
Budget User's Guide

Charleston County

It is our objective to present budgetary information as clearly and concisely as possible. The following constitutes a "Budget User's Guide" for the interested citizen:

The County prepares two budget documents: the **Approved Budget Detail Book** and the **Approved Budget Narrative Book**. The Detail Book provides detailed capital listings; full-time equivalent (FTE) listings, which break down each department's total full-time employees by position and pay grade; and copies of the County's line item budget printouts. The Narrative Book presents the County's operating budget through schedules and detailed narratives. This User's Guide is tailored to the Narrative Book.

The **Table of Contents** is divided into seven sections which correspond to the tabs. The first section includes summarized financial schedules comprising FY 2001 actual figures, FY 2002 actual figures, FY 2003 adjusted budget figures, and FY 2004 Council-approved budget figures. The County's operating budgets are divided into five major directorates: Council Agencies, Elected Officials, Appointed Officials, Administrator, Chief Deputy Administrator, and Chief Financial Officer. Note that individual departmental budgets are listed alphabetically within each section. The last two sections contain the County's capital budget, statistical financial information, a summary of the County's financial systems, an index, and a glossary.

The **Letter of Transmittal** from the County Administrator discusses the contents of the Approved Budget. The **Budget Highlights** section points out some of the approved budget's significant elements, addressing such often-asked questions as: "How much is the County's FY 2004 operating budget?" and "Is there a tax increase?". The **Description of Funds** provides a brief description of the various fund types and funds included in this document and indicates total budgeted expenditures for each fund type and fund.

The **Budget Analysis** highlights the major changes in the County's budgets and Council's decisions made during their six weeks of deliberations. This section also outlines financial policies, short and long-term goals, summarizes new activities and programs, and explains revenue assumptions.

The **Goals and Projects** section highlights short-term and long-term goals and projects for the County and its departments. The **Major Revenue Sources** portion indicates the County's largest revenue sources and addresses how the County arrived at these revenue estimates.

The **Schedules** section includes a high-level summary of the County's available funds and disbursements. In addition, this section includes combined summaries of revenues, expenditures, interfund transfers, and authorized positions for all funds. These summaries are illustrated by graphs detailing the sources of revenues and the function of the expenditures and authorized positions. The last portion of this section displays individual fund statements of revenues and expenditures. This section answers such relevant budget questions as "How many permanent employees does the County maintain?", "How many of these permanent employees work in certain offices?", "How much revenue is budgeted for FY 2004 and what are the sources?", and "What is the County's total FY 2004 expenditure budget?".

Each budget narrative is generally divided into five sections: Mission, Department or Division Summary, Funding Adjustments for FY 2004, Objectives, and Performance Measures. Where appropriate, a departmental organizational chart is included. The **Mission** states the purpose

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of the department or division. The **Department** or **Division Summary** provides summary financial information for four fiscal years, consisting of two years of the most recently audited figures, the current year's adjusted budget, and Council's approved FY 2004 budget. In addition, the dollar and percentage change from FY 2003 is computed. The financial information is broken down by major categories of revenue and major objects of expenditure (i.e., personnel, operating, and capital expenditures). The **Funding Adjustments for FY 2004** section is broken down into several categories, including revenues, major objects of expenditure, and other relevant categories. This section reflects the significant changes in funding from FY 2003.

The **Objectives** specify achievements to be attained to meet the end results that a service or program is expected to accomplish in a given time period.

The narratives report **Performance Measures** enabling the reader to determine how an objective is accomplished through the delivery of products, services, or processes. There are four types of performance measures recognized by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA): input measures, output measures, efficiency measures, and outcome measures. Output measures detail the quantity or volume of products or services provided. Efficiency measures quantify the relationship between input and output measures and are a useful indicator of the cost-effectiveness of a program or service. Finally, outcome measures provide program results in a numeric format (i.e., measures of timeliness and effectiveness of programs) and report the quality of service being provided.

The County's Capital Improvement Program is presented in detail in the **Capital** section. A summary listing of all major appropriated projects, a current estimate of the total cost of the project, the sources of funding, and debt issues are disclosed. In addition, a brief description, including progress to date, of each project is included.

Finally, the **Appendix** section contains a community profile, a description of the County's financial policies, general statistical information, a description of the budget process, the County's financial policies, the FY 2004 Budget Ordinance, a glossary of terms and concepts used in this document, and the index.