

BERKELEY COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
September 30, 2014 and 2013

	Current Annual Budget	Actual 09/30/14	Percent collected or spent	Actual 9/30/2013	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	\$ 23,829	26.48%	\$ 23,616	\$ 213	0.90%
Miscellaneous revenue	-	893	0.00%	1,077	(184)	-17.08%
Donations	-	-	0.00%	49	(49)	0.00%
Operating transfer from general fund	<u>3,014,713</u>	<u>641,992</u>	21.30%	<u>516,228</u>	<u>125,764</u>	24.36%
Total revenue	<u>3,104,713</u>	<u>666,714</u>	21.47%	<u>540,970</u>	<u>125,744</u>	23.24%
EXPENDITURES						
Administrative						
Personnel	930,356	159,617	17.16%	131,543	28,074	21.34%
Operating	329,056	136,172	41.38%	91,900	44,272	48.17%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	-	-	0.00%	-	-	0.00%
Moncks Corner						
Personnel	479,532	97,862	20.41%	102,582	(4,720)	-4.60%
Operating	42,475	15,926	37.49%	8,007	7,919	98.90%
Goose Creek						
Personnel	436,204	77,734	17.82%	71,761	5,973	8.32%
Operating	94,293	16,590	17.59%	10,276	6,314	61.44%
Hanahan						
Personnel	176,681	33,565	19.00%	25,009	8,556	34.21%
Operating	37,411	10,746	28.72%	13,796	(3,050)	-22.11%
Sangaree						
Personnel	158,579	29,791	18.79%	28,043	1,748	6.23%
Operating	47,047	12,424	26.41%	6,969	5,455	78.28%
St. Stephen						
Personnel	129,106	19,514	15.11%	16,470	3,044	18.48%
Operating	28,051	12,629	45.02%	6,678	5,951	89.11%
Daniel Island						
Personnel	170,119	32,693	19.22%	28,992	3,701	12.77%
Operating	<u>45,803</u>	<u>11,489</u>	25.08%	<u>6,073</u>	<u>5,416</u>	89.18%
Total expenditures	<u>3,104,713</u>	<u>666,752</u>	21.48%	<u>548,099</u>	<u>118,653</u>	21.65%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (38)</u>		<u>\$ (7,129)</u>	<u>\$ 7,091</u>	-99.47%

continued

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SPECIAL REVENUE FUNDS
September 30, 2014 and 2013

	Current Annual Budget	Actual 09/30/14	Percent collected or spent	Actual 9/30/2013	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
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	<u>376,562</u>	<u>61,013</u>	16.20%	<u>58,514</u>	<u>2,499</u>	4.27%
Total revenue	<u>376,562</u>	<u>61,013</u>	16.20%	<u>58,514</u>	<u>2,499</u>	4.27%
EXPENDITURES						
Personnel	274,251	52,202	19.03%	40,852	11,350	27.78%
Operating	102,311	8,863	8.66%	9,442	(579)	-6.13%
Debt service	-	-	0.00%	-	-	0.00%
Total expenditures	<u>376,562</u>	<u>61,065</u>	16.22%	<u>50,294</u>	<u>10,771</u>	21.42%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(52)</u>		<u>8,220</u>	<u>(8,272)</u>	-100.63%
Geographic Information Systems						
REVENUE						
Map sales	12,000	3,185	0.00%	2,387	798	33.43%
Carryover from prior fiscal year	6,378	-	0.00%	-	-	
Consortium revenue	134,039	-	0.00%	-	-	
Operating transfer from General Fund	<u>300,164</u>	<u>64,351</u>	21.44%	<u>62,076</u>	<u>2,275</u>	3.66%
Total revenue	<u>452,581</u>	<u>67,536</u>		<u>64,463</u>	<u>3,073</u>	4.77%
EXPENDITURES						
Personnel	403,711	77,213	19.13%	74,761	2,452	3.28%
Operating	35,870	20,367	56.78%	19,839	528	2.66%
Capital Outlay	13,000	-	0.00%	-	-	
Total expenditures	<u>452,581</u>	<u>97,580</u>	21.56%	<u>94,600</u>	<u>2,980</u>	3.15%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (30,044)</u>		<u>\$ (30,137)</u>	<u>\$ 93</u>	-0.31%

continued

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Victim's Assistance						
REVENUE						
Fines, forfeitures and fees	\$ 199,000	\$ 40,320	20.26%	\$ 37,177	\$ 3,143	8.45%
Miscellaneous Revenue	-	-		(4,051)	4,051	-100.00%
Operating transfer in	<u>71,578</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Total revenue	<u>270,578</u>	<u>40,320</u>	14.90%	<u>33,126</u>	<u>3,143</u>	9.49%
EXPENDITURES						
Victim's Assistance						
Personnel	249,619	48,323	19.36%	46,764	1,559	3.33%
Operating	<u>20,959</u>	<u>1,346</u>	6.42%	<u>2,239</u>	<u>(893)</u>	-39.88%
Total expenditures	<u>270,578</u>	<u>49,669</u>	18.36%	<u>49,003</u>	<u>666</u>	1.36%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(9,349)</u>		<u>(15,877)</u>	<u>2,477</u>	-15.60%
Economic Development Local Funds						
REVENUE						
Fee in lieu of taxes	1,250,000	-	0.00%	-	-	0.00%
Miscellaneous revenue	20,000	-	0.00%	-	-	0.00%
Carryover from Prior Fiscal Year	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
Total revenue	<u>1,270,000</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES						
Personnel	229,755	29,851	12.99%	28,733	1,118	3.89%
Operating	455,906	165,555	36.31%	55,551	110,004	198.02%
Debt Service	-	-	0.00%	-	-	
Capital Outlay	-	-	0.00%	-	-	
Operating transfer to Airport Improvement Fund	-	83,018	0.00%	-	83,018	
Operating transfer to General Fund	<u>398,705</u>	<u>-</u>	0.00%	<u>88,994</u>	<u>(88,994)</u>	0.00%
Total expenditures	<u>1,084,366</u>	<u>278,424</u>	25.68%	<u>173,278</u>	<u>105,146</u>	60.68%
Excess (deficiency) of revenues over expenditures	<u>\$ 185,634</u>	<u>\$ (278,424)</u>	-149.99%	<u>\$ (173,278)</u>	<u>\$ (105,146)</u>	60.68%

continued

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State Accommodations						
REVENUE						
State accommodations tax	\$ 80,000	\$ -	0.00%	\$ -	\$ -	#DIV/0!
Total revenue	<u>80,000</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
EXPENDITURES						
Expense to Chamber	52,250	-	0.00%	(948)	948	0.00%
Operating transfer to General Fund	<u>27,750</u>	<u>-</u>	0.00%	<u>(18,004)</u>	<u>18,004</u>	0.00%
Total expenditures	<u>80,000</u>	<u>-</u>		<u>(18,952)</u>	<u>18,952</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>		<u>18,952</u>	<u>(18,952)</u>	0.00%
County Accommodations						
REVENUE						
County accommodations tax	<u>400,000</u>	<u>88,914</u>	22.23%	<u>79,194</u>	<u>9,720</u>	0.00%
Total revenue	<u>400,000</u>	<u>88,914</u>	22.23%	<u>79,194</u>	<u>9,720</u>	0.00%
EXPENDITURES						
Expense to Chamber	105,000	-	0.00%	-	-	#DIV/0!
Operating expenses	-	-	0.00%	7	(7)	0.00%
Operating transfer to General Fund	<u>295,000</u>	<u>epe</u>	#VALUE!	<u>-</u>	<u>#VALUE!</u>	#VALUE!
Total expenditures	<u>400,000</u>	<u>-</u>	0.00%	<u>7</u>	<u>#VALUE!</u>	#VALUE!
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 88,914</u>		<u>\$ 79,187</u>	<u>\$ #VALUE!</u>	#VALUE!

continued

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Stormwater						
REVENUE						
Plan review fee	\$ 65,000	\$ 39,610	60.94%	\$ 19,070	\$ 20,540	107.71%
Inspection fee	30,000	5,970	0.00%	2,700	3,270	121.11%
Stormwater Fees	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>95,000</u>	<u>45,580</u>	47.98%	<u>21,770</u>	<u>23,810</u>	109.37%
EXPENDITURES						
Personnel expenses	239,855	-	0.00%	45,745	(45,745)	-100.00%
Operating expenses	504,826	1,364	0.27%	2,311	(947)	-40.98%
Capital expenses	<u>20,372</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	
Total expenditures	765,053	1,364		48,056	(947)	109.37%
Excess (deficiency) of revenues over expenditures	<u>(670,053)</u>	<u>44,216</u>		<u>(26,286)</u>	<u>24,757</u>	-94.18%
EMS Equipment						
REVENUE						
State grants	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	<u>-</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	0.00%
Total revenue	-	-		-	-	0.00%
EXPENDITURES						
Operating expenses	-	-	0.00%	-	-	0.00%
Capital Outlay	<u>-</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>	
Total expenditures	-	-		-	-	0.00%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
(Note: only the match was budgeted)						

continued

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National Forest Funds						
REVENUE						
Carryover from prior fiscal year	\$ 13,647	\$ -	0.00%	\$ -	\$ -	0.00%
Federal grants	350,000	-	0.00%	-	-	0.00%
Total revenue	<u>363,647</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
EXPENDITURES						
Operating transfer to general fund	350,000	-	0.00%	-	-	0.00%
Operating expenses	13,647	3,600	26.38%	3,412	188	0.00%
Total expenditures	<u>363,647</u>	<u>3,600</u>		<u>3,412</u>	<u>188</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(3,600)</u>		<u>(3,412)</u>	<u>(188)</u>	0.00%
Special County Fire District						
REVENUE						
Fire fees	3,303,000	84,957	2.57%	92,297	(7,340)	0.00%
Total revenue	<u>3,303,000</u>	<u>84,957</u>		<u>92,297</u>	<u>(7,340)</u>	0.00%
EXPENDITURES						
Fire Protection Services	3,303,000	-	0.00%	-	-	0.00%
Total expenditures	<u>3,303,000</u>	<u>-</u>		<u>-</u>	<u>-</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>84,957</u>		<u>92,297</u>	<u>(7,340)</u>	0.00%
Pooled Fire Fees (new vacant lot fee began 2013-2014)						
REVENUE						
Fire fees	176,450	8,725	4.94%	7,001	1,724	24.63%
Carryover from prior years	-	-		-	-	0.00%
Total revenue	<u>176,450</u>	<u>8,725</u>		<u>7,001</u>	<u>1,724</u>	24.63%
EXPENDITURES						
Fire Protection Services	176,450	58,294	33.04%	72,188	(13,894)	-19.25%
Pooled Fire Reserve	-	-	0.00%	-	-	0.00%
Total expenditures	<u>176,450</u>	<u>58,294</u>		<u>72,188</u>	<u>(13,894)</u>	-19.25%
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (49,569)</u>		<u>\$ (65,187)</u>	<u>\$ 15,618</u>	-23.96%

continued

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Impact Fees						
REVENUE						
Impact fees	\$ -	\$ 812,300	0.00%	\$ 592,920	\$ 219,380	37.00%
Interest income	-	-	0.00%	326	(326)	-100.00%
Total revenue	-	812,300		593,246	219,054	36.92%
EXPENDITURES						
Operating Transfer Out	-	-	0.00%	116,979	(116,979)	0.00%
Operating Expenditures	-	-		-	-	0.00%
Total expenditures	-	-		116,979	(116,979)	0.00%
Excess (deficiency) of revenues over expenditures	\$ -	\$ 812,300		\$ 476,267	\$ 336,033	70.56%

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