

BERKELEY COUNTY GENERAL FUND - BUDGET CHANGES SINCE 2ND READING ON 5/22/17

REVENUES	2ND READING	3RD READING	DIFFERENCE	REASON FOR CHANGE
PROPERTY TAXES	\$ 40,593,604.00	\$ 40,593,604.00	\$ -	
FILOT TAXES	\$ 14,426,039.00	\$ 14,426,039.00	\$ -	
LICENSES/FEES	\$ 4,027,500.00	\$ 4,027,500.00	\$ -	
FINES/FEES	\$ 10,529,115.00	\$ 10,530,076.00	\$ 961.00	PTI reimbursement for the COLA
INTEREST INCOME	\$ 5,000.00	\$ 5,000.00	\$ -	
INTERGOV-FEDERAL	\$ 221,924.00	\$ 221,924.00	\$ -	
INTERGOV-STATE/LOCAL	\$ 7,343,190.00	\$ 7,343,190.00	\$ -	
MISC	\$ 562,012.00	\$ 564,270.00	\$ 2,258.00	Removed reimbursement from Berk Co Soil & Water, added \$70,265 to cover changes in EMS on 6/22/17
FUND BALANCE	\$ 700,000.00	\$ 3,200,000.00	\$ 2,500,000.00	Tranfer from GF to CIF (use of fund balance) CAD/RMS/JMS and Courthouse
BCWS REIM HR/SUPV	\$ 1,548,964.00	\$ 1,548,964.00	\$ -	
TRANSFERS IN	\$ 659,796.00	\$ 659,796.00	\$ -	
TOTAL	\$ 80,617,144.00	\$ 83,120,363.00	\$ 2,503,219.00	

EXPENDITURES	2ND READING	3RD READING	DIFFERENCE	NOTES
GENERAL FUND - PERSONNEL	\$ 33,651,378.00	\$ 33,376,146.00	\$ (275,232.00)	1 See Notes
ELECTED - PERSONNEL	\$ 24,260,139.00	\$ 24,361,125.00	\$ 100,986.00	1 See Notes
GENERAL FUND - OPERATING	\$ 13,468,222.00	\$ 13,504,697.00	\$ 36,475.00	
ELECTED - OPERATING	\$ 4,704,146.00	\$ 4,691,146.00	\$ (13,000.00)	
CONTINGENCY		\$ -	\$ -	
TRANSFERS OUT	\$ 4,533,259.00	\$ 7,187,249.00	\$ 2,653,990.00	Transfer of \$2.5M to CIF, \$153,990 to Spec Rev for COLA & EPD for Prof. Svcs
TOTAL	\$ 80,617,144.00	\$ 83,120,363.00	\$ 2,503,219.00	
GL BALANCE	\$ 80,617,144.00	\$ 83,120,363.00		

NOTES:

1 - there was a net decrease in personnel of \$244k since 2nd reading. Although retirement (SCRS/PORS) went up 1%, we cut \$150k from Clerk of Court that didn't need to be budgeted for process servers (which also reduced the benefits associated with them), we cut \$100k from HR Services that was originally budgeted for the pay study and left \$200k there for ongoing pay study issues. We also cut \$171k from EMS by changing from 8 positions to 7 positions.

PERSONNEL CHANGES

1 Added 1% employer cost of for SCRS and PORS per PEBA	\$ 158,817.00
2 Added paralegal for Sheriffs dept 3 for up to 6 months.	\$ 29,374.13
4 Added SRO for Sheriffs Dept for 80% of the year	\$ 50,951.08
5 Added Project Manager in Engineering @ 75% of the year	\$ 68,780.64
6 Added Emergency Preparedness Director @ 50% of the year	\$ 46,012.73
7 Reduced amount for pay study resolution from \$300k to \$200k	\$ (100,000.00)
8 Reduced amount for Temps in HR Services	\$ (80,000.00)
9 Added 3.25% increase to magistrates salaries	\$ 23,360.04
10 Removed \$150k for process services in COC pers budget	\$ (150,000.00)

CAPITAL EQUIPMENT FUND

ELECTED PERSONNEL			DEPARTMENT	ITEM
2ND READING 5/22/17	3RD READING 6/26/17	DIFFERENCE		
\$ 20,000.00	\$ 520,000.00	\$ 500,000.00	CLERK OF COURT	EQUIPMENT & UPGRADES
\$ 521,640.00	\$ 581,621.00	\$ 59,981.00	INFO TECHNOLOGY	EQUIPMENT
\$ 2,681,472.00	\$ 3,432,680.00	\$ 751,208.00	FLEET MANAGEMENT	COUNTY VEHICLE FLEET
\$ 150,000.00	\$ 201,805.00	\$ 51,805.00	SHERIFF	EQUIPMENT
\$ 40,984.00	\$ 40,984.00	\$ -	CORONER	EQUIPMENT
\$ 3,390.00	\$ 3,390.00	\$ -	COMMUNICATIONS	SOFTWARE
\$ 112,200.00	\$ 112,200.00	\$ -	DETENTION CENTER	EQUIPMENT
\$ 30,010.00	\$ 30,010.00	\$ -	MAINTENANCE GARAGE	EQUIPMENT
\$ 200,000.00	\$ 244,300.00	\$ 44,300.00	ROADS AND BRIDGES	EQUIPMENT
\$ 1,500.00	\$ 1,500.00	\$ -	MOSQUITO ABATEMENT	LIQUID LARVICIDE SPRAY MACHINE
\$ 1,400,000.00	\$ 1,451,805.00	\$ 51,805.00	EMS	EQUIPMENT/SOFTWARE
\$ 72,350.00	\$ 72,350.00	\$ -	FACILITIES AND GROUNDS	EQUIPMENT
\$ 2,000,000.00	\$ 2,000,000.00	\$ -	INFO TECHNOLOGY	CAD/RMS/JMS
\$ 7,233,546.00	\$ 8,692,645.00	\$ 1,459,099.00		

PERSONNEL

NET DIFFERENCE \$ (174,246.00)

ALL CHANGES ARE BASICALLY THE RESULT OF INCREASING SCRS/PORS AND THE COLA BEING INCLUDED IN THE SALARY FIGURES PER DEPARTMENT AT 3RD READING VS IN HR SERVICES AS A LUMP SUM.

HR SERVICES HAS BEEN DECREASED BY THE AMOUNT OF THE COLA ALONG WITH REDUCING THE AMOUNT WE HAD SET ASIDE FOR RESOLVING PAY STUDY DISPUTES SINCE THE PAY STUDY HAS BEEN IMPLEMENTED AT THIS POINT FOR ALL STAFF.

ELECTED PERSONNEL

2ND READING 5/22/17	3RD READING 6/26/17	DIFFERENCE	REASON
\$ 524,755.00	\$ 517,772.00	\$ (6,983.00)	
\$ 1,976,787.00	\$ 1,673,790.00	\$ (302,997.00)	REMOVED \$150K PROC SVC AND TEMPS MOVED TO HRS
\$ 584,679.00	\$ 576,993.00	\$ (7,686.00)	
\$ 737,937.00	\$ 749,093.00	\$ 11,156.00	
\$ 653,831.00	\$ 663,389.00	\$ 9,558.00	
\$ 13,000,501.00	\$ 13,310,366.00	\$ 309,865.00	ADDED POSITIONS, COLA INCL, INCR IN SCRS/PORS
\$ 411,918.00	\$ 417,475.00	\$ 5,557.00	
\$ 6,369,731.00	\$ 6,452,247.00	\$ 82,516.00	
\$ 24,260,139.00	\$ 24,361,125.00	\$ 100,986.00	

INCREASE

GEN FUND PERSONNEL

2ND READING 5/22/17	3RD READING 6/26/17	DIFFERENCE	REASON
\$ 360,070.00	\$ 364,676.00	\$ 4,606.00	INCREASE IN SCRS/PORS, ADDED COLA
\$ 274,719.00	\$ 278,873.00	\$ 4,154.00	
\$ 1,675,028.00	\$ 1,674,694.00	\$ (334.00)	
\$ 153,465.00	\$ 154,426.00	\$ 961.00	
\$ 2,242,299.00	\$ 2,293,551.00	\$ 51,252.00	
\$ 48,877.00	\$ 49,472.00	\$ 595.00	
\$ 631,413.00	\$ 641,646.00	\$ 10,233.00	
\$ 275,324.00	\$ 277,670.00	\$ 2,346.00	
\$ 81,501.00	\$ 81,501.00	\$ -	
\$ 883,791.00	\$ 856,709.00	\$ (27,082.00)	
\$ 312,114.00	\$ 302,317.00	\$ (9,797.00)	
\$ 868,543.00	\$ 880,729.00	\$ 12,186.00	
\$ 1,048,757.00	\$ 1,051,109.00	\$ 2,352.00	
\$ 285,140.00	\$ 286,080.00	\$ 940.00	
\$ 570,685.00	\$ 578,326.00	\$ 7,641.00	
\$ 328,560.00	\$ 332,469.00	\$ 3,909.00	
\$ 397,944.00	\$ 403,836.00	\$ 5,892.00	
\$ 1,859,057.00	\$ 1,883,243.00	\$ 24,186.00	
\$ 104,459.00	\$ 106,182.00	\$ 1,723.00	
\$ 989,047.00	\$ 1,010,483.00	\$ 21,436.00	

\$	319,046.00	\$	323,161.00	\$	4,115.00
\$	12,347.00	\$	12,565.00	\$	218.00
\$	378,002.00	\$	383,996.00	\$	5,994.00
\$	1,669,544.00	\$	1,689,230.00	\$	19,686.00
\$	770,494.00	\$	781,978.00	\$	11,484.00
\$	2,764,440.00	\$	2,813,610.00	\$	49,170.00
\$	450,258.00	\$	535,900.00	\$	85,642.00
\$	431,756.00	\$	437,430.00	\$	5,674.00
\$	778,985.00	\$	786,543.00	\$	7,558.00
\$	7,469,887.00	\$	7,459,542.00	\$	(10,345.00)
\$	247,624.00	\$	238,379.00	\$	(9,245.00)
\$	69,662.00	\$	70,741.00	\$	1,079.00
\$	165,912.00	\$	168,059.00	\$	2,147.00
\$	2,247,171.00	\$	2,276,742.00	\$	29,571.00
\$	2,485,457.00	\$	1,890,278.00	\$	(595,179.00)
\$	33,651,378.00	\$	33,376,146.00	\$	(275,232.00)

DECREASE

HR SERVICES	2ND READING	3RD READING	DIFFERENCE	REASON:
SALARIES	\$ -	\$ -	\$ -	
COST OF LIVING/MERIT	\$ 700,000.00	\$ -	\$ (700,000.00)	ORIGINALLY, THE \$700K WAS PLUGGED HERE FOR COLA.
TEMPS / STUDENTS/INTERN	\$ 240,370.00	\$ 478,803.00	\$ 238,433.00	INCLUDES ALL TEMPS BEING MOVED TO HR SERVICES EXCEPT FOR 5 DEPTS.
SALARY STUDY	\$ 300,000.00	\$ 200,000.00	\$ (100,000.00)	REDUCED AFTER CONSULT WITH DENISE. THIS SHOULD BE PLENTY TO RESOLVE OUTSTANDING ISSUES.
SCRS	\$ 96,504.00	\$ 76,662.00	\$ (19,842.00)	REDUCED ALONG WITH REDUCING TEMPS/STUDENTS
FICA	\$ 60,463.00	\$ 46,693.00	\$ (13,770.00)	REDUCED ALONG WITH REDUCING TEMPS/STUDENTS
ESCOMMISSION	\$ 40,000.00	\$ 40,000.00	\$ -	
OPEB ANNUAL COST	\$ 255,000.00	\$ 255,000.00	\$ -	
OPEB NET OBLIGATION	\$ 115,000.00	\$ 115,000.00	\$ -	
RETIREE HEALTH	\$ 100,000.00	\$ 100,000.00	\$ -	
LEAVE PAYOUT	\$ 250,000.00	\$ 250,000.00	\$ -	
TORT LIABILITY	\$ 292,000.00	\$ 292,000.00	\$ -	
GYM MEMBERSHIP	\$ 36,120.00	\$ 36,120.00	\$ -	
\$	2,485,457.00	\$ 1,890,278.00	\$ (595,179.00)	

BERKELEY COUNTY WATER & SANITATION - BUDGET CHANGES SINCE 2ND READING ON 5/22/17

	<u>2ND READING</u>	<u>3RD READING</u>		
	5/22/2017	6/26/2017	DIFFERENCE	
REVENUE CHANGES			\$ 472,356.00	REASON FOR CHANGE
RATES, USER FEES & MISC CHARGES	\$ 52,346,045.00	\$ 52,818,401.00	\$ 472,356.00	Add'l 5% rate increase per council 5/22/17
CONNECTION FEES	\$ 3,220,000.00	\$ 3,220,000.00	\$ -	
IMPACT FEES	\$ 5,390,000.00	\$ 5,390,000.00	\$ -	
RECYCLING	\$ 79,500.00	\$ 79,500.00	\$ -	
OTHER	\$ 1,719,390.00	\$ 1,719,390.00	\$ -	
TOTAL REVENUE AVAILABLE	\$ 62,754,935.00	\$ 63,227,291.00		

EXPENSE CHANGES			\$ 472,356.00	
PERSONNEL & BENEFITS	\$ 15,269,654.00	\$ 15,308,500.00	\$ 38,846.00	Increase in SCRS / PORS (Retirement)
OPERATING & MAINTENANCE	\$ 17,117,714.00	\$ 17,134,446.00	\$ 16,732.00	Net Increase (reduction in Travel etc.+ add'l for GPS)
CAPITAL EQUIPMENT	\$ 2,519,000.00	\$ 2,519,000.00	\$ -	
BC SHARED PERSONNEL	\$ 1,682,832.00	\$ 1,682,832.00	\$ -	
BC SHARED SERVICES	\$ 167,716.00	\$ 167,716.00	\$ -	
CONTRIBUTION TO RR FROM OPERATING	\$ 5,278,961.00	\$ 5,695,739.00	\$ 416,778.00	balance of new revenue from rate increase to go to R&R
CONTRIBUTION TO RR FOR DEBT SERVICE	\$ 15,329,058.00	\$ 15,329,058.00	\$ -	
TOTAL EXPENSES	\$ 57,364,935.00	\$ 57,837,291.00		
PLUS IMPACT FEES DEPOSITED TO R&R	\$ 5,390,000.00	\$ 5,390,000.00		
TOTAL EXPENSES	\$ 62,754,935.00	\$ 63,227,291.00		

CAPITAL IMPROVEMENT PLAN CHANGES

REMOVED PROJECT:				
"Water Main Relocation due to Jedburg Rd/126 Intersection Impv (DOT Relocation)			\$ 1,130,000.00	
ADDED PROJECT:				
"Capacity increase of 4MGD-7MGD, Lake Moultrie Water Treatment Plant" (\$2MM in FY17-18 and \$2MM in FY18-19)			\$4,000,000	