
Schedules

Charleston County

The schedules section illustrates the County's annual operating budgets. Charleston County budgets annually for Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, the Debt Service Fund, and the Special Revenue Funds. The Proprietary Funds include the Enterprise Funds and the Internal Service Funds. Refer to the **Glossary** on pages 324-329 for definitions of Governmental Funds, Proprietary Funds, the General Fund, the Debt Service Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. Refer to the **Budget Process** on pages 305-307 for a description of the budgeting process.

The schedules section provides an overall summary of the County's annual operating budgets with the **Where It Comes From . . . FY 2004 All Funds** graph, the **Where It Goes To . . . FY 2004 All Funds** graph, and the **Budget Summary, All Funds** on pages 2-5. Note that these graphs and schedules do not eliminate interfund transfers, revenues or expenditures.

The next section of the schedules provides a detailed perspective of revenues, expenditures, and interfund transfers of all funds. The revenues are on pages 6-13. The expenditures are on pages 14-21. The interfund transfers are on page 22. This is followed by a summary of County authorized positions on pages 23-31.

The last section of the schedules (pages 32-77) displays graphical summaries for each of the fund types budgeted by the County as well as tabular representations for the individual funds making up these fund types. Page 32 shows a combined fund statement for all funds for fiscal years 2001, 2002, 2003, and 2004. Page 33 provides a summary by fund type of the County's fiscal year 2004 budget. Individual fund statements start on page 35 with the General Fund. Note that the FY 2003 Projected column on the fund statements includes the estimated amounts from the FY 2003 Adjusted column (i.e., the current budget) and the estimated amounts from encumbrances carried forward from previous years. Refer to the **Glossary** on pages 324-329 for definitions of Beginning Fund Balance (Fund Balance or Carry Forward), Revenues, Transfers In, Sources, Available, Expenditures or Expenses, Transfers Out, Disbursements, Uses, and Ending Fund Balance (Fund Balance) including Reservations and Designations.