

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
Revenues						
Property taxes	\$ 33,300,736	\$ 30,713,595	92.23%	\$ 28,536,640	\$ 2,176,955	7.63%
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	\$ 1,793,051	101.53%	\$ 989,946	\$ 803,105	81.13%
Fines, forfeitures and fees	\$ 8,225,932	\$ 5,622,136	68.35%	\$ 5,132,205	\$ 489,931	9.55%
Interest income	\$ 50	\$ 10,002	20004.00%	\$ 28,239	\$ (18,237)	-64.58%
Intergovernmental - federal	\$ 201,924	\$ 113,922	56.42%	\$ 76,418	\$ 37,504	49.08%
Intergovernmental - state and local (see Note D)	\$ 6,919,592	\$ 3,834,048	55.41%	\$ 4,018,275	\$ (184,227)	-4.58%
Miscellaneous	\$ 423,547	\$ 594,389	140.34%	\$ 403,538	\$ 190,851	47.29%
Fund Balance	\$ 926,451	\$ (1,325)	0.00%	\$ -	\$ (1,325)	
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	\$ 46,247,048	80.36%	\$ 43,801,034	\$ 2,446,014	5.58%
Expenditures						
County Council						
Personnel	\$ 283,722	\$ 198,835	70.08%	\$ 227,417	\$ (28,582)	-12.57%
Operating	\$ 66,017	\$ 27,256	41.29%	\$ 31,038	\$ (3,782)	-12.19%
County Delegation						
Operating	\$ 27,042	\$ 27,042	100.00%	\$ 19,419	\$ 7,623	39.26%
Master-in-Equity						
Personnel	\$ 236,292	\$ 162,504	68.77%	\$ 164,456	\$ (1,952)	-1.19%
Operating	\$ 6,177	\$ 6,216	100.63%	\$ 5,917	\$ 299	5.05%
Solicitor						
Personnel	\$ 1,166,835	\$ 802,678	68.79%	\$ 811,060	\$ (8,382)	-1.03%
Operating	\$ 116,513	\$ 61,308	52.62%	\$ 62,844	\$ (1,536)	-2.44%
Solicitor PTI (100% paid by program fees)						
Personnel	\$ 205,704	\$ 102,189	49.68%	\$ 94,394	\$ 7,795	8.26%
Operating	\$ -	\$ 5,120		\$ 5,039	\$ 81	1.61%

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
Solicitor Expungements (100% paid by program fees)						
Personnel	\$ 39,430	\$ 27,487	69.71%	\$ 27,535	\$ (48)	-0.17%
Magistrates						
Personnel	\$ 1,787,824	\$ 1,208,297	67.58%	\$ 1,225,203	\$ (16,906)	-1.38%
Operating	\$ 184,291	\$ 115,928	62.90%	\$ 121,324	\$ (5,396)	-4.45%
Public Defender						
Operating	\$ 361,968	\$ 257,180	71.05%	\$ 244,701	\$ 12,479	5.10%
County Supervisor						
Personnel	\$ 361,601	\$ 250,547	69.29%	\$ 253,177	\$ (2,630)	-1.04%
Operating	\$ 34,075	\$ 10,063	29.53%	\$ 11,270	\$ (1,207)	-10.71%
Registration & Elections						
Personnel	\$ 234,270	\$ 160,416	68.47%	\$ 166,422	\$ (6,006)	-3.61%
Operating	\$ 99,868	\$ 42,252	42.31%	\$ 70,783	\$ (28,531)	-40.31%
Board of Voter Registration						
Operating	\$ 14,380	\$ 10,606	73.76%	\$ 6,717	\$ 3,889	57.90%
Election Expenses (poll workers)						
Personnel	\$ 147,742	\$ 5	0.00%	\$ 74,790	\$ (74,785)	-99.99%
Election Expenses Municipalities (100% reimbursed)						
Personnel	\$ -	\$ 1,475		\$ 485	\$ 990	0.00%
Operating	\$ -	\$ 1,420		\$ 182	\$ 1,238	0.00%
Human Resources						
Personnel	\$ 725,177	\$ 451,507	62.26%	\$ 466,234	\$ (14,727)	-3.16%
Operating	\$ 135,708	\$ 65,750	48.45%	\$ 66,812	\$ (1,062)	-1.59%
Legal						
Personnel	\$ 258,441	\$ 179,211	69.34%	\$ 180,227	\$ (1,016)	-0.56%
Operating	\$ 125,148	\$ 140,722	112.44%	\$ 17,318	\$ 123,404	712.58%
Finance						
Personnel	\$ 426,643	\$ 238,711	55.95%	\$ 222,568	\$ 16,143	7.25%
Operating	\$ 218,412	\$ 175,212	80.22%	\$ 177,047	\$ (1,835)	-1.04%

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
Real Property Services						
Personnel	\$ 896,803	\$ 561,665	62.63%	\$ 586,717	\$ (25,052)	-4.27%
Operating	\$ 128,900	\$ 81,242	63.03%	\$ 66,100	\$ 15,142	22.91%
Tax Collector						
Personnel	\$ 190,427	\$ 132,833	69.76%	\$ 85,175	\$ 47,658	55.95%
Operating	\$ 173,963	\$ 55,672	32.00%	\$ 54,675	\$ 997	1.82%
Forfeited Land Commission						
Operating		\$ 2,172		\$ -	\$ 2,172	
Planning and Zoning						
Personnel	\$ 345,507	\$ 240,887	69.72%	\$ 240,752	\$ 135	0.06%
Operating	\$ 167,955	\$ 95,878	57.09%	\$ 102,112	\$ (6,234)	-6.11%
Procurement						
Personnel	\$ 235,901	\$ 168,391	71.38%	\$ 171,340	\$ (2,949)	-1.72%
Operating	\$ 22,817	\$ 14,497	63.54%	\$ 16,328	\$ (1,831)	-11.21%
Information Technology (Administrative Services combined)						
Personnel	\$ 1,632,097	\$ 1,083,462	66.38%	\$ 1,070,160	\$ 13,302	1.24%
Operating	\$ 492,010	\$ 230,920	46.93%	\$ 199,795	\$ 31,125	15.58%
Building & Code Enforcement						
Personnel	\$ 904,410	\$ 638,970	70.65%	\$ 641,277	\$ (2,307)	-0.36%
Operating	\$ 398,600	\$ 291,872	73.22%	\$ 291,151	\$ 721	0.25%
Permitting						
Personnel	\$ 247,246	\$ 175,384	70.94%	\$ 173,895	\$ 1,489	0.86%
Operating	\$ -	\$ -	0.00%	\$ 1,653	\$ (1,653)	-100.00%
Board of Assessment						
Personnel	\$ 12,861	\$ 9,002	69.99%	\$ 8,773	\$ 229	2.61%
Operating	\$ 1,030	\$ 685	66.50%	\$ 685	\$ -	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	\$ -	\$ (667,057)		\$ (638,514)	\$ (28,543)	
Operating	\$ 375,000	\$ 250,722		\$ -	\$ 250,722	0.00%

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
Print Shop Operating	\$ (16,945)	\$ (6,368)	37.58%	\$ (6,047)	\$ (321)	5.31%
Facilities and Grounds (Public Buildings)						
Personnel	\$ 1,808,165	\$ 1,146,373	63.40%	\$ 1,147,604	\$ (1,231)	-0.11%
Operating	\$ 1,212,432	\$ 942,522	77.74%	\$ 912,719	\$ 29,803	3.27%
HR Services						
Personnel	\$ 1,580,265	\$ 389,292	24.63%	\$ 455,173	\$ (65,881)	-14.47%
Operating	\$ 29,770	\$ 12,212	41.02%	\$ 53,764	\$ (41,552)	-77.29%
Crime stoppers	\$ 2,850	\$ 2,850	100.00%	\$ 2,850	\$ -	0.00%
Fire						
Operating	\$ 247,250	\$ 198,672	80.35%	\$ 244,382	\$ 220,963	90.42%
Communications						
Personnel	\$ 1,277,674	\$ 842,713	65.96%	\$ 877,137	\$ (34,424)	-3.92%
Operating	\$ 24,713	\$ 13,082	52.94%	\$ 13,753	\$ (671)	-4.88%
Emergency medical services						
Personnel	\$ 4,407,398	\$ 2,944,013	66.80%	\$ 2,926,876	\$ 17,137	0.59%
Operating	\$ 829,423	\$ 516,165	62.23%	\$ 813,596	\$ (297,431)	-36.56%
Municipal EMS Contracts (FY14 first year)						
Operating	\$ 436,774	\$ 330,306	75.62%	\$ -	\$ 330,306	0.00%
Airport						
Personnel	\$ 96,933	\$ 66,314	68.41%	\$ 68,520	\$ (2,206)	-3.22%
Operating	\$ 280,170	\$ 158,866	56.70%	\$ 140,880	\$ 17,986	12.77%
Roads and Bridges						
Personnel	\$ 3,191,600	\$ 2,169,538	67.98%	\$ 2,111,990	\$ 57,548	2.72%
Operating	\$ 1,423,450	\$ 907,599	63.76%	\$ 801,375	\$ 106,224	13.26%
Maintenance Garage						
Personnel	\$ 649,130	\$ 452,480	69.71%	\$ 426,059	\$ 26,421	6.20%
Operating (includes work billed to other depts.)	\$ (61,516)	\$ (40,751)	66.24%	\$ (49,048)	\$ 8,297	-16.92%

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
Engineering						
Personnel	\$ 670,258	\$ 429,134	64.03%	\$ 389,091	\$ 40,043	10.29%
Operating	\$ 52,352	\$ 21,816	41.67%	\$ 15,254	\$ 6,562	43.02%
Motorpool						
Operating	\$ 12,812	\$ 5,296	41.34%	\$ 7,029	\$ (1,733)	-24.66%
Berkeley Museum	\$ 47,500	\$ 35,625	75.00%	\$ 35,625	\$ -	0.00%
Health State	\$ 112,670	\$ 84,949	75.40%	\$ 79,602	\$ 5,347	6.72%
Mosquito Abatement						
Personnel	\$ 329,865	\$ 231,207	70.09%	\$ 222,909	\$ 8,298	3.72%
Operating	\$ 567,189	\$ 289,127	50.98%	\$ 352,375	\$ (63,248)	-17.95%
Veterans Services						
Personnel	\$ 143,601	\$ 100,305	69.85%	\$ 104,037	\$ (3,732)	-3.59%
Operating	\$ 16,470	\$ 11,250	68.31%	\$ 13,235	\$ (1,985)	-15.00%
Social Services						
Operating	\$ 171,924	\$ 119,744	69.65%	\$ 119,235	\$ 509	0.43%
Mental Health						
Operating	\$ 40,000	\$ 30,000	75.00%	\$ 30,000	\$ -	0.00%
Berkeley Citizens						
Operating	\$ 28,500	\$ 21,375	75.00%	\$ 21,375	\$ -	0.00%
Farm & Land						
Operating	\$ 8,650	\$ 4,750	54.91%	\$ 4,750	\$ -	0.00%
Medically Indigent						
Operating	\$ 458,319	\$ 458,324	100.00%	\$ 331,167	\$ 127,157	38.40%
Senior Citizens						
Operating	\$ 158,000	\$ 106,683	67.52%	\$ 107,819	\$ (1,136)	-1.05%
Berkeley County Rescue Squad	\$ 28,500	\$ 23,750	83.33%	\$ 23,750	\$ -	0.00%

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
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	\$ 21,397,435	62.51%	\$ 20,881,303	\$ 782,805	3.75%
Elected Officials						
Probate (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 441,872	\$ 323,957	73.31%	\$ 324,924	\$ (967)	-0.30%
Operating	\$ 34,240	\$ 22,253	64.99%	\$ 22,390	\$ (137)	-0.61%
Clerk of Court						
Personnel	\$ 1,296,001	\$ 953,958	73.61%	\$ 923,513	\$ 30,445	3.30%
Operating	\$ 270,000	\$ 186,208	68.97%	\$ 216,634	\$ (30,426)	-14.04%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -	0.00%	\$ 37,650	\$ (37,650)	
Treasurer						
Personnel	\$ 450,877	\$ 338,243	75.02%	\$ 400,391	\$ (62,148)	-15.52%
Operating	\$ 152,000	\$ 139,765	91.95%	\$ 127,110	\$ 12,655	9.96%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -		\$ -	\$ -	
Auditor						
Personnel	\$ 592,598	\$ 422,952	71.37%	\$ 442,379	\$ (19,427)	-4.39%
Operating	\$ 57,000	\$ 68,441	120.07%	\$ 49,576	\$ 18,865	38.05%
Register of Deeds						
Personnel	\$ 524,147	\$ 375,759	71.69%	\$ 391,137	\$ (15,378)	-3.93%
Operating	\$ 140,000	\$ 109,110	77.94%	\$ 103,713	\$ 5,397	5.20%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ 7,096		\$ 12,464	\$ (5,368)	

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
Coroner						
Personnel	\$ 303,157	\$ 224,344	74.00%	\$ 220,253	\$ 4,091	1.86%
Operating	\$ 95,000	\$ 64,340	67.73%	\$ 58,665	\$ 5,675	9.67%
Capital (funded by Elected Official Fund balance)	\$ 21,403	\$ 25,776			\$ 25,776	
Sheriff (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 9,557,783	\$ 7,096,381	74.25%	\$ 7,180,552	\$ (84,171)	-1.17%
Operating	\$ 1,800,000	\$ 1,341,822	74.55%	\$ 1,336,154	\$ 5,668	0.42%
Capital	\$ -	\$ 66,817		\$ 282,717	\$ (215,900)	-76.37%
Detention Center (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 3,135,122	\$ 2,340,795	74.66%	\$ 2,056,096	\$ 284,699	13.85%
Operating	\$ 1,300,000	\$ 979,726	75.36%	\$ 917,750	\$ 61,976	6.75%
Total for elected officials	\$ 20,171,200	\$ 15,087,743	74.80%	\$ 15,104,068	\$ (16,325)	-0.11%
Total expenditures	\$ 54,399,104	\$ 36,485,178		\$ 35,985,371	\$ 499,807	1.39%
Excess (deficiency) of revenues over expenditures	\$ 3,149,983	\$ 9,761,870		\$ 7,815,663	\$ 1,946,208	24.90%
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%	\$ 198,893	\$ (14,087)	-7.08%
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)	\$ (216,061)	67.74%	\$ (208,652)	\$ (7,409)	3.55%
Transfer to Library	\$ (2,843,146)	\$ (1,826,422)	64.24%	\$ (1,809,924)	\$ (16,498)	0.91%
Transfer to GIS	\$ (291,213)	\$ (204,182)	70.11%	\$ (208,422)	\$ 4,240	-2.03%
Transfer to EMS grants	\$ (800)	\$ -		\$ -	\$ -	

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

	Current Annual Budget	Actual 03/31/2014	Percent collected/ spent	Actual 03/31/2013	Increase from year	Percent Increase (decrease) from prior fiscal year
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)	<u>(3,149,983)</u>	<u>(2,011,743)</u>	63.87%	<u>(1,641,676)</u>	<u>(370,067)</u>	22.54%
Net change in fund balance	-	7,750,127		6,173,986	1,576,141	

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 \$250,722 is made up of 2 figures - the first is the IQM2 program and through 3/31/2014 we have paid \$18,720. 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.