

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

	Current Annual Budget	Actual 3/31/14	Percent collected or spent	Actual 3/31/13	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
Library (County & local supported operations and programs only, does not include grants)						
REVENUE						
Fines, forfeitures and fees	\$ 90,000	63,327	70.36%	\$ 68,530	\$ (5,203)	-7.59%
Miscellaneous revenues	-	3,184	0.00%	2,891	292	10.11%
Donations	-	108	0.00%	12	96	0.00%
Operating transfer from general fund	2,843,146	1,826,422	64.24%	1,809,924	16,498	0.91%
Total revenue	<u>2,933,146</u>	<u>1,893,040</u>	64.54%	<u>1,881,357</u>	<u>11,683</u>	0.62%
EXPENDITURES						
Administrative						
Personnel	755,194	507,181	67.16%	459,863	47,319	10.29%
Operating	286,181	225,294	78.72%	230,961	(5,667)	-2.45%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Moncks Corner						
Personnel	560,538	360,443	64.30%	374,161	(13,718)	-3.67%
Operating	42,999	29,161	67.82%	27,523	1,638	5.95%
Goose Creek						
Personnel	449,242	270,858	60.29%	272,467	(1,609)	-0.59%
Operating	62,997	40,727	64.65%	39,868	859	2.15%
Hanahan						
Personnel	211,111	91,134	43.17%	91,800	(666)	-0.72%
Operating	52,642	40,208	76.38%	40,349	(141)	-0.35%
Sangaree						
Personnel	173,350	103,716	59.83%	119,148	(15,432)	-12.95%
Operating	36,954	24,603	66.58%	23,978	625	2.61%
St. Stephen						
Personnel	85,086	59,440	69.86%	60,136	(695)	-1.16%
Operating	28,548	22,520	78.88%	21,658	861	3.98%
Daniel Island						
Personnel	150,043	93,379	62.23%	98,323	(4,944)	-5.03%
Operating	38,261	24,375	63.71%	26,516	(2,141)	-8.07%
Total expenditures	<u>2,933,146</u>	<u>1,893,040</u>	64.54%	<u>1,886,750</u>	<u>6,290</u>	0.33%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(0)</u>		<u>(5,392)</u>	<u>5,392</u>	-100.00%

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						continued
Emergency Preparedness						
REVENUE						
Miscellaneous revenues	-	-	0.00%	-	-	0.00%
Federal grants	-	-	0.00%	-	-	0.00%
State grants	-	-	0.00%	-	-	0.00%
Insurance proceeds	-	-	0.00%	-	-	0.00%
Operating transfer from general fund	318,964	216,061	67.74%	208,652	7,410	3.55%
Total revenue	<u>318,964</u>	<u>216,061</u>	67.74%	<u>208,652</u>	<u>7,410</u>	3.55%
EXPENDITURES						
Personnel	225,714	172,133	76.26%	159,087	13,045	8.20%
Operating	93,250	43,929	47.11%	43,171	757	1.75%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>318,964</u>	<u>216,061</u>	67.74%	<u>202,258</u>	<u>13,803</u>	6.82%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>		<u>6,393</u>	<u>(6,393)</u>	-100.00%
Geographic Information Systems						
REVENUE						
Map sales	7,980	9,887	123.90%	5,773	4,114	71.26%
Carryover from prior fiscal year	-	-	0.00%	-	-	
Consortium revenue	134,760	133,410	99.00%	102,874	30,536	0.00%
Operating transfer from General Fund	291,213	204,182	70.11%	208,422	(4,241)	-2.03%
Total revenue	<u>433,953</u>	<u>347,479</u>		<u>317,069</u>	<u>30,409</u>	9.59%
EXPENDITURES						
Personnel	388,661	270,680	69.64%	275,938	(5,258)	-1.91%
Operating	37,312	28,984	77.68%	43,625	(14,641)	-33.56%
Capital Outlay	-	-	0.00%	21,483	(21,483)	0.00%
Total expenditures	<u>425,973</u>	<u>299,664</u>	70.35%	<u>341,046</u>	<u>(41,382)</u>	-12.13%
Excess (deficiency) of revenues over expenditures	<u>7,980</u>	<u>47,815</u>	599.18%	<u>(23,977)</u>	<u>71,791</u>	-299.42%
						continued

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Victim's Assistance						
REVENUE						
Fines, forfeitures and fees	269,777	120,304	44.59%	119,471	833	0.70%
Total revenue	<u>269,777</u>	<u>120,304</u>	44.59%	<u>119,471</u>	<u>833</u>	0.70%
EXPENDITURES						
Victim's Assistance						
Personnel	239,373	161,706	67.55%	159,433	2,273	1.43%
Operating	<u>30,404</u>	<u>11,076</u>	36.43%	<u>6,649</u>	<u>4,427</u>	66.59%
Total expenditures	<u>269,777</u>	<u>172,782</u>	64.05%	<u>166,082</u>	<u>6,700</u>	4.03%
Excess (deficiency) of revenues over expenditures	<u><u>-</u></u>	<u><u>(52,477)</u></u>		<u><u>(46,611)</u></u>	<u><u>(5,866)</u></u>	12.59%
Economic Development Local Funds						
REVENUE						
Fee in lieu of taxes	1,250,000	1,325,681	106.05%	1,256,139	69,542	5.54%
Miscellaneous revenue	20,000	11,045	55.23%	10,782	263	2.44%
Carryover from Prior Fiscal Year	<u>1,525,497</u>	-		-	-	0.00%
Total revenue	<u>2,795,497</u>	<u>1,336,726</u>	47.82%	<u>1,266,921</u>	<u>69,805</u>	5.51%
EXPENDITURES						
Personnel	149,676	104,423	69.77%	106,371	(1,948)	-1.83%
Operating	346,550	195,626	56.45%	104,960	90,666	86.38%
Debt Service	-	-	0.00%	-	-	
Capital Outlay	-	-	0.00%	-	-	
Operating transfer to Airport Improvement Fund	-	-	0.00%	-	-	
Operating transfer to General Fund	<u>1,961,893</u>	<u>184,806</u>	9.42%	<u>198,893</u>	<u>(14,087)</u>	-7.08%
Total expenditures	<u>2,458,119</u>	<u>484,855</u>	19.72%	<u>410,224</u>	<u>74,631</u>	18.19%
Excess (deficiency) of revenues over expenditures	<u><u>337,378</u></u>	<u><u>851,871</u></u>	252.50%	<u><u>856,697</u></u>	<u><u>(4,826)</u></u>	-0.56%

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State Accommodations						continued
REVENUE						
State accommodations tax	90,000	39,568	43.96%	28,536	11,032	38.66%
Total revenue	90,000	39,568		28,536	11,032	0.00%
EXPENDITURES						
Expense to Chamber	61,750	13,840	22.41%	-	13,840	0.00%
Operating transfer to General Fund	28,250	25,728	91.07%	-	25,728	0.00%
Total expenditures	90,000	39,568		-	39,568	0.00%
Excess (deficiency) of revenues over expenditures	-	-		28,536	(28,536)	-100.00%
County Accommodations						
REVENUE						
County accommodations tax	395,000	303,168	76.75%	227,771	75,397	33.10%
Total revenue	395,000	303,168	76.75%	227,771	75,397	33.10%
EXPENDITURES						
Expense to Chamber	161,015	97,550	60.58%	143,153	(45,603)	
Operating expenses	-	7	0.00%	-	7	
Operating transfer to General Fund	233,985	24,387	10.42%	35,788	(11,401)	
Total expenditures	395,000	121,944	30.87%	178,941	(56,997)	
Excess (deficiency) of revenues over expenditures	-	181,224		48,830	132,394	271.13%

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Stormwater						continued
REVENUE						
Plan review fee	64,000	40,865	63.85%	45,410	(4,545)	-10.01%
Inspection fee	11,000	5,750	0.00%	7,150	(1,400)	-19.58%
Stormwater Fees	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>75,000</u>	<u>46,615</u>	62.15%	<u>52,560</u>	<u>(5,945)</u>	-11.31%
EXPENDITURES						
Personnel expenses	160,000	100,453	62.78%	121,641	(21,188)	-17.42%
Operating expenses	370,870	37,774	10.19%	48,327	(10,553)	-21.84%
Capital expenses	<u>20,372</u>	-	0.00%	-	-	
Total expenditures	<u>551,242</u>	<u>138,227</u>	25.08%	<u>169,968</u>	<u>(10,553)</u>	-11.31%
Excess (deficiency) of revenues over expenditures	<u>(476,242)</u>	<u>(91,612)</u>	19.24%	<u>(117,408)</u>	<u>4,608</u>	-3.93%
 EMS Equipment						
REVENUE						
State grants	12,365	-	0.00%	-	-	0.00%
Operating transfer from General Fund	<u>800</u>	-	0.00%	-	-	0.00%
Total revenue	<u>13,165</u>	-		-	-	0.00%
EXPENDITURES						
Operating expenses	-	-	0.00%	14,628	(14,628)	0.00%
Capital Outlay	<u>13,165</u>	-		-	-	
Total expenditures	<u>13,165</u>	-		<u>14,628</u>	<u>(14,628)</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>		<u>(14,628)</u>	<u>14,628</u>	
(Note: only the match was budgeted)						

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National Forest Funds						continued
REVENUE						
Carryover from prior fiscal year	13,647	-	0.00%	-	-	0.00%
Federal grants	350,000	-	0.00%	350,641	(350,641)	0.00%
Total revenue	<u>363,647</u>	<u>-</u>		<u>350,641</u>	<u>(350,641)</u>	0.00%
EXPENDITURES						
Operating transfer to general fund	350,000	-	0.00%	350,641	(350,641)	0.00%
Operating expenses	13,647	6,824	50.00%	6,823	1	0.01%
Total expenditures	<u>363,647</u>	<u>6,824</u>		<u>357,464</u>	<u>(350,640)</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(6,824)</u>		<u>(6,823)</u>	<u>(1)</u>	0.01%
Special County Fire District						continued
REVENUE						
Fire fees	3,303,000	3,174,864	96.12%	3,142,651	32,213	1.03%
Total revenue	<u>3,303,000</u>	<u>3,174,864</u>		<u>3,142,651</u>	<u>32,213</u>	1.03%
EXPENDITURES						
Fire Protection Services	3,303,000	2,438,867	73.84%	2,875,277	(436,410)	-15.18%
Total expenditures	<u>3,303,000</u>	<u>2,438,867</u>		<u>2,875,277</u>	<u>(436,410)</u>	-15.18%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>735,997</u>		<u>267,374</u>	<u>468,623</u>	175.27%
Pooled Fire Fees (new vacant lot fee began 2013-2014)						
REVENUE						
Fire fees	176,450	372,391	211.05%	237,075	135,316	57.08%
Carryover from prior years	14,400	-		-	-	0.00%
Total revenue	<u>190,850</u>	<u>372,391</u>		<u>237,075</u>	<u>135,316</u>	57.08%
EXPENDITURES						
Fire Protection Services	176,450	156,060	88.44%	128,955	27,105	21.02%
Pooled Fire Reserve	14,400	-		49,800	-	0.00%
Total expenditures	<u>190,850</u>	<u>156,060</u>		<u>178,755</u>	<u>27,105</u>	15.16%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>216,331</u>		<u>58,320</u>	<u>108,211</u>	185.55%

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Impact Fees						
REVENUE						
Impact fees	-	1,321,391	0.00%	721,010	600,381	83.27%
Interest income	-	438	0.00%	800	(362)	-45.25%
Total revenue	-	1,321,829		721,810	600,019	83.13%
EXPENDITURES						
Operating Transfer Out	-	165,871	0.00%	39,973	125,898	314.96%
Operating Expenditures	-	560		-	560	
Total expenditures	-	166,431		39,973	126,458	316.36%
Excess (deficiency) of revenues over expenditures	\$ -	\$ 1,155,398		\$ 681,837	\$ 473,561	69.45%

Special Revenue Funds for which information is not presented

- Legal Dept Forfeiture Proceeds
- PARD Grant
- Special Tax Districts-Sangaree, Pimlico, Tall Pines, Devon Forest
- Pass-Through Accounts - Economic Development, COG planning grant & Regional Disaster Planning
- Homeland Security grant
- C Funds
- Special Revenue funds related to Elected Officials
- Magistrate Misc. Grant
- Airport Improvement Projects
- Library - Designated Funds, Lottery Funds, Library Grants, State Aid and ARRA funds