

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**SPECIAL REVENUE FUNDS**  
**October 31, 2014 and 2013**

	<b>Current Annual Budget</b>	<b>Actual 10/31/2014</b>	<b>Percent collected or spent</b>	<b>Actual 10/31/2013</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>% increase (decrease) from prior fiscal year</b>
<b>Library (County &amp; local supported operations and programs only, does not include grants)</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	\$ 90,000	\$ 30,592	33.99%	\$ 30,543	\$ 49	0.16%
Miscellaneous revenue	-	1,207	0.00%	1,494	(287)	-19.19%
Donations	-	-	0.00%	51	(51)	0.00%
Operating transfer from general fund	<u>3,014,713</u>	<u>912,478</u>	30.27%	<u>818,136</u>	<u>94,342</u>	11.53%
Total revenue	<u>3,104,713</u>	<u>944,277</u>	30.41%	<u>850,224</u>	<u>94,053</u>	11.06%
<b>EXPENDITURES</b>						
Administrative						
Personnel	930,356	251,431	27.03%	207,039	44,393	21.44%
Operating	329,056	152,242	46.27%	111,373	40,868	36.69%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Moncks Corner						
Personnel	479,532	153,217	31.95%	156,785	(3,568)	-2.28%
Operating	42,475	19,785	46.58%	15,104	4,681	30.99%
Goose Creek						
Personnel	436,204	119,057	27.29%	116,185	2,873	2.47%
Operating	94,293	21,868	23.19%	19,180	2,688	14.01%
Hanahan						
Personnel	176,681	52,792	29.88%	52,869	(78)	-0.15%
Operating	37,411	12,395	33.13%	19,176	(6,781)	-35.36%
Sangaree						
Personnel	158,579	42,649	26.89%	44,015	(1,365)	-3.10%
Operating	47,047	15,208	32.33%	13,010	2,198	16.89%
St. Stephen						
Personnel	129,106	25,218	19.53%	25,771	(554)	-2.15%
Operating	28,051	13,902	49.56%	12,162	1,740	14.31%
Daniel Island						
Personnel	170,119	50,992	29.97%	45,349	5,644	12.44%
Operating	<u>45,803</u>	<u>14,022</u>	30.61%	<u>12,763</u>	<u>1,259</u>	9.87%
Total expenditures	<u>3,104,713</u>	<u>944,778</u>	30.43%	<u>850,781</u>	<u>93,997</u>	11.05%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ -</u>	<u>\$ (501)</u>		<u>\$ (557)</u>	<u>\$ 56</u>	-10.04%

continued

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<b>Emergency Preparedness</b>						
<b>REVENUE</b>						
Miscellaneous revenues	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Federal grants	-	-	0.00%	-	-	0.00%
State grants	-	-	0.00%	-	-	0.00%
Insurance proceeds	-	-	0.00%	-	-	0.00%
Operating transfer from general fund	376,562	95,544	25.37%	91,585	3,959	4.32%
Total revenue	<u>376,562</u>	<u>95,544</u>	25.37%	<u>91,585</u>	<u>3,959</u>	4.32%
<b>EXPENDITURES</b>						
Personnel	274,251	82,853	30.21%	69,421	13,432	19.35%
Operating	102,311	12,762	12.47%	13,433	(671)	-5.00%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>376,562</u>	<u>95,615</u>	25.39%	<u>82,854</u>	<u>12,761</u>	15.40%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(71)</u>		<u>8,731</u>	<u>(8,802)</u>	-100.81%
<b>Geographic Information Systems</b>						
<b>REVENUE</b>						
Map sales	12,000	3,185	0.00%	3,955	(770)	-19.47%
Carryover from prior fiscal year	6,378	-	0.00%	-	-	
Consortium revenue	134,039	-	0.00%	-	-	
Operating transfer from General Fund	300,164	96,514	32.15%	93,432	3,082	3.30%
Total revenue	<u>452,581</u>	<u>99,699</u>		<u>97,387</u>	<u>2,312</u>	2.37%
<b>EXPENDITURES</b>						
Personnel	403,711	121,828	30.18%	117,954	3,874	3.28%
Operating	35,870	22,407	62.47%	21,228	1,178	5.55%
Capital Outlay	13,000	9,907	0.00%	-	9,907	
Total expenditures	<u>452,581</u>	<u>154,141</u>	34.06%	<u>139,182</u>	<u>14,959</u>	10.75%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ -</u>	<u>\$ (54,442)</u>		<u>\$ (41,796)</u>	<u>\$ (12,646)</u>	30.26%

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<b>Victim's Assistance</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	\$ 199,000	\$ 52,996	26.63%	\$ 51,858	\$ 1,138	2.19%
Miscellaneous Revenue	-	-		(4,051)	4,051	-100.00%
Operating transfer in	<u>71,578</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Total revenue	<u>270,578</u>	<u>52,996</u>	19.59%	<u>47,807</u>	<u>1,138</u>	2.38%
<b>EXPENDITURES</b>						
Victim's Assistance						
Personnel	249,619	75,102	30.09%	72,128	2,975	4.12%
Operating	<u>20,959</u>	<u>3,482</u>	16.62%	<u>3,314</u>	<u>169</u>	5.09%
Total expenditures	<u>270,578</u>	<u>78,585</u>	29.04%	<u>75,441</u>	<u>3,143</u>	4.17%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(25,589)</u>		<u>(27,634)</u>	<u>(2,005)</u>	7.26%
 <b>Economic Development Local Funds</b>						
<b>REVENUE</b>						
Fee in lieu of taxes	1,250,000	6,388	0.51%	27,957	(21,568)	0.00%
Miscellaneous revenue	20,000	25,002	125.01%	31,862	(6,860)	0.00%
Carryover from Prior Fiscal Year	-	-		-	-	0.00%
Total revenue	<u>1,270,000</u>	<u>31,390</u>	2.47%	<u>59,819</u>	<u>(28,429)</u>	0.00%
<b>EXPENDITURES</b>						
Personnel	229,755	47,151	20.52%	45,396	1,755	3.87%
Operating	455,906	208,047	45.63%	167,073	40,974	24.52%
Debt Service	-	-	0.00%	-	-	
Capital Outlay	-	-	0.00%	-	-	
Operating transfer to Airport Improvement Fund	-	83,018	0.00%	-	83,018	
Operating transfer to General Fund	<u>398,705</u>	<u>-</u>	0.00%	<u>88,994</u>	<u>(88,994)</u>	0.00%
Total expenditures	<u>1,084,366</u>	<u>338,216</u>	31.19%	<u>301,463</u>	<u>36,753</u>	12.19%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 185,634</u>	<u>\$ (306,826)</u>	-165.29%	<u>\$ (241,644)</u>	<u>\$ (65,182)</u>	26.97%

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<b>State Accommodations</b>						
<b>REVENUE</b>						
State accommodations tax	\$ 80,000	\$ 23,150	28.94%	\$ -	\$ 23,150	#DIV/0!
Total revenue	80,000	23,150		-	23,150	0.00%
<b>EXPENDITURES</b>						
Expense to Chamber	52,250	-	0.00%	(948)	948	0.00%
Operating transfer to General Fund	27,750	-	0.00%	(18,004)	18,004	0.00%
Total expenditures	80,000	-		(18,952)	18,952	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>23,150</b>		<b>18,952</b>	<b>4,198</b>	0.00%
<b>County Accommodations</b>						
<b>REVENUE</b>						
County accommodations tax	400,000	131,263	32.82%	121,937	9,326	0.00%
Total revenue	400,000	131,263	32.82%	121,937	9,326	0.00%
<b>EXPENDITURES</b>						
Expense to Chamber	295,000	-	0.00%	-	-	#DIV/0!
Operating expenses	-	-	0.00%	7	(7)	-100.00%
Operating transfer to Cypress Gardens	25,000	24,300				#DIV/0!
Operating transfer to General Fund	80,000	-	0.00%	-	-	#DIV/0!
Total expenditures	400,000	24,300	6.08%	7	(7)	-100.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ -</b>	<b>\$ 106,963</b>		<b>\$ 121,930</b>	<b>\$ 9,333</b>	7.65%

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<b>Stormwater</b>						
<b>REVENUE</b>						
Plan review fee	\$ 65,000	\$ 51,001	78.46%	\$ 22,845	\$ 28,156	123.25%
Inspection fee	30,000	7,520	0.00%	3,350	4,170	124.48%
Stormwater Fees	-	107,550	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>95,000</u>	<u>166,071</u>	174.81%	<u>26,195</u>	<u>32,326</u>	123.40%
<b>EXPENDITURES</b>						
Personnel expenses	239,855	44,809	18.68%	64,438	(19,629)	-30.46%
Operating expenses	504,826	2,672	0.53%	7,059	(4,387)	-62.15%
Capital expenses	<u>20,372</u>	-	0.00%	-	-	
Total expenditures	765,053	47,481		<u>71,497</u>	<u>(4,387)</u>	123.40%
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>(670,053)</u></b>	<b><u>118,590</u></b>		<b><u>(45,302)</u></b>	<b><u>36,712</u></b>	-81.04%
<b>EMS Equipment</b>						
<b>REVENUE</b>						
State grants	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
<b>EXPENDITURES</b>						
Operating expenses	-	-	0.00%	-	-	0.00%
Capital Outlay	-	-	0.00%	-	-	
Total expenditures	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	
(Note: only the match was budgeted)						

continued

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<b>National Forest Funds</b>						
<b>REVENUE</b>						
Carryover from prior fiscal year	\$ 13,647	\$ -	0.00%	\$ -	\$ -	0.00%
Federal grants	350,000	-	0.00%	-	-	0.00%
Total revenue	<u>363,647</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
<b>EXPENDITURES</b>						
Operating transfer to general fund	350,000	-	0.00%	-	-	0.00%
Operating expenses	13,647	3,600	26.38%	3,412	188	0.00%
Total expenditures	<u>363,647</u>	<u>3,600</u>		<u>3,412</u>	<u>188</u>	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(3,600)</u>		<u>(3,412)</u>	<u>(188)</u>	0.00%
<b>Special County Fire District</b>						
<b>REVENUE</b>						
Fire fees	3,303,000	325,975	9.87%	396,105	(70,130)	0.00%
Total revenue	<u>3,303,000</u>	<u>325,975</u>		<u>396,105</u>	<u>(70,130)</u>	0.00%
<b>EXPENDITURES</b>						
Fire Protection Services	3,303,000	15,000	0.45%	17,877	(2,877)	0.00%
Total expenditures	<u>3,303,000</u>	<u>15,000</u>		<u>17,877</u>	<u>(2,877)</u>	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>310,975</u>		<u>378,228</u>	<u>(67,253)</u>	0.00%
<b>Pooled Fire Fees (new vacant lot fee began 2013-2014)</b>						
<b>REVENUE</b>						
Fire fees	176,450	48,278	27.36%	48,565	(287)	-0.59%
Carryover from prior years	-	-		-	-	0.00%
Total revenue	<u>176,450</u>	<u>48,278</u>		<u>48,565</u>	<u>(287)</u>	-0.59%
<b>EXPENDITURES</b>						
Fire Protection Services	176,450	97,812	55.43%	79,052	18,760	23.73%
Pooled Fire Reserve	-	-	0.00%	-	-	0.00%
Total expenditures	<u>176,450</u>	<u>97,812</u>		<u>79,052</u>	<u>18,760</u>	23.73%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ -</u>	<u>\$ (49,534)</u>		<u>\$ (30,487)</u>	<u>\$ (19,048)</u>	62.48%

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<b>Impact Fees</b>						
<b>REVENUE</b>						
Impact fees	\$ -	\$ 938,663	0.00%	\$ 713,087	\$ 225,576	31.63%
Interest income	-	-	0.00%	438	(438)	-100.00%
Total revenue	-	938,663		713,525	225,137	31.55%
<b>EXPENDITURES</b>						
Operating Transfer Out	-	-	0.00%	128,960	(128,960)	0.00%
Operating Expenditures	-	-		-	-	0.00%
Total expenditures	-	-		128,960	(128,960)	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ -</b>	<b>\$ 938,663</b>		<b>\$ 584,566</b>	<b>\$ 354,097</b>	<b>60.57%</b>

Special Revenue Funds for which information is not presented

- Legal Dept Forfeiture Proceeds
- PARD Grant
- Special Tax Districts-Sangaree, Pimlico, Tall Pines, Devon Forest
- Pass-Through Accounts - Economic Development, COG planning grant & Regional Disaster Planning
- Homeland Security grant
- C Funds
- Special Revenue funds related to Elected Officials
- Magistrate Misc. Grant
- Airport Improvement Projects
- Library - Designated Funds, Lottery Funds, Library Grants, State Aid and ARRA funds