

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

	<u>Current Annual Budget</u>	<u>Actual 8/31/14</u>	<u>Percent collected/ spent</u>	<u>Actual 8/31/13</u>	<u>Increase from year</u>	<u>Percent Increase (decrease) from prior fiscal year</u>
Revenues						
Property taxes	\$ 34,781,507	\$ 829,184	2.38%	\$ 1,038,375	\$ (209,191)	-20.15%
Fee in lieu of taxes	6,436,000	28,983	0.45%	-	28,983	0.00%
Licenses, fees and permits	2,614,800	356,699	13.64%	799,893	(443,194)	-55.41%
Fines, forfeitures and fees	8,683,833	982,626	11.32%	1,085,537	(102,911)	-9.48%
Interest income	50	(12)	-24.00%	2,396	(2,408)	-100.50%
Intergovernmental - federal	201,924	-	0.00%	1,936	(1,936)	0.00%
Intergovernmental - state and local	6,912,887	3,270	0.05%	3,245	25	0.77%
Miscellaneous	353,240	66,635	18.86%	111,267	(44,632)	-40.11%
Fund Balance	1,555,350	-	0.00%	-	-	0.00%
Fund Balance - Elected Officials	-	-	-	-	-	0.00%
BCWS reimbursement for shared Supervisor Office	92,134	-	0.00%	-	-	0.00%
BCWS reimbursement for shared Human Resources	68,640	-	0.00%	-	-	0.00%
Total revenues	<u>61,700,365</u>	<u>2,267,385</u>	<u>3.67%</u>	<u>3,042,649</u>	<u>(775,264)</u>	<u>-25.48%</u>
Expenditures						
County Council						
Personnel	341,193	34,290	10.05%	31,800	2,490	7.83%
Operating	55,217	6,406	11.60%	6,378	28	0.44%
County Delegation						
Operating	27,042	6,564	24.27%	6,760	(196)	-2.90%
Master-in-Equity						
Personnel	245,637	28,111	11.44%	27,333	778	2.85%
Operating	8,077	2,760	34.17%	1,938	822	42.41%
Solicitor						
Personnel	1,235,459	138,550	11.21%	125,072	13,478	10.78%
Operating	124,571	17,793	14.28%	15,769	2,024	12.84%
Solicitor PTI (100% paid by program fees)						
Personnel	152,083	17,851	11.74%	16,590	1,261	7.60%
Operating	11,500	658	-	2,363	(1,705)	-72.15%

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Solicitor Expungements (100% paid by program fees)						
Personnel	41,732	4,779	11.45%	4,571	208	4.55%
Magistrates						
Personnel	1,837,117	208,720	11.36%	198,426	10,294	5.19%
Operating	180,081	44,286	24.59%	43,387	899	2.07%
Public Defender						
Operating	393,274	27,189	6.91%	54,378	(27,189)	-50.00%
County Supervisor						
Personnel	372,413	42,742	11.48%	41,649	1,093	2.62%
Operating	30,840	3,294	10.68%	1,226	2,068	168.68%
Registration & Elections						
Personnel	250,511	24,893	9.94%	25,856	(963)	-3.72%
Operating	129,203	33,895	26.23%	31,697	2,198	6.93%
Board of Voter Registration						
Operating	16,060	200	1.25%	250	(50)	-20.00%
Election Expenses (poll workers)						
Personnel	129,770	-	0.00%	-	-	0.00%
Election Expenses Municipalities (100% reimbursed)						
Personnel	-	-		-	-	0.00%
Operating	-	235		56	179	0.00%
Human Resources						
Personnel	749,172	86,234	11.51%	74,653	11,581	15.51%
Operating	99,022	15,628	15.78%	5,069	10,559	208.31%
Legal						
Personnel	266,645	30,671	11.50%	29,642	1,029	3.47%
Operating	40,953	16,379	39.99%	6,747	9,632	142.76%

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Finance						
Personnel	397,239	39,304	9.89%	36,429	2,875	7.89%
Operating	225,472	67,763	30.05%	70,355	(2,592)	-3.68%
Real Property Services						
Personnel	941,862	99,657	10.58%	95,552	4,105	4.30%
Operating	119,285	48,082	40.31%	43,065	5,017	11.65%
Tax Collector						
Personnel	257,216	30,538	11.87%	22,058	8,480	38.44%
Operating	183,545	7,025	3.83%	4,041	2,984	73.84%
Forfeited Land Commission						
Operating		-		-	-	0.00%
Planning and Zoning						
Personnel	430,760	41,777	9.70%	39,211	2,566	6.54%
Operating	130,710	20,861	15.96%	57,348	(36,487)	-63.62%
Capital Outlay		-			-	
Procurement						
Personnel	255,656	28,813	11.27%	27,895	918	3.29%
Operating	21,625	3,843	17.77%	6,825	(2,982)	-43.69%
Information Technology						
Personnel	1,765,551	184,490	10.45%	178,297	6,193	3.47%
Operating	489,629	113,036	23.09%	80,419	32,617	40.56%
Building & Code Enforcement						
Personnel	939,471	105,081	11.19%	105,493	(412)	-0.39%
Operating	398,280	81,275	20.41%	80,019	1,256	1.57%
Permitting						
Personnel	257,887	29,760	11.54%	28,731	1,029	3.58%
Operating	-	-	0.00%	-	-	0.00%

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Board of Assessment						
Personnel	12,893	1,427	11.07%	1,423	4	0.28%
Operating	1,030	86	8.35%	86	-	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	-	(728,003)		(667,057)	(60,946)	9.14%
Operating	24,960	24,960		4,160	20,800	0.00%
Capital	-	-		-	-	0.00%
Print Shop						
Operating	2,070	3,885	187.68%	2,941	944	32.10%
Facilities and Grounds (Public Buildings)						
Personnel	1,923,123	191,657	9.97%	188,066	3,591	1.91%
Operating	1,227,844	264,401	21.53%	233,487	30,914	13.24%
HR Services						
Personnel	699,178	105,739	15.12%	76,910	28,829	37.48%
Operating	46,826	448	0.96%	1,039	(591)	0.00%
Crime stoppers	2,850	2,850	100.00%	-	2,850	0.00%
Fire						
Operating	245,897	58,984	23.99%	58,157	827	1.42%
Communications						
Personnel	1,326,527	150,394	11.34%	135,610	14,784	10.90%
Operating	24,065	2,877	11.96%	1,145	1,732	151.27%
Emergency medical services						
Personnel	4,431,455	500,445	11.29%	498,634	1,811	0.36%
Operating	809,809	103,339	12.76%	108,279	(4,940)	-4.56%
Capital Outlay	134,000	-		-	-	0.00%
Operating transfers out	-	-		-	-	0.00%
Municipal EMS Contracts (FY14 first year)						
Operating	438,782	107,226	24.44%	4,067	103,159	0.00%

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Airport						
Personnel	96,416	11,131	11.54%	10,831	300	2.77%
Operating	259,916	6,926	2.66%	5,223	1,703	32.61%
Roads and Bridges						
Personnel	3,378,201	366,651	10.85%	357,394	9,257	2.59%
Operating	1,364,366	166,672	12.22%	149,641	17,031	11.38%
Maintenance Garage						
Personnel	679,310	73,171	10.77%	74,831	(1,660)	-2.22%
Operating (includes work billed to other depts.)	(35,320)	(17,963)	50.86%	(16,975)	(988)	5.82%
Capital Outlay	-	-				
Engineering						
Personnel	722,811	116,388	16.10%	36,344	80,044	220.24%
Operating	23,892	9,160	38.34%	4,939	4,221	85.46%
Motorpool						
Operating	11,075	657	5.93%	342	315	92.11%
Berkeley Museum	47,500	11,875	25.00%	11,875	-	0.00%
Health State	112,670	16,569	14.71%	15,370	1,199	7.80%
Mosquito Abatement						
Personnel	390,627	38,283	9.80%	46,842	(8,559)	-18.27%
Operating	561,818	64,094	11.41%	127,429	(63,335)	-49.70%
Capital Outlay	-	-				
Veterans Services						
Personnel	152,562	17,136	11.23%	16,552	584	3.53%
Operating	17,278	2,190	12.68%	3,137	(947)	-30.19%
Social Services						
Operating	171,924	24,185	14.07%	26,166	(1,981)	-7.57%

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Mental Health Operating	40,000	-	0.00%	-	-	0.00%
Berkeley Citizens Operating	28,500	7,125	25.00%	7,125	-	0.00%
Farm & Land Operating	8,650	8,650	100.00%	-	8,650	0.00%
Medically Indigent Operating	429,272	104,572	24.36%	114,585	(10,013)	-8.74%
Senior Citizens Operating	158,000	35,110	22.22%	34,430	680	1.98%
Berkeley County Rescue Squad	28,500	7,125	25.00%	7,125	-	0.00%
Santee Cooper Country	4,750	4,750	100.00%	-	4,750	0.00%
Regional Development Alliance	257,873	64,468	25.00%	74,812	(10,344)	0.00%
BCD Council of Governments	168,951	-	0.00%	-	-	0.00%
Total expenditures	<u>33,982,611</u>	<u>3,623,073</u>	10.66%	<u>3,382,313</u>	<u>240,760</u>	7.12%
Elected Officials						
Probate						
Personnel	464,966	71,261	15.33%	66,883	4,378	6.55%
Operating	36,917	4,339	11.75%	4,532	(193)	-4.26%
Clerk of Court						
Personnel	1,444,167	201,194	13.93%	194,960	6,234	3.20%
Operating	291,820	54,574	18.70%	50,630	3,944	7.79%
Other - (funded by Elected Official Fund Balance)	-	-	0.00%	-	-	0.00%

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Treasurer						
Personnel	470,745	72,029	15.30%	72,470	(441)	-0.61%
Operating	178,145	32,467	18.23%	23,726	8,741	36.84%
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Auditor						
Personnel	607,095	94,695	15.60%	89,625	5,070	5.66%
Operating	103,100	23,559	22.85%	25,936	(2,377)	-9.16%
Register of Deeds						
Personnel	575,801	82,953	14.41%	80,856	2,097	2.59%
Operating	140,887	18,973	13.47%	6,011	12,962	215.64%
Other - (funded by Elected Official Fund Balance)	-	100		145	(45)	-31.03%
Coroner						
Personnel	318,131	48,606	15.28%	46,899	1,707	3.64%
Operating	98,850	7,072	7.15%	5,992	1,080	18.02%
Capital (funded by Elected Official Fund balance)	-	-		-	-	
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Sheriff						
Personnel	9,903,902	1,500,927	15.15%	1,433,405	67,522	4.71%
Operating	1,863,895	269,691	14.47%	262,145	7,546	2.88%
Capital	571,000	-		53,402	(53,402)	0.00%
Operating transfers out	-	-		-	-	0.00%
Detention Center						
Personnel	4,760,414	469,658	9.87%	547,483	(77,825)	-14.22%
Operating	1,565,876	200,359	12.80%	214,306	(13,947)	-6.51%
Total for elected officials	<u>23,395,711</u>	<u>3,152,457</u>	13.47%	<u>3,179,406</u>	<u>(26,949)</u>	-0.85%
Total expenditures	<u>57,378,322</u>	<u>6,775,530</u>		<u>6,561,719</u>	<u>213,811</u>	3.26%

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Excess (deficiency) of revenues over expenditures	4,322,043	(4,508,145)		(3,519,070)	(989,075)	28.11%
Other financing sources (uses) (continued)						
Reserve for contingency	(29,000)	-	0.00%	-	-	0.00%
Transfer from Economic Development	398,705	-	0.00%	-	-	0.00%
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	0.00%
Transfer from CI fund for Sheriff vehicle	-	-	0.00%	-	-	0.00%
Transfer to Emergency Preparedness	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Transfer to Library	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Transfer to GIS	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Transfer to Trident Nursing Center	(375,000)	-	0.00%	-	-	0.00%
Transfer to Cypress Gardens	(801,339)	-	-	-	-	0.00%
Transfer to EMS grants	-	-	#DIV/0!	-	-	0.00%
Transfer to Victims Witness	#REF!	#REF!		#REF!	#REF!	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)	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>
Net change in fund balance	\$ #REF!	\$ #REF!		\$ #REF!	\$ #REF!	

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.