

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

	Current Annual Budget	Actual 5/31/2014	Percent collected or spent	Actual 5/31/2013	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	76,849	85.39%	\$ 83,421	\$ (6,572)	-7.88%
Miscellaneous revenues	-	3,660	0.00%	3,627	33	0.91%
Donations	-	108	0.00%	64	44	0.00%
Operating transfer from general fund	<u>2,843,146</u>	<u>2,307,391</u>	81.16%	<u>2,260,835</u>	<u>46,556</u>	2.06%
Total revenue	<u>2,933,146</u>	<u>2,388,008</u>	81.41%	<u>2,347,947</u>	<u>40,061</u>	1.71%
EXPENDITURES						
Administrative						
Personnel	755,194	663,135	87.81%	588,344	74,791	12.71%
Operating	286,181	258,007	90.16%	260,443	(2,436)	-0.94%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Moncks Corner						
Personnel	560,538	454,607	81.10%	467,931	(13,324)	-2.85%
Operating	42,999	35,932	83.56%	33,827	2,105	6.22%
Goose Creek						
Personnel	449,242	344,649	76.72%	353,135	(8,486)	-2.40%
Operating	62,997	48,826	77.51%	49,323	(497)	-1.01%
Hanahan						
Personnel	211,111	120,119	56.90%	116,137	3,982	3.43%
Operating	52,642	44,096	83.77%	48,893	(4,797)	-9.81%
Sangaree						
Personnel	173,350	132,869	76.65%	151,363	(18,494)	-12.22%
Operating	36,954	30,182	81.67%	29,324	858	2.93%
St. Stephen						
Personnel	85,086	75,868	89.17%	76,097	(229)	-0.30%
Operating	28,548	26,026	91.16%	25,348	678	2.67%
Daniel Island						
Personnel	150,043	124,987	83.30%	126,294	(1,307)	-1.03%
Operating	<u>38,261</u>	<u>29,094</u>	76.04%	<u>31,191</u>	<u>(2,097)</u>	-6.72%
Total expenditures	<u>2,933,146</u>	<u>2,388,396</u>	81.43%	<u>2,357,650</u>	<u>30,746</u>	1.30%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(388)</u>		<u>(9,703)</u>	<u>9,315</u>	-96.00%

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	Current Annual Budget	Actual 5/31/2014	Percent collected or spent	Actual 5/31/2013	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
						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	274,671	86.11%	254,690	19,981	7.85%
Total revenue	318,964	274,671	86.11%	254,690	19,981	7.85%
EXPENDITURES						
Personnel	225,714	223,503	99.02%	207,145	16,358	7.90%
Operating	93,250	51,301	55.01%	49,264	2,037	4.13%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	318,964	274,804	86.16%	256,409	18,395	7.17%
Excess (deficiency) of revenues over expenditures	-	(133)		(1,719)	1,586	-92.26%
 Geographic Information Systems						
REVENUE						
Map sales	-	14,206	0.00%	8,395	5,811	69.22%
Carryover from prior fiscal year	-	-	0.00%	-	-	
Consortium revenue	134,760	133,410	99.00%	133,666	(256)	-0.19%
Operating transfer from General Fund	291,213	257,430	88.40%	260,272	(2,842)	-1.09%
Total revenue	425,973	405,046		402,333	2,713	0.67%
EXPENDITURES						
Personnel	388,661	345,972	89.02%	349,035	(3,063)	-0.88%
Operating	37,312	31,780	85.17%	44,721	(12,941)	-28.94%
Capital Outlay	-	-	0.00%	21,483	(21,483)	
Total expenditures	425,973	377,752	88.68%	415,239	(37,487)	-9.03%
Excess (deficiency) of revenues over expenditures	-	27,294		(12,906)	40,200	-311.48%
						continued

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Victim's Assistance						
REVENUE						
Fines, forfeitures and fees	269,777	160,449	59.47%	152,125	8,324	5.47%
Insurance Proceeds	-	3,363		-	3,363	
Total revenue	<u>269,777</u>	<u>163,812</u>	60.72%	<u>152,125</u>	<u>8,324</u>	5.47%
EXPENDITURES						
Victim's Assistance						
Personnel	239,373	205,508	85.85%	201,794	3,713	1.84%
Operating	30,404	12,645	41.59%	9,582	3,062	31.96%
Total expenditures	<u>269,777</u>	<u>218,152</u>	80.86%	<u>211,376</u>	<u>6,776</u>	3.21%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(54,340)</u>		<u>(59,251)</u>	<u>1,548</u>	-2.61%
Economic Development Local Funds						
REVENUE						
Fee in lieu of taxes	1,250,000	1,358,345	108.67%	1,355,750	2,595	0.19%
Miscellaneous revenue	20,000	11,045	55.22%	10,782	262	2.43%
Carryover from Prior Fiscal Year	1,525,497	-		-	-	0.00%
Total revenue	<u>2,795,497</u>	<u>1,369,389</u>	48.99%	<u>1,366,532</u>	<u>2,857</u>	0.21%
EXPENDITURES						
Personnel	149,676	133,495	89.19%	134,527	(1,032)	-0.77%
Operating	454,550	221,739	48.78%	137,886	83,853	60.81%
Debt Service	-	-	0.00%	-	-	
Capital Outlay	-	-	0.00%	-	-	
Operating transfer to Airport Improvement Fund	-	-	0.00%	-	-	
Operating transfer to General Fund	1,961,893	184,806	9.42%	286,599	(101,793)	-35.52%
Total expenditures	<u>2,566,119</u>	<u>540,039</u>	21.04%	<u>559,012</u>	<u>(18,973)</u>	-3.39%
Excess (deficiency) of revenues over expenditures	<u>229,378</u>	<u>829,350</u>	361.56%	<u>807,520</u>	<u>21,830</u>	2.70%

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State Accommodations						continued
REVENUE						
State accommodations tax	90,000	51,165	56.85%	43,046	8,119	18.86%
Total revenue	<u>90,000</u>	<u>51,165</u>		<u>43,046</u>	<u>8,119</u>	0.00%
EXPENDITURES						
Expense to Chamber	61,750	24,857	40.25%	17,144	7,713	0.00%
Operating transfer to General Fund	28,250	26,308	93.13%	25,902	406	0.00%
Total expenditures	<u>90,000</u>	<u>51,165</u>		<u>43,046</u>	<u>8,119</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(0)</u>		<u>(0)</u>	<u>0</u>	-16.67%
 County Accommodations						
REVENUE						
County accommodations tax	395,000	410,863	104.02%	318,374	92,489	29.05%
Total revenue	<u>395,000</u>	<u>410,863</u>	104.02%	<u>318,374</u>	<u>92,489</u>	29.05%
EXPENDITURES						
Expense to Chamber	161,015	191,417	118.88%	216,574	(25,157)	-11.62%
Operating expenses	-	7	0.00%	-	7	0.00%
Operating transfer to General Fund	233,985	47,854	20.45%	54,143	(6,289)	-11.62%
Total expenditures	<u>395,000</u>	<u>239,278</u>	60.58%	<u>270,717</u>	<u>(31,439)</u>	-11.61%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>171,585</u>		<u>47,657</u>	<u>123,928</u>	260.04%

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Stormwater						continued
REVENUE						
Plan review fee	64,000	64,475	100.74%	56,835	7,640	13.44%
Inspection fee	11,000	8,100	0.00%	9,050	(950)	-10.50%
Stormwater Fees	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	75,000	72,575	96.77%	65,885	6,690	10.15%
EXPENDITURES						
Personnel expenses	160,000	100,453	62.78%	145,192	(44,739)	-30.81%
Operating expenses	370,870	38,699	10.43%	160,649	(121,950)	-75.91%
Capital expenses	20,372	-	0.00%	-	-	
Total expenditures	551,242	139,152		305,841	(121,950)	10.15%
Excess (deficiency) of revenues over expenditures	(476,242)	(66,577)		(239,956)	128,640	-53.61%
 EMS Equipment						
REVENUE						
State grants	12,365	16,006	129.44%	-	16,006	0.00%
Operating transfer from General Fund	800	-	0.00%	-	-	0.00%
Total revenue	13,165	16,006		-	16,006	0.00%
EXPENDITURES						
Operating expenses	-	5,208	0.00%	14,628	(9,420)	0.00%
Capital Outlay	13,165	11,133	0.00%	-	-	
Total expenditures	13,165	16,341		14,628	(9,420)	0.00%
Excess (deficiency) of revenues over expenditures	-	(335)		(14,628)	25,426	
(Note: only the match was budgeted)						

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National Forest Funds						continued
REVENUE						
Carryover from prior fiscal year	0	-	0.00%	-	-	0.00%
Federal grants	0	339,967	0.00%	350,641	(10,674)	0.00%
Total revenue	<u>-</u>	<u>339,967</u>		<u>350,641</u>	<u>(10,674)</u>	0.00%
EXPENDITURES						
Operating transfer to general fund	350,000	339,967	97.13%	350,641	(10,674)	0.00%
Operating expenses	13,647	14,727	107.91%	13,647	1,080	7.91%
Total expenditures	<u>363,647</u>	<u>354,694</u>		<u>364,288</u>	<u>(9,594)</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>(363,647)</u>	<u>(14,727)</u>		<u>(13,647)</u>	<u>(1,081)</u>	7.92%
Special County Fire District						continued
REVENUE						
Fire fees	3,303,000	3,303,514	100.02%	3,302,391	1,123	0.00%
Total revenue	<u>3,303,000</u>	<u>3,303,514</u>		<u>3,302,391</u>	<u>1,123</u>	0.00%
EXPENDITURES						
Fire Protection Services	3,303,000	2,715,882	82.22%	2,918,677	(202,795)	0.00%
Total expenditures	<u>3,303,000</u>	<u>2,715,882</u>		<u>2,918,677</u>	<u>(202,795)</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>587,632</u>		<u>383,714</u>	<u>203,918</u>	0.00%
Pooled Fire Fees (new vacant lot fee began 2013-2014)						
REVENUE						
Fire fees	176,450	393,581	223.06%	249,135	144,446	57.98%
Carryover from prior years	14,400	-		-	-	0.00%
Total revenue	<u>190,850</u>	<u>393,581</u>		<u>249,135</u>	<u>144,446</u>	57.98%
EXPENDITURES						
Fire Protection Services	176,450	174,873	99.11%	169,139	5,734	3.39%
Pooled Fire Reserve	14,400	14,400	100.00%	64,255	(49,855)	0.00%
Total expenditures	<u>190,850</u>	<u>189,273</u>		<u>233,394</u>	<u>(44,121)</u>	-18.90%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>204,308</u>		<u>15,741</u>	<u>188,567</u>	1197.94%

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Impact Fees						
REVENUE						
Impact fees	-	1,624,745	0.00%	1,492,074	132,671	8.89%
Interest income	-	438	0.00%	998	(560)	-56.11%
Total revenue	-	1,625,183		1,493,072	132,111	8.85%
EXPENDITURES						
Operating Transfer Out	-	455,996	0.00%	39,973	416,023	1040.76%
Operating Expenditures	-	560		-	560	0.00%
Total expenditures	-	456,556		39,973	416,583	1042.16%
Excess (deficiency) of revenues over expenditures	\$ -	\$ 1,168,627		\$ 1,453,099	\$ (284,473)	-19.58%

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