

BERKELEY COUNTY, SOUTH CAROLINA
PRELIMINARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
as of October 31, 2014 and 2013

	Current Annual Budget	Actual 10/31/2014	Percent collected/ spent	Actual 10/31/2013	Increase from prior fiscal year	Percent Increase (decrease) from prior fiscal year
Revenues						
Property taxes	\$ 34,781,507	\$ 3,190,721	9.17%	\$ 3,747,509	\$ (556,788)	-14.86%
Fee in lieu of taxes	6,436,000	6,072	0.09%	-	6,072	0.00%
Licenses, fees and permits	2,614,800	769,283	29.42%	1,181,242	(411,959)	-34.88%
Fines, forfeitures and fees	8,683,833	2,289,075	26.36%	2,444,433	(155,358)	-6.36%
Interest income	50	4,283	8566.00%	2,424	1,859	76.69%
Intergovernmental - federal	201,924	74,110	36.70%	5,412	68,698	0.00%
Intergovernmental - state and local	6,912,887	2,261,465	32.71%	1,424,380	837,085	58.77%
Miscellaneous	353,240	177,873	50.35%	253,609	(75,736)	-29.86%
Fund Balance	1,601,350	-	0.00%	-	-	0.00%
Fund Balance - Elected Officials	-	-		-	-	0.00%
BCWS reimbursement for shared Supervisor Office	92,134	3,855	4.18%	21,703	(17,848)	0.00%
BCWS reimbursement for shared Human Resources	68,640	20,482	29.84%	17,102	3,380	0.00%
Total revenues	61,746,365	8,797,219	14.25%	9,097,814	(300,595)	-3.30%
Expenditures						
County Council						
Personnel	341,193	91,433	26.80%	83,913	7,520	8.96%
Operating	55,217	11,089	20.08%	13,326	(2,237)	-16.79%
County Delegation						
Operating	27,042	13,127	48.54%	13,521	(394)	-2.91%
Master-in-Equity						
Personnel	245,637	74,396	30.29%	70,655	3,741	5.29%
Operating	8,077	3,342	41.38%	4,067	(725)	-17.83%
Solicitor						
Personnel	1,235,459	345,717	27.98%	346,397	(680)	-0.20%
Operating	124,571	30,190	24.24%	26,555	3,635	13.69%
Solicitor PTI (100% paid by program fees)						
Personnel	152,083	46,368	30.49%	43,942	2,426	5.52%
Operating	11,500	1,560	13.57%	3,793	(2,233)	-58.87%

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Solicitor Expungements (100% paid by program fees) Personnel	41,732	12,355	29.61%	11,830	525	4.44%
Magistrates Personnel	1,837,117	555,704	30.25%	529,578	26,126	4.93%
Operating	180,081	68,486	38.03%	67,243	1,243	1.85%
Public Defender Operating	393,274	139,495	35.47%	108,756	30,739	28.26%
County Supervisor Personnel	372,413	117,012	31.42%	110,123	6,889	6.26%
Operating	30,840	6,085	19.73%	4,818	1,267	26.30%
Registration & Elections Personnel	250,511	68,597	27.38%	68,591	6	0.01%
Operating	129,203	53,309	41.26%	33,740	19,569	58.00%
Board of Voter Registration Operating	16,060	3,325	20.70%	3,375	(50)	-1.48%
Election Expenses (poll workers) Personnel	129,770	4,858	3.74%	-	4,858	0.00%
Election Expenses Municipalities (100% reimbursed) Personnel	-	-		-	-	0.00%
Operating	-	485		245	240	0.00%
Human Resources Personnel	749,172	224,203	29.93%	194,351	29,852	15.36%
Operating	99,022	14,602	14.75%	19,194	(4,592)	-23.92%
Legal Personnel	266,645	75,354	28.26%	78,380	(3,026)	-3.86%
Operating	40,953	23,891	58.34%	69,456	(45,565)	-65.60%

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Finance						
Personnel	397,239	112,810	28.40%	91,735	21,075	22.97%
Operating	225,472	71,144	31.55%	80,209	(9,065)	-11.30%
Real Property Services						
Personnel	941,862	257,527	27.34%	252,245	5,282	2.09%
Operating	119,285	55,175	46.25%	64,958	(9,783)	-15.06%
Tax Collector						
Personnel	257,216	80,024	31.11%	57,730	22,294	38.62%
Operating	183,545	33,651	18.33%	20,409	13,242	64.88%
Forfeited Land Commission						
Operating	-	19,019		-	19,019	0.00%
Planning and Zoning						
Personnel	430,760	109,758	25.48%	103,682	6,076	5.86%
Operating	130,710	76,008	58.15%	68,010	7,998	11.76%
Capital Outlay		-			-	
Procurement						
Personnel	255,656	76,600	29.96%	73,429	3,171	4.32%
Operating	21,625	6,221	28.77%	10,476	(4,255)	-40.62%
Information Technology						
Personnel	1,765,551	488,539	27.67%	471,115	17,424	3.70%
Operating	489,629	136,891	27.96%	102,124	34,767	34.04%
Building & Code Enforcement						
Personnel	939,471	276,370	29.42%	277,999	(1,629)	-0.59%
Operating	398,280	138,410	34.75%	119,264	19,146	16.05%
Permitting						
Personnel	257,887	78,037	30.26%	75,130	2,907	3.87%
Operating	-	-	0.00%	-	-	0.00%

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Board of Assessment						
Personnel	12,893	3,806	29.52%	3,794	12	0.32%
Operating	1,030	257	24.95%	257	-	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	-	(728,003)	0.00%	(667,057)	(60,946)	9.14%
Operating	24,960	26,116	104.63%	137,994	(111,878)	0.00%
Capital	-	-		-	-	0.00%
Print Shop						
Operating	2,070	3,459	167.10%	1,578	1,881	119.20%
Facilities and Grounds (Public Buildings)						
Personnel	1,923,123	511,391	26.59%	496,289	15,102	3.04%
Operating	1,227,844	456,209	37.16%	417,677	38,532	9.23%
HR Services						
Personnel	699,178	133,788	19.14%	156,943	(23,155)	-14.75%
Operating	46,826	2,979	6.36%	2,985	(6)	0.00%
Crime stoppers	2,850	2,850	100.00%	2,850	-	0.00%
Fire						
Operating	245,897	123,154	50.08%	119,212	3,942	3.31%
Communications						
Personnel	1,326,527	391,234	29.49%	360,594	30,640	8.50%
Operating	24,065	5,871	24.40%	2,743	3,128	114.04%
Emergency medical services						
Personnel	4,431,455	1,312,688	29.62%	1,270,599	42,089	3.31%
Operating	809,809	223,340	27.58%	226,261	(2,921)	-1.29%
Capital Outlay	134,000	-		-	-	0.00%
Operating transfers out	-	-		-	-	0.00%
Municipal EMS Contracts (FY14 first year)						
Operating	438,782	160,858	36.66%	62,047	98,811	0.00%

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Airport						
Personnel	96,416	29,666	30.77%	28,337	1,329	4.69%
Operating	259,916	71,088	27.35%	74,663	(3,575)	-4.79%
Roads and Bridges						
Personnel	3,378,201	964,550	28.55%	920,375	44,175	4.80%
Operating	1,364,366	371,728	27.25%	408,200	(36,472)	-8.93%
Maintenance Garage						
Personnel	679,310	192,617	28.35%	196,107	(3,490)	-1.78%
Operating (includes work billed to other depts.)	(35,320)	(34,396)	97.38%	(31,306)	(3,090)	9.87%
Capital Outlay	-	-		-	-	
Engineering						
Personnel	722,811	238,123	32.94%	144,682	93,441	64.58%
Operating	23,892	9,428	39.46%	6,760	2,668	39.47%
Motorpool						
Operating	11,075	1,609	14.53%	1,141	468	41.02%
Berkeley Museum	47,500	23,750	50.00%	23,750	-	0.00%
Health State	112,670	32,457	28.81%	33,408	(951)	-2.85%
Mosquito Abatement						
Personnel	390,627	103,286	26.44%	108,764	(5,478)	-5.04%
Operating	561,818	173,929	30.96%	247,783	(73,854)	-29.81%
Capital Outlay	-	-		-	-	
Veterans Services						
Personnel	152,562	45,752	29.99%	43,700	2,052	4.70%
Operating	17,278	5,892	34.10%	6,414	(522)	-8.14%
Social Services						
Operating	171,924	52,560	30.57%	43,916	8,644	19.68%

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Mental Health Operating	40,000	10,000	25.00%	10,000	-	0.00%
Berkeley Citizens Operating	28,500	7,125	25.00%	14,250	(7,125)	0.00%
Farm & Land Operating	8,650	8,650	100.00%	4,750	3,900	0.00%
Medically Indigent Operating	429,272	209,144	48.72%	229,165	(20,021)	-8.74%
Senior Citizens Operating	158,000	70,220	44.44%	69,314	906	1.31%
Berkeley County Rescue Squad	28,500	11,875	41.67%	9,500	2,375	25.00%
Santee Cooper Country	4,750	4,750	100.00%	4,750	-	0.00%
Regional Development Alliance	257,873	128,936	50.00%	149,625	(20,689)	0.00%
BCD Council of Governments	168,951	-	0.00%	42,238	(42,238)	0.00%
Trident Technical Nursing Building	-	375,000		-	-	0.00%
Total expenditures	33,982,611	9,738,903	28.66%	9,159,416	204,487	2.23%
Elected Officials						
Probate Personnel Operating	464,966 36,917	158,109 8,414	34.00% 22.79%	149,302 8,804	8,807 (390)	5.90% -4.43%
Clerk of Court Personnel Operating	1,444,167 291,820	459,945 94,216	31.85% 32.29%	440,000 100,865	19,945 (6,649)	4.53% -6.59%
Other - (funded by Elected Official Fund Balance)	-	-	0.00%	-	-	0.00%

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Treasurer						
Personnel	470,745	160,067	34.00%	157,614	2,453	1.56%
Operating	178,145	94,925	53.29%	84,875	10,050	11.84%
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Auditor						
Personnel	607,095	209,800	34.56%	199,281	10,519	5.28%
Operating	103,100	36,176	35.09%	47,888	(11,712)	-24.46%
Register of Deeds						
Personnel	575,801	185,442	32.21%	179,155	6,287	3.51%
Operating	140,887	35,248	25.02%	51,553	(16,305)	-31.63%
Other - (funded by Elected Official Fund Balance)	-	395		5,314	(4,919)	-92.57%
Coroner						
Personnel	318,131	108,170	34.00%	104,368	3,802	3.64%
Operating	98,850	15,674	15.86%	29,038	(13,364)	-46.02%
Capital (funded by Elected Official Fund balance)	-	1,155		-	1,155	
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Sheriff						
Personnel	9,903,902	3,395,863	34.29%	3,212,591	183,272	5.70%
Operating	1,863,895	825,961	44.31%	532,661	293,300	55.06%
Capital	571,000	-		53,402	(53,402)	0.00%
Operating transfers out	-	-		-	-	0.00%
Detention Center						
Personnel	4,760,414	1,156,135	24.29%	1,089,924	66,211	6.07%
Operating	1,611,876	525,684	32.61%	443,301	82,383	18.58%
Total for elected officials	<u>23,441,711</u>	<u>7,471,379</u>	31.87%	<u>6,889,936</u>	<u>581,443</u>	8.44%
Total expenditures	<u>57,424,322</u>	<u>17,210,282</u>		<u>16,049,352</u>	<u>1,160,930</u>	7.23%

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Excess (deficiency) of revenues over expenditures	4,322,043	(8,413,063)		(6,951,538)	(1,461,525)	21.02%
Other financing sources (uses) (continued)						
Reserve for contingency	(29,000)	-	0.00%	-	-	0.00%
Transfer from Economic Development	398,705	83,018	20.82%	88,994	(5,976)	-6.72%
Transfer from National Forest Funds	350,000	-	0.00%	-	-	0.00%
Transfer from State Accommodations	27,750	-	0.00%	-	-	0.00%
Transfer from County Accommodations	80,000	-	0.00%	(947)	947	-100.00%
Transfer from CI fund for Sheriff vehicle	-	-	0.00%	-	-	0.00%
Transfer to Emergency Preparedness	(376,562)	(95,544)	25.37%	(91,585)	(3,959)	4.32%
Transfer to Library	(3,014,713)	(912,478)	30.27%	(818,136)	(94,342)	11.53%
Transfer to GIS	(300,164)	(96,514)	32.15%	(93,432)	(3,082)	3.30%
Transfer to Trident Nursing Center	(375,000)	-	0.00%	-	-	0.00%
Transfer to Cypress Gardens	(801,339)	-		-	-	0.00%
Transfer to EMS grants	-	-		-	-	0.00%
Transfer to Victims Witness	(71,578)	-		-	-	0.00%
Transfer to Public Works Compound	-	-		-	-	0.00%
Transfer to St. Stephen Library	-	-		-	-	0.00%
Transfer to Solicitor JAG grant	(12,928)	-	0.00%	-	-	0.00%
Transfer to Solicitor JAG grant	(7,540)	-	0.00%	-	-	0.00%
Transfer to Sheriff SRO	(189,674)	-	0.00%	-	-	0.00%
Total other financing sources (uses)	(4,322,043)	(1,021,518)	23.64%	(915,105)	-	0.00%
Net change in fund balance	\$ -	\$ (9,434,581)		\$ (7,866,643)	\$ (1,461,525)	

Non Departmental Expenses explanation

The negative amount shown in personnel is an accounting entry related to the recording of year end wages for the elected official offices. Elected official personnel figures are shown on a cash basis and all other county departments personnel services are shown on an accrual basis.

The \$26,116 is made up of 2 figures - the first is the IQM2 program the annual payment was \$24,960 . The additional \$1,156 are fees paid to the firm hired by County Council, Tax Management Associates, to audit the 4% assessed properties and is offset by property taxes.