
Community Profile

Charleston County

Charleston County is located along the southeastern coast of South Carolina. It has a land area of 919 square miles and a 97-mile coastline along the Atlantic Ocean. The county, with a 2000 population of 309,969, is the center of the Trident metropolitan region with a combined population of more than 500,000. The county has 16 municipalities within its borders, including its three largest cities, Charleston (96,650), North Charleston (79,641) and Mt. Pleasant (47,609). The Town of James Island was formed in May 2002, with the total population of the Town still being determined. In the decade from 1990-2000, the county experienced a growth rate of 4.8 percent, per the census figures (which Charleston County believes are understated). A recent study by the Strom Thurmond Institute of Clemson University conjectured that the region could attract 250,000 people during the next 30 years.

Key among the region's advantages are its geographic location, its natural beauty, moderate climate, and a coveted quality of life which has been deliberately and carefully protected. Charleston's coastal location along the Atlantic Seaboard at the confluence of two rivers assures its near tropical climate and creates natural advantages for a seaport. The flat topography which is accented by numerous rivers, tidal creeks, vast expanses of pristine salt marshes, and hallmark live oaks, provides a lush, picturesque backdrop for the priceless eighteenth and nineteenth-century architecture of Old Charleston. Beyond the old city lie vibrant growing urban and suburban communities hosting businesses, industries, and residences alike. "Livability" and "good quality of life" are multifaceted terms which are difficult to adequately define or measure, but easy to observe intuitively. The most telling evidence of the region's livability may lie in the fact that, despite its growth of the past two decades, Charleston has retained the "slow, friendly pace" which visitors most often cite as their favorite impression. Perhaps they gain this impression by visiting area hotels, restaurants, shops, parks, resorts, golf courses, and beaches, or one of the numerous cultural festivals the region hosts throughout the year.

Numerous other advantages accrue to the region due to its diverse economic base, its infrastructure, and its educational network. The region's economic base includes the Port of Charleston which is fourth in container volume in the United States and second only to the Port of New York and New Jersey in container volume along the East Coast and Gulf. Tourism has long been an economic mainstay in this historic eighteenth century setting and continues to grow in importance. The region's visitor industry has expanded rapidly over the past few years, today experiencing four million visitors in year 2000, contributing more than \$3.7 billion annually to the area's economy, and providing an estimated 69,700 jobs. The region's growing international operations, stable businesses and industrial bases also contribute to its diverse economic base and have helped to mitigate the downsizing of the military establishment. In addition to the existing port, modern airport and good rail access, the region is committed to the constant upgrading of its already excellent highway access. Road improvements persist, including the completion of the I-526 Beltway linking the region and the replacement of the Cooper River Bridges with higher spans linking Charleston with the area east of the Cooper River which is currently under construction. Water and waste water system expansions, as well as utility and telecommunications network upgrades are presently under way to meet the demands of growth and maintain the region's competitive edge. The region's educational institutions comprise a strong backbone for industry, with a variety of liberal arts graduate and undergraduate programs at three colleges and universities, advanced medical degrees at the state's largest medical complex and teaching hospital, and the diverse industrial training

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programs of the Trident Technical College, the largest campus of one of the nation's "cutting edge" state technical college systems. In 1998, Charleston County spearheaded a successful effort to create the Trident One-Stop Career Center. This multi-jurisdictional center, lauded by the U.S. Department of Labor, combines a variety of resources including career counseling, job search, training programs, and labor market information under one roof.

Despite the 1993 Base Realignment and Closure Commission's (BRAC) decision to close much of the Charleston Naval Complex, the military remains viable and significant in the Charleston region. The Charleston Air Force Base is undergoing constant expansion and has been designated as home to the first operational squadron of the new C-17 transport plane. Through the dedicated efforts of its U.S. Senators and Congressmen, as well as State and local officials, and the Charleston Chamber of Commerce, the region has also gained significant new Army and Navy facilities.

As the Charleston region enters the 21st century, the future appears bright. Despite the national economic downturn, tourism is still strong and the region continues to capitalize on its many assets; its harbor and port; its industrial sites; its climate, environment, and quality of life; its labor force and work ethic; its colleges and technical training programs; its many business incentives and cost advantages; and its "can-do" spirit. In an age of international linkages and entrepreneurial opportunity, Charleston County, South Carolina is literally the preeminent Southeastern "Gateway to the World."

Budget Process

Charleston County

Charleston County's Budget Process is divided into four phases: Development, Approval, Compliance Monitoring, and External Audit. See page 308 for a chart of the budget process.

DEVELOPMENT

The budget process begins in October of each year with budget calls for departments that provide services to other departments. These budget calls are due at various times in November and December. In November, the Budget Office develops a Budget Preparation Manual that is distributed to every department in the County and provides specific guidelines such as inflation projections and recommended computation and projection methodologies. The manual also includes the Administrator's letter of directive for the preparation of the budget. Workshops are held in early December to give detailed instructions and guidance to budget preparers. The departments then prepare their requests and submit them to the Budget Office starting in late January for analysis and review. Acting on preliminary recommendations resulting from the Budget Office's review, final decisions are made by the County Administrator in April.

APPROVAL

The Finance Committee, which includes all members of County Council, reviews the proposed budget through a series of meetings in April and May; County Council makes adjustments as deemed necessary. The Approved Budget for the coming year is adopted in early June. South Carolina law requires three separate readings (votes) of the budget ordinance. South Carolina law also requires a public hearing and a special meeting to approve any increases in the millage rate that exceed the Consumer Price Index (CPI) as determined by the State.

Citizen involvement is provided through two public hearings to solicit constituent input. Public notices of these hearings are given in the local newspaper.

COMPLIANCE MONITORING

During the fiscal year, the Budget and Controller's Offices perform periodic reviews of revenues, expenditures, and transfers.

FIRST QUARTER REVIEW

After the first quarter of the year, the Budget and Controller's Offices conduct a review of revenues, expenditures, and transfers.

MID-YEAR REVIEW

During February of each year, a mid-year review is conducted by the Budget and Controller's Offices and presented to the Finance Committee. Adjustments to the budget may be made at this time, as Council deems necessary.

Budget Process

Charleston County

THIRD QUARTER REVIEW

In March, the Budget Office and the Controller perform a third quarter review. This review is the basis for the projection of ending fund balance. This projection is incorporated into the available funding for the following budget year.

EXTERNAL AUDIT

During July through December, the County's financial records for the year ended in June are audited by an external auditor. This audit allows for independent confirmation of the activity presented by the County in the audit.

BUDGET AMENDMENTS

If budget transfers are necessary, the department director may transfer funds within the "Personnel," "Operating," or "Capital" categories as long as the total of the categories does not change and the transfer is less than \$5,000. In addition, the County Administrator or his Management Team may approve budget transfers that exceed \$5,000, that are between the categories in an organization unit, and that are between organizational units that are under his budgetary authority. Since the elected and appointed officials do not fall under the Management Team, they would have their budget transfers over \$5,000, between categories, or between organizational units approved by the County Administrator. If revisions require a change to the total disbursements in the General Fund, Council may consider supplemental appropriations, which require a public hearing and three separate readings. By resolution Council may also generate transfers from Council's contingency to organizational units. These budget transfers guidelines are specified in Section 16 of the County Budget Ordinance.

In some instances, grant funds are applied for or received after the beginning of the budget year and are not included in the Council Approved budget. To provide for this situation, Section 18 of the County Budget Ordinance authorizes the necessary Special Revenue Funds, Capital Projects Funds, and Proprietary Funds to be created to provide a mechanism for the expenditures of these monies. Grant funds must be approved by Council, generally at the time of application, before any monies can be expended.

BUDGET BASIS

Except as noted below, the basis of budgeting is the same as the basis of accounting. The County budgets for Governmental Funds using the flow of current financial resource measurement focus and the modified accrual basis of accounting. The flow of current financial resource measurement focus includes only current assets and liabilities; long-term assets and liabilities are reported separately. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable" and "available"). "Measurable" means that the amount of the transaction can be determined, and "available" means that the amount is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers property tax revenues to be available if collected within 60 days after year end; the County considers other revenues to be available if collected within one year after year end. Expenditures are recorded when the liability is

Budget Process

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incurred except for certain compensated absences, claims, and judgements that are recorded when the obligations are expected to be liquidated with current financial resources.

The County budgets for Proprietary Funds using the flow of economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus includes current and long-term assets and liabilities. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded when liabilities are incurred. The County departs from the above basis of accounting for budgeting capital expenses and depreciation. To better manage spending, capital items are budgeted as expenses, and depreciation expense is not budgeted in its entirety. To compensate for this departure from the above basis, the County ensures that the sum of budgeted capital expenses and budgeted depreciation equals or exceeds the anticipated depreciation expense.

CAPITAL BUDGET

The County does not present a separate capital budget that is approved annually. Instead, normal capital expenditures are included in the organizational units' annual operating budgets. Normal capital expenditures include furniture, equipment, vehicles, heavy equipment, data processing equipment, and minor renovations. The County considers items that cost \$5,000 or more to be capital expenditures. If the County borrows funds through General Obligation Bonds, Certificates of Participation or Revenue Bonds, the County establishes a project-length budget in the Capital Projects Fund.

Budget Process

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MONTH	PHASE	FY 2003 BUDGET TASKS	PHASE	FY 2004 BUDGET TASKS	
JULY 2002	C O M P L I A N C E M O N I T O R I N G		D E V E L O P M E N T		
AUG - OCT					
NOV		1ST QUARTER REVIEW		DEPTS. PREPARE REQUESTS FOR NEW EMPLOYEES, VEHICLES AND DATA PROCESSING/ISF NEEDS	
DEC				BUDGET DEPT. CONDUCTS BUDGET WORKSHOPS DEPTS. SUBMIT REQUESTS TO PROGRAM MANAGERS	
JAN 2003				DEPTS. SUBMIT BUDGETS TO BUDGET OFFICE	
FEB		MID-YEAR REVIEW		BUDGET OFFICE REVIEWS REQUESTS FOR RECOMMENDATION TO ADMINISTRATOR	
MAR					
APRIL		3RD QUARTER REVIEW PROJECTION OF ENDING FUND BALANCE FOR USE IN FY 2004		ADMINISTRATOR REVIEWS/APPROVES RECOMMENDATIONS; PRESENTS BUDGET TO COUNCIL 1ST PUBLIC HEARING	
MAY				COUNCIL'S BUDGET HEARINGS 1ST & 2ND READING OF BUDGET ORDINANCE 2ND PUBLIC HEARING	
JUNE				3RD READING OF BUDGET ORDINANCE	
JULY 2003	E X T E R N A L	A U D I T	C O M P L I A N C E	M O N I T O R I N G	1ST QUARTER REVIEW
AUG -DEC					
JAN 2004					
FEB - MAR					MID-YEAR REVIEW
APRIL					3RD QUARTER REVIEW PROJECTION OF ENDING FUND BALANCE FOR USE IN FY 2005
MAY - JUNE					
JULY 2004					E X T E R N A L
AUG - DEC					

Financial Systems

Charleston County

The Chief Financial Officer is responsible for providing many County financial services including financial accounting and reporting, payroll, accounts payable disbursement, budgeting, procurement, and special financial policy analyses for County management. These functions are performed by the Controller, Budget, and Procurement departments. The Treasurer, an elected position, is responsible for cash receipts, debt management, and cash and investment management.

The County utilizes a computerized financial accounting system (IFAS - Integrated Fund Accounting System) which incorporates a system of internal accounting controls. The system has been designed to safeguard assets against loss from unauthorized use and to provide reliable financial records for preparing financial statements. The system was implemented during FY 1998 and FY 1999. During FY 2003, the county completed the upgrade of the IFAS system to the Bi-Tech version 7.2. A contract for new Tax System hardware and software was let during June 2003. Along with other short-term goals, the maintenance and continual upgrade of computer systems is a high priority of the County's Facilities Upgrade Plan.

Financial records are maintained according to generally accepted accounting principles (GAAP). Accounting records for governmental fund types and similar trust funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable, and expenditures being recorded when services or goods are received and the liabilities are incurred. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis. The accrual basis recognizes revenues when they are earned and expenses when they are incurred.

Beginning in FY 2002, the County began preparing its audited financial statements in accordance with the new financial reporting model [as required by the Government Accounting Standards Board (GASB) Statement Number 34]. This model provides a government-wide perspective which presents the County as a whole. The main new features of this model are the inclusion of infrastructure assets, the depreciation of all assets, and the elimination of interfund transactions to avoid doubling of revenues and expenditures. This model more closely follows corporate accounting to allow the reader to more easily understand the financial position and the financial activity of the County.

Financial Policies

Charleston County

County Council has endorsed the concept of developing a series of Financial Policies for Charleston County. Having a formal set of financial policy statements enhances the credibility of and confidence in the government, contributes to continuity in the handling of the County's financial affairs, and helps Council and staff develop similar expectations regarding financial decision-making.

Thus far, the County has adopted three policies: debt, budget, and building utilization. The Treasurer, an elected official, has developed a comprehensive investments policy. Council is committed to establishing additional financial policies for the County.

DEBT POLICY

- A. Total general obligation debt will not exceed ten percent of the assessed value of all taxable property in the County, and total general obligation debt without a referendum will not exceed eight percent of the assessed value of all taxable property in the County.
- B. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- C. The County will not use long-term debt for current operations.
- D. Where advantageous, the County will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- E. Good communications with bond rating agencies will be maintained, and a policy of full disclosure on every financial report and bond prospectus will be followed.

BUDGET POLICY

- A. The County will pay for all current expenditures with current revenues. The County will avoid budgetary practices that balance current expenditures at the expense of meeting future years' expenditures.
- B. The County will provide for the adequate maintenance of capital plant and equipment. An orderly replacement schedule for vehicle fleet equipment will be maintained and funded.
- C. The County will prepare regular reports during the course of the year comparing actual revenues and expenditures to budget amounts.
- D. The County will maintain a budgetary control system to ensure compliance with the budget.
- E. Each year the County will develop and review operating expenditures and revenue projections for the next three years.

Financial Policies

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F. The County will maintain funds for a Rainy Day reserve to provide emergency funds for use in the event of a major calamity. This funding will be maintained at no less than four percent of General Fund disbursements. Expenditures out of this funding will be authorized by amending the Budget Ordinance.

BUILDING UTILIZATION POLICY

A. All requests for space by Non-County agencies will be submitted to the Facilities Management Department.

B. Facilities Management will obtain legal opinions, a fiscal impact statement, prepare a space analysis study, and submit these to the County Administrator.

C. The County Administrator will submit a recommendation to Council for approval.

D. Council authorized leases for Non-County agencies may be extended in one year increments by the County Administrator, provided the space allocation is not modified.

E. Short-term leases of less than one year may be executed by the County Administrator.

F. All leases in excess of one year will be submitted to Council for review and approval.

INVESTMENTS POLICY

A. The County's investment portfolio will be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio. Funds held for future capital projects will be invested to produce enough income to offset increases in construction costs due to inflation.

B. The "prudent investor" rule will be applied in managing the overall portfolio. The "prudent investor" rule states "Investments will be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

C. The Treasurer will not be held personally responsible for a specific security's credit risk or market price change, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

D. All funds will be considered short term except those reserved for capital projects and special assessment prepayments being held for debt retirements.

E. The County will diversify both long and short term investments by instrument, financial institution, and maturity. Specific diversification schedules for all three categories have been developed, and are periodically reviewed.

Financial Policies

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F. The County will require the competitive selection of investment instruments. The County will accept the bid which provides the highest rate of return with the maturity required. The County will maintain a listing of "Qualified Institutions" and will conduct, at a minimum, an annual evaluation of each institution's credit worthiness.

G. All investment securities purchased by the County will be held in third-party safekeeping by an institution designated as a primary agent. Deposit type securities will be collateralized for any amount exceeding Federal Deposit Insurance Corporation (FDIC) coverage. Other investments will be collateralized by the actual security held in safekeeping by the primary agent.

H. The Treasurer will generate daily and monthly reports for management purposes.

Statistics

Charleston County

Appraised Property Values

<u>FISCAL YEAR</u>	<u>COMMERCIAL</u>	<u>RESIDENTIAL</u>	<u>TOTAL</u>
2002	\$3,965,685,997	\$25,701,303,209	\$29,666,989,206
2001	3,968,880,547	24,626,437,036	28,595,317,583
2000	3,407,215,085	15,002,926,800	18,410,141,885
1999	3,031,291,464	14,287,572,307	17,318,863,771
1998	3,170,103,002	13,801,861,076	16,971,964,078
1997	2,722,975,278	13,346,796,674	16,069,771,952
1996	2,897,196,520	12,767,823,223	15,665,019,743
1995	2,404,358,414	13,035,720,200	15,440,078,614
1994	2,269,204,724	13,175,333,892	15,444,538,616
1993	1,963,413,657	13,755,677,427	15,719,091,084

NOTE: This information was provided by the Charleston County Assessor's and Auditor's Offices.

Construction

<u>FISCAL YEAR</u>	<u>NUMBER OF PERMITS</u>	<u>COMMERCIAL VALUE</u>	<u>RESIDENTIAL VALUE</u>
2002	5,645	\$18,564,007	\$179,773,595
2001	5,474	31,330,023	124,903,732
2000	5,682	56,104,750	154,253,928
1999	5,388	51,394,450	138,593,278
1998	5,300	15,165,078	210,500,983
1997	4,709	18,449,322	86,837,252
1996	4,106	23,650,171	67,062,178
1995	6,883	25,240,384	67,823,447
1994	7,470	7,402,397	67,174,119
1993	6,829	20,448,314	36,444,513

NOTE: This information was provided by the Charleston County's Building Services Department.

Statistics

Charleston County

Demographics

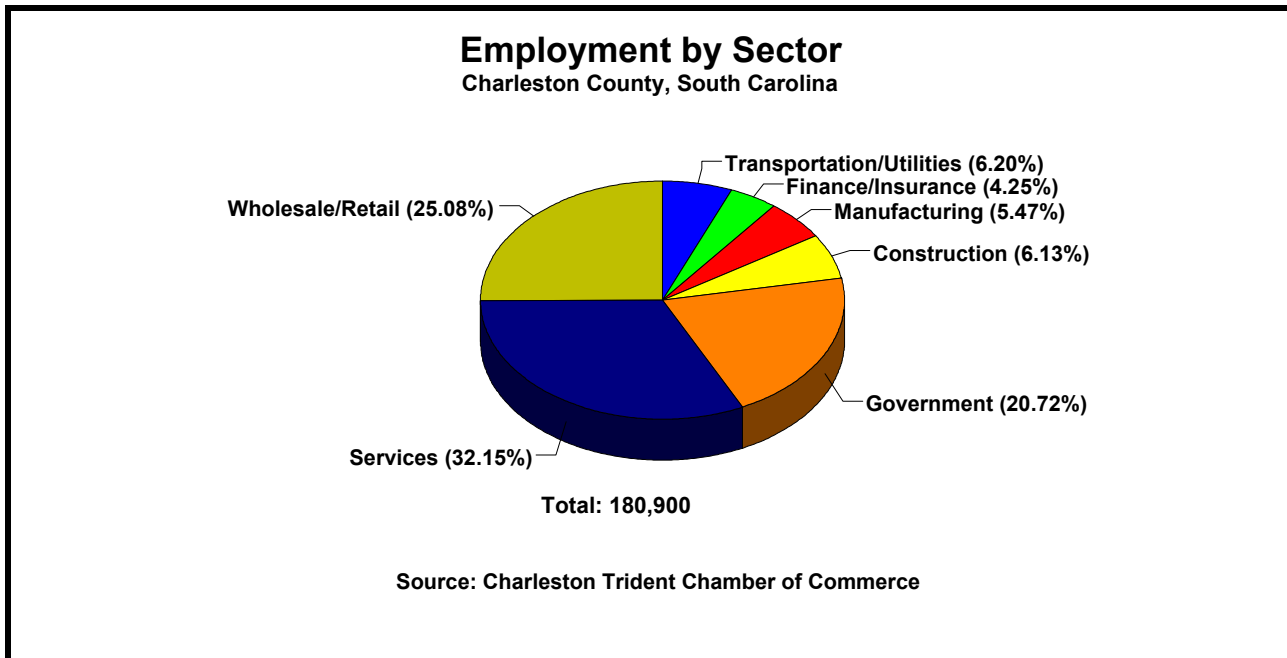
<u>CALENDAR YEAR</u>	<u>COUNTY POPULATION</u>	<u>PER CAPITA INCOME</u>	<u>MEDIAN AGE</u>	<u>UNEMPLOYMENT RATE</u>
2002	312,007	N/A	33.9	N/A
2001	309,969	N/A	31.9	N/A
2000	319,921	N/A	31.8	3.0%
1999	316,482	\$26,085	31.6	3.3%
1998	313,478	24,490	31.4	3.0%
1997	307,945	22,839	31.1	4.1%
1996	303,789	21,923	30.1	6.0%
1995	298,813	20,618	30.1	5.4%
1994	293,550	20,275	30.1	6.4%
1993	297,800	19,147	30.1	6.9%

NOTE: This information was obtained from the Charleston Metro Chamber of Commerce.

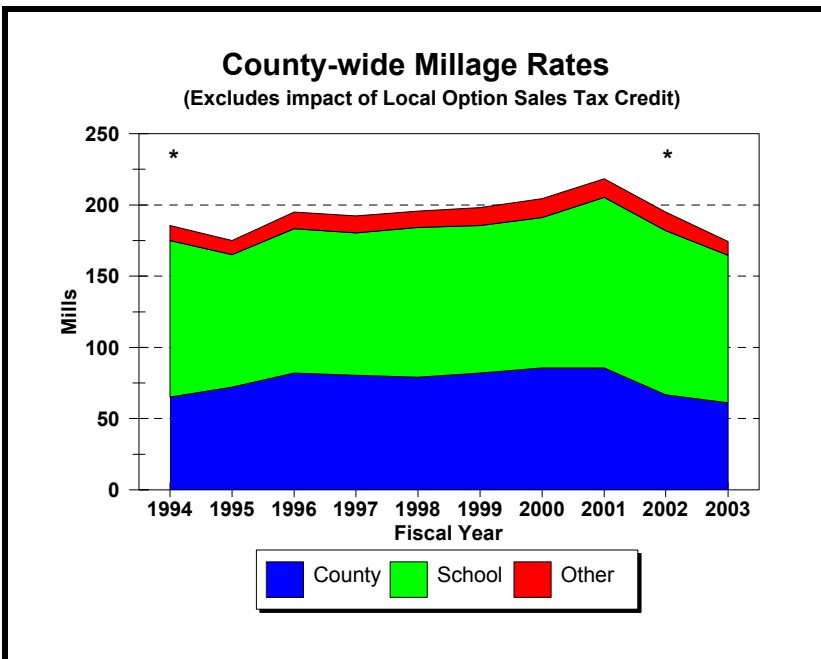
Principal Taxpayers

<u>NAME</u>	<u>ASSESSED VALUE</u>	<u>BUSINESS</u>
S.C. Electric & Gas	\$31,757,590	Electric and Gas Utility
Southern Bell	18,895,390	Telephone Company
Westvaco	18,674,750	Paper Products and Chemicals
Berkeley Electric	5,409,640	Electric and Gas Utility
Kiawah Resort Associates	5,242,340	Real Estate
Charleston Joint Venture	4,475,520	Real Estate
Cummins Engine	3,702,590	Manufacturer
Charleston Center	3,239,660	Hotel and Convention Center
North Trident Regional Hospital	2,330,580	Health Care Complex
Rhodia	1,813,720	Manufacturer - chemicals

NOTE: This information was provided by the Charleston County Auditor's and Treasurer's Offices.



Due to new estimating procedure, data are not comparable to years prior to 1995.



Fiscal Year	County	School	Other	Total
1994	65.1	93.1	9.7	167.9 *
1995	72.2	101.2	11.7	185.1
1996	82.1	99.9	11.8	193.8
1997	80.6	105.2	11.5	197.3
1998	79.1	103.7	12.3	195.1
1999	82.1	105.6	13.0	200.7
2000	85.8	119.8	12.9	218.5
2001	85.8	115.2	12.9	213.9
2002	66.8	103.4	9.8	180.0 *
2003	61.2	109.7	9.3	180.2

* Reassessment

Other includes the Charleston County Park and Recreation Commission and Trident Technical College. Beginning in FY 1995, the Department of Alcohol and Other Drug Abuse Services (DAODAS) is included with the County.

CHARLESTON COUNTY ORDINANCE NO. 1250

TO PROVIDE FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2003 AND ENDING JUNE 30, 2004, HEREINAFTER REFERRED TO AS FISCAL YEAR 2004; TO MAKE APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDS OF SAID COUNTY FOR SUCH PURPOSES; AND TO FURTHER PROVIDE FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY INCLUDING THE AWENDAW SPECIAL TAX DISTRICT, BOONE HALL FIRE DISTRICT, EAST COOPER FIRE DISTRICT, MCCLELLANVILLE AREA FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE FOR FISCAL YEAR 2004; TO PROVIDE FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW SPECIAL TAX DISTRICT, BOONE HALL FIRE DISTRICT, EAST COOPER FIRE DISTRICT, MCCLELLANVILLE AREA FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE IN ORDER TO SUPPLY THE NECESSARY FUNCTIONS OF SAID UNITS; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATIONS BY THE COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; TO MAKE PROVISIONS FOR THE FISCAL AFFAIRS OF SAID COUNTY; AND TO PROVIDE FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO \$25,000,000 FOR CHARLESTON COUNTY AND UP TO \$200,000 FOR AWENDAW SPECIAL TAX DISTRICT.

BE IT ORDAINED by the County Council of Charleston County:

SECTION 1: As set by County Council, the Auditor of Charleston County shall levy in the year 2003 and the Treasurer of Charleston County shall collect 50.8 mills (before adjustment for reassessment cap) for General Fund Purposes and 10.4 mills (before adjustment for reassessment cap) for the Debt Service Fund.

Proceeds of the levy upon all taxable property in Charleston County shall be collected by the County Treasurer of Charleston County as provided by law for the collection of county ad valorem taxes, the proceeds thereof to be placed in the appropriate funds of the said County together with all revenues and income accruing to the County of Charleston during the fiscal year 2004, and regardless of sources, shall be paid out from time to time by the said County Treasurer in accordance with the provisions of this ordinance and other appropriation ordinances hereafter passed by the County Council of Charleston, except as follows: 1. welfare funds received by the Charleston County Department of Social Services from the State of South Carolina or the United States; and, 2. Proprietary and Special Revenue Funds shall accrue to the benefit of those funds and shall not be deposited in the General Fund of the County of Charleston, except as provided for in SECTION 13 of this ordinance.

SECTION 2: There is hereby appropriated from the General, Proprietary, and Special Revenue Funds referred to in SECTION 1 hereof the following amounts of money for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2003, and ending June 30, 2004, to wit:

<u>ORGANIZATION UNITS:</u>	<u>GENERAL FUND</u>	<u>PROPRIETARY FUNDS</u>	<u>SPECIAL REVENUE FUNDS</u>
COUNCIL AGENCIES			
County Council	\$ 2,414,984	\$ 0	\$ 0
Contributions	243,500	0	0
Internal Auditor	141,130	0	0
Legal	596,230	0	0
Salary Adjustment	2,078,217	0	0
State Agencies	1,921,582	0	0
ELECTED OFFICIALS			
Auditor	1,563,037	0	0
Clerk of Court	2,285,828	0	481,095
Coroner	442,484	0	14,688
Legislative Delegation	142,000	0	0
Probate Courts	1,082,284	0	159,000
Register Mesne Conveyance	1,628,704	0	0
Sheriff	40,574,100	0	1,385,243
Solicitor	3,187,950	0	1,120,348
Treasurer	1,298,703	0	0
APPOINTED OFFICIALS			
Election Commission	0	0	0
Library	0	0	12,331,052
Master-In-Equity	375,250	0	0
Medical Examiner's Commission	287,000	0	0
Veterans Affairs	202,645	0	0
Voter Registration	0	0	0
ADMINISTRATOR			
Administrator	765,470	0	0
Economic Development	587,597	0	458,387
Information Technology Services	6,877,693	0	20,000
CHIEF DEPUTY ADMINISTRATOR			
Chief Deputy Administrator	453,919	0	217,222
Building Services	1,114,390	0	0
Capital Projects Administration	1,171,476	0	0
Emergency Preparedness	319,146	0	2,500
Emergency Services	10,346,279	0	1,505,781
Facilities Management	9,048,991	0	0
Magistrates' Courts	3,723,835	0	204,748
Planning	1,499,103	979,760	0
Public Works	9,809,052	0	371,000
Radio Communications	1,432,793	0	0
Solid Waste	0	30,558,888	0
Safety & Risk Management	1,722,627	2,880,000	0

June 3, 2003

<u>ORGANIZATION UNITS:</u>	<u>GENERAL FUND</u>	<u>PROPRIETARY FUNDS</u>	<u>SPECIAL REVENUE FUNDS</u>
CHIEF FINANCIAL OFFICER			
Chief Financial Officer	\$ 340,337	\$ 0	\$ 0
Assessor	2,393,286	0	0
Budget	445,753	0	0
Business License/User Fee	348,506	825,997	3,932,420
Controller	877,202	0	0
Delinquent Tax	887,612	0	0
Department of Alcohol and Other Drug Abuse Services	0	10,193,034	0
Grants Administration	631,280	0	6,491,809
Human Resources	1,075,730	14,838,000	0
Internal Services	405,525	14,642,601	0
Medically Indigent Assistance Program	1,152,548	0	0
Procurement Services	642,128	1,166,864	0
INTERFUND TRANSFERS OUT	<u>16,285,057</u>	<u>650,000</u>	<u>2,451,755</u>
TOTAL	<u>\$ 134,822,963</u>	<u>\$ 76,735,144</u>	<u>\$ 31,147,048</u>

SECTION 3: Unless covered by SECTION 13 of this ordinance, all of the foregoing appropriations are maximum and conditional, and are subject to reduction by action of County Council in the event that the County's revenues accruing to its General, Proprietary, and Special Revenue Funds, as provided in SECTION 1 hereof, shall fail to be sufficient to pay the same, to the end that the cost of operation of the county government shall remain at all times within its income.

SECTION 4: The Charleston County Auditor shall levy in the year 2003 on all of the taxable property in the area located within Charleston County known as:

Awendaw Special Tax District	40.0 mills
Boone Hall Fire District	40.0 mills
McClellanville Area Fire District	40.0 mills

Proceeds of the levy upon all taxable property located within the Awendaw Special Tax District, the Boone Hall Fire District, and the McClellanville Area Fire District shall be collected by the County Treasurer of Charleston County as provided by the law for the collection of County ad valorem taxes, the proceeds thereof to be placed in separate funds to be held and administered by the County Treasurer, including all monies collected, earned, donated, proceeds of the tax anticipation borrowing or otherwise accruing from the operation of the Awendaw Special Tax District, the Boone Hall Fire District, and the McClellanville Area Fire District. Such funds shall be paid out from time to time by the County Treasurer in accordance with the provisions of this ordinance and other ordinances hereafter passed by the County Council of Charleston County.

SECTION 5: There is hereby appropriated from the funds referred to in SECTION 4 hereof and from such other funds as may be generated by the Awendaw Special Tax District, the Boone Hall Fire District, and the McClellanville Area Fire District the following amounts of money for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2003, and ending June 30, 2004, to wit:

Awendaw Special Tax District	\$ 949,688
Boone Hall Fire District	39,600
McClellanville Area Fire District	74,400

The foregoing appropriations are for the operation of a Special Revenue Fund and are subject to the expenditure limitations embodied in SECTION 13 of this ordinance.

SECTION 6: The Charleston County Auditor shall levy sufficient mills in the year 2003 on all of the taxable property in the area located within Charleston County known as the East Cooper Fire District to generate ad valorem taxes in the amount of \$125,000 to be deposited in the East Cooper Fire District Special Revenue Fund. Proceeds of the levy upon all taxable property in the area located within Charleston County known as the East Cooper Fire District shall be collected by the County Treasurer of Charleston County as provided by law for the collection of County ad valorem taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the County Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the East Cooper Fire District. Such funds shall be paid out from time to time by the County Treasurer in accordance with the provisions of this ordinance and other ordinances hereafter passed by the County Council of Charleston County.

SECTION 7: There is hereby appropriated from the funds referred to in SECTION 6 hereof and from such other funds as may be generated by the East Cooper Fire District the following amount of money for the following corporate purpose of Charleston County for and during the period beginning July 1, 2003, and ending June 30, 2004, to wit:

East Cooper Fire District	\$145,000
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The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in Section 13 of this ordinance.

SECTION 8: The Charleston County Auditor shall levy sufficient mills in the year 2003 on all of the taxable property in the area located within Charleston County known as the West St. Andrew's Fire District to generate ad valorem taxes in the amount of \$7,700 to be deposited in the West St. Andrew's Fire District Special Revenue Fund. Proceeds of the levy upon all taxable property in the area located within Charleston County known as the West St. Andrew's Fire District shall be collected by the County Treasurer of Charleston County as provided by law for the collection of County ad valorem taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the County Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the West St. Andrew's Fire District. Such funds shall be paid out from time to time by the County Treasurer in accordance with the provisions of this ordinance and other ordinances hereafter passed by the County Council of Charleston County.

SECTION 9: There is hereby appropriated from the funds referred to in SECTION 8 hereof and from such other funds as may be generated by the West St. Andrew's Fire District the following amount of money for the following corporate purpose of Charleston County for and during the period beginning July 1, 2003, and ending June 30, 2004, to wit:

West St. Andrew's Fire District \$ 8,000

The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 13 of this ordinance.

SECTION 10: The Charleston County Auditor is hereby authorized and directed to levy 2.1 mills (before adjustment for reassessment cap) in the year 2003 on all taxable property in Charleston County to be deposited in the Trident Technical College Special Revenue Fund. Proceeds of the levy upon all taxable property shall be collected by the County Treasurer of Charleston County as provided by law for the collection of County ad valorem taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the County Treasurer. Such funds shall be paid out from time to time by the County Treasurer in accordance with the provisions of this ordinance and other ordinances hereafter passed by the County Council of Charleston County.

SECTION 11: There is hereby appropriated from the funds referred to in SECTION 10 hereof and from such other funds as may be generated by the Trident Technical College the following amount of money for the following corporate purpose of Charleston County for and during the period beginning July 1, 2003, and ending June 30, 2004, to wit:

Trident Technical College Total funds collected in SECTION 10

The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 13 of this ordinance.

SECTION 12: The salaries or compensation shall be paid bi-weekly in accordance with the provisions of the Personnel Policies and Practices adopted by County Council. Under the above rules, the County Administrator has the sole authority to make pay adjustments. The County Administrator shall be notified and his permission obtained before any changes, reclassifications, or additions in personnel are made. Travel and expense allowances shall be paid only upon proper documentation as prescribed by the County Administrator and the rates adopted by the State of South Carolina shall apply for per diem and mileage reimbursement.

SECTION 13: Anticipated revenues accruing to all Proprietary and Special Revenue Funds are stated in this Budget Ordinance. Should actual funding sources for any such fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may a) revise budgeted expenditures, b) direct the increase to be held for future years' expenditures, or c) direct receipts to be transferred to other funds.

SECTION 14: All monies properly encumbered as of June 30, 2003, shall be added to the applicable organizational unit's budget for fiscal year 2004. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by Ordinance.

SECTION 15: For the purpose of paying in cash for the foregoing and all other general ordinary county expenses for fiscal year 2004 as authorized by this ordinance or by any other appropriation ordinance hereafter passed in and for said fiscal year, the County Treasurer for the said County of Charleston is hereby authorized and directed to use such cash as may from time to time be on hand or in the process of collection, and to borrow from time to time as may be necessary on his official note or notes, or other evidence or evidences of indebtedness in anticipation of the collection of the taxes herein levied, provided that all loans made from private persons, firms, or corporations shall be made only after three days' notice by advertising once in some newspaper in the County of Charleston and on the best terms possible, a sum or sums not exceeding in the aggregate Twenty-Five Million Dollars (\$25,000,000), for the use of the County of Charleston and a sum not exceeding in the aggregate Two Hundred Thousand Dollars (\$200,000) for the use of the Awendaw Special Tax District and the sum or sums so borrowed for the operation of the County of Charleston shall constitute a valid and prior claim against the said taxes herein levied and against the County of Charleston and the sum or sums so borrowed for the operation of the Awendaw Special Tax District shall constitute a valid and prior claim only against the said taxes herein levied for the use of the Awendaw Special Tax District; provided further that if the net interest cost is less than eight (8) percent, the Chairman is authorized to award the loan to the bidder or bidders offering to purchase the notes at the lowest net interest cost to the County (calculated by computing the total dollar interest cost from the date of issuance to the date of maturity and deducting therefrom the amount of the premium offered if any, over and above the premium amount); and provided further that the said County Treasurer shall be authorized in his discretion to make any such loans from special fund or funds, including sinking funds, in his hands as County Treasurer, repayment of which shall be secured in the same manner as if made from private persons, firms, or corporations as aforesaid.

SECTION 16: Organization units are bound to the appropriated expenditures as defined in SECTION 2 by major expenditure category as delineated in the "Departmental (or Division) Summary" i.e., (1) personnel; (2) operating; and (3) capital for each organizational unit as contained in the Charleston County Approved Operating Budget.

For "State Agencies" and "Contributions" the organizational budgets are bound by subaccount.

The County Administrator, or his designated representative, is hereby authorized to effect transfers between major expenditure categories within an organizational unit. The County Administrator is authorized to transfer funds between organizational units for purposes of funding Internal Service Funds. Further, the County Administrator is authorized to transfer other funds between organizational units provided that these transfers are reported to County Council on a quarterly basis. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories.

By resolution Council may effect transfers from Council's contingency to organizational units.

By amendment to this ordinance, Council may adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this ordinance.

SECTION 17: In order that Council may be assured that monies appropriated to the agencies funded in "Contributions," "County Council," and "Business License/User Fee" in SECTION 2 of this Ordinance are properly expended for a public purpose, the above agencies receiving monies shall supply to the County Administrator a statement of the particular purpose for which the money is intended to be spent together with a signed Agreement in a form to be approved by the County Attorney. The agency shall simultaneously supply to the County Administrator a detailed annual fiscal report.

SECTION 18:

- (a) Monies received from governmental grants shall accrue only to Special Revenue, Capital Projects, and Proprietary Funds as set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year and thereby not be stated in this Budget Ordinance, then, by passage of Council's resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds shall be created to provide a mechanism for the expenditures of these monies.
- (b) Funds derived from the sale of real property shall be placed in a Capital Projects Fund, and these funds shall be expended only for capital improvements after specific resolution of Council.
- (c) Monies received from Accommodations Tax shall accrue only to the Special Revenue Fund as set forth in this Budget Ordinance. Payments to the General Fund and to Tourism Advertising and Promotion, shall be made quarterly as funds are received from the State in amounts equal to five (5) percent, and ninety-five (95) percent, respectively, of the amount received, after subtracting the first twenty-five thousand (\$25,000), which is exempt from any tourism-related expenditure requirements and is paid directly to the General Fund.

SECTION 19: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund, when fully funded, will be maintained at no less than four percent of General Fund disbursements. Expenditures from this fund shall be authorized by amending this Budget Ordinance.

At June 30, 2004, if the total revenue for General Fund purposes generated by current and delinquent ad valorem taxes and Local Option Sales Tax revenue is greater than Eighty-Five Million Four Hundred Twenty-Eight Thousand Dollars (\$85,428,000), then the first Five Hundred Thousand Dollars (\$500,000) of excess shall be placed in Charleston County's Rainy Day Fund.

SECTION 20: Contracts necessary to expend monies appropriated in this budget when not specifically permitted by the Charleston County Procurement Code, are hereby authorized and said contracts shall be approved by a Resolution of County Council. Awards of bids on capital items, when less than the amount specified in the Charleston County Approved Operating Budget, are hereby authorized and shall be purchased in accordance with the provisions of the Charleston County Procurement Code.

SECTION 21: The Charleston County Approved Operating Budget as approved by County Council is hereby adopted as the detailed Budget for Charleston County.

SECTION 22: The classification and grades of all positions shown in the Charleston County Approved Operating Budget are only provisional and are subject to audit by the Human Resources Department to determine the appropriate grade and classification. All salary changes except the cost-of-living adjustment shall take effect on the first day of the first full payroll of fiscal year 2004, July 11, 2003. The cost-of-living adjustment shall take effect on the first day of the third full payroll of fiscal year 2004, August 8, 2003.

SECTION 23: This ordinance shall take effect on the 1st day of July 2003.

Glossary

Charleston County

800 MHZ - This radio communication system replaced the very high frequency (VHF) radio system and provides communications for various law enforcement, public safety, and public works agencies. This system consists of six tower sites and assures countywide communications at all times.

Accrual Basis of Accounting - Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary Funds.

Ad Valorem Tax - A property tax computed as a percentage of the property's assessed value.

Appraised Value - A property's appraised value is an approximation of fair market value as determined by the Assessor's Office (real property) or the Auditor's Office (motor vehicle and personal property).

Appropriation - An authorization by County Council to expend and obligate County funds for approved purposes.

Assessed Value - A property's assessed value is the taxable value of a property based on a percentage of appraised value. The percentage for owner-occupied residences is four percent; for commercial property is six percent; for commercial motor vehicle is 10.5 percent; and for personal motor vehicles is 9.00 percent in 2003 and 8.25 percent in 2004.

Available - In the context of this budget book, the total of the beginning balance, transfers in, and revenues available to support disbursements.

Beginning Fund Balance - Unexpended funds from the previous fiscal year. A use of beginning fund balance reflects the amount budgeted from unreserved fund balance to finance expenditures during the current fiscal year.

Bond - A written promise to pay a specified borrowed sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond.

Bond Anticipation Note (BAN) - A financial instrument used to provide cash flow until bond proceeds are received. A BAN is usually payable within twelve months of issue.

Budget - A financial plan of operation which includes estimates of expenditures and revenues for a given period. It provides a basis for planning, controlling, and evaluating the County's activities. In accordance with the recommendations set forth by *Governmental Accounting and Financial Reporting Principles*, the County adopts its operating budget on an annual basis.

Budget Transfer - A budgetary transaction which increases or decreases the adopted line item appropriations within a budget.

Glossary

Charleston County

“C” Funds - State-shared revenue driven by a formula based upon the consumption of gasoline in the county. Revenues are earmarked for the improvement of state and local roads.

Capital Expenditures (Expenses) - A major object of expenditure which covers purchases such as vehicles and equipment with a per unit cost of more than \$5,000 and a useful life of more than one year.

Capital Project - A long-term major improvement or acquisition of equipment or property for public use.

Capital Projects Funds - Funds established to account for the acquisition of fixed assets or construction of major capital projects not financed by Enterprise or Internal Service funds.

Certificate of Participation (COP) - A contractual arrangement that permits a government to acquire a capital asset by yearly lease payments appropriated in the government’s annual budget. Failure to appropriate money for payment of the lease in any year terminates the contract.

Community Development Block Grants (CDBG) - These grants originate with the U.S. Department of Housing and Urban Development and are passed through the State to the County. These grants focus on improving housing and neighborhoods of lower-income individuals and communities.

Contingency - An appropriation of funds held in reserve to cover unbudgeted events that occur during the fiscal year, such as state or federal mandates, shortfalls in revenues, and unanticipated expenditures.

Cost of Living Adjustment (COLA) - A pay increase which adjusts the salary schedule for most employee classes based upon increases in the Consumer Price Index.

Debt Service Fund - Fund established to account for the payment of general long-term debt not financed by Enterprise Funds.

Department (Dept.) - The primary organizational breakdown within the County. Each department serves a specific function.

Department of Alcohol and Drug Abuse Services (DAODAS) - One of the County’s Enterprise Funds operating under the name “Charleston Center.”

Depreciation - The periodic expiration of an asset’s useful life. Depreciation is a requirement in proprietary type funds (such as Enterprise and Internal Service Funds).

Designated - The portions of fund balance established by County ordinance for specific purposes (i.e., Rainy Day or equipment reserve).

Disbursements - In the context of this budget book, the total of expenses/expenditures and transfers out.

Glossary

Charleston County

Division - A subdivision of a department, a division is a unit or organization in the County with a more defined set of work responsibilities.

E-Government - A means of conducting government transactions electronically.

Efficiency Measures - Performance measures that quantify the relationship between input and output measures.

Emergency 911 (E911) - This division is funded with fees charged to countywide telephone subscribers for the availability of the Emergency 911 system. It is one of the County's Enterprise Funds.

Encumbrances - Commitments made to vendors which involve goods that have not been received or services that have not been completed at year end. Encumbrances are a reservation of fund balance since they are legally obligated.

Ending Fund Balance - Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed disbursements or decreases when disbursements exceed sources.

Enterprise Funds - Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

Expenditures - Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds recognize expenditures rather than expenses because these funds utilize the modified accrual basis of accounting.

Expenses - Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations. The Enterprise Funds and Internal Service Funds recognize expenses because these funds utilize the accrual basis of accounting.

Fiscal Year (FY) - The twelve-month period to which the annual budget applies. The County's fiscal year begins July 1 and ends June 30. The year is represented by the date on which it ends (e.g., July 1, 2003 to June 30, 2004 would be fiscal year 2004).

Fringe Benefits - Terminology for benefits paid or matched by the County on behalf of the employees. These benefits include mandatory payroll taxes (FICA, Unemployment, and Worker's Compensation), South Carolina Retirement System contributions, and contributions for health, dental, and life insurance.

Full-time Equivalent (FTE) - A value expressing a percentage of time and of funds related to a permanent position authorized by County Council through annual appropriations. For example: 1.00 FTE would represent a position that works the department's declared full-time

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Charleston County

work schedule; 0.50 FTE would represent a position that works half of the department's full-time work schedule.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.

General Fund - The primary operating fund of the County government. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

General Obligation Bond (GOB) - A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) - The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Geographic Information System (GIS) Administration - This department is responsible for several functions, including managing, maintaining, and updating tax maps for the County, the digital conversion and maintenance of real estate parcels, and countywide mapping features.

Goals - Goals are statements of outcomes for departments or divisions.

Governmental Accounting Standards Board (GASB) - Established to set standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers' Association (GFOA) - The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

Governmental Funds - The governmental funds account for general governmental activities. The governmental funds include the General Fund, the Debt Service Fund, the Special Revenue Funds and the Capital Projects Funds.

Grants - Projects subsidized either partially or wholly through the Federal government, State government or other outside funding source with specific guidelines and reporting requirements.

Homestead Exemption - The first \$50,000 of the value of an owner-occupied residence is exempt for all legal residents of South Carolina that have resided in the state for at least one year on or before December 31 of the year prior to exemption and are 65 years old, disabled,

Glossary

Charleston County

blind or have an eligible spouse.

Infrastructure - Basic public investments such as streets, storm drainage, water and sewer lines, streetlights, and sidewalks.

Interfund Transfer - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in the recording of a source and a disbursement.

Intergovernmental - Existing or occurring between two or more governments or levels of government.

Internal Service Funds - Funds established to account for operations that provide services to other departments or agencies within the County, or to other governments, on a cost reimbursement basis.

Line Item - A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditure (i.e., personnel, operating, or capital).

Local Option Sales Tax (LOST) - An additional one percent sales tax levied in Charleston County on top of the state's five percent sales tax. By state law, approximately three-fourths of the receipts must be used to reduce property taxes.

Millage - One one-thousandth of a dollar. In terms of the millage rate, one mill is equal to \$1 per \$1,000 of assessed valuation.

Modified Accrual Basis of Accounting - Basis of accounting that recognizes revenues when they are available and measurable, and that records expenditures when the related fund liability is incurred.

Objectives - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Outcome Measures - Performance measures that measure the extent to which a service has achieved its goals or objectives, and as defined, met the needs of its clientele, or met commonly accepted professional standards.

Output Measures - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

Performance Measures - Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

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Charleston County

Personnel Expenditures (Expenses) - A major object of expenditure which covers salaries, overtime payments made to County employees, and fringe benefit costs.

Proprietary Funds - The proprietary funds account for activities that are run as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds.

“Rainy Day Fund” - This fund is a designation of General Fund fund balance set aside per County Ordinance. This fund is intended to provide emergency funds in the event of a calamity and to be maintained at no less than four percent of the current General Fund budget.

Reimbursement - Repayment of actual expenditures/expenses by another department or entity.

Reservations - The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

Revenues - Amount received from taxes, fees, permits, licenses, fines, interest, and other governmental entities during the fiscal year.

Revenue Bond - A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue earned from a specific project or source.

Sources - In the context of this budget book, the total of revenues and transfers in.

Special Revenue Funds - Funds established to account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

Tax Anticipation Note (TAN) - A financial instrument used to provide cash flow until current property taxes are received.

Transfer In/Transfer Out - See interfund transfer.

Uses - In the context of this budget book, the total of expenditures/expenses, transfers out, and the increase in ending fund balance.

Workforce Investment Act (WIA) - Programs governed by this act originated with the United States' Department of Labor and were passed through the State to the County. These grants focused on job training for unskilled, lower-income individuals.

Acronyms

Charleston County

BRAC - Base Realignment and Closure Commission
CAMA - Computer Assisted Mass Appraisal System
CAFR - Comprehensive Annual Financial Report
CARTA - Charleston Area Regional Transportation Authority
CCEMS - Charleston County Emergency Medical Services
CDBG - Community Development Block Grants
COLA - Cost of Living Adjustment
COP - Certificate of Participation
CRS - Community Rating System
DAODAS - Department of Alcohol and Other Drug Abuse Services
DDC - Defensive Driving Class
DHEC - Department of Health and Environmental Control
DSS - Department of Social Services
DUI - Driving Under the Influence (of Alcohol or Drugs)
DUS - Driving Under Suspension
E911 - Emergency 911 Division
EMS - Emergency Medical Services Department
EOC - Emergency Operations Center
EPCRA - Emergency Planning and Community Right-to-Know Act
ETA - Employment Training Administration
FEMA - Federal Emergency Management Administration
FTE - Full-Time Equivalent
FY - Fiscal Year
GASB - Governmental Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information System Administration
GOB - General Obligation Bond
Haz Mat - Hazardous Materials Enforcement Division
HMEP - Hazardous Materials Emergency Preparedness
HUD - The U.S. Department of Housing and Urban Development
IAQ - Indoor Air Quality
IFAS - Integrated Fund Accounting System
ISO - Insurance Services Office
LLEBG - Local Law Enforcement Block Grant
LMI - Low to Moderate Income
LOST - Local Option Sales Tax
MIAP - Medically Indigent Assistance Program
MRF - Materials Recovery Facility
MUSC - Medical University of South Carolina
NIDA - National Institute on Drug Abuse
NFPA - National Fire Protection Association
PAIRS - Partners in Achieving Independence through Self-Sufficiency
PTI - Pretrial Intervention
RMC - Register Mesne Conveyance
SPCA - Society for the Prevention of Cruelty to Animals
TOSCC - Trident One Stop Career Center
WIA - Welfare Investment Act
WIP - Work In Progress
WtW - Welfare to Work

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Charleston County

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