



Special Called Meeting of County Council Beaufort County, SC

Council Chambers, Administration Building Beaufort County Government Robert Smalls
Complex 100 Ribaut Road, Beaufort

Thursday, June 27, 2024
10:00 AM

AGENDA

COUNCIL MEMBERS:

JOSEPH F. PASSIMENT, CHAIRMAN
DAVID P. BARTHOLOMEW
LOGAN CUNNINGHAM
YORK GLOVER
MARK LAWSON
ANNA MARIA TABERNIK

LAWRENCE MCELYNN, VICE CHAIR
PAULA BROWN
GERALD DAWSON
ALICE HOWARD
THOMAS REITZ

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PUBLIC NOTIFICATION OF THIS MEETING HAS BEEN PUBLISHED, POSTED, AND DISTRIBUTED IN COMPLIANCE WITH THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT
4. APPROVAL OF AGENDA

CITIZEN COMMENTS

5. CITIZEN COMMENTS - (ANYONE who wishes to speak during the Citizen Comment portion of the meeting will limit their comments to no longer than three (3) minutes (a total of 15 minutes) and will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language)

COMMITTEE REPORTS

6. LIASION AND COMMITTEE REPORTS

PUBLIC HEARINGS AND ACTION ITEMS

7. APPROVAL OF CONSENT AGENDA
8. PUBLIC HEARING AND THIRD READING OF AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY 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 (**FISCAL IMPACT: The ordinance will outline the Revenues to be collected and the estimated expenditures for the Fiscal Year 2025**)

Vote at First Reading by Title Only on May 28, 2024 - 11:0

Vote at Second Reading on June 10, 2024 - 10:0

9. PUBLIC HEARING AND THIRD READING OF AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.

Vote at First Reading on May 28, 2024 - 11:0

Vote at Second Reading on June 10, 2024 - 10:0

EXECUTIVE SESSION

10. PURSUANT TO S.C. CODE SECTION 30-4-70(A)(2): DISCUSSION OF MATTERS COVERED BY THE ATTORNEY-CLIENT PRIVILEGE (INQUIRIES AND INVESTIGATIONS PURSUANT TO S.C. CODE SECTION 4-9-660 - HSB)

END OF EXECUTIVE SESSION

11. MATTERS ARISING OUT OF EXECUTIVE SESSION
12. ADJOURNMENT

TO WATCH COMMITTEE OR COUNTY COUNCIL MEETINGS OR FOR A COMPLETE LIST OF AGENDAS AND BACKUP PACKAGES, PLEASE VISIT:

<https://beaufortcountysc.gov/council/council-committee-meetings/index.html>

Good morning, Chairman Passiment and County Council members.

My name is Jim Backer. I am a Board Member of the Beaufort County Board of Voter Registration and Elections and I Chair the Finance Committee. I am joined today by Marie Smalls, our Director, Wendell Roberson, Deputy Director, and Allyne Mitchell, the Board Chair.

I am here today to refresh your awareness of the Board of Elections need to purchase voting equipment to properly outfit the (31) new voting precincts that were added in Beaufort County under Act 82 of 2023.

You may know that the State Election Commission submitted a FY25 budget line-item request of \$24.5m for a State-wide Voting System Upgrade which included ~\$800k for Beaufort County's expanded equipment needs. In the initial budget discussions, the Senate reduced the request to \$12.5m and it was then restored to \$24.5m by the House Ways and Means Committee. At this moment a House – Senate conference committee is working to finalize the entire State budget. However, the Board of Elections believes that the probability of funding the equipment purchase is a toss-up at best. We are hopeful that the SEC will identify resources in their overall budget to fund the equipment purchase, however, we cannot properly prepare for a Presidential election based on hope.

It is now time to discuss and prepare to implement the Board of Elections contingency plan which is to have the County fund the purchase of the needed election equipment. This possible contingency was raised by Ms. Smalls in an email to Interim Administrator Mr. Robinson on May 2, 2024.

As I noted at the outset of my comments, the goal today was to refresh the County Council's awareness of this funding issue and to obtain your guidance on a path to aggressively move this issue through the funding process. There is urgency here, the required equipment must be procured, delivered and tested in advance of the November elections.

The Board and Staff are prepared to work with County Administration and County Council to move this critical election preparedness issue to a timely resolution.

Thank you for your time and attention.



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
RECOMMEND APPROVAL OF AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT AND SPECIAL PURPOSE DISTRICTS FOR BEAUFORT COUNTY 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
MEETING NAME AND DATE:
Finance, Administration and Economic Development Committee, 5/20/2024
PRESENTER INFORMATION:
John Robinson, Interim County Administrator; Denise Christmas, Chief Financial Officer; Valerie Althoff, Budget Manager <i>Approx 1 hour</i>
ITEM BACKGROUND:
This is a presentation of the fiscal year 2025 budget for the General Fund, Capital Improvement Fund, Special Revenue Funds, Debt Service Fund and Enterprise Funds
PROJECT / ITEM NARRATIVE:
The presentation of the Ordinance will outline the revenues and expenditures for the operations budgeted for Fiscal Year 2025 for the General Fund, Capital Improvement Fund, Special Revenue Funds, Debt Service Fund and Enterprise Funds.
FISCAL IMPACT:
The Ordinance will outline the Revenues to be collected and the estimated expenditures for the Fiscal Year 2025.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends that the Committee forward the Ordinance to Council recommending approval.
OPTIONS FOR COUNCIL MOTION:
Move forward to Council for First Reading (public hearing is required)

ORDINANCE 2024/_____

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:

<u>Funding Source</u>	<u>Amount</u>
Tax Collections	\$ 115,574,500
Fees for licenses and permits	4,811,500
Intergovernmental revenue	11,802,756
Charges for Services	15,946,475
Fines and forfeitures	759,500
Interest on investments	2,150,000
Miscellaneous revenue	1,470,300
Interfund transfers	1,630,000
Total Operating Income	\$ 154,295,203

- 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:

<u>Funding Source</u>	<u>Amount</u>
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:

<u>Funding Source</u>	<u>Amount</u>
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:

<u>Funding Source</u>	<u>Amount</u>
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	\$ 65,714,866
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	2,314,671
Total Operating Appropriation Source	<u><u>\$ 154,295,203</u></u>

- 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	\$ 8,261,522	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
Commercial Airlines Fees		
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
Nightly Tie Down (Large)Transient	\$ 50.00	
Nightly Tie Down (Small)Transient	\$ 20.00	
Monthly Tie Down Fee (Large) Tenant	\$ 200.00	
Monthly Tie Down Fee (Small) Tenant	\$ 150.00	
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	\$ 134
Multifamily	Housing Unit	\$ 99
Nonresidential		
Retail	1,000 sq. feet	\$ 219
Office/ service	1,000 sq. feet	\$ 84
Industrial	1,000 sq. feet	\$ 37
Institutional	1,000 sq. feet	\$ 84
Lodging	Room	\$ 62

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. TRANSFERS OF FUNDS

Each department head is permitted, subject to the County Administrator's (or his designee's) approval, 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. The County Administrator 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 \$50,000.

Each elected official is permitted, subject to the County Council’s prior approval, to transfer appropriation(s) between object classification codes within that elected official’s office.

SECTION XI. 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 XII. 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 XIII. 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 XIV. 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 XV. 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 XVI. 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 XVII. 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 ____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____

Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council

ORDINANCE 2024/_____

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:

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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	15,946,475
Fines and forfeitures	759,500
Interest on investments	2,150,000
Miscellaneous revenue	1,470,300
Interfund transfers	1,630,000
<u>Contribution from prior year fund balance</u>	<u>2,726,812</u>
Total Operating Income	\$ 154,295,203 156,872,015

- 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

Funding Source	Amount	Rural and
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	

Critical Land Program will be funded from the revenue sources as follows:

D.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:

<u>Funding Source</u>	<u>Amount</u>
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	<u>\$ 12,538,045</u>

E.F. Higher Education Allocation. The appropriation for County Higher Education Allocation will be funded from tax collections of \$6,222,500.

F.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.

G.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.

H.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.

I.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>
	\$
	<u>65,714,866</u>
General Government	<u>70,606,349</u>
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
	<u>2,314,671</u>
Transfers Out	<u>\$ 4,992,733</u>
	<u>\$ 154,295,203</u>
Total Operating Appropriation Source	<u>\$ 156,872,015</u>

- 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.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.
- F.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.
- G.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.

H.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	\$ 8,261,522 \$ 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	\$ 134 \$156

Multifamily	Housing Unit	\$ 99 <u>\$113</u>
Nonresidential		
Retail	1,000 sq. feet	\$ 219 <u>\$252</u>
Office/ service	1,000 sq. feet	\$ 84 <u>97</u>
Industrial	1,000 sq. feet	\$ 37 <u>\$43</u>
Institutional	1,000 sq. feet	\$ 84 <u>\$96</u>
Lodging	Room	\$ <u>72</u> <u>62</u>

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.

~~Each department head is permitted, subject to the County Administrator's (or his designee's) approval, 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. The County Administrator 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 \$50,000.~~

~~Each elected official is permitted, subject to the County Council’s prior approval, to transfer appropriation(s) between object classification codes within that elected official’s office.~~

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 _____ day of _____, 2024.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____

Joseph Passiment, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council



Beaufort County SOUTH CAROLINA

Fiscal Year 25 Proposed Budget

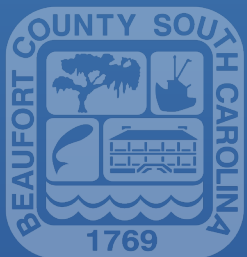


BEAUFORT COUNTY GOVERNMENT, SOUTH CAROLINA
INTERIM COUNTY ADMINISTRATOR

Executive Summary
May 20, 2024

Administration Overview

Administration is responsible for the effective implementation of policies set by County Council that govern daily operations and ensure services are provided continually and efficiently, and through sound fiscal accountability whereby the expense is equitably shared among citizens.



FY2025 Strategic Plan Priorities

Quality of Life

- Staff compensation adjustments to remain competitive
- Public Safety - Transportation

Culture and Community

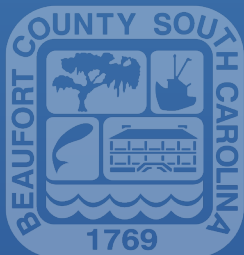
- Passive Parks
- Parks and Recreation

Improved customer service

- Admin Building Lobby remodel
- Invest in technology and community engagement

Economic Development

- Address deferred internal facilities and capital needs
- External funding for Higher Education, Indigent Care, Economic Development



No Millage Increase

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

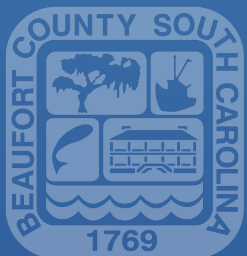
TYPE OF MILLAGE (MIL)	CURRENT MIL	FY '25 PROPOSED MIL
COUNTY OPERATIONS	42.3	42.3
DEBT SERVICE	3.4	3.2
PURCHASE OF REAL PROPERTY(DEBT)	4.4	3
CAPITAL IMPROVEMENTS	2.4	3.2
ECONOMIC DEVELOPMENT	0.3	1.3
SOLID WASTE	3.7	3.2
INDIGENT CARE BJHCHS	0.4	0.4
INDIGENT CARE BMH	0.4	0.6
HIGHER EDUCATION	2.2	2.3
TOTAL	59.5	59.5



FY2025 Class and Compensation

Management Advisory Group International (MAG)

- 1109 employees comprising 340 specific classifications
- New pay band recommendations puts 631 employees outside of the recommended pay band
 - Correction = \$2,372,251
- Internal Equity Adjustment – Evaluation of duties, compression, equitable length of service
 - 446 employees not properly compensated within their pay bands
 - Correction = \$2,735,460
- Recommendation is 4% flat rate adjustment to compensate for Consumer Price Index increase
 - \$2,454,029
 - Total recommendation for FY25 compensation increase for employees in the County's Compensation and Classification plan is **\$7,561,740.**



- **MAG complete report expected June 10. Resolution to accept will come to Finance Committee on June 17.**

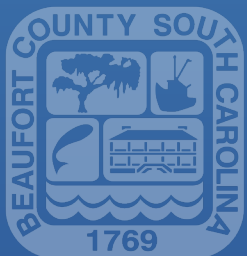
FY2025 Class and Compensation

Management Advisory Group International (MAG)

There will be adjustments after the final report from MAG is presented. If approved, HR Staff expects to implement this strategy in August/September.

Other Highlights

- Compensation maintenance plan. FY26 and beyond. The maintenance plan will keep Beaufort County's compensation competitive with the market and classify Beaufort County as an Employer of Choice. The maintenance plan includes maintaining CPI adjustments, implementation of longevity as well as merit incentive program tied to personnel evaluations.
- Implementing the recommend changes will bring the Beaufort County minimum compensation for pay band 207 up to \$18.02 hr and pay band 101 up to \$19.18 hr.



Public Safety / Transportation

Funding included for Beaufort County Hazmat Teams

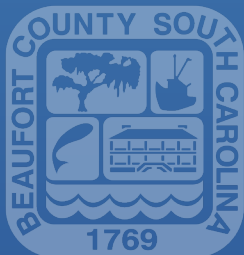
1198-Direct Subsidies line of the General Fund \$50k

Funding included for Marine Water Rescue

1198-Direct Subsidies line of the General Fund \$40k

Funding included for Palmetto Breeze

\$717,639 is 53% increase over last year. This is to compensate for FY24 unfunded request and FY25.



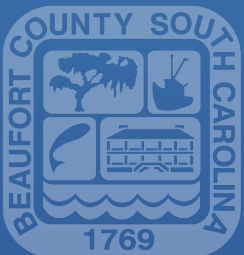
Public Engagement

Administration Building Lobby remodel \$1.2 mil

CIP project which includes council chamber and Administration (\$826k FY24 and \$350K FY25)

IT/communications software upgrades

- Questica – Finance Dept Budget Software \$154,237
 - Budget management, development and transparency tool
- Project Mates – Project management tool \$68,346
 - Management of documents, cost, workflow, planning, analytics and reporting
- Granicus Engagement HQ – Public Information Tool \$32,000
 - Facilitate, centralize, and communicate with community. Focus on community direct input, engagement, and two-way-communication platform.
- 3 of 7 new software tools to improve efficiency, transparency, or engagement



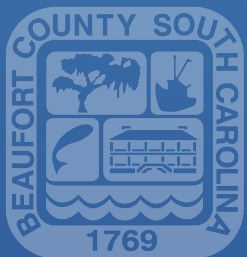
Passive Parks

- 38.9% increase in department budget.
 - The bulk of this increase is \$200k for professional services- park planning, hydrology and engineering assessment.
- Passive park projects budgeted in FY 25 through various sources (CIP, impact fees, grants, and general fund)
 - Camp St. Mary’s \$2.2mil for civil planning and construction
 - Crystal Lake Park \$120k for trail walkway (FY24 rollover)
 - Ford Shell Ring \$250k for Park Construction
 - Fort Fremont \$500k for stairs and safety
 - Okatie River Park \$950k for park construction (FY24 rollover)
 - Whitehall Park \$250k for pier/dock construction (FY24 rollover)



Parks and Recreation

- Parks and Recreation projects are budgeted in FY 25 through various sources (CIP, impact fees, grants, and general fund)
 - **Funded projects**
 - MC Riley Pool – HVAC and Building Envelope Repairs \$2.47mil
 - Southside Park Pickleball courts \$635k
 - Charles Lind Brown
 - Restroom Renovations Phase 2 \$63k
 - Gym renovation \$500k
 - Entryway awning \$30k
 - Booker T Washington remodel \$145k
 - Scott Center Remodel \$115K
 - Boundary Street Tennis Court \$87k

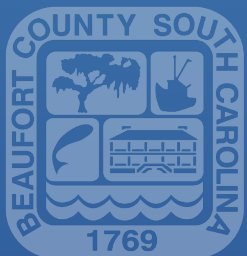


Address deferred internal facilities and capital needs

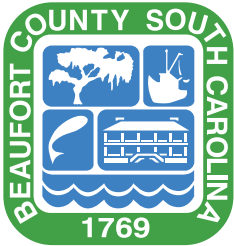
- GO Bond – \$68.3 million dollars of Capital projects The bulk of these funds (45 million) may be used to replace Public Works buildings. Site evaluation, and conceptual plans are nearly complete.

External entity funding - Higher Education, Indigent Care, Economic Development

- Economic Development – Increased from .3 mil to 1.3 mil expected to generate \$2.7 million
- Indigent Care (BMH) Education – Increased from .4 to .6 mils to offset the cost of 8 million bond for new hospital and 2 million Bond request for Workforce Housing.
- Education – Increase from 2.2 to 2.3 to offset cost of 6 million for TCL workforce training center.
- Staff intends to prepare a bond ordinance for committee presentation in late June. If approved, issue bonds in the 2nd quarter of FY25 with payments deferred until 2nd quarter of FY26.



No Millage Increase Questions?



Beaufort County
SOUTH CAROLINA

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.

3 - 1 FY 25 FUND 1000 GENERAL FUND SNAPSHOT

DEPARTMENT	2025 PENDING Budget	% CHANGE FROM PY	2024 Revised Budget	202	Item 8.
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	\$2,274,092.00	63.77%	\$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	\$16,723,000.00	2.58%	\$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	\$1,700,450.00	0.00%	\$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	\$1,962,328.00	-7.88%	\$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	\$2,594,671.00	-70.20%	\$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	\$5,087,000.00
1000-10-0000-44225	EMS - COPY FEES	\$10,000.00	0.00%	\$10,000.00	\$9,000.00
1000-10-0000-44230	WASTE DISPOSAL FEES	\$0.00	0.00%	\$0.00	\$0.00

3 - 2 FY 25 FUND 1000 GENERAL FUND

Item 8.

<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>
1000-10-0000-44260	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	\$150,000.00	-96.45%	\$4,225,000.00	\$0.00
1000-10-0000-49100	TRANSFER IN	\$1,630,000.00	20.13%	\$1,356,902.00	\$3,333
TOTAL OTHER REVENUE		\$1,780,000.00	-68.11%	\$5,581,902.00	\$3,333
TOTAL REVENUE		\$154,295,203.00		\$148,255,298.00	\$138,158,247.80

3 - 2 FY 25 FUND 1000 GENERAL FUND

Item 8.

<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	\$2,314,671.00	-73.42%	\$8,707,370.00	\$27,603,337.45
TOTAL NON DEPARTMENTAL		\$2,594,671.00	-70.20%	\$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	
1000-10-1010-51010	PRINTING	\$12,000.00	0.00%	\$12,000.00	\$8
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>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</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
1000-10-1031-54200	CAPITAL EQUIPMENT	\$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>Budget</u>	<u>% CHANGE</u> <u>FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</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	\$18,000.00
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 Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised Budget</u>	<u>2023 Actuals</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	\$1,700,450.00	0.00%	\$1,700,450.00	\$1,700,450.00
TOTAL SOLICITOR'S OFFICE		\$1,700,450.00	0.00%	\$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	\$294,972.00	295.94%	\$74,500.00	\$115,541.72
TOTAL COUNTY ADMINISTRATOR		\$1,962,328.00	-7.88%	\$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	\$1,000.00
TOTAL COMMUNICATIONS AND ACCOUNTABILITY		\$430,502.00	-7.61%	\$465,976.00	\$450,000.00

3 - 2 FY 25 FUND 1000 GENERAL FUND

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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	
1000-10-1115-51010	PRINTING	\$0.00	0.00%	\$0.00	
1000-10-1115-51030	POSTAGE	\$100.00	0.00%	\$100.00	\$58.45

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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	\$791,501.57

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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>
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	\$116,000.00
1000-10-1152-51010	PRINTING	\$200.00	0.00%	\$200.00	\$0.00
1000-10-1152-51030	POSTAGE	\$200.00	0.00%	\$200.00	\$0.00

3 - 2 FY 25 FUND 1000 GENERAL FUND

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<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>
1000-10-1152-51050	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	\$157,500.00	5.00%	\$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		\$2,274,092.00	63.77%	\$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
1000-10-1199-50170	EMPLOYER UNEMPLOYMENT INS	\$23,000.00	0.00%	\$0.00	\$5
1000-10-1199-56000	GENERAL CONTINGENCY	\$0.00	-100.00%	\$225,000.00	\$0.00

3 - 2 FY 25 FUND 1000 GENERAL FUND

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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>
1000-10-1199-56010	PAYROLL CONTINGENCY	\$4,700,000.00	15.25%	\$4,078,184.00	\$0.00
TOTAL NON DEPARTMENTAL		\$16,723,000.00	2.58%	\$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	\$83,218.21
1000-20-1201-51310	DUES & SUBSCRIPTIONS	\$60,000.00	-36.84%	\$95,000.00	\$67,218.21

3 - 2 FY 25 FUND 1000 GENERAL FUND

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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	\$8,000.00
1000-20-1241-52600	NON-CAP EQUIPMENT	\$6,000.00		200.00%	\$2,000.00	\$0.00
TOTAL TRAFFIC OPERATION		\$447,967.00		11.76%	\$400,813.00	\$351,020.75

3 - 2 FY 25 FUND 1000 GENERAL FUND

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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	\$3,000.00
1000-20-1260-54000	VEHICLE PURCHASES	\$0.00	0.00%	\$0.00	\$44,000.00
TOTAL BUILDING CODES		\$2,022,646.00	32.67%	\$1,524,622.00	\$1,554,562.96

3 - 2 FY 25 FUND 1000 GENERAL FUND

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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	\$303,000.00
1000-30-1310-51130	REPAIRS TO BUILDINGS	\$1,000,000.00	-50.74%	\$2,030,000.00	\$1,912,000.00
1000-30-1310-51150	RENTALS	\$5,000.00	0.00%	\$5,000.00	\$2,074.51

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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	\$1,000.00
1000-50-1500-51030	POSTAGE	\$800.00		207.69%	\$260.00	\$0.00

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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>
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	\$50.00	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

Item 8.

<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		\$154,295,203.00	2.72%	\$150,209,023.00	\$157,393,297.56
NET +/-		\$0.00			



Beaufort County South Carolina

Item 8.

DIRECT SUBSIDIES/OUTSIDE AGENCIES

<u>Account Description</u>	<u>2025 BUDGET REQUEST</u>	<u>2025 RECOMMENDED</u>	<u>FY 25 REC VS FY 24 DIFF +/- \$</u>	<u>FY 25 REC VS FY 24 DIFF +/- %</u>	<u>2024 Budget</u>	<u>2024 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals</u>	<u>2022 Actuals</u>	<u>NOTES-RECOMMENDATION</u>
DIRECT SUBSIDIES-SOLICITOR'S OFFICE	\$ 2,615,661.00	\$ 1,700,450.00	\$ -	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	\$ 45,000.00	100.00%	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	NEW ASK
LRTA/PALMETO BREEZE	\$ 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	\$ 135,000.00	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	NEW ASK
MILITARY ENHANCEMENT COMMITTEE	\$ 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	\$ 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	\$ 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	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	NEW ASK
LCOG	\$ 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	\$ (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	\$ -	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	\$ -	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	\$ -	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	\$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	\$2,287,792.00									

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	Item 8.
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		
Hilton Head Bluffton Chamber of Commerce								Presented 4/15	

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
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	
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

Item 8.

**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)	

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

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

Item 8.

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

Item 8.

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)

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

Item 8.

BEAUFORT COUNTY
RECOMMENDED BUDGET FISCAL YEAR 2025 PUBLIC DEFENDER 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						
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	PORS did not increase this year and the rate is 21.24% Total salaries budgetted (requested by Sheriff's Office) is \$719,761. This amount multiplied by 21.24% is \$152,877. This percentage is set by the State and should be budgeted at this exact amount. Denise
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 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



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

Item 8.

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

Item 8.

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

Item 8.

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

Item 8.

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
4000-80-1400-54420-	MOSQUITO CONTROL	\$0.00	2023043 - MOSQUITO CONTROL VEHICLE POLE BARN. M1 IN FY25 CIP PLAN. PF/RK	MOVE TO 1310 DEPT 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

Item 8.

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)

**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	\$55,730.00
5025-90-9010-50140	EMPLOYER GROUP INSURANCE	\$70,125.00	0.00%	\$70,125.00	\$67,000.00

11 - FY 25 FUND 5025 STORMWATER

Item 8.

<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	\$18,000.00
5025-90-9020-52010	SUPPLIES & MATERIALS	\$500,000.00	67.34%	\$298,800.00	\$176,000.00

11 - FY 25 FUND 5025 STORMWATER

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<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			

**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,
5100-90-0000-52010	SUPPLIES & MATERIALS	\$4,000.00	-26.06%	\$5,410.00	\$3,

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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>
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

**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 Budget</u>	<u>% CHANGE FROM PY</u>	<u>2024 Revised 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 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
5400-90-0000-51050	TELEPHONE/COMMUNICATION	\$15,500.00	-13.89%	\$18,000.00	\$14

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

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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>
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	(\$75,000.00)
5400-90-0000-56000	GENERAL CONTINGENCY	\$0.00	0.00%	\$0.00	\$75,000.00

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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>
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)

FY25 New Position Report

Long GL Account	Dept. Name	Position Requested	Status	FTE Requested	Notes
1000-10-1100-50020	Administration	Housing Development Liason	Full Time	1	Potentially funded from ARPA
5400-90-0000-50020	Airports	Aircraft Rescue & Firefighting Officer	Part Time	0.5	
5400-90-0000-50020	Airports	Aircraft Rescue & Firefighting Officer	Part Time	0.5	
5400-90-0000-50020	Airports	Airport Senior Accountant	Full Time	1	
5400-90-0000-50020	Airports	Assistant Airport Security Coordinator	Full Time	1	
1000-20-1270-50020	Animal Services	Animal Services Dispatcher	Part Time	0.5	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Dispatcher	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Officer	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Officer	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician - Lead	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-20-1270-50020	Animal Services	Animal Services Technician - Lead	Full Time	1	Contract with HHHS ending - services come back under BCAS and will need staff - approved during FY24
1000-10-1010-50020	Auditor	Personal Property Tax Analyst II	Full Time	1	Position already created but inactivated for FY24 to use funds for reclassifications. Requesting to fund fully in FY25
1000-10-1102-50020	Broadcast	Broadcast Engineer	Full Time	1	
1000-10-1102-50020	Broadcast	Production Specialist	Full Time	1	
1000-20-1260-50020	Building Codes	Residential Combination Inspector	Full Time	1	
1000-20-1260-50020	Building Codes	Residential Combination Inspector	Full Time	1	
1000-30-1330-50020	CIP	Administrative Specialist	Full Time	1	Position already created and funded in Engineering. Add funds to CIP and FTE. Do not remove funding from Engineering.
1000-10-1030-50020	Clerk of Court	Office Manager	Full Time	1	
1000-10-1060-50020	Coroner	Deputy Coroner	Full Time	1	
1000-20-1241-50020	Engineering	Signal Technician	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Automobile Service Technician	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Automobile Service Technician	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Business Manager	Full Time	1	
5000-10-3500-50020	Fleet/Garage	Maintenance Supervisor	Full Time	1	
1000-10-1150-50020	IT/Systems	Lead Security Analyst	Full Time	1	
1000-10-1150-50020	IT/Systems	Network Analyst	Full Time	1	
1000-10-1152-50020	IT/Mapping	IT Analyst	Full Time	1	
1000-10-1152-50020	IT/Mapping	IT Analyst	Full Time	1	
1000-60-1620-50020	Library	Librarian - Collection Development	Full Time	1	
1000-60-1620-50020	Library	Library Administrator - User Experience	Full Time	1	
1000-40-1400-50020	Mosquito Control	Lead Mosquito Control Technician	Full Time	1	
1000-40-1400-50020	Mosquito Control	Mosquito Control Technician II	Full Time	1	
1000-60-1610-50020	Passive Parks	Passive Parks Ranger	Full Time	1	
1000-60-1610-50020	Passive Parks	Passive Parks Ranger	Full Time	1	
4706-10-0000-50020	Planning/Zoning	Planner I - Greenspace	Full Time	1	Fund from Greenspace

4706-10-0000-50020	Planning/Zoning	Planner II - Greenspace	Full Time	1	Fund from Greenspace
1000-10-1040-50020	Probate Court	Associate Judge	Full Time	1	
1000-10-1040-50020	Probate Court	Deputy Clerk	Full Time	1	
1000-10-1040-50020	Probate Court	Deputy Clerk	Part Time	0.5	
1000-10-1116-50020	Procurement	Sr. Buyer	Full Time	1	
1000-30-1301-50020	Public Works	Sign Technician	Full Time	1	
1000-10-1154-50020	Records Mgmt	FOIA/Records Tech Support Specialist	Full Time	1	
1000-10-1122-50020	Register of Deeds	Real Property Recording Technician	Full Time	1	Reactivate position that was previously funded in FY22
5010-90-1340-50020	Solid Waste	Equipment Operator I	Full Time	1	
5010-90-1340-50020	Solid Waste	Litter Control Worker	Full Time	1	
5010-90-1340-50020	Solid Waste	Litter Control Worker	Full Time	1	
1000-50-1500-50020	Veterans Affairs	Sr Administrative Specialist	Full Time	1	Approved FY24, currently filled
1000-50-1500-50020	Veterans Affairs	Veterans Affairs Counselor	Full Time	1	
1000-50-1500-50020	Veterans Affairs	Veterans Affairs Counselor	Full Time	1	

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

EXHIBIT A

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
	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		

*Contract being reviewed by Legal. Trying to Encumber funds before FYE.

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

DEPARTMENT	2025 PENDING Budget	% CHANGE FROM PY	2024 Revised Budget	202	Item 8.
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	

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<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			

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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>
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	\$0.00
1000-10-1010-51030	POSTAGE	\$32,640.00	0.00%	\$32,640.00	\$38,702.98



Beaufort County South Carolina

Item 8.

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										

Item 8.

Account	Account Description	2025 PENDING	% CHANGE	2024 Revised Budget	2023 Actuals
		Budget	FROM PY		
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	\$8
1000-20-1201-51310	DUES & SUBSCRIPTIONS	\$60,000.00	-36.84%	\$95,000.00	\$67,218.21

Item 8.

<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	\$
TOTAL COMMUNICATIONS AND ACCOUNTABILITY		\$430,502.00	-7.61%	\$465,976.00	\$45

Item 8.

Account	Account Description	2025 PENDING	% CHANGE	2024 Revised Budget	2023 Actuals
		Budget	FROM PY		
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	\$3,333.12
TOTAL OTHER REVENUE		\$4,356,812.00	-21.95%	\$5,581,902.00	\$3,333.12
TOTAL REVENUE		\$156,872,015.00		\$148,255,298.00	\$138,158,247.80

Item 8.

Account	Account Description	2025 PENDING	% CHANGE	2024 Revised Budget	2023 Actuals
		Budget	FROM PY		
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	\$10,523.33
1000-10-1199-50170	EMPLOYER UNEMPLOYMENT INS	\$23,000.00	0.00%	\$0.00	\$0.00
1000-10-1199-56000	GENERAL CONTINGENCY	\$0.00	-100.00%	\$225,000.00	\$0.00



BEAUFORT COUNTY COUNCIL AGENDA ITEM SUMMARY

ITEM TITLE:
FIRST READING OF AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAX FOR SCHOOL PURPOSES FOR BEAUFORT COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES.
MEETING NAME AND DATE:
County Council Meeting 05/28/2024
PRESENTER INFORMATION:
Tonya Crosby – Chief Financial Officer 15-30 minutes.
ITEM BACKGROUND:
The Beaufort County School District will present their Fiscal Year 2025 Operating and Debt Service Budgets.
PROJECT / ITEM NARRATIVE:
The Beaufort County School District will present their Fiscal Year 2025 Operating and Debt Service Budgets.
FISCAL IMPACT:
The presentations will outline amounts needed for operations and debt service for Fiscal Year 2025 that will be included in a Beaufort County School District Budget Ordinance.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of budget presented.
OPTIONS FOR COUNCIL MOTION:
Motion to Approve, Deny, or Modify Beaufort County School District’s Budget for Fiscal Year 2025