

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

	<u>Current Annual Budget</u>	<u>Actual 7/31/14</u>	<u>Percent collected/ spent</u>	<u>Actual 7/31/13</u>	<u>Increase from year</u>	<u>Percent Increase (decrease) from prior fiscal year</u>
<b>Revenues</b>						
Property taxes	\$ 34,781,507	\$ 364,029	1.05%	\$ 337,694	26,335	7.80%
Fee in lieu of taxes	6,436,000	-	0.00%	-	-	0.00%
Licenses, fees and permits	2,614,800	162,705	6.22%	298,576	(135,871)	-45.51%
Fines, forfeitures and fees	8,683,833	378,174	4.35%	291,729	86,445	29.63%
Interest income	50	(511)	-1022.00%	(84)	(427)	508.33%
Intergovernmental - federal	201,924	-	0.00%	-	-	0.00%
Intergovernmental - state and local	6,912,887	-	0.00%	1,275	(1,275)	-100.00%
Miscellaneous	353,240	29,087	8.23%	21,046	8,041	38.21%
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%	(40,653)	40,653	-100.00%
BCWS reimbursement for shared Human Resources	68,640	-	0.00%	-	-	#DIV/0!
<b>Total revenues</b>	<u>61,700,365</u>	<u>933,484</u>	<u>1.51%</u>	<u>909,583</u>	<u>23,901</u>	<u>2.63%</u>
<b>Expenditures</b>						
County Council						
Personnel	341,193	11,380	3.34%	10,600	780	7.36%
Operating	55,217	2,563	4.64%	2,945	(382)	-12.97%
County Delegation						
Operating	27,042	6,564	24.27%	6,761	(197)	-2.91%
Master-in-Equity						
Personnel	245,637	9,370	3.81%	9,111	259	2.84%
Operating	8,077	133	1.65%	127	6	4.72%
Solicitor						
Personnel	1,235,459	47,023	3.81%	42,282	4,741	11.21%
Operating	124,571	8,606	6.91%	6,884	1,722	25.01%
Solicitor PTI (100% paid by program fees)						
Personnel	152,083	5,915	3.89%	5,397	518	9.60%
Operating	11,500	185	1.61%	1,704	(1,519)	-89.14%

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Solicitor Expungements (100% paid by program fees)						
Personnel	41,732	1,593	3.82%	1,524	69	4.53%
Magistrates						
Personnel	1,837,117	69,437	3.78%	66,170	3,267	4.94%
Operating	180,081	8,149	4.53%	9,591	(1,442)	-15.03%
Public Defender						
Operating	393,274	27,189	6.91%	27,189	-	0.00%
County Supervisor						
Personnel	372,413	14,247	3.83%	13,883	364	2.62%
Operating	30,840	881	2.86%	706	175	24.79%
Registration & Elections						
Personnel	250,511	8,759	3.50%	8,544	215	2.52%
Operating	129,203	30,756	23.80%	30,927	(171)	-0.55%
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	-	-		-	-	0.00%
Human Resources						
Personnel	749,172	28,773	3.84%	24,809	3,964	15.98%
Operating	99,022	1,304	1.32%	1,224	80	6.54%
Legal						
Personnel	266,645	10,224	3.83%	9,881	343	3.47%
Operating	40,953	508	1.24%	(106)	614	-579.25%

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Finance						
Personnel	397,239	13,101	3.30%	12,143	958	7.89%
Operating	225,472	64,798	28.74%	63,411	1,387	2.19%
Real Property Services						
Personnel	941,862	33,219	3.53%	30,664	2,555	8.33%
Operating	119,285	44,366	37.19%	38,051	6,315	16.60%
Tax Collector						
Personnel	257,216	10,183	3.96%	4,597	5,586	121.51%
Operating	183,545	2,626	1.43%	3,362	(736)	-21.89%
Forfeited Land Commission						
Operating	-	-		-	-	0.00%
Planning and Zoning						
Personnel	430,760	13,926	3.23%	13,070	856	6.55%
Operating	130,710	7,754	5.93%	42,912	(35,158)	-81.93%
Capital Outlay	-	-		-	-	
Procurement						
Personnel	255,656	9,605	3.76%	9,298	307	3.30%
Operating	21,625	2,683	12.41%	6,345	(3,662)	-57.71%
Information Technology						
Personnel	1,765,551	62,309	3.53%	59,515	2,794	4.69%
Operating	489,629	44,486	9.09%	25,717	18,769	72.98%
Building & Code Enforcement						
Personnel	939,471	35,027	3.73%	35,120	(93)	-0.26%
Operating	398,280	52,005	13.06%	50,675	1,330	2.62%
Permitting						
Personnel	257,887	9,908	3.84%	9,577	331	3.46%
Operating	-	-	0.00%	-	-	0.00%

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Board of Assessment						
Personnel	12,893	476	3.69%	474	2	0.42%
Operating	1,030	-	0.00%	-	-	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	-	(728,004)		(667,057)	(60,947)	9.14%
Operating	24,960	-		2,080	(2,080)	0.00%
Capital	-	-		-	-	0.00%
Print Shop						
Operating	2,070	3,885	187.68%	3,907	(22)	-0.56%
Facilities and Grounds (Public Buildings)						
Personnel	1,923,123	63,169	3.28%	62,612	557	0.89%
Operating	1,227,844	181,975	14.82%	158,758	23,217	14.62%
HR Services						
Personnel	699,178	53,452	7.64%	20,482	32,970	160.97%
Operating	46,826	152	0.32%	-	152	0.00%
Crime stoppers	2,850	-	0.00%	-	-	0.00%
Fire						
Operating	245,897	24,660	10.03%	32,030	(7,370)	-23.01%
Communications						
Personnel	1,326,527	51,757	3.90%	44,454	7,303	16.43%
Operating	24,065	522	2.17%	819	(297)	-36.26%
Emergency medical services						
Personnel	4,431,455	171,153	3.86%	166,130	5,023	3.02%
Operating	809,809	39,430	4.87%	38,345	1,085	2.83%
Capital Outlay	134,000	-		-	-	0.00%
Operating transfers out	-	-		-	-	0.00%
Municipal EMS Contracts (FY14 first year)						
Operating	438,782	106,179	24.20%	2,087	104,092	0.00%

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Airport						
Personnel	96,416	3,793	3.93%	3,838	(45)	-1.17%
Operating	259,916	1,921	0.74%	2,253	(332)	-14.74%
Roads and Bridges						
Personnel	3,378,201	121,550	3.60%	119,322	2,228	1.87%
Operating	1,364,366	46,623	3.42%	46,498	125	0.27%
Maintenance Garage						
Personnel	679,310	24,064	3.54%	24,851	(787)	-3.17%
Operating (includes work billed to other depts.)	(35,320)	(10,105)	28.61%	(8,272)	(1,833)	22.16%
Capital Outlay	-	-		-	-	
Engineering						
Personnel	722,811	39,000	5.40%	(430)	39,430	-9169.77%
Operating	23,892	1,639	6.86%	(259)	1,898	-732.82%
Motorpool						
Operating	11,075	346	3.12%	(146)	492	-336.99%
Berkeley Museum	47,500	11,875	25.00%	-	11,875	0.00%
Health State	112,670	7,788	6.91%	2,018	5,770	285.93%
Mosquito Abatement						
Personnel	390,627	12,514	3.20%	13,728	(1,214)	-8.84%
Operating	561,818	4,198	0.75%	30,398	(26,200)	-86.19%
Capital Outlay	-	-		-	-	
Veterans Services						
Personnel	152,562	5,712	3.74%	5,517	195	3.53%
Operating	17,278	603	3.49%	1,925	(1,322)	-68.68%
Social Services						
Operating	171,924	13,563	7.89%	17,526	(3,963)	-22.61%

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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	-	0.00%	-	-	0.00%
Medically Indigent Operating	429,272	104,572	24.36%	114,582	(10,010)	-8.74%
Senior Citizens Operating	158,000	33,867	21.43%	676	33,191	4909.91%
Berkeley County Rescue Squad	28,500	4,750	16.67%	4,750	-	0.00%
Santee Cooper Country	4,750	-	0.00%	-	-	0.00%
Regional Development Alliance	257,873	64,468	25.00%	-	64,468	0.00%
BCD Council of Governments	168,951	-	0.00%	-	-	0.00%
<b>Total expenditures</b>	<u>\$ 33,982,611</u>	<u>\$ 1,168,427</u>	3.44%	<u>\$ 928,756</u>	<u>\$ 239,671</u>	25.81%
<b>Elected Officials</b>						
Probate						
Personnel	464,966	35,592	7.65%	33,387	2,205	6.60%
Operating	36,917	611	1.66%	2,651	(2,040)	-76.95%
Clerk of Court						
Personnel	1,444,167	101,613	7.04%	96,907	4,706	4.86%
Operating	291,820	27,906	9.56%	26,791	1,115	4.16%
Other - (funded by Elected Official Fund Balance)	-	-	0.00%	-	-	0.00%

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Treasurer						
Personnel	470,745	35,981	7.64%	40,386	(4,405)	-10.91%
Operating	178,145	15,074	8.46%	14,493	581	4.01%
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Auditor						
Personnel	607,095	46,669	7.69%	44,299	2,370	5.35%
Operating	103,100	995	0.97%	9,613	(8,618)	-89.65%
Register of Deeds						
Personnel	575,801	41,449	7.20%	40,428	1,021	2.53%
Operating	140,887	3,599	2.55%	3,639	(40)	-1.10%
Other - (funded by Elected Official Fund Balance)	-	100		38	62	163.16%
Coroner						
Personnel	318,131	24,299	7.64%	23,314	985	4.22%
Operating	98,850	1,082	1.09%	2,279	(1,197)	-52.52%
Capital (funded by Elected Official Fund balance)	-	-		-	-	
Other - (funded by Elected Official Fund Balance)	-	-		-	-	
Sheriff						
Personnel	9,903,902	749,229	7.56%	705,289	43,940	6.23%
Operating	1,863,895	108,937	5.84%	127,986	(19,049)	-14.88%
Capital	571,000	-		-	-	0.00%
Operating transfers out	-	-		-	-	0.00%
Detention Center						
Personnel	4,760,414	232,547	4.89%	215,152	17,395	8.08%
Operating	1,565,876	62,448	3.99%	89,855	(27,407)	-30.50%
<b>Total for elected officials</b>	<u>23,395,711</u>	<u>1,488,131</u>	6.36%	<u>1,476,507</u>	<u>11,624</u>	0.79%
<b>Total expenditures</b>	<u>57,378,322</u>	<u>2,656,558</u>		<u>2,405,263</u>	<u>251,295</u>	10.45%

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<b>Excess (deficiency) of revenues over expenditures</b>	<b>4,322,043</b>	<b>(1,723,074)</b>		<b>(1,495,680)</b>	<b>(227,394)</b>	15.20%
<b>Other financing sources (uses) (continued)</b>						
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%	-	-	0.00%
Transfer from CI fund for Sheriff vehicle	-	-	0.00%	-	-	0.00%
Transfer to Emergency Preparedness	(376,562)	(11,003)	2.92%	(11,397)	394	-3.46%
Transfer to Library	(3,014,713)	(110,834)	3.68%	(146,931)	36,097	-24.57%
Transfer to GIS	(300,164)	(11,094)	3.70%	(10,956)	(138)	1.26%
Transfer to Trident Nursing Center	(375,000)	-	0.00%	-	-	0.00%
Transfer to Cypress Gardens	(801,339)	-	0.00%	-	-	0.00%
Transfer to EMS grants	-	-	0.00%	-	-	0.00%
Transfer to Victims Witness	(71,578)	-	0.00%	-	-	0.00%
Transfer to Public Works Compound	-	-	0.00%	-	-	0.00%
Transfer to St. Stephen Library	-	-	0.00%	-	-	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%
<b>Total other financing sources (uses)</b>	<b>(4,322,043)</b>	<b>(132,931)</b>	<b>3.08%</b>	<b>(169,284)</b>	<b>36,353</b>	<b>-21.47%</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(1,856,005)</b>		<b>(1,664,964)</b>	<b>(191,041)</b>	

*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.