MATERIALS	\$378,750.00	4.05%	\$364,000.00	\$367,193.30
1000-20-1230-52050	UNIFORMS	\$50,650.00	12.56%	\$45,000.00	\$45,429.88
1000-20-1230-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$5,800.00	\$31,798.23
1000-20-1230-54000	VEHICLE PURCHASES	\$0.00	-100.00%	\$3,172.00	\$373,369.80
1000-20-1230-57900	CREDIT CARD FEES	\$500.00	0.00%	\$0.00	\$0.00
TOTAL EMS		\$14,016,190.00	22.44%	\$11,446,971.00	\$11,259,789.00
TRAFFIC OPERATIONS					
1000-20-1241-50020	SALARIES AND WAGES	\$229,231.00	25.59%	\$182,530.00	\$188,305.15
1000-20-1241-50060	OVERTIME	\$2,500.00	0.00%	\$2,500.00	\$1,291.72
1000-20-1241-50100	EMPLOYER FICA	\$14,367.00	25.24%	\$11,472.00	\$11,235.26
1000-20-1241-50110	EMPLOYER MEDICARE	\$3,360.00	25.23%	\$2,683.00	\$2,627.57
1000-20-1241-50120	EMPLOYER SC RETIREMENT	\$43,009.00	26.95%	\$33,878.00	\$32,411.54
1000-20-1241-51030	POSTAGE	\$0.00	-100.00%	\$250.00	\$0.81
1000-20-1241-51110	MAINTENANCE CONTRACTS	\$0.00	-100.00%	\$3,300.00	\$3,718.20
1000-20-1241-51120	EQUIPMENT MAINTENANCE	\$1,000.00	-60.00%	\$2,500.00	\$110.96
1000-20-1241-51150	RENTALS	\$20,000.00	0.00%	\$0.00	\$1,800.00
1000-20-1241-51160	PROFESSIONAL SERVICES	\$20,000.00	2.56%	\$19,500.00	\$42,562.78
1000-20-1241-51170	NON-PROFESSIONAL SERVICES	\$0.00	-100.00%	\$17,500.00	\$0.00
1000-20-1241-51310	DUES & SUBSCRIPTIONS	\$1,000.00	-60.00%	\$2,500.00	\$596.96
1000-20-1241-51320	TRAINING & CONFERENCES	\$5,000.00	0.00%	\$5,000.00	\$1,115.00
1000-20-1241-51990	MISC. EXPENDITURES	\$0.00	-100.00%	\$13,200.00	(\$28,711.96)
1000-20-1241-52010	SUPPLIES & MATERIALS	\$100,000.00	0.00%	\$100,000.00	\$83,167.53
1000-20-1241-52050	UNIFORMS	\$2,500.00	25.00%	\$2,000.00	\$1,811.30
1000-20-1241-52500	FUELS/LUBRICANTS	\$0.00	0.00%	\$0.00	\$8,296.57
1000-20-1241-52600	NON-CAP EQUIPMENT	\$6,000.00	200.00%	\$2,000.00	\$681.36
TOTAL TRAFFIC OPERATION		\$447,967.00	11.76%	\$400,813.00	\$351,020.75

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
ENGINEERING					
1000-20-1243-50020	SALARIES AND WAGES	\$511,027.00	-7.09%	\$550,010.00	\$482,402.72
1000-20-1243-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-50100	EMPLOYER FICA	\$31,684.00	-7.09%	\$34,100.00	\$29,362.46
1000-20-1243-50110	EMPLOYER MEDICARE	\$7,410.00	-7.08%	\$7,975.00	\$6,867.01
1000-20-1243-50120	EMPLOYER SC RETIREMENT	\$94,847.00	-7.09%	\$102,082.00	\$84,494.58
1000-20-1243-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-51010	PRINTING	\$0.00	-100.00%	\$100.00	\$43.95
1000-20-1243-51030	POSTAGE	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1243-51150	RENTALS	\$1,500.00	0.00%	\$1,500.00	\$0.00
1000-20-1243-51160	PROFESSIONAL SERVICES	\$200,000.00	22.32%	\$163,500.00	\$63,977.18
1000-20-1243-51310	DUES & SUBSCRIPTIONS	\$1,500.00	0.00%	\$1,500.00	\$1,198.04
1000-20-1243-51320	TRAINING & CONFERENCES	\$16,000.00	0.00%	\$16,000.00	\$9,212.84
1000-20-1243-52010	SUPPLIES & MATERIALS	\$3,000.00	0.00%	\$3,000.00	\$5,840.47
1000-20-1243-52050	UNIFORMS	\$1,000.00	0.00%	\$1,000.00	\$315.48
1000-20-1243-52600	NON-CAP EQUIPMENT	\$2,000.00	-33.33%	\$3,000.00	\$20,700.00
TOTAL ENGINEERING		\$869,968.00	-1.56%	\$883,767.00	\$704,414.73
DETENTION CENTER					
1000-20-1250-50020	SALARIES AND WAGES	\$3,105,563.00	-4.44%	\$3,250,000.00	\$2,961,119.57
1000-20-1250-50060	OVERTIME	\$500,000.00	0.00%	\$500,000.00	\$497,942.00
1000-20-1250-50100	EMPLOYER FICA	\$223,545.00	-3.85%	\$232,500.00	\$208,047.30
1000-20-1250-50110	EMPLOYER MEDICARE	\$52,281.00	-3.85%	\$54,375.00	\$48,656.19
1000-20-1250-50120	EMPLOYER SC RETIREMENT	\$74,805.00	-28.35%	\$104,400.00	\$56,505.82
1000-20-1250-50130	EMPLOYER PO RETIREMENT	\$677,449.00	0.06%	\$677,025.00	\$630,686.54
1000-20-1250-50150	EMPLOYER WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1250-50500	EMPLOYEE RECOGNITION	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1250-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1250-51010	PRINTING	\$4,200.00	0.00%	\$4,200.00	\$4,046.59
1000-20-1250-51030	POSTAGE	\$350.00	0.00%	\$350.00	\$172.55
1000-20-1250-51040	LICENSES/PERMITS	\$0.00	0.00%	\$0.00	\$125.00
1000-20-1250-51110	MAINTENANCE CONTRACTS	\$139,000.00	1885.71%	\$7,000.00	\$6,762.16
1000-20-1250-51120	EQUIPMENT MAINTENANCE	\$12,000.00	0.00%	\$12,000.00	\$10,052.11
1000-20-1250-51130	REPAIRS TO BUILDINGS	\$12,000.00	20.00%	\$10,000.00	\$48,535.56
1000-20-1250-51150	RENTALS	\$6,000.00	9.09%	\$5,500.00	\$4,546.92
1000-20-1250-51160	PROFESSIONAL SERVICES	\$2,030,500.00	16.99%	\$1,735,630.00	\$1,570,992.25
1000-20-1250-51170	NON-PROFESSIONAL SERVICES	\$2,500.00	13.64%	\$2,200.00	\$2,177.00
1000-20-1250-51200	MEALS/CONTRACTED SERVICES	\$400,000.00	14.29%	\$350,000.00	\$347,215.13
1000-20-1250-51310	DUES & SUBSCRIPTIONS	\$2,000.00	17.65%	\$1,700.00	\$1,971.88
1000-20-1250-51320	TRAINING & CONFERENCES	\$25,000.00	38.89%	\$18,000.00	\$19,756.65
1000-20-1250-52010	SUPPLIES & MATERIALS	\$62,000.00	3.33%	\$60,000.00	\$45,126.10
1000-20-1250-52050	UNIFORMS	\$45,000.00	0.00%	\$45,000.00	\$34,903.08
1000-20-1250-52600	NON-CAP EQUIPMENT	\$50,000.00	1150.00%	\$4,000.00	\$5,810.41
TOTAL DETENTION CENTER		\$7,424,193.00	4.95%	\$7,073,880.00	\$6,505,150.81
BUILDING CODES					
1000-20-1260-50020	SALARIES AND WAGES	\$1,539,547.00	33.84%	\$1,150,248.00	\$1,158,393.78
1000-20-1260-50060	OVERTIME	\$550.00	0.00%	\$550.00	\$1,647.04
1000-20-1260-50100	EMPLOYER FICA	\$95,486.00	33.83%	\$71,350.00	\$69,845.70
1000-20-1260-50110	EMPLOYER MEDICARE	\$22,331.00	33.82%	\$16,687.00	\$16,334.83
1000-20-1260-50120	EMPLOYER SC RETIREMENT	\$272,100.00	34.82%	\$201,820.00	\$191,421.60
1000-20-1260-50130	EMPLOYER PO RETIREMENT	\$15,632.00	16.08%	\$13,467.00	\$12,398.86
1000-20-1260-51000	ADVERTISING	\$5,500.00	0.00%	\$5,500.00	\$2,031.53
1000-20-1260-51010	PRINTING	\$1,500.00	0.00%	\$1,500.00	\$285.70
1000-20-1260-51030	POSTAGE	\$8,000.00	0.00%	\$8,000.00	\$5,297.28
1000-20-1260-51150	RENTALS	\$3,500.00	16.67%	\$3,000.00	\$2,270.54
1000-20-1260-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$2,230.00
1000-20-1260-51310	DUES & SUBSCRIPTIONS	\$30,000.00	0.00%	\$30,000.00	\$28,545.05
1000-20-1260-51320	TRAINING & CONFERENCES	\$9,000.00	0.00%	\$9,000.00	\$1,825.53
1000-20-1260-52010	SUPPLIES & MATERIALS	\$15,000.00	42.86%	\$10,500.00	\$14,038.99
1000-20-1260-52050	UNIFORMS	\$4,500.00	50.00%	\$3,000.00	\$3,368.53
1000-20-1260-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$44,628.00
TOTAL BUILDING CODES		\$2,022,646.00	32.67%	\$1,524,622.00	\$1,554,562.96

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
ANIMAL SERVICES					
1000-20-1270-50020	SALARIES AND WAGES	\$658,893.00	119.26%	\$300,505.00	\$318,764.56
1000-20-1270-50060	OVERTIME	\$7,000.00	0.00%	\$7,000.00	\$12,645.69
1000-20-1270-50100	EMPLOYER FICA	\$41,285.00	116.55%	\$19,065.00	\$20,130.92
1000-20-1270-50110	EMPLOYER MEDICARE	\$9,655.00	116.53%	\$4,459.00	\$4,708.03
1000-20-1270-50120	EMPLOYER SC RETIREMENT	\$123,589.00	107.12%	\$59,671.00	\$56,968.80
1000-20-1270-50130	EMPLOYER PO RETIREMENT	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1270-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-20-1270-51010	PRINTING	\$2,000.00	-9.09%	\$2,200.00	\$1,952.14
1000-20-1270-51030	POSTAGE	\$100.00	0.00%	\$100.00	\$16.37
1000-20-1270-51040	LICENSES/PERMITS	\$5,000.00	0.00%	\$5,000.00	\$2,906.00
1000-20-1270-51110	MAINTENANCE CONTRACTS	\$100,000.00	-80.20%	\$505,000.00	\$690,000.00
1000-20-1270-51120	EQUIPMENT MAINTENANCE	\$0.00	-100.00%	\$500.00	\$0.00
1000-20-1270-51150	RENTALS	\$700.00	0.00%	\$700.00	\$673.08
1000-20-1270-51160	PROFESSIONAL SERVICES	\$200,000.00	-33.11%	\$299,000.00	\$111,326.03
1000-20-1270-51320	TRAINING & CONFERENCES	\$3,500.00	40.00%	\$2,500.00	\$1,232.77
1000-20-1270-52010	SUPPLIES & MATERIALS	\$100,000.00	96.08%	\$51,000.00	\$29,491.00
1000-20-1270-52050	UNIFORMS	\$3,000.00	0.00%	\$3,000.00	\$1,203.30
1000-20-1270-52300	MEDICAL/PHARMACY SUPPLIES	\$50,000.00	0.00%	\$0.00	\$0.00
1000-20-1270-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$46,123.62
1000-20-1270-57900	CREDIT CARD FEES	\$500.00	0.00%	\$500.00	\$3,242.28
TOTAL ANIMAL SERVICES		\$1,305,222.00	3.57%	\$1,260,200.00	\$1,301,384.59
PUBLIC WORKS					
1000-30-1301-50020	SALARIES AND WAGES	\$2,868,732.00	44.40%	\$1,986,655.00	\$2,073,402.79
1000-30-1301-50060	OVERTIME	\$18,000.00	0.00%	\$18,000.00	\$22,923.36
1000-30-1301-50100	EMPLOYER FICA	\$178,977.00	44.00%	\$124,289.00	\$126,278.39
1000-30-1301-50110	EMPLOYER MEDICARE	\$41,858.00	44.00%	\$29,068.00	\$29,532.78
1000-30-1301-50120	EMPLOYER SC RETIREMENT	\$535,777.00	44.00%	\$372,064.00	\$362,193.97
1000-30-1301-51010	PRINTING	\$100.00	0.00%	\$100.00	\$181.60
1000-30-1301-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$277.38
1000-30-1301-51110	MAINTENANCE CONTRACTS	\$400,000.00	19.40%	\$335,000.00	\$333,754.73
1000-30-1301-51120	EQUIPMENT MAINTENANCE	\$5,000.00	-33.33%	\$7,500.00	\$5,997.82
1000-30-1301-51150	RENTALS	\$5,000.00	0.00%	\$5,000.00	\$11,558.81
1000-30-1301-51160	PROFESSIONAL SERVICES	\$75,000.00	-50.33%	\$151,000.00	\$30,254.61
1000-30-1301-51170	NON-PROFESSIONAL SERVICES	\$500,000.00	96.85%	\$254,000.00	\$452,174.36
1000-30-1301-51310	DUES & SUBSCRIPTIONS	\$4,000.00	14.29%	\$3,500.00	\$4,537.68
1000-30-1301-51320	TRAINING & CONFERENCES	\$27,000.00	0.00%	\$27,000.00	\$24,792.39
1000-30-1301-52010	SUPPLIES & MATERIALS	\$275,000.00	-12.84%	\$315,500.00	\$269,825.29
1000-30-1301-52050	UNIFORMS	\$45,000.00	0.00%	\$45,000.00	\$29,686.87
1000-30-1301-52500	FUELS/LUBRICANTS	\$11,500.00	-23.33%	\$15,000.00	\$11,601.28
1000-30-1301-52600	NON-CAP EQUIPMENT	\$35,000.00	0.00%	\$35,000.00	\$110,082.68
1000-30-1301-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$488,577.30
1000-30-1301-54200	CAPITAL EQUIPMENT	\$0.00	-100.00%	\$231,500.00	\$0.00
TOTAL PUBLIC WORKS		\$5,026,144.00	27.07%	\$3,955,376.00	\$4,387,634.09
FACILITIES MANAGEMENT					
1000-30-1310-50020	SALARIES AND WAGES	\$945,524.00	-7.98%	\$1,027,490.00	\$1,019,809.93
1000-30-1310-50060	OVERTIME	\$5,000.00	150.00%	\$2,000.00	\$2,700.56
1000-30-1310-50100	EMPLOYER FICA	\$58,622.00	-8.16%	\$63,828.00	\$61,925.27
1000-30-1310-50110	EMPLOYER MEDICARE	\$13,710.00	-8.16%	\$14,928.00	\$14,482.52
1000-30-1310-50120	EMPLOYER SC RETIREMENT	\$175,489.00	-8.16%	\$191,073.00	\$178,801.95
1000-30-1310-51010	PRINTING	\$300.00	50.00%	\$200.00	\$137.80
1000-30-1310-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$123.89
1000-30-1310-51041	SWU FEES	\$0.00	-100.00%	\$130,000.00	\$123,522.00
1000-30-1310-51042	HH POLICE FEES	\$0.00	-100.00%	\$4,000.00	\$2,862.00
1000-30-1310-51050	TELEPHONE/COMMUNICATION	\$0.00	#DIV/0!	\$0.00	\$0.00
1000-30-1310-51060	ELECTRICITY	\$2,491,600.00	8.33%	\$2,300,000.00	\$2,161,034.85
1000-30-1310-51070	WATER/SEWER/GARBAGE	\$225,000.00	3.83%	\$216,700.00	\$227,209.12
1000-30-1310-51110	MAINTENANCE CONTRACTS	\$171,900.00	91.00%	\$90,000.00	\$148,133.42
1000-30-1310-51120	EQUIPMENT MAINTENANCE	\$300,000.00	13.21%	\$265,000.00	\$303,208.91
1000-30-1310-51130	REPAIRS TO BUILDINGS	\$1,000,000.00	-50.74%	\$2,030,000.00	\$1,912,854.02
1000-30-1310-51150	RENTALS	\$5,000.00	0.00%	\$5,000.00	\$2,674.31

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>		<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>		<u>FROM PY</u>		
1000-30-1310-51160	PROFESSIONAL SERVICES	\$159,530.00		-9.87%	\$177,000.00	\$289,923.65
1000-30-1310-51170	NON-PROFESSIONAL SERVICES	\$0.00		-100.00%	\$35,500.00	\$45,027.00
1000-30-1310-51220	CONTRACTUAL SERVICES	\$939,832.00		0.00%	\$0.00	\$0.00
1000-30-1310-51300	VEHICLE MAINT SERVICES	\$0.00		0.00%	\$0.00	\$19.95
1000-30-1310-51310	DUES & SUBSCRIPTIONS	\$0.00		0.00%	\$0.00	\$147.34
1000-30-1310-51320	TRAINING & CONFERENCES	\$5,700.00		0.00%	\$0.00	\$421.04
1000-30-1310-51510	BLDG/CONTENTS INSURANCE	\$0.00		0.00%	\$0.00	(\$9,137.96)
1000-30-1310-52010	SUPPLIES & MATERIALS	\$55,000.00		0.00%	\$55,000.00	\$69,146.97
1000-30-1310-52050	UNIFORMS	\$22,000.00		51.72%	\$14,500.00	\$11,024.55
1000-30-1310-52500	FUELS/LUBRICANTS	\$0.00		0.00%	\$0.00	\$2,615.69
1000-30-1310-52600	NON-CAP EQUIPMENT	\$6,000.00		200.00%	\$2,000.00	\$22,047.67
1000-30-1310-54000	VEHICLE PURCHASES	\$0.00		0.00%	\$0.00	\$544.41
1000-30-1310-54200	CAPITAL EQUIPMENT	\$0.00		0.00%	\$0.00	\$69,910.29
TOTAL FACILITIES MANAGEMENT		\$6,580,407.00		-0.66%	\$6,624,419.00	\$6,661,171.15
CAPITAL PROJECTS						
1000-30-1330-50020	SALARIES AND WAGES	\$501,989.00		12.32%	\$446,925.00	\$272,606.62
1000-30-1330-50060	OVERTIME	\$2,500.00		0.00%	\$2,500.00	\$0.00
1000-30-1330-50100	EMPLOYER FICA	\$31,278.00		12.25%	\$27,865.00	\$16,851.35
1000-30-1330-50110	EMPLOYER MEDICARE	\$7,315.00		12.24%	\$6,517.00	\$3,941.05
1000-30-1330-50120	EMPLOYER SC RETIREMENT	\$93,169.00		11.70%	\$83,413.00	\$48,259.10
1000-30-1330-51010	PRINTING	\$200.00		0.00%	\$200.00	\$140.58
1000-30-1330-51030	POSTAGE	\$100.00		-50.00%	\$200.00	\$307.40
1000-30-1330-51150	RENTALS	\$3,850.00		54.00%	\$2,500.00	\$7,681.57
1000-30-1330-51160	PROFESSIONAL SERVICES	\$30,000.00		-92.50%	\$400,000.00	\$37,059.93
1000-30-1330-51300	VEHICLE MAINT SERVICES	\$200.00		0.00%	\$200.00	\$0.00
1000-30-1330-51310	DUES & SUBSCRIPTIONS	\$5,800.00		45.00%	\$4,000.00	\$2,376.73
1000-30-1330-51320	TRAINING & CONFERENCES	\$26,880.00		7.52%	\$25,000.00	\$8,521.17
1000-30-1330-52010	SUPPLIES & MATERIALS	\$4,000.00		-20.00%	\$5,000.00	\$5,569.12
1000-30-1330-52050	UNIFORMS	\$3,300.00		32.00%	\$2,500.00	\$1,044.15
1000-30-1330-52600	NON-CAP EQUIPMENT	\$6,000.00		233.33%	\$1,800.00	\$113.41
1000-30-1330-54000	VEHICLE PURCHASES	\$0.00		0.00%	\$0.00	\$130,392.29
TOTAL CAPITAL PROJECTS		\$716,581.00		-28.95%	\$1,008,620.00	\$534,864.47
MOSQUITO CONTROL						
1000-40-1400-50020	SALARIES AND WAGES	\$755,082.00		13.03%	\$668,035.00	\$604,688.08
1000-40-1400-50060	OVERTIME	\$10,000.00		0.00%	\$0.00	\$887.80
1000-40-1400-50100	EMPLOYER FICA	\$47,435.00		14.53%	\$41,418.00	\$36,493.03
1000-40-1400-50110	EMPLOYER MEDICARE	\$11,094.00		14.52%	\$9,687.00	\$8,534.61
1000-40-1400-50120	EMPLOYER SC RETIREMENT	\$141,999.00		14.53%	\$123,987.00	\$105,045.95
1000-40-1400-51010	PRINTING	\$5,000.00		21.95%	\$4,100.00	\$72.07
1000-40-1400-51030	POSTAGE	\$500.00		0.00%	\$500.00	\$472.43
1000-40-1400-51040	LICENSES/PERMITS	\$250.00		0.00%	\$250.00	\$100.00
1000-40-1400-51110	MAINTENANCE CONTRACTS	\$6,000.00		-61.29%	\$15,500.00	\$15,380.00
1000-40-1400-51120	EQUIPMENT MAINTENANCE	\$100,000.00		0.00%	\$100,000.00	\$52,497.20
1000-40-1400-51150	RENTALS	\$15,000.00		0.00%	\$15,000.00	\$14,010.38
1000-40-1400-51160	PROFESSIONAL SERVICES	\$5,000.00		0.00%	\$5,000.00	\$2,603.30
1000-40-1400-51310	DUES & SUBSCRIPTIONS	\$12,000.00		33.33%	\$9,000.00	\$10,683.79
1000-40-1400-51320	TRAINING & CONFERENCES	\$55,000.00		-19.12%	\$68,000.00	\$27,437.09
1000-40-1400-52010	SUPPLIES & MATERIALS	\$671,000.00		7.19%	\$626,000.00	\$702,864.21
1000-40-1400-52050	UNIFORMS	\$7,000.00		75.00%	\$4,000.00	\$5,006.52
1000-40-1400-52500	FUELS/LUBRICANTS	\$50,000.00		0.00%	\$50,000.00	\$30,370.69
1000-40-1400-52600	NON-CAP EQUIPMENT	\$0.00		0.00%	\$0.00	\$139.85
TOTAL MOSQUITO CONTROL		\$1,892,360.00		8.73%	\$1,740,477.00	\$1,617,287.00
VETERAN'S AFFAIRS						
1000-50-1500-50020	SALARIES AND WAGES	\$259,818.00		89.12%	\$137,385.00	\$156,074.41
1000-50-1500-50060	OVERTIME	\$0.00		0.00%	\$0.00	\$0.00
1000-50-1500-50100	EMPLOYER FICA	\$16,109.00		89.12%	\$8,518.00	\$9,634.70
1000-50-1500-50110	EMPLOYER MEDICARE	\$3,767.00		89.11%	\$1,992.00	\$2,253.27
1000-50-1500-50120	EMPLOYER SC RETIREMENT	\$48,222.00		89.11%	\$25,500.00	\$26,118.55
1000-50-1500-51010	PRINTING	\$2,500.00		25.00%	\$2,000.00	\$1,252.90
1000-50-1500-51030	POSTAGE	\$800.00		207.69%	\$260.00	\$874.81

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<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>FROM PY</u>		
1000-50-1500-51150	RENTALS	\$1,000.00	63.93%	\$610.00	\$607.56
1000-50-1500-51170	NON-PROFESSIONAL SERVICES	\$4,000.00	0.00%	\$0.00	\$0.00
1000-50-1500-51300	VEHICLE MAINT SERVICES	\$100.00	0.00%	\$100.00	\$0.00
1000-50-1500-51310	DUES & SUBSCRIPTIONS	\$300.00	106.90%	\$145.00	\$300.00
1000-50-1500-51320	TRAINING & CONFERENCES	\$12,000.00	34.39%	\$8,929.00	\$2,861.12
1000-50-1500-51990	MISC. EXPENDITURES	\$3,000.00	0.00%	\$0.00	\$0.00
1000-50-1500-52010	SUPPLIES & MATERIALS	\$4,000.00	39.57%	\$2,866.00	\$1,602.01
TOTAL VETERAN'S AFFAIRS		\$355,616.00	88.85%	\$188,305.00	\$201,579.33
TOGETHER FOR BEAUFORT					
1000-50-1598-55000-T4BC	DIRECT SUBSIDIES	\$398,000.00	0.00%	\$398,000.00	\$398,000.00
TOTAL TOGETHER FOR BEAUFORT		\$398,000.00	0.00%	\$398,000.00	\$398,000.00
PAR					
1000-60-1600-50020	SALARIES AND WAGES	\$3,732,945.00	33.91%	\$2,787,600.00	\$2,661,133.48
1000-60-1600-50024	TEMPORARY/SEASONAL SALARIES	\$0.00	-100.00%	\$120,000.00	\$0.00
1000-60-1600-50060	OVERTIME	\$80,000.00	33.33%	\$60,000.00	\$113,646.63
1000-60-1600-50100	EMPLOYER FICA	\$236,403.00	28.49%	\$183,991.00	\$168,349.47
1000-60-1600-50110	EMPLOYER MEDICARE	\$55,288.00	28.49%	\$43,030.00	\$39,371.83
1000-60-1600-50120	EMPLOYER SC RETIREMENT	\$707,683.00	28.49%	\$550,787.00	\$455,898.72
1000-60-1600-51000	ADVERTISING	\$6,000.00	50.00%	\$4,000.00	\$4,750.29
1000-60-1600-51010	PRINTING	\$4,000.00	0.00%	\$0.00	\$0.00
1000-60-1600-51030	POSTAGE	\$500.00	66.67%	\$30.00	\$17.80
1000-60-1600-51040	LICENSES/PERMITS	\$750.00	0.00%	\$750.00	\$475.00
1000-60-1600-51110	MAINTENANCE CONTRACTS	\$65,000.00	78.08%	\$36,500.00	\$56,958.03
1000-60-1600-51120	EQUIPMENT MAINTENANCE	\$35,000.00	0.00%	\$35,000.00	\$25,816.81
1000-60-1600-51130	REPAIRS TO BUILDINGS	\$55,000.00	0.00%	\$55,000.00	\$63,884.28
1000-60-1600-51150	RENTALS	\$30,000.00	39.53%	\$21,500.00	\$20,547.26
1000-60-1600-51160	PROFESSIONAL SERVICES	\$295,000.00	0.00%	\$295,000.00	\$261,933.69
1000-60-1600-51170	NON-PROFESSIONAL SERVICES	\$6,000.00	-7.69%	\$6,500.00	\$5,098.77
1000-60-1600-51310	DUES & SUBSCRIPTIONS	\$7,500.00	-2.60%	\$7,700.00	\$6,802.66
1000-60-1600-51320	TRAINING & CONFERENCES	\$15,000.00	15.38%	\$13,000.00	\$15,155.53
1000-60-1600-51360	ATHLETIC PROGRAMS	\$225,000.00	49.01%	\$151,000.00	\$150,137.14
1000-60-1600-51360-SENIO	ATHLETIC PROGRAMS	\$300,000.00	-33.33%	\$450,000.00	\$0.00
1000-60-1600-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$3,216.63
1000-60-1600-52010	SUPPLIES & MATERIALS	\$190,000.00	1.88%	\$186,500.00	\$175,030.36
1000-60-1600-52050	UNIFORMS	\$250,000.00	19.05%	\$210,000.00	\$227,463.38
1000-60-1600-52500	FUELS/LUBRICANTS	\$500.00	0.00%	\$0.00	\$890.16
1000-60-1600-52600	NON-CAP EQUIPMENT	\$7,500.00	25.00%	\$6,000.00	\$5,469.27
1000-60-1600-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$75,598.33
1000-60-1600-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$26,688.49
1000-60-1600-57900	CREDIT CARD FEES	\$0.00	0.00%	\$0.00	\$5,030.16
TOTAL PAR		\$6,304,619.00	20.69%	\$5,223,888.00	\$4,569,364.17
PASSIVE PARKS					
1000-60-1610-50020	SALARIES AND WAGES	\$211,340.00	15.33%	\$183,245.00	\$0.00
1000-60-1610-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
1000-60-1610-50100	EMPLOYER FICA	\$13,103.00	15.33%	\$11,361.00	\$0.00
1000-60-1610-50110	EMPLOYER MEDICARE	\$3,064.00	15.32%	\$2,657.00	\$0.00
1000-60-1610-50120	EMPLOYER SC RETIREMENT	\$39,225.00	15.33%	\$34,010.00	\$0.00
1000-60-1610-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
1000-60-1610-51010	PRINTING	\$4,000.00	3673.58%	\$106.00	\$0.00
1000-60-1610-51130	REPAIRS TO BUILDINGS	\$50,000.00	100.00%	\$25,000.00	\$0.00
1000-60-1610-51160	PROFESSIONAL SERVICES	\$200,000.00	0.00%	\$0.00	\$0.00
1000-60-1610-51310	DUES & SUBSCRIPTIONS	\$1,000.00	-66.67%	\$3,000.00	\$0.00
1000-60-1610-51320	TRAINING & CONFERENCES	\$2,000.00	-33.33%	\$3,000.00	\$0.00
1000-60-1610-52010	SUPPLIES & MATERIALS	\$5,000.00	-63.83%	\$13,825.00	\$0.00
1000-60-1610-52050	UNIFORMS	\$800.00	54.14%	\$519.00	\$0.00
1000-60-1610-52600	NON-CAP EQUIPMENT	\$15,000.00	66.67%	\$9,000.00	\$0.00
1000-60-1610-54200	CAPITAL EQUIPMENT	\$0.00	-100.00%	\$25,000.00	\$0.00
TOTAL PASSIVE PARKS		\$544,532.00	75.25%	\$310,723.00	\$0.00
LIBRARY ADMINISTRATION					
1000-60-1620-50020	SALARIES AND WAGES	\$4,157,447.00	26.82%	\$3,278,240.00	\$3,164,855.90

3 - 2 FY 25 FUND 1000 GENERAL FUND rev 6.10.24

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
1000-60-1620-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$5.44
1000-60-1620-50100	EMPLOYER FICA	\$257,762.00	26.82%	\$203,251.00	\$190,640.78
1000-60-1620-50110	EMPLOYER MEDICARE	\$60,283.00	26.82%	\$47,534.00	\$44,585.18
1000-60-1620-50120	EMPLOYER SC RETIREMENT	\$771,622.00	26.82%	\$608,441.00	\$551,166.56
1000-60-1620-51010	PRINTING	\$8,500.00	13.33%	\$7,500.00	\$4,993.56
1000-60-1620-51030	POSTAGE	\$12,000.00	4.35%	\$11,500.00	\$10,838.26
1000-60-1620-51110	MAINTENANCE CONTRACTS	\$90,000.00	0.00%	\$90,000.00	\$94,329.63
1000-60-1620-51150	RENTALS	\$6,000.00	0.00%	\$6,000.00	\$4,695.96
1000-60-1620-51160	PROFESSIONAL SERVICES	\$36,000.00	10.77%	\$32,500.00	\$26,458.99
1000-60-1620-51300	VEHICLE MAINT SERVICES	\$0.00	#DIV/0!	\$0.00	\$18.95
1000-60-1620-51310	DUES & SUBSCRIPTIONS	\$35,000.00	-5.41%	\$37,000.00	\$3,519.59
1000-60-1620-51320	TRAINING & CONFERENCES	\$4,000.00	-20.00%	\$5,000.00	\$1,471.21
1000-60-1620-51540	INSURANCE - OTHER	\$2,000.00	#DIV/0!	\$0.00	\$884.21
1000-60-1620-52010	SUPPLIES & MATERIALS	\$40,000.00	-91.58%	\$475,000.00	\$288,381.57
1000-60-1620-52050	UNIFORMS	\$2,000.00	14.29%	\$1,750.00	\$0.00
1000-60-1620-52060	LIBRARY MATERIALS	\$450,000.00	#DIV/0!	\$0.00	\$0.00
1000-60-1620-52600	NON-CAP EQUIPMENT	\$15,000.00	50.00%	\$10,000.00	\$4,041.02
1000-60-1620-57900	CREDIT CARD FEES	\$3,000.00	0.00%	\$3,000.00	\$3,267.51
TOTAL LIBRARY ADMINISTRATION		\$5,950,614.00	23.54%	\$4,816,716.00	\$4,394,154.32
TOTAL EXPENDITURES		\$156,872,015.00	4.44%	\$150,209,023.00	\$157,393,297.56
NET +/-		\$0.00			



Beaufort County South Carolina

DIRECT SUBSIDIES/OUTSIDE AGENCIES

Account Description	2025 BUDGET REQUEST	2025 RECOMMENDED	2025 FINAL PROPOSED	FY 25 REC VS FY 24		2024 Budget	2024 Actuals	2023 Budget	2023 Actuals	2022 Actuals	NOTES-RECOMMENDATION
				24 DIFF +/- \$	24 DIFF +/- %						
DIRECT SUBSIDIES-SOLICITOR'S OFFICE	\$2,615,661.00	\$1,700,450.00	\$1,785,473.00	\$ -	0.00%	\$1,700,450.00	\$1,700,450.00		\$1,700,450.00	\$1,887,500.00	WE ARE FUNDING 72% OF TOTAL COUNTIES IN CIRCUIT. WHAT IS OUR PORTION OF CASELOAD? PRESENTATION DID NOT DETAIL ENOUGH INFORMATION TO JUSTIFY INCREASE.
HAZMAT & MARINE RESCUE	\$90,000.00	\$45,000.00	\$90,000.00	\$45,000.00	100.00%	\$ -	\$ -	\$5,000.00	\$5,000.00	\$ -	NEW ASK
USCB A&E PLANS			\$300,000.00								
LRTA/PALMETO BREEZE	\$717,639.00	\$717,639.00	\$717,639.00	\$380,542.00	53.03%	\$337,097.00	\$337,097.00	\$337,097.00	\$337,097.00	\$338,928.00	MAKE THEM WHOLE FROM NOT FULLY FUNDING THIS YEAR
KEEP BEAUFORT COUNTY BEAUTIFUL	\$270,000.00	\$135,000.00	\$50,000.00	\$135,000.00	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	NEW ASK
MILITARY ENHANCEMENT COMMITTEE	\$100,000.00	\$100,000.00	\$100,000.00	\$ -	0.00%	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$ -	NO ASK FOR INCREASE
ISLAND RECREATION	\$200,000.00	\$157,500.00	\$200,000.00	\$7,500.00	4.76%	\$150,000.00	\$150,000.00	\$145,000.00	\$145,000.00	\$135,000.00	5% INCREASE
BEAUFORT SOIL AND WATER CONVER	\$39,950.00	\$26,250.00	\$26,250.00	\$1,250.00	4.76%	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	5% INCREASE
SC DEPT OF MENTAL HEALTH	\$75,000.00	\$37,500.00	\$37,500.00	\$37,500.00	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	NEW ASK
LCOG	\$159,049.00	\$159,049.00	\$159,049.00	\$18,711.00	11.76%	\$140,338.00	\$105,253.50	\$140,338.00	\$140,338.00	\$121,675.00	SET BY COG
LCOG / MPO FUNDING	\$26,154.00	\$26,154.00	\$26,154.00	(\$1.00)	0.00%	\$26,155.00	\$ -	\$11,617.59	\$11,617.59	\$49,117.19	SET BY COG
LCOG / HOME CONSORTIUM	\$75,000.00	\$75,000.00	\$75,000.00	\$ -	0.00%	\$75,000.00	\$56,250.00	\$75,000.00	\$75,000.00	\$56,000.00	SET BY COG
ECONOMIC DEVELOPMENT	\$495,000.00	\$495,000.00	\$495,000.00	\$ -	0.00%	\$495,000.00	\$281,250.00	\$495,000.00	\$495,000.00	\$495,000.00	NO ASK FOR INCREASE FOR OPS
SMALL BUSINESS DEVELOPMENT CTR	\$40,000.00	\$40,000.00	\$40,000.00	\$ -	0.00%	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$35,000.00	NO ASK FOR INCREASE
	\$4,903,453.00	\$3,714,542.00	\$4,102,065.00	\$1,814,413.00	37.00%	\$3,089,040.00	\$2,795,300.50	\$1,374,052.59	\$3,074,502.59	\$3,143,220.19	
Total without the Solicitor	\$2,316,592.00										

ENTITY	MILLAGE OR FEES	FY 25 REQUEST	FY 24 REQUEST/REV BUDGET	FY 24 ACTUAL AS OF 4.26.24	BUDGET % DIFFERENCE	FY 23 ACTUAL	ACCOUNT	NOTES
Treasurer		\$ 2,522,563.00	\$ 2,364,980.00	\$ 1,519,755.00	6.66%	\$ 1,863,910.00	1000-10-1020	Presented 3/18
Treasurer Exec Fees	FEES	\$ 2,030,925.00	\$ 2,283,749.00	\$ 1,336,275.00	-11.07%	\$ 932,136.00	2011-10-0000	Presented 3/18
Sheriff								Did not present
Sheriff Admin		\$ 32,410,607.00	\$ 31,760,644.00	\$ 24,474,361.00	2.05%	\$ 29,268,570.00	1000-20-1201	
HH Police	FEES	\$ 6,229,224.00	\$ 5,598,467.00	\$ 4,512,981.00	11.27%	\$ 35,569.00	2280-20-0000	FY24 includes \$96054 in vehicle purchases
School Resource		\$ 1,191,329.00	\$ 971,224.00	\$ 775,485.00	22.66%	\$ 848,318.00	2253-20-0000	
Public Defender		\$ 4,727,523.00	\$ 4,227,634.00	\$ 3,143,078.00	12%	\$ 3,964,544.00	2110-10-1142	Presented 4/15
Auditor		\$ 1,472,725.00	\$ 1,466,955.00	\$ 1,029,494.00	0.39%	\$ 1,274,328.00	1000-10-1010	Did not present
Coroner		\$ 956,100.00	\$ 960,050.00	\$ 820,390.00	-0.41%	\$ 931,135.00	1000-10-1060	Did not present
Clerk of Court		\$ 1,108,062.00	\$ 1,104,882.00	\$ 812,156.00	0.29%	\$ 1,026,930.00	1000-10-1030	Did not present
Family Court		\$ 559,188.00	\$ 551,708.00	\$ 366,410.00	1%	\$ 498,841.00	1000-10-1031	Did not present
Master In Equity		\$ 424,353.00	\$ 438,203.00	\$ 329,311.00	-3%	\$ 395,753.00	1000-10-1090	Did not present
Probate Judge		\$ 1,463,860.00	\$ 1,426,860.00	\$ 1,091,634.00	3%	\$ 1,082,097.00	1000-10-1040	Did not present
14th Circuit Solicitor		\$ 2,615,661.00	\$ 1,700,450.00	\$ 1,700,450.00	53.82%	\$ 1,700,450.00	1000-10-1098-55000	Presented 5/1
Island Rec Center 55203		\$ 200,000.00	\$ 150,000.00	\$ 150,000.00	33.33%	\$ 145,000.00	1000-10-1198-55203	Presented 3/18
LRTA dba Palmetto Breeze 55200		\$ 717,639.00	\$ 337,097.00	\$ 337,097.00	112.89%	\$ 337,097.00	1000-10-1198-55200	Presented 3/18
Military Enhancement Committee 55202		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	0.00%	\$ 100,000.00	1000-10-1198-55202	Presented 3/18
Small Business Development Center 55250		\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	0.00%	\$ 40,000.00	1000-10-1198-55250	Presented 3/18
Keep Beaufort County Beautiful		\$ 270,500.00	\$ 10,000.00	\$ -	2605.00%	\$ -	1000-10-1198-55201	NEW ASK; Have previously received Palmetto Pride Grants only - Presented 3/18
Lowcountry Council of Governments								Did not present
Dues 55210		\$ 159,049.00	\$ 140,338.00	\$ 105,253.00	13.33%	\$ 140,338.00	1000-10-1198-55210	
HOME Consortium Match 55215		\$ 75,000.00	\$ 75,000.00	\$ 56,250.00	0.00%	\$ 75,000.00	1000-10-1198-55215	
MPO Match 55212		\$ 26,154.00	\$ 26,155.00	\$ -	0.00%	\$ 11,618.00	1000-10-1198-55212	
Beaufort County Soil and Water Conservation District 55204		\$ 39,950.00	\$ 25,000.00	\$ 25,000.00	59.80%	\$ 25,000.00	1000-10-1198-55204	Did not present
Economic Development 55240								Did not present when invited on 3/18; Scheduled to present on 5/1
Operations		\$ 495,000.00	\$ 495,000.00	\$ 281,250.00	0.00%	\$ 495,000.00	1000-10-1198-55240	They will be revising this information. I will send an update when I receive the information. This includes \$120,000 for Southern Carolina Alliance Contract
Millage Revenue	0.3	\$ 780,500.00	\$ 746,350.00	\$ 57,590.00	4.58%	\$ 727,256.00	1010-10-0000-55240	Recommending 1.25 total millage
Site Acquisition and Development		\$ 7,500,000.00	\$ 10,000,000.00	\$ -	-25.00%	\$ -		NEW ASK; Proposing to increase millage for 3 years to cover the request.
Beaufort Memorial Hospital 55100	0.4	\$ 15,000,000.00	\$ 1,040,651.00	\$ 1,040,651.00	1341.41%	\$ 899,418.00	1401-40-0000-55000	Presented 4/15
Beaufort Jasper Hampton Comp Health	0.4	\$ 1,140,000.00	\$ 1,040,651.00	\$ 1,040,651.00	9.55%	\$ 899,418.00	1402-40-0000-55000	Presented 3/18
South Carolina Dept of Mental Health		\$ 75,000.00	\$ -	\$ -	0.00%	\$ -	1000-10-1198-55206	NEW ASK - Presented 4/15
South Carolina Nurse Retention Initiative		\$ 50,000.00	\$ -	\$ -	0.00%	\$ -	NEW	NEW ASK; Received \$50,000 in ARPA funding in 2023; 3 year commitment of \$50k/year - Presented 4/15. Funding not recommended per DMC.
Greater Beaufort-Port Royal CVB								Presented 4/15
State 2% ATAX		\$ 230,000.00	\$ 220,000.00	\$ 193,354.00	4.55%	\$ 409,314.00	2000-10-0000-55000	
Local 3% ATAX		\$ 150,000.00	\$ 150,000.00	\$ 112,500.00	0.00%	\$ 150,000.00	2001-10-0000-55000	This is pending the approval of a new Local ATAX ordinance.

ENTITY	MILLAGE OR FEES	FY 25 REQUEST	FY 24 REQUEST/REV BUDGET	FY 24 ACTUAL AS OF 4.26.24	BUDGET % DIFFERENCE	FY 23 ACTUAL	ACCOUNT	NOTES
Hilton Head Bluffton Chamber of Commerce								Presented 4/15
State 2% ATAX		\$ 215,000.00	\$ 235,000.00	\$ 95,854.00	-8.51%	\$ 229,315.00	2000-10-0000-55000	
Local 3% ATAX		\$ 150,000.00	\$ 150,000.00	\$ 112,500.00	0.00%	\$ 150,000.00	2001-10-0000-55000	This is pending the approval of a new Local ATAX ordinance.
Technical College of the Lowcountry	1.1	\$ 7,500,000.00	\$ 2,861,790.00	\$ 2,861,790.00	162.07%	\$ 2,585,826.00	1600-60-0000-55000	Multi-year request - Presented 4/15
University of South Carolina Beaufort	1.1		\$ 2,861,790.00	\$ 2,861,790.00	-100.00%	\$ 2,585,826.00	1600-60-0000-55000	Scheduled for 5/1
Beaufort County School District		\$ -	\$ -	\$ -	#DIV/0!	\$ 250,000.00	8010-05-0000-55000	Planning to present on 6/10; Do not anticipate a millage increase request.
Bluffton Fire District	26						7301 & 7303	Scheduled for 5/1
Burton Fire District	73						7311 & 7313	Scheduled for 5/1
Daufuskie Island Fire District	62.2						7321	Scheduled for 5/1; Adding DEBT, +1 mil=62.2
Lady's Island St. Helena Fire District	42.7						7331 & 7333	Scheduled for 5/1
Sheldon Fire District	41.4						7341 & 7343	Scheduled for 5/1

**BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 ECONOMIC DEVELOPMENT FUND**

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
1010-10-0000-41010	CURRENT TAXES	\$3,378,750.00	-332.90%	\$780,488.00	\$674,563.00	
1010-10-0000-41020	DELINQUENT TAXES	\$37,750.00		\$0.00	\$0.00	
1010-10-0000-41030	AUTOMOBILE TAXES	\$100,000.00		\$0.00	\$0.00	
1010-10-0000-41040	3% & 7% PENALTIES ON TAX	\$0.00		\$0.00	\$0.00	
1010-10-0000-49100	TRANSFER IN	\$0.00		\$0.00	\$600,000.00	
		\$3,516,500.00		\$780,488.00	\$1,274,563.00	
EXPENDITURES						
1010-10-0000-55000	DIRECT SUBSIDIES	\$0.00		\$0.00	\$0.00	
1010-10-0000-55240	ECONOMIC DEVELOPMENT	\$3,516,500.00	-350.55%	\$780,488.00	\$727,255.81	increase millage by 1.0 to generate roughly \$13.525M over a 5 year period for land acquisition and development
1010-10-0000-59100-	TRANSFER OUT	\$0.00		\$0.00	\$0.00	
		\$3,516,500.00		\$780,488.00	\$727,255.81	
GRAND TOTAL		\$0.00		\$0.00	(\$547,307.19)	

5 - 1 FY 25 FUND 1401 INDIGENT CARE BMH

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 INDIGENT CARE FUND - BEAUFORT MEMORIAL HOSPITAL

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUE FROM MILLAGE					
1401-40-0000-41010	CURRENT TAXES	\$1,539,000.00	47.89%	\$1,040,651.00	\$899,418.00
1401-40-0000-41020	DELINQUENT TAXES	\$47,000.00	0.00%	\$0.00	\$0.00
1401-40-0000-41030	AUTOMOBILE TAXES	\$37,000.00	0.00%	\$0.00	\$0.00
1401-40-0000-41040	3% & 7% PENALTIES ON TAX	\$3,000.00	0.00%	\$0.00	\$0.00
1401-40-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUE		\$1,626,000.00	56.25%	\$1,040,651.00	\$899,418.00
EXPENDITURE					
1401-40-0000-55000	DIRECT SUBSIDIES	\$1,626,000.00	56.25%	\$1,040,651.00	\$899,418.00
TOTAL EXPENDITURE		\$1,626,000.00	56.25%	\$1,040,651.00	\$899,418.00
GRAND TOTAL		\$0.00		\$0.00	\$0.00

5 - 2 FY 25 FUND 1402 INDIGENT CARE BJHCHS

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 INDIGENT CARE BEAUFORT JASPER HAMPTON COMP HEALTH

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUE					
1402-40-0000-41010	CURRENT TAXES	\$1,040,000.00	-0.06%	\$1,040,651.00	\$899,418.00
1402-40-0000-41020	DELINQUENT TAXES	\$30,000.00	0.00%	\$0.00	\$0.00
1402-40-0000-41030	AUTOMOBILE TAXES	\$11,500.00	0.00%	\$0.00	\$0.00
1402-40-0000-41040	3% & 7% PENALTIES ON TAX	\$500.00	0.00%	\$0.00	\$0.00
TOTAL REVENUE		\$1,082,000.00	0.00%	\$1,040,651.00	\$899,418.00
EXENDITURES					
1402-40-0000-55000	DIRECT SUBSIDIES	\$1,082,000.00	0.00%	\$1,040,651.00	\$899,418.00
TOTAL EXPENDITURES		\$1,082,000.00	0.00%	\$1,040,651.00	\$899,418.00
GRAND TOTAL		\$0.00			

6 - FY 25 FUND 1600 HIGHER EDUCATION

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 HIGHER EDUCATION FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
1600-60-0000-41010	CURRENT TAXES	\$6,196,500.00	8.26%	\$5,723,580.00	\$5,171,652.00
1600-60-0000-41020	DELINQUENT TAXES	\$0.00	0.00%	\$0.00	\$0.00
1600-60-0000-41030	AUTOMOBILE TAXES	\$25,000.00	0.00%	\$0.00	\$0.00
1600-60-0000-41040	3% & 7% PENALTIES ON TAX	\$1,000.00	0.00%	\$0.00	\$0.00
1600-60-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$6,222,500.00	8.72%	\$5,723,580.00	\$5,171,652.00
EXPENDITURES					
1600-60-0000-55000	DIRECT SUBSIDIES	\$6,222,500.00	8.72%	\$5,723,580.00	\$5,171,652.00
TOTAL EXPENDITURES		\$6,222,500.00	8.72%	\$5,723,580.00	\$5,171,652.00
GRAND TOTAL		\$0.00		\$0.00	\$0.00

7 - 1 FY 25 FUND 2003 PURCHASE OF REAL PROPERTY

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 PURCHASE REAL PROPERTY FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
2003-10-0000-41010	CURRENT TAXES	\$7,200,000.00	-32.19%	\$10,617,600.00	\$10,949,467.17
2003-10-0000-41020	DELINQUENT TAXES	\$248,000.00	-7.12%	\$267,000.00	\$248,452.88
2003-10-0000-41030	AUTOMOBILE TAXES	\$667,000.00	-0.60%	\$671,000.00	\$787,851.57
2003-10-0000-41040	3% & 7% PENALTIES ON TAX	\$46,000.00	6.98%	\$43,000.00	\$46,887.40
2003-10-0000-43015	HOMESTEAD EXEMPTION, ETC	\$205,000.00	0.00%	\$205,000.00	\$204,019.56
2003-10-0000-43022	MOTOR CARRIER PAYMENTS	\$26,000.00	30.00%	\$20,000.00	\$26,056.13
2003-10-0000-43041	PYMT IN LIEU OF - FEDERAL	\$1,000.00	-28.57%	\$1,400.00	\$799.20
2003-10-0000-44780	CREDIT CARD FEES	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-46010	INTEREST ON INVESTMENTS	\$40,000.00	-46.67%	\$75,000.00	\$58,404.00
2003-10-0000-48910	CONT FROM PR YR FUND BAL	\$1,773,894.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$10,206,894.00	(\$0.78)	\$11,900,000.00	\$12,321,937.91
EXPENDITURES					
2003-10-0000-51000	ADVERTISING	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51010	PRINTING	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51030	POSTAGE	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51041	SWU FEES	\$25,000.00	0.00%	\$0.00	\$0.00
2003-10-0000-51160	PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51165	SOLID WASTE HAULING	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-51990	MISC. EXPENDITURES	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-52010	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
2003-10-0000-53000	BOND PRINCIPAL	\$7,784,647.00	-14.45%	\$9,100,000.00	\$7,551,808.50
2003-10-0000-53010	BOND INTEREST	\$2,397,247.00	-14.38%	\$2,800,000.00	\$3,056,887.42
2003-10-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL EXPENDITURES		\$10,206,894.00	-14.23%	\$11,900,000.00	\$10,608,695.92
GRAND TOTAL		\$0.00		\$0.00	(\$1,713,241.99)

7 - 2 FY 25 FUND 2011 TREASURER'S EXEC FEE

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 TREASURER'S EXECUTION FEE FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE FROM</u> <u>PY</u>	<u>2024 Revised</u> <u>Budget</u>	<u>2023 Actuals</u>
REVENUES					
2011-10-0000-44210	TREASURER'S EXECUTION FEE	\$2,004,337.00	-6.78%	\$2,150,000.00	\$743,732.25
2011-10-0000-44780	CREDIT CARD FEES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-46010	INTEREST ON INVESTMENTS	\$5,000.00	-83.33%	\$30,000.00	\$5,833.00
2011-10-0000-47010	MISCELLANEOUS REVENUES	\$1,000.00	0.00%	\$0.00	\$600.00
2011-10-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-47010-LEGAL	MISCELLANEOUS REVENUES	\$1,000.00	0.00%	\$0.00	\$0.00
2011-10-0000-47500	TRUST FUNDS RECEIVED	\$0.00	-100.00%	\$10,000.00	\$0.00
2011-10-0000-47502	BIDDER FEES	\$8,000.00	0.00%	\$0.00	\$8,700.00
2011-10-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	-100.00%	\$93,749.00	\$0.00
2011-10-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$2,019,337.00	-11.58%	\$2,283,749.00	\$758,865.25
EXPENDITURES					
2011-10-0000-50020	SALARIES AND WAGES	\$1,083,079.00	-2.97%	\$1,116,282.00	\$948,292.70
2011-10-0000-50060	OVERTIME	\$20,000.00	-8.49%	\$21,856.00	\$22,335.34
2011-10-0000-50100	EMPLOYER FICA	\$68,391.00	-1.97%	\$69,768.00	\$58,480.45
2011-10-0000-50110	EMPLOYER MEDICARE	\$15,995.00	-4.47%	\$16,744.00	\$13,676.97
2011-10-0000-50120	EMPLOYER SC RETIREMENT	\$204,731.00	13.13%	\$180,974.00	\$168,265.91
2011-10-0000-50140	EMPLOYER GROUP INSURANCE	\$64,216.00	28.43%	\$50,000.00	\$55,639.16
2011-10-0000-50150	EMPLOYER WORKERS COMP	\$6,500.00	0.00%	\$6,500.00	\$757.72
2011-10-0000-50160	TORT LIABILITY INSURANCE	\$2,000.00	19.69%	\$1,671.00	\$2,231.27
2011-10-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51000	ADVERTISING	\$110,000.00	-9.38%	\$121,387.00	\$106,386.36
2011-10-0000-51010	PRINTING	\$19,000.00	1.05%	\$18,802.00	\$18,801.33
2011-10-0000-51030	POSTAGE	\$70,000.00	0.00%	\$70,000.00	\$64,889.12
2011-10-0000-51050	TELEPHONE/COMMUNICATION	\$850.00	0.00%	\$850.00	\$482.84
2011-10-0000-51110	MAINTENANCE CONTRACTS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51120	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$0.00	\$0.00
2011-10-0000-51160	PROFESSIONAL SERVICES	\$115,000.00	-42.50%	\$200,000.00	\$85,237.14
2011-10-0000-51162	LEGAL SERVICES	\$75,000.00	-63.67%	\$206,428.00	\$63,890.12
2011-10-0000-51170	NON-PROFESSIONAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51300	VEHICLE MAINT SERVICES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51310	DUES & SUBSCRIPTIONS	\$12,000.00	-20.00%	\$15,000.00	\$10,195.23
2011-10-0000-51320	TRAINING & CONFERENCES	\$40,000.00	-39.91%	\$66,569.00	\$54,568.76
2011-10-0000-51500	VEHICLE INSURANCE	\$0.00	-100.00%	\$1,000.00	\$582.30
2011-10-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-51990	MISC. EXPENDITURES	\$15,075.00	201.50%	\$5,000.00	\$5,955.51
2011-10-0000-52010	SUPPLIES & MATERIALS	\$10,000.00	0.83%	\$9,918.00	\$9,917.34
2011-10-0000-52500	FUELS/LUBRICANTS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-52600	NON-CAP EQUIPMENT	\$7,000.00	-72.00%	\$25,000.00	\$265.49
2011-10-0000-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-54200	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$0.00
2011-10-0000-57700	TRUST FUNDS DISBURSED	\$5,000.00	0.00%	\$5,000.00	\$150.00
2011-10-0000-57900	CREDIT CARD FEES	\$75,000.00	0.00%	\$75,000.00	\$0.00
2011-10-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL EXPENDITURES		\$2,019,337.00	-11.58%	\$2,283,749.00	\$1,691,001.06
GRAND TOTAL		\$0.00		\$0.00	\$932,135.81

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 PUBLIC DEFENDER FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised</u> <u>Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2110-10-1142-43220	PUBLIC DEFENDER STIPEND	\$1,883,750.00	1.58%	\$1,854,530.00	\$1,384,285.74	
2110-10-1142-43225	PUBLIC DEFENDER STATE REIMB	\$0.00	0.00%	\$0.00	\$64,832.97	
2110-10-1142-46010	INTEREST ON INVESTMENTS	\$7,000.00	66.67%	\$4,200.00	\$5,970.00	
2110-10-1142-47030	CONTRIBUTION	\$848,773.00	6.26%	\$798,772.00	\$802,937.24	
2110-10-1142-49100	TRANSFER IN	\$1,632,855.00	3.99%	\$1,570,132.00	\$1,570,131.00	
TOTAL REVENUES		\$4,372,378.00	3.42%	\$4,227,634.00	\$3,828,156.95	
EXPENDITURES						
2110-10-1142-50020	SALARIES AND WAGES	\$2,589,476.00	1.18%	\$2,559,385.00	\$2,452,144.02	Current salary plus a 4% increase - add \$45,000 for Assistant to move from contractual to full time employee
2110-10-1142-50100	EMPLOYER FICA	\$160,548.00	1.95%	\$157,471.00	\$148,043.79	
2110-10-1142-50110	EMPLOYER MEDICARE	\$37,547.00	1.95%	\$36,828.00	\$34,623.03	
2110-10-1142-50120	EMPLOYER SC RETIREMENT	\$480,607.00	22.57%	\$392,120.00	\$423,512.47	
2110-10-1142-50140	EMPLOYER GROUP INSURANCE	\$420,000.00	0.00%	\$420,000.00	\$455,595.55	
2110-10-1142-50150	EMPLOYER WORKERS COMP	\$3,000.00	-35.90%	\$4,680.00	\$3,662.75	
2110-10-1142-50160	TORT LIABILITY INSURANCE	\$5,300.00	23.26%	\$4,300.00	\$5,615.57	
2110-10-1142-51010	PRINTING	\$1,800.00	20.00%	\$1,500.00	\$1,826.69	
2110-10-1142-51030	POSTAGE	\$3,500.00	16.67%	\$3,000.00	\$3,821.83	
2110-10-1142-51050	TELEPHONE/COMMUNICATION	\$32,800.00	2.50%	\$32,000.00	\$28,088.00	
2110-10-1142-51150	RENTALS	\$12,500.00	0.00%	\$12,500.00	\$17,189.42	
2110-10-1142-51160	PROFESSIONAL SERVICES	\$526,500.00	0.00%	\$526,500.00	\$294,007.44	
2110-10-1142-51300	VEHICLE MAINT SERVICES	\$3,500.00	180.00%	\$1,250.00	\$182.55	
2110-10-1142-51310	DUES & SUBSCRIPTIONS	\$20,000.00	53.85%	\$13,000.00	\$15,750.62	
2110-10-1142-51320	TRAINING & CONFERENCES	\$35,000.00	16.67%	\$30,000.00	\$39,081.50	
2110-10-1142-51500	VEHICLE INSURANCE	\$10,800.00	12.50%	\$9,600.00	\$9,130.75	
2110-10-1142-52010	SUPPLIES & MATERIALS	\$15,000.00	20.00%	\$12,500.00	\$17,617.07	
2110-10-1142-52500	FUELS/LUBRICANTS	\$10,000.00	11.11%	\$9,000.00	\$13,171.79	
2110-10-1142-52600	NON-CAP EQUIPMENT	\$3,000.00	50.00%	\$2,000.00	\$1,479.82	
2110-10-1142-54200	CAPITAL EQUIPMENT	\$1,500.00	0.00%	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$4,372,378.00	3.42%	\$4,227,634.00	\$3,964,544.66	
GRAND TOTAL		\$0.00		\$0.00	\$136,387.71	

This is a 3.4% increase over last year's budget - salaries and fringes to include a 4% increase is the contributing factor.

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 SCHOOL RESOURCE OFFICER FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2253-20-1201-43660-	B C S D REVENUES	\$694,936.00	10.87%	\$626,786.00	\$566,099.00	
2253-20-1201-43665-	C E C REVENUES	\$103,898.00	8.90%	\$95,403.00	\$86,226.00	
2253-20-1201-43780-	FEDERAL GRANT FUNDS	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-1201-44070-SHSEC	MISCELLANEOUS FEE	\$20,608.00	0.00%	\$0.00	\$0.00	New line item account due to the chart of accounts conversion. This line item account includes reimbursement for overtime for special events worked.
2253-20-1201-46010-	INTEREST ON INVESTMENTS	\$8,514.00	0.00%	\$0.00	\$57.00	
2253-20-1201-47010-	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-1201-48910-	CONT FROM PR YR FUND BAL	\$0.00	-100.00%	\$8,305.00	\$0.00	
2253-20-1201-49100-	TRANSFER IN	\$340,000.00	41.24%	\$240,730.00	\$216,686.00	
TOTAL REVENUES		\$1,167,956.00	20.26%	\$971,224.00	\$869,068.00	
EXPENDITURES						
2253-20-0000-50020	SALARIES AND WAGES	\$617,592.00	10.63%	\$558,260.00	\$491,252.94	Includes 3% cost of living and Sheriff's Office pay plan.
2253-20-0000-50060	OVERTIME	\$102,169.00	144.02%	\$41,869.00	\$16,261.03	Increase due to chart of account conversion. Overtime for special events worked has been added to this line item.
2253-20-0000-50080	OVERTIME/TRAINING SCHOOL	\$6,953.00	3.01%	\$6,750.00	\$4,378.22	
2253-20-0000-50100	EMPLOYER FICA	\$45,056.00	19.74%	\$37,627.00	\$30,614.35	
2253-20-0000-50110	EMPLOYER MEDICARE	\$10,537.00	19.74%	\$8,800.00	\$7,159.81	
2253-20-0000-50130	EMPLOYER PO RETIREMENT	\$154,354.00	19.75%	\$128,901.00	\$102,668.39	
2253-20-0000-50140	EMPLOYER GROUP INSURANCE	\$143,974.00	29.06%	\$111,560.00	\$135,083.53	Recommended amount based on actual expenditures. Denise changed to reflect 7% increase and contingency in case Fund 2034 was short.
2253-20-0000-50150	EMPLOYER WORKERS COMP	\$15,271.00	12.34%	\$13,594.00	\$16,564.29	10% increase from FY23 actuals. There is no way of knowing premium for workers comp since it is based on claim volume. We had a decrease FY24 over FY23, so I modified budget to a more reasonable figure. Denise
2253-20-0000-50160	TORT LIABILITY INSURANCE	\$13,786.00	19.13%	\$11,572.00	\$12,884.36	7% increase from FY23 actuals.
2253-20-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	-100.00%	\$136.00	\$0.00	
2253-20-0000-51120	EQUIPMENT MAINTENANCE	\$2,000.00	-75.92%	\$8,305.00	\$2,833.43	
2253-20-0000-51300	VEHICLE MAINT SERVICES	\$15,000.00	237.08%	\$4,450.00	(\$98.00)	Based on actuals.
2253-20-0000-51310	DUES & SUBSCRIPTIONS	\$200.00	0.00%	\$200.00	\$0.00	
2253-20-0000-51320	TRAINING & CONFERENCES	\$12,000.00	0.00%	\$12,000.00	\$0.00	June SRO conference.
2253-20-0000-51500	VEHICLE INSURANCE	\$7,500.00	20.00%	\$6,250.00	\$6,025.53	10% increase from FY23 actuals.
2253-20-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00	
2253-20-0000-52010	SUPPLIES & MATERIALS	\$500.00	0.00%	\$500.00	\$482.47	
2253-20-0000-52050	UNIFORMS	\$8,704.00	3.01%	\$8,450.00	\$5,552.25	
2253-20-0000-52500	FUELS/LUBRICANTS	\$12,360.00	3.00%	\$12,000.00	\$11,402.77	
2253-20-0000-52600	NON-CAP EQUIPMENT	\$0.00	0.00%	\$0.00	\$5,252.99	
TOTAL EXPENDITURES		\$1,167,956.00	20.26%	\$971,224.00	\$848,318.36	
GRAND TOTAL		\$0.00		\$0.00	(\$20,749.64)	

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 HILTON HEAD POLICE

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE FROM</u> <u>PY</u>	<u>2024 Revised</u> <u>Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2280-20-0000-43680	TOWN OF HILTON HEAD REVENUES	\$6,140,729.00	9.78%	\$5,593,467.00	\$5,081,214.75	Denise Christmas will enter this amount for FY25.
2280-20-0000-44070-SHSEC	MISCELLANEOUS FEE	\$5,281.00	-	\$0.00	\$0.00	
2280-20-0000-46010	INTEREST ON INVESTMENTS	\$10,000.00	100.00%	\$5,000.00	\$10,772.00	
2280-20-0000-47010-	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	-	\$0.00	\$0.00	
TOTAL REVENUES		\$6,156,010.00	9.96%	\$5,598,467.00	\$5,091,986.75	
EXPENDITURES						
2280-20-0000-50020	SALARIES AND WAGES	\$3,256,449.00	9.12%	\$2,984,159.00	\$2,781,556.48	
2280-20-0000-50060	OVERTIME	\$458,459.00	43.59%	\$319,273.00	\$293,208.50	
2280-20-0000-50080	OVERTIME/TRAINING SCHOOL	\$127,200.00	21.99%	\$104,275.00	\$103,503.73	
2280-20-0000-50100	EMPLOYER FICA	\$238,211.00	12.75%	\$211,278.00	\$193,212.81	
2280-20-0000-50110	EMPLOYER MEDICARE	\$55,711.00	12.75%	\$49,412.00	\$45,186.80	
2280-20-0000-50120	EMPLOYER SC RETIREMENT	\$38,923.00	2.22%	\$38,077.00	\$23,992.07	
2280-20-0000-50130	EMPLOYER PO RETIREMENT	\$807,845.00	18.76%	\$680,219.00	\$617,289.66	
2280-20-0000-50140	EMPLOYER GROUP INSURANCE	\$574,843.00	1.42%	\$566,790.00	\$537,236.53	Per Denise Christmas during budget discussions on 3/7/24., 7% increase over FY23.
2280-20-0000-50150	EMPLOYER WORKERS COMP	\$89,300.00	16.99%	\$76,333.00	\$88,747.02	
2280-20-0000-50160	TORT LIABILITY INSURANCE	\$65,600.00	7.68%	\$60,921.00	\$62,614.63	
2280-20-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	-100.00%	\$779.00	\$0.00	
2280-20-0000-50500	EMPLOYEE RECOGNITION	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51010	PRINTING	\$400.00	-40.74%	\$675.00	\$394.30	
2280-20-0000-51050	TELEPHONE/COMMUNICATION	\$11,775.00	-37.40%	\$18,810.00	\$15,424.76	
2280-20-0000-51060	ELECTRICITY	\$21,000.00	-8.70%	\$23,000.00	\$22,073.28	
2280-20-0000-51070	WATER/SEWER/GARBAGE	\$2,350.00	144.79%	\$960.00	\$1,087.55	Based on FY24 projected expenditures.
2280-20-0000-51110	MAINTENANCE CONTRACTS	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51120	EQUIPMENT MAINTENANCE	\$1,998.00	-33.40%	\$3,000.00	\$800.00	
2280-20-0000-51150	RENTALS	\$0.00	-100.00%	\$725.00	\$720.59	
2280-20-0000-51160	PROFESSIONAL SERVICES	\$0.00	-	\$0.00	\$18,652.07	
2280-20-0000-51170	NON-PROFESSIONAL SERVICES	\$500.00	-61.54%	\$1,300.00	\$0.00	
2280-20-0000-51190	MEDICAL/DENTAL SERVICES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51300	VEHICLE MAINT SERVICES	\$111,763.00	231.21%	\$33,744.00	\$14,127.99	Based on FY24 projected actuals, includes routine maintenance, installs and removals of equipment, etc.
2280-20-0000-51310	DUES & SUBSCRIPTIONS	\$1,800.00	80.00%	\$1,000.00	\$513.99	Based on actual costs.
2280-20-0000-51320	TRAINING & CONFERENCES	\$32,000.00	28.00%	\$25,000.00	\$20,698.16	Based on FY24 projected actuals.
2280-20-0000-51500	VEHICLE INSURANCE	\$38,365.00	3.98%	\$36,898.00	\$34,876.61	
2280-20-0000-51510	BLDG/CONTENTS INSURANCE	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51540	INSURANCE - OTHER	\$505.00	119.57%	\$230.00	\$459.46	Based on FY23 actuals.
2280-20-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-51990	MISC. EXPENDITURES	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-52010	SUPPLIES & MATERIALS	\$14,778.00	-23.90%	\$19,420.00	\$24,260.50	
2280-20-0000-52050	UNIFORMS	\$40,035.00	0.00%	\$40,035.00	\$34,624.41	
2280-20-0000-52500	FUELS/LUBRICANTS	\$165,000.00	-16.03%	\$196,500.00	\$175,590.46	
2280-20-0000-52600	NON-CAP EQUIPMENT	\$1,200.00	-87.50%	\$9,600.00	\$16,703.48	
2280-20-0000-54000	VEHICLE PURCHASES	\$0.00	-100.00%	\$96,054.00	\$0.00	
2280-20-0000-54200	CAPITAL EQUIPMENT	\$0.00	-	\$0.00	\$0.00	
2280-20-0000-59100	TRANSFER OUT	\$0.00	-	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$6,156,010.00	9.96%	\$5,598,467.00	\$5,127,555.84	
GRAND TOTAL		\$0.00	-	\$0.00	\$35,569.09	

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 DISABILITIES AND SPECIAL NEEDS

Account	Account Description	2025 PENDING	% CHANGE FROM	2024 Revised	2023 Actuals	Notes
		Budget	PY	Budget		
REVENUES						
2441-40-0000-43530	SCDSN CONTRACT REVENUE	\$0.00	-	\$0.00	\$6,199,545.20	This line is not going to be used since allocating to project codes now. That is why the budgeted amount is zero.
2441-40-0000-43530-BOSTI	SCDSN CONTRACT REVENUE	\$360,401.00	6.72%	\$337,713.00	\$0.00	
2441-40-0000-43530-CAPER	SCDSN CONTRACT REVENUE	\$410,702.00	17.35%	\$349,984.00	\$0.00	
2441-40-0000-43530-CASE	SCDSN CONTRACT REVENUE	\$210,000.00	1.14%	\$207,628.00	\$0.00	
2441-40-0000-43530-CENTE	SCDSN CONTRACT REVENUE	\$426,824.00	16.01%	\$367,920.00	\$0.00	
2441-40-0000-43530-CHLOE	SCDSN CONTRACT REVENUE	\$424,889.00	10.42%	\$384,783.00	\$0.00	
2441-40-0000-43530-COTTA	SCDSN CONTRACT REVENUE	\$392,645.00	6.72%	\$367,920.00	\$0.00	
2441-40-0000-43530-CTH1	SCDSN CONTRACT REVENUE	\$32,949.00	6.72%	\$30,875.00	\$0.00	
2441-40-0000-43530-DAY	SCDSN CONTRACT REVENUE	\$1,995,008.00	4.42%	\$1,910,563.00	\$0.00	
2441-40-0000-43530-DEANE	SCDSN CONTRACT REVENUE	\$376,523.00	6.72%	\$352,816.00	\$0.00	
2441-40-0000-43530-FAMIL	SCDSN CONTRACT REVENUE	\$25,000.00	-1.25%	\$25,316.00	\$0.00	
2441-40-0000-43530-FRASE	SCDSN CONTRACT REVENUE	\$392,645.00	-3.29%	\$406,004.00	\$0.00	
2441-40-0000-43530-LAKES	SCDSN CONTRACT REVENUE	\$376,523.00	11.49%	\$337,713.00	\$0.00	
2441-40-0000-43530-PEYTO	SCDSN CONTRACT REVENUE	\$392,645.00	6.72%	\$367,920.00	\$0.00	
2441-40-0000-43530-PINEC	SCDSN CONTRACT REVENUE	\$376,523.00	6.72%	\$352,816.00	\$0.00	
2441-40-0000-43530-SUPV	SCDSN CONTRACT REVENUE	\$99,053.00	20.13%	\$82,454.00	\$0.00	
2441-40-0000-43530-WADDE	SCDSN CONTRACT REVENUE	\$376,523.00	6.72%	\$352,816.00	\$0.00	
2441-40-0000-43560-EI	SCDHHS CONTRACT	\$346,000.00	-23.11%	\$450,000.00	\$362,872.94	
2441-40-0000-43790	OTHER/LOCAL GRANT	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-44650	BCDSN RESIDENTIAL FEES	\$402,600.00	2.66%	\$392,172.00	\$353,254.00	
2441-40-0000-46010	INTEREST ON INVESTMENTS	\$18,000.00	-	\$0.00	\$8,842.00	
2441-40-0000-47010	MISCELLANEOUS REVENUES	\$3,500.00	4.45%	\$3,351.00	\$25,873.21	
2441-40-0000-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-47620	CONTRACT REVENUE	\$50,000.00	-31.29%	\$72,773.00	\$56,941.45	
2441-40-0000-47620-CONSU	CONTRACT REVENUE	\$25,000.00	-	\$0.00	\$0.00	
2441-40-0000-47620-EI	CONTRACT REVENUE	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-47620-FAMIL	CONTRACT REVENUE	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-47620-SUMME	CONTRACT REVENUE	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	-100.00%	\$84,855.00	\$0.00	
2441-40-0000-49100	TRANSFER IN	\$2,678,062.00	7.92%	\$2,481,633.00	\$1,186,223.71	
TOTAL REVENUES		\$10,192,015.00	4.86%	\$9,720,025.00	\$8,193,552.51	
EXPENDITURES						
2441-40-0000-50020	SALARIES AND WAGES	\$388,682.00	19.96%	\$324,005.00	\$4,768,850.61	
2441-40-0000-50020-BOSTI	SALARIES AND WAGES	\$260,375.00	14.94%	\$226,540.00	\$0.00	
2441-40-0000-50020-CAMP	SALARIES AND WAGES	\$0.00	-100.00%	\$10,151.00	\$0.00	
2441-40-0000-50020-CAPER	SALARIES AND WAGES	\$304,224.00	34.29%	\$226,539.00	\$0.00	
2441-40-0000-50020-CASE	SALARIES AND WAGES	\$343,077.00	35.46%	\$253,262.00	\$0.00	
2441-40-0000-50020-CENTE	SALARIES AND WAGES	\$412,645.00	61.46%	\$255,574.00	\$0.00	
2441-40-0000-50020-CHLOE	SALARIES AND WAGES	\$123,561.00	-54.08%	\$269,088.00	\$0.00	
2441-40-0000-50020-CONSU	SALARIES AND WAGES	\$199,982.00	154.46%	\$78,591.00	\$0.00	
2441-40-0000-50020-COTTA	SALARIES AND WAGES	\$298,948.00	38.71%	\$215,521.00	\$0.00	
2441-40-0000-50020-CTH1	SALARIES AND WAGES	\$4,777.00	14.04%	\$4,189.00	\$0.00	
2441-40-0000-50020-DAY	SALARIES AND WAGES	\$1,250,598.00	13.68%	\$1,100,126.00	\$0.00	
2441-40-0000-50020-DEANE	SALARIES AND WAGES	\$211,368.00	-20.90%	\$267,217.00	\$0.00	
2441-40-0000-50020-EI	SALARIES AND WAGES	\$545,059.00	14.99%	\$473,988.00	\$0.00	
2441-40-0000-50020-FRASE	SALARIES AND WAGES	\$335,526.00	25.21%	\$267,972.00	\$0.00	
2441-40-0000-50020-LAKES	SALARIES AND WAGES	\$296,082.00	23.40%	\$239,936.00	\$0.00	
2441-40-0000-50020-PEYTO	SALARIES AND WAGES	\$308,972.00	16.45%	\$265,317.00	\$0.00	
2441-40-0000-50020-PINEC	SALARIES AND WAGES	\$321,994.00	15.18%	\$279,556.00	\$0.00	
2441-40-0000-50020-SUPV	SALARIES AND WAGES	\$61,089.00	22.37%	\$49,923.00	\$0.00	
2441-40-0000-50020-WADDE	SALARIES AND WAGES	\$256,403.00	45.45%	\$176,288.00	\$0.00	
2441-40-0000-50060	OVERTIME	\$5,000.00	0.00%	\$5,000.00	\$777,996.27	
2441-40-0000-50060-BOSTI	OVERTIME	\$65,000.00	30.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-CAMP	OVERTIME	\$0.00	-100.00%	\$1,000.00	\$0.00	
2441-40-0000-50060-CAPER	OVERTIME	\$65,000.00	30.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-CASE	OVERTIME	\$1,000.00	0.00%	\$1,000.00	\$0.00	
2441-40-0000-50060-CENTE	OVERTIME	\$100,000.00	100.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-CHLOE	OVERTIME	\$100,000.00	100.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-COTTA	OVERTIME	\$70,000.00	40.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-CTH1	OVERTIME	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-50060-DAY	OVERTIME	\$65,000.00	8.33%	\$60,000.00	\$0.00	
2441-40-0000-50060-DEANE	OVERTIME	\$85,000.00	70.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-EI	OVERTIME	\$5,000.00	0.00%	\$5,000.00	\$0.00	
2441-40-0000-50060-FRASE	OVERTIME	\$60,000.00	20.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-LAKES	OVERTIME	\$50,000.00	0.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-PEYTO	OVERTIME	\$50,000.00	0.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-PINEC	OVERTIME	\$50,000.00	0.00%	\$50,000.00	\$0.00	
2441-40-0000-50060-SUPV	OVERTIME	\$5,000.00	400.00%	\$1,000.00	\$0.00	
2441-40-0000-50060-WADDE	OVERTIME	\$60,000.00	20.00%	\$50,000.00	\$0.00	
2441-40-0000-50100	EMPLOYER FICA	\$24,408.00	19.66%	\$20,398.00	\$335,670.46	
2441-40-0000-50100-BOSTI	EMPLOYER FICA	\$16,143.00	-5.84%	\$17,145.00	\$0.00	
2441-40-0000-50100-CAMP	EMPLOYER FICA	\$0.00	-100.00%	\$691.00	\$0.00	
2441-40-0000-50100-CAPER	EMPLOYER FICA	\$18,862.00	10.01%	\$17,145.00	\$0.00	
2441-40-0000-50100-CASE	EMPLOYER FICA	\$21,271.00	34.93%	\$15,764.00	\$0.00	
2441-40-0000-50100-CENTE	EMPLOYER FICA	\$25,584.00	FUND 2441 35.04%	\$18,945.00	\$0.00	

7 - 6 - FY 25 FUND 2441 DSN update REV 6.4.24

2441-40-0000-50100-CHLOE	EMPLOYER FICA	\$7,661.00	-61.27%	\$19,783.00	\$0.00
2441-40-0000-50100-CONSU	EMPLOYER FICA	\$12,399.00	154.44%	\$4,873.00	\$0.00
2441-40-0000-50100-COTTA	EMPLOYER FICA	\$18,535.00	12.59%	\$16,462.00	\$0.00
2441-40-0000-50100-CTH1	EMPLOYER FICA	\$296.00	13.85%	\$260.00	\$0.00
2441-40-0000-50100-DAY	EMPLOYER FICA	\$77,537.00	7.80%	\$71,928.00	\$0.00
2441-40-0000-50100-DEANE	EMPLOYER FICA	\$13,105.00	-33.37%	\$19,667.00	\$0.00
2441-40-0000-50100-EI	EMPLOYER FICA	\$33,794.00	13.80%	\$29,697.00	\$0.00
2441-40-0000-50100-FRASE	EMPLOYER FICA	\$20,803.00	5.52%	\$19,714.00	\$0.00
2441-40-0000-50100-LAKES	EMPLOYER FICA	\$18,357.00	2.12%	\$17,976.00	\$0.00
2441-40-0000-50100-PEYTO	EMPLOYER FICA	\$19,156.00	-2.01%	\$19,549.00	\$0.00
2441-40-0000-50100-PINEC	EMPLOYER FICA	\$19,964.00	-2.29%	\$20,432.00	\$0.00
2441-40-0000-50100-SUPV	EMPLOYER FICA	\$3,788.00	19.99%	\$3,157.00	\$0.00
2441-40-0000-50100-WADDE	EMPLOYER FICA	\$15,897.00	13.31%	\$14,030.00	\$0.00
2441-40-0000-50110	EMPLOYER MEDICARE	\$5,636.00	18.13%	\$4,771.00	\$78,502.96
2441-40-0000-50110-BOSTI	EMPLOYER MEDICARE	\$3,775.00	-5.84%	\$4,009.00	\$0.00
2441-40-0000-50110-CAMP	EMPLOYER MEDICARE	\$0.00	-100.00%	\$147.00	\$0.00
2441-40-0000-50110-CAPER	EMPLOYER MEDICARE	\$4,411.00	10.00%	\$4,010.00	\$0.00
2441-40-0000-50110-CASE	EMPLOYER MEDICARE	\$4,975.00	34.93%	\$3,687.00	\$0.00
2441-40-0000-50110-CENTE	EMPLOYER MEDICARE	\$5,983.00	35.06%	\$4,430.00	\$0.00
2441-40-0000-50110-CHLOE	EMPLOYER MEDICARE	\$1,792.00	-61.26%	\$4,626.00	\$0.00
2441-40-0000-50110-CONSU	EMPLOYER MEDICARE	\$2,900.00	154.39%	\$1,140.00	\$0.00
2441-40-0000-50110-COTTA	EMPLOYER MEDICARE	\$4,335.00	12.60%	\$3,850.00	\$0.00
2441-40-0000-50110-CTH1	EMPLOYER MEDICARE	\$69.00	13.11%	\$61.00	\$0.00
2441-40-0000-50110-DAY	EMPLOYER MEDICARE	\$18,134.00	7.80%	\$16,822.00	\$0.00
2441-40-0000-50110-DEANE	EMPLOYER MEDICARE	\$3,065.00	-33.36%	\$4,599.00	\$0.00
2441-40-0000-50110-EI	EMPLOYER MEDICARE	\$7,903.00	13.79%	\$6,945.00	\$0.00
2441-40-0000-50110-FRASE	EMPLOYER MEDICARE	\$4,865.00	5.51%	\$4,611.00	\$0.00
2441-40-0000-50110-LAKES	EMPLOYER MEDICARE	\$4,293.00	2.12%	\$4,204.00	\$0.00
2441-40-0000-50110-PEYTO	EMPLOYER MEDICARE	\$4,480.00	-2.01%	\$4,572.00	\$0.00
2441-40-0000-50110-PINEC	EMPLOYER MEDICARE	\$4,669.00	-2.28%	\$4,778.00	\$0.00
2441-40-0000-50110-SUPV	EMPLOYER MEDICARE	\$886.00	20.05%	\$738.00	\$0.00
2441-40-0000-50110-WADDE	EMPLOYER MEDICARE	\$3,718.00	13.32%	\$3,281.00	\$0.00
2441-40-0000-50120	EMPLOYER SC RETIREMENT	\$72,139.00	18.14%	\$61,063.00	\$901,767.15
2441-40-0000-50120-BOSTI	EMPLOYER SC RETIREMENT	\$48,326.00	-5.84%	\$51,325.00	\$0.00
2441-40-0000-50120-CAMP	EMPLOYER SC RETIREMENT	\$0.00	-100.00%	\$2,070.00	\$0.00
2441-40-0000-50120-CAPER	EMPLOYER SC RETIREMENT	\$56,464.00	10.01%	\$51,325.00	\$0.00
2441-40-0000-50120-CASE	EMPLOYER SC RETIREMENT	\$63,675.00	34.93%	\$47,191.00	\$0.00
2441-40-0000-50120-CENTE	EMPLOYER SC RETIREMENT	\$76,587.00	35.04%	\$56,715.00	\$0.00
2441-40-0000-50120-CHLOE	EMPLOYER SC RETIREMENT	\$22,933.00	-61.28%	\$59,223.00	\$0.00
2441-40-0000-50120-CONSU	EMPLOYER SC RETIREMENT	\$0.00	-100.00%	\$14,586.00	\$0.00
2441-40-0000-50120-COTTA	EMPLOYER SC RETIREMENT	\$55,485.00	12.59%	\$49,280.00	\$0.00
2441-40-0000-50120-CTH1	EMPLOYER SC RETIREMENT	\$887.00	14.01%	\$778.00	\$0.00
2441-40-0000-50120-DAY	EMPLOYER SC RETIREMENT	\$232,111.00	7.80%	\$215,319.00	\$0.00
2441-40-0000-50120-DEANE	EMPLOYER SC RETIREMENT	\$39,230.00	-33.37%	\$58,875.00	\$0.00
2441-40-0000-50120-EI	EMPLOYER SC RETIREMENT	\$101,163.00	13.79%	\$88,900.00	\$0.00
2441-40-0000-50120-FRASE	EMPLOYER SC RETIREMENT	\$62,274.00	5.52%	\$59,016.00	\$0.00
2441-40-0000-50120-LAKES	EMPLOYER SC RETIREMENT	\$54,953.00	2.12%	\$53,812.00	\$0.00
2441-40-0000-50120-PEYTO	EMPLOYER SC RETIREMENT	\$57,345.00	-2.01%	\$58,523.00	\$0.00
2441-40-0000-50120-PINEC	EMPLOYER SC RETIREMENT	\$59,762.00	-2.29%	\$61,165.00	\$0.00
2441-40-0000-50120-SUPV	EMPLOYER SC RETIREMENT	\$11,338.00	19.97%	\$9,451.00	\$0.00
2441-40-0000-50120-WADDE	EMPLOYER SC RETIREMENT	\$47,588.00	13.30%	\$42,000.00	\$0.00
2441-40-0000-50140	EMPLOYER GROUP INSURANCE	\$24,134.00	-69.35%	\$78,742.00	\$936,875.11
2441-40-0000-50140-BOSTI	EMPLOYER GROUP INSURANCE	\$33,913.00	16.77%	\$29,042.00	\$0.00
2441-40-0000-50140-CAPER	EMPLOYER GROUP INSURANCE	\$40,134.00	40.10%	\$28,647.00	\$0.00
2441-40-0000-50140-CASE	EMPLOYER GROUP INSURANCE	\$25,242.00	-31.95%	\$37,092.00	\$0.00
2441-40-0000-50140-CENTE	EMPLOYER GROUP INSURANCE	\$45,647.00	-38.33%	\$74,016.00	\$0.00
2441-40-0000-50140-CHLOE	EMPLOYER GROUP INSURANCE	\$39,498.00	63.38%	\$24,175.00	\$0.00
2441-40-0000-50140-COTTA	EMPLOYER GROUP INSURANCE	\$33,729.00	22.65%	\$27,500.00	\$0.00
2441-40-0000-50140-CTH1	EMPLOYER GROUP INSURANCE	\$596.00	-	\$0.00	\$0.00
2441-40-0000-50140-DAY	EMPLOYER GROUP INSURANCE	\$162,597.00	-31.90%	\$238,763.00	\$0.00
2441-40-0000-50140-DEANE	EMPLOYER GROUP INSURANCE	\$39,410.00	-5.24%	\$41,590.00	\$0.00
2441-40-0000-50140-EI	EMPLOYER GROUP INSURANCE	\$46,888.00	-55.36%	\$105,046.00	\$0.00
2441-40-0000-50140-FRASE	EMPLOYER GROUP INSURANCE	\$40,171.00	-6.87%	\$43,136.00	\$0.00
2441-40-0000-50140-LAKES	EMPLOYER GROUP INSURANCE	\$34,592.00	2.28%	\$33,822.00	\$0.00
2441-40-0000-50140-PEYTO	EMPLOYER GROUP INSURANCE	\$41,591.00	-27.10%	\$57,053.00	\$0.00
2441-40-0000-50140-PINEC	EMPLOYER GROUP INSURANCE	\$47,007.00	-8.63%	\$51,445.00	\$0.00
2441-40-0000-50140-SUPV	EMPLOYER GROUP INSURANCE	\$9,519.00	53.48%	\$6,202.00	\$0.00
2441-40-0000-50140-WADDE	EMPLOYER GROUP INSURANCE	\$32,278.00	-21.53%	\$41,134.00	\$0.00
2441-40-0000-50150	EMPLOYER WORKERS COMP	\$3,391.00	-8.35%	\$3,700.00	\$35,995.38
2441-40-0000-50150-BOSTI	EMPLOYER WORKERS COMP	\$2,291.00	-19.47%	\$2,845.00	\$0.00
2441-40-0000-50150-CAPER	EMPLOYER WORKERS COMP	\$2,291.00	-15.46%	\$2,710.00	\$0.00
2441-40-0000-50150-CASE	EMPLOYER WORKERS COMP	\$3,208.00	-2.61%	\$3,294.00	\$0.00
2441-40-0000-50150-CENTE	EMPLOYER WORKERS COMP	\$3,483.00	-9.23%	\$3,837.00	\$0.00
2441-40-0000-50150-CHLOE	EMPLOYER WORKERS COMP	\$1,833.00	-44.77%	\$3,319.00	\$0.00
2441-40-0000-50150-COTTA	EMPLOYER WORKERS COMP	\$1,833.00	-47.63%	\$3,500.00	\$0.00
2441-40-0000-50150-CTH1	EMPLOYER WORKERS COMP	\$0.00	-100.00%	\$66.00	\$0.00
2441-40-0000-50150-DAY	EMPLOYER WORKERS COMP	\$10,999.00	-36.72%	\$17,381.00	\$0.00
2441-40-0000-50150-DEANE	EMPLOYER WORKERS COMP	\$1,833.00	-51.66%	\$3,792.00	\$0.00
2441-40-0000-50150-EI	EMPLOYER WORKERS COMP	\$7,464.00	-8.34%	\$8,143.00	\$0.00
2441-40-0000-50150-FRASE	EMPLOYER WORKERS COMP	\$2,750.00	-43.93%	\$4,905.00	\$0.00
2441-40-0000-50150-LAKES	EMPLOYER WORKERS COMP	\$1,833.00	-39.92%	\$3,051.00	\$0.00
2441-40-0000-50150-PEYTO	EMPLOYER WORKERS COMP	\$2,291.00	-43.89%	\$4,083.00	\$0.00
2441-40-0000-50150-PINEC	EMPLOYER WORKERS COMP	\$2,750.00	-33.16%	\$4,114.00	\$0.00
2441-40-0000-50150-SUPV	EMPLOYER WORKERS COMP	\$917.00	9.30%	\$839.00	\$0.00

Consumers are not eligible for retirement

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2441-40-0000-50150-WADDE	EMPLOYER WORKERS COMP	\$1,833.00	-25.61%	\$2,464.00	\$0.00	
2441-40-0000-50160	TORT LIABILITY INSURANCE	\$2,421.00	21.05%	\$2,000.00	\$31,904.84	
2441-40-0000-50160-BOSTI	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-CAMP	TORT LIABILITY INSURANCE	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-50160-CAPER	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-CASE	TORT LIABILITY INSURANCE	\$1,818.00	27.76%	\$1,423.00	\$0.00	
2441-40-0000-50160-CENTE	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-CHLOE	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-CONSU	TORT LIABILITY INSURANCE	\$3,042.00	-79.72%	\$15,000.00	\$0.00	
2441-40-0000-50160-COTTA	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-CTH1	TORT LIABILITY INSURANCE	\$0.00	-100.00%	\$20.00	\$0.00	
2441-40-0000-50160-DAY	TORT LIABILITY INSURANCE	\$14,540.00	45.40%	\$10,000.00	\$0.00	
2441-40-0000-50160-DEANE	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-EI	TORT LIABILITY INSURANCE	\$3,635.00	21.17%	\$3,000.00	\$0.00	
2441-40-0000-50160-FRASE	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-LAKES	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-PEYTO	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-PINEC	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50160-SUPV	TORT LIABILITY INSURANCE	\$1,212.00	304.00%	\$300.00	\$0.00	
2441-40-0000-50160-WADDE	TORT LIABILITY INSURANCE	\$1,212.00	21.20%	\$1,000.00	\$0.00	
2441-40-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-50170-BOSTI	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-CAMP	EMPLOYER UNEMPLOYMENT INS	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-50170-CAPER	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-CASE	EMPLOYER UNEMPLOYMENT INS	\$100.00	0.00%	\$100.00	\$0.00	
2441-40-0000-50170-CENTE	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-CHLOE	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-COTTA	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-CTH1	EMPLOYER UNEMPLOYMENT INS	\$0.00	-100.00%	\$20.00	\$0.00	
2441-40-0000-50170-DAY	EMPLOYER UNEMPLOYMENT INS	\$100.00	-80.00%	\$500.00	\$0.00	
2441-40-0000-50170-DEANE	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-EI	EMPLOYER UNEMPLOYMENT INS	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-50170-FRASE	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-LAKES	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-PEYTO	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-PINEC	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-50170-SUPV	EMPLOYER UNEMPLOYMENT INS	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-50170-WADDE	EMPLOYER UNEMPLOYMENT INS	\$100.00	33.33%	\$75.00	\$0.00	
2441-40-0000-51000	ADVERTISING	\$2,000.00	0.00%	\$2,000.00	\$1,855.00	
2441-40-0000-51000-EI	ADVERTISING	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-51010	PRINTING	\$1,000.00	0.00%	\$1,000.00	\$746.49	
2441-40-0000-51010-EI	PRINTING	\$2,000.00	0.00%	\$2,000.00	\$0.00	
2441-40-0000-51030	POSTAGE	\$3,000.00	-14.29%	\$3,500.00	\$2,221.88	
2441-40-0000-51030-EI	POSTAGE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51040	LICENSES/PERMITS	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-51041	SWU FEES	\$1,450.00	0.00%	\$1,450.00	\$2,301.64	
2441-40-0000-51041-BOSTI	SWU FEES	\$450.00	200.00%	\$150.00	\$0.00	Incr. to 450.00 since SW fees per tax bill higher for
2441-40-0000-51041-CAPER	SWU FEES	\$100.00	0.00%	\$100.00	\$0.00	
2441-40-0000-51041-CENTE	SWU FEES	\$450.00	200.00%	\$150.00	\$0.00	Incr. to 450.00 since SW fees higher on tax bill for
2441-40-0000-51041-CHLOE	SWU FEES	\$100.00	0.00%	\$100.00	\$0.00	
2441-40-0000-51041-COTTA	SWU FEES	\$100.00	0.00%	\$100.00	\$0.00	
2441-40-0000-51041-DEANE	SWU FEES	\$450.00	200.00%	\$150.00	\$0.00	Incr. to 450.00 since SW fees higher on tax bill for
2441-40-0000-51041-FRASE	SWU FEES	\$450.00	200.00%	\$150.00	\$0.00	Incr. to 450.00 since SW fees higher on tax bill for
2441-40-0000-51041-LAKES	SWU FEES	\$250.00	0.00%	\$250.00	\$0.00	
2441-40-0000-51041-PEYTO	SWU FEES	\$100.00	0.00%	\$100.00	\$0.00	
2441-40-0000-51041-PINEC	SWU FEES	\$150.00	0.00%	\$150.00	\$0.00	
2441-40-0000-51041-WADDE	SWU FEES	\$150.00	0.00%	\$150.00	\$0.00	Incr. to 450.00 since SW fees higher on tax bill for
2441-40-0000-51050	TELEPHONE/COMMUNICATION	\$5,000.00	150.00%	\$2,000.00	\$25,513.06	
2441-40-0000-51050-BOSTI	TELEPHONE/COMMUNICATION	\$3,000.00	76.47%	\$1,700.00	\$0.00	
2441-40-0000-51050-CAPER	TELEPHONE/COMMUNICATION	\$3,500.00	29.63%	\$2,700.00	\$0.00	
2441-40-0000-51050-CASE	TELEPHONE/COMMUNICATION	\$1,200.00	-52.00%	\$2,500.00	\$0.00	
2441-40-0000-51050-CENTE	TELEPHONE/COMMUNICATION	\$3,500.00	105.88%	\$1,700.00	\$0.00	
2441-40-0000-51050-CHLOE	TELEPHONE/COMMUNICATION	\$3,500.00	105.88%	\$1,700.00	\$0.00	
2441-40-0000-51050-COTTA	TELEPHONE/COMMUNICATION	\$5,000.00	194.12%	\$1,700.00	\$0.00	
2441-40-0000-51050-DAY	TELEPHONE/COMMUNICATION	\$1,000.00	-80.00%	\$5,000.00	\$0.00	
2441-40-0000-51050-DEANE	TELEPHONE/COMMUNICATION	\$3,733.00	119.59%	\$1,700.00	\$0.00	
2441-40-0000-51050-EI	TELEPHONE/COMMUNICATION	\$3,000.00	-53.85%	\$6,500.00	\$0.00	
2441-40-0000-51050-FRASE	TELEPHONE/COMMUNICATION	\$4,500.00	164.71%	\$1,700.00	\$0.00	
2441-40-0000-51050-LAKES	TELEPHONE/COMMUNICATION	\$4,000.00	135.29%	\$1,700.00	\$0.00	
2441-40-0000-51050-PEYTO	TELEPHONE/COMMUNICATION	\$4,500.00	164.71%	\$1,700.00	\$0.00	
2441-40-0000-51050-PINEC	TELEPHONE/COMMUNICATION	\$4,500.00	164.71%	\$1,700.00	\$0.00	
2441-40-0000-51050-SUPV	TELEPHONE/COMMUNICATION	\$1,000.00	5.93%	\$944.00	\$0.00	
2441-40-0000-51050-WADDE	TELEPHONE/COMMUNICATION	\$4,500.00	164.71%	\$1,700.00	\$0.00	
2441-40-0000-51060	ELECTRICITY	\$43,000.00	-14.00%	\$50,000.00	\$88,045.26	
2441-40-0000-51060-BOSTI	ELECTRICITY	\$4,500.00	-25.00%	\$6,000.00	\$0.00	
2441-40-0000-51060-CAPER	ELECTRICITY	\$7,000.00	7.69%	\$6,500.00	\$0.00	
2441-40-0000-51060-CENTE	ELECTRICITY	\$4,500.00	-25.00%	\$6,000.00	\$0.00	
2441-40-0000-51060-CHLOE	ELECTRICITY	\$5,500.00	-8.33%	\$6,000.00	\$0.00	
2441-40-0000-51060-COTTA	ELECTRICITY	\$6,000.00	0.00%	\$6,000.00	\$0.00	
2441-40-0000-51060-DEANE	ELECTRICITY	\$4,500.00	-25.00%	\$6,000.00	\$0.00	
2441-40-0000-51060-FRASE	ELECTRICITY	\$4,000.00	-33.33%	\$6,000.00	\$0.00	
2441-40-0000-51060-LAKES	ELECTRICITY	\$4,300.00	-28.33%	\$6,000.00	\$0.00	
2441-40-0000-51060-PEYTO	ELECTRICITY	\$5,500.00	-8.33%	\$6,000.00	\$0.00	
2441-40-0000-51060-PINEC	ELECTRICITY	\$6,000.00	0.00%	\$6,000.00	\$0.00	

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2441-40-0000-51060-WADDE	ELECTRICITY	\$4,000.00	-33.33%	\$6,000.00	\$0.00	
2441-40-0000-51070	WATER/SEWER/GARBAGE	\$6,500.00	-9.29%	\$7,166.00	\$27,960.61	
2441-40-0000-51070-BOSTI	WATER/SEWER/GARBAGE	\$3,500.00	66.67%	\$2,100.00	\$0.00	
2441-40-0000-51070-CAPER	WATER/SEWER/GARBAGE	\$3,500.00	6.06%	\$3,300.00	\$0.00	
2441-40-0000-51070-CENTE	WATER/SEWER/GARBAGE	\$1,500.00	-28.57%	\$2,100.00	\$0.00	
2441-40-0000-51070-CHLOE	WATER/SEWER/GARBAGE	\$4,500.00	2.27%	\$4,400.00	\$0.00	
2441-40-0000-51070-COTTA	WATER/SEWER/GARBAGE	\$4,000.00	-9.09%	\$4,400.00	\$0.00	
2441-40-0000-51070-DAY	WATER/SEWER/GARBAGE	\$0.00	-100.00%	\$50.00	\$0.00	
2441-40-0000-51070-DEANE	WATER/SEWER/GARBAGE	\$2,000.00	-4.76%	\$2,100.00	\$0.00	
2441-40-0000-51070-FRASE	WATER/SEWER/GARBAGE	\$2,000.00	-20.00%	\$2,500.00	\$0.00	
2441-40-0000-51070-LAKES	WATER/SEWER/GARBAGE	\$2,500.00	0.00%	\$2,500.00	\$0.00	
2441-40-0000-51070-PEYTO	WATER/SEWER/GARBAGE	\$4,500.00	2.27%	\$4,400.00	\$0.00	
2441-40-0000-51070-PINEC	WATER/SEWER/GARBAGE	\$2,000.00	0.00%	\$2,000.00	\$0.00	
2441-40-0000-51070-WADDE	WATER/SEWER/GARBAGE	\$2,000.00	-4.76%	\$2,100.00	\$0.00	
2441-40-0000-51110	MAINTENANCE CONTRACTS	\$3,000.00	0.00%	\$3,000.00	\$2,675.56	
2441-40-0000-51120	EQUIPMENT MAINTENANCE	\$1,000.00	0.00%	\$1,000.00	\$3,397.96	
2441-40-0000-51120-BOSTI	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-CAPER	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-CENTE	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-CHLOE	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-COTTA	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-DAY	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-DEANE	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-FRASE	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-LAKES	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-PEYTO	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51120-PINEC	EQUIPMENT MAINTENANCE	\$500.00	-50.00%	\$1,000.00	\$0.00	
2441-40-0000-51120-WADDE	EQUIPMENT MAINTENANCE	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51130	REPAIRS TO BUILDINGS	\$3,000.00	0.00%	\$3,000.00	\$2,072.79	
2441-40-0000-51150	RENTALS	\$7,600.00	0.00%	\$7,600.00	\$6,801.08	
2441-40-0000-51160	PROFESSIONAL SERVICES	\$70,000.00	-7.89%	\$76,000.00	\$125,752.46	Adding a nutritionist and strength and
2441-40-0000-51160-BOSTI	PROFESSIONAL SERVICES	\$4,000.00	5.26%	\$3,800.00	\$0.00	
2441-40-0000-51160-CAMP	PROFESSIONAL SERVICES	\$0.00	-100.00%	\$500.00	\$0.00	
2441-40-0000-51160-CAPER	PROFESSIONAL SERVICES	\$3,000.00	36.36%	\$2,200.00	\$0.00	
2441-40-0000-51160-CASE	PROFESSIONAL SERVICES	\$1,000.00	0.00%	\$1,000.00	\$0.00	
2441-40-0000-51160-CENTE	PROFESSIONAL SERVICES	\$8,000.00	8.11%	\$7,400.00	\$0.00	
2441-40-0000-51160-CHLOE	PROFESSIONAL SERVICES	\$2,500.00	25.00%	\$2,000.00	\$0.00	
2441-40-0000-51160-COTTA	PROFESSIONAL SERVICES	\$1,500.00	650.00%	\$200.00	\$0.00	
2441-40-0000-51160-DAY	PROFESSIONAL SERVICES	\$20,000.00	0.00%	\$20,000.00	\$0.00	
2441-40-0000-51160-DEANE	PROFESSIONAL SERVICES	\$7,000.00	25.00%	\$5,600.00	\$0.00	
2441-40-0000-51160-EI	PROFESSIONAL SERVICES	\$4,000.00	-20.00%	\$5,000.00	\$0.00	
2441-40-0000-51160-FRASE	PROFESSIONAL SERVICES	\$5,000.00	31.58%	\$3,800.00	\$0.00	
2441-40-0000-51160-LADYS	PROFESSIONAL SERVICES	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-51160-LAKES	PROFESSIONAL SERVICES	\$8,000.00	42.86%	\$5,600.00	\$0.00	
2441-40-0000-51160-PEYTO	PROFESSIONAL SERVICES	\$8,000.00	8.11%	\$7,400.00	\$0.00	
2441-40-0000-51160-PINEC	PROFESSIONAL SERVICES	\$10,000.00	8.70%	\$9,200.00	\$0.00	
2441-40-0000-51160-SUPV	PROFESSIONAL SERVICES	\$2,000.00	11.11%	\$1,800.00	\$0.00	
2441-40-0000-51160-WADDE	PROFESSIONAL SERVICES	\$2,000.00	-60.00%	\$5,000.00	\$0.00	
2441-40-0000-51170	NON-PROFESSIONAL SERVICES	\$0.00	-	\$0.00	\$15,640.32	Zero budget here since will be charged to project
2441-40-0000-51170-COTTA	NON-PROFESSIONAL SERVICES	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-51170-CTH1	NON-PROFESSIONAL SERVICES	\$8,815.00	0.96%	\$8,731.00	\$0.00	
2441-40-0000-51170-FAMIL	NON-PROFESSIONAL SERVICES	\$22,000.00	-13.10%	\$25,316.00	\$0.00	
2441-40-0000-51170-SUPV	NON-PROFESSIONAL SERVICES	\$500.00	0.00%	\$500.00	\$0.00	
2441-40-0000-51190	MEDICAL/DENTAL SERVICES	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-51220	CONTRACTUAL SERVICES	\$22,000.00	4.76%	\$21,000.00	\$93,729.95	Services related to the home. Part of room and board fee used to cover.
2441-40-0000-51220-BOSTI	CONTRACTUAL SERVICES	\$2,500.00	-66.67%	\$7,500.00	\$0.00	
2441-40-0000-51220-CAMP	CONTRACTUAL SERVICES	\$0.00	-100.00%	\$6,000.00	\$0.00	
2441-40-0000-51220-CAPER	CONTRACTUAL SERVICES	\$5,000.00	0.00%	\$5,000.00	\$0.00	
2441-40-0000-51220-CENTE	CONTRACTUAL SERVICES	\$1,000.00	-83.33%	\$6,000.00	\$0.00	
2441-40-0000-51220-CHLOE	CONTRACTUAL SERVICES	\$1,000.00	-80.00%	\$5,000.00	\$0.00	
2441-40-0000-51220-COTTA	CONTRACTUAL SERVICES	\$1,000.00	-80.00%	\$5,000.00	\$0.00	
2441-40-0000-51220-CTH1	CONTRACTUAL SERVICES	\$18,000.00	7.46%	\$16,750.00	\$0.00	
2441-40-0000-51220-DEANE	CONTRACTUAL SERVICES	\$1,500.00	-80.00%	\$7,500.00	\$0.00	
2441-40-0000-51220-FRASE	CONTRACTUAL SERVICES	\$1,000.00	-83.33%	\$6,000.00	\$0.00	
2441-40-0000-51220-LAKES	CONTRACTUAL SERVICES	\$2,000.00	-75.00%	\$8,000.00	\$0.00	
2441-40-0000-51220-PEYTO	CONTRACTUAL SERVICES	\$1,000.00	-80.00%	\$5,000.00	\$0.00	
2441-40-0000-51220-PINEC	CONTRACTUAL SERVICES	\$1,500.00	-81.67%	\$8,184.00	\$0.00	
2441-40-0000-51220-WADDE	CONTRACTUAL SERVICES	\$2,000.00	-60.00%	\$5,000.00	\$0.00	
2441-40-0000-51230	TRANSPORTATION SERVICES	\$0.00	-	\$0.00	\$0.00	
2441-40-0000-51270	GROUPS MAINT SERVICES	\$15,000.00	0.00%	\$15,000.00	\$41,964.82	
2441-40-0000-51270-BOSTI	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-CAPER	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-CENTE	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-CHLOE	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-COTTA	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-DEANE	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-FRASE	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-LAKES	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-PEYTO	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-PINEC	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51270-WADDE	GROUPS MAINT SERVICES	\$4,500.00	0.00%	\$4,500.00	\$0.00	
2441-40-0000-51300	VEHICLE MAINT SERVICES	\$12,500.00	0.00%	\$12,500.00	\$50,533.17	
2441-40-0000-51300-BOSTI	VEHICLE MAINT SERVICES	\$2,500.00	-3.85%	\$2,600.00	\$0.00	

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2441-40-0000-51300-CAPER	VEHICLE MAINT SERVICES	\$2,500.00	-3.85%	\$2,600.00	\$0.00
2441-40-0000-51300-CENTE	VEHICLE MAINT SERVICES	\$2,500.00	-3.85%	\$2,600.00	\$0.00
2441-40-0000-51300-CHLOE	VEHICLE MAINT SERVICES	\$2,500.00	-3.85%	\$2,600.00	\$0.00
2441-40-0000-51300-COTTA	VEHICLE MAINT SERVICES	\$2,500.00	56.25%	\$1,600.00	\$0.00
2441-40-0000-51300-DAY	VEHICLE MAINT SERVICES	\$15,500.00	0.00%	\$15,500.00	\$0.00
2441-40-0000-51300-DEANE	VEHICLE MAINT SERVICES	\$2,500.00	-3.85%	\$2,600.00	\$0.00
2441-40-0000-51300-FRASE	VEHICLE MAINT SERVICES	\$2,500.00	-3.85%	\$2,600.00	\$0.00
2441-40-0000-51300-LAKES	VEHICLE MAINT SERVICES	\$2,500.00	0.00%	\$2,500.00	\$0.00
2441-40-0000-51300-PEYTO	VEHICLE MAINT SERVICES	\$2,000.00	-23.08%	\$2,600.00	\$0.00
2441-40-0000-51300-PINEC	VEHICLE MAINT SERVICES	\$3,000.00	15.38%	\$2,600.00	\$0.00
2441-40-0000-51300-SUPV	VEHICLE MAINT SERVICES	\$0.00	-100.00%	\$100.00	\$0.00
2441-40-0000-51300-WADDE	VEHICLE MAINT SERVICES	\$2,500.00	-3.85%	\$2,600.00	\$0.00
2441-40-0000-51310	DUES & SUBSCRIPTIONS	\$3,500.00	5.42%	\$3,320.00	\$2,396.81
2441-40-0000-51320	TRAINING & CONFERENCES	\$5,000.00	0.00%	\$5,000.00	\$28,987.63
2441-40-0000-51320-BOSTI	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-CAMP	TRAINING & CONFERENCES	\$0.00	-100.00%	\$500.00	\$0.00
2441-40-0000-51320-CAPER	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-CASE	TRAINING & CONFERENCES	\$4,000.00	33.33%	\$3,000.00	\$0.00
2441-40-0000-51320-CENTE	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-CHLOE	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-COTTA	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-DAY	TRAINING & CONFERENCES	\$5,000.00	25.00%	\$4,000.00	\$0.00
2441-40-0000-51320-DEANE	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-EI	TRAINING & CONFERENCES	\$7,000.00	29.68%	\$5,398.00	\$0.00
2441-40-0000-51320-FRASE	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-LAKES	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-PEYTO	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-PINEC	TRAINING & CONFERENCES	\$600.00	0.00%	\$600.00	\$0.00
2441-40-0000-51320-SUPV	TRAINING & CONFERENCES	\$2,500.00	0.00%	\$2,500.00	\$0.00
2441-40-0000-51320-WADDE	TRAINING & CONFERENCES	\$1,100.00	83.33%	\$600.00	\$0.00
2441-40-0000-51323	MILEAGE & SUBSISTENCE	\$0.00	-	\$0.00	\$3,826.86
2441-40-0000-51500	VEHICLE INSURANCE	\$44,000.00	-7.56%	\$47,600.00	\$38,515.14
2441-40-0000-51510	BLDG/CONTENTS INSURANCE	\$23,000.00	3.14%	\$22,300.00	\$25,116.01
2441-40-0000-51520	MED/PROF LIAB INSURANCE	\$7,750.00	0.00%	\$7,750.00	\$6,861.50
2441-40-0000-51540	INSURANCE - OTHER	\$0.00	-	\$0.00	\$0.00
2441-40-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	-	\$0.00	\$0.00
2441-40-0000-51990	MISC. EXPENDITURES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52010	SUPPLIES & MATERIALS	\$14,000.00	16.67%	\$12,000.00	\$105,869.33
2441-40-0000-52010-BOSTI	SUPPLIES & MATERIALS	\$7,500.00	-11.76%	\$8,500.00	\$0.00
2441-40-0000-52010-CAMP	SUPPLIES & MATERIALS	\$0.00	-100.00%	\$200.00	\$0.00
2441-40-0000-52010-CAPER	SUPPLIES & MATERIALS	\$7,500.00	-11.76%	\$8,500.00	\$0.00
2441-40-0000-52010-CASE	SUPPLIES & MATERIALS	\$2,000.00	-28.93%	\$2,814.00	\$0.00
2441-40-0000-52010-CENTE	SUPPLIES & MATERIALS	\$8,000.00	-5.88%	\$8,500.00	\$0.00
2441-40-0000-52010-CHLOE	SUPPLIES & MATERIALS	\$8,000.00	-5.88%	\$8,500.00	\$0.00
2441-40-0000-52010-COTTA	SUPPLIES & MATERIALS	\$8,000.00	-5.88%	\$8,500.00	\$0.00
2441-40-0000-52010-DAY	SUPPLIES & MATERIALS	\$35,000.00	-12.50%	\$40,000.00	\$0.00
2441-40-0000-52010-DEANE	SUPPLIES & MATERIALS	\$8,000.00	-5.88%	\$8,500.00	\$0.00
2441-40-0000-52010-EI	SUPPLIES & MATERIALS	\$4,000.00	0.00%	\$4,000.00	\$0.00
2441-40-0000-52010-FRASE	SUPPLIES & MATERIALS	\$8,500.00	0.00%	\$8,500.00	\$0.00
2441-40-0000-52010-LADYS	SUPPLIES & MATERIALS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52010-LAKES	SUPPLIES & MATERIALS	\$8,000.00	-3.61%	\$8,300.00	\$0.00
2441-40-0000-52010-PEYTO	SUPPLIES & MATERIALS	\$8,000.00	-5.88%	\$8,500.00	\$0.00
2441-40-0000-52010-PINEC	SUPPLIES & MATERIALS	\$8,000.00	-5.88%	\$8,500.00	\$0.00
2441-40-0000-52010-SUPV	SUPPLIES & MATERIALS	\$1,500.00	-25.00%	\$2,000.00	\$0.00
2441-40-0000-52010-WADDE	SUPPLIES & MATERIALS	\$8,000.00	23.08%	\$6,500.00	\$0.00
2441-40-0000-52040	FOOD SUPPLIES	\$0.00	-	\$0.00	\$120,422.27
2441-40-0000-52040-BOSTI	FOOD SUPPLIES	\$15,000.00	36.36%	\$11,000.00	\$0.00
2441-40-0000-52040-CAMP	FOOD SUPPLIES	\$0.00	-100.00%	\$500.00	\$0.00
2441-40-0000-52040-CAPER	FOOD SUPPLIES	\$15,000.00	36.36%	\$11,000.00	\$0.00
2441-40-0000-52040-CENTE	FOOD SUPPLIES	\$11,000.00	0.00%	\$11,000.00	\$0.00
2441-40-0000-52040-CHLOE	FOOD SUPPLIES	\$10,000.00	-9.09%	\$11,000.00	\$0.00
2441-40-0000-52040-COTTA	FOOD SUPPLIES	\$12,000.00	9.09%	\$11,000.00	\$0.00
2441-40-0000-52040-DAY	FOOD SUPPLIES	\$3,000.00	20.00%	\$2,500.00	\$0.00
2441-40-0000-52040-DEANE	FOOD SUPPLIES	\$11,000.00	0.00%	\$11,000.00	\$0.00
2441-40-0000-52040-FRASE	FOOD SUPPLIES	\$16,000.00	45.45%	\$11,000.00	\$0.00
2441-40-0000-52040-LADYS	FOOD SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52040-LAKES	FOOD SUPPLIES	\$10,000.00	-9.09%	\$11,000.00	\$0.00
2441-40-0000-52040-PEYTO	FOOD SUPPLIES	\$10,000.00	-9.09%	\$11,000.00	\$0.00
2441-40-0000-52040-PINEC	FOOD SUPPLIES	\$11,000.00	0.00%	\$11,000.00	\$0.00
2441-40-0000-52040-WADDE	FOOD SUPPLIES	\$12,000.00	9.09%	\$11,000.00	\$0.00
2441-40-0000-52050	UNIFORMS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52050-BOSTI	UNIFORMS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300	MEDICAL/PHARMACY SUPPLIES	\$3,500.00	34.62%	\$2,600.00	\$3,108.62
2441-40-0000-52300-BOSTI	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-CAPER	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-CENTE	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-CHLOE	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-DEANE	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-FRASE	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-LAKES	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-PEYTO	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-PINEC	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52300-WADDE	MEDICAL/PHARMACY SUPPLIES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52500	FUELS/LUBRICANTS	\$14,000.00	FUND 2441 12.78%	\$12,414.00	\$83,702.82

7 - 6 - FY 25 FUND 2441 DSN update REV 6.4.24

2441-40-0000-52500-BOSTI	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-CAPER	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-CENTE	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-CHLOE	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-COTTA	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-DAY	FUELS/LUBRICANTS	\$46,000.00	0.00%	\$46,000.00	\$0.00
2441-40-0000-52500-DEANE	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-EI	FUELS/LUBRICANTS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-52500-FRASE	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-LAKES	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-PEYTO	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-PINEC	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52500-SUPV	FUELS/LUBRICANTS	\$2,500.00	-16.67%	\$3,000.00	\$0.00
2441-40-0000-52500-WADDE	FUELS/LUBRICANTS	\$2,500.00	-28.57%	\$3,500.00	\$0.00
2441-40-0000-52600	NON-CAP EQUIPMENT	\$3,000.00	0.00%	\$3,000.00	\$22,996.84
2441-40-0000-52600-BOSTI	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-CAPER	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-CENTE	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-CHLOE	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-COTTA	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-DAY	NON-CAP EQUIPMENT	\$8,000.00	6.67%	\$7,500.00	\$0.00
2441-40-0000-52600-DEANE	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-FRASE	NON-CAP EQUIPMENT	\$3,500.00	-30.00%	\$5,000.00	\$0.00
2441-40-0000-52600-LAKES	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-PEYTO	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-52600-PINEC	NON-CAP EQUIPMENT	\$6,000.00	0.00%	\$6,000.00	\$0.00
2441-40-0000-52600-WADDE	NON-CAP EQUIPMENT	\$3,500.00	0.00%	\$3,500.00	\$0.00
2441-40-0000-54000	VEHICLE PURCHASES	\$0.00	-100.00%	\$35,000.00	\$172,271.08
2441-40-0000-54000-DAY	VEHICLE PURCHASES	\$0.00	-100.00%	\$195,000.00	\$0.00
2441-40-0000-54200	CAPITAL EQUIPMENT	\$0.00	-	\$0.00	\$0.00
2441-40-0000-54300	BUILDING PURCHASES	\$0.00	-	\$0.00	\$0.00
2441-40-0000-54400	LAND ACQUISITION	\$0.00	-	\$0.00	\$0.00
2441-40-0000-54420	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$44,000.00	\$65,774.21
Zero budget on this line item since allocating to project codes. Zeroed these out and will move them to Capital Projects.					
2441-40-0000-54420-BOSTI	RENOVATIONS TO BUILDINGS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-54420-CAPER	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$7,500.00	\$0.00
2441-40-0000-54420-CENTE	RENOVATIONS TO BUILDINGS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-54420-CHLOE	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$7,500.00	\$0.00
2441-40-0000-54420-DAY	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$20,000.00	\$0.00
2441-40-0000-54420-DEANE	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$5,000.00	\$0.00
2441-40-0000-54420-FRASE	RENOVATIONS TO BUILDINGS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-54420-LAKES	RENOVATIONS TO BUILDINGS	\$0.00	-	\$0.00	\$0.00
2441-40-0000-54420-PEYTO	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$7,500.00	\$0.00
2441-40-0000-54420-PINEC	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$7,500.00	\$0.00
2441-40-0000-54420-WADDE	RENOVATIONS TO BUILDINGS	\$0.00	-100.00%	\$7,500.00	\$0.00
2441-40-0000-59100	TRANSFER OUT	\$0.00	-100.00%	\$84,855.00	\$1,144,893.66
TOTAL EXPENDITURES		\$10,192,015.00	4.86%	\$9,720,025.00	\$10,183,517.61
GRAND TOTAL		\$0.00	-	\$0.00	\$1,989,965.10

7 - 7 FY 25 FUND 2401 ALCOHOL AND DRUG

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 DISABILITIES AND SPECIAL NEEDS

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>	<u>Notes</u>
REVENUES						
2401-40-2400-43030-	STATE MINI BOTTLE FUNDS	\$455,136.00	12.20%	\$405,654.00	\$0.00	
2401-40-2400-46010	INTEREST ON INVESTMENTS	\$1,311.00	-28.13%	\$1,824.00	\$14,999.00	
2401-40-2400-47010	MISCELLANEOUS REVENUES	\$10,000.00	-80.48%	\$51,220.00	\$219.85	
2401-40-2400-47010-ICOST	MISCELLANEOUS REVENUES	\$0.00	-	\$0.00	\$0.00	Indirect cost. Was 2239 Opiod grant
2401-40-2400-47600	DONATIONS	\$0.00	-	\$0.00	\$50,000.00	
2401-40-2400-48910	CONT FROM PR YR FUND BAL	\$0.00	-100.00%	\$117,062.00	\$0.00	
2401-40-2400-49100	TRANSFER IN	\$150,000.00	-49.30%	\$295,843.00	\$0.00	
TOTAL REVENUES		\$616,447.00	-29.27%	\$871,603.00	\$65,218.85	
EXPENDITURES						
2401-40-2400-50020	SALARIES AND WAGES	\$374,781.00	-43.70%	\$665,703.00	\$288,514.84	
2401-40-2400-50060	OVERTIME	\$0.00	-	\$0.00	\$64.89	
2401-40-2400-50100	EMPLOYER FICA	\$23,236.00	-52.74%	\$49,170.00	\$17,845.36	
2401-40-2400-50110	EMPLOYER MEDICARE	\$5,434.00	-62.48%	\$14,484.00	\$4,173.47	
2401-40-2400-50120	EMPLOYER SC RETIREMENT	\$69,559.00	-53.08%	\$148,265.00	\$48,766.69	
2401-40-2400-50140	EMPLOYER GROUP INSURANCE	\$34,000.00	-31.62%	\$49,725.00	\$30,889.21	
2401-40-2400-50150	EMPLOYER WORKERS COMP	\$1,000.00	-95.41%	\$21,769.00	\$884.71	
2401-40-2400-50160	TORT LIABILITY INSURANCE	\$2,800.00	1373.68%	\$190.00	\$1,201.84	
2401-40-2400-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-51000	ADVERTISING	\$0.00	-100.00%	\$100.00	\$37.92	
2401-40-2400-51010	PRINTING	\$0.00	-100.00%	\$500.00	\$0.00	
2401-40-2400-51030	POSTAGE	\$1,100.00	0.00%	\$1,100.00	\$529.91	
2401-40-2400-51050	TELEPHONE/COMMUNICATION	\$1,861.00	0.00%	\$1,861.00	\$907.78	
2401-40-2400-51070	WATER/SEWER/GARBAGE	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-51110	MAINTENANCE CONTRACTS	\$0.00	-100.00%	\$2,500.00	\$0.00	
2401-40-2400-51120	EQUIPMENT MAINTENANCE	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-51150	RENTALS	\$1,500.00	0.00%	\$1,500.00	\$1,672.20	ABR contract for copiers
2401-40-2400-51160	PROFESSIONAL SERVICES	\$37,500.00	-47.59%	\$71,546.00	\$3,295.60	BHSA usage and annual fee. External audit.
2401-40-2400-51300	VEHICLE MAINT SERVICES	\$1,500.00	-12.49%	\$1,714.00	\$1,540.33	
2401-40-2400-51310	DUES & SUBSCRIPTIONS	\$500.00	-96.00%	\$12,500.00	\$280.11	DHEC renewal; Amazon Prime membership
2401-40-2400-51320	TRAINING & CONFERENCES	\$5,000.00	-61.54%	\$13,000.00	(\$16.04)	
2401-40-2400-51500	VEHICLE INSURANCE	\$2,500.00	36.17%	\$1,836.00	\$2,419.27	
2401-40-2400-51520	MED/PROF LIAB INSURANCE	\$8,500.00	29.38%	\$6,570.00	\$8,186.50	
2401-40-2400-51540	INSURANCE - OTHER	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-51990	MISC. EXPENDITURES	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-52010	SUPPLIES & MATERIALS	\$5,000.00	-89.93%	\$49,661.00	\$2,628.41	
2401-40-2400-52500	FUELS/LUBRICANTS	\$1,700.00	70.00%	\$1,000.00	\$1,421.31	
2401-40-2400-52600	NON-CAP EQUIPMENT	\$2,500.00	-12.28%	\$2,850.00	\$113.42	
2401-40-2400-54000	VEHICLE PURCHASES	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-54200	CAPITAL EQUIPMENT	\$0.00	-	\$0.00	\$0.00	
2401-40-2400-56010-	PAYROLL CONTINGENCY	\$36,476.00	-	\$0.00	\$0.00	
2401-40-2400-59100	TRANSFER OUT	\$0.00	-	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$616,447.00	-44.84%	\$1,117,544.00	\$415,357.73	
GRAND TOTAL		\$0.00		\$245,941.00	\$350,138.88	

8 - FY 25 FUND 3000 DEBT SERVICE

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 DEBT SERVICE FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
3000-70-0000-41010	CURRENT TAXES	\$7,732,000.00	2.51%	\$7,931,154.00	\$11,569,148.44
3000-70-0000-41020	DELINQUENT TAXES	\$220,000.00	23.08%	\$286,000.00	\$262,122.87
3000-70-0000-41030	AUTOMOBILE TAXES	\$704,000.00	3.03%	\$726,000.00	\$833,522.86
3000-70-0000-41040	3% & 7% PENALTIES ON TAX	\$39,600.00	14.56%	\$46,346.00	\$49,548.19
3000-70-0000-43015	HOMESTEAD EXEMPTION, ETC	\$215,000.00	-2.38%	\$210,000.00	\$215,567.84
3000-70-0000-43020	MERCHANTS INVENTORY TAX	\$38,450.00	-1.18%	\$38,000.00	\$38,449.64
3000-70-0000-43022	MOTOR CARRIER PAYMENTS	\$26,000.00	-4.00%	\$25,000.00	\$26,562.70
3000-70-0000-43040	PAYMENTS IN LIEU OF TAXES	\$0.00	100.00%	\$500.00	\$0.00
3000-70-0000-43041	PYMT IN LIEU OF - FEDERAL	\$1,000.00	0.00%	\$1,000.00	\$844.43
3000-70-0000-46010	INTEREST ON INVESTMENTS	\$0.00	100.00%	\$448,000.00	\$422,083.73
3000-70-0000-48200	BOND PROCEEDS	\$0.00	0.00%	\$0.00	\$0.00
3000-70-0000-48240	BOND PREMIUMS	\$0.00	0.00%	\$0.00	\$0.00
3000-70-0000-48300	BOND PROCEEDS - REFUNDING	\$0.00	0.00%	\$0.00	\$0.00
3000-70-0000-48910	CONT FROM PR YR FUND BAL	\$1,412,470.00	0.00%	\$0.00	\$0.00
3000-70-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$160,000.00
TOTAL REVENUES		\$10,388,520.00	6.97%	\$9,712,000.00	\$13,577,850.70
EXPENDITURES					
3000-70-0000-53000	BOND PRINCIPAL	\$7,182,358.00	-2.21%	\$7,345,000.00	\$12,831,289.50
3000-70-0000-53010	BOND INTEREST	\$2,006,162.00	-14.78%	\$2,354,000.00	\$3,016,034.34
3000-70-0000-53020	BOND FEES	\$1,200,000.00	9130.77%	\$13,000.00	\$8,935.64
3000-70-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL EXPENDITURES		\$10,388,520.00	6.97%	\$9,712,000.00	\$15,856,259.48
GRAND TOTOAL		\$0.00		\$0.00	\$2,278,408.78



Beaufort County South Carolina

Capital Improvement Fund \$100,013,828

(SEE NEXT SLIDE FOR DETAIL)

**Please note, there is a detail listing of the projects in the 4000 Fund section of the budget documents.*

**FUND
4000
BUDGET**

Account	DEPARTMENT	Account Description	2025 PENDING Budget
4000-80-0000-41010-		CURRENT TAXES	(\$8,069,000.00)
4000-80-0000-41020-		DELINQUENT TAXES	(\$87,000.00)
4000-80-0000-41030-		AUTOMOBILE TAXES	(\$500,000.00)
4000-80-0000-41040-		3% & 7% PENALTIES ON TAX	(\$35,000.00)
4000-80-0000-46010-		INTEREST ON INVESTMENTS	(\$1,000,000.00)
4000-80-0000-48200-		BOND PROCEEDS	(\$70,175,728.00)
4000-80-0000-48910-		CONT FROM PR YR FUND BAL	(\$20,147,100.00)
			(\$100,013,828.00)
4000-80-0000-51990-		MISC. EXPENDITURES	\$50,825,000.00
4000-80-0000-59100-		TRANSFER OUT	\$2,571,091.00
4000-80-1000-54400-	GENERAL FUND	LAND ACQUISITION	\$3,000,000.00
4000-80-1000-54420-	GENERAL FUND	RENOVATIONS TO BUILDINGS	\$480,000.00
4000-80-1000-54500-	GENERAL FUND	INFRASTRUCTURE	\$325,000.00
4000-80-1000-54500-24008	GENERAL FUND	INFRASTRUCTURE	\$1,225,000.00
4000-80-1020-54200-4IT01	TREASURER	CAPITAL EQUIPMENT	\$1,840,000.00
4000-80-1102-54420-	BROADCAST	RENOVATIONS TO BUILDINGS	\$141,000.00
4000-80-1143-54420-	VOTER REGISTRATION	RENOVATIONS TO BUILDINGS	\$266,203.00
4000-80-1201-54000-	SHERIFF ADMIN	VEHICLE PURCHASES	\$2,075,000.00
4000-80-1201-54200-	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$66,287.00
4000-80-1201-54200-5SH03	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$115,000.00
4000-80-1201-54200-5SH04	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$80,000.00
4000-80-1201-54200-5SH06	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$130,000.00
4000-80-1201-54200-5SH11	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$300,000.00
4000-80-1201-54200-5SH20	SHERIFF ADMIN	CAPITAL EQUIPMENT	\$2,100,000.00
4000-80-1230-54420-	EMS	RENOVATIONS TO BUILDINGS	\$7,078,000.00
4000-80-1243-54500-	ENGINEERING	INFRASTRUCTURE	\$3,000,000.00
4000-80-1250-54420-	DETENTION CENTER	RENOVATIONS TO BUILDINGS	\$3,458,200.00
4000-80-1301-54420-	PUBLIC WORKS	RENOVATIONS TO BUILDINGS	\$904,140.00
4000-80-1301-54420-25PW3	PUBLIC WORKS	RENOVATIONS TO BUILDINGS	\$75,000.00
4000-80-1301-54420-25PW4	PUBLIC WORKS	RENOVATIONS TO BUILDINGS	\$276,000.00
4000-80-1310-51160-	FACILITIES	PROFESSIONAL SERVICES	\$2,639.00
4000-80-1310-54200-	FACILITIES	CAPITAL EQUIPMENT	\$1,173,500.00
4000-80-1310-54420-	FACILITIES	RENOVATIONS TO BUILDINGS	\$3,009,366.00
4000-80-1330-51160-	CAPITAL PROJECTS	PROFESSIONAL SERVICES	\$100,000.00
4000-80-1330-54420-	CAPITAL PROJECTS	RENOVATIONS TO BUILDINGS	\$4,653,967.00
4000-80-1400-54420-	MOSQUITO CONTROL	RENOVATIONS TO BUILDINGS	\$541,595.00
4000-80-1600-54200-	PAR	CAPITAL EQUIPMENT	\$409,420.00
4000-80-1600-54420-	PAR	RENOVATIONS TO BUILDINGS	\$9,792,420.00
			\$100,013,828.00
		SHORTFALL:	\$0.00

9 - FY 25 FUND 4000 DETAILS

Account	DEPARTMENT	Amount	Description	Justification
4000-80-0000-51990-	NON DEPARTMENTAL	\$825,000.00	Sheriff's space at Buckwalter \$825,000 from bond	
4000-80-0000-51990-	NON DEPARTMENTAL	\$50,000,000.00	2023027 - PUBLIC WORKS ADMINISTRATION BUILDING NORTH. PW2 IN FY25 CIP PLAN. \$45,500,000 24008 - FACILITIES PARKING LOT REPAIR. PW1 IN FY25 CIP PLAN. \$75,000 2024010 - BIV #1, #2, AND #3 MINOR RENOVATIONS - ROOF AND FINISHES. F27 IN FY25 CIP PLAN. \$100,000 1000002ENG - RIBAUT ROAD. E33 IN FY25 CIP PLAN. \$500,000 24AS01 - ANIMAL SHELTER PLAY YARDS . AS1 IN FY25 CIP PLAN. \$57,487 0500006ENG - SHELL POINT TRAFFIC CALMING. E42 IN FY25 CIP PLAN. \$300,000 2022018 - RETROFIT FOOD PORT DOORS ON CELLS. DC2 IN FY25 CIP PLAN. \$550,740 0100006ENG - MIDTOWN DRIVE CONNECTOR. E29 IN FY25 CIP PLAN. \$75,000 25CP08 - LAW ENFORCEMENT CAMPUS. CP8 IN FY25 CIP PLAN. \$1,000,000 250D05 - DRAINAGE SYSTEM EXTERIOR OF DSN. D5 IN FY25 CIP PLAN. \$35,000 25SH5 - SERVER SYSTEM EXPANSION. SH5 IN FY25 CIP PLAN. \$93,000 25DC5 - STUN CUFF. DC4 IN FY25 CIP PLAN. \$10,850 250D02 - REMODEL CAFETERIA IN BUILDING B (DAY PROGRAM). D2 IN FY25 CIP PLAN. \$43,700 25S18 - HHI 911 SATELLITE. SH18 IN FY25 CIP PLAN. \$47,000 24PR28 - SHELL POINT PARK . PR28 IN FY25 CIP PLAN. \$75,000	
4000-80-1000-54420-	GENERAL FUND	\$480,000.00	240F07 - COURTHOUSE RENOVATIONS. F7 IN FY25 CIP PLAN. PF/RK \$261,164 BUDGETED IN 4000-80-1310-54420	FY2025 REQUEST
4000-80-1000-54500-	GENERAL FUND	\$325,000.00	Pepper Hall Graves Road Ordinance of \$1.3M original	
4000-80-1000-54500-24008	GENERAL FUND	\$1,225,000.00	24008 - FACILITIES PARKING LOT REPAIR. PW1 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED
4000-80-1000-54500-24008	GENERAL FUND	\$0.00		
4000-80-1020-54200-4IT01	TREASURER	\$1,840,000.00	4IT01 - AUMENTUM TAX SOFTWARE UPGRADE. IT1 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - UNENCUMBERED
4000-80-1102-54300-	BROADCAST	\$0.00		
4000-80-1102-54420-	BROADCAST	\$141,000.00	5IT02 - BEAUFORT COUNTY BROADCAST RADIO. IT2 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1143-54420-	VOTER REGISTRATION	\$0.00	2023003 - VOTER REGISTRATION EXPANSION. VR1 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20231175
4000-80-1143-54420-	VOTER REGISTRATION	\$56,109.00	2023083 - NEW IMPACT RATED WINDOW REPLACEMENT (INCLUDES LABOR). VR2 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1143-54420-	VOTER REGISTRATION	\$210,094.00	25VR03 - NEW STAND-BY GENERATOR. VR3 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1201-54200-	SHERIFF ADMIN	\$0.00	24SH21 - GENERATORS & LIGHT TOWER UPGRADES/GENERATORS AT COMM. TOWERS (GARDENS CORNER, PRITCHARDSVILLE, LANDS END) & DREW PROPERTY BLDG. SH21 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20240916 totally encumbered and will roll to FY25
4000-80-1201-54200-	SHERIFF ADMIN	\$66,287.00	24SH21 - GENERATORS & LIGHT TOWER UPGRADES/GENERATORS AT COMM. TOWERS (GARDENS CORNER, PRITCHARDSVILLE, LANDS END) & DREW PROPERTY BLDG. SH21 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED
4000-80-1201-54200-5SH03	SHERIFF ADMIN	\$115,000.00	5SH03 - DATA BACKUP SOLUTION EXPANSION. SH3 IN FY25 CIP PLAN. UF/RK \$110K - EQUIPMENT \$5K - OTHER	FY2025 REQUEST
4000-80-1201-54200-5SH04	SHERIFF ADMIN	\$80,000.00	5SH04 - DATA BACKUP SOLUTION - SECONDARY. SH4 IN FY25 CIP PLAN. UF/RK \$80K - EQUIPMENT	FY2025 REQUEST
4000-80-1201-54200-5SH06	SHERIFF ADMIN	\$130,000.00	5SH06 - DATA BACKUP SOLUTION UPGRADE. SH6 IN FY25 CIP PLAN. UF/RK \$125K - EQUIPMENT \$5K - OTHER	FY2025 REQUEST
4000-80-1201-54200-5SH11	SHERIFF ADMIN	\$300,000.00	5SH11 - GETAC MDC REPLACEMENT. SH11 IN FY25 CIP PLAN. UF/RK \$300K - EQUIPMENT	FY2025 REQUEST
4000-80-1201-54200-5SH20	SHERIFF ADMIN	\$2,100,000.00	5SH20 - MOTOROLA VESTA REFRESH. SH20 IN FY25 CIP PLAN. PF/RK \$1.4M - EQUIPMENT \$700K - OTHER	FY2025 REQUEST
4000-80-1230-54420-	EMS	\$7,078,000.00	2023044 - EMS HEADQUARTERS AND EMS 1 STATION. EMS1 IN FY25 CIP PLAN. PF/RK *NOT SUN CITY EMS STATION 39*	FY2024 BALANCE - UNENCUMBERED \$5,578,000.00@FY2025 REQUEST
4000-80-1230-54420-	EMS	\$0.00		
4000-80-1250-54420-	DETENTION CENTER	\$1,300,000.00	2022011 - STUCCO REPAIR & PAINTING. DC7 IN FY25 CIP PLAN. PF/RK Funded in Fund 4012	FY2025 REQUEST
4000-80-1250-54420-	DETENTION CENTER	\$0.00	2022020 - GYM CONVERSION (MOSELEY #2). DC9 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO 20240679 ENCUMBERED IN 4000-80-1250-54300 (BLDG PURCHASE); ORG CODE CORRECTED TO 54420 FOR FY 2025
4000-80-1250-54420-	DETENTION CENTER	\$1,200,000.00	2022020 - GYM CONVERSION (MOSELEY #2). DC9 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1250-54420-	DETENTION CENTER	\$0.00	25DC03 - INTERCEPT TEK 84 BODY SCANNER. DC3 IN FY25 CIP PLAN. PF/RK FUNDED IN FUND 2555	FY2024 BALANCE - UNENCUMBERED BEING FUNDED THROUGH GRANT

9 - FY 25 FUND 4000 DETAILS

Account	DEPARTMENT	Amount	Description	Justification
4000-80-1250-54420-	DETENTION CENTER	\$0.00	25DC03 - INTERCEPT TEK 84 BODY SCANNER. DC3 IN FY25 CIP PLAN. PF/RK FUNDED IN FUND 2555	FY2025 REQUEST BEING FUNDED THROUGH GRANT
4000-80-1250-54420-	DETENTION CENTER	\$0.00	2023074 - INTERIOR RENOVATION PHASE 1 (MOSELEY #1). DC8 IN FY25 CIP PLAN. PF/RK PORTION FUNDED IN FUND 4012	FY2024 BALANCE - ENCUMBERED PO 20231325 ENCUMBERED IN 54300 (BLDG PURCHASES) BUT CORRECTED IN FY25 TO 54420
4000-80-1250-54420-	DETENTION CENTER	\$0.00	2023074 - INTERIOR RENOVATION PHASE 1 (MOSELEY #1). DC8 IN FY25 CIP PLAN. PF/RK Funded in 4012 Detention Center	FY2024 BALANCE - UNENCUMBERED
4000-80-1250-54420-	DETENTION CENTER	\$958,200.00	2023074 - INTERIOR RENOVATION PHASE 1 (MOSELEY #1). DC8 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1301-54420-	PUBLIC WORKS	\$904,140.00	2023027 - PUBLIC WORKS ADMINISTRATION BUILDING NORTH. PW2 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - ENCUMBERED PO 20240200
4000-80-1301-54420-25PW3	PUBLIC WORKS	\$75,000.00	25PW3 - BLUFFTON PKWY & PINECREST DR BORING. PW3 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST
4000-80-1301-54420-25PW4	PUBLIC WORKS	\$276,000.00	25PW4 - SHELDON FIRE STATION DRIVEWAY. PW4 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-51160-	FACILITIES	\$2,639.00	2023067 - ADMINISTRATION BUILDING OFFICE RENOVATIONS. F26 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20230406
4000-80-1310-54200-	FACILITIES	\$173,500.00	2024007 - 800 MHZ TOWER GENERATOR. F33 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED (PREVIOUSLY FUNDED IN 54300)
4000-80-1310-54200-	FACILITIES	\$1,000,000.00	120 Motorgrader RPLC Public Works (R/D) \$258,633.75 #PLC#20300 2001 John Deere Motorgrader 9,072 hr 120 Motorgrader RPLC Public Works (R/D) \$258,633.75 #PLC#18911 John Deere Motorgrader 7,699hr 420 Backhoe Public Works (R/D) \$127,000.00 #PLC#6772 1996 JCB Backhoe Mowermax Public Works (R/D) \$285,000.00 #PLC#20207 2001 John Deere Bushhog 7,610hr Bush Hog w/Boom mower Public Works (R/D) \$225,000.00 #PLC#1060 2002 John Deere Bushhog 6,936 12 Portable radios for EMS personnel to use while on emergency calls and monitor dispatch for alerts/calls, \$7150 each #MS \$85,800.00 #DD	COUNTY LOOKING TO LEASE/PURCHASE EQUIPMENT THROUGH CAT
4000-80-1310-54420-	FACILITIES	\$0.00	2024010 - BIV 1 2 AND 3 MINOR RENOVATIONS - ROOF AND FINISHES. F27 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - ENCUMBERED PO 20241037 20241038 2021039 MOVED TO 51990 FOR BOND
4000-80-1310-54420-	FACILITIES	\$0.00	2022010 - COURTHOUSE HVAC CHILLER REPLACEMENT. F6 IN FY25 CIP PLAN. FUNDED IN FUND 4011	FY2024 BALANCE - UNENCUMBERED (BEING FUNDED WITH BOND PER DC)
4000-80-1310-54420-	FACILITIES	\$0.00	240F18 - MYRTLE PARK ELEVATOR REPLACEMENT. F18 IN FY25 CIP PLAN. UF/RK FUNDED IN FUND 4012	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$261,164.00	240F07 - COURTHOUSE RENOVATIONS. F7 IN FY25 CIP PLAN. PF/RK REMAINING \$480K BEING FUNDED THROUGH 1000-10-1000-54420 PER DC	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$200,000.00	25DC11 - DETENTION CENTER - KITCHEN FLOOR DRAINS. DC11 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$72,642.00	2023099 - DNA LAB RE-ROOF. F10 IN FY25 CIP PLAN. UF/RK REMAINING \$17,358 BEING BUDGETED IN 2555-20-1201-52600 PER DC	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$162,000.00	250F14 - HILTON HEAD LIBRARY RE-ROOF. F14 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$237,000.00	250F22 - SHERIFF OFFICE HEADQUARTERS RE-ROOF. F22 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$170,000.00	240F25 - S.O. DNA LABORATORY HVAC REPLACEMENT. F25 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$0.00	2022015 - MYRTLE PARK HVAC/ENERGY MANAGEMENT SYSTEM. F20 IN FY25 CIP PLAN. PF/RK Funded in Fund 4012	FY2024 BALANCE - UNENCUMBERED
4000-80-1310-54420-	FACILITIES	\$250,000.00	250F32 - DSN - MAIN OFFICE HVAC REPLACEMENT. F32 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$170,000.00	2022016 - SHERIFF OFFICE EVIDENCE LOCKER HVAC REPLACEMENT. F23 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$185,000.00	240F24 - SHERIFF OFFICE DNA LABORATORY EMERGENCY GENERATOR. F24 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$140,000.00	250F11 - LEC 911 DISPATCH WINDOWS. F11 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$0.00	2022014 - MYRTLE PARK GENERATOR. F19 IN FY25 CIP PLAN. PF/UR Funded in Fund 4012	FY2024 BALANCE - UNENCUMBERED (POSSIBLE FUNDING THROUGH PROPOSED FY2025 BOND)
4000-80-1310-54420-	FACILITIES	\$1,150,000.00	2023067 - ADMINISTRATION BUILDING OFFICE RENOVATIONS. F26 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED \$800,000 UNENCUMBERED AND \$350,000 IS FOR A NEW FY25 REQUEST - MOVED FROM DEPT 1330
4000-80-1310-54420-	FACILITIES	\$0.00	2022015 - MYRTLE PARK HVAC/ENERGY MANAGEMENT SYSTEM. F20 IN FY25 CIP PLAN. PF/RK FUNDED IN FUND 4012	FY2025 REQUEST
4000-80-1310-54420-	FACILITIES	\$11,560.00	2024010 - BIV 1 2 AND 3 MINOR RENOVATIONS - ROOF AND FINISHES. F27 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED
4000-80-1330-51160-	CAPITAL PROJECTS	\$100,000.00	N/A - VARIOUS CAPITAL IMPROVEMENTS - COUNTY WIDE. CP9 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST CONTINGENCY
4000-80-1330-54420-	CAPITAL PROJECTS	\$75,000.00	2024046 - REGISTER OF DEEDS RECORD ROOM RENOVATION. CP7 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - UNENCUMBERED
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00	2023003 - VOTER REGISTRATION EXPANSION. VR1 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20240027
4000-80-1330-54420-	CAPITAL PROJECTS	\$500,000.00	24PP09 - FORT FREMONT PRESERVE STAIRS AND RAILS. PP9 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST

9 - FY 25 FUND 4000 DETAILS

Account	DEPARTMENT	Amount	Description	Justification
4000-80-1330-54420-	CAPITAL PROJECTS	\$1,953,967.00	2023031 - PINEVIEW PRESERVE. PP8 IN FY25 CIP PLAN. PF/RK ALSO PO 20240168 ENCUMBERED WITH PASSIVE PARK FUND	FY2025 REQUEST
4000-80-1330-54420-	CAPITAL PROJECTS	\$1,000,000.00	N/A - VARIOUS CAPITAL IMPROVEMENTS - COUNTY WIDE. CP9 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST CONTINGENCY
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00		
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00		
4000-80-1330-54420-	CAPITAL PROJECTS	\$1,125,000.00	250A04 - CTR UPFIT FOR DHEC/HEALTH DEPARTMENT. A4 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST ALSO FUNDED THROUGH ARPA FUNDS
4000-80-1330-54420-	CAPITAL PROJECTS	\$0.00	2023067 - ADMINISTRATION BUILDING OFFICE RENOVATIONS. F26 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST MOVE TO 1310 DEPT
4000-80-1400-54420-	MOSQUITO CONTROL	\$0.00	2023043 - MOSQUITO CONTROL VEHICLE POLE BARN. M1 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO 20230567 20230680
4000-80-1400-54420-	MOSQUITO CONTROL	\$468,200.00	2023043 - MOSQUITO CONTROL VEHICLE POLE BARN. M1 IN FY25 CIP PLAN. PF/RK	FY2025 REQUEST
4000-80-1400-54420-	MOSQUITO CONTROL	\$44,500.00	240M04 - MAINTENANCE SHOP RENOVATION. M4 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1400-54420-	MOSQUITO CONTROL	\$28,895.00	240M03 - TECHNICIAN OFFICE RENOVATION. M3 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54200-	PAR	\$409,420.00	2023030 - PARKS AND REC BUCKWALTER RECREATION CENTER GENERATOR. F4 IN FY25 CIP PLAN. FF/FF Mowers, goals, gym improvement, replacement of capital equipment.	FY2024 BALANCE - ENCUMBERED PO 20240978
4000-80-1600-54420-	PAR	\$130,500.00	2023034 - BOOKER T WASHINGTON REMODEL. PR4 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$66K UNENCUMBERED \$64,500 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$100,500.00	2023069 - SCOTT CENTER REMODEL. PR6 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$37K UNENCUMBERED \$63,500 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$2,820,000.00	2023045 - BATTERY CREEK HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR1 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$900K UNENCUMBERED \$1,902,000 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023045 - BATTERY CREEK HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR1 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO: 20231211 20231208 \$4,482
4000-80-1600-54420-	PAR	\$2,820,000.00	2023063 - BEAUFORT HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR2 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$1,544,000 UNENCUMBERED \$1,276,000 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023063 - BEAUFORT HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR2 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO: 20231210 20231207 \$8,927
4000-80-1600-54420-	PAR	\$30,000.00	25PR08 - CHARLES LIND BROWN CENTER ENTRY AWNING. PR8 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$87,000.00	2023052 - BOUNDARY ST. / DOWNTOWN TENNIS COURT PARKING. PR15 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$288,000.00	25PR17 - BLUFFTON CENTER NON-ATHLETIC-FIELD IMPROVEMENTS. PR17 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$1,430,000.00	25PR16 - BLUFFTON CENTER MULTI-PURPOSE FIELD ARTIFICIAL TURF REPLACEMENT. PR16 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023048 - MC RILEY POOL – HVAC, BUILDING ENVELOPE, AND RENOVATION. PR5 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO: 20230784 20230781 20241036 \$2,257,526
4000-80-1600-54420-	PAR	\$570,024.00	24PR29 - CHARLES LIND BROWN CENTER DRAINAGE SYSTEM. PR29 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED
4000-80-1600-54420-	PAR	\$0.00	2023002 - SOUTHSIDE PICKLEBALL. PR22 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - ENCUMBERED PO 20230853 \$8,275
4000-80-1600-54420-	PAR	\$341,000.00	2023049 - BLUFFTON CENTER BUILDING REMODEL. PR3 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - \$153,185 UNENCUMBERED \$187,815 FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023049 - BLUFFTON CENTER BUILDING REMODEL. PR3 IN FY25 CIP PLAN. PF/RK	FY2024 BALANCE - ENCUMBERED PO: 20240071 20240216 20240428 20231162 \$52,815
4000-80-1600-54420-	PAR	\$63,000.00	25PR09 - CHARLES LIND BROWN CENTER RESTROOM RENOVATIONS PHASE 2. PR9 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$500,000.00	25PR13 - CHARLES LIND BROWN GYM. PR13 IN FY25 CIP PLAN. UF/RK	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023048 - MC RILEY POOL – HVAC, BUILDING ENVELOPE, AND RENOVATION. PR5 IN FY25 CIP PLAN. FF/FF	COMBINED
4000-80-1600-54420-	PAR	\$53,246.00	2023002 - SOUTHSIDE PICKLEBALL. PR22 IN FY25 CIP PLAN. FF/FF	FY2025 REQUEST
4000-80-1600-54420-	PAR	\$0.00	2023049 - BLUFFTON CENTER BUILDING REMODEL. PR3 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023034 - BOOKER T WASHINGTON REMODEL. PR4 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023069 - SCOTT CENTER REMODEL. PR6 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023063 - BEAUFORT HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR2 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$0.00	2023045 - BATTERY CREEK HS POOL – HVAC, BUILDING ENVELOPE, ROOF, AND RENOVATION. PR1 IN FY25 CIP PLAN. PF/RK	COMBINED
4000-80-1600-54420-	PAR	\$417,400.00	2023048 - MC RILEY POOL – HVAC, BUILDING ENVELOPE, AND RENOVATION. PR5 IN FY25 CIP PLAN. FF/FF	FY2024 BALANCE - \$200,200 UNENCUMBERED \$217,200 FY2025 REQUEST

9 - FY 25 FUND 4000 DETAILS

Account	DEPARTMENT	Amount	Description	Justification
4000-80-1600-54420-	PAR	\$0.00	25PR23 - BURTON WELLS CONCESSION STANDS RENO. PR23 IN FY25 CIP PLAN. UF/UR	FY2024 BALANCE - ENCUMBERED PO 20241054 20241055
4000-80-1600-54420-	PAR	\$141,750.00	24PR30 - CLB ALVIN SETTLES POOL. PR30 IN FY25 CIP PLAN. PF/UR	FY2024 BALANCE - UNENCUMBERED

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 SOLID WASTE FUND

Account	Account Description	2025 PENDING Budget	% CHANGE FROM PY	2024 Revised Budget	2023 Actuals
REVENUE					
5010-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00		\$0.00	\$203,870.00
5010-90-1340-41010	CURRENT TAXES	\$8,466,000.00	-11.81%	\$9,600,000.00	\$10,343,302.00
5010-90-1340-41020	DELINQUENT TAXES	\$150,000.00		\$0.00	\$0.00
5010-90-1340-41030	AUTOMOBILE TAXES	\$40,000.00		\$0.00	\$0.00
5010-90-1340-41040	3% & 7% PENALTIES ON TAX	\$14,000.00		\$0.00	\$0.00
5010-90-1340-41050	5% PENALTIES ON TAXES	\$0.00		\$0.00	\$0.00
5010-90-1340-44230	WASTE DISPOSAL FEES	\$11,000.00	22.22%	\$9,000.00	\$10,800.00
5010-90-1340-46010	INTEREST ON INVESTMENTS	\$50,000.00	400.00%	\$10,000.00	\$48,341.00
5010-90-1340-47010-	MISCELLANEOUS REVENUES	\$0.00		\$0.00	\$0.00
5010-90-1340-47410	SALE OF RECYCLABLES	\$250,000.00	-37.50%	\$400,000.00	\$247,784.66
5010-90-1340-48910-	CONT FROM PR YR FUND BAL	\$3,557,045.00		\$0.00	\$0.00
5010-90-1340-49100	TRANSFER IN	\$0.00	-100.00%	\$1,750,000.00	\$250,000.00
TOTAL REVENUES		\$12,538,045.00		\$11,769,000.00	\$11,104,097.66
EXPENDITURES					
5010-90-1340-50020	SALARIES AND WAGES	\$2,148,832.00	22.63%	\$1,752,226.00	\$1,547,611.59
5010-90-1340-50060	OVERTIME	\$2,000.00	0.00%	\$2,000.00	\$13,380.90
5010-90-1340-50100	EMPLOYER FICA	\$133,228.00	22.60%	\$108,671.00	\$95,002.61
5010-90-1340-50110	EMPLOYER MEDICARE	\$31,158.00	22.60%	\$25,415.00	\$22,218.31
5010-90-1340-50120	EMPLOYER SC RETIREMENT	\$398,823.00	22.64%	\$325,204.00	\$271,609.50
5010-90-1340-50130	EMPLOYER PO RETIREMENT	\$0.00		\$0.00	\$0.00
5010-90-1340-50140	EMPLOYER GROUP INSURANCE	\$202,291.00	0.00%	\$202,291.00	\$160,600.20
5010-90-1340-50150	EMPLOYER WORKERS COMP	\$47,555.00	0.00%	\$47,555.00	\$23,777.72
5010-90-1340-50160	TORT LIABILITY INSURANCE	\$6,065.00	0.00%	\$6,065.00	\$12,141.73
5010-90-1340-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00		\$0.00	\$0.00
5010-90-1340-50198	EMPLOYER PENSION GASB 68	\$0.00		\$0.00	(\$80,282.26)
5010-90-1340-51000	ADVERTISING	\$22,000.00	120.00%	\$10,000.00	\$5,444.64
5010-90-1340-51010	PRINTING	\$5,800.00	5.45%	\$5,500.00	\$5,523.87
5010-90-1340-51030	POSTAGE	\$3,500.00	7.69%	\$3,250.00	\$3,202.42
5010-90-1340-51050	TELEPHONE/COMMUNICATION	\$19,000.00	26.67%	\$15,000.00	\$8,682.42
5010-90-1340-51060	ELECTRICITY	\$19,000.00	0.00%	\$19,000.00	\$16,463.98
5010-90-1340-51070	WATER/SEWER/GARBAGE	\$20,200.00	-8.18%	\$22,000.00	\$16,146.67
5010-90-1340-51110	MAINTENANCE CONTRACTS	\$40,000.00	0.00%	\$40,000.00	\$38,668.59
5010-90-1340-51120	EQUIPMENT MAINTENANCE	\$25,000.00	0.00%	\$25,000.00	\$24,200.37
5010-90-1340-51150	RENTALS	\$5,300.00	253.33%	\$1,500.00	\$271.20
5010-90-1340-51160	PROFESSIONAL SERVICES	\$1,268,400.00	26.56%	\$1,002,250.00	\$353,140.66
5010-90-1340-51162	LEGAL SERVICES	\$6,000.00	122.63%	\$2,695.00	\$7,117.50
5010-90-1340-51165	SOLID WASTE HAULING	\$1,945,000.00	6.28%	\$1,830,000.00	\$1,885,130.99
5010-90-1340-51166	DISPOSAL/RECYCLING	\$4,952,968.00	5.25%	\$4,706,000.00	\$4,494,563.51
5010-90-1340-51300	VEHICLE MAINT SERVICES	\$35,000.00	0.00%	\$35,000.00	\$56,332.48
5010-90-1340-51310	DUES & SUBSCRIPTIONS	\$2,000.00	100.00%	\$1,000.00	\$998.20
5010-90-1340-51320	TRAINING & CONFERENCES	\$17,375.00	65.48%	\$10,500.00	\$1,818.75
5010-90-1340-51500	VEHICLE INSURANCE	\$8,000.00	0.00%	\$8,000.00	\$15,589.00
5010-90-1340-51510	BLDG/CONTENTS INSURANCE	\$0.00		\$0.00	\$0.00
5010-90-1340-51540	INSURANCE - OTHER	\$700.00	0.00%	\$700.00	\$713.82
5010-90-1340-51580	GROUP BENEFITS - WORKERS COMP	\$0.00		\$0.00	\$0.00
5010-90-1340-52010	SUPPLIES & MATERIALS	\$49,500.00	-1.00%	\$50,000.00	\$39,511.68
5010-90-1340-52050	UNIFORMS	\$37,450.00	-1.98%	\$38,205.00	\$24,045.87
5010-90-1340-52500	FUELS/LUBRICANTS	\$65,500.00	5.65%	\$62,000.00	\$64,620.91
5010-90-1340-52600	NON-CAP EQUIPMENT	\$10,000.00	-97.59%	\$414,130.00	\$9,123.19
5010-90-1340-54000	VEHICLE PURCHASES	\$55,000.00		\$0.00	\$0.00
5010-90-1340-54100	SITE DEVELOPMENT	\$0.00	-100.00%	\$633,295.00	\$37,430.00
5010-90-1340-54200	CAPITAL EQUIPMENT	\$26,000.00	-89.28%	\$242,620.00	\$0.00
5010-90-1340-54500-	INFRASTRUCTURE	\$825,000.00		\$0.00	\$0.00
5010-90-1340-56000	GENERAL CONTINGENCY	\$0.00		\$0.00	\$0.00
5010-90-1340-56010	PAYROLL CONTINGENCY	\$104,400.00	-14.38%	\$121,928.00	\$0.00
5010-90-1340-58500	DEPRECIATION EXPENSE	\$0.00		\$0.00	\$345,477.00
TOTAL EXPENDITURES		\$12,538,045.00	6.53%	\$11,769,000.00	\$9,520,278.02
GRAND TOTAL		\$0.00		\$0.00	(\$1,583,819.64)

11 - FY 25 FUND 5025 STORMWATER

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 STORMWATER ENTERPRISE FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
5025-90-0000-44240	STORMWATER UTILITY FEE	\$6,175,025.00	-0.05%	\$6,178,114.00	\$5,989,264.45
5025-90-0000-44430	RENTALS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-44436	CWI- CITY OF BEAUFORT	\$13,061.00	-79.07%	\$62,400.00	\$65,991.93
5025-90-0000-44437	CWI- TOWN OF PORT ROYAL	\$5,105.00	-77.71%	\$22,900.00	\$22,662.65
5025-90-0000-44438	CWI- TOWN OF BLUFFTON	\$106,052.00	-76.38%	\$449,000.00	\$478,900.37
5025-90-0000-44439	CWI- TOWN OF HILTON HEAD	\$94,594.00	-63.76%	\$261,000.00	\$253,030.04
5025-90-0000-44483	PROJECT INCOME	\$122,000.00	0.00%	\$122,000.00	\$8,392.61
5025-90-0000-46010	INTEREST ON INVESTMENTS	\$100,000.00	0.00%	\$100,000.00	\$252,846.00
5025-90-0000-47010	MISCELLANEOUS REVENUES	\$19,334.00	0.00%	\$19,334.00	\$18,175.00
5025-90-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9020-47010-PRDED	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-47400	SALE OF COUNTY PROPERTY	\$0.00	0.00%	\$0.00	\$125,596.50
5025-90-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-48200	BOND PROCEEDS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-0000-48910	CONT FROM PR YR FUND BAL	\$4,351,925.00	18.09%	\$3,685,270.00	\$0.00
5025-90-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$121,713.86
5025-90-9010-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$0.00
TOTAL REVENUES		\$10,987,096.00	0.80%	\$10,900,018.00	\$7,336,573.41
STORMWATER ADMIN EXPENDITURES					
5025-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00	0.00%	\$0.00	\$1,171,018.00
5025-90-9000-50020	SALARIES AND WAGES	\$261,638.00	47.25%	\$177,680.00	\$136,538.72
5025-90-9000-50060	OVERTIME	\$7,500.00	0.00%	\$7,500.00	\$4,689.91
5025-90-9000-50100	EMPLOYER FICA	\$16,222.00	41.31%	\$11,480.00	\$9,614.75
5025-90-9000-50110	EMPLOYER MEDICARE	\$3,794.00	125.16%	\$1,685.00	\$2,248.57
5025-90-9000-50120	EMPLOYER SC RETIREMENT	\$48,560.00	41.29%	\$34,369.00	\$27,236.25
5025-90-9000-50140	EMPLOYER GROUP INSURANCE	\$23,375.00	0.00%	\$23,375.00	\$26,716.35
5025-90-9000-50150	EMPLOYER WORKERS COMP	\$1,873.00	0.00%	\$1,873.00	\$0.00
5025-90-9000-50160	TORT LIABILITY INSURANCE	\$545.00	0.00%	\$545.00	\$204.65
5025-90-9000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9000-50198	EMPLOYER PENSION GASB 68	\$0.00	0.00%	\$0.00	(\$145,225.99)
5025-90-9000-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9000-51000	ADVERTISING	\$200.00	0.00%	\$200.00	\$0.00
5025-90-9000-51010	PRINTING	\$750.00	275.00%	\$200.00	\$63.60
5025-90-9000-51030	POSTAGE	\$50.00	0.00%	\$50.00	\$0.00
5025-90-9000-51050	TELEPHONE/COMMUNICATION	\$2,088.00	13.23%	\$1,844.00	\$1,240.13
5025-90-9000-51110	MAINTENANCE CONTRACTS	\$0.00	-100.00%	\$313.00	\$230.40
5025-90-9000-51120	EQUIPMENT MAINTENANCE	\$200.00	0.00%	\$200.00	\$0.00
5025-90-9000-51150	RENTALS	\$960.00	0.00%	\$960.00	\$673.08
5025-90-9000-51160	PROFESSIONAL SERVICES	\$17,500.00	0.00%	\$17,500.00	\$12,956.00
5025-90-9000-51300	VEHICLE MAINT SERVICES	\$100.00	-91.99%	\$1,248.00	\$1,031.11
5025-90-9000-51310	DUES & SUBSCRIPTIONS	\$1,265.00	2.02%	\$1,240.00	\$1,763.47
5025-90-9000-51320	TRAINING & CONFERENCES	\$10,834.00	17.19%	\$9,245.00	\$7,628.87
5025-90-9000-51500	VEHICLE INSURANCE	\$825.00	-15.82%	\$980.00	\$1,321.99
5025-90-9000-52010	SUPPLIES & MATERIALS	\$1,000.00	-54.55%	\$2,200.00	\$1,371.62
5025-90-9000-52050	UNIFORMS	\$900.00	-23.53%	\$1,177.00	\$611.12
5025-90-9000-52500	FUELS/LUBRICANTS	\$500.00	-50.00%	\$1,000.00	\$401.02
5025-90-9000-52600	NON-CAP EQUIPMENT	\$4,000.00	207.69%	\$1,300.00	\$811.68
TOTAL ADMIN EXPENDITURES		\$404,679.00	35.72%	\$298,164.00	\$1,263,145.30
STORMWATER REG EXPENDITURES					
5025-90-9010-50020	SALARIES AND WAGES	\$331,878.00	5.26%	\$315,286.00	\$317,378.48
5025-90-9010-50060	OVERTIME	\$4,000.00	0.00%	\$4,000.00	\$1,997.55
5025-90-9010-50100	EMPLOYER FICA	\$20,576.00	3.95%	\$19,795.00	\$19,351.35
5025-90-9010-50110	EMPLOYER MEDICARE	\$4,812.00	3.93%	\$4,630.00	\$4,525.73
5025-90-9010-50120	EMPLOYER SC RETIREMENT	\$61,597.00	3.95%	\$59,259.00	\$55,101.82
5025-90-9010-50140	EMPLOYER GROUP INSURANCE	\$70,125.00	0.00%	\$70,125.00	\$67,594.07

11 - FY 25 FUND 5025 STORMWATER

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u>	<u>% CHANGE FROM</u>	<u>2024 Revised</u>	<u>2023 Actuals</u>
		<u>Budget</u>	<u>PY</u>	<u>Budget</u>	
5025-90-9010-50150	EMPLOYER WORKERS COMP	\$39,028.00	0.00%	\$39,028.00	\$0.00
5025-90-9010-50160	TORT LIABILITY INSURANCE	\$2,602.00	0.00%	\$2,602.00	\$1,600.73
5025-90-9010-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9010-50198	EMPLOYER PENSION GASB 68	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9010-51000	ADVERTISING	\$5,000.00	1900.00%	\$250.00	\$0.00
5025-90-9010-51010	PRINTING	\$1,000.00	400.00%	\$200.00	\$0.00
5025-90-9010-51030	POSTAGE	\$500.00	400.00%	\$100.00	\$9.65
5025-90-9010-51050	TELEPHONE/COMMUNICATION	\$6,000.00	-23.65%	\$7,859.00	\$5,141.93
5025-90-9010-51110	MAINTENANCE CONTRACTS	\$2,300.00	-8.00%	\$2,500.00	\$1,183.78
5025-90-9010-51120	EQUIPMENT MAINTENANCE	\$1,000.00	-50.00%	\$2,000.00	\$289.07
5025-90-9010-51150	RENTALS	\$600.00	20.00%	\$500.00	\$507.84
5025-90-9010-51160	PROFESSIONAL SERVICES	\$862,000.00	36.61%	\$631,000.00	\$556,437.41
5025-90-9010-51170	NON-PROFESSIONAL SERVICES	\$10,300.00	0.00%	\$10,300.00	\$38,200.00
5025-90-9010-51300	VEHICLE MAINT SERVICES	\$7,100.00	0.00%	\$7,100.00	\$6,790.91
5025-90-9010-51310	DUES & SUBSCRIPTIONS	\$900.00	-37.50%	\$1,440.00	\$1,109.32
5025-90-9010-51320	TRAINING & CONFERENCES	\$11,135.00	-33.46%	\$16,734.00	\$10,948.51
5025-90-9010-51500	VEHICLE INSURANCE	\$7,250.00	61.11%	\$4,500.00	\$6,427.20
5025-90-9010-51540	INSURANCE - OTHER	\$100.00	0.00%	\$100.00	\$57.16
5025-90-9010-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9010-52010	SUPPLIES & MATERIALS	\$5,500.00	175.00%	\$2,000.00	\$636.89
5025-90-9010-52050	UNIFORMS	\$4,210.00	-23.45%	\$5,500.00	\$2,864.07
5025-90-9010-52500	FUELS/LUBRICANTS	\$9,600.00	0.00%	\$9,600.00	\$10,483.96
5025-90-9010-52600	NON-CAP EQUIPMENT	\$3,000.00	-14.29%	\$3,500.00	\$2,705.44
5025-90-9010-54000	VEHICLE PURCHASES	\$60,000.00	0.00%	\$0.00	\$228,293.13
5025-90-9010-58500	DEPRECIATION EXPENSE	\$5,564.00	-62.21%	\$14,722.00	\$0.00
5025-90-9010-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STORMWATER REG EXPENDITURES		\$1,537,677.00	24.55%	\$1,234,630.00	\$1,339,636.00
STORMWATER INFRASTRUCTURE EXPENDITURES					
5025-90-9020-50020	SALARIES AND WAGES	\$1,162,459.00	-0.37%	\$1,166,794.00	\$1,076,606.13
5025-90-9020-50060	OVERTIME	\$10,000.00	0.00%	\$10,000.00	\$5,517.75
5025-90-9020-50100	EMPLOYER FICA	\$72,072.00	-1.22%	\$72,960.00	\$65,775.67
5025-90-9020-50110	EMPLOYER MEDICARE	\$18,081.00	5.97%	\$17,063.00	\$15,383.01
5025-90-9020-50120	EMPLOYER SC RETIREMENT	\$205,831.00	-2.96%	\$212,105.00	\$184,992.46
5025-90-9020-50130	EMPLOYER PO RETIREMENT	\$7,219.00	0.00%	\$7,219.00	\$6,830.72
5025-90-9020-50140	EMPLOYER GROUP INSURANCE	\$374,000.00	0.00%	\$374,000.00	\$241,962.20
5025-90-9020-50150	EMPLOYER WORKERS COMP	\$95,000.00	0.00%	\$95,000.00	\$47,443.05
5025-90-9020-50160	TORT LIABILITY INSURANCE	\$14,800.00	0.00%	\$14,800.00	\$16,223.75
5025-90-9020-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9020-50198	EMPLOYER PENSION GASB 68	\$0.00	-100.00%	\$450,000.00	\$0.00
5025-90-9020-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
5025-90-9020-51000	ADVERTISING	\$1,000.00	0.00%	\$1,000.00	\$0.00
5025-90-9020-51010	PRINTING	\$250.00	66.67%	\$150.00	\$30.71
5025-90-9020-51030	POSTAGE	\$100.00	-60.00%	\$250.00	\$24.45
5025-90-9020-51050	TELEPHONE/COMMUNICATION	\$10,000.00	-30.26%	\$14,338.00	\$7,409.41
5025-90-9020-51070	WATER/SEWER/GARBAGE	\$1,280.00	0.00%	\$1,280.00	\$603.48
5025-90-9020-51110	MAINTENANCE CONTRACTS	\$6,400.00	94.12%	\$3,297.00	\$0.00
5025-90-9020-51120	EQUIPMENT MAINTENANCE	\$4,500.00	12.50%	\$4,000.00	\$4,175.11
5025-90-9020-51150	RENTALS	\$5,500.00	-45.00%	\$10,000.00	\$2,319.89
5025-90-9020-51160	PROFESSIONAL SERVICES	\$255,000.00	1175.00%	\$20,000.00	\$12,908.79
5025-90-9020-51162	LEGAL SERVICES	\$25,000.00	0.00%	\$25,000.00	\$1,500.00
5025-90-9020-51166	DISPOSAL/RECYCLING	\$20,000.00	0.00%	\$20,000.00	\$11,719.75
5025-90-9020-51170	NON-PROFESSIONAL SERVICES	\$700,000.00	89.19%	\$370,000.00	\$218,687.90
5025-90-9020-51220	CONTRACTUAL SERVICES	\$120,000.00	0.00%	\$120,000.00	\$0.00
5025-90-9020-51230	TRANSPORTATION SERVICES	\$1,500.00	0.00%	\$1,500.00	\$0.00
5025-90-9020-51300	VEHICLE MAINT SERVICES	\$200,000.00	0.00%	\$200,000.00	\$209,402.47
5025-90-9020-51310	DUES & SUBSCRIPTIONS	\$1,665.00	0.00%	\$1,665.00	\$1,408.32
5025-90-9020-51320	TRAINING & CONFERENCES	\$20,000.00	-24.60%	\$26,525.00	\$6,033.73
5025-90-9020-51500	VEHICLE INSURANCE	\$29,867.00	6.96%	\$27,924.00	\$26,795.87
5025-90-9020-51540	INSURANCE - OTHER	\$25,000.00	-1.87%	\$25,477.00	\$18,623.92
5025-90-9020-52010	SUPPLIES & MATERIALS	\$500,000.00	67.34%	\$298,800.00	\$176,247.77

11 - FY 25 FUND 5025 STORMWATER

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING</u> <u>Budget</u>	<u>% CHANGE FROM</u> <u>PY</u>	<u>2024 Revised</u> <u>Budget</u>	<u>2023 Actuals</u>
5025-90-9020-52050	UNIFORMS	\$28,000.00	5.18%	\$26,620.00	\$24,508.93
5025-90-9020-52500	FUELS/LUBRICANTS	\$160,000.00	0.00%	\$160,000.00	\$176,612.62
5025-90-9020-52600	NON-CAP EQUIPMENT	\$16,700.00	-37.45%	\$26,700.00	\$24,484.05
5025-90-9020-53000	BOND PRINCIPAL	\$58,824.00	0.00%	\$58,824.00	\$0.00
5025-90-9020-53010	BOND INTEREST	\$179,444.00	-1.61%	\$182,386.00	\$185,327.27
5025-90-9020-54000	VEHICLE PURCHASES	\$741,000.00	15.06%	\$644,000.00	\$0.00
5025-90-9020-54200	CAPITAL EQUIPMENT	\$681,000.00	28.20%	\$531,207.00	\$131,651.86
5025-90-9020-54420	RENOVATIONS TO BUILDINGS	\$2,200,000.00	-24.45%	\$2,912,000.00	\$0.00
5025-90-9020-56000	GENERAL CONTINGENCY	\$400,000.00	166.67%	\$150,000.00	\$0.00
5025-90-9020-56010	PAYROLL CONTINGENCY	\$299,569.00	-14.25%	\$349,340.00	\$0.00
5025-90-9020-58500	DEPRECIATION EXPENSE	\$393,679.00	2.25%	\$385,000.00	\$448,659.00
5025-90-9020-59100	TRANSFER OUT	\$0.00	-100.00%	\$350,000.00	\$787,531.99
TOTAL STORMWATER INFRASTRUCTURE EXPENDITURES		\$9,044,740.00	-3.44%	\$9,367,224.00	\$4,137,402.03
TOTAL STORMWATER EXPENDITURES		\$10,987,096.00	0.80%	\$10,900,018.00	\$6,740,183.33
GRAND TOTAL		\$0.00			

12 - 1 FY 25 FUND 5100 BEAUFORT EXECUTIVE AIRPORT ARW FUND

BEAUFORT COUNTY

RECOMMENDED BUDGET FISCAL YEAR 2025 BEAUFORT EXECUTIVE AIRPORT ARW FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
5100-90-0000-42200	CABLE TV FRANCHISES	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-43780	FEDERAL GRANT FUNDS	\$0.00	0.00%	\$0.00	\$44,323.07
5100-90-0000-44800	FUEL SALES TO OTHERS	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-44801	FUEL AVGAS	\$440,000.00	6.53%	\$413,038.00	\$369,616.96
5100-90-0000-44802	FUEL JET	\$450,000.00	0.00%	\$450,000.00	\$395,023.08
5100-90-0000-44810	OIL SALES TO OTHERS	\$5,000.00	11.11%	\$4,500.00	\$3,418.12
5100-90-0000-44840	RAMP FEES	\$39,600.00	32.00%	\$30,000.00	\$35,488.93
5100-90-0000-44850	PARKING FEES	\$2,000.00	-42.86%	\$3,500.00	\$2,038.18
5100-90-0000-44870	TIE DOWN FEES	\$50,000.00	78.57%	\$28,000.00	\$35,945.78
5100-90-0000-44881	MERCHANDISE SALES	\$10,000.00	0.00%	\$10,000.00	\$7,486.26
5100-90-0000-47010	MISCELLANEOUS REVENUES	\$12,700.00	182.22%	\$4,500.00	\$12,080.59
5100-90-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-47132	RENTAL CARS - COMMISSION	\$5,500.00	120.00%	\$2,500.00	\$1,908.46
5100-90-0000-47180	FLIGHT TRAINING COMMISSIONS	\$12,000.00	60.00%	\$7,500.00	\$10,227.95
5100-90-0000-47190	OPERATING AGREEMENTS (3%)	\$7,000.00	250.00%	\$2,000.00	\$3,195.82
5100-90-0000-47210	RENTAL CO PROPERTY	\$39,000.00	0.00%	\$39,000.00	\$38,708.89
5100-90-0000-47220	HANGAR RENTAL	\$140,500.00	0.36%	\$140,000.00	\$135,898.74
5100-90-0000-47400-	SALE OF COUNTY PROPERTY	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-49100	TRANSFER IN	\$1,463,900.00	-0.18%	\$1,466,500.00	\$33,500.00
TOTAL REVENUES		\$2,677,200.00	2.93%	\$2,601,038.00	\$1,128,860.83
EXPENDITURES					
5100-90-0000-50020	SALARIES AND WAGES	\$166,359.00	-15.34%	\$196,501.00	\$131,593.05
5100-90-0000-50060	OVERTIME	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-50100	EMPLOYER FICA	\$10,314.00	-15.34%	\$12,183.00	\$8,191.34
5100-90-0000-50110	EMPLOYER MEDICARE	\$2,412.00	-15.34%	\$2,849.00	\$1,915.85
5100-90-0000-50120	EMPLOYER SC RETIREMENT	\$30,876.00	-15.34%	\$36,470.00	\$23,359.89
5100-90-0000-50140	EMPLOYER GROUP INSURANCE	\$18,000.00	0.00%	\$18,000.00	\$12,611.71
5100-90-0000-50150	EMPLOYER WORKERS COMP	\$6,700.00	0.00%	\$6,700.00	\$3,398.32
5100-90-0000-50160	TORT LIABILITY INSURANCE	\$1,500.00	0.00%	\$1,500.00	\$1,932.49
5100-90-0000-50198	EMPLOYER PENSION GASB 68	\$0.00	0.00%	\$0.00	(\$57,676.01)
5100-90-0000-51000	ADVERTISING	\$2,500.00	0.00%	\$2,500.00	\$21,370.33
5100-90-0000-51030	POSTAGE	\$350.00	75.00%	\$200.00	\$0.00
5100-90-0000-51040	LICENSES/PERMITS	\$5,500.00	0.00%	\$5,500.00	\$4,325.00
5100-90-0000-51041	SWU FEES	\$19,000.00	2.51%	\$18,535.00	\$18,535.23
5100-90-0000-51050	TELEPHONE/COMMUNICATION	\$4,500.00	-6.43%	\$4,809.00	\$2,632.74
5100-90-0000-51060	ELECTRICITY	\$19,000.00	5.56%	\$18,000.00	\$15,822.65
5100-90-0000-51070	WATER/SEWER/GARBAGE	\$600.00	0.00%	\$600.00	\$278.53
5100-90-0000-51110	MAINTENANCE CONTRACTS	\$6,000.00	-68.42%	\$19,000.00	\$12,843.83
5100-90-0000-51120	EQUIPMENT MAINTENANCE	\$1,800.00	80.00%	\$1,000.00	\$574.51
5100-90-0000-51130	REPAIRS TO BUILDINGS	\$45,700.00	244.78%	\$13,255.00	\$12,228.02
5100-90-0000-51150	RENTALS	\$17,500.00	0.00%	\$17,500.00	\$14,673.08
5100-90-0000-51160	PROFESSIONAL SERVICES	\$500.00	-50.00%	\$1,000.00	\$15,095.75
5100-90-0000-51170	NON-PROFESSIONAL SERVICES	\$40,000.00	17.30%	\$34,100.00	\$35,038.80
5100-90-0000-51220	CONTRACTUAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-51300	VEHICLE MAINT SERVICES	\$1,500.00	-29.81%	\$2,137.00	\$7,893.99
5100-90-0000-51310	DUES & SUBSCRIPTIONS	\$5,400.00	56.52%	\$3,450.00	\$2,470.28
5100-90-0000-51320	TRAINING & CONFERENCES	\$2,500.00	97.16%	\$1,268.00	\$621.65
5100-90-0000-51500	VEHICLE INSURANCE	\$250.00	-66.67%	\$750.00	\$0.00
5100-90-0000-51510	BLDG/CONTENTS INSURANCE	\$15,000.00	0.00%	\$15,000.00	\$13,009.41
5100-90-0000-51540	INSURANCE - OTHER	\$10,000.00	-20.63%	\$12,600.00	\$5,255.50
5100-90-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-51990	MISC. EXPENDITURES	\$12,700.00	541.41%	\$1,980.00	\$1,973.79
5100-90-0000-52010	SUPPLIES & MATERIALS	\$4,000.00	-26.06%	\$5,410.00	\$3,038.28

12 - 1 FY 25 FUND 5100 BEAUFORT EXECUTIVE AIRPORT ARW FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
5100-90-0000-52011	RETAIL SUPPLIES	\$0.00	0.00%	\$0.00	\$1,649.39
5100-90-0000-52050	UNIFORMS	\$500.00	-45.95%	\$925.00	\$0.00
5100-90-0000-52500	FUELS/LUBRICANTS	\$5,000.00	0.00%	\$5,000.00	\$4,526.17
5100-90-0000-52600	NON-CAP EQUIPMENT	\$1,297.00	0.00%	\$0.00	\$0.00
5100-90-0000-54100	SITE DEVELOPMENT	\$1,433,200.00	-1.24%	\$1,451,263.00	\$0.00
5100-90-0000-54200	CAPITAL EQUIPMENT	\$38,042.00	0.00%	\$0.00	\$0.00
5100-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00	0.00%	\$0.00	\$490,947.70
5100-90-0000-56000	GENERAL CONTINGENCY	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-57900	CREDIT CARD FEES	\$2,500.00	0.00%	\$2,500.00	\$2,053.02
5100-90-0000-57999	LOCAL GRANT MATCH	\$0.00	0.00%	\$0.00	\$0.00
5100-90-0000-58000	PURCHASES/FUELS/LUBES	\$0.00	-100.00%	\$5,000.00	(\$6,718.82)
5100-90-0000-58030	PURCHASES/CONCESSIONS	\$10,000.00	4.68%	\$9,553.00	\$11,513.29
5100-90-0000-58100	JET FUEL	\$300,000.00	7.14%	\$280,000.00	\$270,230.58
5100-90-0000-58200	AVIATION GAS	\$391,200.00	15.06%	\$340,000.00	\$346,160.19
5100-90-0000-58500	DEPRECIATION EXPENSE	\$45,000.00	-16.67%	\$54,000.00	\$44,669.00
5100-90-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$198,309.68
TOTAL EXPENDITURES		\$2,677,200.00	2.93%	\$2,601,038.00	\$1,676,348.21
GRAND TOTAL		\$0.00		\$0.00	\$547,487.38

12 - 2 FY 25 FUND 5400 HILTON HEAD AIRPORT HXD FUND

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 HILTON HEAD AIRPORT HXD FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
REVENUES					
5400-90-0000-42200	CABLE TV FRANCHISES	\$20,000.00	0.00%	\$0.00	\$36,080.92
5400-90-0000-43680	TOWN OF HILTON HEAD REVENUES	\$160,000.00	-48.39%	\$310,000.00	\$160,000.00
5400-90-0000-43780	FEDERAL GRANT FUNDS	\$50,000.00	-5.18%	\$52,730.00	\$589,678.47
5400-90-0000-43790-	OTHER/LOCAL GRANT	\$0.00	-100.00%	\$150,000.00	\$0.00
5400-90-0000-44840	RAMP FEES	\$477,930.00	70.69%	\$280,000.00	\$192,339.94
5400-90-0000-44845	PASSENGER FACILITIES CHARGES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-44850	PARKING FEES	\$170,000.00	-8.95%	\$186,718.00	\$168,611.58
5400-90-0000-44860	TAXI/LIMO FEES	\$10,800.00	-56.80%	\$25,000.00	\$6,600.00
5400-90-0000-44890	FIREFIGHTING FEES-OTHERS	\$423,500.00	21.00%	\$350,000.00	\$423,461.25
5400-90-0000-44895	SECURITY FEES (AIRLINES)	\$246,900.00	14.31%	\$216,000.00	\$240,525.99
5400-90-0000-44896	SECURITY REVENUE (BADGES)	\$11,900.00	-0.83%	\$12,000.00	\$14,471.00
5400-90-0000-46010	INTEREST ON INVESTMENTS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-47010	MISCELLANEOUS REVENUES	\$80,000.00	12.31%	\$71,234.00	\$79,132.83
5400-90-0000-47010-INSUR	MISCELLANEOUS REVENUES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-47030	CONTRIBUTION	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-47100	FBO - GROUND LEASE	\$71,900.00	2.71%	\$70,000.00	\$71,935.68
5400-90-0000-47105	FBO - CONCESSIONS	\$35,000.00	40.00%	\$25,000.00	\$34,549.36
5400-90-0000-47110	FBO - FUEL FLOW	\$682,900.00	0.43%	\$680,000.00	\$737,768.49
5400-90-0000-47120	RENT -AIRLINE /COMMON	\$555,400.00	20.74%	\$460,000.00	\$458,655.37
5400-90-0000-47121	RENT -AIRLINE / ASSIGNED SPACE	\$368,800.00	96.17%	\$188,000.00	\$194,680.20
5400-90-0000-47130	RENTAL CARS - COUNTER	\$21,100.00	12.23%	\$18,800.00	\$18,759.60
5400-90-0000-47131	RENTAL CARS -READY SPACES	\$25,000.00	-3.94%	\$26,025.00	\$25,260.00
5400-90-0000-47132	RENTAL CARS - COMMISSION	\$910,800.00	13.85%	\$800,000.00	\$946,743.89
5400-90-0000-47140	RENT -SNACK BAR/GIFT SHOP	\$37,300.00	86.50%	\$20,000.00	\$31,492.07
5400-90-0000-47150	RENT -ADVERTISING SPACE	\$44,700.00	49.00%	\$30,000.00	\$44,736.29
5400-90-0000-47180	FLIGHT TRAINING COMMISSIONS	\$4,600.00	-23.33%	\$6,000.00	\$5,186.67
5400-90-0000-47190	OPERATING AGREEMENTS (3%)	\$34,700.00	-22.89%	\$45,000.00	\$47,822.50
5400-90-0000-47210	RENTAL CO PROPERTY	\$142,100.00	78.29%	\$79,700.00	\$62,530.79
5400-90-0000-47220	HANGAR RENTAL	\$153,900.00	32.10%	\$116,500.00	\$120,206.00
5400-90-0000-47230	HANGAR RENTAL - 60 X 52	\$60,200.00	21.62%	\$49,500.00	\$48,055.00
5400-90-0000-47240	HANGAR RENTAL - 80 X 80	\$28,200.00	-16.57%	\$33,800.00	\$28,150.00
5400-90-0000-47400	SALE OF COUNTY PROPERTY	\$0.00	0.00%	\$0.00	\$2,046.00
5400-90-0000-47800	CASH OVER/SHORT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-48910	CONT FROM PR YR FUND BAL	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-49100	TRANSFER IN	\$0.00	0.00%	\$0.00	\$3,034,372.62
TOTAL REVENUES		\$4,827,630.00	12.22%	\$4,302,007.00	\$7,823,852.51
EXPENDITURES					
5400-90-0000-50020	SALARIES AND WAGES	\$1,213,491.00	23.79%	\$980,313.00	\$519,381.66
5400-90-0000-50060	OVERTIME	\$114,700.00	186.75%	\$40,000.00	\$42,236.74
5400-90-0000-50100	EMPLOYER FICA	\$82,348.00	30.17%	\$63,260.00	\$63,070.98
5400-90-0000-50110	EMPLOYER MEDICARE	\$19,259.00	30.17%	\$14,795.00	\$14,750.36
5400-90-0000-50120	EMPLOYER SC RETIREMENT	\$137,946.00	15.43%	\$119,503.00	\$101,892.37
5400-90-0000-50130	EMPLOYER PO RETIREMENT	\$98,162.00	22.77%	\$79,955.00	\$91,847.88
5400-90-0000-50140	EMPLOYER GROUP INSURANCE	\$54,500.00	-58.71%	\$132,000.00	\$177,903.04
5400-90-0000-50150	EMPLOYER WORKERS COMP	\$0.00	-100.00%	\$32,000.00	\$16,575.45
5400-90-0000-50160	TORT LIABILITY INSURANCE	\$0.00	0.00%	\$0.00	\$4,386.23
5400-90-0000-50170	EMPLOYER UNEMPLOYMENT INS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-50198	EMPLOYER PENSION GASB 68	\$0.00	-100.00%	\$51,150.00	(\$6,951.79)
5400-90-0000-50199	EMPLOYER UNCLASSIFIED	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-51000	ADVERTISING	\$440,000.00	0.00%	\$440,000.00	\$215,759.71
5400-90-0000-51010	PRINTING	\$500.00	0.00%	\$500.00	\$59.30
5400-90-0000-51030	POSTAGE	\$500.00	0.00%	\$500.00	\$70.37
5400-90-0000-51040	LICENSES/PERMITS	\$500.00	-75.00%	\$2,000.00	\$75.00
5400-90-0000-51041	SWU FEES	\$34,000.00	3.03%	\$33,000.00	\$33,224.97
5400-90-0000-51042	HH POLICE FEES	\$0.00	0.00%	\$0.00	\$8,514.00
5400-90-0000-51050	TELEPHONE/COMMUNICATION	\$15,500.00	-13.89%	\$18,000.00	\$14,108.49

12 - 2 FY 25 FUND 5400 HILTON HEAD AIRPORT HXD FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
5400-90-0000-51060	ELECTRICITY	\$135,000.00	0.00%	\$135,000.00	\$121,077.80
5400-90-0000-51070	WATER/SEWER/GARBAGE	\$14,000.00	-15.15%	\$16,500.00	\$13,907.66
5400-90-0000-51110	MAINTENANCE CONTRACTS	\$33,600.00	-77.80%	\$151,349.00	\$176,258.82
5400-90-0000-51110-ARFF	MAINTENANCE CONTRACTS	\$8,900.00	0.00%	\$0.00	\$0.00
5400-90-0000-51110-MAINT	MAINTENANCE CONTRACTS	\$82,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51110-OPER	MAINTENANCE CONTRACTS	\$25,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51110-SEC	MAINTENANCE CONTRACTS	\$30,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120	EQUIPMENT MAINTENANCE	\$1,150.00	-92.40%	\$15,125.00	\$10,800.28
5400-90-0000-51120-ARFF	EQUIPMENT MAINTENANCE	\$150.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120-MAINT	EQUIPMENT MAINTENANCE	\$5,725.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120-OPER	EQUIPMENT MAINTENANCE	\$225.00	0.00%	\$0.00	\$0.00
5400-90-0000-51120-SEC	EQUIPMENT MAINTENANCE	\$2,750.00	0.00%	\$0.00	\$0.00
5400-90-0000-51130	REPAIRS TO BUILDINGS	\$75,000.00	15.34%	\$65,025.00	\$48,951.32
5400-90-0000-51150	RENTALS	\$2,500.00	-23.73%	\$3,278.00	\$2,339.59
5400-90-0000-51160	PROFESSIONAL SERVICES	\$0.00	-100.00%	\$630,000.00	\$414,526.35
5400-90-0000-51160-ADMIN	PROFESSIONAL SERVICES	\$193,200.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-ADVER	PROFESSIONAL SERVICES	\$54,400.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-MAINT	PROFESSIONAL SERVICES	\$50,900.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-OPER	PROFESSIONAL SERVICES	\$9,800.00	0.00%	\$0.00	\$0.00
5400-90-0000-51160-SEC	PROFESSIONAL SERVICES	\$437,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51170	NON-PROFESSIONAL SERVICES	\$300,000.00	1.69%	\$295,000.00	\$420,012.50
5400-90-0000-51220	CONTRACTUAL SERVICES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-51300	VEHICLE MAINT SERVICES	\$1,300.00	-95.47%	\$28,694.00	\$24,734.61
5400-90-0000-51300-ARFF	VEHICLE MAINT SERVICES	\$3,700.00	0.00%	\$0.00	\$0.00
5400-90-0000-51300-MAINT	VEHICLE MAINT SERVICES	\$10,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51310	DUES & SUBSCRIPTIONS	\$10,000.00	-10.71%	\$11,200.00	\$8,096.00
5400-90-0000-51320	TRAINING & CONFERENCES	\$0.00	-100.00%	\$16,500.00	\$17,429.66
5400-90-0000-51320-ADMIN	TRAINING & CONFERENCES	\$8,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51320-ARFF	TRAINING & CONFERENCES	\$10,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51320-MAINT	TRAINING & CONFERENCES	\$2,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-51320-SEC	TRAINING & CONFERENCES	\$1,500.00	0.00%	\$0.00	\$0.00
5400-90-0000-51500	VEHICLE INSURANCE	\$7,500.00	-4.01%	\$7,813.00	\$9,991.54
5400-90-0000-51510	BLDG/CONTENTS INSURANCE	\$55,000.00	3.85%	\$52,962.00	\$53,542.74
5400-90-0000-51540	INSURANCE - OTHER	\$27,000.00	-1.75%	\$27,482.00	\$22,879.31
5400-90-0000-51580	GROUP BENEFITS - WORKERS COMP	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-51990	MISC. EXPENDITURES	\$5,000.00	0.00%	\$5,000.00	\$0.00
5400-90-0000-52010	SUPPLIES & MATERIALS	\$3,900.00	-80.50%	\$20,000.00	\$17,610.03
5400-90-0000-52010-ADMIN	SUPPLIES & MATERIALS	\$5,700.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-ARFF	SUPPLIES & MATERIALS	\$1,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-MAINT	SUPPLIES & MATERIALS	\$9,400.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-OPER	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-52010-SEC	SUPPLIES & MATERIALS	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-52011	RETAIL SUPPLIES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050	UNIFORMS	\$0.00	-100.00%	\$6,500.00	\$12,787.67
5400-90-0000-52050-ADMIN	UNIFORMS	\$500.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050-ARFF	UNIFORMS	\$4,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050-OPER	UNIFORMS	\$2,000.00	0.00%	\$0.00	\$0.00
5400-90-0000-52050-SEC	UNIFORMS	\$500.00	0.00%	\$0.00	\$0.00
5400-90-0000-52500	FUELS/LUBRICANTS	\$20,000.00	0.00%	\$20,000.00	\$20,744.78
5400-90-0000-52600	NON-CAP EQUIPMENT	\$0.00	-100.00%	\$2,772.00	\$2,640.00
5400-90-0000-53010	BOND INTEREST	\$52,300.00	-6.61%	\$56,000.00	\$61,824.25
5400-90-0000-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200	CAPITAL EQUIPMENT	\$350,824.00	33.24%	\$263,300.00	\$75,029.99
5400-90-0000-54200-ARFF	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200-MAINT	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200-OPER	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54200-SEC	CAPITAL EQUIPMENT	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54420	RENOVATIONS TO BUILDINGS	\$0.00	0.00%	\$0.00	\$1,376.76
5400-90-0000-54500	INFRASTRUCTURE	\$0.00	0.00%	\$0.00	\$0.00
5400-90-0000-54XXX	CAPITAL CLEARING ACCOUNT	\$0.00	0.00%	\$0.00	(\$75,012.00)
5400-90-0000-56000	GENERAL CONTINGENCY	\$0.00	0.00%	\$0.00	\$75,422.20

12 - 2 FY 25 FUND 5400 HILTON HEAD AIRPORT HXD FUND

<u>Account</u>	<u>Account Description</u>	<u>2025 PENDING Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</u>
5400-90-0000-57999	LOCAL GRANT MATCH	\$160,000.00	-0.33%	\$160,531.00	\$0.00
5400-90-0000-58500	DEPRECIATION EXPENSE	\$401,800.00	31.74%	\$305,000.00	\$400,958.00
5400-90-0000-59100	TRANSFER OUT	\$0.00	0.00%	\$0.00	\$783,632.95
TOTAL EXPENDITURES		\$4,827,630.00	12.22%	\$4,302,007.00	\$4,018,467.57
GRAND TOTAL		\$0.00		\$0.00	(\$3,805,384.94)

APPROVED NEW POSITIONS

Long GL Account	Dept. Name	Position Requested	Status	FTE Requested	# Current Dept. Vacancies	# Current Position Vacancies	Grade	STARTING SALARY + 10% MIN	Requested Salary by Department	Estimated ER Contributions	Estimated Total Position Cost	Position Approved? Y/N
1000-10-1100-50020	Administration	Housing Development Liason	Full Time	1	2	0		\$75,350	\$75,000	\$20,345	\$95,695	Y
5400-90-0000-50020	Airports	Aircraft Rescue & Firefighting Officer	Part Time	0.5	2	0	201-A	\$23,432	\$36,000	\$6,327	\$29,759	Y
5400-90-0000-50020	Airports	Aircraft Rescue & Firefighting Officer	Part Time	0.5	2	0	201-A	\$23,432	\$36,000	\$6,327	\$29,759	Y
5400-90-0000-50020	Airports	Assistant Airport Security Coordinator	Full Time	1	2	0		\$49,995	\$50,000	\$13,499	\$63,494	Y
5400-90-0000-50020	Airports	Airport Senior Accountant	Full Time	1	2	0	115	\$62,902	\$67,000	\$16,984	\$79,886	Y
1000-10-1010-50020	Auditor	Personal Property Tax Analyst II	Full Time	1	2	0	108	\$45,674	\$45,453	\$12,332	\$58,006	Y
1000-10-1102-50020	Broadcast	Broadcast Engineer	Full Time	1	0	0	119	\$75,715	\$63,000	\$20,443	\$96,158	Y
1000-10-1102-50020	Broadcast	Production Specialist	Full Time	1	0	0	110	\$49,998	\$55,000	\$13,500	\$63,498	Y
1000-20-1260-50020	Building Codes	Residential Combination Inspector	Full Time	1	1	0	115	\$62,902	\$57,181	\$16,984	\$79,886	Y
1000-20-1260-50020	Building Codes	Residential Combination Inspector	Full Time	1	1	0	115	\$62,902	\$57,181	\$16,984	\$79,886	Y
1000-30-1330-50020	CIP	Administrative Specialist	Full Time	1	0	0	107	\$43,637	\$49,725	\$11,782	\$55,419	Y
1000-10-1030-50020	Clerk of Court	Office Manager	Full Time	1	2	0	114	\$60,066	Not supplied	\$16,218	\$76,283	Y
1000-10-1060-50020	Coroner	Deputy Coroner	Full Time	1	0.5	0	113	\$28,683	Not supplied	\$7,744	\$36,427	Y
1000-20-1241-50020	Engineering	Signal Technician	Full Time	1	0	0	108	\$45,674	\$41,521	\$12,332	\$58,006	Y
5000-10-3500-50020	Fleet/Garage	Automobile Service Technician	Full Time	1	0	0	111	\$52,331	\$47,575	\$14,129	\$66,461	Y
5000-10-3500-50020	Fleet/Garage	Automobile Service Technician	Full Time	1	0	0	111	\$52,331	\$47,575	\$14,129	\$66,461	Y
5000-10-3500-50020	Fleet/Garage	Business Manager	Full Time	1	0	0	114	\$60,066	\$54,605	\$16,218	\$76,283	Y
5000-10-3500-50020	Fleet/Garage	Maintenance Supervisor	Full Time	1	0	0		\$65,450	\$65,712	\$17,672	\$83,122	Y
1000-10-1150-50020	IT	Lead Security Analyst	Full Time	1	1	0	118	\$72,283	\$70,000	\$19,516	\$91,800	Y
1000-10-1150-50020	IT	Network Analyst	Full Time	1	1	0	116	\$65,877	\$65,000	\$17,787	\$83,664	Y
1000-60-1620-50020	Library	Librarian - Collection Development	Full Time	1	8.5	0	116	\$65,877	\$59,888	\$17,787	\$83,664	Y
1000-60-1620-50020	Library	Library Administrator - User Experience	Full Time	1	8.5	0	118	\$72,283	\$72,140	\$19,516	\$91,800	Y
1000-10-1152-50020	Mapping/Apps	IT Anaylst	Full Time	1	1	0	116	\$65,877	\$60,320	\$17,787	\$83,664	Y
1000-10-1152-50020	Mapping/Apps	IT Anaylst	Full Time	1	1	0	116	\$65,877	\$60,320	\$17,787	\$83,664	Y
1000-40-1400-50020	Mosquito Control	Lead Mosquito Control Technician	Full Time	1	3	0	109	\$47,802	\$52,000	\$12,906	\$60,708	Y
1000-40-1400-50020	Mosquito Control	Seasonal Mosquito Control Technician	Seasonal		3	0		\$0		\$0	\$0	Y
1000-40-1400-50020	Mosquito Control	Seasonal Mosquito Control Technician	Seasonal		3	0		\$0		\$0	\$0	Y
1000-40-1400-50020	Mosquito Control	Seasonal Mosquito Control Technician	Seasonal		3	0		\$0		\$0	\$0	Y
1000-40-1400-50020	Mosquito Control	Mosquito Control Technician II	Full Time	1	3	0	108	\$45,674	\$46,000	\$12,332	\$58,006	Y
1000-60-1610-50020	Passive Parks	Passive Parks Ranger	Full Time	1	0	0	109	\$47,802	\$45,844	\$12,906	\$60,708	Y
1000-60-1610-50020	Passive Parks	Passive Parks Ranger	Full Time	1	0	0	109	\$47,802	\$45,844	\$12,906	\$60,708	Y
1000-10-1130-50020	Planning/Zoning	Planner I - Greenspace	Full Time	1	1	0	118	\$72,283	\$65,000	\$19,516	\$91,800	Y
1000-10-1130-50020	Planning/Zoning	Planner II - Greenspace	Full Time	1	1	0	119?	\$75,715	\$75,000	\$20,443	\$96,158	Y
1000-10-1040-50020	Probate Court	Associate Judge	Full Time	1	2	0	124	\$95,735	\$90,000	\$25,849	\$121,584	Y
1000-10-1040-50020	Probate Court	Deputy Clerk	Full Time	1	2	2	106	\$45,760	\$34,000	\$12,355	\$58,115	Y

APPROVED NEW POSITIONS

Long GL Account	Dept. Name	Position Requested	Status	FTE Requested	# Current Dept. Vacancies	# Current Position Vacancies	Grade	STARTING SALARY + 10% MIN	Requested Salary by Department	Estimated ER Contributions	Estimated Total Position Cost	Position Approved? Y/N
1000-10-1040-50020	Probate Court	Deputy Clerk	Part Time	0.5	2	0	106	\$22,880	\$23,000	\$6,178	\$29,058	Y
1000-10-1116-50020	Procurement	Sr. Buyer	Full Time	1	0	0		\$56,100	\$56,000	\$15,147	\$71,247	Y
1000-30-1301-50020	Public Works	Asset Manager	Full Time	1	9	0	114	\$60,066	\$54,604	\$16,218	\$76,283	y
1000-30-1301-50020	Public Works	Sign Technician	Full Time	1	9	0	107	\$43,637	\$34,657	\$11,782	\$55,419	Y
1000-10-1154-50020	Records Mgmt	FOIA/Records Tech Support Specialist	Full Time	1	0	0	106	\$41,716		\$11,263	\$52,979	Y
1000-10-1122-50020	Register of Deeds	Real Property Recording Technician	Full Time	1	1	1	104	\$38,124	\$40,000	\$10,293	\$48,417	Y
5010-90-1340-50020	Solid Waste	Litter Control Worker	Full Time	1	4.5	0	103	\$36,476	\$33,160	\$9,849	\$46,325	Y
5010-90-1340-50020	Solid Waste	Litter Control Worker	Full Time	1	4.5	0	103	\$36,476	\$33,160	\$9,849	\$46,325	Y
5010-90-1340-50020	Solid Waste	Equipment Operator I	Full Time	1	4.5	1	106	\$41,715	\$37,924	\$11,263	\$52,978	Y
1000-50-1500-50020	Veterans Affairs	Sr Administrative Specialist	Full Time	1	1	1	109	\$49,504	\$41,000	\$13,366	\$62,870	Y
1000-50-1500-50020	Veterans Affairs	Veterans Affairs Counselor	Full Time	1	1	0	*113	\$57,365	\$58,000	\$15,489	\$72,854	Y
1000-50-1500-50020	Veterans Affairs	Veterans Affairs Counselor	Full Time	1	1	0	*113	\$57,365	\$58,000	\$15,489	\$72,854	Y

Bluffton Township Fire District
Fiscal Year 2025 Proposed Budget
4/24/2024

	FY 2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Proposed
Operations Millage Rate	25.60	24.10	24.10	24.60
Operations Mill Value	779,172.00	862,367.00	906,000.00	955,000.00
Revenues				
Ad Valorem Taxes	\$ 19,946,803	\$ 20,783,045	\$ 21,834,600	\$ 23,493,000
Fees, Interest	\$ 339,516	\$ 200,000	\$ 220,000	\$ 200,000
Grant Revenue	13,047	-	-	-
Total Revenues	20,299,366	20,983,045	22,054,600	23,693,000
Expenditures				
Salaries Regular (includes OT)	12,217,541	13,274,598	13,274,598	15,367,459
Benefits	4,905,874	5,201,747	5,269,747	5,669,615
Purchased Services	1,804,191	1,935,682	1,935,682	2,237,381
Supplies	210,000	210,000	213,500	245,456
MCIP Contribution	71,585	87,174	87,174	87,000
	-	-	-	-
Total Expenditures	19,209,191	20,709,201	20,780,701	23,606,911
Increase (Decrease) in Fund Balance	1,090,175	273,844	1,273,899	86,089
Fund Balance, Beginning	<u>\$ 4,240,036</u>	<u>\$ 5,330,211</u>	<u>\$ 5,330,211</u>	<u>\$ 6,939,844</u>
Fund Balance, Ending	<u>\$ 5,330,211</u>	<u>\$ 5,604,055</u>	<u>\$ 6,604,110</u>	<u>\$ 7,025,933</u>
FTE's:				
Administrative	24	25	25	26
Firefighter	<u>147</u>	<u>150</u>	<u>150</u>	<u>156</u>
Total	171	175	175	182
Annual Debt Service Required	\$ 991,000	\$ 1,650,000	\$ 1,650,000	\$ 1,337,000
Debt Millage Rate	1.50	1.90	1.90	1.40
Total Tax Rate (Ops + Debt)	27.10	26.00	26.00	26.00

Burton Fire District

Fiscal Year 2025 Proposed Budget

	FY 2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Proposed
Operations Millage Rate	73.50	69.10	69.10	69.10
Operations Mill Value	79,738	94,066	94,066	101,098
Revenues				
Ad Valorem Taxes	\$ 5,860,743	\$ 6,499,961	\$ 6,499,961	\$ 6,985,871
Use of Debt Service Fund Balance	\$ -	\$ -	\$ -	\$ 100,000
Impact Fees	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Use of prior Contract Funds	\$ -	\$ -	\$ -	\$ 53,800
Use of prior year fund balance		\$ 7,565	\$ -	\$ -
Total Revenues	<u>5,860,743</u>	<u>6,707,526</u>	<u>6,699,961</u>	<u>7,339,671</u>
Expenditures				
Salaries Regular (includes OT)	3,392,952	3,733,332	3,733,332	4,091,181
Benefits	1,803,025	1,982,994	1,982,994	2,127,886
Purchased Services	467,400	487,000	479,435	527,600
Supplies	199,200	221,200	221,200	239,200
Capital Improvements		283,000	283,000	353,800
Total Expenditures	<u>5,862,577</u>	<u>6,707,526</u>	<u>6,699,961</u>	<u>7,339,667</u>
Increase (Decrease) in Fund Balance	463,129	(7,565)	-	4
Fund Balance, Beginning	<u>\$ 409,662</u>	<u>\$ 859,820</u>	<u>\$ 859,820</u>	<u>\$ 859,820</u>
Fund Balance, Ending	<u>\$ 859,820</u>	<u>\$ 852,255</u>	<u>\$ 859,820</u>	<u>\$ 859,824</u>
FTEs:				
Administrative	3	3	3	3
Firefighters / EMTs	<u>54</u>	<u>57</u>	<u>57</u>	<u>60</u>
Total	<u>57</u>	<u>60</u>	<u>60</u>	<u>63</u>
Annual Debt Service Required	\$ 333,574	\$ 363,574	\$ 363,574	\$ 363,574
Debt Millage Rate	5.10	3.90	3.90	3.90
Total Tax Rate (Ops + Debt)	77.70	73.00	73.00	73.00

Daufuskie Island Fire District
Fiscal Year 2025 Proposed Budget
Presentation : 5/1/2024

	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Proposed
Operations Millage Rate	66.00	61.20	61.20	58.00
Operations Mill Value	20,363.00	23,620.00	23,620.00	25,846.00
Revenues				
Ad Valorem Taxes	\$ 1,380,118	\$ 1,445,544	\$ 1,498,488	\$ 1,499,068
Grants, Other Income	\$ 22,990		\$ 33,000	
Total Revenues	<u>1,403,108</u>	<u>1,445,544</u>	<u>1,531,488</u>	<u>1,499,068</u>
Expenditures				
Salaries Regular (includes OT)	807,991	876,917	796,181	926,128
Benefits	315,947	376,062	338,841	407,888
Purchased Services & Supplies	124,184	192,565	149,921	164,707
Approved Reserve Fund Expenses	36,075		231,490	
Total Expenditures	<u>1,284,197</u>	<u>1,445,544</u>	<u>1,516,433</u>	<u>1,498,722</u>
Increase (Decrease) in Fund Balance	118,911	-	15,055	346
Fund Balance, Beginning	\$ <u>552,625</u>	\$ <u>671,536</u>	\$ <u>671,536</u>	\$ <u>686,591</u>
Fund Balance, Ending	\$ <u>671,536</u>	\$ <u>671,536</u>	\$ <u>686,591</u>	\$ <u>686,937</u>
FTEs:				
Administrative	2	2	2	2
Firemen	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
Total	14	14	14	14
Annual Debt Service Required		\$ -	\$ -	\$ 106,615
Debt Millage Rate	-	-	-	4.20
Total Tax Rate (Ops + Debt)	66.00	61.20	61.20	62.20

Lady's Island-St. Helena Fire District

Fiscal Year 2025 Proposed Budget

	FY 2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Proposed
Operations Millage Rate	43.70	39.20	39.20	39.40
Operations Mill Value	166,163.00	190,273.00	190,273.00	203,684.00
Revenues				
Ad Valorem Taxes	\$ 7,455,757	\$ 7,458,701	\$ 7,458,701	\$ 8,025,149
Fees, Interest	\$ 78,056	\$ 350,000	\$ 350,000	\$ 350,000
Total Revenues	<u>7,533,813</u>	<u>7,808,701</u>	<u>7,808,701</u>	<u>8,375,149</u>
Expenditures				
Salaries Regular (includes OT)	4,385,344	4,694,028	4,694,028	4,935,157
Benefits	2,231,980	2,379,163	2,379,163	2,575,765
Purchased Services	603,638	660,100	660,100	765,600
Supplies/Capital	69,809	75,000	75,000	75,000
Total Expenditures	<u>7,290,771</u>	<u>7,808,291</u>	<u>7,808,291</u>	<u>8,351,522</u>
Increase (Decrease) in Fund Balance	302,352	410	410	23,627
Fund Balance, Beginning	<u>\$ 1,506,884</u>	<u>\$ 1,809,236</u>	<u>\$ 1,809,236</u>	<u>\$ 1,809,646</u>
Fund Balance, Ending	<u><u>\$ 1,809,236</u></u>	<u><u>\$ 1,809,646</u></u>	<u><u>\$ 1,809,646</u></u>	<u><u>\$ 1,833,273</u></u>
FTEs:				
Administrative	1	1	1	1
Firemen	<u>67</u>	<u>68</u>	<u>68</u>	<u>68</u>
Total	68	69	69	69
Annual Debt Service Required	\$ 310,337	\$ 664,652	\$ 664,652	\$ 672,157
Debt Millage Rate	2.00	3.50	3.50	3.30
Total Tax Rate (Ops + Debt)	47.70	42.70	42.70	42.70

Glossary of Terms

Act 388 - Passed in 2006, Act 388 altered the manner in which education is funded in South Carolina by basically exempting owner-occupied residential property from paying school operation taxes in exchange for a penny on the sales tax.

ARW - The airport code for Beaufort County Airport on Lady's Island

Assessment Ratio - This is a ratio of the assessed value of property to the market value. The ratio is then used to calculate taxes. In Beaufort County, the Assessor uses 4% on owner-occupied legal residences, and 6% on property that is not the primary legal residence of owner.

B/JWSA - Beaufort-Jasper Water and Sewer Authority, also referred to as B/JWSA, is a public, nonprofit created by the South Carolina Legislature to treat water in Beaufort and Jasper counties.

BRAC - Acronym used for the Defense Base Closure and Realignment Commission, which analyses and reviews Congressional recommendations for base closures within the United States, then submits findings and recommendations to the President.

Bylaws - In general, subordinate laws that govern conduct of a particular board or group.

By Right - This refers to the right of a property owner to use his or her property in a use that is consistent with the current zoning. It is often used in relation to development matters.

CAFR - Acronym used for the comprehensive annual financial report, which is a set of financial reports summarizing what happened in a fiscal year, usually in relation to government. This differs from a budget, which summarizes the expectation of the coming fiscal environment.

CDC - An acronym used for the Community Development Code. The Community Development Code (CDC) is the zoning law for the unincorporated areas of Beaufort County adopted on December 8, 2014 by the Beaufort County Council. The CDC contains land use regulations and development standards broken out by zoning districts, and a series of zoning maps which depict the locations of the various zoning districts.

Charter - A formal document issued by a sovereign entity delegating rights, power and outlining purpose, normally resulting in the creation of an organization or branch subordinate to the issuing sovereign

CIP - This is an acronym for capital improvement plan, which is usually short term and focused on improving infrastructure, creating community assets or more broadly the physical resources.

Comprehensive Plan - A strategic outline for an area for the next 10 years addressing land use, population, economic development, natural resources, cultural resources, community facilities, housing, transportation and priority investment with review no less than every five years, as dictated by the state of South Carolina.

CPI - CPI is the acronym used for consumer price index, a measure over time of changes in prices of household services or goods purchased. CPI is one tool used in calculating inflation

DHEC - The acronym commonly used to reference the South Carolina Department of Health and Environmental Control, a state agency which oversees health, coastal resources and environmental concerns, accord-

ing to their Website.

EFA - This is an acronym used often for the South Carolina Education Finance Act, originally passed in 1977 but had many amendments since. It established a minimum program for K-12 students and a procedure for distribution of specified state education funds to “ensure funds are provided on the basis of need to the extent set forth by this chapter in order to guarantee a minimum level of funding for each weighted pupil unit in the State.”

EIA - An acronym used to refer to the South Carolina Education Improvement Act of 1984, which increased the sales tax to 5%, the 1% increase dedicated to funding various education initiatives.

FY - This is the common abbreviation for fiscal year, which is the set period that fiscal records are accounted. It may or may not reflect the calendar year. For example, Beaufort County’s fiscal year runs from July 1 to June 30.

GAAP - Acronym used for generally accepted accounting principles, which function as an ethics guide for accountants and auditors as outlined by their professional organization. GAAP are established by the Federal Accounting Standards Advisory Board.

GASB 34 - An abbreviation commonly used for the Governmental Accounting Standards Board’s Statement 34. GASB 34 sets out new financial reporting requirements for local and state government such as requiring input by financial managers under a required manager’s discussion and analysis of the entity’s annual financial performance, including financial statements for the whole government using accrual accounting, according to the Board.

GASB 45 - Abbreviation commonly used for the Governmental Accounting Standards Board’s Statement Number 45. The Board specifies that this statement “establishes standards for the measurement, recognition, and display of [other post-employment benefits] expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of state and local governmental employers.”

GASB 54 - Abbreviation commonly used to reference the Governmental Accounting Standards Board’s Statement Number 54. The Board specifies this outlines objectives for improving use of fund balance information by making more consistent, clearer fund balance classifications, as well as clarifying government fund type definitions. According to this statement, a hierarchy of fund balance classifications is created based on the extent a government is bound to observe constraints on how amounts can be spent.

GASB 68 - Abbreviation commonly used for the Governmental Accounting Standards Board’s Statement 68. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It significantly changes pension accounting for accrual basis financial statements. It has no effect on governmental fund statements. Changes focus from income statement approach to focus on annual required contributions and adequacy of funding required contributions.

HIPAA - A commonly used acronym for the Health Insurance Portability and Accountability Act of 1996 enacted by Congress, and more specifically to refer to the privacy and security standards. Basically, it sets standards for healthcare electronic records and transactions, as well as creates national identifiers.

Home Rule - A term used to describe the independent authority of local governments. The U.S. Constitu-

tion does not directly address local government, thereby leaving that decision to each state. In 1974, South Carolina amended the 1895 state constitution to expand the power of local government. Later, the Home Rule Act of 1975 established county councils independent of the General Assembly, made intergovernmental collaboration possible, spelled out structure, funding and purpose of counties and municipalities, and essentially gave local government powers not specifically prohibited by the state.

HXD - Airport code for Beaufort County's Hilton Head Island airport

Impact Fees - The local government fee paid by a new development to offset its impact on the community and services such as the cost of providing additional fire department coverage, water / sewer infrastructure and schools.

ISTEA - ISTEA is an acronym for the Intermodal Surface Transportation Efficiency Act, signed by President George H.W. Bush in 1991 to expand the national transportation system. It also gave greater power in terms of transportation decisions to local planning. It was followed by the Transportation Equity Act of the 21st Century and later, the Safe, Accountable, Flexible, Efficient Transportation Equity Act.

LCOG - An acronym used for the Lowcountry Council of Governments. The public agency was established in 1971 to serve the governments in Beaufort, Colleton, Jasper and Hampton counties by advocating regionalism and acting as a link among local governments, as well as with state and federal governments

Legislation - also known as laws. They are passed by a legislative body.

LEN - An acronym used in reference to the Lowcountry Economic Network. The organization is a public-private partnership created by Beaufort County Council. It was tasked with bringing economic development and business to Beaufort County. Also see "The Network."

LGF - This is an acronym used to refer to the Local Government Fund, a source of funding distributed quarterly to counties by the State of South Carolina based on a statutory formula. Each county receives an amount based on the ratio of the county's population to the state population.

LMO - The acronym often used to reference the Town of Hilton Head Island's Land Management Ordinance, which dictates how land will be used, developed or addressed on the island. It is similar to a zoning ordinance.

LRTA - An acronym used to reference the Lowcountry Regional Transportation Authority, also known as Palmetto Breeze. The authority provides transportation in the Lowcountry, often for people traveling to and from work.

MEC - MEC is an acronym for the Military Enhancement Committee, operated under the Beaufort Regional Chamber of Commerce, to address military topics. Generally its activity flares up in conjunction with national discussion. For example, MEC is active when the Defense Base Closure and Realignment Commission is activated.

Mill - Is the amount of tax divided by the assessed value of the property.

Millage - A rate of taxation. The millage rate is the amount per \$1,000 used to calculate property taxes. To

calculate the millage rate each year, the total of unfunded budget is divided by the total assessed value for all properties in the county. This number is multiplied by 1,000 to figure out the millage rate.

MOU - MOU is commonly used to refer to a Memorandum of Understanding, an agreement among parties for a common goal which does not necessarily signify a legally binding commitment. It is less formal than a contract, but more so than a handshake.

The Network - A phrase commonly used in reference to the Lowcountry Economic Network. The organization is a public-private partnership created by Beaufort County Council. It was tasked with bringing economic development and business to Beaufort County. Also see "LEN."

Ordinance - A statute, law or regulation, specifically passed by a local government covering matters not addressed by state or federal law.

Policy Statement - A document explaining the plan of action for an organization.

Practicable - To be able to put into practice; it will work.

PSD - An acronym used for public service district, which is established in order to protect public health in areas otherwise outside general jurisdiction of local government according to the State of South Carolina. Districts are under state jurisdiction, having commissioners recommended by the Legislative Delegation and gubernatorial appointments if they were formed before the 1973 Home Rule Act. However, commissioners in Districts created after Home Rule, are appointed by County Council.

PUD - PUD is used to refer to a planned unit development. This is a type of development approved through special permitting to allow for zoning not necessarily as set in the area. Often they incorporate multiple types of use.

Proclamations - An official announcement by a governmental entity.

Public Comment - The designated period during public meetings for public to comment on any matters under the purview of the organization.

Public Hearing - The designated period during a public meeting intended for the organization to get input from the public on a particular matter under review.

Resolutions - An adopted motion approving an action or policy for that governing body.

RFP - An acronym used for request for proposal, which is an early phase during the bidding process seeking suppliers' proposals for products or services.

RFQ - An acronym for request for qualifications. This is a phase in the bidding process whereby applicants submit their qualifications for the proposed project.

Rules of Procedure / Rules and Procedures - A set of rules and procedures adopted by a government to direct decorum during meetings and other functions.

SCAC - An acronym used for the South Carolina Association of Counties, an organization and representing the interest of county governments in the state.

Statute - This is a formal written act by a legislative body.

TIGR - Treasury Investment Growth Receipt, a type of bond.

TIF - TIF is an acronym for Tax Increment Finance District. This is a tool used to finance public projects in otherwise underdeveloped or blighted areas by channeling the increased tax revenues gathered from a defined, developing area.

TND - A planning or architectural term used to reference a traditional neighborhood development. The falls under an approach called New Urbanism, designed to reduced sprawl by placing residences, businesses and services within walking distance.

TY - An acronym used to reference a tax year. According to the Internal Revenue Service this is an annual accounting period for keeping records and reporting income and expenses. It can be either a calendar or fiscal year.

ZDSO - An acronym used when referencing the Zoning and Development Standards Ordinance (Now known as the Community Development Code).

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