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# Description of Funds

## Charleston County

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### **ALL FUND TYPES - \$267,658,555<sup>1</sup>**

#### **GOVERNMENTAL FUND TYPES - \$190,923,411<sup>2</sup>**

The governmental fund types include the General Fund, the Debt Service Fund, the Special Revenue Funds, and the Capital Projects Funds.

#### **GENERAL FUND - \$134,822,963**

This fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds.

#### **DEBT SERVICE FUND - \$21,063,400**

This fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, and capital leases.

#### **SPECIAL REVENUE FUNDS - \$35,037,048<sup>2</sup>**

These funds account for revenue sources that are legally restricted to expenditure for specific purposes.

#### **CAPITAL PROJECTS FUNDS**

These funds account for capital projects that are financed from the County's General Obligation Bonds, Certificates of Participation, Notes Payable, sales of property, and transfers from the General Fund. These funds are not included in the annual budget due to their project-length budgeting basis.

#### **PROPRIETARY FUND TYPES - \$76,735,144<sup>3</sup>**

The proprietary fund types include the Enterprise Funds and the Internal Service Funds.

#### **ENTERPRISE FUNDS - \$46,235,450<sup>3</sup>**

These funds 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.

#### **INTERNAL SERVICE FUNDS - \$30,499,694**

These funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

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<sup>1</sup> Does not reflect \$1,626,970 in budgeted increase in ending fund balance.

<sup>2</sup> Does not reflect \$811,580 in budgeted increase in ending fund balance.

<sup>3</sup> Does not reflect \$815,390 in budgeted increase in ending fund balance.

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### **GOVERNMENTAL FUND TYPES**

#### **SPECIAL REVENUE FUNDS - \$35,037,048<sup>4</sup>**

These funds account for revenue sources that are legally restricted to expenditure for specific purposes.

#### **Accommodations Tax - \$22,000**

This fund is used to account for the two percent sales tax collection from transient room rentals in the unincorporated areas of the county. The first \$25,000 and five percent of the excess of this tax are transferred to the General Fund. The expenditure of the funds transferred to the General Fund is unrestricted, and the expenditure of the remaining funds is restricted to tourist-related activities.

#### **Business License/User Fee - Accommodations Fee - \$6,152,420<sup>4</sup>**

This fund records a two percent charge against transient room rentals throughout the county. These funds are restricted to tourist-related expenditures.

#### **Chief Deputy Administrator - Hazardous Materials Enforcement - \$217,222**

This fund records the hazardous materials fee charged to various businesses within the county that store or use hazardous materials. These funds are available for training and the acquisition of equipment to assist fire departments within the county in hazardous materials situations.

#### **Clerk of Court - IV-D Child Support Enforcement - \$481,095**

This fund accounts for federal monies received to enforce child support obligations at the local level.

#### **Coroner - Training - \$18,360**

This fund accounts for revenues generated through clinical training under forensic nurse investigators.

#### **East Cooper Fire District - \$145,000**

This fund accounts for revenues generated by ad valorem taxes in the district. The County contracts with the Town of Mt. Pleasant to provide fire service for the district.

#### **Economic Development - Multi-County Parks - \$458,387**

This fund records revenues from the multi-county industrial park fee assessed in lieu of property taxes. These revenues fund economic development activities among local governments.

#### **Emergency Preparedness Grants - \$2,500**

This fund records state grants awarded to support emergency preparedness projects.

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<sup>4</sup> Does not reflect \$811,580 in budgeted increase in ending fund balance.

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### **Emergency Services - Awendaw Fire Department - \$1,157,361**

This fund accounts for the revenues generated by ad valorem property taxes in the Awendaw Special Tax District, the Boone Hall Fire District, and the McClellanville Area Fire District. These districts were created by referendum of the voters within the districts to upgrade an all volunteer fire department to a full-time paid staff.

### **Emergency Services - Emergency Medical Service State Grants - \$60,760**

This fund accounts for state grants and the County's matching funds to purchase emergency medical service equipment.

### **Emergency Services - McClellanville Fire Contract - \$287,660**

This fund records the monies provided through a contract with the Town of McClellanville and Charleston County for full-time fire protection for the Town.

### **Geographic Information System - GIS Mapping and Development - \$20,000**

This fund accounts for the revenues from the sale of maps produced by the system to be used for future development and expansion of the system.

### **Grants Administration - Charleston Area Regional Transportation Authority (CARTA) - \$37,852**

This fund receives funding from CARTA to administer the issuance of discount cards to the economically disadvantaged in the county.

### **Grants Administration - Local Law Enforcement Block Grant (LLEBG) - \$143,696**

This fund accounts for federal grants received to underwrite projects reducing crime and improving public safety.

### **Grants Administration - Urban Entitlement - \$3,888,740**

This fund accounts for federal grants received through the County's Urban Entitlement status.

### **Grants Administration - Workforce Investment Act (WIA) Title I - \$2,421,521**

This fund accounts for federal grants to provide the citizens of Berkeley, Charleston, and Dorchester Counties with access to employment, training and high-risk youth services.

### **Library - \$12,331,052**

This fund accumulates the funding from the General Fund and other sources for the operation of the County's public library system.

### **Probate Courts - Adult Drug Court - \$159,000**

This fund accounts for funding from the General Fund and program fees for the treatment of nonviolent adults with substance abuse problems.

### **Public Works - Mosquito Abatement - \$371,000**

This fund accounts for state and federal contracts to regulate the mosquito population on state and federal managed sites.

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### **Sheriff - Asset Forfeiture - \$660,347**

This fund records the revenues from the seizure of assets associated with the drug trade. These revenues are dedicated to the control of illicit drug traffic.

### **Sheriff - Grants and Programs - \$462,910**

This fund accounts for various grants and programs within the Sheriff's Office, the largest of which is the Detention Center Recreation Fund.

### **Sheriff - IV-D Child Support Enforcement - \$77,106**

This fund accounts for federal monies received to track and distribute IV-D papers.

### **Solicitor - Pretrial Intervention - \$293,578**

This fund accounts for fees charged to first-time defendants entering the program. After successfully completing the program, applicants have their records expunged.

### **Solicitor - State Appropriation - \$671,507**

This fund receives funding from the state to supplement the County's funding of the Solicitor's office.

### **Solicitor - Victim-Witness State Appropriation - \$42,229**

This fund accounts for state funding to provide assistance to victims and witnesses before, during and after the court case.

### **Trident Technical College - \$3,737,000**

This fund accounts for revenues generated by county-wide ad valorem taxes. The County remits the entire amount collected to Trident Technical College to fund plant maintenance.

### **Victim's Bill of Rights - Assessments - \$323,865**

This fund accumulates assessments from General Sessions Court and Magistrates' Courts and provides victim services with these funds according to the State's victim's bill of rights.

### **Victim's Bill of Rights - Conviction Surcharge - \$384,880**

This fund accumulates surcharges on fines for convictions in General Sessions Court and Magistrates' Courts and provides victim services with these funds according to the State's victim's bill of rights.

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

This fund accounts for revenues generated by ad valorem taxes in the district. The County contracts with the St. Andrew's Public Service District to provide fire service for the district.

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### PROPRIETARY FUND TYPES

#### **ENTERPRISE FUNDS - \$46,235,450<sup>5</sup>**

These funds 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.

#### **Department of Alcohol and Other Drug Abuse Services (DAODAS) - \$10,193,034<sup>6</sup>**

This fund records the activity of programs administered by DAODAS. These programs reduce the negative impact of alcohol and other drugs on constituents by planning and implementing comprehensive and effective programs of professional services. State and federal funding, Medicaid, client fees, ad valorem taxes and other funding sources support these programs.

#### **Internal Services - Parking Garages - \$3,027,771<sup>7</sup>**

This fund accounts for the operation, financing and construction of County parking facilities.

#### **Planning - Emergency 911 Communications - \$979,760<sup>8</sup>**

This fund records the fees levied county-wide through telephone bills to support the emergency 911 system.

#### **Solid Waste - \$32,034,885**

This fund records the operations of the County's solid waste disposal services including the incineration plant and the landfill. This fund also records the County's recycling operations including curbside collection, drop site collection, a materials recovery facility, and a yard waste/mulch facility. These services are funded through a county-wide user fee, tipping fees, sales of recyclables, sales of steam and electricity, grants and other revenues.

#### **INTERNAL SERVICE FUNDS - \$30,499,694**

These funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

#### **Employee Benefits Trust - \$14,838,000**

This fund accounts for the revenues and costs of providing health and life insurance to the County's employees and retirees.

#### **Fleet Operations/ Procurement Services - Central Parts Warehouse - \$9,249,042**

This fund accounts for the purchase and maintenance of the County's vehicles. This fund also records the operations of the fleet parts warehouse.

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<sup>5</sup> Does not reflect \$815,390 in budgeted increase in ending fund balance.

<sup>6</sup> Does not reflect \$249,633 in budgeted increase in ending fund balance.

<sup>7</sup> Does not reflect \$394,527 in budgeted increase in ending fund balance.

<sup>8</sup> Does not reflect \$171,230 in budgeted increase in ending fund balance.

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### **Internal Services - Office Support Services - \$3,532,652**

This fund accounts for centrally administered telephone systems, mail processing and delivery service, photocopying, postage metering service, and records management.

### **Safety & Risk Management - Safety/Workers' Compensation - \$2,880,000**

This fund records the operations of the County's safety program which reduces the impact of worker-related accidents. This fund also accounts for self-insured workers' compensation claims which are less than \$100,000. In addition, this fund accounts for workers' compensation insurance through the S.C. Association of County Commissioners' Self-Insurance Fund.