

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
as of April 30, 2014 and 2013

	Current Annual Budget	Actual 04/30/2014	Percent collected/ spent	Actual 04/30/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
Revenues						
Property taxes	\$ 33,300,736	\$ 32,197,557	96.69%	\$ 29,954,219	\$ 2,243,338	7.49%
Fee in lieu of taxes	\$ 5,608,000	\$ 3,528,424	62.92%	\$ 4,442,329	\$ (913,905)	-20.57%
Licenses, fees and permits	\$ 1,766,000	\$ 2,001,766	113.35%	\$ 1,361,411	\$ 640,355	47.04%
Fines, forfeitures and fees	\$ 8,225,932	\$ 6,495,527	78.96%	\$ 5,953,512	\$ 542,015	9.10%
Interest income	\$ 50	\$ 12,446	24892.00%	\$ 28,787	\$ (16,341)	-56.77%
Intergovernmental - federal	\$ 201,924	\$ 204,041	101.05%	\$ 78,266	\$ 125,775	160.70%
Intergovernmental - state and local (see Note D)	\$ 6,919,592	\$ 5,437,389	78.58%	\$ 5,415,671	\$ 21,718	0.40%
Miscellaneous	\$ 423,547	\$ 665,131	157.04%	\$ 494,455	\$ 170,676	34.52%
Fund Balance	\$ 926,451	\$ -	0.00%	\$ -	\$ -	
Fund Balance - Elected Officials	\$ 21,403	\$ -		\$ -	\$ -	
BCWS reimbursement for shared Supervisor Office	\$ 86,812	\$ 99,486	114.60%	\$ 21,830	\$ 77,656	355.73%
BCWS reimbursement for shared Human Resources	\$ 68,640	\$ 17,103	24.92%	\$ 17,103	\$ -	0.00%
Total revenues	\$ 57,549,087	\$ 50,658,870	88.03%	\$ 47,767,583	\$ 2,891,287	6.05%
Expenditures						
County Council						
Personnel	\$ 283,722	\$ 230,103	81.10%	\$ 247,791	\$ (17,688)	-7.14%
Operating	\$ 66,017	\$ 31,218	47.29%	\$ 33,287	\$ (2,069)	-6.21%
County Delegation						
Operating	\$ 27,042	\$ 27,042	100.00%	\$ 26,180	\$ 862	3.29%
Master-in-Equity						
Personnel	\$ 236,292	\$ 189,047	80.01%	\$ 182,678	\$ 6,369	3.49%
Operating	\$ 6,177	\$ 6,517	105.50%	\$ 6,162	\$ 355	5.76%
Solicitor						
Personnel	\$ 1,166,835	\$ 930,451	79.74%	\$ 898,256	\$ 32,195	3.58%
Operating	\$ 116,513	\$ 67,021	57.52%	\$ 69,198	\$ (2,177)	-3.15%
Solicitor PTI (100% paid by program fees)						
Personnel	\$ 205,704	\$ 119,010	57.85%	\$ 104,656	\$ 14,354	13.71%
Operating	\$ -	\$ 5,525		\$ 5,697	\$ (172)	-3.03%

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Solicitor Expungements (100% paid by program fees)						
Personnel	\$ 39,430	\$ 31,865	80.81%	\$ 30,582	\$ 1,283	4.19%
Magistrates						
Personnel	\$ 1,787,824	\$ 1,407,514	78.73%	\$ 1,355,631	\$ 51,883	3.83%
Operating	\$ 184,291	\$ 132,588	71.95%	\$ 136,441	\$ (3,853)	-2.82%
Public Defender						
Operating	\$ 361,968	\$ 288,560	79.72%	\$ 271,890	\$ 16,670	6.13%
County Supervisor						
Personnel	\$ 361,601	\$ 292,003	80.75%	\$ 280,943	\$ 11,060	3.94%
Operating	\$ 34,075	\$ 11,256	33.03%	\$ 12,485	\$ (1,229)	-9.84%
Registration & Elections						
Personnel	\$ 234,270	\$ 188,206	80.34%	\$ 184,493	\$ 3,713	2.01%
Operating	\$ 99,868	\$ 46,645	46.71%	\$ 80,477	\$ (33,832)	-42.04%
Board of Voter Registration						
Operating	\$ 14,380	\$ 10,606	73.76%	\$ 9,514	\$ 1,092	11.48%
Election Expenses (poll workers)						
Personnel	\$ 147,742	\$ 4,437	3.00%	\$ 138,714	\$ (134,277)	-96.80%
Election Expenses Municipalities (100% reimbursed)						
Personnel	\$ -	\$ 1,475		\$ 485	\$ 990	0.00%
Operating	\$ -	\$ 1,807		\$ 182	\$ 1,625	0.00%
Human Resources						
Personnel	\$ 725,177	\$ 527,741	72.77%	\$ 509,707	\$ 18,034	3.54%
Operating	\$ 135,708	\$ 78,554	57.88%	\$ 70,903	\$ 7,651	10.79%
Legal						
Personnel	\$ 258,441	\$ 209,020	80.88%	\$ 200,139	\$ 8,881	4.44%
Operating	\$ 125,148	\$ 143,739	114.86%	\$ 17,735	\$ 126,004	710.48%
Finance						
Personnel	\$ 426,643	\$ 275,607	64.60%	\$ 246,854	\$ 28,753	11.65%
Operating	\$ 218,412	\$ 177,042	81.06%	\$ 183,107	\$ (6,065)	-3.31%

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Real Property Services						
Personnel	\$ 896,803	\$ 663,865	74.03%	\$ 648,689	\$ 15,176	2.34%
Operating	\$ 128,900	\$ 84,578	65.62%	\$ 72,512	\$ 12,066	16.64%
Tax Collector						
Personnel	\$ 190,427	\$ 154,547	81.16%	\$ 94,371	\$ 60,176	63.77%
Operating	\$ 173,963	\$ 79,812	45.88%	\$ 60,392	\$ 19,420	32.16%
Forfeited Land Commission						
Operating		\$ 2,172		\$ -	\$ 2,172	
Planning and Zoning						
Personnel	\$ 345,507	\$ 280,783	81.27%	\$ 266,892	\$ 13,891	5.20%
Operating	\$ 167,955	\$ 103,515	61.63%	\$ 106,852	\$ (3,337)	-3.12%
Procurement						
Personnel	\$ 235,901	\$ 196,110	83.13%	\$ 189,937	\$ 6,173	3.25%
Operating	\$ 22,817	\$ 15,499	67.93%	\$ 17,987	\$ (2,488)	-13.83%
Information Technology (Administrative Services combined)						
Personnel	\$ 1,632,097	\$ 1,261,637	77.30%	\$ 1,188,612	\$ 73,025	6.14%
Operating	\$ 492,010	\$ 268,979	54.67%	\$ 210,589	\$ 58,390	27.73%
Building & Code Enforcement						
Personnel	\$ 904,410	\$ 741,638	82.00%	\$ 711,236	\$ 30,402	4.27%
Operating	\$ 398,600	\$ 320,576	80.43%	\$ 319,691	\$ 885	0.28%
Permitting						
Personnel	\$ 247,246	\$ 203,597	82.35%	\$ 193,048	\$ 10,549	5.46%
Operating	\$ -	\$ -	0.00%	\$ 1,653	\$ (1,653)	-100.00%
Board of Assessment						
Personnel	\$ 12,861	\$ 10,485	81.53%	\$ 9,721	\$ 764	7.86%
Operating	\$ 1,030	\$ 770	74.80%	\$ 770	\$ 0	0.05%
Non Departmental Expenses (see explanation below)						
Personnel	\$ -	\$ (667,057)		\$ (638,514)	\$ (28,543)	
Operating	\$ 25,000	\$ 252,802		\$ -	\$ 252,802	0.00%
Capital	\$ 350,000					

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Print Shop						
Operating	\$ (16,945)	\$ (6,299)	37.17%	\$ (5,084)	\$ (1,215)	23.90%
Facilities and Grounds (Public Buildings)						
Personnel	\$ 1,808,165	\$ 1,320,562	73.03%	\$ 1,271,304	\$ 49,258	3.87%
Operating	\$ 1,212,432	\$ 1,028,148	84.80%	\$ 980,019	\$ 48,129	4.91%
HR Services						
Personnel	\$ 1,580,265	\$ 484,949	30.69%	\$ 484,495	\$ 454	0.09%
Operating	\$ 29,770	\$ 14,781	49.65%	\$ 53,769	\$ (38,988)	-72.51%
Crime stoppers	\$ 2,850	\$ 2,850	100.00%	\$ 2,850	\$ -	0.00%
Fire						
Operating	\$ 247,250	\$ 206,357	83.46%	\$ 255,026	\$ (48,669)	-19.08%
Communications						
Personnel	\$ 1,277,674	\$ 974,619	76.28%	\$ 969,528	\$ 5,091	0.53%
Operating	\$ 24,713	\$ 14,279	57.78%	\$ 16,505	\$ (2,226)	-13.49%
Emergency medical services						
Personnel	\$ 4,407,398	\$ 3,412,985	77.44%	\$ 3,240,050	\$ 172,935	5.34%
Operating	\$ 829,423	\$ 601,547	72.53%	\$ 876,018	\$ (274,471)	-31.33%
Municipal EMS Contracts (FY14 first year)						
Operating	\$ 436,774	\$ 438,173	100.32%	\$ -	\$ 438,173	0.00%
Airport						
Personnel	\$ 96,933	\$ 77,098	79.54%	\$ 76,057	\$ 1,041	1.37%
Operating	\$ 280,170	\$ 161,700	57.71%	\$ 170,127	\$ (8,427)	-4.95%
Roads and Bridges						
Personnel	\$ 3,191,600	\$ 2,526,212	79.15%	\$ 2,348,599	\$ 177,613	7.56%
Operating	\$ 1,423,450	\$ 1,006,069	70.68%	\$ 894,614	\$ 111,455	12.46%
Maintenance Garage						
Personnel	\$ 649,130	\$ 524,649	80.82%	\$ 473,485	\$ 51,164	10.81%
Operating (includes work billed to other depts.)	\$ (61,516)	\$ (57,739)	93.86%	\$ (39,696)	\$ (18,043)	45.45%

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Engineering						
Personnel	\$ 670,258	\$ 539,798	80.54%	\$ 429,947	\$ 109,851	25.55%
Operating	\$ 52,352	\$ 25,375	48.47%	\$ 15,158	\$ 10,217	67.40%
Motorpool						
Operating	\$ 12,812	\$ 5,787	45.17%	\$ 7,301	\$ (1,514)	-20.74%
Berkeley Museum	\$ 47,500	\$ 47,500	100.00%	\$ 47,500	\$ -	0.00%
Health State	\$ 112,670	\$ 94,351	83.74%	\$ 89,833	\$ 4,518	5.03%
Mosquito Abatement						
Personnel	\$ 329,865	\$ 266,554	80.81%	\$ 246,686	\$ 19,868	8.05%
Operating	\$ 567,189	\$ 291,477	51.39%	\$ 355,925	\$ (64,448)	-18.11%
Veterans Services						
Personnel	\$ 143,601	\$ 116,905	81.41%	\$ 115,072	\$ 1,833	1.59%
Operating	\$ 16,470	\$ 14,345	87.10%	\$ 16,187	\$ (1,842)	-11.38%
Social Services						
Operating	\$ 171,924	\$ 134,860	78.44%	\$ 134,676	\$ 184	0.14%
Mental Health						
Operating	\$ 40,000	\$ 30,000	75.00%	\$ 30,000	\$ -	0.00%
Berkeley Citizens						
Operating	\$ 28,500	\$ 28,500	100.00%	\$ 28,500	\$ -	0.00%
Farm & Land						
Operating	\$ 8,650	\$ 4,750	54.91%	\$ 4,750	\$ -	0.00%
Medically Indigent						
Operating	\$ 458,319	\$ 458,324	100.00%	\$ 441,556	\$ 16,768	3.80%
Senior Citizens						
Operating	\$ 158,000	\$ 141,793	89.74%	\$ 141,800	\$ (7)	0.00%

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Berkeley County Rescue Squad	\$ 28,500	\$ 26,125	91.67%	\$ 26,125	\$ -	0.00%
Santee Cooper Country	\$ 4,750	\$ 4,750	100.00%	\$ 4,750	\$ -	0.00%
Regional Development Alliance	\$ 299,250	\$ 224,438	75.00%	\$ 224,438	\$ -	0.00%
BCD Council of Governments	\$ 168,951	\$ 126,713	75.00%	\$ 101,639	\$ 25,074	0.00%
Total expenditures	<u>\$ 34,227,904</u>	<u>\$ 24,722,194</u>	72.23%	<u>\$ 23,288,134</u>	<u>\$ 1,434,060</u>	6.16%
Elected Officials						
Probate (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 441,872	\$ 374,601	84.78%	\$ 355,643	\$ 18,958	5.33%
Operating	\$ 34,240	\$ 25,298	73.88%	\$ 24,559	\$ 739	3.01%
Clerk of Court						
Personnel	\$ 1,296,001	\$ 1,103,176	85.12%	\$ 1,023,578	\$ 79,598	7.78%
Operating	\$ 270,000	\$ 207,687	76.92%	\$ 240,801	\$ (33,114)	-13.75%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -	0.00%	\$ 37,650	\$ (37,650)	
Treasurer						
Personnel	\$ 450,877	\$ 389,306	86.34%	\$ 441,467	\$ (52,161)	-11.82%
Operating	\$ 152,000	\$ 157,256	103.46%	\$ 137,409	\$ 19,847	14.44%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -		\$ -	\$ -	
Auditor						
Personnel	\$ 592,598	\$ 489,308	82.57%	\$ 487,865	\$ 1,443	0.30%
Operating	\$ 57,000	\$ 71,240	124.98%	\$ 51,975	\$ 19,265	37.07%
Register of Deeds						
Personnel	\$ 524,147	\$ 434,699	82.93%	\$ 431,565	\$ 3,134	0.73%
Operating	\$ 140,000	\$ 111,303	79.50%	\$ 116,585	\$ (5,282)	-4.53%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ 9,019		\$ 14,415	\$ (5,396)	

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Coroner						
Personnel	\$ 303,157	\$ 258,978	85.43%	\$ 243,176	\$ 15,802	6.50%
Operating	\$ 95,000	\$ 69,767	73.44%	\$ 62,806	\$ 6,961	11.08%
Capital (funded by Elected Official Fund balance)	\$ 21,403	\$ 26,151			\$ 26,151	
Sheriff (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 9,557,783	\$ 8,112,585	84.88%	\$ 7,889,396	\$ 223,189	2.83%
Operating	\$ 1,800,000	\$ 1,471,824	81.77%	\$ 1,460,819	\$ 11,005	0.75%
Capital	\$ -	\$ 66,817		\$ 282,717	\$ (215,900)	-76.37%
Detention Center (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 3,135,122	\$ 2,637,681	84.13%	\$ 2,284,279	\$ 353,402	15.47%
Operating	\$ 1,300,000	\$ 1,109,667	85.36%	\$ 1,030,525	\$ 79,142	7.68%
Total for elected officials	\$ 20,171,200	\$ 17,126,363	84.91%	\$ 16,617,230	\$ 509,133	3.06%
Total expenditures	\$ 54,399,104	\$ 41,848,557		\$ 39,905,364	\$ 1,943,193	4.87%
Excess (deficiency) of revenues over expenditures	\$ 3,149,983	\$ 8,810,313		\$ 7,862,219	\$ 948,094	12.06%
Other financing sources (uses) (continued)						
Reserve for contingency (see note C)	\$ (412,165)	\$ -	0.00%	\$ -	\$ -	0.00%
Transfer from Economic Development	\$ 436,396	\$ 184,806	42.35%	\$ 273,706	\$ (88,900)	-32.48%
Transfer from National Forest Funds	\$ 350,000	\$ -	0.00%	\$ 350,641	\$ (350,641)	0.00%
Transfer from State Accommodations	\$ 28,250	\$ 25,728	91.07%	\$ -	\$ 25,728	0.00%
Transfer from County Accommodations	\$ 79,000	\$ 47,854	60.57%	\$ 35,788	\$ 12,066	0.00%
Transfer to Emergency Preparedness	\$ (318,964)	\$ (250,009)	78.38%	\$ (230,826)	\$ (19,183)	8.31%
Transfer to Library	\$ (2,843,146)	\$ (2,109,597)	74.20%	\$ (1,995,141)	\$ (114,456)	5.74%
Transfer to GIS	\$ (291,213)	\$ (235,875)	81.00%	\$ (229,550)	\$ (6,325)	2.76%
Transfer to EMS grants	\$ (800)	\$ -		\$ -	\$ -	

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Transfer to Solicitor JAG grant	\$ (12,329)	\$ -		\$ -	\$ -	
Transfer to Solicitor JAG grant	\$ (7,392)	\$ -		\$ -	\$ -	
Transfer to Sheriff SRO	\$ (125,067)	\$ -		\$ -	\$ -	
Transfer to Sheriff SRO	\$ (32,553)	\$ -		\$ -	\$ -	
Total other financing sources (uses)	(3,149,983)	(2,337,093)	74.19%	(1,795,383)	(541,710)	30.17%
Net change in fund balance	-	6,473,220		6,066,836	406,384	

Non Departmental Expenses explanation

The large negative of \$667,057 is an accounting entry and represents the reversal of June 2013 payroll for only the elected official offices. All other county departments with the exception of elected official offices have the reversal recorded in the respective department. This entry will have a corresponding entry made at June 2014 but will be for different amount and based upon current wages and related benefits.

The \$252,802 is made up of 2 figures - the first is the IQM2 program and through 4/30/2014 we have paid \$20,800. The additional \$232,002 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.