

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

	<b>Current Annual Budget</b>	<b>Actual 05/31/2014</b>	<b>Percent collected/ spent</b>	<b>Actual 05/31/2013</b>	<b>Increase from year</b>	<b>Percent Increase (decrease) from prior fiscal year</b>
<b>Revenues</b>						
Property taxes	\$ 33,300,736	\$ 33,093,048	99.38%	\$ 30,632,355	\$ 2,460,693	8.03%
Fee in lieu of taxes	\$ 5,608,000	\$ 3,528,424	62.92%	\$ 4,553,618	\$ (1,025,194)	-22.51%
Licenses, fees and permits	\$ 1,766,000	\$ 2,166,812	122.70%	\$ 1,502,513	\$ 664,299	44.21%
Fines, forfeitures and fees	\$ 8,225,932	\$ 7,041,935	85.61%	\$ 6,539,606	\$ 502,329	7.68%
Interest income	\$ 50	\$ 12,607	25214.00%	\$ 28,767	\$ (16,160)	-56.18%
Intergovernmental - federal	\$ 201,924	\$ 224,295	111.08%	\$ 86,171	\$ 138,124	160.29%
Intergovernmental - state and local (see Note D)	\$ 6,919,592	\$ 5,452,951	78.80%	\$ 5,494,249	\$ (41,298)	-0.75%
Miscellaneous	\$ 423,547	\$ 662,277	156.36%	\$ 523,386	\$ 138,891	26.54%
Fund Balance	\$ 926,451	\$ (1,325)	0.00%	\$ -	\$ (1,325)	
Fund Balance - Elected Officials	\$ 21,403	\$ -		\$ -	\$ -	
BCWS reimbursement for shared Supervisor Office	\$ 86,812	\$ 105,118	121.09%	\$ 99,697	\$ 5,421	5.44%
BCWS reimbursement for shared Human Resources	\$ 68,640	\$ 17,103	24.92%	\$ 17,103	\$ -	0.00%
<b>Total revenues</b>	<b>\$ 57,549,087</b>	<b>\$ 52,303,245</b>	<b>90.88%</b>	<b>\$ 49,477,465</b>	<b>\$ 2,825,780</b>	<b>5.71%</b>
:						
<b>Expenditures</b>						
County Council						
Personnel	\$ 283,722	\$ 252,808	89.10%	\$ 275,878	\$ (23,070)	-8.36%
Operating	\$ 66,017	\$ 34,608	52.42%	\$ 34,811	\$ (203)	-0.58%
County Delegation						
Operating	\$ 27,042	\$ 27,042	100.00%	\$ 26,180	\$ 862	3.29%
Master-in-Equity						
Personnel	\$ 236,292	\$ 207,539	87.83%	\$ 209,124	\$ (1,585)	-0.76%
Operating	\$ 6,177	\$ 6,615	107.09%	\$ 7,079	\$ (464)	-6.55%
Solicitor						
Personnel	\$ 1,166,835	\$ 1,020,054	87.42%	\$ 1,022,791	\$ (2,737)	-0.27%
Operating	\$ 116,513	\$ 70,725	60.70%	\$ 74,168	\$ (3,443)	-4.64%
Solicitor PTI (100% paid by program fees)						
Personnel	\$ 205,704	\$ 130,748	63.56%	\$ 119,255	\$ 11,493	9.64%
Operating	\$ -	\$ 5,665		\$ 5,946	\$ (280)	-4.71%

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Solicitor Expungements (100% paid by program fees)						
Personnel	\$ 39,430	\$ 35,043	88.87%	\$ 34,794	\$ 250	0.72%
Magistrates						
Personnel	\$ 1,787,824	\$ 1,547,211	86.54%	\$ 1,549,700	\$ (2,489)	-0.16%
Operating	\$ 184,291	\$ 136,877	74.27%	\$ 144,517	\$ (7,640)	-5.29%
Public Defender						
Operating	\$ 361,968	\$ 319,929	88.39%	\$ 299,079	\$ 20,850	6.97%
County Supervisor						
Personnel	\$ 361,601	\$ 320,316	88.58%	\$ 321,651	\$ (1,336)	-0.42%
Operating	\$ 34,075	\$ 13,461	39.51%	\$ 12,981	\$ 480	3.70%
Registration & Elections						
Personnel	\$ 234,270	\$ 207,457	88.55%	\$ 210,497	\$ (3,041)	-1.44%
Operating	\$ 99,868	\$ 51,566	51.63%	\$ 82,015	\$ (30,449)	-37.13%
Board of Voter Registration						
Operating	\$ 14,380	\$ 10,606	73.76%	\$ 9,514	\$ 1,092	11.48%
Election Expenses (poll workers)						
Personnel	\$ 147,742	\$ 4,933	3.34%	\$ 163,704	\$ (158,771)	-96.99%
Election Expenses Municipalities (100% reimbursed)						
Personnel	\$ -	\$ 1,475		\$ 485	\$ 990	0.00%
Operating	\$ -	\$ 2,258		\$ 182	\$ 2,076	0.00%
Human Resources						
Personnel	\$ 725,177	\$ 584,825	80.65%	\$ 579,945	\$ 4,881	0.84%
Operating	\$ 135,708	\$ 83,319	61.40%	\$ 99,849	\$ (16,530)	-16.56%
Legal						
Personnel	\$ 258,441	\$ 229,339	88.74%	\$ 229,266	\$ 72	0.03%
Operating	\$ 125,148	\$ 151,162	120.79%	\$ 19,218	\$ 131,945	686.58%
Finance						
Personnel	\$ 426,643	\$ 301,738	70.72%	\$ 282,039	\$ 19,699	6.98%
Operating	\$ 218,412	\$ 182,106	83.38%	\$ 184,640	\$ (2,534)	-1.37%

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Real Property Services						
Personnel	\$ 896,803	\$ 732,037	81.63%	\$ 737,259	\$ (5,221)	-0.71%
Operating	\$ 128,900	\$ 89,430	69.38%	\$ 80,478	\$ 8,952	11.12%
Tax Collector						
Personnel	\$ 190,427	\$ 170,937	89.77%	\$ 107,721	\$ 63,216	58.68%
Operating	\$ 173,963	\$ 237,742	136.66%	\$ 128,933	\$ 108,809	84.39%
Forfeited Land Commission						
Operating		\$ 2,172		\$ -	\$ 2,172	
Planning and Zoning						
Personnel	\$ 345,507	\$ 308,481	89.28%	\$ 304,553	\$ 3,928	1.29%
Operating	\$ 167,955	\$ 107,707	64.13%	\$ 117,671	\$ (9,964)	-8.47%
Procurement						
Personnel	\$ 235,901	\$ 215,233	91.24%	\$ 216,892	\$ (1,658)	-0.76%
Operating	\$ 22,817	\$ 15,764	69.09%	\$ 18,688	\$ (2,923)	-15.64%
Information Technology (Administrative Services combined)						
Personnel	\$ 1,632,097	\$ 1,385,771	84.91%	\$ 1,360,324	\$ 25,448	1.87%
Operating	\$ 492,010	\$ 303,390	61.66%	\$ 258,266	\$ 45,124	17.47%
Building & Code Enforcement						
Personnel	\$ 904,410	\$ 811,257	89.70%	\$ 812,087	\$ (830)	-0.10%
Operating	\$ 398,600	\$ 344,265	86.37%	\$ 348,653	\$ (4,388)	-1.26%
Permitting						
Personnel	\$ 247,246	\$ 223,361	90.34%	\$ 220,294	\$ 3,068	1.39%
Operating	\$ -	\$ -	0.00%	\$ 1,653	\$ (1,653)	-100.00%
Board of Assessment						
Personnel	\$ 12,861	\$ 11,434	88.90%	\$ 11,144	\$ 290	2.60%
Operating	\$ 1,030	\$ 856	83.11%	\$ 856	\$ -	0.00%
Non Departmental Expenses (see explanation below)						
Personnel	\$ -	\$ (667,057)		\$ (638,514)	\$ (28,543)	
Operating	\$ 25,000	\$ 255,590		\$ -	\$ 255,590	0.00%
Capital	\$ 350,000	\$ 363,322				

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Print Shop						
Operating	\$ (16,945)	\$ (5,685)	33.55%	\$ (1,955)	\$ (3,730)	190.82%
Facilities and Grounds (Public Buildings)						
Personnel	\$ 1,808,165	\$ 1,443,230	79.82%	\$ 1,454,190	\$ (10,960)	-0.75%
Operating	\$ 1,212,432	\$ 1,110,054	91.56%	\$ 1,069,455	\$ 40,599	3.80%
HR Services						
Personnel	\$ 1,580,265	\$ 521,854	33.02%	\$ 534,727	\$ (12,873)	-2.41%
Operating	\$ 29,770	\$ 15,790	53.04%	\$ 59,081	\$ (43,291)	-73.27%
Crime stoppers	\$ 2,850	\$ 2,850	100.00%	\$ 2,850	\$ -	0.00%
Fire						
Operating	\$ 247,250	\$ 208,782	84.44%	\$ 258,371	\$ (49,589)	-19.19%
Communications						
Personnel	\$ 1,277,674	\$ 1,066,905	83.50%	\$ 1,097,980	\$ (31,075)	-2.83%
Operating	\$ 24,713	\$ 14,569	58.95%	\$ 18,070	\$ (3,501)	-19.37%
Emergency medical services						
Personnel	\$ 4,407,398	\$ 3,726,310	84.55%	\$ 3,700,596	\$ 25,714	0.69%
Operating	\$ 829,423	\$ 655,422	79.02%	\$ 994,012	\$ (338,590)	-34.06%
Municipal EMS Contracts (FY14 first year)						
Operating	\$ 436,774	\$ 438,800	100.46%	\$ -	\$ 438,800	0.00%
Airport						
Personnel	\$ 96,933	\$ 84,337	87.01%	\$ 87,281	\$ (2,944)	-3.37%
Operating	\$ 280,170	\$ 202,984	72.45%	\$ 209,507	\$ (6,523)	-3.11%
Roads and Bridges						
Personnel	\$ 3,191,600	\$ 2,771,140	86.83%	\$ 2,689,935	\$ 81,205	3.02%
Operating	\$ 1,423,450	\$ 1,077,169	75.67%	\$ 1,010,249	\$ 66,920	6.62%
Maintenance Garage						
Personnel	\$ 649,130	\$ 572,929	88.26%	\$ 543,524	\$ 29,405	5.41%
Operating (includes work billed to other depts.)	\$ (61,516)	\$ (67,140)	109.14%	\$ (43,963)	\$ (23,177)	52.72%

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Engineering						
Personnel	\$ 670,258	\$ 613,339	91.51%	\$ 499,021	\$ 114,318	22.91%
Operating	\$ 52,352	\$ 26,922	51.42%	\$ 15,498	\$ 11,423	73.71%

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Motorpool Operating	\$ 12,812	\$ 5,951	46.45%	\$ 7,638	\$ (1,688)	-22.10%
Berkeley Museum	\$ 47,500	\$ 47,500	100.00%	\$ 47,500	\$ -	0.00%
Health State	\$ 112,670	\$ 102,580	91.04%	\$ 97,156	\$ 5,424	5.58%
Mosquito Abatement Personnel	\$ 329,865	\$ 293,368	88.94%	\$ 280,748	\$ 12,620	4.50%
Operating	\$ 567,189	\$ 297,743	52.49%	\$ 381,697	\$ (83,954)	-21.99%
Veterans Services Personnel	\$ 143,601	\$ 128,274	89.33%	\$ 131,184	\$ (2,910)	-2.22%
Operating	\$ 16,470	\$ 15,014	91.16%	\$ 17,501	\$ (2,487)	-14.21%
Social Services Operating	\$ 171,924	\$ 147,256	85.65%	\$ 143,043	\$ 4,213	2.95%
Mental Health Operating	\$ 40,000	\$ 30,000	75.00%	\$ 30,000	\$ -	0.00%
Berkeley Citizens Operating	\$ 28,500	\$ 28,500	100.00%	\$ 28,500	\$ -	0.00%
Farm & Land Operating	\$ 8,650	\$ 4,750	54.91%	\$ 4,750	\$ -	0.00%
Medically Indigent Operating	\$ 458,319	\$ 458,324	100.00%	\$ 441,556	\$ 16,768	3.80%
Senior Citizens Operating	\$ 158,000	\$ 143,035	90.53%	\$ 143,156	\$ (121)	-0.08%

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Berkeley County Rescue Squad	\$ 28,500	\$ 28,500	100.00%	\$ 28,500	\$ -	0.00%
Santee Cooper Country	\$ 4,750	\$ 4,750	100.00%	\$ 4,750	\$ -	0.00%
Regional Development Alliance	\$ 299,250	\$ 224,438	75.00%	\$ 224,438	\$ -	0.00%
BCD Council of Governments	\$ 168,951	\$ 168,951	100.00%	\$ 135,518	\$ 33,433	0.00%
<b>Total expenditures</b>	<b>\$ 34,227,904</b>	<b>\$ 27,460,614</b>	<b>80.23%</b>	<b>\$ 26,432,328</b>	<b>\$ 664,964</b>	<b>2.52%</b>
<b>Elected Officials</b>						
Probate (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 441,872	\$ 410,014	92.79%	\$ 402,808	\$ 7,206	1.79%
Operating	\$ 34,240	\$ 27,773	81.11%	\$ 27,061	\$ 712	2.63%
Clerk of Court						
Personnel	\$ 1,296,001	\$ 1,207,719	93.19%	\$ 1,161,705	\$ 46,014	3.96%
Operating	\$ 270,000	\$ 227,352	84.20%	\$ 256,509	\$ (29,157)	-11.37%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -	0.00%	\$ 37,650	\$ (37,650)	
Treasurer						
Personnel	\$ 450,877	\$ 425,202	94.31%	\$ 500,633	\$ (75,430)	-15.07%
Operating	\$ 152,000	\$ 161,360	106.16%	\$ 147,448	\$ 13,912	9.44%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ -		\$ -	\$ -	
Auditor						
Personnel	\$ 592,598	\$ 535,572	90.38%	\$ 557,203	\$ (21,630)	-3.88%
Operating	\$ 57,000	\$ 72,560	127.30%	\$ 53,021	\$ 19,539	36.85%
Register of Deeds						
Personnel	\$ 524,147	\$ 475,484	90.72%	\$ 489,436	\$ (13,952)	-2.85%
Operating	\$ 140,000	\$ 134,137	95.81%	\$ 131,469	\$ 2,668	2.03%
Other - (funded by Elected Official Fund Balance)	\$ -	\$ 9,019		\$ 14,415	\$ (5,396)	

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Coroner						
Personnel	\$ 303,157	\$ 283,049	93.37%	\$ 276,218	\$ 6,831	2.47%
Operating	\$ 95,000	\$ 78,123	82.24%	\$ 69,531	\$ 8,592	12.36%
Capital (funded by Elected Official Fund balance)	\$ 21,403	\$ 36,228			\$ 36,228	
Sheriff (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 9,557,783	\$ 8,861,780	92.72%	\$ 8,892,492	\$ (30,712)	-0.35%
Operating	\$ 1,800,000	\$ 1,567,508	87.08%	\$ 1,598,322	\$ (30,814)	-1.93%
Capital	\$ -	\$ 66,817		\$ 282,717	\$ (215,900)	-76.37%
Detention Center (did not sign contract for 2013-2014 fiscal year)						
Personnel	\$ 3,135,122	\$ 2,866,280	91.42%	\$ 2,596,677	\$ 269,603	10.38%
Operating	\$ 1,300,000	\$ 1,229,411	94.57%	\$ 1,124,205	\$ 105,206	9.36%
<b>Total for elected officials</b>	<b>\$ 20,171,200</b>	<b>\$ 18,675,388</b>	<b>92.58%</b>	<b>\$ 18,619,519</b>	<b>\$ 55,869</b>	<b>0.30%</b>
<b>Total expenditures</b>	<b>\$ 54,399,104</b>	<b>\$ 46,136,002</b>		<b>\$ 45,051,848</b>	<b>\$ 1,084,155</b>	<b>2.41%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 3,149,983</b>	<b>\$ 6,167,243</b>		<b>\$ 4,425,617</b>	<b>\$ 1,741,626</b>	<b>39.35%</b>
<b>Other financing sources (uses) (continued)</b>						
Reserve for contingency (see note C)	\$ (412,165)	\$ -	0.00%	\$ 16,020	\$ (16,020)	0.00%
Transfer from Economic Development	\$ 436,396	\$ 184,806	42.35%	\$ 286,599	\$ (101,793)	-35.52%
Transfer from National Forest Funds	\$ 350,000	\$ 339,967	97.13%	\$ 350,641	\$ (10,674)	0.00%
Transfer from State Accommodations	\$ 28,250	\$ 26,308	93.13%	\$ 25,902	\$ 406	0.00%
Transfer from County Accommodations	\$ 79,000	\$ 47,854	60.57%	\$ 54,143	\$ (6,289)	0.00%
Transfer to Emergency Preparedness	\$ (318,964)	\$ (274,671)	86.11%	\$ (254,690)	\$ (19,981)	7.85%
Transfer to Library	\$ (2,843,146)	\$ (2,307,391)	81.16%	\$ (2,260,835)	\$ (46,556)	2.06%
Transfer to GIS	\$ (291,213)	\$ (257,430)	88.40%	\$ (260,272)	\$ 2,842	-1.09%
Transfer to EMS grants	\$ (800)	\$ -		\$ -	\$ -	

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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)	\$ -		\$ -	\$ -	
<b>Total other financing sources (uses)</b>	<b>(3,149,983)</b>	<b>(2,240,556)</b>	71.13%	<b>(2,042,492)</b>	<b>(198,064)</b>	9.70%
<b>Net change in fund balance</b>	<b>-</b>	<b>3,926,686</b>		<b>2,383,125</b>	<b>1,543,561</b>	

*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 \$255,590 is made up of 2 figures - the first is the IQM2 program and through 5/31/2014 we have paid \$22,880. The additional \$232,710 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.