

COUNTY OF CHARLESTON, SOUTH CAROLINA
FIRE DISTRICTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 3,240,400	\$ 3,240,400	\$ 3,423,499	\$ 183,099
Intergovernmental	158,270	158,270	175,500	17,230
Interest	-	-	9,850	9,850
Other revenues	-	52,115	55,297	3,182
Total revenues	3,398,670	3,450,785	3,664,146	213,361
Expenditures:				
Current:				
Public safety	3,555,162	3,799,656	3,873,020	(73,364)
Debt service	250,591	534,066	533,608	458
Total expenditures	3,805,753	4,333,722	4,406,628	(72,906)
Excess (deficiency) of revenues (under) over expenditures	(407,083)	(882,937)	(742,482)	140,455
Other financing sources (uses):				
General obligation bonds issued	-	-	1,200,000	1,200,000
Proceeds from sale of fixed assets	-	-	13,250	13,250
Total other financing sources (uses)	-	-	1,213,250	1,213,250
Net change in fund balance	(407,083)	(882,937)	470,768	1,353,705
Fund balance at beginning of year	1,682,961	1,682,961	1,682,961	-
Fund balance at end of year	\$ 1,275,878	\$ 800,024	\$ 2,153,729	\$ 1,353,705

See independent auditor's report.