

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
as of February 28, 2014 and 2013

	Current Annual Budget	Actual 2/28/14	Percent collected/ spent	Actual 2/28/13	Increase (decrease) prior fiscal	Percent Increase (decrease) from prior fiscal year
Revenues						
Property taxes	\$ 33,300,736	\$ 29,918,731	89.84%	\$ 27,914,480	\$ 2,004,251	7.18%
Fee in lieu of taxes	\$ 5,608,000	\$ 3,528,424	62.92%	\$ 4,576,840	\$ (1,048,416)	-22.91%
Licenses, fees and permits	\$ 1,766,000	\$ 1,633,807	92.51%	\$ 853,877	\$ 779,930	91.34%
Fines, forfeitures and fees	\$ 8,225,932	\$ 4,989,479	60.66%	\$ 4,481,411	\$ 508,068	11.34%
Interest income	\$ 50	\$ 10,673	21346.00%	\$ 27,467	\$ (16,794)	-61.14%
Intergovernmental - federal	\$ 201,924	\$ 111,986	55.46%	\$ 21,539	\$ 90,447	419.93%
Intergovernmental - state and local (see Note D)	\$ 6,919,592	\$ 3,819,379	55.20%	\$ 3,945,943	\$ (126,564)	-3.21%
Miscellaneous	\$ 423,547	\$ 542,511	128.09%	\$ 328,188	\$ 214,323	65.31%
Fund Balance	\$ 926,451	\$ -	0.00%	\$ -	\$ -	
Fund Balance - Elected Officials	\$ 21,403	\$ -		\$ -	\$ -	
BCWS reimbursement for shared Supervisor Office	\$ 86,812	\$ 21,703	25.00%	\$ 21,830	\$ (127)	-0.58%
BCWS reimbursement for shared Human Resources	\$ 68,640	\$ 17,103	24.92%	\$ 17,103	\$ -	0.00%
Total revenues	\$ 57,549,087	\$ 44,593,797	77.49%	\$ 42,188,677	\$ 2,405,120	5.70%
Expenditures						
County Council						
Personnel	\$ 283,722	\$ 173,579	61.18%	\$ 203,271	\$ (29,692)	-14.61%
Operating	\$ 66,017	\$ 30,054	45.52%	\$ 29,581	\$ 473	1.60%
County Delegation						
Operating	\$ 27,042	\$ 20,282	75.00%	\$ 19,419	\$ 863	4.44%
Master-in-Equity						
Personnel	\$ 236,292	\$ 143,442	60.71%	\$ 145,678	\$ (2,236)	-1.53%
Operating	\$ 6,177	\$ 5,999	97.12%	\$ 5,607	\$ 392	6.99%
Solicitor						
Personnel	\$ 1,166,835	\$ 709,111	60.77%	\$ 718,492	\$ (9,381)	-1.31%
Operating	\$ 116,513	\$ 47,327	40.62%	\$ 56,595	\$ (9,268)	-16.38%
Solicitor PTI (100% paid by program fees)						
Personnel	\$ 205,704	\$ 89,878	43.69%	\$ 83,531	\$ 6,347	7.60%
Operating	\$ -	\$ 4,838		\$ 4,560	\$ 278	6.10%
Solicitor Expungements (100% paid by program fees)						
Personnel	\$ 39,430	\$ 24,283	61.59%	\$ 24,464	\$ (181)	-0.74%

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Magistrates						
Personnel	\$ 1,787,824	\$ 1,069,965	59.85%	\$ 1,090,369	\$ (20,404)	-1.87%
Operating	\$ 184,291	\$ 109,573	59.46%	\$ 109,597	\$ (24)	-0.02%
Public Defender						
Operating	\$ 361,968	\$ 226,350	62.53%	\$ 217,512	\$ 8,838	4.06%
County Supervisor						
Personnel	\$ 361,601	\$ 221,190	61.17%	\$ 224,370	\$ (3,180)	-1.42%
Operating	\$ 34,075	\$ 8,999	26.41%	\$ 10,108	\$ (1,109)	-10.97%
Registration & Elections						
Personnel	\$ 234,270	\$ 140,725	60.07%	\$ 147,749	\$ (7,024)	-4.75%
Operating	\$ 99,868	\$ 39,799	39.85%	\$ 66,485	\$ (26,686)	-40.14%
Board of Voter Registration						
Operating	\$ 14,380	\$ 6,890	47.91%	\$ 6,717	\$ 173	2.58%
Election Expenses (poll workers)						
Personnel	\$ 147,742	\$ 5	0.00%	\$ 74,303	\$ (74,298)	-99.99%
Election Expenses Municipalities (100% reimbursed)						
Personnel	\$ -	\$ 1,475		\$ 485	\$ 990	0.00%
Operating	\$ -	\$ 245		\$ 182	\$ 63	0.00%
Human Resources						
Personnel	\$ 725,177	\$ 398,095	54.90%	\$ 420,130	\$ (22,035)	-5.24%
Operating	\$ 135,708	\$ 58,420	43.05%	\$ 48,725	\$ 9,695	19.90%
Legal						
Personnel	\$ 258,441	\$ 158,280	61.24%	\$ 159,705	\$ (1,425)	-0.89%
Operating	\$ 125,148	\$ 126,353	100.96%	\$ 15,671	\$ 110,682	706.29%
Finance						
Personnel	\$ 426,643	\$ 211,501	49.57%	\$ 203,968	\$ 7,533	3.69%
Operating	\$ 218,412	\$ 151,113	69.19%	\$ 144,738	\$ 6,375	4.40%

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Real Property Services						
Personnel	\$ 896,803	\$ 502,242	56.00%	\$ 523,347	\$ (21,105)	-4.03%
Operating	\$ 128,900	\$ 75,593	58.64%	\$ 57,340	\$ 18,253	31.83%
Tax Collector						
Personnel	\$ 190,427	\$ 117,253	61.57%	\$ 75,446	\$ 41,807	55.41%
Operating	\$ 173,963	\$ 41,978	24.13%	\$ 53,718	\$ (11,740)	-21.85%
Planning and Zoning						
Personnel	\$ 345,507	\$ 212,479	61.50%	\$ 213,904	\$ (1,425)	-0.67%
Operating	\$ 167,955	\$ 91,591	54.53%	\$ 74,377	\$ 17,214	23.14%
Procurement						
Personnel	\$ 235,901	\$ 148,675	63.02%	\$ 152,165	\$ (3,490)	-2.29%
Operating	\$ 22,817	\$ 14,615	64.05%	\$ 15,433	\$ (818)	-5.30%
Information Technology (Administrative Services combined)						
Personnel	\$ 1,632,097	\$ 958,351	58.72%	\$ 950,071	\$ 8,280	0.87%
Operating	\$ 492,010	\$ 191,084	38.84%	\$ 177,210	\$ 13,874	7.83%
Building & Code Enforcement						
Personnel	\$ 904,410	\$ 564,706	62.44%	\$ 570,968	\$ (6,262)	-1.10%
Operating	\$ 398,600	\$ 252,222	63.28%	\$ 250,794	\$ 1,428	0.57%
Permitting						
Personnel	\$ 247,246	\$ 155,469	62.88%	\$ 154,604	\$ 865	0.56%
Operating	\$ -	\$ -	0.00%	\$ 1,486	\$ (1,486)	-100.00%
Board of Assessment						
Personnel	\$ 12,861	\$ 7,589	59.01%	\$ 7,224	\$ 365	5.05%
Operating	\$ 1,030	\$ 599	58.16%	\$ 599	\$ -	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	\$ -	\$ (667,059)		\$ (638,514)	\$ -	
Operating	\$ 375,000	\$ 238,521		\$ -	\$ 238,521	0.00%
Print Shop						
Operating	\$ (16,945)	\$ 410	-2.42%	\$ (5,254)	\$ 5,664	-107.80%

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Facilities and Grounds (Public Buildings)						
Personnel	\$ 1,808,165	\$ 1,011,988	55.97%	\$ 1,012,296	\$ (308)	-0.03%
Operating	\$ 1,212,432	\$ 719,047	59.31%	\$ 690,036	\$ 29,011	4.20%
HR Services						
Personnel	\$ 1,580,265	\$ 358,496	22.69%	\$ 418,462	\$ (59,966)	-14.33%
Operating	\$ 29,770	\$ 10,811	36.32%	\$ 53,721	\$ (42,910)	-79.88%
Crime stoppers	\$ 2,850	\$ 2,850	100.00%	\$ 2,850	\$ -	0.00%
Fire						
Operating	\$ 247,250	\$ 194,045	78.48%	\$ 242,337	\$ 220,963	91.18%
Communications						
Personnel	\$ 1,277,674	\$ 746,509	58.43%	\$ 781,964	\$ (35,455)	-4.53%
Operating	\$ 24,713	\$ 12,000	48.56%	\$ 11,514	\$ 486	4.22%
Emergency medical services						
Personnel	\$ 4,407,398	\$ 2,603,913	59.08%	\$ 2,612,792	\$ (8,879)	-0.34%
Operating	\$ 829,423	\$ 449,490	54.19%	\$ 726,181	\$ (276,691)	-38.10%
Municipal EMS Contracts (FY14 first year)						
Operating	\$ 436,774	\$ 330,235	75.61%	\$ -	\$ 330,235	0.00%
Airport						
Personnel	\$ 96,933	\$ 58,080	59.92%	\$ 60,339	\$ (2,259)	-3.74%
Operating	\$ 280,170	\$ 155,310	55.43%	\$ 134,805	\$ 20,505	15.21%
Roads and Bridges						
Personnel	\$ 3,191,600	\$ 1,885,029	59.06%	\$ 1,861,165	\$ 23,864	1.28%
Operating	\$ 1,423,450	\$ 752,607	52.87%	\$ 630,995	\$ 121,612	19.27%
Maintenance Garage						
Personnel	\$ 649,130	\$ 397,104	61.17%	\$ 375,674	\$ 21,430	5.70%
Operating (includes work billed to other depts.)	\$ (61,516)	\$ (46,088)	74.92%	\$ (49,264)	\$ 3,176	-6.45%

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Engineering						
Personnel	\$ 670,258	\$ 350,188	52.25%	\$ 353,058	\$ (2,870)	-0.81%
Operating	\$ 52,352	\$ 14,724	28.13%	\$ 9,611	\$ 5,113	53.20%
Debt Service	\$ -	\$ -		\$ -	\$ -	0.00%
Motorpool						
Operating	\$ 12,812	\$ 2,171	16.95%	\$ 3,610	\$ (1,439)	-39.86%
Berkeley Museum	\$ 47,500	\$ 35,625	75.00%	\$ 35,625	\$ -	0.00%
Health State	\$ 112,670	\$ 69,795	61.95%	\$ 64,252	\$ 5,543	8.63%
Mosquito Abatement						
Personnel	\$ 329,865	\$ 204,870	62.11%	\$ 197,229	\$ 7,641	3.87%
Operating	\$ 567,189	\$ 258,153	45.51%	\$ 329,957	\$ (71,804)	-21.76%
Debt Service	\$ -	\$ -		\$ -	\$ -	0.00%
Veterans Services						
Personnel	\$ 143,601	\$ 88,377	61.54%	\$ 92,446	\$ (4,069)	-4.40%
Operating	\$ 16,470	\$ 10,953	66.50%	\$ 11,740	\$ (787)	-6.70%
Social Services						
Operating	\$ 171,924	\$ 109,654	63.78%	\$ 105,038	\$ 4,616	4.39%
Mental Health						
Operating	\$ 40,000	\$ 20,000	50.00%	\$ 20,000	\$ -	0.00%
Berkeley Citizens						
Operating	\$ 28,500	\$ 21,375	75.00%	\$ 14,250	\$ 7,125	0.00%
Farm & Land						
Operating	\$ 8,650	\$ 4,750	54.91%	\$ 4,750	\$ -	0.00%
Medically Indigent						
Operating	\$ 458,319	\$ 343,745	75.00%	\$ 331,167	\$ 12,578	3.80%
Senior Citizens						
Operating	\$ 158,000	\$ 106,683	67.52%	\$ 74,064	\$ 32,619	44.04%

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Berkeley County Rescue Squad Operating	\$ 28,500	\$ 21,375	75.00%	\$ 21,375	\$ -	0.00%
Santee Cooper Country	\$ 4,750	\$ 4,750	100.00%	\$ 4,750	\$ -	0.00%
Regional Development Alliance	\$ 299,250	\$ 149,625	50.00%	\$ 149,625	\$ -	0.00%
BCD Council of Governments	\$ 168,951	\$ 126,713	75.00%	\$ 101,639	\$ 25,074	0.00%
Total expenditures	\$ 34,227,904	\$ 18,669,041	54.54%	\$ 18,356,983	\$ 609,858	3.32%
Elected Officials						
Probate (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 441,872	\$ 287,933	65.16%	\$ 293,744	\$ (5,811)	-1.98%
Operating	\$ 34,240	\$ 20,739	60.57%	\$ 19,062	\$ 1,677	8.80%
Clerk of Court						
Personnel	\$ 1,296,001	\$ 847,578	65.40%	\$ 827,766	\$ 19,812	2.39%
Operating	\$ 270,000	\$ 174,066	64.47%	\$ 194,797	\$ (20,731)	-10.64%
Use of carryover funds	\$ -	\$ -	0.00%	\$ 37,650	\$ (37,650)	
Treasurer						
Personnel	\$ 450,877	\$ 301,626	66.90%	\$ 358,489	\$ (56,863)	-15.86%
Operating	\$ 152,000	\$ 135,000	88.82%	\$ 117,561	\$ 17,439	14.83%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -		\$ -	\$ -	
Auditor						
Personnel	\$ 592,598	\$ 376,011	63.45%	\$ 395,157	\$ (19,146)	-4.85%
Operating	\$ 57,000	\$ 66,280	116.28%	\$ 46,310	\$ 19,970	43.12%

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Register of Deeds						
Personnel	\$ 524,147	\$ 334,330	63.79%	\$ 349,992	\$ (15,662)	-4.47%
Operating	\$ 140,000	\$ 89,630	64.02%	\$ 89,846	\$ (216)	-0.24%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ 5,387		\$ 11,845	\$ (6,458)	
Coroner						
Personnel	\$ 303,157	\$ 199,499	65.81%	\$ 196,755	\$ 2,744	1.39%
Operating	\$ 95,000	\$ 55,939	58.88%	\$ 50,414	\$ 5,525	10.96%
Capital (funded by Elected Official Fund balance)	\$ 21,403	\$ 2,379			\$ 2,379	
Sheriff (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 9,557,783	\$ 6,208,320	64.96%	\$ 6,369,038	\$ (160,718)	-2.52%
Operating	\$ 1,800,000	\$ 1,039,881	57.77%	\$ 1,029,603	\$ 10,278	1.00%
Capital	\$ -	\$ 66,817		\$ 282,717	\$ (215,900)	-76.37%
Detention Center (did not sign contract for 2013-20154 fiscal year)						
Personnel	\$ 3,135,122	\$ 2,052,557	65.47%	\$ 1,791,351	\$ 261,206	14.58%
Operating	\$ 1,300,000	\$ 835,857	64.30%	\$ 818,347	\$ 17,510	2.14%
Total for elected officials	\$ 20,171,200	\$ 13,099,829	64.94%	\$ 13,280,444	\$ (180,615)	-1.36%
Total expenditures	\$ 54,399,104	\$ 31,768,870		\$ 31,637,427	\$ 131,443	0.42%
Excess (deficiency) of revenues over expenditures	\$ 3,149,983	\$ 12,824,927		\$ 10,551,250	\$ 2,273,677	21.55%
Other financing sources (uses) (continued)						
Reserve for contingency (see note C)	\$ (412,165)	\$ -	0.00%	\$ -	\$ -	0.00%
Transfer from Economic Development	\$ 436,396	\$ 177,696	40.72%	\$ 176,451	\$ 1,245	0.71%
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	\$ 24,387	30.87%	\$ 35,788	\$ (11,401)	0.00%
Transfer to Emergency Preparedness	\$ (318,964)	\$ (177,712)	55.72%	\$ (171,390)	\$ (6,322)	3.69%
Transfer to Library	\$ (2,843,146)	\$ (1,614,060)	56.77%	\$ (1,614,967)	\$ 907	-0.06%
Transfer to GIS	\$ (291,213)	\$ (182,319)	62.61%	\$ (186,898)	\$ 4,579	-2.45%

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Transfer to EMS grants	\$ -	\$ -		\$ -	\$ -	
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)	\$ -		\$ -	\$ -	
Transfer to EMS grant	\$ (800)	\$ -		\$ -	\$ -	
Total other financing sources (uses)	(3,149,983)	(1,746,280)	55.44%	(1,410,376)	(335,904)	23.82%
Net change in fund balance	-	11,078,648		9,140,874	1,937,774	

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 \$238,521 is made up of 2 figures - the first is the IQM2 program and through 2/28/2014 we have paid \$16,640. The additional \$221,881 is the firm hired by County Council, Tax Management Associates, to audit the 4% assessed properties and is offset by property taxes.