

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

	<b>Current Annual Budget</b>	<b>Actual 1/31/14</b>	<b>Percent collected/ spent</b>	<b>Actual 01/31/13</b>	<b>Increase (decrease) prior fiscal</b>	<b>Percent Increase (decrease) from prior fiscal year</b>
<b>Revenues</b>						
Property taxes	\$ 33,300,736	\$ 29,041,790	87.21%	\$ 27,553,538	\$ 1,488,252	5.40%
Fee in lieu of taxes	\$ 5,608,000	\$ 108,231	1.93%	\$ 167,958	\$ (59,727)	-35.56%
Licenses, fees and permits	\$ 1,766,000	\$ 1,509,371	85.47%	\$ 774,303	\$ 735,068	94.93%
Fines, forfeitures and fees	\$ 8,225,932	\$ 4,245,810	51.61%	\$ 3,998,822	\$ 246,988	6.18%
Interest income	\$ 50	\$ 10,167	20334.00%	\$ 25,747	\$ (15,580)	-60.51%
Intergovernmental - federal	\$ 201,924	\$ 33,651	16.67%	\$ 19,691	\$ 13,960	70.90%
Intergovernmental - state and local (see Note D)	\$ 6,919,592	\$ 3,801,713	54.94%	\$ 3,823,509	\$ (21,796)	-0.57%
Miscellaneous	\$ 410,400	\$ 493,299	120.20%	\$ 299,713	\$ 193,586	64.59%
Fund Balance	\$ 585,095	\$ -	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%
<b>Total revenues</b>	<b>\$ 57,194,584</b>	<b>\$ 39,282,838</b>	<b>68.68%</b>	<b>\$ 36,702,214</b>	<b>\$ 2,580,624</b>	<b>7.03%</b>
<b>Expenditures</b>						
County Council						
Personnel	\$ 283,722	\$ 150,857	53.17%	\$ 177,581	\$ (26,724)	-15.05%
Operating	\$ 66,017	\$ 23,677	35.87%	\$ 28,313	\$ (4,636)	-16.37%
County Delegation						
Operating	\$ 27,042	\$ 20,282	75.00%	\$ 19,419	\$ 863	4.44%
Master-in-Equity						
Personnel	\$ 236,292	\$ 124,937	52.87%	\$ 127,456	\$ (2,518)	-1.98%
Operating	\$ 6,177	\$ 5,154	83.44%	\$ 5,162	\$ (8)	-0.16%
Solicitor						
Personnel	\$ 1,175,673	\$ 617,351	52.51%	\$ 629,526	\$ (12,175)	-1.93%
Operating	\$ 89,675	\$ 40,222	44.85%	\$ 53,173	\$ (12,951)	-24.36%
Solicitor PTI (100% paid by program fees)						
Personnel	\$ 205,704	\$ 78,076	37.96%	\$ 73,270	\$ 4,805	6.56%
Operating	\$ -	\$ 4,621		\$ 3,603	\$ 1,018	28.24%
Solicitor Expungements (100% paid by program fees)						
Personnel	\$ 39,430	\$ 21,103	53.52%	\$ 21,417	\$ (314)	-1.46%

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Magistrates						
Personnel	\$ 1,787,824	\$ 929,278	51.98%	\$ 955,878	\$ (26,600)	-2.78%
Operating	\$ 184,291	\$ 91,352	49.57%	\$ 96,864	\$ (5,512)	-5.69%
Public Defender						
Operating	\$ 326,268	\$ 190,323	58.33%	\$ 190,323	\$ -	0.00%
County Supervisor						
Personnel	\$ 361,601	\$ 192,872	53.34%	\$ 196,603	\$ (3,731)	-1.90%
Operating	\$ 34,075	\$ 8,081	23.71%	\$ 9,687	\$ (1,607)	-16.59%
Registration & Elections						
Personnel	\$ 234,270	\$ 122,200	52.16%	\$ 129,678	\$ (7,478)	-5.77%
Operating	\$ 99,868	\$ 37,403	37.45%	\$ 63,862	\$ (26,460)	-41.43%
Board of Voter Registration						
Operating	\$ 14,380	\$ 6,890	47.91%	\$ 5,756	\$ 1,134	19.71%
Election Expenses (poll workers)						
Personnel	\$ 147,742	\$ 5	0.00%	\$ 74,788	\$ (74,783)	-99.99%
Election Expenses Municipalities (100% reimbursed)						
Personnel	\$ -	\$ 1,475		\$ -	\$ 1,475	0.00%
Operating	\$ -	\$ 245		\$ -	\$ 245	0.00%
Human Resources						
Personnel	\$ 725,177	\$ 345,929	47.70%	\$ 371,543	\$ (25,614)	-6.89%
Operating	\$ 135,708	\$ 45,254	33.35%	\$ 46,441	\$ (1,187)	-2.56%
Legal						
Personnel	\$ 258,441	\$ 137,955	53.38%	\$ 140,270	\$ (2,315)	-1.65%
Operating	\$ 125,148	\$ 115,117	91.98%	\$ 14,735	\$ 100,382	681.25%
Finance						
Personnel	\$ 426,643	\$ 179,404	42.05%	\$ 173,679	\$ 5,725	3.30%
Operating	\$ 218,412	\$ 164,250	75.20%	\$ 129,203	\$ 35,047	27.13%
Real Property Services						

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Personnel	\$ 896,803	\$ 437,500	48.78%	\$ 458,388	\$ (20,888)	-4.56%
Operating	\$ 128,900	\$ 72,441	56.20%	\$ 54,440	\$ 18,001	33.07%
Tax Collector						
Personnel	\$ 190,427	\$ 102,114	53.62%	\$ 66,252	\$ 35,862	54.13%
Operating	\$ 172,222	\$ 42,147	24.47%	\$ 52,918	\$ (10,771)	-20.35%
Planning and Zoning						
Personnel	\$ 345,507	\$ 184,772	53.48%	\$ 187,764	\$ (2,992)	-1.59%
Operating	\$ 167,955	\$ 84,996	50.61%	\$ 68,097	\$ 16,899	24.82%
Procurement						
Personnel	\$ 235,901	\$ 129,536	54.91%	\$ 133,567	\$ (4,031)	-3.02%
Operating	\$ 22,817	\$ 13,793	60.45%	\$ 13,708	\$ 85	0.62%
Information Technology (Administrative Services combined)						
Personnel	\$ 1,632,097	\$ 834,636	51.14%	\$ 829,638	\$ 4,998	0.60%
Operating	\$ 492,010	\$ 157,629	32.04%	\$ 154,908	\$ 2,721	1.76%
Building & Code Enforcement						
Personnel	\$ 904,410	\$ 491,682	54.36%	\$ 504,253	\$ (12,571)	-2.49%
Operating	\$ 398,600	\$ 201,862	50.64%	\$ 222,040	\$ (20,178)	-9.09%
Permitting						
Personnel	\$ 247,246	\$ 135,688	54.88%	\$ 135,488	\$ 200	0.15%
Operating	\$ -	\$ -	0.00%	\$ 242	\$ (242)	-100.00%
Board of Assessment						
Personnel	\$ 12,861	\$ 6,640	51.63%	\$ 6,276	\$ 364	5.81%
Operating	\$ 1,030	\$ 514	49.90%	\$ 514	\$ -	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	\$ -	\$ (667,057)		\$ (638,514)	\$ -	
Operating	\$ 25,000	\$ 236,441		\$ -	\$ 236,441	0.00%
Print Shop						
Operating	\$ (16,945)	\$ 449	-2.65%	\$ (1,364)	\$ 1,813	-132.90%
Facilities and Grounds (Public Buildings)						

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Personnel	\$ 1,808,165	\$ 883,097	48.84%	\$ 886,023	\$ (2,927)	-0.33%
Operating	\$ 1,212,432	\$ 644,890	53.19%	\$ 636,208	\$ 8,682	1.36%
HR Services						
Personnel	\$ 1,580,265	\$ 323,205	20.45%	\$ 381,026	\$ (57,821)	-15.18%
Operating	\$ 29,770	\$ 5,715	19.20%	\$ 49,553	\$ (43,838)	-88.47%
Crime stoppers	\$ 2,850	\$ 2,850	100.00%	\$ 2,850	\$ -	0.00%
Fire						
Operating	\$ 247,250	\$ 175,724	71.07%	\$ 232,535	\$ 220,963	95.02%
Communications						
Personnel	\$ 1,277,674	\$ 650,305	50.90%	\$ 684,899	\$ (34,594)	-5.05%
Operating	\$ 24,713	\$ 9,705	39.27%	\$ 10,963	\$ (1,258)	-11.47%
Emergency medical services						
Personnel	\$ 4,407,398	\$ 2,270,065	51.51%	\$ 2,295,154	\$ (25,090)	-1.09%
Operating	\$ 830,223	\$ 375,183	45.19%	\$ 518,917	\$ (143,734)	-27.70%
Municipal EMS Contracts (FY14 first year)						
Operating	\$ 436,774	\$ 326,644	74.79%	\$ -	\$ 326,644	0.00%
Airport						
Personnel	\$ 96,933	\$ 50,702	52.31%	\$ 53,178	\$ (2,476)	-4.66%
Operating	\$ 280,170	\$ 91,474	32.65%	\$ 129,945	\$ (38,471)	-29.61%
Roads and Bridges						
Personnel	\$ 3,191,600	\$ 1,637,757	51.31%	\$ 1,629,812	\$ 7,944	0.49%
Operating	\$ 1,423,450	\$ 661,759	46.49%	\$ 548,572	\$ 113,187	20.63%
Maintenance Garage						
Personnel	\$ 649,130	\$ 345,451	53.22%	\$ 329,321	\$ 16,131	4.90%
Operating (includes work billed to other depts.)	\$ (65,458)	\$ (38,149)	58.28%	\$ (43,821)	\$ 5,672	-12.94%
Engineering						
Personnel	\$ 670,258	\$ 274,262	40.92%	\$ 309,674	\$ (35,412)	-11.44%
Operating	\$ 52,352	\$ 8,528	16.29%	\$ 10,927	\$ (2,399)	-21.95%
Debt Service	\$ -	\$ -		\$ -	\$ -	0.00%

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Motorpool Operating	\$ 12,812	\$ 1,644	12.83%	\$ 2,954	\$ (1,310)	-44.34%
Berkeley Museum	\$ 47,500	\$ 35,625	75.00%	\$ 35,625	\$ -	0.00%
Health State	\$ 112,670	\$ 56,285	49.96%	\$ 58,437	\$ (2,152)	-3.68%
Mosquito Abatement Personnel	\$ 329,865	\$ 180,433	54.70%	\$ 173,446	\$ 6,987	4.03%
Operating	\$ 554,042	\$ 255,298	46.08%	\$ 326,926	\$ (71,628)	-21.91%
Debt Service	\$ -	\$ -		\$ -	\$ -	0.00%
Veterans Services Personnel	\$ 143,601	\$ 77,002	53.62%	\$ 81,411	\$ (4,409)	-5.42%
Operating	\$ 16,470	\$ 9,724	59.04%	\$ 11,392	\$ (1,668)	-14.65%
Social Services Operating	\$ 171,924	\$ 91,502	53.22%	\$ 99,209	\$ (7,707)	-7.77%
Mental Health Operating	\$ 40,000	\$ 10,000	25.00%	\$ 20,000	\$ (10,000)	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	\$ 343,743	75.00%	\$ 331,167	\$ 12,576	3.80%
Senior Citizens Operating	\$ 158,000	\$ 71,573	45.30%	\$ 72,935	\$ (1,362)	-1.87%
Berkeley County Rescue Squad Operating	\$ 28,500	\$ 16,625	58.33%	\$ 19,000	\$ (2,375)	-12.50%
Santee Cooper Country	\$ 4,750	\$ 4,750	100.00%	\$ 4,750	\$ -	0.00%

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Regional Development Alliance	\$ 299,250	\$ 149,625	50.00%	\$ 149,625	\$ -	0.00%
BCD Council of Governments	\$ 168,951	\$ 84,476	50.00%	\$ 67,759	\$ 16,717	0.00%
<b>Total expenditures</b>	<b>\$ 33,806,174</b>	<b>\$ 16,233,690</b>	<b>48.02%</b>	<b>\$ 16,126,218</b>	<b>\$ 413,789</b>	<b>2.57%</b>
<b>Elected Officials</b>						
Probate (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 441,872	\$ 252,597	57.17%	\$ 271,926	\$ (19,329)	-7.11%
Operating	\$ 34,240	\$ 16,436	48.00%	\$ 17,421	\$ (985)	-5.65%
Clerk of Court						
Personnel	\$ 1,296,001	\$ 743,956	57.40%	\$ 733,217	\$ 10,739	1.46%
Operating	\$ 270,000	\$ 145,609	53.93%	\$ 170,381	\$ (24,772)	-14.54%
Use of carryover funds	\$ -	\$ -	0.00%	\$ 37,650	\$ (37,650)	
Treasurer						
Personnel	\$ 450,877	\$ 266,467	59.10%	\$ 316,759	\$ (50,292)	-15.88%
Operating	\$ 152,000	\$ 114,585	75.38%	\$ 108,257	\$ 6,328	5.85%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -		\$ -	\$ -	
Auditor						
Personnel	\$ 592,598	\$ 330,895	55.84%	\$ 349,728	\$ (18,833)	-5.38%
Operating	\$ 57,000	\$ 58,895	103.32%	\$ 38,419	\$ 20,476	53.30%
Register of Deeds						
Personnel	\$ 524,147	\$ 296,141	56.50%	\$ 309,564	\$ (13,423)	-4.34%
Operating	\$ 140,000	\$ 76,170	54.41%	\$ 84,943	\$ (8,773)	-10.33%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ 5,387		\$ 11,844	\$ (6,457)	
Coroner						
Personnel	\$ 303,157	\$ 175,405	57.86%	\$ 173,938	\$ 1,467	0.84%
Operating	\$ 95,000	\$ 50,127	52.77%	\$ 40,836	\$ 9,291	22.75%
Capital (funded by Elected Official Fund balance)	\$ 21,403	\$ 1,259		\$ -	\$ 1,259	

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Sheriff (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 9,557,783	\$ 5,427,091	56.78%	\$ 5,644,256	\$ (217,165)	-3.85%
Operating	\$ 1,800,000	\$ 919,588	51.09%	\$ 911,322	\$ 8,266	0.91%
Capital	\$ -	\$ 66,817		\$ 279,575	\$ (212,758)	-76.10%
Detention Center (did not sign contract for 2013-20154 fiscal year)						
Personnel	\$ 3,145,507	\$ 1,811,459	57.59%	\$ 1,576,774	\$ 234,685	14.88%
Operating	\$ 1,300,000	\$ 707,752	54.44%	\$ 715,190	\$ (7,438)	-1.04%
<b>Total for elected officials</b>	<b>\$ 20,181,585</b>	<b>\$ 11,466,636</b>	<b>56.82%</b>	<b>\$ 11,791,999</b>	<b>\$ (325,363)</b>	<b>-2.76%</b>
<b>Total expenditures</b>	<b>\$ 53,987,759</b>	<b>\$ 27,700,326</b>		<b>\$ 27,918,217</b>	<b>\$ (217,891)</b>	<b>-0.78%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 3,206,825</b>	<b>\$ 11,582,512</b>		<b>\$ 8,783,997</b>	<b>\$ 2,798,515</b>	<b>31.86%</b>
<b>Other financing sources (uses) (continued)</b>						
Reserve for contingency (see note C)	\$ (469,807)	\$ -	0.00%	\$ -	\$ -	0.00%
Transfer from Economic Development	\$ 436,396	\$ 177,696	40.72%	\$ 176,450	\$ 1,246	0.71%
Transfer from National Forest Funds	\$ 350,000	\$ -	0.00%	\$ -	\$ -	0.00%
Transfer from State Accommodations	\$ 28,250	\$ -	0.00%	\$ 35,788	\$ (35,788)	0.00%
Transfer from County Accommodations	\$ 79,000	\$ 24,387	30.87%	\$ -	\$ 24,387	0.00%
Transfer to Emergency Preparedness	\$ (318,964)	\$ (149,611)	46.91%	\$ (150,922)	\$ 1,311	-0.87%
Transfer to Library	\$ (2,843,146)	\$ (1,395,618)	49.09%	\$ (1,416,558)	\$ 20,941	-1.48%
Transfer to GIS	\$ (291,213)	\$ (160,242)	55.03%	\$ (165,849)	\$ 5,607	-3.38%
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	\$ -	\$ -		\$ -	\$ -	
<b>Total other financing sources (uses)</b>	<b>(3,206,825)</b>	<b>(1,503,387)</b>	<b>46.88%</b>	<b>(1,521,091)</b>	<b>17,703</b>	<b>-1.16%</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>10,079,125</b>		<b>7,262,906</b>	<b>2,816,218</b>	

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*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 \$221,661 is made up of 2 figures - the first is the IQM2 program and through 12/31/2013 we have paid \$12,480. The additional \$209,181 is the firm hired by County Council, Tax Management Associates, to audit the 4% assessed properties and is offset by property taxes.