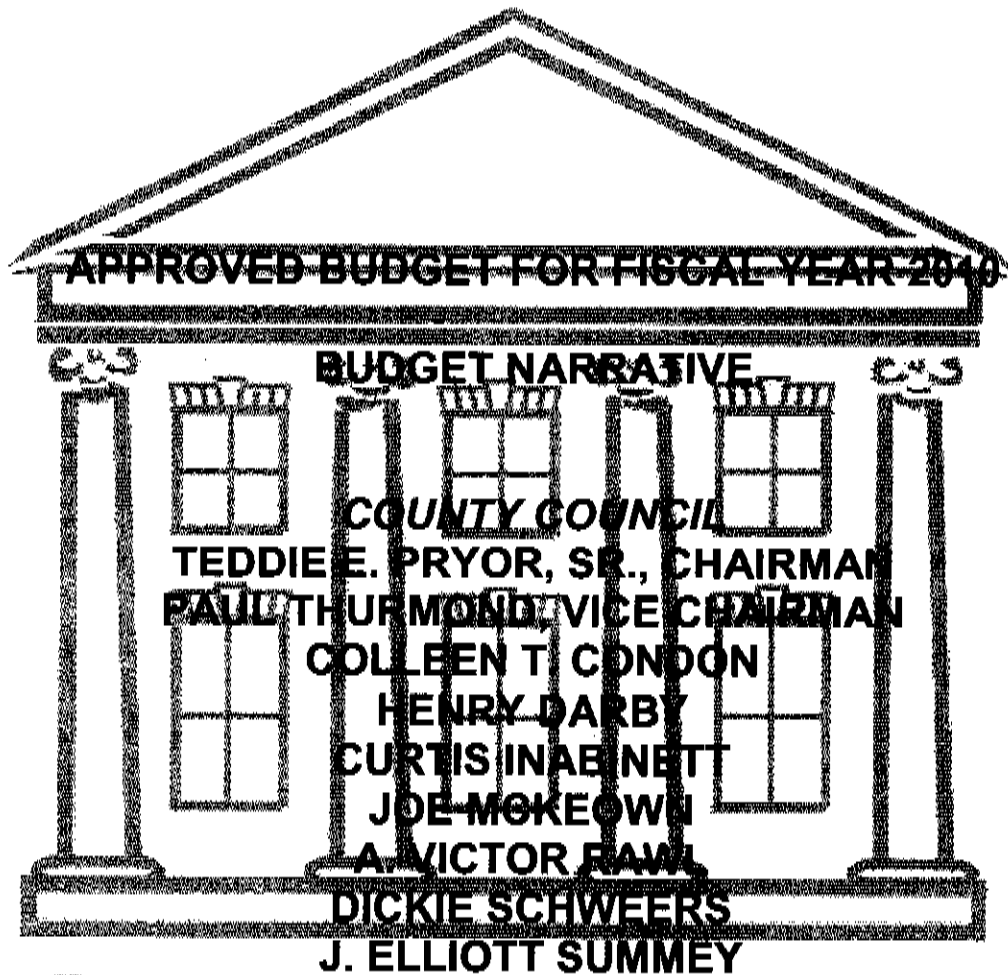


**COUNTY OF CHARLESTON
SOUTH CAROLINA**



CHARLESTON

COUNTY ADMINISTRATOR
ALLEN O'NEAL

SOUTH CAROLINA

Distinguished Budget Presentation Award

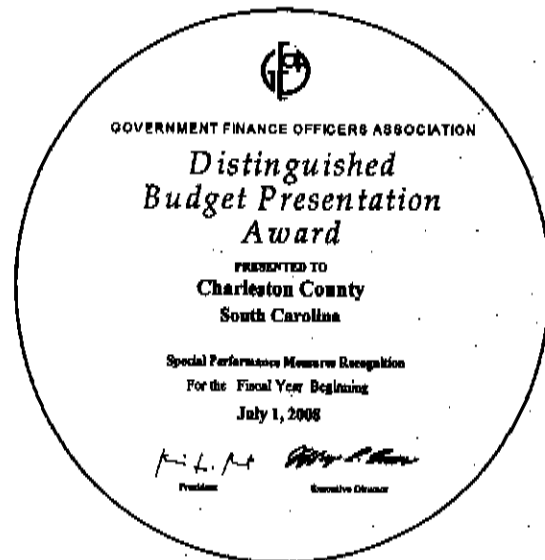
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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Charleston County, South Carolina for its annual budget for the fiscal year beginning July 1, 2008, for the 20th consecutive year. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Citizens of Charleston County:

This document represents the Fiscal Year 2010 Charleston County Operating Budget, as adopted by Charleston County Council on June 2, 2009. The Fiscal Year 2010 budget is balanced and meets the following budget objectives:

- < **Maintain existing levels of basic services to the community.** The County will strive to provide the same level of basic services even though the costs of these services continue to increase and the resources available to provide the services continue to decrease.
- < **No increase in tax millage for the homeowner.** The County's tax millage and the Solid Waste User Fee for Fiscal Year 2010 remain unchanged; however, the County's Local Option Sales Tax credit¹ has decreased due to less funds being collected by the Local Option Sales Tax as a result of the slowdown in the local economy. This means that for an owner-occupied home appraised at \$250,000 (four percent assessed value), the net tax bill to the homeowner for operating Charleston County government (including the Solid Waste User Fee) totals \$389.50, an increase of \$37.50 from Fiscal Year 2009 caused by the smaller credit being available to offset the gross tax due.
- < **Open the new Detention Center.** Expansion of the Detention Center is expected to be completed in the third quarter of the fiscal year. Part-year funding has been included for the operation of the facility as well as adding 55 full-time positions to staff the building.
- < **Maintain a compensation and benefits package sufficient for attracting and retaining a qualified and highly motivated work force.** Due to the downturn in the economy, no increases in the compensation and benefits package were included in this budget. However, several changes were approved that are outlined below:
 - < **Compensation.** The budget does not include any funds for a Cost of Living Adjustment; however, there are no reductions in force, mandatory furloughs, or unpaid holidays. A voluntary furlough program will be available for employees who wish to take part in this opportunity. A change was made in how employees are paid for working on a holiday; this adjustment is expected to save \$500,000 in the General Fund.
 - < **Benefits.** The budget includes a change in the payment for employee health insurance. The proportion of the premiums paid by the employees will be increased to be equal to the proportion state government workers pay for their health insurance. This will mean an increase of approximately \$100 per month to be paid by each employee

¹ For more information related to the Local Option Sales Tax, please refer to the **Major Revenue Sources** section of this book.

which will save the County over \$2.1 million. In addition, the County will no longer provide a \$7,000 supplemental death benefit policy for each employee.

THE BUDGET IN BRIEF

The County maintains its strong AAA bond rating. The Rainy Day funds, adopted fund balance policies, and five-year financial forecasts are all signs of solid fiscal management. Nevertheless, while preparing the Fiscal Year 2010 budget, it became increasingly important to recognize the need to be flexible in order to react responsibly to fluctuations in our local and State economies. In an effort to address the declining economy and also to avoid raising tax millage (the tenth consecutive year without a millage increase), Charleston County Government has taken several steps to pare its budget. Even with the addition of 55 full-time positions for the expanded Detention Center and 24 positions for the Consolidated Dispatch Center, the overall number of additional positions was only 6 due to the deletion of 81 positions from other departments throughout the organization. In addition, target-based budgeting was again utilized to reduce costs. The savings that resulted from these actions helped the County avoid a tax millage increase in Fiscal Year 2010.

Current revenues and transfers in for all operating funds² total \$348.9 million for Fiscal Year 2010, a decrease of \$15.9 million over the current year. The major contributors to this decrease are: collections from the half-cent Transportation Sales Tax are down by \$5.2 million, State Aid to Local Governments by \$4.7 million, Register of Mesne Conveyance Documentary Stamps by \$3.5 million, and Local Accommodations Tax collections by \$2.7 million.

Expenditures and other uses for all operating funds total \$371.1 million for Fiscal Year 2010, a \$3.8 million decrease from the current year. In an attempt to not increase the overall number of full-time positions, 81 positions were reprogrammed from various departments to mainly be utilized in two areas: 55 full-time positions were added in the General Fund in the second half of the year to staff the expanded Detention Center, and 24 positions were added for the Consolidated Dispatch Center. As mentioned previously, several actions were taken regarding employee compensation and benefits in order to save County funds. In addition, since Local Accommodations Tax collections are expected to continue to decrease, expenditures were also decreased by \$3.0 million in this program.

Beginning fund balance for all operating funds for Fiscal Year 2010 is projected at \$209.1 million. The General Fund's beginning fund balance is \$41.4 million which represents several different designations. A portion of fund balance in the General Fund is designated for a "Rainy Day" per the County's budget ordinance. The "Rainy Day" reserve was established to provide funds for use in the event of a major calamity. This amount is required to be maintained at no less than four percent of General Fund disbursements. In addition, a Designated Reserve is maintained according to a County financial policy that would cover two months of disbursements. For Fiscal Year 2010, \$6.3 million from the General Fund's fund balance is being used to pay for capital projects including the Detention Center Expansion.

² The operating funds include all funds appropriated on an annual basis which excludes project-length budgets, e.g., Capital Projects Funds and grants.

MAJOR POLICY ISSUES

There were several major issues which affected the development of this budget. These issues represent challenges and opportunities which will impact how the County provides services during the next several years.

Even though the national economy has been undergoing many months of decline, the local economy has not been affected until more recently. This is probably due to several reasons including the large federal government presence in the area, several new businesses moving here, the activity at the Port of Charleston, and the ongoing tourist activity which has remained relatively strong in spite of the economy elsewhere. Although there have now been some business slowdowns, the area has not seen any large layoffs in the workforce thus far. The local economy will continue to be monitored in order to be aware of further deterioration. Unless the national economy does not begin to recover in the near future, the local area should be able to weather this economic issue without any additional major budget changes.

During budget deliberations for FY 2010, County Council had to deal with several issues that had long-term consequences. The major issues revolved around how to fund the completion of the Detention Center expansion and the opening of the facility. Council decided to proceed with the planned borrowing to fund the expansion. In addition, Council identified \$2 million to pay the operating costs for a portion of the year.

In Fiscal Year 2008, the County began to address the General Accounting Standards Board requirement to set aside funds for post retirement costs for employees currently retired as well as future retirees. A 30 year period has been established for setting aside the funds that will be needed to pay these expenses. While continuing to fund existing retirees' costs, the County included the required funds in the budget to be used toward the cost of benefits associated with prior service.

LOOKING AHEAD - CHALLENGES IN FISCAL YEAR 2011 AND BEYOND

Although the County faced many challenges in developing the Fiscal Year 2010 budget, several additional challenges have been identified for Fiscal Year 2011 and beyond.

Operating and Debt Service Impact of the Construction Improvement Plan

To address current building and infrastructure needs, the County has adopted a rolling five-year Capital Improvement Plan (CIP). While Council has identified funding for most of the projects in the CIP, the remaining funding comes from the issuance of approximately \$50 million of General Obligation Bonds in Fiscal Year 2010.

The major issue addressed by the CIP was the need to expand the Adult Detention Facility which opens in the second half of Fiscal Year 2010. The expansion triples the size of the current facility and will add an additional annual cost of more than \$3 million for personnel and maintenance in Fiscal Year 2011.

In addition, the CIP includes the construction of a Consolidated Dispatch Center to improve the service and efficiency of the Emergency 911 function in the County. The Consolidated Dispatch Center will shift costs from municipalities to the County to generate overall community cost savings. An additional cumulative annual cost to the County of more than \$5 million for personnel and maintenance is anticipated with the majority in FY 2013.

State Actions

During the 2006 legislative session, State lawmakers changed the methodology for increasing local tax millage. Local municipalities can increase the millage rate for general operating purposes above the rate imposed in the preceding tax year by no more than the average Consumer Price Index for the previous calendar year plus the percentage increase in population during the fiscal year two years earlier. This limitation could play a factor in future years as the expanded Detention Center and Consolidated Dispatch Center become operational or as the County decides to implement other new or additional services. If the millage cannot be increased to meet these costs, then new revenues must be found and/or current services must be reduced.

During the 2009 legislative session, several other issues were considered by State lawmakers. The legislation providing the funding formula for the State Aid to Local Governments was overridden this year due to the decline in the economy which reduced revenues to the County. Continued underperformance in the economy could mean additional reductions in this funding for Fiscal Year 2011. An issue considered but held in abeyance until next year was a change in how much the taxable value of a property could increase upon a transfer of ownership. The proposal that was considered would limit the increase and therefore stifle property tax revenue growth from this issue. This topic is expected to be addressed when the Legislature reconvenes in January 2010.

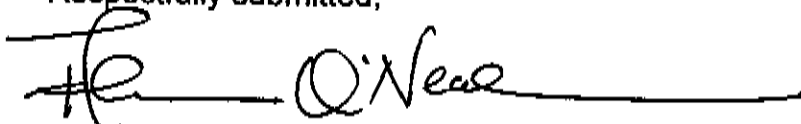
Implementation of Projects Related to the Transportation Sales Tax

Collection of a half percent sales tax approved by voter referendum began in Charleston County in May 2005. The referendum authorized funding for transportation related projects, mass transit, and greenbelts. The transportation portion will include road construction and maintenance projects, as well as a \$3.0 million annual payment for the Arthur Ravenel, Jr. Bridge. Funding designated for mass transit will be used to partially fund the existing operations of the local regional and rural bus systems. The portion of the tax designated for greenbelts was used to develop a comprehensive plan and is now being followed by land acquisitions. The overall tax is expected to bring in \$1.3 billion over approximately 25 years (whichever comes first). In an effort to be fiscally responsible, the County is borrowing funds to purchase land and build roads now in anticipation of future increases in land and construction costs. Administration of the tax and the accelerated projects will continue to have a significant effect upon the County's operations.

CONCLUSION

The Fiscal Year 2010 Charleston County Operating Budget meets the County's budget objectives and addresses the major policy issues that face the County. As the County enters a new year and looks forward to future years, we will continue to strive to efficiently and effectively meet the needs of Charleston County's citizens.

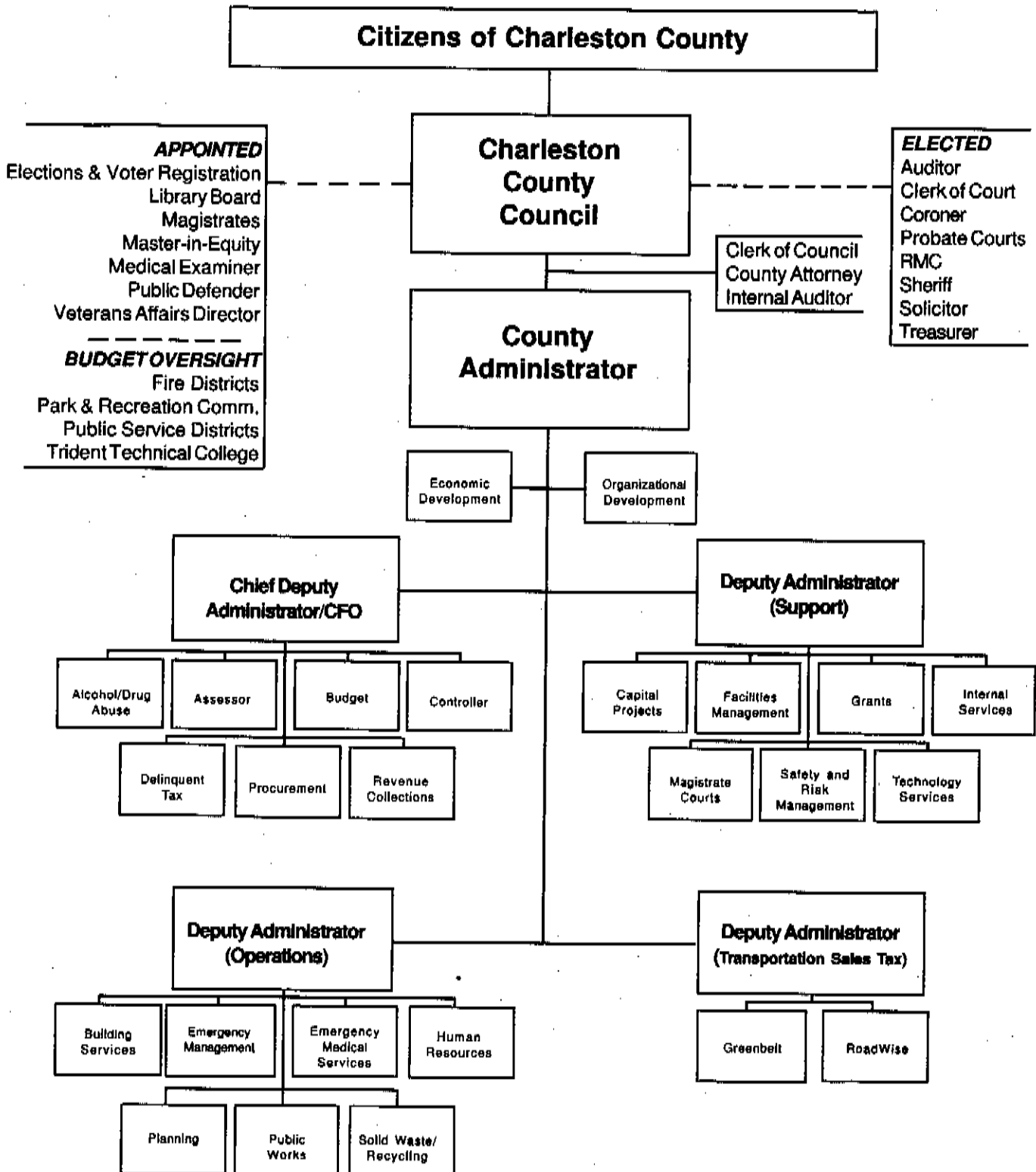
Respectfully submitted,



Allen O'Neal

Charleston County, South Carolina Organizational Chart

Effective 07/01/2008





Charleston County

Mission

We will promote and protect the quality of life in Charleston County by delivering service of value to the community.

Values

Trust is essential - We value trust as the essential building block for all successful relationships.

Commitment brings success - We are committed to taking personal responsibility and action to ensure mission success.


Communication is open and ongoing - We engage in a complete and ongoing exchange of information to ensure the stated goals and objectives are understood by all.

We are a versatile workforce - We willingly create and apply new methods to meet and overcome emerging challenges from a diverse community.

We are accountable for our actions - We accept responsibility for our actions, and we evaluate others' actions fairly.

We work as a team - To accomplish our goals, we work together as members of a team, each accountable to himself, to his coworkers, and to the community.

We value safety and security - We share accountability for the health and well-being of our employees and the community we serve.



Diversity (the respect and understanding of the integrity and worth of all people, lifestyles and cultures) is a key to the success of Charleston County - To provide effective government services in an increasingly demanding and diverse environment, the County is committed to eliminating the physical, attitudinal, and organizational obstacles that prevent individuals, businesses, and organizations from contributing to the future success of the County.

Performance Measures

Charleston County

The Mission and Values of the County begin with concern for each and every citizen. The **County Mission Statement** answers the question, "Why do we exist and for whom." The County wants to articulate its existence and ensure that everyone has the same understanding of its purpose. The eight **County Values** express the core principles by which the County operates daily. The **County Goals** are comprised of five **Initiatives** developed to set the direction for the County departments/divisions in fulfilling the mission and maintaining value in daily activities.

The **Initiatives** refer to the five County goals that set the direction of departments in fulfilling the mission and values of Charleston County. **Department Goals** state accomplishments required in order to fulfill the mission and serve our citizens. The **Objectives** specify well-defined and measurable terms that can be reached within an achievable time frame. The **Measures** enable the reader to determine the objective accomplished through delivery of products, services, or processes. The four types of measures recognized by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) are input measures, output measures, efficiency measures, and outcome measures. Input measures represent the resources available to provide services or the level of service or number of activities/items the department is expected to service. Output measures represent work or activities undertaken in providing services. Efficiency measures 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 **Action Steps** highlight short-term and long-term projects for departments and are used as the method of accomplishing the goals.

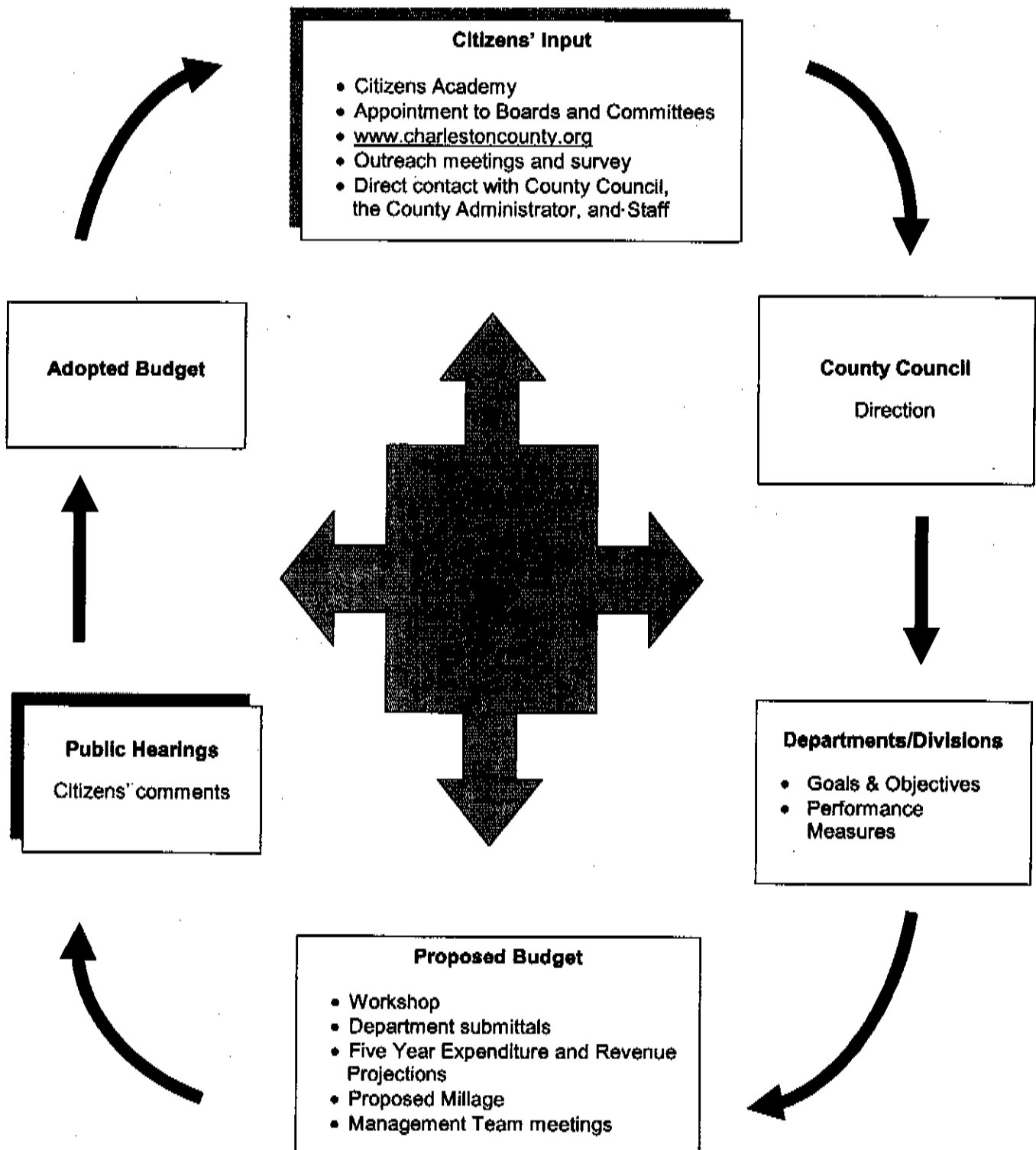
The County is striving to use performance measures in the future to allocate dollars to fund department goals and objectives.

The following pages include Fiscal Year 2009 Notable Results for each County Initiative. Details and additional information on other results can be found in the individual department/division narratives, where the reader of this document will be able to cross reference a Departmental Goal to one of the County Goals.

Performance Measures

Charleston County

Identifying the Goals of Charleston County



Performance Measures

Charleston County

Fiscal Year 2009 Notable Results

Building Services Division - Provide a level of service for the public that is efficient and effective.

- **Charleston County** implemented an online permitting and inspection system for the public to access services provided by the **Building Services** and the **Revenue Collections Departments**. The public can pay for, apply for, and check the status of permits; schedule and check the status of inspections; pay for, renew and inquire about contractor licenses; and search properties for permits, inspections and plan status. The capability to integrate business license data with building inspections is an intricate part of the new system.
- The **Solid Waste Department** was awarded the 2009 Most Successful Local Government Award for having the most successful recycling/waste reduction program in the state. Criteria for winning the award included having a successful recycling/waste reduction program, innovation, education, professional leadership, and a sustainable program.
- In conjunction with grant funding, the **Building Service's Project Impact Partnership Program** launched a public educational campaign to provide information and assistance to citizens on ways to reduce pollution and improve air and water quality to protect the environment for future generations. The *Living Green* show was aired on local channels each month. The Community Action for a Renewed Environment (CARE) project is one of just five awarded in the southeast region.
- Graduates of the first Teen Community Emergency Response Team (CERT) class learned how to identify the types of disasters and hazards most likely to affect their homes, schools, and communities. Sponsored by the **Emergency Preparedness Division**, the pilot program took eighth grade students through 10 weeks of training. The goal of Teen CERT is to better prepare the community at an earlier age and offer positive extracurricular activities to the County's youth.
- To better serve the unemployed, the **Charleston County Public Library** expanded its services to include computer training classes, resume critique sessions, and a *Recession Resources* page on its Web site that offered advice on job-hunting, money management, and how to apply for unemployment benefits and insurance. In addition, increased programming was provided for small businesses and grant seekers.

- Although **Charleston County** experienced financial pressures related to the recession, the County preserved positions for existing personnel without requiring unpaid work days.

Performance Measures

Charleston County

Initiative III-2009: *Improve Financial Planning* Ensure sound fiscal management

- **Charleston County** implemented operating efficiencies which included not filling critical positions, reducing the size of the vehicle fleet to generate fuel savings, and promoting energy conservation savings.
- The **Safety and Risk Management Department** reduced insurance costs after a thorough analysis and review of excellent loss experience resulting in no claims. The self-insured funding of all County bridges and mobile radios will result in a combined savings of \$108,519 for Fiscal Years 2009 and 2010.

- The **Elections & Voter Registration Department** began phasing in the Electronic Voter Registration List through the use of laptop computers at the County's precinct locations. The system expedites the process of checking in voters by giving the poll managers access to the complete database of every voter in their precinct. It also provides voters with the correct polling location and address.
- The **Emergency Medical Services Department** is using Therapeutic Hypothermia to increase cardiac arrest patients' chances of survival. The new procedure involves injecting a patient with intravenous fluids that have been cooled down with ice, but not frozen, in order to lower their internal body temperature and reduce the amount of damage caused by the heart attack. One local heart attack patient beat the odds when the procedure was used for the first time while on the way to the hospital.
- The **Public Works Mosquito Control Division** updated the County's GIS map to include the location of swimming pools, which will provide a significant resource following the event of a hurricane. After a storm, if residents lose their homes, the pools are unattended resulting in considerable mosquito breeding. With the system in place, Mosquito Control can be efficient and effective in treating the pools.
- The efforts of the **Safety & Risk Management Department** achieved a 23.0 percent strain injury reduction through the use of Power Pro Stretchers and Stair Chairs that mechanically lift patients weighting up to 650 pounds. In addition, the County experienced the lowest number of on the job injuries since joining the South Carolina Counties Workers Compensation Trust Fund in 1991.

Initiative V-2009: *Quality Control* Track progress of County programs and services

- The *Library Journal* index designated the **Charleston County Public Library** as a *star* library, putting it in the top three percent of libraries nationwide. The rating system measured library services of 7,115 systems across the country. Only eleven library systems in the eleven Southeastern states received star ratings, and only two of those were in South Carolina. The libraries were rated in four main categories: number of visitors, circulation, program attendance, and public Internet computer use.

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 comprehensive capital listings; full-time equivalent (FTE) listings that 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 narratives focusing on major changes from the prior year. This User's Guide is customized for the Budget Narrative Book.

The **Table of Contents** is divided into eleven sections. The first section, Schedules, is comprised of summarized financial information including Fiscal Year (FY) 2007 actual figures; FY 2008 actual figures; FY 2009 adjusted budget figures; and FY 2010 Council-approved budget figures. The County's operating budgets are divided into eight major directorates: Council Agencies, Elected Officials, Appointed Officials, Administrator, Chief Deputy Administrator, Deputy Administrator for Support, Deputy Administrator for Operations, and Deputy Administrator for Transportation Sales Tax. Individual departmental budgets are listed alphabetically within each section. The last three sections contain: the County's capital budget; debt service information; and an appendix that provides statistical information, a summary of the County's budget process and financial systems, a glossary, and an index.

The **Letter of Transmittal** from the County Administrator discusses the contents of the Approved Budget. The next section provides an overview of the County's **Performance Measures** program. The process is described, and notable results in meeting these measures during Fiscal Year 2009 are highlighted. The **Budget Highlights** section points out the approved budget's significant elements, addressing frequently asked questions like: "How much is the County's FY 2010 operating budget?" and "Is there a tax increase?" The **Description of Funds** provides a brief explanation of various fund types included in this document and a total budget of expenditures for each fund type and fund.

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

The **Major Revenue Sources** section indicates the County's largest revenue sources and addresses trends to determine revenue estimates.

The **Schedules** segment includes a high level summary of the County's available funds and disbursements. It also contains a summary of revenues, expenditures, interfund transfers, and authorized permanent positions for all funds. The summaries are illustrated by graphs detailing the sources of revenues, the function of the expenditures, and authorized positions. The last section displays individual fund statements of revenues and expenditures. This section answers such relevant budget questions as "How many permanent employees does the County have and what divisions do they work in?"; "How much revenue is budgeted for FY 2010 and what are the sources of this funding?"; and "What is the County's total FY 2010 expenditure budget?"

Budget User's Guide

Charleston County

Each budget narrative is generally divided into four sections: Mission, Department or Division Summary, Funding Adjustments for FY 2010, and Performance Measures. Where appropriate, a departmental organizational chart is included. The **Mission** states the purpose of the department or division. The **Department or Division Summary** provides a recap of financial information for four fiscal years, two years of the most recent audited figures, the current year's adjusted budget, and Council's approved FY 2010 budget. In addition, the dollar and percentage change from FY 2009 is computed. The financial information is broken down by major categories of revenue and objects of expenditure (i.e., personnel, operating, and capital expenditures). The **Funding Adjustments for FY 2010** section is broken down into several categories: revenues, major objects of expenditure, and other relevant categories. This section reflects significant changes in funding from FY 2009. The **Performance Measures** are divided into five sections: Initiatives, Department Goals, Objectives, Measures, and Action Steps. Additional information pertaining to performance measures can be referenced in the Performance Measures section on pages A-15 to A-18.

The County's Capital Improvement Program is presented in the **Capital** section and provides detailed information about the County's Capital Improvement Plan. A brief description of each project is included with estimated cash flows, operating costs or savings, and funding source. The County's outstanding debt and repayment schedule is included in the **Debt** section.

Finally, the **Appendix** section contains a community profile, a description of the County's overall budget process and financial system; the financial policies; general statistical information; the FY 2010 Budget Ordinances; a glossary of terms and concepts; a listing of acronyms; and an index.

Budget Highlights

Charleston County

Overview:

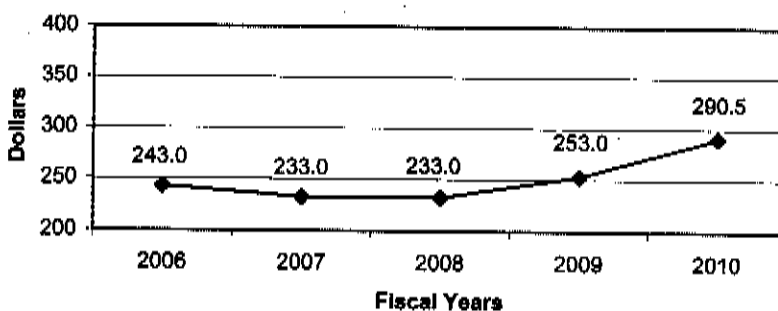
The General Fund operating budget is \$167.5 million - down \$3.8 million or 2.2 percent. Revenues and other sources are down \$7.5 million or 4.5 percent. The operating millage remains the same at 40.2 mills.

Debt Service millage remains at 6.6 mills.

The Local Option Sales Tax (LOST) credit is decreased from \$86 to \$71 on \$100,000 of appraised value due to reduced Sales Tax Revenue.

The Solid Waste, Recycling & Disposal Fee remains unchanged at \$99 per residential property.

**County Taxes (includes LOST credit) FY 2006-2010
(\$250,000 Owner-Occupied Home)**



	FY 2009	FY 2010
Taxes with LOST credit	\$ 253.00	\$ 290.50
Recycling/Disposal Fee	99.00	99.00
Total Tax Bill	<u>\$ 352.00</u>	<u>\$ 389.50</u>

Initiatives/Projects During Fiscal Year 2010

Complete expansion of the Adult Detention Facility
Continue planning construction of Consolidated Dispatch Center
Complete repairs at the Judicial Center

Budget Highlights

Charleston County

The Assessor performs the valuation process following the appropriate State laws, regulations, and professional guidelines.

EXEMPTIONS

Exemptions are provided by South Carolina law to qualified real property owners to reduce the value of property subject to taxation. Some of the more frequently used exemptions are:

Homestead - 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 one of the following:

- 65 on or before December 31, preceding the tax year in which you wish to claim exemption
- certified totally and permanently disabled by State or Federal agency
- legally blind
- at any age when your spouse who was eligible for exemption dies

Legal Residence - For all permanent residents of South Carolina, a four percent assessment ratio on an owner-occupied legal residence applies.

Widows/Widowers - Residences for all spouses of law enforcement officers or servicemen killed in action or 100 percent totally and permanently disabled service connected veterans are exempt.

Disability - Residences for all totally and permanently disabled or blind service connected veterans are exempt.

Institutional - All properties of non-profit organizations used for literary, scientific, educational, and charitable purposes are exempt.

COMPUTING REAL PROPERTY TAXES

The following information is needed to compute property tax on a parcel:

- the appraised value as determined by the property appraiser
- the amount of the value which is not subject to the tax due to the application of exemptions
- the millage rate authorized by a taxing authority

WITH HOMESTEAD

\$250,000	Appraised Property Value	\$250,000
- 50,000	Less Homestead Exemption	
200,000	Adjusted Appraised Property Value	
.04	Multiplied by the Legal Residence Assessment Ratio	.04
8,000	Total Assessment	10,000
	Multiplied by the combined millage, for example, using the FY 2009 adopted	
0.0468	County millage rate *	0.0468
374.40	Total Property Tax Due for Charleston County Before Sales Tax Credit	468.00
- 177.50	Less County Sales Tax Credit x Appraised Value (.00071 x 250,000)	-177.50
196.90	Tax Due After Sales Tax Credit	290.50
99.00	Plus: Solid Waste Recycling and Disposal Fee	99.00
\$ 295.90	Total Amount Due	\$ 389.50

WITHOUT HOMESTEAD

**Note: Does not include the following entities: Trident Technical College, Charleston Co. Park & Recreation Commission, Charleston County School District, or various special purpose districts or municipalities.*

Description of Funds

Charleston County

ALL FUND TYPES : \$371,061,034¹

GOVERNMENTAL FUND TYPES : \$264,574,948²

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

GENERAL FUND : \$167,452,393

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 : \$28,013,674

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

SPECIAL REVENUE FUNDS : \$69,108,881²

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 operating budget due to their project-length budgeting basis.

PROPRIETARY FUND TYPES : \$106,486,086³

The Proprietary Fund types include the Enterprise Funds and the Internal Service Funds.

ENTERPRISE FUNDS : \$64,542,552³

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 : \$41,943,534

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.

¹ Does not reflect \$4,604,397 in budgeted increases in ending fund balances.

² Does not reflect \$535,803 in budgeted increases in ending fund balances of several funds.

³ Does not reflect \$1,532,291 in budgeted increase in ending fund balance of Revenue Collections Fund.

Description of Funds

Charleston County

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS : \$69,108,881⁴

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

Accommodations Tax - Local : \$7,983,481⁵

This fund records a two percent charge for transient room rentals throughout the entire County. This tax is collected by the County. The expenditure of these funds is restricted to tourist-related activities.

Accommodations Tax - State : \$45,666

This fund is used to account for the two percent sales tax collection from transient room rentals in the unincorporated areas of the County. This tax is collected by the State and disbursed to the County. The first \$25,000 and five percent of the amount above \$25,000 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.

Clerk of Court - IV-D Child Support Enforcement : \$800,000

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

Economic Development – Multi-County Parks : \$763,346

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

Emergency Management - Awendaw Fire Department : \$1,904,258

This fund accounts for the revenues generated by ad valorem property taxes in the Awendaw Consolidated Fire District to provide fire protection in the northern end of the County.

Emergency Management - 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.

Emergency Management - Hazardous Materials Enforcement : \$221,842

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 incidents.

Emergency Management - Northern Charleston County Fire District : \$177,100

This fund accounts for revenues generated by ad valorem taxes in the district. The County contracts with several fire departments to provide fire service in the northwest portion of the County.

⁴ Does not reflect \$535,803 in budgeted increases in ending fund balances of several funds.

⁵ Does not reflect \$141,519 in budgeted increase in ending fund balance.

Description of Funds

Charleston County

Emergency Management - 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.

Grants Administration - Charleston Area Regional Transportation Authority (CARTA) : \$47,388

This fund accounts for monies received from CARTA to administer the issuance of discount cards to the economically disadvantaged in Charleston County for obtaining bus transportation.

Legal - Seized Assets : \$14,200

This fund records the revenues from the State seized drug funds for the purpose of prosecuting cases.

Public Defender - Berkeley County : \$735,263

This fund receives monies from the State to supplement Berkeley County's funding to represent indigent persons in Berkeley County.

Public Defender - Charleston County : \$3,856,103

This fund receives monies from the State to supplement the County's funding to represent indigent persons in Charleston County.

Public Works - Stormwater Drainage : \$1,848,500

This fund accounts for fees collected in the unincorporated areas of the County to address water quality issues for the County's citizens.

Sheriff - Asset Forfeiture : \$190,567⁶

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 : \$486,526⁷

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 : \$76,128

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

Solicitor - Criminal Domestic Violence : \$59,034

This fund receives funding from the State to reduce domestic violence and its impact on the community.

⁶ Does not reflect \$202,459 in budgeted increase in ending fund balance.

⁷ Does not reflect \$96,048 in budgeted increase in ending fund balance.

Description of Funds

Charleston County

Solicitor – Computer Support Appropriation : \$23,800

This fund receives funding from the State to maintain the South Carolina Prosecution Case Management System software and licensing.

Solicitor – Drug Court : \$188,525

This fund receives funding from the State to provide non-traditional prosecution and incarceration of nonviolent offenders with substance abuse problems.

Solicitor – DUI State Appropriation : \$111,710

This fund receives funding from the State in an attempt to reduce the number of impaired drivers on our highways.

Solicitor – Estreatment : \$0⁸

This fund accounts for fines charged for bond forfeiture. These funds can be used at the Solicitor's discretion.

Solicitor – Expungement : \$693,811

This fund accounts for fees charged to defendants for record destruction relating to an arrest or conviction.

Solicitor – Juvenile Education : \$114,090

This fund accounts for fees charged to first time juvenile offenders to purge their record from the system.

Solicitor - Pretrial Intervention : \$344,223⁹

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 : \$884,117

This fund receives funding from the State to supplement the County's funding of the Solicitor's Office.

Solicitor - Victim-Witness State Appropriation : \$232,414

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

Solicitor – Worthless Check : \$187,644

This fund accounts for funding from the State to process worthless checks as a service to victims by assisting in the collection of restitution.

Transportation Sales Tax – Greenbelts : \$6,673,356

This fund accounts for revenues generated by the half-cent sales tax for greenbelts.

⁸ Does not reflect \$40,000 in budgeted increase in ending fund balance.

⁹ Does not reflect \$55,777 in budgeted increase in ending fund balance.

Description of Funds

Charleston County

Transportation Sales Tax – Roads : \$26,644,343

This fund accounts for revenues generated by the half-cent sales tax for roads.

Transportation Sales Tax – Transit : \$7,395,570

This fund accounts for revenues generated by the half-cent sales tax for public transportation.

Trident Technical College : \$5,682,886

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 : \$569,990

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.

Description of Funds

Charleston County

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS : \$64,542,552¹⁰

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) : \$11,495,783

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 : \$3,042,292¹¹

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

Revenue Collections : \$2,219,647

This fund accounts for costs to collect the accommodations fee, business licenses, the hazardous material fee, stormwater fees, and the solid waste user fee.

Solid Waste : \$43,516,486

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, sale of recyclables, sale of steam and electricity, grants, and other revenues.

Technology Services - Emergency 911 Communications : \$1,197,121¹²

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

Technology Services – Radio Communications : \$3,071,223

This fund accounts for communications support to County agencies and external public safety agencies.

¹⁰ Does not reflect \$1,532,291 in budgeted increase in ending fund balance.

¹¹ Does not reflect \$1,454,412 in budgeted increase in ending fund balance.

¹² Does not reflect \$77,879 in budgeted increase in ending fund balance.

Description of Funds

Charleston County

INTERNAL SERVICE FUNDS : \$41,943,534

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.

Human Resources - Employee Benefits : \$23,064,672

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

Internal Services - Fleet Operations/Central Parts Warehouse : \$10,986,275

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

Internal Services - Office Support Services : \$1,747,540

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 : \$4,464,986

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 South Carolina Counties Workers' Compensation Trust.

Technology Services - Telecommunications : \$1,680,081

This fund accounts for the maintenance and service of telephone systems, pagers, and cellular phones for County departments.

Budget Analysis

Charleston County

OVERVIEW

During the preparation of the Fiscal Year (FY) 2010 budget, the County Administrator provided guidance for assembling an operational budget that included the following items:

- No increase in tax millage
- No Cost of Living Adjustment (COLA)
- Continuation of target-based budgeting
- Estimated funding needed to staff and operate the expanded Detention Center

The budget presented to County Council met these directives.

The FY 2010 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds that reflect a \$3.8 million or 1.0 percent decrease from the FY 2009 budget. The FY 2010 operating budget is summarized in Figure 1. Additionally, graphs are presented on pages B-2 and B-3 that represent the total available funds and the total disbursements for the County's annually appropriated operating funds. This budget does not include project-length budgets (i.e., Capital Projects Funds or grants) appropriated in previous years.

Figure 1 - Summary of FY 2010 Operating Budget
(Expressed in Millions of Dollars)

<u>Description</u>		
Available Funds (Including Beginning Fund Balance)		\$ 558.0
Less Budgeted Disbursements		<u>371.1</u>
Invested in Capital Assets	37.6	
Reserved (Obligated) for External Parties	5.5	
Designated Internally for Specific Purpose	51.0	
Unreserved and Undesignated	<u>92.8</u>	
Ending Fund Balance		\$ <u>186.9</u>

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage remains constant for FY 2010 at 40.2 mills. The Debt Service levy, used to pay interest and principal on funds borrowed for capital projects, also remains constant from the FY 2009 rate at 6.6 mills. The combined operating and debt service levy stays unchanged at 46.8 mills.

Budget Analysis

Charleston County

Figure 2 presents a summary of the County's millage rates for FY 2010 and the prior nine years. For the owner of a \$250,000 home (four percent assessed property) the 46.8 mills equate to a tax of \$468. As allowed under State law, the County elected beginning in FY 1991 to reduce property taxes by levying a one percent Local Option Sales Tax (LOST). The Sales Tax credit for FY 2009 is \$177.50 for the \$250,000 homeowner, a \$37.50 decrease from the current year. After applying the Sales Tax credit, the net tax is \$290.50 representing a \$37.50 increase from the current year for the \$250,000 homeowner.

Figure 2 - County Millage Rates

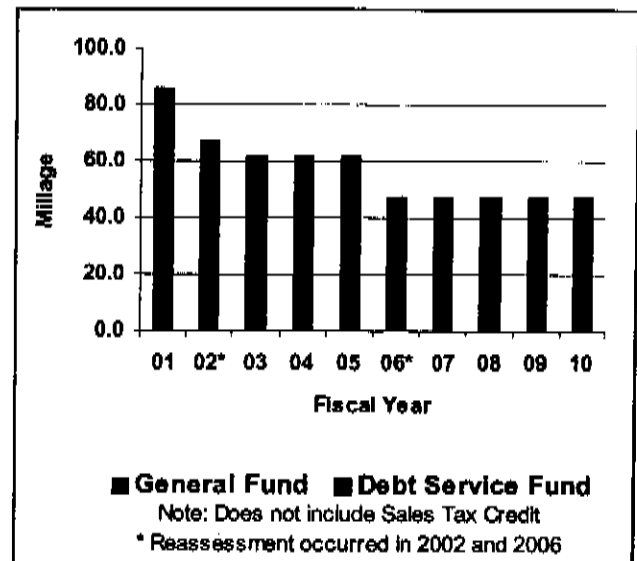
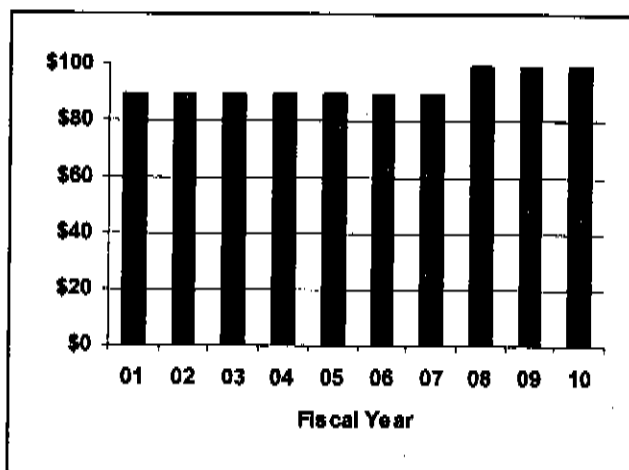


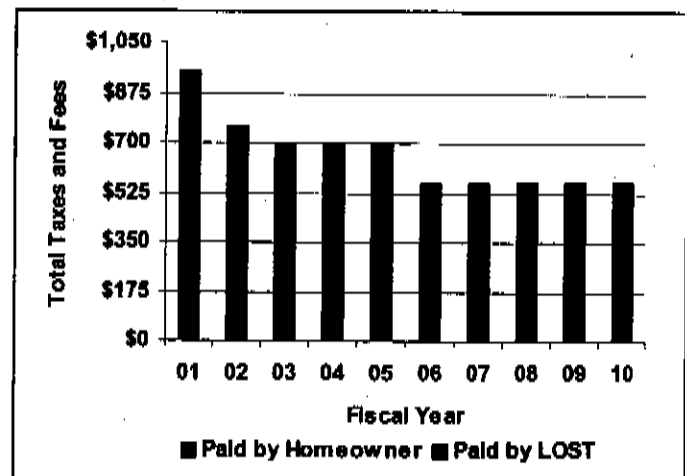
Figure 3 - Solid Waste User Fee



The Solid Waste, Recycling and Disposal Fee of \$99 for a single-family residence remains unchanged from FY 2009. Figure 3 presents a ten year history of the Solid Waste User Fee.

When the Solid Waste, Recycling and Disposal Fee is included, the overall tax and fee bill for the owner of a \$250,000 home (four percent assessed property) amounts to \$389.50 representing a \$37.50 increase from the current year. Figure 4 illustrates these amounts, as well as provides a ten-year history of the County's tax and fee bill paid by the homeowner and by the LOST credit.

Figure 4 - Tax and Fee Bill



Budget Analysis

Charleston County

There was a net change of 6 Full-Time Equivalents (FTEs) added for FY 2010, bringing the total number of FTEs employed by Charleston County to 2,317. The major additions in FTEs resulted from adding 55 positions in the Sheriff's Office for operating the expanded Detention Center, and 24 positions were added for the Consolidated Dispatch Center. Offsetting these additions were 81 FTE positions that were eliminated from numerous departments/functions.

GENERAL FUND

SUMMARY

The FY 2010 Council approved budgeted disbursements for the General Fund total \$167.5 million, a \$3.8 million or 2.2 percent decrease from the FY 2009 budget. Budgeted funds available for the FY 2010 budget also total \$167.5 million. The General Fund millage is 40.2.

Page B-30 shows a graphical representation of the County's General Fund budget. Page B-31 shows a fund statement which depicts the numerical summary of the General Fund budget.

BEGINNING BALANCE

The General Fund beginning fund balance for FY 2010 is \$41.4 million. This fund balance consists of a "Rainy Day Fund" which is a reserve established and maintained by County Ordinance for catastrophes, a reserve for inventories, lapsed prior year funds, and a Designated Reserve of two months operating expenditures. (See Figure 5 for additional detail.)

Figure 5 - FY 2010 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Rainy Day Fund	\$ 7,088
Planned resizing of Rainy Day Fund to Undesignated in FY 2010	912
Reserved for Inventory	631
Shortfall in FY 2009 Revenues	(8,731)
Unexpended FY 2009 Budget	8,731
Designated for PAYGO projects in FY 2010	6,268
Designated Reserve of two months operating expenditures	<u>26,499</u>
Total	<u>\$ 41,398</u>

The funds designated for the Rainy Day Fund reflect a planned resizing during FY 2010 to the Undesignated fund balance. This Rainy Day designation was established in FY 1992 to strengthen the County's balance sheet and the County's disaster preparedness position. The designation is intended to equal no less than four percent of the General Fund disbursements

Budget Analysis

Charleston County

as required by the Budget Ordinance. A Designated fund balance has been established to equal two months of the following fiscal year's General Fund budget.

REVENUES

General Fund budgeted revenues of \$158.4 million reflect a decrease of \$7.6 million or 4.6 percent from FY 2009. Figure 6 shows the significant budget changes in revenues.

Figure 6 - Major Changes in Revenues for the General Fund
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Property Tax Revenue (after Sales Tax credit)	\$66,214	\$74,886	\$8,672	13.1%
Local Option Sales Tax	46,000	39,000	(7,000)	-15.2%
State Aid to Local Governments	19,010	14,293	(4,717)	-24.8%
RMC - Documentary Stamps	5,250	1,800	(3,450)	-65.7%
EMS - Charges	5,750	7,500	1,750	30.4%

The County's largest revenue source, the Property Tax, reflects a net increase of \$8.7 million based mainly on property owners directly paying more of their tax bill due to the decrease in the offsetting Local Option Sales Tax credit. This credit shows a projected decrease of \$7.0 million in collections from the Local Option Sales Tax.

Another change to General Fund revenues is a budgeted decrease of \$4.7 million in State Aid to Local Governments. The distribution ratio for this State Aid is based on the ratio of the County's population to the population of the State. This ratio is usually applied by a formula that includes the State's General Fund revenue for the last completed fiscal year (which was FY 2008). However, due to the poor economy, the State Legislature did not use the formula for FY 2010, and instead, cut the available amount by \$50 million for all local governments.

The decrease in Documentary Stamps is symptomatic of the recent economic downturn and the resulting slowdown in property transfers. The increase for EMS revenues is caused by an increase in the fee structure for Emergency Medical Services.

INTERFUND TRANSFERS IN

Approximately \$2.8 million is transferred to the General Fund from other funds. The transfers are increased \$0.1 million or 3.7 percent over the prior year to reflect additional funds coming from the Clerk of Court's IV-D Child Support Enforcement Program.

EXPENDITURES

The FY 2010 approved budgeted expenditures for the General Fund total \$155.5 million, which represents a decrease of \$6.8 million or 4.2% from the FY 2009 budget. Figure 7 shows the significant budget changes in expenditures for FY 2010.

Budget Analysis

Charleston County

Figure 7 - Major Changes in Expenditures for the General Fund
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Amount Change</u>	<u>Percent Change</u>
Nondepartmental Personnel	(\$3,014)	(\$380)	\$2,634	-87.4%
Sheriff - Detention Center	29,920	31,103	1,183	4.0%
Sheriff - Law Enforcement	23,721	22,190	(1,531)	-6.5%
Nondepartmental Operating	3,417	(3,497)	(6,914)	-202.3%
Public Works - 4 Divisions	11,577	10,791	(786)	-6.8%

The increase in Nondepartmental Personnel expenditures is caused by a change in budgeting for anticipated vacancies in full-time positions. Due to the slowdown in the overall economy, it is expected that few staff will leave their current jobs during the coming year. Thus, there will be fewer dollars saved as a result of fewer positions becoming vacant for any period of time.

The Sheriff - Detention Center operating expenditures represent the addition of 55 full-time positions in the last half of the fiscal year to staff the expanded facility and increases for contracted medical and food services related to inflation and the number of detainees. The changes in budgeted expenditures for the Sheriff - Law Enforcement are principally resulting from an overall cut of \$1.4 million in operating expenditures.

The budgeted decrease in Nondepartmental Operating expenditures results from numerous spending reductions that were needed in FY 2009 due to declining revenues. These reductions were placed in Nondepartmental to track and maintain overall budgetary control. The budget amounts related to these reductions were eliminated in FY 2010.

The decrease in the four Public Works divisions is mainly due to the elimination of 21 full-time positions and a new reimbursement for services from the Transportation Sales Tax Fund.

INTERFUND TRANSFERS OUT

Approximately \$12.0 million is transferred from the General Fund to various other funds. The transfers are increased \$3.1 million or 34.8 percent from the prior year. The increase reflects the additional funds being transferred to the Capital Projects Fund.

FUND BALANCE

Council authorized, in total, the use of \$6.3 million from fund balance for capital projects including the expansion of the Adult Detention Center. The FY 2010 ending fund balance is projected to be \$35.1 million. Of this amount, \$26.5 million is designated in an effort to maintain a two month buffer and is in addition to the \$7.1 million Rainy Day fund for unexpected events.

Budget Analysis

Charleston County

DEBT SERVICE FUND

SUMMARY

The FY 2010 approved budgeted disbursements for the Debt Service Fund total \$28.0 million which is a \$0.5 million or 1.8 percent increase from the FY 2009 budget. Budgeted funds available for FY 2010 also total \$28.0 million. The Debt Service Fund millage is 6.6 mills and represents no change from FY 2009.

Page B-32 displays a graphical representation of the County's Debt Service Fund budget. Page B-33 contains a fund statement which is a numerical summary of the Debt Service Fund.

REVENUES

Debt Service Fund revenues total \$19.3 million and reflect a \$0.5 million or 2.8 percent increase from FY 2009. The increase reflects the growth in the property tax base of the County.

INTERFUND TRANSFERS IN

Approximately \$11.3 million is transferred to the Debt Service Fund from other funds. The transfers increased \$6.0 million in anticipation of an issuance premium on the \$50 million bond issue scheduled for August 2009.

EXPENDITURES

The FY 2010 budgeted expenditures for the Debt Service Fund total \$27.1 million. This amount is a \$0.3 million or 1.3 percent increase from FY 2009 and represents the continued service of the County's outstanding debt obligations. The expenditures include the additional cost of the August 2009 bond issue partially offset by bond refunding savings.

INTERFUND TRANSFERS OUT

Approximately \$1.0 million is transferred to the Debt Service Fund from other funds. The transfers increased \$0.2 million due to the shifting of funds to pay the lease costs of the copiers used in the County.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2010 approved budgeted disbursements for the Special Revenue Funds total \$69.6 million (including budgeted increases in fund balance), a \$2.9 million or 4.0 percent decrease from the FY 2009 budget. Budgeted funds available for FY 2010 also total \$69.6 million.

Page B-34 shows a graphical representation of the County's Special Revenue Fund budgets, while pages B-35 to B-67 contain fund statements reflecting numerical summaries of the budgets.

Budget Analysis

Charleston County

REVENUES

The revenues for the Special Revenue Funds total \$59.4 million and reflect a \$7.6 million or 11.4 percent decrease from the FY 2009 budget. Figure 8 provides information on significant budgeted revenue changes.

Figure 8 - Major Changes In Revenues for the Special Revenue Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Sales Tax - Roads	\$26,286	\$22,750	(\$3,536)	-13.5%
Accommodations Tax - Local	10,850	8,125	(2,725)	-25.1%
Transportation Sales Tax - Transit	7,279	6,300	(979)	-13.4%
Transportation Sales Tax - Greenbelts	6,875	6,200	(675)	-9.8%

The Special Revenue Funds reflect decreases in the Transportation Sales Tax and the Local Accommodations Tax revenues - both of which are tied to the slowing economy through decreased consumer spending and tourism in the area.

INTERFUND TRANSFERS IN

In total, approximately \$3.2 million is transferred into Special Revenue Funds from various other funds. The overall transfers are decreased \$0.2 million from the FY 2009 budget.

EXPENDITURES

The FY 2010 budgeted expenditures for the Special Revenue Funds total \$61.0 million which is a \$2.4 million or 3.8 percent decrease from FY 2009. Figure 9 shows the significant budget changes in expenditures.

Figure 9 - Major Changes in Expenditures for the Special Revenue Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Amount Change</u>	<u>Percent Change</u>
Accommodations Tax - Local	\$ 6,635	\$3,633	(\$3,002)	-45.2%
Transportation Sales Tax Agencies	8,385	7,396	(989)	-11.8%
Transportation Sales Tax - Roads	21,909	23,156	1,247	5.7%

The decreases for the Local Accommodations Tax program and the Transportation Sales Tax Agencies are due to the decreases in revenues which were mentioned above. The Roads program of the Transportation Sales Tax is experiencing increased costs associated with a debt issue in December 2007.

Budget Analysis

Charleston County

INTERFUND TRANSFERS OUT

Approximately \$8.1 million is transferred from the Special Revenue Funds to various other funds. The transfers are increased \$0.1 million from the FY 2009 budget.

FUND BALANCE

The FY 2010 ending fund balance is projected to be \$49.9 million.

ENTERPRISE FUNDS

SUMMARY

The FY 2010 approved budgeted disbursements for the Enterprise Funds total \$66.1 million (including budgeted increases in fund balance). This is a \$3.2 million or 5.2 percent increase from the FY 2009 budget. Funds available for FY 2010 also total \$66.1 million.

Page B-68 displays a graphical representation of the County's Enterprise Funds budgets, while pages B-69 to B-74 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$48.7 million and reflect a \$5.7 million or 10.5 percent decrease from the FY 2009 budget. Figure 10 illustrates the significant budgeted revenue changes.

Figure 10 - Major Changes In Revenues for the Enterprise Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Amount Change</u>	<u>Percent Change</u>
Solid Waste	\$37,861	\$32,934	(\$4,927)	-13.0%
Internal Services - Parking Garages	\$3,705	\$2,997	(708)	-19.1%
Technology Services - Radio Communications	971	1,379	408	42.0%

The revenue decrease in Solid Waste reflects an adjustment to the Incinerator contract and the contract with the Navy for electric steam revenue which ends January 1, 2010. Decreased revenues in Parking Garages represent a decrease in transient and independent customer leasing agreements as well as a decrease in tourism and retail traffic. Radio Communications revenues reflect the second phase of a radio user fee collected from outside entities participating in a changeover from analog to digital radio systems.

EXPENSES

The FY 2010 budgeted expenses for the Enterprise Funds total \$63.0 million which is a \$1.7 million or 2.7 percent increase from FY 2009. The significant changes from FY 2009 are a

Budget Analysis

Charleston County

\$2.2 million increase in the Solid Waste programs and a \$0.7 million decrease in the Department of Alcohol and Other Drug Abuse Services (DAODAS) programs.

FUND BALANCE

Council authorized, in total, the use of \$10.0 million from the combined fund balance of the Enterprise Funds to pay the balloon debt payment in Solid Waste related to the incinerator. The FY 2010 combined ending fund balance is projected to be \$66.1 million.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2010 approved budgeted disbursements for the Internal Service Funds total \$41.9 million, which is a \$1.2 million or 2.9 percent decrease from the FY 2009 budget. Funds available for FY 2010 also total \$41.9 million.

Page B-75 shows a graphical representation of the County's Internal Service Funds budgets, while pages B-76 to B-80 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$38.8 million, a \$1.5 million or 3.8 percent decrease from the FY 2009 budget due to a reduced demand for services throughout the organization.

INTERFUND TRANSFERS IN

Approximately \$1.3 million is transferred to the Internal Service Funds from other funds. The transfers decreased \$1.0 million from the FY 2009 budget to reflect reduced funding for capital purchases in Fleet Operations.

EXPENSES

Internal Service Funds expenses total \$41.9 million which is a \$0.4 million or 0.9 percent decrease from the FY 2009 budget. The significant changes are a \$1.6 million decrease for Fleet Operations which is partially offset by a \$1.4 million increase for Employee Benefits.

FUND BALANCE

Council authorized, in total, the use of \$1.9 million from the combined fund balance of the Internal Service Funds which resizes the fund balances for the Workers Compensation and the Employee Benefits programs. The FY 2010 ending fund balance is projected to be \$16.6 million.

Major Revenue Sources

Charleston County

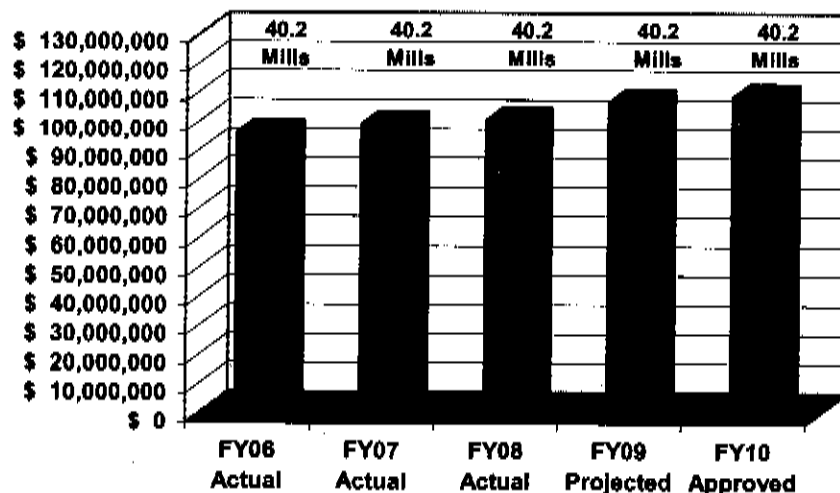
General Fund Ad Valorem Taxes

Description

The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the County and remits these collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicles are billed annually during the month when the taxpayer's license registration is due for renewal.

Trend

The County's portion of ad valorem taxes for its General Fund shows a consistent increasing trend which reflects continued growth in the County's tax base.



FY 2006	\$ 96,331,274
FY 2007	99,299,136
FY 2008	100,740,844
FY 2009	106,820,000
FY 2010	108,670,000

Revenue Estimate

The tax base for FY 2010 is estimated to grow approximately two percent over the FY 2009 projections. Also included in the FY 2010 budget is a one percent increase due to a State law that required increasing the property base to fair market value at the time a title transfers. This three percent increase is offset by a one percent decrease in the County's tax collection rate.

Major Revenue Sources

Charleston County

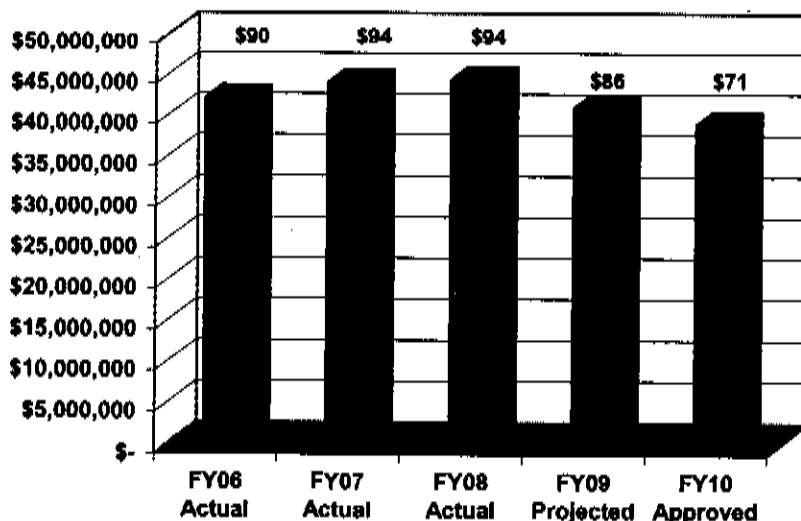
General Fund Local Option Sales Tax

Description

The citizens of Charleston County passed, by referendum, an additional one percent sales tax which took effect during FY 1991. According to State law, a portion of the sales tax revenues are designated to reduce local property taxes. Charleston County attempts to apply 100 percent of the Local Option Sales Tax revenues as credits against local property taxes.

Trend

The revenue trend from the Local Option Sales Tax showed an increasing trend until the beginning of the recession in FY 2009. The Local Option Sales Tax is directly tied to the level of consumer spending in Charleston County.



FY 2006	\$ 42,159,174
FY 2007	44,024,396
FY 2008	44,458,297
FY 2009	41,000,000
FY 2010	39,000,000

Revenue Estimate

The budgeted revenues from the Local Option Sales Tax reflect a 4.9 percent decrease from the FY 2009 projection although Sales Tax collections are stabilizing. The revenue for FY 2010 equates to a credit of \$71 per \$100,000 of a home's appraised value. This reflects a \$15 reduction in the credit against local property taxes.

Major Revenue Sources

Charleston County

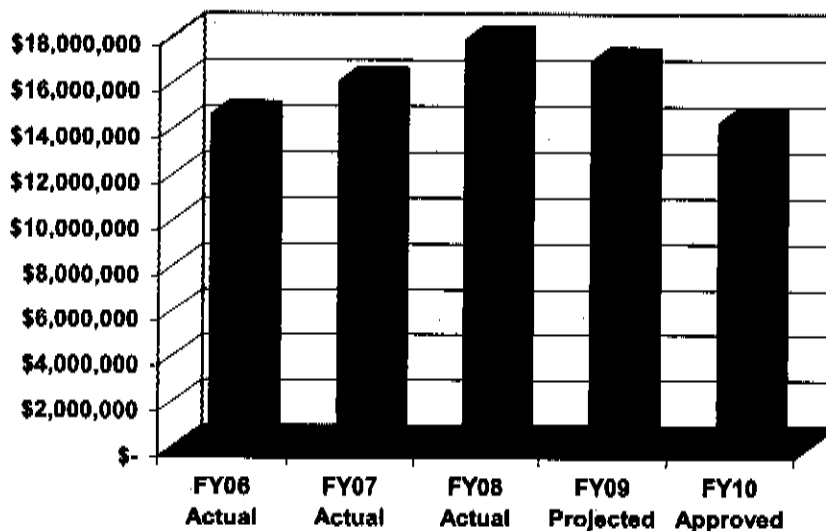
General Fund Aid to Local Subdivisions

Description

The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and to provide a predictable source of revenue for county and municipal budgeting. In FY 1992, the Aid to Local Subdivisions replaced and consolidated many other taxes allocated by the State. These taxes included the alcohol beverage tax, the bank tax, the beer and wine tax, the brokers tax, the gasoline tax, the income tax, and insurance license fees. The State determines the local government fund based on 4.5 percent of the State's General Fund revenues for the State's last completed fiscal year. Changes in the State's overall economy are not reflected in this revenue until two years after the change. However, the State has the authority to change the percentage used to calculate the aid provided to the County.

Trend

Revenues from Aid to Local Subdivisions showed an increasing trend between FY 2006 and FY 2008. The trend began decreasing in FY 2009 as the recession resulted in a reduction in the State's revenue collections. In FY 2009, the State implemented mid-year reductions in the funding level to the County. This revenue reflects how the State's economy is performing.



FY 2006	\$ 14,603,288
FY 2007	16,063,826
FY 2008	17,864,865
FY 2009	16,966,409
FY 2010	14,293,326

Revenue Estimate

As a result of an economic decline within the State, the budgeted Aid to Local Subdivisions reflects an estimated 15.8 percent decrease over FY 2009 due to a change in the State law which reduced the percentage of State revenue provided to the County for FY 2010 only.

Major Revenue Sources

Charleston County

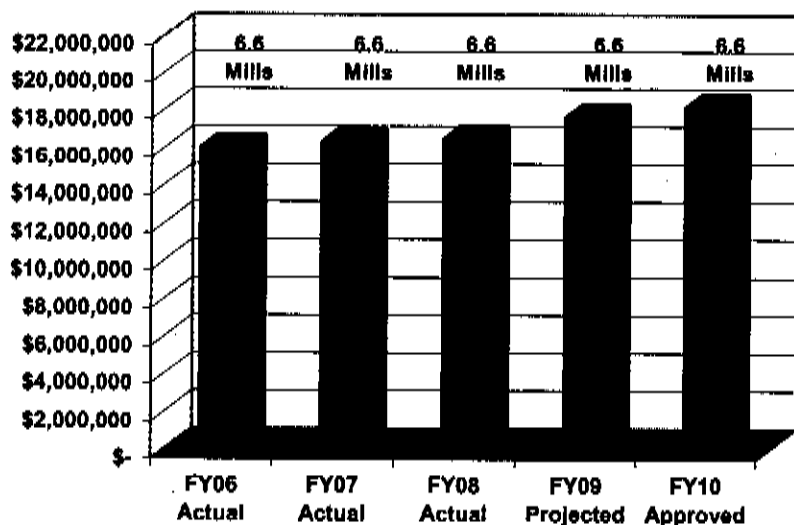
Debt Service Fund Ad Valorem Taxes

Description

The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the County and remits these collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicles are billed annually during the month when the taxpayer's license registration is due for renewal.

Trend

The County's portion of ad valorem taxes for its Debt Service Fund shows a consistent increasing trend which reflects continued growth in the County's tax base.



FY 2006	\$ 16,064,521
FY 2007	16,354,891
FY 2008	16,515,462
FY 2009	17,650,000
FY 2010	18,200,000

Revenue Estimate

The FY 2010 millage rate reflects no change from the prior year. The tax base for FY 2010 is estimated to grow at two percent over the FY 2009 projection. Also included in the FY 2010 budget is a one percent increase due to a State law that requires increasing the property base to fair market value at the time a title transfers. This three percent increase is offset by a one percent decrease in the County's tax collection rate.

Major Revenue Sources

Charleston County

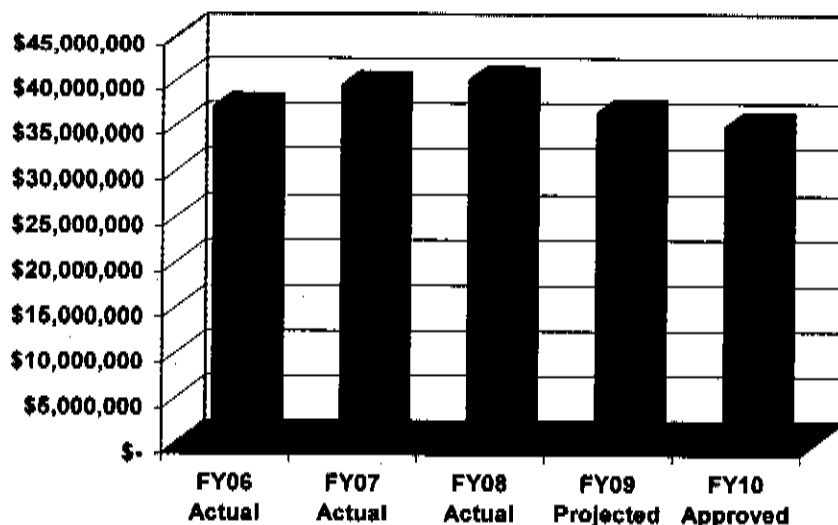
Special Revenue Fund Transportation Sales Tax

Description

The citizens of Charleston County passed, by referendum, an additional one-half of one percent sales and use tax that took effect May 1, 2005 and would continue for 25 years or until \$1.3 billion is collected. According to the referendum, the sales tax revenues are designated to provide funds for transportation-related projects, mass transit, and greenbelts.

Trend

The revenues from the Transportation Sales Tax had a general trend of increasing through FY 2008. As a result of the nationwide recession, the revenue from the Transportation Sales Tax is expected to continue decreasing through FY 2010. The Transportation Sales Tax is directly tied to the level of consumer spending in Charleston County.



FY 2006	\$ 37,116,335
FY 2007	39,521,308
FY 2008	40,097,074
FY 2009	36,500,000
FY 2010	35,000,000

Revenue Estimate

The Transportation Sales Tax shows a 4 percent decline from the FY 2009 projection although sales tax collections are stabilizing.

Major Revenue Sources

Charleston County

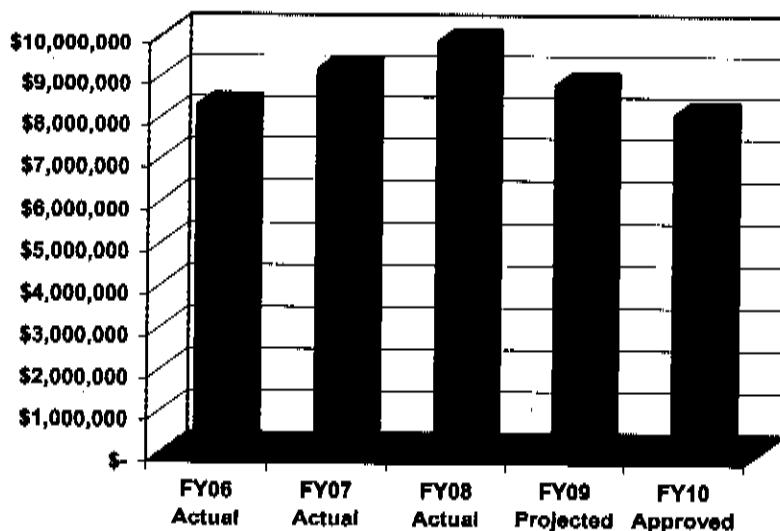
Special Revenue Fund Accommodations Tax - Local

Description

The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy was challenged in court. In November 1995, the State Supreme Court ruled in favor of the tax which is collected on a monthly basis.

Trend

The revenues from the Accommodations Tax - Local had consistently shown an increasing trend until FY 2009 when the recession impacted tourism. The recent downward trend is anticipated to stabilize and show growth in future years.



FY 2006	\$ 8,292,848
FY 2007	9,176,823
FY 2008	9,872,302
FY 2009	8,800,000
FY 2010	8,100,000

Revenue Estimate

The budgeted Accommodations Tax - Local reflects an estimated 8 percent decrease from the FY 2009 projection. This is the result of decreased tourism in the Charleston area due to economic conditions.

Major Revenue Sources

Charleston County

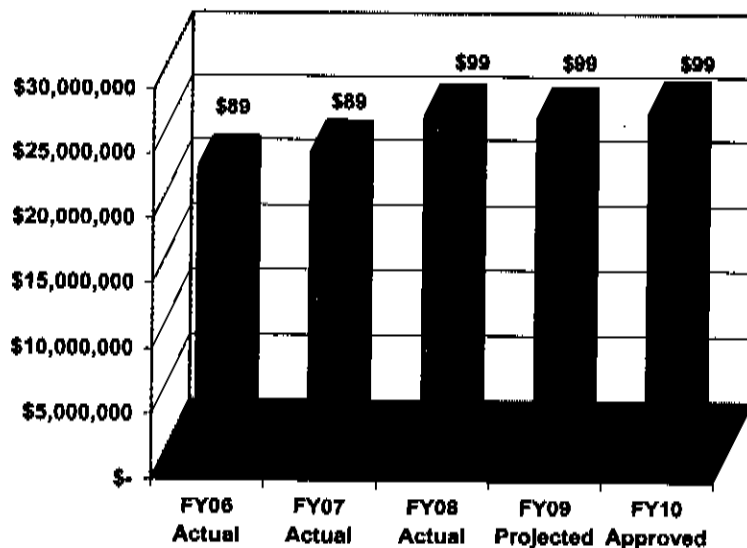
Enterprise Fund User Fee

Description

The County charges a user fee to real property owners and certain commercial and governmental entities to provide funding for the County's recycling, solid waste, and disposal efforts. The Revenue Collections Department administers the billing and collection of this fee. The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department calculates and bills the commercial entities on an annual basis.

Trend

The revenue from the User Fee has generally shown an increasing trend although the rate of increase has slowed down due to the recession. This increase reflected an expanding number of residents and businesses in the County.



FY 2006	\$ 22,085,763
FY 2007	23,340,342
FY 2008	26,229,892
FY 2009	26,000,000
FY 2010	26,500,000

Revenue Estimate

The User Fee has remained constant at \$99 for the last three years. Each \$1 of the User Fee generates approximately \$268,000 in revenue.



Schedules

Charleston County

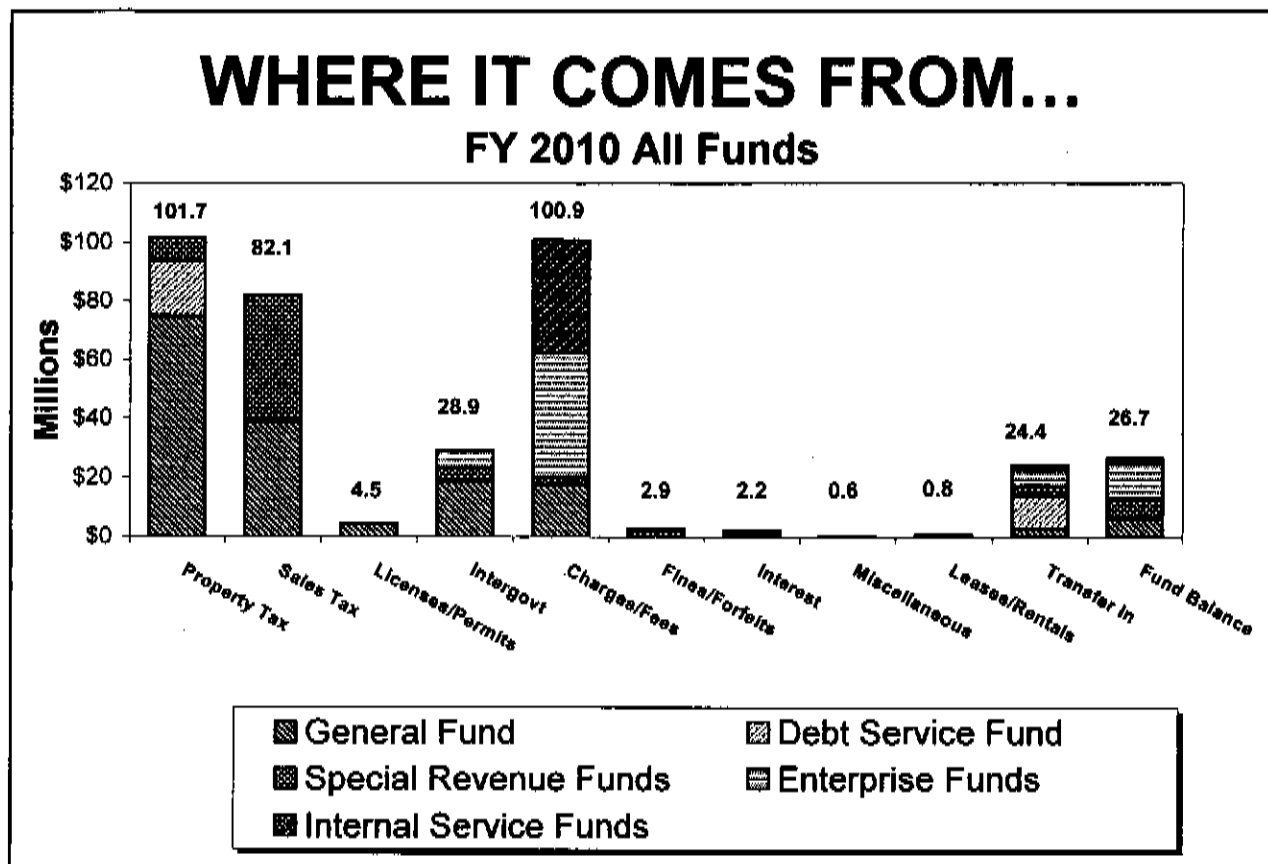
The Schedules section illustrates the County's annual operating budgets. Charleston County budgets annually for Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, the Debt Service Fund, and the Special Revenue Funds. The Proprietary Funds include the Enterprise Funds and the Internal Service Funds. Refer to the **Glossary** on pages M-31 to M-36 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 M-3 to M-6 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 2010 All Funds** graph, the **Where It Goes. . . . FY 2010 All Funds** graph, and the **Budget Summary, All Funds** on pages B-4 to B-5. Note that these graphs and schedules include interfund transfers as well as revenues and expenditures.

The next part of the Schedules provides a detailed perspective of revenues, expenditures, and interfund transfers of all funds. The revenues are on pages B-6 to B-12. The expenditures are on pages B-13 to B-18. The interfund transfers are on page B-19. This is followed by a summary of County authorized positions on pages B-20 to B-27.

The last portion of the Schedules section (pages B-28 to B-80) 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 B-28 shows a combined fund statement for all funds for Fiscal Years 2007, 2008, 2009, and 2010. Page B-29 provides a summary by fund type of the County's Fiscal Year 2010 budget. Individual fund statements start on page B-30 with the General Fund. Note that the FY 2009 Projected column on the fund statements includes the estimated amounts from the FY 2009 Adjusted column (i.e., the current budget) and the estimated amounts from encumbrances carried forward from previous years. Refer to the **Glossary** on pages M-31 to M-36 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 Invested in Capital Assets, Reservations, and Designations.

The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2010.



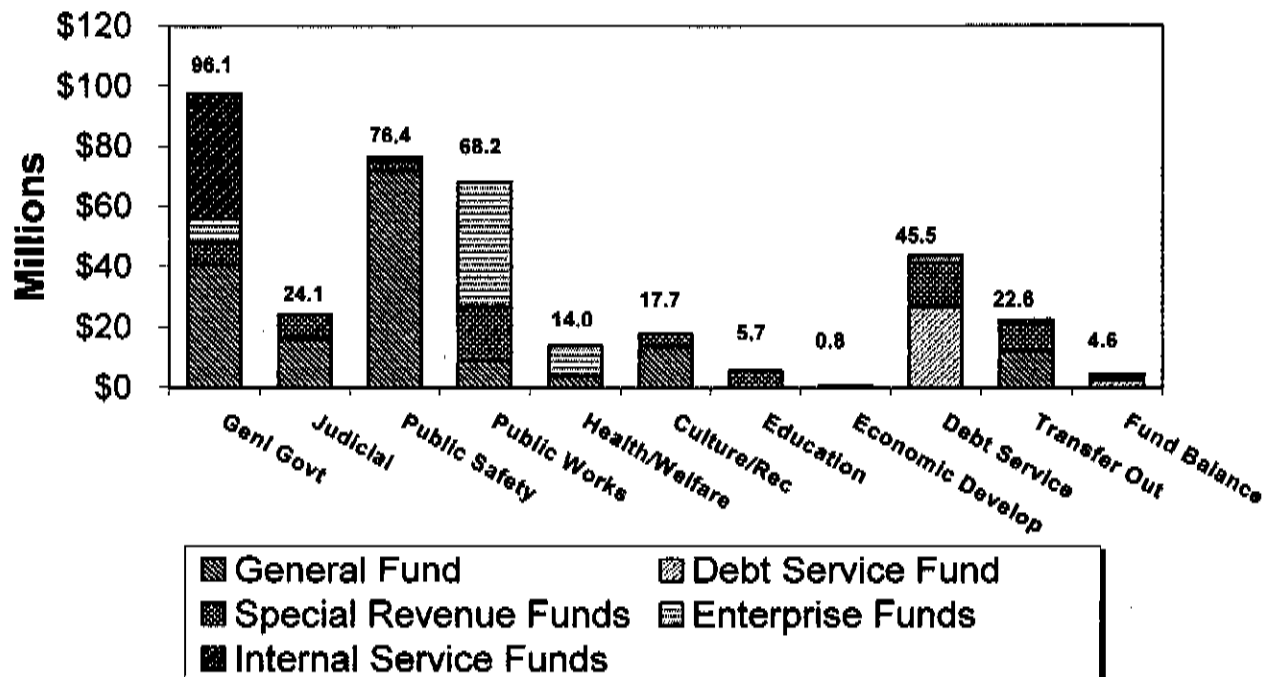
Total Available Budgeted: \$375,665,431

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Property Tax	\$ 82,295,643	\$ 84,190,897	\$ 91,956,821	\$ 101,700,497	\$ 9,743,676	10.6
Sales Tax	92,768,193	94,505,271	97,285,666	82,145,666	(15,140,000)	(15.6)
Licenses & Permits	5,400,830	5,801,639	6,197,300	4,524,600	(1,672,700)	(27.0)
Intergovernmental	28,728,336	33,151,208	33,909,191	28,927,695	(4,981,496)	(14.7)
Charges & Fees	100,659,383	116,429,769	108,940,826	100,849,506	(8,091,320)	(7.4)
Fines & Forfeitures	3,384,493	3,084,684	2,904,196	2,867,026	(37,170)	(1.3)
Interest	10,864,113	8,155,684	3,820,000	2,200,750	(1,619,250)	(42.4)
Miscellaneous	3,453,237	1,354,292	588,999	550,832	(38,167)	(6.5)
Leases & Rentals	843,245	815,487	867,844	768,476	(99,368)	(11.4)
Debt Proceeds	882,106	-	-	-	-	0.0
Total Revenues	329,259,579	347,488,931	346,470,843	324,535,048	(21,935,795)	(6.3)
Transfer In	18,916,956	29,312,332	18,317,784	24,397,155	6,079,371	33.2
Use of Fund Balance	2,177,942	9,032,245	12,474,503	26,733,228	14,258,725	114.3
Total Avail. Budgeted	\$ 350,354,477	\$ 385,833,508	\$ 377,263,130	\$ 375,665,431	\$ (1,597,699)	(0.4)

The County disburses funds according to functional areas. The following graph and table summarize the total uses by function and/or fund type for FY 2010.

WHERE IT GOES...

FY 2010 All Funds



Total Uses: \$375,665,431

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
General Govt.	\$ 88,902,462	\$ 98,552,530	\$ 102,493,855	\$ 96,054,638	\$ (6,439,217)	(6.3)
Judicial	19,159,558	20,795,096	24,191,686	24,125,846	(65,840)	(0.3)
Public Safety	67,768,313	73,203,743	76,821,497	76,398,848	(422,649)	(0.6)
Public Works	52,609,380	58,601,118	66,267,518	68,178,195	1,910,677	2.9
Health/Welfare	14,150,862	14,775,690	14,911,971	13,974,973	(936,998)	(6.3)
Culture/Recreation	18,816,929	20,891,819	22,169,794	17,756,235	(4,413,559)	(19.9)
Education	5,137,843	5,325,300	5,336,575	5,682,886	346,311	6.5
Economic Develop.	972,768	1,017,645	743,807	763,346	19,539	2.6
Debt Service	27,523,357	33,559,795	43,184,688	45,550,480	2,365,792	5.5
Total Expenditures	295,041,472	326,722,736	356,121,391	348,485,447	(7,635,944)	(2.1)
Transfer Out	20,466,121	24,261,587	18,727,339	22,575,587	3,848,248	20.5
Total Disbursements	315,507,593	350,984,323	374,848,730	371,061,034	(3,787,696)	(1.0)
Increase in Fund Bal.	34,846,884	34,849,185	2,414,400	4,604,397	2,189,997	91
Total Uses	\$ 350,354,477	\$ 385,833,508	\$ 377,263,130	\$ 375,665,431	\$ (1,597,699)	(0.4)

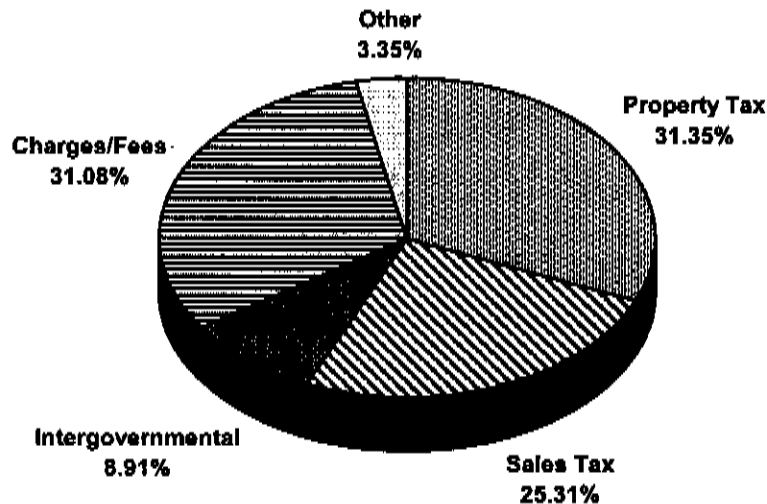
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2010

	Fund Statement Page Number	Revenues (B-6 to B-12)	Transfers In (Page B-19)	Sources
GENERAL FUND	B-30	\$158,362,916	\$2,821,193	\$161,184,109
DEBT SERVICE FUND	B-32	19,299,977	11,250,000	30,549,977
SPECIAL REVENUE FUNDS	B-34			
Accommodations Tax: Local	B-35	8,125,000	-	8,125,000
Accommodations Tax: State	B-36	45,666	-	45,666
Clerk of Court: IV-D Child Support Enf	B-37	800,000	-	800,000
Economic Dev: Multi-County Parks	B-38	645,000	-	645,000
Emergency Mgmt: Awendaw Fire Department	B-39	1,794,861	-	1,794,861
Emergency Mgmt: East Cooper Fire District	B-40	143,150	-	143,150
Emergency Mgmt: Hazard Materials Enforce	B-41	165,000	-	165,000
Emergency Mgmt: Northern Chas Co Fire Dist	B-42	177,100	-	177,100
Emergency Mgmt: West St. Andrew's Fire Dist	B-43	7,511	-	7,511
Grants Admin: Chas Area Reg Trans Authority	B-44	45,246	-	45,246
Legal: Seized Assets	B-45	-	-	-
Public Defender: Berkeley County	B-46	632,660	-	632,660
Public Defender: Charleston County	B-47	881,549	2,697,794	3,579,343
Public Works: Stormwater Drainage	B-48	1,848,500	-	1,848,500
Sheriff: Asset Forfeiture	B-49	393,026	-	393,026
Sheriff: Grants and Programs	B-50	506,500	76,074	582,574
Sheriff: IV-D Child Support Enforcement	B-51	76,128	-	76,128
Solicitor: Criminal Domestic Violence	B-52	-	59,034	59,034
Solicitor: Computer Support Appropriation	B-53	23,800	-	23,800
Solicitor: Drug Court	B-54	126,000	-	126,000
Solicitor: DUI State Appropriation	B-55	-	111,710	111,710
Solicitor: Estreatment	B-56	40,000	-	40,000
Solicitor: Expungement	B-57	200,000	-	200,000
Solicitor: Juvenile	B-58	114,000	-	114,000
Solicitor: Pretrial Intervention	B-59	400,000	-	400,000
Solicitor: State Appropriation	B-60	621,364	262,753	884,117
Solicitor: Victim-Witness State Approp	B-61	42,479	-	42,479
Solicitor: Worthless Check	B-62	187,644	-	187,644
Transportation Sales Tax: Greenbelts	B-63	6,200,000	-	6,200,000
Transportation Sales Tax: Roads	B-64	22,750,000	-	22,750,000
Transportation Sales Tax: Transit	B-65	6,300,000	-	6,300,000
Trident Technical College	B-66	5,682,886	-	5,682,886
Victim's Bill of Rights	B-67	442,500	-	442,500
Subtotal		59,417,570	3,207,365	62,624,935
ENTERPRISE FUNDS	B-68			
Dept of Alcohol & Other Drug Abuse Service	B-69	7,960,882	2,690,277	10,651,159
Internal Services: Parking Garages	B-70	2,996,704	1,500,000	4,496,704
Revenue Collections	B-71	2,132,062	-	2,132,062
Solid Waste	B-72	32,934,000	-	32,934,000
Technology Services: Emergency 911 Comm.	B-73	1,275,000	-	1,275,000
Technology Services: Radio Communications	B-74	1,379,200	1,631,523	3,010,723
Subtotal		48,677,848	5,821,800	54,499,648
INTERNAL SERVICE FUNDS	B-75			
Human Resources: Employee Benefits	B-76	22,214,672	-	22,214,672
Internal Services: Fleet/Parts Warehouse	B-77	9,878,274	1,108,001	10,986,275
Internal Services: Office Support Services	B-78	1,538,744	188,796	1,727,540
Safety & Risk Mgt: Safety/Workers' Comp	B-79	3,464,966	-	3,464,966
Technology Services: Telecommunications	B-80	1,680,081	-	1,680,081
Subtotal		38,776,737	1,296,797	40,073,534
Total of All Funds		\$324,535,048	\$24,397,155	\$348,932,203

Expenditures/ Expenses (B-13 to B18)	Transfers Out (Page B-19)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
<u>\$155,478,696</u>	<u>\$11,973,697</u>	<u>\$167,452,393</u>	<u>(\$6,268,284)</u>	<u>\$ 41,397,576</u>	<u>\$35,129,292</u>
<u>27,063,801</u>	<u>949,873</u>	<u>28,013,674</u>	<u>2,536,303</u>	<u>16,575,291</u>	<u>19,111,594</u>
3,633,481	4,350,000	7,983,481	141,519	(141,519)	-
19,633	26,033	45,666	-	-	-
665,475	134,525	800,000	-	-	-
763,346	-	763,346	(118,346)	634,539	516,193
1,904,258	-	1,904,258	(109,397)	1,054,106	944,709
145,000	-	145,000	(1,850)	11,340	9,490
221,842	-	221,842	(56,842)	296,616	239,774
177,100	-	177,100	-	-	-
8,000	-	8,000	(489)	(3,511)	(4,000)
47,388	-	47,388	(2,142)	20,890	18,748
14,200	-	14,200	(14,200)	151,160	136,960
735,263	-	735,263	(102,603)	129,597	26,994
3,856,103	-	3,856,103	(276,760)	451,781	175,021
1,848,500	-	1,848,500	-	2,265,687	2,265,687
190,567	-	190,567	202,459	392,740	595,199
486,526	-	486,526	96,048	674,039	770,087
76,128	-	76,128	-	-	-
59,034	-	59,034	-	-	-
23,800	-	23,800	-	-	-
67,255	121,270	188,625	(62,525)	229,351	166,826
111,710	-	111,710	-	-	-
-	-	-	40,000	15,920	55,920
260,314	433,497	693,811	(493,811)	514,873	21,062
114,090	-	114,090	(90)	53,797	53,707
344,223	-	344,223	55,777	653,437	709,214
884,117	-	884,117	-	-	-
232,414	-	232,414	(189,935)	372,270	182,335
187,644	-	187,644	-	-	-
6,673,356	-	6,673,356	(473,356)	24,654,795	24,181,439
23,644,343	3,000,000	26,644,343	(3,894,343)	28,438,824	24,544,481
7,395,570	-	7,395,570	(1,095,570)	(4,586,816)	(5,682,386)
5,682,886	-	5,682,886	-	-	-
569,990	-	569,990	(127,490)	152,212	24,722
<u>61,043,556</u>	<u>8,065,325</u>	<u>69,108,881</u>	<u>(6,483,946)</u>	<u>56,436,128</u>	<u>49,952,182</u>
10,627,968	867,815	11,495,783	(844,624)	7,382,815	6,538,191
2,412,602	629,690	3,042,292	1,454,412	10,984,077	12,438,489
2,130,480	89,187	2,219,647	(87,585)	189,187	101,602
43,516,486	-	43,516,486	(10,582,486)	52,211,686	41,629,200
1,197,121	-	1,197,121	77,879	5,034,740	5,112,619
3,071,223	-	3,071,223	(60,500)	359,280	298,780
<u>62,955,860</u>	<u>1,586,692</u>	<u>64,542,552</u>	<u>(10,042,904)</u>	<u>76,161,785</u>	<u>66,118,881</u>
23,064,672	-	23,064,672	(850,000)	3,838,511	2,988,511
10,986,275	-	10,986,275	-	10,881,883	10,881,883
1,747,540	-	1,747,540	(20,000)	281,535	261,535
4,464,966	-	4,464,966	(1,000,000)	3,278,603	2,278,603
1,680,081	-	1,680,081	-	211,323	211,323
<u>41,943,534</u>	<u>-</u>	<u>41,943,534</u>	<u>(1,870,000)</u>	<u>18,491,855</u>	<u>16,621,855</u>
<u>\$348,485,447</u>	<u>\$22,575,587</u>	<u>\$371,061,034</u>	<u>(22,128,831)</u>	<u>\$209,062,635</u>	<u>\$186,933,804</u>
Total Increase in Ending Fund Balance			4,604,397		
Total Use of Beginning Fund Balance			26,733,228		

Throughout the budget document, revenues are presented in several different ways: by Source; by Fund Type; and by Organization - governmental authority. Each format shows the \$324,535,048 in revenues, but each format organizes the revenues by different categories. The County's Revenues are presented below by Source. The County's Revenues are presented by Fund Type and Organization on pages B-7 to B-12.

Revenues by Source FY 2010 Charleston County All Funds



Total Revenues: \$324,535,048

Source	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Property Tax	\$ 82,295,643	\$ 84,190,897	\$ 91,956,821	\$101,700,497	\$ 9,743,676	10.6
Sales Tax	92,768,193	94,505,271	97,285,666	82,145,666	(15,140,000)	(15.6)
Licenses & Permits	5,400,830	5,801,639	6,197,300	4,524,600	(1,672,700)	(27.0)
Intergovernmental	28,728,336	33,151,208	33,909,191	28,927,695	(4,981,496)	(14.7)
Charges & Fees	100,659,383	116,429,769	108,940,826	100,849,506	(8,091,320)	(7.4)
Fines & Forfeitures	3,384,493	3,084,684	2,904,196	2,867,026	(37,170)	(1.3)
Interest	10,864,113	8,155,684	3,820,000	2,200,750	(1,619,250)	(42.4)
Miscellaneous	3,453,237	1,354,292	588,999	550,832	(38,167)	(6.5)
Leases & Rentals	843,245	815,487	867,844	768,476	(99,368)	(11.4)
Debt Proceeds	862,106	-	-	-	-	0.0
Total Revenues	\$329,259,579	\$347,488,931	\$346,470,843	\$324,535,048	(\$21,935,795)	(6.3)

Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 6,760,163	\$ 7,079,330	\$ 6,900,000	\$ 6,800,000	(4.3)
Current: Real Property Taxes	94,317,903	95,726,300	103,700,000	106,400,000	2.6
Current: Refunds	(13,163)	(30,288)	(50,000)	(50,000)	0.0
Refunds for Reassessment Cap	(98)	-	-	-	na
Current: TIF Refunds	(1,765,669)	(2,034,498)	(2,200,000)	(4,280,000)	94.5
Subtotal	99,299,136	100,740,844	108,350,000	108,670,000	0.3
Less: Sales Tax Credit	(43,974,410)	(45,943,588)	(46,000,000)	(39,000,000)	(15.2)
Net: Current- Real & Motor Veh	55,324,726	54,797,256	62,350,000	69,670,000	11.7
Delinquent: Real Property Taxes	1,976,270	2,579,795	2,160,000	3,160,000	46.3
Other: Adds to Adds	109,572	393,212	100,000	100,000	0.0
Other Taxes:					
FILOT Rebate	18,388	5,041	14,000	3,000	(78.6)
Multi-County Parks	1,086,090	1,516,046	1,440,000	1,803,000	25.2
Payments in Lieu of Taxes	184,081	173,832	150,000	150,000	0.0
Sales Tax	44,024,396	44,458,297	46,000,000	39,000,000	(15.2)
Subtotal	102,723,523	103,923,479	112,214,000	113,886,000	1.5
LICENSES AND PERMITS					
Assessor: Mobile Home Decals	4,035	3,595	3,750	3,000	(20.0)
Auditor: Temporary Vehicle License	270	585	500	500	0.0
Building Services: Building Permits	1,212,129	1,062,160	1,100,000	850,000	(22.7)
Building Services: Contractor Decal Fee	13,785	11,658	12,000	-	(100.0)
Building Services: Contractor Licensing Fee	113,425	107,625	125,000	125,000	0.0
Building Services: Electrical Permits	126,900	103,798	110,000	-	(100.0)
Building Services: Gas Permits	20,858	18,357	18,000	-	(100.0)
Building Services: Mechanical Permits	76,649	64,397	65,000	-	(100.0)
Building Services: Other Construction Permits	18,201	16,470	16,000	-	(100.0)
Building Services: Plumbing Permits	99,230	75,877	75,000	-	(100.0)
Building Services: Registrations	-	-	100,000	-	(100.0)
Building Services: Roofing Permits	12,412	16,935	15,000	-	(100.0)
Building Services: Trade Permits	-	-	100,000	100,000	0.0
Business Licenses	3,232,355	3,863,494	4,000,000	3,000,000	(25.0)
Coroner: Cremation Permits	22,960	23,245	20,000	24,000	20.0
Planning: Septic Tank Permits	53	-	-	-	na
Planning: Zoning Permits	89,911	82,980	80,000	60,000	(25.0)
Probate Courts: Marriage Licenses	208,412	204,223	205,000	205,000	0.0
Sheriff: Chauffeur Licenses	2,006	1,840	2,000	2,000	0.0
Sheriff: Gold Permits	50	100	50	100	100.0
Subtotal	5,253,641	5,657,339	6,047,300	4,369,600	(27.7)

Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
GENERAL FUND (continued)					
INTERGOVERNMENTAL					
Auditor: State Operating Supplement	\$ 10,732	\$ 10,732	\$ 10,732	\$ 10,732	0.0
Clerk of Court: DSS Reimb	3,728	-	-	-	na
Clerk of Court: State Salary Supp	1,575	1,575	1,575	1,575	0.0
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Gov Contribution	-	-	-	500,000	100.0
Detention Center: Alien Assistance	-	-	100,000	-	(100.0)
Detention Center: Federal Prisoners	2,026,775	1,610,047	1,800,000	2,050,000	13.9
Detention Center: Local Govt Reimb	-	16,250	-	-	na
Detention Center: Social Security Reimb	35,600	48,640	50,000	52,500	5.0
Election/Voter Registration: Local Government	-	60,452	39,900	49,218	23.4
Election/Voter Registration: State Oper Supp	2,640	133,157	302,640	140,000	(53.7)
Election/Voter Registration: State Salary Supp	10,891	12,500	12,500	5,417	(56.7)
Election/VoterRegistration: State Reimb	-	136,944	-	-	na
Homestead Direct	-	1,571,734	-	-	na
Magistrates' Crts: Local Govt Reimbursement	3,208	-	3,000	-	(100.0)
Public Works: Local Govt Reimbursement	6,038	7,560	10,000	-	(100.0)
Probate: Adult Drug Court Non-Grant App	56,718	-	-	-	na
Probate Courts: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Procurement: Local Reimbursement	-	7,768	18,000	37,285	107.1
RMC: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Federal Reimbursement	835	35,717	32,000	30,000	(6.3)
Sheriff: Local Reimbursement	-	12,771	14,000	-	(100.0)
Sheriff: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Solicitor: Victim/Witness Grant	11,320	11,319	11,320	10,595	(6.4)
State: Aid to Sub- Local Government Fund	16,063,826	17,864,865	19,010,000	14,293,326	(24.8)
State: Manufacturers Depreciation	368,482	353,994	300,000	325,000	8.3
State: Merchants Inventory Tax	1,101,298	1,101,298	1,101,298	1,101,298	0.0
State: Motor Carrier	103,943	114,340	120,000	110,000	(8.3)
State: Sunday Liquor Permits	34,400	73,930	35,000	75,000	114.3
Veterans Affairs: State Op Supplement	14,986	15,436	15,436	13,720	(11.1)
Subtotal	19,863,095	23,207,329	22,993,701	18,811,966	(18.2)
CHARGES AND FEES					
Assessor: Sale of Maps & Publ	11,727	8,918	10,000	4,000	(60.0)
Auditor: Copy Charges	300	249	200	500	150.0
Building Services: Contracted Bldg Services	-	1,215	-	-	na
Building Services: Flood Plain Fees	20,655	18,780	18,000	17,000	(5.6)
Building Services: Plan Review Fees	506,028	493,755	475,000	250,000	(47.4)
Building Services: Sale of Code Books	2,508	3,314	8,000	2,000	(75.0)
BLUF: Retention Fees	139,834	-	-	-	na
Cable TV Franchise Fees	538,048	955,712	800,000	775,000	(3.1)
Clerk of Court: Expungement Fees	-	-	-	10,000	100.0
Clerk of Court: Family Court Fees	1,762,891	1,802,182	1,700,000	1,700,000	0.0
Clerk of Court: Fees	562,319	710,437	600,000	700,000	16.7
Clerk of Court: SC Rebate Fees	(1,096,508)	(1,194,012)	(1,090,000)	(1,100,000)	0.9
Controller: Copy Charges	-	32	-	-	na
Controller: Child Support Fee	5,156	4,659	5,000	5,000	0.0
Coroner: Copy Charges	3,696	9,001	5,000	9,000	80.0
Council: Copy Charges	-	50	-	-	na
Council: Industrial Bond Processing	-	3,000	-	-	na

Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
GENERAL FUND (continued)					
Delinquent Tax: Levy Costs	\$ 966,865	\$ 1,063,195	\$ 1,000,000	\$ 1,050,000	5.0
Detention Center: Concealed Weapons	12,314	13,067	14,000	11,000	(21.4)
Detention Center: Pay Telephone Comm	270,143	249,973	240,000	275,000	14.6
Election/Voter Registration: Copy Charges	-	312	-	-	na
EMS: Charges	4,520,788	7,006,570	5,750,000	7,500,000	30.4
EMS: Copy Charges	17,395	10,868	20,000	2,000	(90.0)
EMS: Debt Set Aside	382,453	405,800	400,000	400,000	0.0
EMS: Dispatch: Copy Charges	-	350	-	-	na
Health Department: Vital Statistics Fee	157,299	142,962	160,000	120,000	(25.0)
Human Resources: Copy Charges	-	23	-	-	na
Magistrates' Courts: Civil Fees	612,977	941,895	950,000	1,050,000	10.5
Magistrates' Courts: Copy Charges	3,179	2,439	2,500	4,000	60.0
Master-In-Equity: Advertising Discount	55,519	91,349	50,000	100,000	100.0
Master-In-Equity: Fees	277,897	376,692	250,000	550,000	120.0
Planning: Sale of Maps & Publications	3,229	2,399	3,000	2,000	(33.3)
Planning: Subdivision Fees	60,450	38,235	40,000	25,000	(37.5)
Planning: Zoning Fees	132,698	32,621	35,000	30,000	(14.3)
Probate: Adult Court: Client Fee	24,034	40,315	30,000	37,000	23.3
Probate Courts: Advertising Discount	66,026	59,726	60,000	58,000	(3.3)
Probate Courts: Copy Charges	3,302	8,395	10,000	8,000	(20.0)
Probate Courts: Fees	931,212	1,158,285	920,000	800,000	(13.0)
Probate Courts: Marriage Ceremonies	-	-	-	15,000	100.0
Probate Courts: Non-Profit Reimbursement	14,000	14,000	14,000	14,000	0.0
Procurement: Copy Charges	3,510	4,306	3,500	1,000	(71.4)
Public Works: Administration Copy Charges	-	123	-	-	na
Public Works: Mosquito Control	222,051	154,072	225,000	150,000	(33.3)
Public Works: R-O-W Abandonment	500	250	-	-	na
RMC: Discount Documentary Stamps	439,369	314,700	367,500	126,000	(65.7)
RMC: Documentary Stamps	6,100,669	4,438,420	5,250,000	1,800,000	(65.7)
RMC: Fees	1,665,033	1,427,733	1,450,000	1,025,000	(29.3)
Sheriff: Animal Shelter Fees	26,625	25,535	25,000	22,500	(10.0)
Sheriff: Civil Fees	65,252	83,036	65,000	60,000	(7.7)
Sheriff: Copy Charges	1,799	1,314	1,750	1,100	(37.1)
Sheriff: Escort Fees	-	-	-	6,000	100.0
Sheriff: Family Court Fees	5,705	5,545	5,500	5,000	(9.1)
Sheriff: Records Check Fees	4,185	5,212	4,000	4,000	0.0
Technology Services: Orthophoto Sales	27,964	12,964	20,000	10,000	(50.0)
Subtotal	19,531,096	20,949,973	19,896,950	17,634,100	(11.4)
FINES AND FORFEITURES					
Clerk of Court: Family Court Costs	178,845	201,667	180,000	160,000	(11.1)
Clerk of Court: Family Court Fines	6,125	1,100	3,000	-	(100.0)
Clerk of Court: General Sessions Court Costs	181,674	132,281	155,000	60,000	(61.3)
Clerk of Court: General Sessions Fines	100,236	126,153	100,000	90,000	(10.0)
Clerk of Court: SC Rebate Fines	(53,806)	(60,690)	(60,000)	(40,000)	(33.3)
Clerk of Court: Law Enforcement Surcharges	40,398	45,431	40,000	-	(100.0)
Clerk of Court: Drug Treatment Surcharges	46,974	61,344	55,000	-	(100.0)
Clerk of Court: SC Rebate Surcharges	(60,603)	(2,316)	(95,000)	-	(100.0)
Magistrates' Courts: Civil State Assessment	293,721	296,470	300,000	330,000	10.0
Magistrates' Courts: Civil St Assess Rebate	-	(273,275)	(300,000)	(330,000)	10.0
Magistrates' Courts: Drug Treatment	23,559	21,657	24,000	-	(100.0)
Magistrates' Courts: Fines	3,602,947	3,367,076	3,700,000	3,100,000	(16.2)

Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
GENERAL FUND (continued)					
Magistrates' Courts: Law Enforcement	\$ 679,646	\$ 601,263	\$ 720,000	\$ -	(100.0)
Magistrates' Courts: SC Rebate Fines	(1,830,310)	(1,629,806)	(1,850,000)	(1,400,000)	(24.3)
Magistrates' Courts: SC Rebate Surch	(738,027)	(727,379)	(744,000)	-	(100.0)
Pollution Control Fines	25,044	24,519	10,000	10,000	0.0
Sheriff: DUI/DUS	-	-	4,000	4,000	0.0
Sheriff: Vice Squad	-	11,066	-	-	na
Subtotal	2,496,423	2,196,561	2,242,000	1,984,000	(11.5)
INTEREST					
Clerk of Court: Interest Income	51,778	21,970	20,000	2,000	(90.0)
Delinquent Tax: Interest Income	534,842	652,118	300,000	150,000	(50.0)
Magistrates' Courts: Interest Income	4,144	(968)	-	-	na
Master-In-Equity: Interest Income	73,133	39,011	24,000	8,000	(66.7)
Miscellaneous: Interest Income	135,971	5,885	40,000	-	(100.0)
RMC: Interest Income	38,618	21,378	14,000	750	(94.6)
Treasurer: Interest Income	8,164,790	9,816,499	3,200,000	1,900,000	(40.6)
Treasurer: Allocated Interest	(3,768,359)	(7,073,952)	(1,600,000)	(1,000,000)	(37.5)
Subtotal	5,234,917	3,481,941	1,998,000	1,060,750	(46.9)
MISCELLANEOUS					
Indirect Costs Reimbursement	2,577,997	-	-	-	na
Credit Card Costs	(947,481)	(40,931)	(75,000)	-	(100.0)
Safety & Risk Management: Ins Pm Rebates	-	411,628	-	-	na
Miscellaneous: Miscellaneous Revenue	294,709	78,406	1,200	11,500	858.3
Subtotal	1,925,225	449,103	(73,800)	11,500	(115.6)
LEASES AND RENTALS					
Facilities Management: Rents	700,547	668,705	660,000	605,000	(8.3)
Subtotal	700,547	668,705	660,000	605,000	(8.3)
Total GENERAL FUND	157,728,467	160,534,430	165,978,151	158,362,916	(4.6)
DEBT SERVICE FUND					
Debt Service Fund	17,989,970	18,370,314	18,781,477	19,299,977	2.8
Total DEBT SERVICE FUND	17,989,970	18,370,314	18,781,477	19,299,977	2.8
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	9,310,165	10,029,860	10,850,000	8,125,000	(25.1)
Accommodations Tax: State	45,666	77,598	45,666	45,666	0.0
Legal: Seized Assets	-	34,687	25,000	-	(100.0)
Transportation Sales Tax: Transit	7,113,836	7,217,473	7,279,000	6,300,000	(13.4)
Trident Technical College	5,137,843	5,325,300	5,336,575	5,682,886	6.5
Subtotal	21,607,510	22,684,918	23,536,241	20,153,552	(14.4)

Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

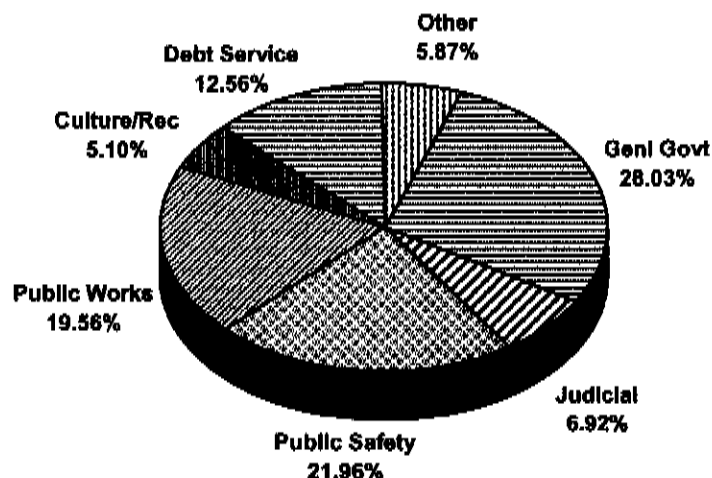
	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
SPECIAL REVENUE FUNDS (continued)					
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	\$ 713,502	\$ 917,564	\$ 724,000	\$ 800,000	10.5
Clerk of Court: Victim Bill of Rights	187,317	216,012	215,000	160,000	(25.6)
Sheriff: Asset Forfeiture	367,381	309,005	55,231	393,026	611.6
Sheriff: Grants and Programs	509,095	508,922	471,000	506,500	7.5
Sheriff: IV-D Child Support Enforcement	76,379	81,774	77,000	76,128	(1.1)
Sheriff: Legal Seized Assets	28,764	-	-	-	na
Solicitor: Bond Estreatment	120,104	69,082	40,000	40,000	0.0
Solicitor: Computer Support Appropriation	-	23,800	23,800	23,800	0.0
Solicitor: Criminal Domestic Violence	68,750	68,750	68,750	-	(100.0)
Solicitor: Drug Court	55,871	181,040	170,000	126,000	(25.9)
Solicitor: DUI Appropriation	-	100,000	100,000	-	(100.0)
Solicitor: Expungements	209,622	283,048	216,771	200,000	(7.7)
Solicitor: Juvenile Education Program	58,694	113,737	103,714	114,000	9.9
Solicitor: Pretrial Intervention	406,553	408,210	356,140	400,000	12.3
Solicitor: State Appropriation	621,775	690,272	653,170	621,364	(4.9)
Solicitor: Victim-Witness State Appropriation	295,542	297,161	295,542	42,479	(85.6)
Solicitor: Worthless Check	-	-	-	187,644	100.0
Subtotal	3,719,349	4,268,377	3,570,118	3,690,941	3.4
APPOINTED OFFICIALS					
Public Defender: Berkeley County	-	-	683,088	632,660	(7.4)
Public Defender: Charleston County	-	-	1,113,077	881,549	(20.8)
Subtotal	-	-	1,796,165	1,514,209	(15.7)
ADMINISTRATOR					
Economic Development: Multi-County Parks	398,265	813,839	699,000	645,000	(7.7)
Subtotal	398,265	813,839	699,000	645,000	(7.7)
DEPUTY ADMIN. SUPPORT					
Grants Administration: CARTA	37,100	43,440	44,087	45,246	2.6
Magistrates' Courts: Victim Bill of Rights	322,424	306,096	323,000	282,500	(12.5)
Subtotal	359,524	349,536	367,087	327,746	(10.7)
DEPUTY ADMIN. OPERATIONS					
EM: Awendaw Fire Department	2,562,329	1,890,019	1,885,020	1,794,861	(4.8)
EM: East Cooper Fire District	144,014	158,767	139,650	143,150	2.5
EM: Hazard Materials Enforcement	172,233	168,819	160,000	165,000	3.1
EM: Charleston County Northern Fire	-	151,264	161,500	177,100	9.7
EM: West St. Andrew's Fire District	3,089	6,583	7,846	7,511	(4.3)
Public Works: Stormwater Drainage	1,531,039	1,460,128	1,552,500	1,848,500	19.1
Subtotal	4,412,704	3,835,580	3,906,516	4,136,122	5.9
DEPUTY ADMIN. SALES TAX					
Greenbelts Program	7,161,850	7,129,907	6,875,000	6,200,000	(9.8)
Roads Program	26,076,646	26,833,373	26,286,000	22,750,000	(13.5)
Subtotal	33,238,496	33,963,280	33,161,000	28,950,000	(12.7)
Total SPECIAL REVENUE FUNDS	63,735,848	65,915,530	67,036,127	69,417,670	(11.4)

Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
ENTERPRISE FUNDS					
CHIEF DEPUTY ADMINISTRATOR					
BL/UF: User Fee Administration	\$ 23,340,342	\$ -	\$ -	\$ -	na
DAODAS	7,930,835	8,221,214	8,253,697	7,960,882	(3.5)
Revenue Collections	-	2,276,080	2,276,250	2,132,062	(6.3)
Subtotal	31,271,177	10,497,294	10,529,947	10,092,944	(4.2)
CHIEF DEPUTY SUPPORT					
Internal Services: Parking Garages	2,622,405	2,670,476	3,704,500	2,996,704	(19.1)
Technology Services: Emergency 911	1,506,287	1,502,230	1,300,000	1,275,000	(1.9)
Technology Services: Radio Communications	98,018	530,397	971,048	1,379,200	42.0
Subtotal	4,226,710	4,703,103	5,975,548	5,650,904	(5.4)
CHIEF DEPUTY OPERATIONS					
Solid Waste	17,551,066	46,164,379	37,860,800	32,934,000	(13.0)
Subtotal	17,551,066	46,164,379	37,860,800	32,934,000	(13.0)
Total ENTERPRISE FUNDS	53,048,953	61,364,776	54,366,295	48,677,848	(10.5)
INTERNAL SERVICE FUNDS					
CHIEF DEPUTY ADMINISTRATOR					
Procurement Services: Central Warehouse	1,673,018	1,875,264	1,825,000	1,800,000	(1.4)
Subtotal	1,673,018	1,875,264	1,825,000	1,800,000	(1.4)
DEPUTY ADMIN. SUPPORT					
Communication: Telecommunications	1,539,371	1,712,438	1,736,791	1,680,081	(3.3)
Internal Services: Fleet Operations	7,731,546	8,467,564	8,406,576	8,078,274	(3.9)
Internal Services: Office Services	967,293	1,130,327	1,176,853	903,990	(23.2)
Internal Services: Records Management	715,540	653,703	677,738	634,754	(6.3)
Safety & Risk: Safe/Workers' Compensation	4,906,705	5,272,155	4,000,000	3,464,966	(13.4)
Subtotal	15,860,455	17,236,187	15,997,958	14,762,065	(7.7)
DEPUTY ADMIN. OPERATIONS					
Human Resources: Employee Benefits	19,222,868	22,192,430	22,485,834	22,214,672	(1.2)
Subtotal	19,222,868	22,192,430	22,485,834	22,214,672	(1.2)
Total INTERNAL SERVICE FUNDS	36,756,341	41,303,881	40,308,792	38,776,737	(3.8)
Total GENERAL FUND	157,728,467	160,534,430	166,978,161	168,362,916	(4.6)
Total OTHER FUNDS	171,531,112	186,954,501	180,492,691	166,172,132	(7.9)
Total REVENUES	\$329,259,579	\$347,488,931	\$346,470,842	\$324,535,048	(6.3)

Throughout this budget book, expenditures are presented in several different ways: by Function - programmatic area of government; by Organization - governmental authority; and by Object - type of expenditure. Each format shows the \$348,485,447 in expenditures, but each format organizes the expenditures by different categories. The County's Expenditures are presented below by Function. The expenditures are presented by Organization on pages B-14 to B-18 and by Major Expenditure Category on page B-28.

Expenditures by Function FY 2010 Charleston County All Funds



Total Expenditures: \$348,485,447

Function	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
General Govt.	\$ 88,902,462	\$ 98,552,530	\$ 102,493,855	\$ 96,054,638	\$ (6,439,217)	(6.3)
Judicial	19,159,558	20,795,096	24,191,686	24,125,846	(65,840)	(0.3)
Public Safety	67,768,313	73,203,743	76,821,497	76,398,848	(422,649)	(0.6)
Public Works	52,609,380	58,601,118	66,267,518	68,178,195	1,910,677	2.9
Health/Welfare	14,150,862	14,775,690	14,911,971	13,974,973	(936,998)	(6.3)
Culture/Recreation	18,816,929	20,891,819	22,169,794	17,756,235	(4,413,559)	(19.9)
Education	5,137,843	5,325,300	5,336,575	5,682,886	346,311	6.5
Economic Develop.	972,768	1,017,645	743,807	763,346	19,539	2.6
Debt Service	27,523,357	33,559,795	43,184,688	45,550,480	2,365,792	5.5
Total Expenditures	\$ 295,041,472	\$ 326,722,736	\$ 356,121,391	\$ 348,485,447	\$ (7,635,944)	(2.1)

Charleston County, South Carolina
All Funds Expenditures by Fund Type and Organization

Page 1 of 5

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 809,431	\$ 821,676	\$ 1,346,351	\$ 1,257,341	(6.6)
Internal Auditor	188,044	199,927	217,870	210,913	(3.2)
Legal	870,053	997,092	1,202,368	1,164,245	(3.2)
Nondepartmental Personnel	34,904	2,345,806	(3,013,576)	(380,000)	(87.4)
Nondepartmental Operating	-	(3,647,117)	3,416,544	(3,496,650)	(202.3)
Outside Agencies	317,500	203,500	-	-	na
State Agencies	378,276	362,409	386,709	380,739	(1.5)
Subtotal	2,598,208	1,283,293	3,556,266	(863,412)	(124.3)
ELECTED OFFICIALS					
Auditor	1,700,913	1,735,039	1,903,170	1,827,789	(4.0)
Clerk of Court	2,819,405	2,857,560	3,160,760	3,111,589	(1.6)
Coroner	891,454	962,088	1,055,451	1,034,198	(2.0)
Legislative Delegation	173,856	165,854	178,085	176,357	(1.0)
Probate Courts: Adult Drug Court	183,107	186,119	209,369	198,406	(5.2)
Probate Courts	1,406,665	1,482,727	1,576,523	1,556,216	(1.3)
Probate Courts: Mental Health Court	178,181	193,774	177,887	170,669	(4.1)
Register Mesne Conveyance	1,852,365	1,851,060	1,929,307	1,804,198	(6.5)
Sheriff: Detention Centers	25,760,768	28,084,339	29,920,278	31,102,604	4.0
Sheriff: Dispatch	-	1,424,450	-	-	na
Sheriff: Law Enforcement	22,393,050	22,954,470	23,720,672	22,190,400	(6.5)
Sheriff: School Crossing Guards	584,558	583,249	637,221	616,276	(3.3)
Solicitor	4,204,161	4,701,868	4,919,703	4,957,714	0.8
Treasurer	1,532,797	1,587,784	1,649,959	1,615,338	(2.1)
Subtotal	63,681,280	68,770,381	71,038,385	70,361,754	(1.0)
APPOINTED OFFICIALS					
Elections and Voter Registration	964,880	1,327,935	1,419,252	1,459,819	2.9
Library	13,277,590	14,103,768	14,189,508	13,824,355	(2.6)
Master-In-Equity	445,980	517,688	543,251	567,176	4.4
Public Defender	2,305,000	2,365,000	-	-	na
Veterans Affairs	237,114	271,135	284,475	274,609	(3.5)
Subtotal	17,230,564	18,585,526	16,446,486	16,125,959	(1.9)
ADMINISTRATOR					
Administrator	807,810	779,143	813,976	720,910	(11.4)
Consolidated Dispatch: Administration	-	7,055	294,000	337,602	14.8
Consolidated Dispatch: Operations	-	-	3,022,816	3,279,397	8.5
Economic Development	550,728	470,763	-	-	na
Organizational Development	225,148	358,739	321,350	313,931	(2.3)
Subtotal	1,583,686	1,615,700	4,452,142	4,651,840	4.5

Charleston County, South Carolina
All Funds Expenditures by Fund Type and Organization

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	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
GENERAL FUND (continued)					
CHIEF DEPUTY ADMINISTRATOR					
Chief Deputy Administrator	\$ 417,294	\$ 453,880	\$ 484,568	\$ 474,125	(2.2)
Assessor	2,794,832	2,984,310	3,445,256	3,254,857	(5.5)
Budget	601,147	611,589	653,658	563,398	(13.8)
Business License/User Fee	364,108	-	-	-	na
Controller	977,350	1,096,252	1,111,345	1,053,188	(5.2)
Delinquent Tax	860,618	842,034	1,001,244	1,052,030	5.1
Procurement	967,652	941,796	878,414	852,283	(3.0)
Subtotal	6,983,001	6,929,861	7,574,485	7,249,881	(4.3)
DEPUTY ADMINISTRATOR OF SUPPORT					
Deputy Administrator of Support	188,772	334,840	348,057	347,479	(0.2)
Capital Projects Administration	1,158,312	1,117,586	1,095,883	1,074,990	(1.9)
Facilities Management	9,722,189	10,466,309	10,841,100	10,934,908	0.9
Grants: Administration	675,705	693,532	614,405	606,327	(1.3)
Grants: Change a Life Hire a Kid	31,607	48,749	36,406	-	(100.0)
Grants: Medical Indigent Assistant Program	1,214,556	1,195,491	1,365,682	1,335,975	(2.2)
Grants: Senior Tax Program	-	6,272	-	-	na
Internal Services: Administration	381,245	395,939	418,721	356,611	(14.8)
Magistrates' Courts	4,382,202	4,601,571	4,848,292	4,709,765	(2.9)
Safety & Risk Mgmt: Risk Management	2,110,195	2,100,672	2,003,309	1,966,968	(1.8)
Technology Services	7,059,653	7,605,886	7,916,748	8,060,372	1.8
Technology Services: Communications Admin	121,327	158,725	162,750	161,955	(0.5)
Subtotal	27,045,763	28,725,572	29,651,353	29,555,350	(0.3)
DEPUTY ADMINISTRATOR OF OPERATIONS					
Deputy Administrator of Operations	398,705	485,706	509,596	494,707	(2.9)
Building Services	1,308,880	1,326,223	1,530,431	1,379,386	(9.9)
Emergency Management: Administration	-	-	167,905	166,695	
Emerg Mgmt: Emergency Preparedness	297,304	328,847	340,308	331,720	(2.5)
Emerg Mgmt: Volunteer Rescue Squad	344,030	352,681	352,262	352,262	0.0
Emergency Medical Services	11,803,212	11,697,512	11,974,242	12,075,101	0.8
Emergency Medical Services: Dispatch	-	1,394,167	-	-	na
Human Resources	1,395,747	1,288,017	1,412,838	1,231,507	(12.8)
Planning	1,492,965	1,783,296	1,701,017	1,574,661	(7.4)
Public Works: Administration	960,086	977,444	853,949	592,618	(30.6)
Public Works: Civil Engineering	791,647	877,032	957,349	1,560,235	63.0
Public Works: Field Operations	6,706,042	7,125,691	7,102,692	6,641,374	(6.5)
Public Works: Mosquito Control	1,923,057	2,046,124	2,084,194	1,997,058	(4.2)
Public Works: Roads Management	495,845	441,367	578,867	-	(100.0)
Subtotal	27,917,520	30,124,107	29,565,650	28,397,324	(4.0)
DEPUTY ADMIN. OF TRANSPORTION SALES TAX					
Deputy Admin. of Transportation Sales Tax	-	25,429	9,283	-	(100.0)
Subtotal	-	25,429	9,283	-	(100.0)
Total GENERAL FUND	147,040,022	156,059,869	162,294,050	155,478,696	(4.2)

Charleston County, South Carolina
All Funds Expenditures by Fund Type and Organization

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	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
DEBT SERVICE FUNDS					
COUNCIL AGENCIES					
Capital Leases	\$ 1,039,971	\$ 1,134,422	\$ 909,000	\$ 1,301,870	43.2
Certificates of Participation	7,908,591	7,880,342	7,895,473	7,680,374	(2.7)
General Obligation Bonds	11,121,636	12,499,851	14,915,593	15,081,557	1.1
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	23,070,198	24,514,615	26,720,066	27,063,801	1.3
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	5,375,599	6,526,839	6,635,541	3,633,481	(45.2)
Accommodations Tax: State	19,633	49,968	19,633	19,633	0.0
Legal: Seized Assets	-	20,082	176,160	14,200	(91.9)
Public Defender: Berkeley County	-	-	683,088	735,263	7.6
Public Defender: Charleston County	-	-	3,810,871	3,856,103	1.2
Transportation Sales Tax Agencies	8,129,680	8,422,547	8,384,570	7,395,570	(11.8)
Trident Technical College	5,137,843	5,325,300	5,336,575	5,682,886	6.5
Subtotal	18,662,755	20,344,736	25,046,438	21,337,136	(14.8)
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	625,798	726,670	674,000	665,475	(1.3)
Sheriff: Asset Forfeiture	409,282	475,722	156,634	190,567	21.7
Sheriff: Grants and Programs	435,219	514,188	552,627	486,526	(12.0)
Sheriff: IV-D Child Support Enforcement	77,439	71,152	77,000	76,128	(1.1)
Sheriff: Legal Seized Assets	17,179	1,601	-	-	na
Sheriff: Victim's Bill of Rights	313,770	366,896	412,070	291,319	(29.3)
Solicitor: Comp Supp Appro	-	23,800	23,800	23,800	0.0
Solicitor: Criminal Domestic Viol.	81,551	115,743	116,811	59,034	(49.5)
Solicitor: Drug Court	-	649	56,100	67,255	19.9
Solicitor: DUI Appropriation	-	72,757	111,265	111,710	0.4
Solicitor: Expungements	109,250	180,152	177,058	260,314	47.0
Solicitor: Juvenile Education Program	58,694	64,923	115,642	114,090	(1.3)
Solicitor: Pretrial Intervention	369,503	374,681	384,623	344,223	(10.5)
Solicitor: State Appropriation	685,546	880,279	906,330	884,117	(2.5)
Solicitor: Victim's Bill of Rights	109,428	128,647	126,158	127,741	1.3
Solicitor: Victim-Witness State	100,856	130,592	179,564	232,414	29.4
Solicitor: Worthless Check	-	-	96,000	187,644	95.5
Subtotal	3,393,515	4,128,452	4,165,682	4,122,357	(1.0)
ADMINISTRATOR					
Administrator: Public Information: Sales Tax	-	3,778	72,460	72,112	(0.5)
Economic Development: Multi-County Parks	435,153	549,071	743,807	763,346	2.6
Organization Development: MWD BE Sales Tax	-	26,287	148,000	149,296	0.9
Subtotal	435,153	579,136	964,267	984,754	2.1
DEPUTY ADMINISTRATOR OF SUPPORT					
Grants Administration: CARTA	36,802	44,810	54,895	47,388	(13.7)
Magistrates: Victim's Bill of Rights	202,080	226,958	238,290	150,930	(36.7)
Subtotal	238,882	271,768	293,185	198,318	(32.4)

Charleston County, South Carolina
All Funds Expenditures by Fund Type and Organization

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	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
DEPUTY ADMINISTRATOR OF OPERATIONS					
Emergency Mgmt: Awendaw Fire Department	\$ 2,448,762	\$ 1,943,221	\$ 1,916,053	\$ 1,904,258	(0.6)
Emergency Mgmt: East Cooper Fire District	145,000	145,000	145,000	145,000	0.0
Emergency Mgmt: Hazardous Materials	305,212	374,039	238,839	221,842	(7.1)
Emergency Mgmt: Northern Fire District	25,500	149,931	161,500	177,100	9.7
Emerg Mgmt: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Public Works: Const, Eng & Inspec Sales Tax	-	-	200,237	266,451	33.1
Public Works: Stormwater Drainage	628,185	1,069,284	1,552,500	1,848,500	19.1
Subtotal	3,560,659	3,689,475	4,222,129	4,571,151	8.3
DEPUTY ADMIN. TRANSPORTATION SALES TAX					
Greenbelts Program	1,828,385	4,019,409	6,875,000	6,673,356	(2.9)
Roads Program	13,430,777	10,812,228	21,909,545	23,156,484	5.7
Subtotal	15,259,162	14,831,637	28,784,545	29,829,840	3.6
Total SPECIAL REVENUE FUNDS	41,550,126	43,845,204	63,476,246	61,043,556	(3.8)
ENTERPRISE FUNDS					
CHIEF DEPUTY ADMINISTRATOR					
Business License/User Fee	1,043,838	-	-	-	na
DAODAS: Administration	1,949,387	1,899,234	1,723,382	1,572,978	(8.7)
DAODAS: Bedded Services	1,726,777	1,842,851	1,026,044	1,021,045	(0.5)
DAODAS: Community Prevention Services	248,541	253,260	225,391	242,046	7.4
DAODAS: Criminal Justice	430,951	598,591	608,224	610,364	0.4
DAODAS: Debt Service	351,199	324,652	681,323	688,764	1.1
DAODAS: Detention Outpatient	291,641	344,358	380,833	404,011	6.1
DAODAS: Detoxification Services	-	-	1,175,982	868,259	(26.2)
DAODAS: Drug-Free Schools	76,299	77,740	85,350	-	(100.0)
DAODAS: HUD Trans Housing	173,513	89,935	-	-	na
DAODAS: HUD Trans Housing II	180,823	-	-	-	na
DAODAS: Intensive Family Services	-	683,313	741,583	604,991	(18.4)
DAODAS: Juvenile Drug Court	134,867	155,489	176,499	176,682	0.1
DAODAS: Medical Services	125,749	150,850	23,959	196,552	720.4
DAODAS: New Life	468,715	484,992	566,999	566,836	(0.0)
DAODAS: NIDA Grants	155,950	159,593	-	-	na
DAODAS: Opioid Treatment Services	949,865	995,646	1,124,243	1,042,333	(7.3)
DAODAS: Outpatient Services	2,412,498	1,390,192	1,513,167	1,504,205	(0.6)
DAODAS: PAIRS	376,223	442,419	-	-	na
DAODAS: Therapeutic Child Care	527,860	521,218	625,167	494,252	(20.9)
DAODAS: Wando Grant	100,488	138,011	-	-	na
DAODAS: Women's Outpatient Services	-	573,858	703,837	634,649	(9.8)
Revenue Collections	-	2,011,186	2,167,337	2,130,460	(1.7)
Subtotal	11,725,184	13,137,388	13,549,120	12,758,428	(5.8)
DEPUTY ADMINISTRATOR OF SUPPORT					
Internal Services: Parking Garages	1,768,163	2,021,258	2,406,375	2,412,602	0.3
Technology Services: Emergency 911	1,091,148	1,125,573	1,162,136	1,197,121	3.0
Technology Services: Radio Communications	1,792,438	2,800,017	2,902,130	3,071,223	5.8
Subtotal	4,651,749	5,946,848	6,470,641	6,680,946	3.3

Charleston County, South Carolina
All Funds Expenditures by Fund Type and Organization

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	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Percent Change
ENTERPRISE FUND (continued)					
DEPUTY ADMINISTRATOR OF OPERATIONS					
Solid Waste: Administration	\$ 2,227,953	\$ 3,722,723	\$ 3,405,335	\$ 3,336,268	(2.0)
Solid Waste: Ash Disposal	234,407	7,412	-	-	na
Solid Waste: Compost and Mulch Operations	769,780	958,501	834,230	1,013,693	21.5
Solid Waste: Containerization	1,870,742	2,039,442	2,074,121	1,956,888	(5.7)
Solid Waste: Curbside Collection	1,291,572	1,457,024	1,682,532	1,474,757	(12.3)
Solid Waste: Debt Service	663,562	595,185	1,931,576	1,922,252	(0.5)
Solid Waste: Drop Site Collection	546,320	625,277	626,149	579,798	(7.4)
Solid Waste: Household Hazardous	317,096	356,699	354,854	346,286	(2.4)
Solid Waste: Incinerator Operations	22,025,562	22,895,502	23,677,892	24,049,773	1.6
Solid Waste: Landfill Operations	(1,086,951)	7,297,598	5,132,682	7,295,130	42.1
Solid Waste: Litter Control	123,949	124,520	126,815	117,361	(7.5)
Solid Waste: Materials Recovery Facility	1,589,311	1,614,577	1,422,935	1,424,280	0.1
Subtotal	30,573,303	41,694,460	41,269,121	43,516,486	5.4
Total ENTERPRISE FUNDS	46,950,236	60,778,696	61,288,882	62,955,860	2.7
INTERNAL SERVICE FUNDS					
CHIEF DEPUTY ADMINISTRATOR					
Procurement Services: Central Parts Whse	1,683,361	1,815,955	1,825,000	1,800,000	(1.4)
Subtotal	1,683,361	1,815,955	1,825,000	1,800,000	(1.4)
DEPUTY ADMINISTRATOR OF SUPPORT					
Internal Services: Fleet Operations	9,921,920	10,956,691	10,777,575	9,186,275	(14.8)
Internal Services: Office Services	1,098,055	1,151,216	1,176,853	1,092,786	(7.1)
Internal Services: Records Mgmt	570,169	639,578	677,738	654,754	(3.4)
Safety & Risk: Safety/Workers' Compensation	2,997,263	3,887,543	4,490,921	4,464,968	(0.6)
Technology Services: Telecommunications	1,590,749	1,615,055	1,736,791	1,680,081	(3.3)
Subtotal	16,178,156	18,250,083	18,859,878	17,078,862	(9.4)
DEPUTY ADMINISTRATOR OF OPERATIONS					
Human Resources: Employee Benefits	18,569,373	21,458,315	21,657,267	23,064,672	6.5
Subtotal	18,569,373	21,458,315	21,657,267	23,064,672	6.5
Total INTERNAL SERVICE FUND	36,430,890	41,524,353	42,342,145	41,943,534	(0.9)
Total GENERAL FUND	147,040,022	156,059,869	162,294,050	155,478,896	(4.2)
Total OTHER FUNDS	148,001,450	170,662,868	193,827,339	193,006,751	(0.4)
Total EXPENDITURES	\$295,041,472	\$326,722,737	\$356,121,389	\$348,485,447	(2.1)

Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2010
(Thousands of Dollars)

TRANSFER TO:

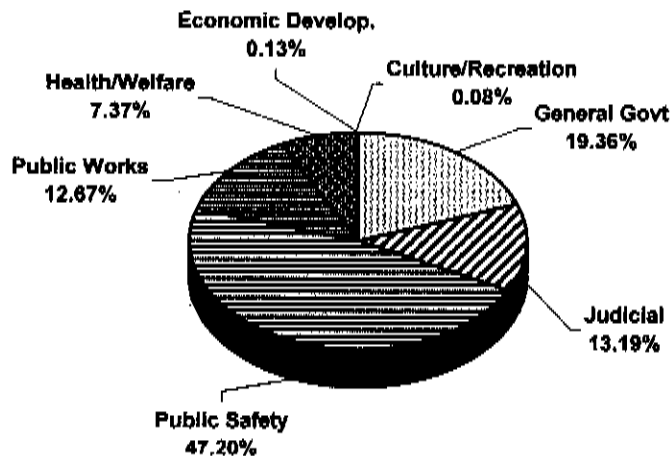
FUND	General	Debt Service	Capital Projects	Capital Projects Tech Services	EMS State Grant	Public Defender	Sheriff: Grants & Programs	Solicitor: State Approp.	Solicitor: Criminal Domestic Violence	Solicitor: DUI	DAODAS	Radio Communication	Internal Services: Fleet	Internal Services: Office	Internal Services: Parking Garages	Total Out
General			4,010	234	5	2,698	76				1,519	1,631	80	189	1,500	11,973
Debt Service											681					950
Capital Projects		6,000														6,000
Cap Proj: Equip Replace																
Accom. Tax: Local	2,500	1,750														1,028
Accom. Tax: State	26															4,350
Clerk of Ct Title IVD	134															26
Solicitor: State Drug CL	61															134
Solicitor: Expungement																122
Transportation Sales Tax		3,000						263	59	112						434
DAODAS			868													3,000
Revenue Collections			89													868
Internal Serv: Parking		500									129					89
Total In	2,821	11,250	4,967	234	5	2,698	76	263	59	112	2,690	1,631	1,108	189	1,500	29,503

Note: The transfer in side for EMS - State Grant (\$5), Capital Projects (\$4,967) and Capital Projects - Technology Services (\$234) are not reflected in the FY 2010 budget.
The transfer out side for Capital Projects (\$6,000) and Equipment Replacement Fund (\$1,028) are not reflected in the FY 2010 budget.

Reconciliation	(Total Out)	Total In
Per Matrix	(29,603)	29,603
Unbudgeted Per Notes	7,028	(5,208)
FY 2010 Budgeted	(22,575)	24,397

Throughout the budget document, the authorized positions or full-time equivalents (FTEs) are presented in several different ways: by Function - programmatic area of government; by Fund Type; and by Organization - governmental authority. Each format shows the 2,317.02 authorized positions, but each format organizes the FTEs by different categories. The County's authorized positions are presented below by Function. The following pages present the authorized positions by Function and by Fund Type and Organization.

Authorized Positions (FTEs) By Function FY 2010 Charleston County All Funds



Total FTEs: 2,317.02

Source	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
General Govt	460.91	483.02	500.55	448.53	(52.02)	(10.4)
Judicial	243.71	252.71	306.69	305.69	(1.00)	(0.3)
Public Safety	1,000.31	1,010.31	1,019.61	1,093.81	74.00	7.3
Public Works	307.00	300.75	295.54	293.54	(2.00)	(0.7)
Health/Welfare	187.25	203.25	183.85	170.85	(13.00)	(7.1)
Culture/Recreation	4.00	2.00	1.80	1.80	0.00	0.0
Economic Develop.	2.00	3.00	3.00	3.00	0.00	0.0
Total FTEs	2,205.18	2,255.04	2,311.04	2,317.02	5.98	0.3

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2010

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	11.00							11.00
Administrator	5.31			0.69				6.00
Assessor	51.00							51.00
Auditor	29.00							29.00
Budget	7.00							7.00
Building Services			21.00					21.00
Cap. Projects Admin.	11.00							11.00
Chief Deputy Admin.	4.00							4.00
Clerk of Court		55.00						55.00
Consolidated Dispatch			72.50					72.50
Controller	13.00							13.00
Coroner		8.00						8.00
DAODAS					111.00			111.00
Delinquent Tax	10.00							10.00
Deputy Admin Operations	4.00							4.00
Deputy Admin Support	3.00							3.00
Deputy Admin Tran Sale Tax				7.00		1.80		8.80
Economic Develop.							3.00	3.00
Elections/Voter Regis.	10.00							10.00
Emergency Mangmt	5.50		24.50					30.00
Emergency Medical			139.50					139.50
Facilities Management	58.00				2.00			60.00
Grants Administration	8.15				33.85			42.00
Human Resources	15.00							15.00
Internal Auditor	2.00							2.00
Internal Services	61.80							61.80
Legal	7.42							7.42
Legislative Delegation	3.00							3.00
Magistrates Courts		68.39						68.39
Master-In-Equity		7.00						7.00
Organization Develop.	3.35			1.65				5.00
Planning	22.00							22.00
Probate Courts		19.30						19.30
Procurement Services	15.00							15.00
Public Defender		52.00						52.00
Public Works				150.00	20.00			170.00
Register Mesne Conv.	27.00							27.00
Revenue Collections	22.00							22.00
Safety & Risk Mgmt.	6.00							6.00
Sheriff			834.11					834.11
Solicitor		96.00						96.00
Solid Waste				134.20				134.20
Technology Services	16.00		2.00					18.00
Treasurer	18.00							18.00
Veterans Affairs					4.00			4.00
Total FTEs	448.53	305.69	1,093.61	293.54	170.85	1.80	3.00	2,317.02

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2010

Organization	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	11.00				11.00
Administrator	5.31	0.69			6.00
Assessor	51.00				51.00
Auditor	29.00				29.00
Budget	7.00				7.00
Building Services	21.00				21.00
Capital Projects Administration	11.00				11.00
Chief Deputy Administrator	4.00				4.00
Clerk of Court	48.92	6.08			55.00
Consolidated Dispatch	72.50				72.50
Controller	13.00				13.00
Coroner	8.00				8.00
DAODAS			111.00		111.00
Delinquent Tax	10.00				10.00
Deputy Administrator Operations	4.00				4.00
Deputy Administrator Support	3.00				3.00
Deputy Admin. Transportation Sales Tax	0.00	8.80			8.80
Economic Development		3.00			3.00
Elections/ Voter Registration	10.00				10.00
Emergency Management	5.50	24.50			30.00
Emergency Medical Service	139.50				139.50
Facilities Management	58.00		2.00		60.00
Grants Administration	8.15	33.85			42.00
Human Resources	15.00				15.00
Internal Auditor	2.00				2.00
Internal Services	4.00		16.80	41.00	61.80
Legal	7.42				7.42
Legislative Delegation	3.00				3.00
Magistrates Courts	65.39	3.00			68.39
Master-In-Equity	7.00				7.00
Organization Development	3.35	1.65			5.00
Planning	22.00				22.00
Probate Courts	19.30				19.30
Procurement Services	11.00			4.00	15.00
Public Defender		52.00			52.00
Public Works	155.27	14.73			170.00
Register Mesne Conveyance	27.00				27.00
Revenue Collections			22.00		22.00
Safety & Risk Management	1.15			4.85	6.00
Sheriff	820.11	14.00			834.11
Solicitor	61.58	34.42			96.00
Solid Waste			134.20		134.20
Technology Services	9.50		5.00	3.50	18.00
Treasurer	18.00				18.00
Veterans Affairs	4.00				4.00
Total FTEs	1,775.95	196.72	291.00	53.35	2,317.02

Charleston County, South Carolina
 Authorized Positions (Full-Time Equivalents)
 By Fund Type and Organization

GENERAL FUND	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change
COUNCIL AGENCIES					
County Council	11.00	11.00	11.00	11.00	-
Internal Auditor	2.00	2.00	2.00	2.00	-
Legal	6.56	8.42	7.42	7.42	-
Subtotal	19.56	21.42	20.42	20.42	-
ELECTED OFFICIALS					
Auditor	29.00	29.00	30.00	29.00	(1.00)
Clerk of Court	47.92	47.92	48.92	48.92	-
Coroner	6.00	8.00	8.00	8.00	-
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	17.30	18.30	17.30	17.30	-
Probate Courts: Adult Drug Court	1.00	1.00	1.00	1.00	-
Probate Courts: Mental Health Court	1.00	1.00	1.00	1.00	-
Register Mesne Conveyance	33.00	32.00	27.00	27.00	-
Sheriff: Detention Center	377.00	388.00	407.00	462.00	55.00
Sheriff: Dispatch	-	26.00	-	-	-
Sheriff: Law Enforcement	332.00	305.00	305.00	304.00	(1.00)
Sheriff: School Crossing Guards	54.31	54.31	54.11	54.11	-
Solicitor	64.35	64.35	61.58	61.58	-
Treasurer	18.00	18.00	18.00	18.00	-
Subtotal	983.88	995.88	981.91	1,034.91	53.00
APPOINTED OFFICIALS					
Elections and Voter Registration	10.00	10.00	10.00	10.00	-
Master-In-Equity	6.00	7.00	7.00	7.00	-
Veterans Affairs	3.00	4.00	4.00	4.00	-
Subtotal	19.00	21.00	21.00	21.00	-
ADMINISTRATOR					
Administrator	7.00	7.00	6.31	5.31	(1.00)
Administrator: Nondepartmental	-	-	36.02	-	(36.02)
Consolidated Dispatch: Administration	-	1.00	1.00	2.00	1.00
Consolidated Dispatch: Operations	-	-	47.50	70.50	23.00
Economic Development	1.00	1.00	-	-	-
Organizational Development	4.00	6.00	3.35	3.35	-
Subtotal	12.00	15.00	94.18	81.16	(13.02)

Charleston County, South Carolina
Authorized Positions (Full-Time Equivalents)
By Fund Type and Organization

GENERAL FUND (continued)	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change
CHIEF DEPUTY ADMINISTRATOR					
Chief Deputy Administrator	4.00	4.00	4.00	4.00	-
Assessor	47.00	53.00	54.00	51.00	(3.00)
BL/UF: Business License	6.00	-	-	-	-
Budget	8.00	8.00	8.00	7.00	(1.00)
Controller	14.00	15.00	14.00	13.00	(1.00)
Delinquent Tax	12.00	10.00	10.00	10.00	-
Procurement Services: Procurement	12.00	12.00	11.00	11.00	-
Subtotal	103.00	102.00	101.00	96.00	(5.00)
DEPUTY ADMINISTRATOR SUPPORT					
Deputy Administrator Support	3.00	3.00	3.00	3.00	-
Capital Projects Administration	16.00	13.00	11.00	11.00	-
Facilities Management	63.00	63.00	62.00	58.00	(4.00)
Grants Admin: Administration	9.75	8.75	8.15	8.15	-
Internal Services: Administration	5.00	5.00	4.00	4.00	-
Magistrates' Courts	66.41	66.41	65.39	65.39	-
Safety & Risk Management: Risk Mgmt.	1.15	1.15	1.15	1.15	-
Technology Services	9.50	9.00	8.00	8.00	-
Tech Services: Communications Admin.	1.00	1.50	1.50	1.50	-
Subtotal	174.81	170.81	164.19	160.19	(4.00)
DEPUTY ADMINISTRATOR OPERATIONS					
Deputy Administrator Operations	4.00	4.00	4.00	4.00	-
Building Services	22.00	22.00	23.00	21.00	(2.00)
Emergency Mgmt: Administration	-	-	1.50	1.50	-
Emergency Mgmt: Emergency Prep.	4.00	4.00	4.00	4.00	-
Emergency Medical Services	174.00	147.00	139.50	139.50	-
Emergency Medical Services: Dispatch	-	22.00	-	-	-
Human Resources	14.00	17.00	17.00	15.00	(2.00)
Planning	24.00	24.00	23.00	22.00	(1.00)
Public Works: Administration	13.25	12.00	10.75	7.75	(3.00)
Public Works: Civil Engineering	12.00	12.00	12.00	23.52	11.52
Public Works: CEI Transp Sales Tax	-	-	3.48	3.48	-
Public Works: Field Operations	125.00	121.00	114.00	104.00	(10.00)
Public Works: Mosquito Control	23.00	24.00	23.00	20.00	(3.00)
Public Works: Roads Management	9.00	9.00	8.52	-	(8.52)
Subtotal	424.25	418.00	383.75	365.75	(18.00)
DEPUTY ADMINISTRATOR SALES TAX					
Deputy Admin. Transportation Sales Tax	-	0.25	-	-	-
Subtotal	-	0.25	-	-	-
Total GENERAL FUND	1,736.50	1,744.36	1,766.45	1,779.43	12.98

Charleston County, South Carolina
Authorized Positions (Full-Time Equivalents)
By Fund Type and Organization

SPECIAL REVENUE FUNDS	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	6.08	6.08	6.08	6.08	-
Sheriff: Grants and Programs	8.00	8.00	8.00	8.00	-
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: Victim's Bill of Rights	8.00	8.00	7.00	5.00	(2.00)
Solicitor: Criminal Domestic Violence	1.00	1.00	-	-	-
Solicitor: Criminal Domestic Viol. Grant	-	-	1.00	1.00	-
Solicitor: Drug Court	-	-	0.20	0.20	-
Solicitor: DUI Appropriation	-	2.00	2.00	2.00	-
Solicitor: Expungement	2.00	4.00	5.00	5.00	-
Solicitor: Justice Assistance	1.00	-	-	-	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	2.00	-
Solicitor: Pretrial Intervention	6.00	6.00	6.00	6.00	-
Solicitor: Project Sentry	1.00	-	-	-	-
Solicitor: State Appropriation	6.65	8.65	10.22	10.22	-
Solicitor: Victim's Bill of Rights	2.00	2.00	2.00	2.00	-
Solicitor: Victim-Witness State Approp.	2.00	3.00	4.00	4.00	-
Solicitor: Worthless Check	-	-	2.00	2.00	-
Subtotal	46.73	51.73	56.50	54.50	(2.00)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	-	-	7.50	7.50	-
Public Defender: Charleston County	-	-	44.50	44.50	-
Subtotal	-	-	52.00	52.00	-
ADMINISTRATOR					
Admin: Public Information - Sales Tax	-	-	0.69	0.69	-
Economic Dev: Multi-County Parks	1.00	2.00	3.00	3.00	-
Organization Dev: MWDDBE - Sales Tax	-	-	1.65	1.65	-
Subtotal	1.00	2.00	5.34	5.34	-
CHIEF DEPUTY ADMINISTRATOR					
CDA: Transportation Liaison	1.00	-	-	-	-
BL/UF: Accommodations Fee	3.00	-	-	-	-
BL/UF: Stormwater Drainage Admin.	1.00	-	-	-	-
Subtotal	5.00	-	-	-	-
DEPUTY ADMINISTRATOR SUPPORT					
Grants Admin: CARTA Contract	-	1.00	1.00	1.00	-
Grants Admin: Urban Entitlement Funds	5.50	5.50	4.50	4.50	-
Grants Admin: WIA Title II-B	20.75	29.75	28.35	28.35	-
Magistrates' Courts: Vict. Bill of Rights	4.00	4.00	4.00	3.00	(1.00)
Subtotal	30.25	40.25	37.85	36.85	(1.00)

Charleston County, South Carolina
Authorized Positions (Full-Time Equivalents)
By Fund Type and Organization

SPECIAL REVENUE FUNDS (continued)	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change
DEPUTY ADMINISTRATOR OPERATIONS					
Emergency Mgmt: Awendaw Fire Dept.	19.00	22.00	22.00	22.00	-
Emergency Mgmt: Emergency Prep.	1.00	1.00	1.00	1.00	-
Emergency Mgmt: Hazardous Materials	3.00	3.00	1.50	1.50	-
Planning: Greenbelts Administration	1.00	-	-	-	-
Public Works: Stormwater Drainage	5.00	12.00	11.25	11.25	-
Public Works: Transportation Admin.	3.75	-	-	-	-
Subtotal	32.75	38.00	35.75	35.75	-
DEPUTY ADMINISTRATOR SALES TAX					
Greenbelts Program	-	2.00	1.80	1.80	-
Roads Program	-	6.75	7.00	7.00	-
Subtotal	-	8.75	8.80	8.80	-
Total SPECIAL REVENUE FUNDS	115.73	140.73	196.24	193.24	(3.00)
ENTERPRISE FUNDS					
CHIEF DEPUTY ADMINISTRATOR					
BL/UF: User Fee Administration	12.00	-	-	-	-
DAODAS: Administration	20.40	20.18	17.43	15.43	(2.00)
DAODAS: Bedded Services	17.90	11.04	9.63	8.63	(1.00)
DAODAS: Comm Prevention Services	3.85	3.85	4.00	3.00	(1.00)
DAODAS: Criminal Justice	7.10	7.00	6.50	6.50	-
DAODAS: Detention Outpatient	5.00	5.00	6.30	5.30	(1.00)
DAODAS: Detoxification Services	-	9.29	5.93	5.93	-
DAODAS: Drug-Free Schools	1.15	1.15	-	-	-
DAODAS: HUD Transitional Housing	2.00	1.00	-	-	-
DAODAS: Intensive Family Services	-	9.75	7.20	7.20	-
DAODAS: Juvenile Drug Court	1.50	2.50	3.45	2.45	(1.00)
DAODAS: Medical Services	3.40	3.40	2.40	2.40	-
DAODAS: New Life	9.05	9.62	10.44	9.44	(1.00)
DAODAS: NIDA Grants	2.10	1.82	0.12	0.12	-
DAODAS: Opioid Treatment Services	8.80	8.90	8.80	8.80	-
DAODAS: Outpatient Services	36.45	19.50	20.90	19.90	(1.00)
DAODAS: PAIRS	1.00	1.00	2.00	-	(2.00)
DAODAS: Therapeutic Child Care	10.30	9.60	7.40	7.40	-
DAODAS: Wando Grant	3.00	3.00	-	-	-
DAODAS: Women's Outpatient Services	-	9.40	8.50	8.50	-
Revenue Collections (formerly BL/UF)	-	22.00	22.00	22.00	-
Subtotal	145.00	159.00	143.00	133.00	(10.00)

Charleston County, South Carolina
Authorized Positions (Full-Time Equivalents)
By Fund Type and Organization

ENTERPRISE FUNDS (continued)	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change
DEPUTY ADMINISTRATOR OPERATIONS					
Planning: Emergency 911 Comm.	1.00	-	-	-	-
SW: Administration	9.00	9.00	9.20	9.20	-
SW: Compost and Mulch Operations	8.00	8.00	8.00	8.00	-
SW: Containerization	33.00	33.00	32.00	32.00	-
SW: Curbside Collection	12.00	12.00	11.00	11.00	-
SW: Drop Site Collection	8.00	8.00	8.00	8.00	-
SW: Household Hazardous Waste	3.00	3.00	3.00	3.00	-
SW: Incinerator Operations	2.00	2.00	2.00	2.00	-
SW: Landfill Operations	20.00	22.00	22.00	30.00	8.00
SW: Litter Control	2.00	2.00	2.00	2.00	-
SW: Materials Recovery Facility	29.00	29.00	29.00	29.00	-
Subtotal	127.00	128.00	126.20	134.20	8.00
DEPUTY ADMINISTRATOR SUPPORT					
Facilities Management: DAODAS	2.00	2.00	2.00	2.00	-
Internal Services: Parking Garages	17.60	17.60	16.80	16.80	-
Tech Services: Emergency 911	-	2.00	2.00	2.00	-
Tech Services: Radio Communications	3.00	3.00	3.00	3.00	-
Subtotal	22.60	24.60	23.80	23.80	-
Total ENTERPRISE FUNDS	294.60	311.60	293.00	291.00	(2.00)
INTERNAL SERVICE FUNDS					
CHIEF DEPUTY ADMINISTRATOR					
Procure Serv: Central Parts Warehouse	4.00	4.00	4.00	4.00	-
Subtotal	4.00	4.00	4.00	4.00	-
DEPUTY ADMINISTRATOR SUPPORT					
Internal Services: Fleet Operations	27.00	27.00	26.00	24.00	(2.00)
Internal Services: Office Services	7.00	7.00	6.00	6.00	-
Internal Services: Records Management	12.00	12.00	11.00	11.00	-
Safety & Risk: Safety/Workers' Comp.	4.85	4.85	4.85	4.85	-
Tech Services: Telecommunications	3.50	3.50	3.50	3.50	-
Subtotal	54.35	54.35	51.35	49.35	(2.00)
Total INTERNAL SERVICE FUNDS	58.35	58.35	55.35	53.35	(2.00)
Total Positions GENERAL FUND	1,736.50	1,744.36	1,766.45	1,779.43	12.98
Total Positions OTHER FUNDS	468.68	510.68	544.59	537.59	(7.00)
Total Positions ALL FUNDS	2,205.18	2,255.04	2,311.04	2,317.02	5.98

Charleston County, South Carolina
All Funds
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$185,767,437	\$218,436,379	\$244,253,319	\$244,253,319	\$209,062,635
Revenues:					
Property Tax	82,295,643	84,190,897	91,956,821	93,682,506	101,700,497
Sales Tax	92,768,193	94,505,271	97,285,666	86,345,666	82,145,666
Licenses and Permits	5,400,830	5,801,639	6,197,300	4,452,950	4,524,600
Intergovernmental	28,728,336	33,151,208	33,909,191	31,064,592	28,927,695
Charges and Fees	100,659,383	116,429,769	108,940,826	101,824,281	100,849,506
Fines and Forfeitures	3,384,493	3,084,684	2,904,196	3,062,262	2,867,026
Interest	10,864,113	8,155,684	3,820,000	2,955,500	2,200,750
Miscellaneous	3,453,237	1,354,292	588,999	1,896,913	550,832
Leases and Rent	843,245	815,487	867,844	764,500	768,476
Debt Proceeds	862,106	-	-	-	-
Subtotal	<u>329,259,579</u>	<u>347,488,931</u>	<u>346,470,843</u>	<u>326,049,170</u>	<u>324,535,048</u>
Interfund Transfer In	<u>18,916,956</u>	<u>29,312,332</u>	<u>18,317,784</u>	<u>26,280,170</u>	<u>24,397,155</u>
Total Available	<u>533,943,972</u>	<u>595,237,642</u>	<u>609,041,946</u>	<u>596,582,659</u>	<u>557,994,838</u>
Expenditures:					
Personnel	114,493,996	125,661,711	133,623,902	132,047,526	133,702,793
Operating	151,131,549	167,024,369	174,367,163	182,788,086	164,486,293
Capital	1,892,570	476,994	4,947,124	11,952,811	4,747,096
Debt Service	<u>27,523,357</u>	<u>33,559,662</u>	<u>43,183,202</u>	<u>42,305,873</u>	<u>45,549,265</u>
Subtotal	<u>295,041,472</u>	<u>326,722,736</u>	<u>356,121,391</u>	<u>369,094,096</u>	<u>348,485,447</u>
Interfund Transfer Out	<u>20,466,121</u>	<u>24,261,587</u>	<u>18,727,339</u>	<u>18,425,928</u>	<u>22,575,587</u>
Total Disbursements	<u>315,507,593</u>	<u>350,984,323</u>	<u>374,848,730</u>	<u>387,520,024</u>	<u>371,061,034</u>
Invested in Capital Assets	34,585,256	37,565,338	37,565,338	37,565,338	37,565,338
Reserved	17,905,575	16,052,246	16,052,045	5,375,889	5,490,407
Unreserved/Designated	72,473,039	76,189,850	64,786,216	74,623,509	51,052,112
Unreserved/Undesignated	<u>93,472,509</u>	<u>114,445,885</u>	<u>115,789,617</u>	<u>91,497,899</u>	<u>92,825,947</u>
Ending Balance, June 30	<u>\$218,436,379</u>	<u>\$244,253,319</u>	<u>\$234,193,216</u>	<u>\$209,062,635</u>	<u>\$186,933,804</u>

Charleston County, South Carolina
Fund Statement by Fund Type

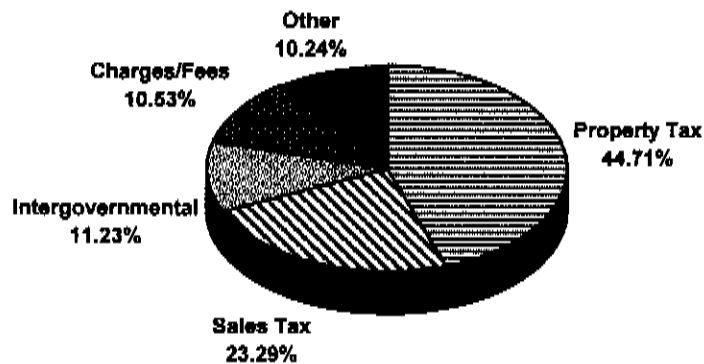
	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 41,397,576	\$ 16,575,291	\$ 56,436,128	\$ 76,161,785	\$ 18,491,855	\$ 209,062,635
Revenues:						
Property Tax	74,886,000	18,881,000	7,933,497	-	-	101,700,497
Sales Tax	39,000,000	-	43,145,666	-	-	82,145,666
Licenses and Permits	4,369,600	-	155,000	5,638,761	-	10,163,361
Intergovernmental	18,811,966	93,977	4,382,991	42,379,279	-	65,668,213
Charges and Fees	17,634,100	-	2,239,390	-	38,596,737	58,470,227
Fines and Forfeitures	1,984,000	-	883,026	-	-	2,867,026
Interest	1,060,750	325,000	275,000	510,000	30,000	2,200,750
Miscellaneous	11,500	-	403,000	(13,668)	150,000	550,832
Leases and Rent	605,000	-	-	163,476	-	768,476
Subtotal	<u>158,362,916</u>	<u>19,299,977</u>	<u>59,417,570</u>	<u>48,677,848</u>	<u>38,776,737</u>	<u>324,535,048</u>
Interfund Transfer In	<u>2,821,193</u>	<u>11,250,000</u>	<u>3,207,365</u>	<u>5,821,800</u>	<u>1,296,797</u>	<u>24,397,155</u>
Total Available	<u>202,581,685</u>	<u>47,125,268</u>	<u>119,061,063</u>	<u>130,661,433</u>	<u>58,565,389</u>	<u>557,994,838</u>
Expenditures:						
General Government	40,734,557	-	7,395,570	7,614,285	41,943,534	97,687,946
Judicial	16,305,733	-	7,820,113	-	-	24,125,846
Public Safety	71,831,443	-	3,514,940	1,197,121	-	76,543,504
Public Works	8,794,227	-	17,789,734	41,594,234	-	68,178,195
Health/Welfare	3,988,381	-	47,388	9,939,204	-	13,974,973
Culture/Recreation	13,824,355	-	3,931,880	-	-	17,756,235
Education	-	-	5,682,886	-	-	5,682,886
Economic Development	-	-	763,346	-	-	763,346
Debt Service	-	27,063,801	14,097,699	2,611,016	-	43,772,516
Subtotal	<u>155,478,696</u>	<u>27,063,801</u>	<u>61,043,556</u>	<u>62,955,860</u>	<u>41,943,534</u>	<u>348,485,447</u>
Interfund Transfer Out	<u>11,973,697</u>	<u>949,873</u>	<u>8,065,325</u>	<u>1,586,692</u>	<u>-</u>	<u>22,575,587</u>
Total Disbursements	<u>167,452,393</u>	<u>28,013,674</u>	<u>69,108,881</u>	<u>64,542,552</u>	<u>41,943,534</u>	<u>371,061,034</u>
Invested in Capital Assets	-	-	-	26,839,792	10,725,546	37,565,338
Reserved	631,195	4,859,212	-	-	-	5,490,407
Unreserved/Designated	34,498,097	9,293,265	-	7,260,750	-	51,052,112
Unreserved/Undesignated	-	4,959,117	49,952,182	32,018,339	5,896,309	92,825,947
Ending Balance, June 30	<u>\$ 35,129,292</u>	<u>\$ 19,111,594</u>	<u>\$ 49,952,182</u>	<u>\$ 66,118,881</u>	<u>\$ 16,621,855</u>	<u>\$ 186,933,804</u>

General Fund

Charleston County

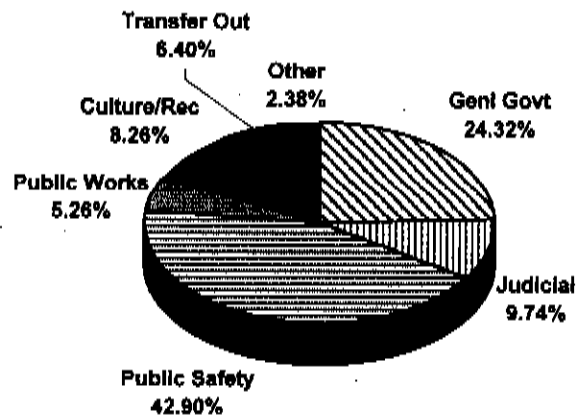
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2010 Charleston County General Fund



Total Available Budgeted: \$167,452,393

WHERE IT GOES... FY 2010 Charleston County General Fund



Total Uses: \$167,452,393

Charleston County, South Carolina
General Fund
Fund Statement

	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Approved</u>
Beginning Balance, July 1	\$ 48,914,932	\$ 49,701,568	\$ 44,728,376	\$ 44,728,376	\$ 41,397,576
Revenues:					
Property Tax	58,699,127	59,465,182	66,214,000	67,606,000	74,886,000
Sales Tax	44,024,396	44,458,297	46,000,000	41,000,000	39,000,000
Licenses and Permits	5,253,641	5,657,339	6,047,300	4,288,950	4,369,600
Intergovernmental	19,863,095	23,207,329	22,993,701	20,504,610	18,811,966
Charges and Fees	19,531,096	20,949,973	19,896,950	17,320,320	17,634,100
Fines and Forfeitures	2,496,423	2,196,561	2,242,000	2,319,000	1,984,000
Interest	5,234,917	3,481,941	1,998,000	1,091,500	1,060,750
Miscellaneous	1,925,225	449,103	(73,800)	510,000	11,500
Leases and Rentals	700,547	668,705	660,000	570,000	605,000
Subtotal	<u>157,728,467</u>	<u>160,534,430</u>	<u>165,978,151</u>	<u>155,210,380</u>	<u>158,362,916</u>
Interfund Transfer In	<u>1,939,172</u>	<u>2,946,309</u>	<u>2,732,983</u>	<u>4,770,039</u>	<u>2,821,193</u>
Total Available	<u>208,582,571</u>	<u>213,182,307</u>	<u>213,439,510</u>	<u>204,708,795</u>	<u>202,581,685</u>
Expenditures:					
Personnel	92,546,875	102,276,044	102,993,942	102,599,841	103,100,159
Operating	53,900,179	53,556,433	58,637,092	52,128,458	51,713,467
Capital	592,968	227,391	237,138	344,603	203,200
Debt Service	-	-	425,879	-	461,870
Subtotal	<u>147,040,022</u>	<u>156,059,868</u>	<u>162,294,051</u>	<u>155,072,902</u>	<u>155,478,696</u>
Interfund Transfer Out	<u>11,840,981</u>	<u>12,394,063</u>	<u>8,917,084</u>	<u>8,238,317</u>	<u>11,973,697</u>
Total Disbursements	<u>158,881,003</u>	<u>168,453,931</u>	<u>171,211,135</u>	<u>163,311,219</u>	<u>167,452,393</u>
Reserved	3,367,810	1,461,994	1,461,994	631,195	631,195
Unreserved/Designated	46,333,758	39,035,189	36,535,189	40,766,381	34,498,097
Unreserved/Undesignated	-	4,231,193	4,231,192	-	-
Ending Balance, June 30	<u>\$ 49,701,568</u>	<u>\$ 44,728,376</u>	<u>\$ 42,228,375</u>	<u>\$ 41,397,576</u>	<u>\$ 35,129,292</u>

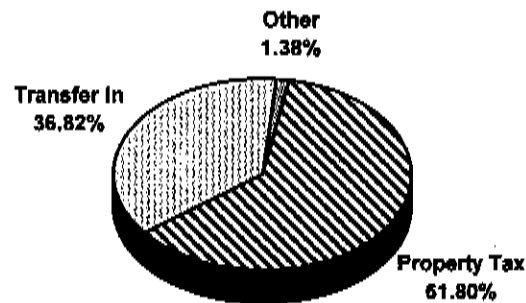
Debt Service Fund

Charleston County

The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM...

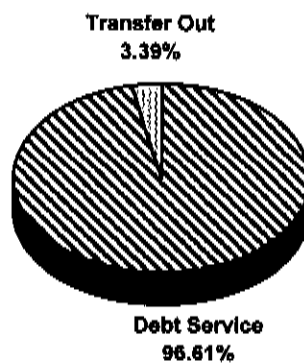
FY 2010 Charleston County Debt Service Fund



Total Available Budgeted: \$30,549,977

WHERE IT GOES...

FY 2010 Charleston County Debt Service Fund



Total Uses: \$30,549,977

*Includes \$2,536,303 in budgeted increases in ending balances.

Charleston County, South Carolina

Debt Service Fund

Fund Statement

	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Approved</u>
Beginning Balance, July 1	\$ 18,953,107	\$ 18,252,403	\$ 19,702,506	\$ 19,702,506	\$ 16,575,291
Revenues:					
Property Tax	16,755,068	17,159,389	18,038,000	18,422,844	18,881,000
Intergovernmental	108,928	360,919	93,477	98,977	93,977
Interest	1,125,377	850,006	650,000	325,000	325,000
Miscellaneous	597	-	-	-	-
Subtotal	<u>17,989,970</u>	<u>18,370,314</u>	<u>18,781,477</u>	<u>18,846,821</u>	<u>19,299,977</u>
Interfund Transfer In	<u>5,141,870</u>	<u>8,354,726</u>	<u>5,244,500</u>	<u>5,244,500</u>	<u>11,250,000</u>
Total Available	<u>42,084,947</u>	<u>44,977,443</u>	<u>43,728,483</u>	<u>43,793,827</u>	<u>47,125,268</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	<u>23,070,198</u>	<u>24,514,615</u>	<u>26,720,066</u>	<u>26,268,416</u>	<u>27,063,801</u>
Subtotal	<u>23,070,198</u>	<u>24,514,615</u>	<u>26,720,066</u>	<u>26,268,416</u>	<u>27,063,801</u>
Interfund Transfer Out	<u>762,346</u>	<u>760,322</u>	<u>761,324</u>	<u>950,120</u>	<u>949,873</u>
Total Disbursements	<u>23,832,544</u>	<u>25,274,937</u>	<u>27,481,390</u>	<u>27,218,536</u>	<u>28,013,674</u>
Reserved	4,760,004	4,687,435	4,687,435	4,744,694	4,859,212
Unreserved/Designated	7,347,616	11,490,176	7,540,263	8,760,480	9,293,265
Unreserved/Undesignated	<u>6,144,783</u>	<u>3,524,895</u>	<u>4,019,395</u>	<u>3,070,117</u>	<u>4,959,117</u>
Ending Balance, June 30	<u>\$ 18,252,403</u>	<u>\$ 19,702,506</u>	<u>\$ 16,247,093</u>	<u>\$ 16,575,291</u>	<u>\$ 19,111,594</u>

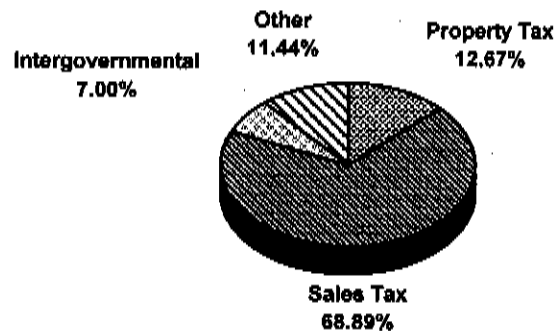
Special Revenue Funds

Charleston County

The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The graphs below present an overall summary of the Special Revenue Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM...

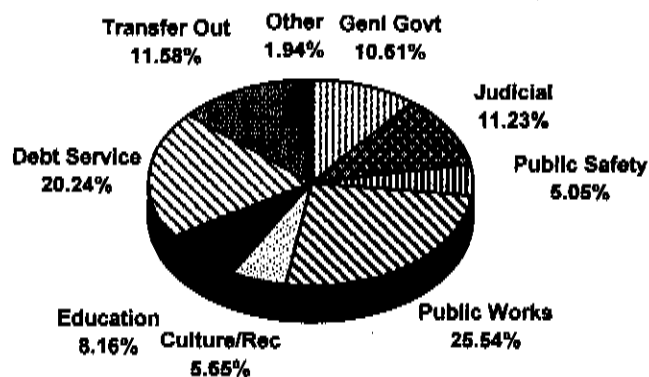
FY 2010 Charleston County Special Revenue Funds



Total Available Budgeted: \$69,644,684

WHERE IT GOES...

FY 2010 Charleston County Special Revenue Funds



Total Uses: \$69,644,684

***Includes \$535,803 in budgeted increases in ending balances.**

Charleston County, South Carolina
Special Revenue Fund
Accommodations Tax: Local
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 2,110,885	\$ 2,027,861	\$ 1,125,882	\$ 1,125,882	\$ (141,519)
Revenues:					
Sales Tax	9,176,823	9,872,302	10,800,000	8,800,000	8,100,000
Interest	<u>133,342</u>	<u>157,558</u>	<u>50,000</u>	<u>40,000</u>	<u>25,000</u>
Subtotal	<u>9,310,165</u>	<u>10,029,860</u>	<u>10,850,000</u>	<u>8,840,000</u>	<u>8,125,000</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total Available	<u>11,421,050</u>	<u>12,057,721</u>	<u>12,175,882</u>	<u>10,165,882</u>	<u>7,983,481</u>
Expenditures:					
Personnel	174,247	-	-	-	-
Operating	5,201,352	6,526,839	6,635,541	5,957,401	3,633,481
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,375,599</u>	<u>6,526,839</u>	<u>6,635,541</u>	<u>5,957,401</u>	<u>3,633,481</u>
Interfund Transfer Out	<u>4,017,590</u>	<u>4,405,000</u>	<u>4,350,000</u>	<u>4,350,000</u>	<u>4,350,000</u>
Total Disbursements	<u>9,393,189</u>	<u>10,931,839</u>	<u>10,985,541</u>	<u>10,307,401</u>	<u>7,983,481</u>
Reserved	94	-	-	-	-
Unreserved/Designated	-	135,541	135,541	-	-
Unreserved/Undesignated	<u>2,027,767</u>	<u>990,341</u>	<u>1,054,800</u>	<u>(141,519)</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 2,027,861</u>	<u>\$ 1,125,882</u>	<u>\$ 1,190,341</u>	<u>\$ (141,519)</u>	<u>\$ -</u>

Note: Refer to page C-2 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Accommodations Tax: State
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	<u>45,666</u>	<u>77,598</u>	<u>45,666</u>	<u>45,666</u>	<u>45,666</u>
Subtotal	<u>45,666</u>	<u>77,598</u>	<u>45,666</u>	<u>45,666</u>	<u>45,666</u>
Total Available	<u>45,666</u>	<u>77,598</u>	<u>45,666</u>	<u>45,666</u>	<u>45,666</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	19,633	49,968	19,633	19,633	19,633
Capital	-	-	-	-	-
Subtotal	<u>19,633</u>	<u>49,968</u>	<u>19,633</u>	<u>19,633</u>	<u>19,633</u>
Interfund Transfer Out	<u>26,033</u>	<u>27,630</u>	<u>26,033</u>	<u>26,033</u>	<u>26,033</u>
Total Disbursements	<u>45,666</u>	<u>77,598</u>	<u>45,666</u>	<u>45,666</u>	<u>45,666</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page C-3 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Clerk of Court: IV-D Child Support Enforcement
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 11,284	\$ 3,440	\$ 1,796	\$ 1,796	\$ -
Revenues:					
Intergovernmental	<u>713,502</u>	<u>917,564</u>	<u>724,000</u>	<u>808,000</u>	<u>800,000</u>
Subtotal	<u>713,502</u>	<u>917,564</u>	<u>724,000</u>	<u>808,000</u>	<u>800,000</u>
Total Available	<u>724,786</u>	<u>921,004</u>	<u>725,796</u>	<u>809,796</u>	<u>800,000</u>
Expenditures:					
Personnel	364,038	468,384	413,739	440,122	408,939
Operating	261,760	258,286	260,261	247,248	256,536
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>625,798</u>	<u>726,670</u>	<u>674,000</u>	<u>687,370</u>	<u>665,475</u>
Interfund Transfer Out	<u>95,548</u>	<u>192,538</u>	<u>50,000</u>	<u>122,426</u>	<u>134,525</u>
Total Disbursements	<u>721,346</u>	<u>919,208</u>	<u>724,000</u>	<u>809,796</u>	<u>800,000</u>
Reserved	<u>3,440</u>	<u>1,796</u>	<u>1,796</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 3,440</u>	<u>\$ 1,796</u>	<u>\$ 1,796</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page D-5 for budget narrative related to this fund.

Special Revenue Fund
Economic Development: Multi-County Parks
Fund Statement

	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Approved</u>
Beginning Balance, July 1	\$ 452,327	\$ 379,639	\$ 653,622	\$ 653,622	\$ 634,539
Revenues:					
Property Tax	<u>398,265</u>	<u>813,839</u>	<u>699,000</u>	<u>745,000</u>	<u>645,000</u>
Subtotal	<u>398,265</u>	<u>813,839</u>	<u>699,000</u>	<u>745,000</u>	<u>645,000</u>
Interfund Transfer In	<u>-</u>	<u>9,215</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>850,592</u>	<u>1,202,693</u>	<u>1,352,622</u>	<u>1,398,622</u>	<u>1,279,539</u>
Expenditures:					
Personnel	90,215	92,516	231,078	229,203	227,183
Operating	331,825	454,367	512,729	514,880	536,163
Capital	-	-	-	-	-
Debt Service	<u>13,113</u>	<u>2,188</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>435,153</u>	<u>549,071</u>	<u>743,807</u>	<u>744,083</u>	<u>763,346</u>
Total Disbursements	<u>470,953</u>	<u>549,071</u>	<u>763,807</u>	<u>764,083</u>	<u>763,346</u>
Unreserved/Designated	54,869	84,170	-	118,346	-
Unreserved/Undesignated	<u>324,770</u>	<u>569,452</u>	<u>588,815</u>	<u>516,193</u>	<u>516,193</u>
Ending Balance, June 30	<u>\$ 379,639</u>	<u>\$ 653,622</u>	<u>\$ 588,815</u>	<u>\$ 634,539</u>	<u>\$ 516,193</u>

Note: Refer to page F-7 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Emergency Management: Awendaw Fire Department
Fund Statement

	<u>FY2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 1,115,701	\$ 1,229,268	\$ 1,176,066	\$ 1,176,066	\$ 1,054,106
Revenues:					
Property Tax	1,236,500	1,272,739	1,360,400	1,253,535	1,278,000
Intergovernmental	448,905	576,758	524,620	524,620	516,861
Miscellaneous	14,818	40,522	-	-	-
Debt Proceeds	862,106	-	-	-	-
Subtotal	<u>2,562,329</u>	<u>1,890,019</u>	<u>1,885,020</u>	<u>1,778,155</u>	<u>1,794,861</u>
Total Available	<u>3,678,030</u>	<u>3,119,287</u>	<u>3,061,086</u>	<u>2,954,221</u>	<u>2,848,967</u>
Expenditures:					
Personnel	1,136,588	1,274,479	1,407,775	1,443,775	1,353,890
Operating	206,551	461,072	276,621	274,683	317,711
Capital	1,105,623	63,014	87,000	37,000	88,000
Debt Service	-	144,656	144,657	144,657	144,657
Subtotal	<u>2,448,762</u>	<u>1,943,221</u>	<u>1,916,053</u>	<u>1,900,115</u>	<u>1,904,258</u>
Total Disbursements	<u>2,448,762</u>	<u>1,943,221</u>	<u>1,916,053</u>	<u>1,900,115</u>	<u>1,904,258</u>
Reserved	24,532	8,851	8,851	-	-
Unreserved/Designated	-	31,033	-	109,397	-
Unreserved/Undesignated	<u>1,204,736</u>	<u>1,136,182</u>	<u>1,136,182</u>	<u>944,709</u>	<u>944,709</u>
Ending Balance, June 30	<u>\$ 1,229,268</u>	<u>\$ 1,176,066</u>	<u>\$ 1,145,033</u>	<u>\$ 1,054,106</u>	<u>\$ 944,709</u>

Note: Refer to page I-8 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Emergency Management: East Cooper Fire District
Fund Statement

	<u>FY2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 6,409	\$ 5,423	\$ 19,190	\$ 19,190	\$ 11,340
Revenues:					
Property Tax	143,861	156,151	139,500	137,000	143,000
Intergovernmental	<u>153</u>	<u>2,616</u>	<u>150</u>	<u>150</u>	<u>150</u>
Subtotal	<u>144,014</u>	<u>158,767</u>	<u>139,650</u>	<u>137,150</u>	<u>143,150</u>
Total Available	<u>150,423</u>	<u>164,190</u>	<u>158,840</u>	<u>156,340</u>	<u>154,490</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	145,000	145,000	145,000	145,000	145,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Unreserved/Undesignated	<u>5,423</u>	<u>19,190</u>	<u>13,840</u>	<u>11,340</u>	<u>9,490</u>
Ending Balance, June 30	<u>\$ 5,423</u>	<u>\$ 19,190</u>	<u>\$ 13,840</u>	<u>\$ 11,340</u>	<u>\$ 9,490</u>

Note: Refer to page I-10 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Emergency Management: Hazardous Materials Enforcement
Fund Statement

	<u>FY2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 332,567	\$ 363,592	\$ 316,427	\$ 316,427	\$ 296,616
Revenues:					
Licenses and Permits	147,189	144,300	150,000	164,000	155,000
Fines and Forfeitures	<u>25,044</u>	<u>24,519</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Subtotal	<u>172,233</u>	<u>168,819</u>	<u>160,000</u>	<u>174,000</u>	<u>165,000</u>
Interfund Transfer In	<u>164,004</u>	<u>158,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>668,804</u>	<u>690,466</u>	<u>476,427</u>	<u>490,427</u>	<u>461,616</u>
Expenditures:					
Personnel	230,133	266,124	118,801	121,801	117,002
Operating	75,079	107,915	120,038	72,010	104,840
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>305,212</u>	<u>374,039</u>	<u>238,839</u>	<u>193,811</u>	<u>221,842</u>
Total Disbursements	<u>305,212</u>	<u>374,039</u>	<u>238,839</u>	<u>193,811</u>	<u>221,842</u>
Reserved	47	16,539	16,539	-	-
Unreserved/Designated	71,498	78,839	-	56,842	-
Unreserved/Undesignated	<u>292,047</u>	<u>221,049</u>	<u>221,049</u>	<u>239,774</u>	<u>239,774</u>
Ending Balance, June 30	<u>\$ 363,592</u>	<u>\$ 316,427</u>	<u>\$ 237,588</u>	<u>\$ 296,616</u>	<u>\$ 239,774</u>

Note: Refer to page I-13 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Emergency Management: Northern Charleston County Fire District
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ 1,333	\$ 1,333	\$ -
Revenues:					
Property Tax	-	147,379	161,500	172,200	177,100
Intergovernmental	-	3,885	-	-	-
Subtotal	-	151,264	161,500	172,200	177,100
Interfund Transfer In	25,500	-	-	-	-
Total Available	25,500	151,264	162,833	173,533	177,100
Expenditures:					
Personnel	-	-	-	-	-
Operating	25,500	149,931	161,500	173,533	177,100
Capital	-	-	-	-	-
Subtotal	25,500	149,931	161,500	173,533	177,100
Total Disbursements	25,500	149,931	161,500	173,533	177,100
Unreserved/Undesignated	-	1,333	1,333	-	-
Ending Balance, June 30	\$ -	\$ 1,333	\$ 1,333	\$ -	\$ -

Note: Refer to page I-15 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Emergency Management: West St. Andrew's Fire District
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 1,465	\$ (3,446)	\$ (4,863)	\$ (4,863)	\$ (3,511)
Revenues:					
Property Tax	3,081	6,564	7,846	9,352	7,511
Intergovernmental	<u>8</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>3,089</u>	<u>6,583</u>	<u>7,846</u>	<u>9,352</u>	<u>7,511</u>
Total Available	<u>4,554</u>	<u>3,137</u>	<u>2,983</u>	<u>4,489</u>	<u>4,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,000	8,000	8,000	8,000	8,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total Disbursements	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Unreserved/Undesignated	<u>(3,446)</u>	<u>(4,863)</u>	<u>(5,017)</u>	<u>(3,511)</u>	<u>(4,000)</u>
Ending Balance, June 30	<u>\$ (3,446)</u>	<u>\$ (4,863)</u>	<u>\$ (5,017)</u>	<u>\$ (3,511)</u>	<u>\$ (4,000)</u>

Note: Refer to page I-17 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Grants Administration: Charleston Area Regional Transportation Authority (CARTA) Contract
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 13,729	\$ 14,027	\$ 12,657	\$ 12,657	\$ 20,890
Revenues:					
Charges and Fees	<u>37,100</u>	<u>43,440</u>	<u>44,087</u>	<u>44,087</u>	<u>45,246</u>
Subtotal	<u>37,100</u>	<u>43,440</u>	<u>44,087</u>	<u>44,087</u>	<u>45,246</u>
Total Available	<u>50,829</u>	<u>57,467</u>	<u>56,744</u>	<u>56,744</u>	<u>66,136</u>
Expenditures:					
Personnel	28,305	33,845	31,258	30,471	40,740
Operating	8,497	10,965	23,637	5,383	6,648
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>36,802</u>	<u>44,810</u>	<u>54,895</u>	<u>35,854</u>	<u>47,388</u>
Total Disbursements	<u>36,802</u>	<u>44,810</u>	<u>54,895</u>	<u>35,854</u>	<u>47,388</u>
Reserved	234	251	251	-	-
Unreserved/Designated	-	-	-	2,142	-
Unreserved/Undesignated	<u>13,793</u>	<u>12,406</u>	<u>1,598</u>	<u>18,748</u>	<u>18,748</u>
Ending Balance, June 30	<u>\$ 14,027</u>	<u>\$ 12,657</u>	<u>\$ 1,849</u>	<u>\$ 20,890</u>	<u>\$ 18,748</u>

Note: Refer to page H-10 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Legal: Seized Assets
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 126,571	\$ 138,156	\$ 151,160	\$ 151,160	\$ 151,160
Revenues:					
Fines and Forfeitures	21,947	34,687	25,000	20,000	-
Interest	<u>6,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>28,764</u>	<u>34,687</u>	<u>25,000</u>	<u>20,000</u>	<u>-</u>
Total Available	<u>155,335</u>	<u>172,843</u>	<u>176,160</u>	<u>171,160</u>	<u>151,160</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	17,179	16,173	176,160	20,000	14,200
Capital	<u>-</u>	<u>5,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>17,179</u>	<u>21,683</u>	<u>176,160</u>	<u>20,000</u>	<u>14,200</u>
Total Disbursements	<u>17,179</u>	<u>21,683</u>	<u>176,160</u>	<u>20,000</u>	<u>14,200</u>
Reserved	200	75	-	-	-
Unreserved/Designated	11,341	-	-	-	-
Unreserved/Undesignated	<u>126,615</u>	<u>151,085</u>	<u>-</u>	<u>151,160</u>	<u>136,960</u>
Ending Balance, June 30	<u>\$ 138,156</u>	<u>\$ 151,160</u>	<u>\$ -</u>	<u>\$ 151,160</u>	<u>\$ 136,960</u>

Note: Refer to page C-8 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Public Defender: Berkeley County
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 129,597
Revenues:					
Intergovernmental	-	-	622,732	616,210	593,660
Charges and Fees	-	-	50,000	50,000	39,000
Miscellaneous	-	-	10,356	95,000	-
Subtotal	-	-	683,088	761,210	632,660
Total Available	-	-	683,088	761,210	762,257
Expenditures:					
Personnel	-	-	509,018	502,543	564,069
Operating	-	-	174,070	129,070	171,194
Capital	-	-	-	-	-
Subtotal	-	-	683,088	631,613	735,263
Total Disbursements	-	-	683,088	631,613	735,263
Unreserved/Designated	-	-	-	102,603	-
Unreserved/Undesignated	-	-	-	26,994	26,994
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ 129,597	\$ 26,994

Note: Refer to page E-8 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Public Defender: Charleston County
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 451,781
Revenues:					
Intergovernmental	-	-	831,669	837,214	764,049
Charges and Fees	-	-	150,500	95,000	117,500
Miscellaneous	-	-	130,908	623,021	-
Subtotal	-	-	1,113,077	1,555,235	881,549
Interfund Transfer In	-	-	2,697,794	2,697,794	2,697,794
Total Available	-	-	3,810,871	4,253,029	4,031,124
Expenditures:					
Personnel	-	-	3,384,076	3,432,453	3,434,323
Operating	-	-	426,795	368,795	421,780
Capital	-	-	-	-	-
Subtotal	-	-	3,810,871	3,801,248	3,856,103
Total Disbursements	-	-	3,810,871	3,801,248	3,856,103
Unreserved/Designated	-	-	-	276,760	-
Unreserved/Undesignated	-	-	-	175,021	175,021
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 451,781</u>	<u>\$ 175,021</u>

Note: Refer to page E-9 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Public Works: Stormwater Drainage
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 154,291	\$ 1,057,145	\$ 1,293,698	\$ 1,293,698	\$ 2,265,687
Revenues:					
Intergovernmental	-	248,281	325,000	655,000	658,500
Charges and Fees	<u>1,531,039</u>	<u>1,211,847</u>	<u>1,227,500</u>	<u>1,190,000</u>	<u>1,190,000</u>
Subtotal	<u>1,531,039</u>	<u>1,460,128</u>	<u>1,552,500</u>	<u>1,845,000</u>	<u>1,848,500</u>
Total Available	<u>1,685,330</u>	<u>2,517,273</u>	<u>2,846,198</u>	<u>3,138,698</u>	<u>4,114,187</u>
Expenditures:					
Personnel	298,556	444,613	694,917	494,224	765,592
Operating	280,153	514,110	857,583	358,787	1,082,908
Capital	<u>49,476</u>	<u>110,561</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Subtotal	<u>628,185</u>	<u>1,069,284</u>	<u>1,552,500</u>	<u>873,011</u>	<u>1,848,500</u>
Interfund Transfer Out	<u>-</u>	<u>154,291</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>628,185</u>	<u>1,223,575</u>	<u>1,552,500</u>	<u>873,011</u>	<u>1,848,500</u>
Reserved	161,167	218,469	218,469	-	-
Unreserved/Undesignated	<u>895,978</u>	<u>1,075,229</u>	<u>1,075,229</u>	<u>2,265,687</u>	<u>2,265,687</u>
Ending Balance, June 30	<u>\$ 1,057,145</u>	<u>\$ 1,293,698</u>	<u>\$ 1,293,698</u>	<u>\$ 2,265,687</u>	<u>\$ 2,265,687</u>

Note: Refer to page I-34 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Sheriff: Asset Forfeiture
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 325,610	\$ 293,120	\$ 126,403	\$ 126,403	\$ 392,740
Revenues:					
Fines and Forfeitures	212,910	241,529	52,196	233,262	393,026
Interest	15,258	7,691	-	-	-
Miscellaneous	139,213	59,785	3,035	156,210	-
Subtotal	<u>367,381</u>	<u>309,005</u>	<u>55,231</u>	<u>389,472</u>	<u>393,026</u>
Interfund Transfer In	<u>9,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>702,402</u>	<u>602,125</u>	<u>181,634</u>	<u>515,875</u>	<u>785,766</u>
Expenditures:					
Personnel	-	337	-	-	-
Operating	404,993	475,385	141,876	86,635	190,567
Capital	<u>4,289</u>	<u>-</u>	<u>14,758</u>	<u>11,500</u>	<u>-</u>
Subtotal	<u>409,282</u>	<u>475,722</u>	<u>156,634</u>	<u>98,135</u>	<u>190,567</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total Disbursements	<u>409,282</u>	<u>475,722</u>	<u>181,634</u>	<u>123,135</u>	<u>190,567</u>
Reserved	12,959	126	-	-	-
Unreserved/Designated	141,070	-	-	-	-
Unreserved/Undesignated	<u>139,091</u>	<u>126,277</u>	<u>-</u>	<u>392,740</u>	<u>595,199</u>
Ending Balance, June 30	<u>\$ 293,120</u>	<u>\$ 126,403</u>	<u>\$ -</u>	<u>\$ 392,740</u>	<u>\$ 595,199</u>

Note: Refer to page D-17 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Sheriff: Grants and Programs
Fund Statement

	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Approved</u>
Beginning Balance, July 1	\$ 511,038	\$ 631,239	\$ 681,055	\$ 681,055	\$ 674,039
Revenues:					
Intergovernmental	103,500	111,282	103,500	103,500	103,500
Miscellaneous	<u>405,595</u>	<u>397,640</u>	<u>367,500</u>	<u>373,000</u>	<u>403,000</u>
Subtotal	<u>509,095</u>	<u>508,922</u>	<u>471,000</u>	<u>476,500</u>	<u>506,500</u>
Interfund Transfer In	<u>46,325</u>	<u>55,082</u>	<u>67,789</u>	<u>67,789</u>	<u>76,074</u>
Total Available	<u>1,066,458</u>	<u>1,195,243</u>	<u>1,219,844</u>	<u>1,225,344</u>	<u>1,256,613</u>
Expenditures:					
Personnel	182,467	198,588	204,518	207,368	213,168
Operating	112,538	255,876	306,468	302,296	273,358
Capital	<u>140,214</u>	<u>59,724</u>	<u>41,641</u>	<u>41,641</u>	<u>-</u>
Subtotal	<u>435,219</u>	<u>514,188</u>	<u>552,627</u>	<u>551,305</u>	<u>486,526</u>
Total Disbursements	<u>435,219</u>	<u>514,188</u>	<u>552,627</u>	<u>551,305</u>	<u>486,526</u>
Reserved	19,138	24,556	24,556	-	-
Unreserved/Undesignated	<u>612,101</u>	<u>656,499</u>	<u>642,661</u>	<u>674,039</u>	<u>770,087</u>
Ending Balance, June 30	<u>\$ 631,239</u>	<u>\$ 681,055</u>	<u>\$ 667,217</u>	<u>\$ 674,039</u>	<u>\$ 770,087</u>

Note: Refer to page D-19 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Sheriff: IV-D Child Support Enforcement
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	76,379	81,774	77,000	78,000	76,128
Miscellaneous	-	-	-	1,550	-
Subtotal	<u>76,379</u>	<u>81,774</u>	<u>77,000</u>	<u>79,550</u>	<u>76,128</u>
Interfund Transfer In	<u>1,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>77,439</u>	<u>81,774</u>	<u>77,000</u>	<u>79,550</u>	<u>76,128</u>
Expenditures:					
Personnel	63,248	63,416	65,630	67,530	66,568
Operating	14,191	7,736	11,370	9,288	9,560
Capital	-	-	-	-	-
Subtotal	<u>77,439</u>	<u>71,152</u>	<u>77,000</u>	<u>76,818</u>	<u>76,128</u>
Interfund Transfer Out	<u>-</u>	<u>10,622</u>	<u>-</u>	<u>2,732</u>	<u>-</u>
Total Disbursements	<u>77,439</u>	<u>81,774</u>	<u>77,000</u>	<u>79,550</u>	<u>76,128</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page D-20 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Criminal Domestic Violence
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	<u>68,750</u>	<u>68,750</u>	<u>68,750</u>	<u>35,320</u>	<u>-</u>
Subtotal	<u>68,750</u>	<u>68,750</u>	<u>68,750</u>	<u>35,320</u>	<u>-</u>
Interfund Transfer In	<u>12,801</u>	<u>46,993</u>	<u>48,061</u>	<u>24,422</u>	<u>59,034</u>
Total Available	<u>81,551</u>	<u>115,743</u>	<u>116,811</u>	<u>59,742</u>	<u>59,034</u>
Expenditures:					
Personnel	75,236	109,660	106,157	58,542	58,217
Operating	6,315	6,083	10,654	1,200	817
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>81,551</u>	<u>115,743</u>	<u>116,811</u>	<u>59,742</u>	<u>59,034</u>
Total Disbursements	<u>81,551</u>	<u>115,743</u>	<u>116,811</u>	<u>59,742</u>	<u>59,034</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page D-28 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Computer Support Appropriation
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	-	23,800	23,800	23,800	23,800
Subtotal	-	23,800	23,800	23,800	23,800
Total Available	-	23,800	23,800	23,800	23,800
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	23,800	23,800	23,800	23,800
Capital	-	-	-	-	-
Subtotal	-	23,800	23,800	23,800	23,800
Total Disbursements	-	23,800	23,800	23,800	23,800
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page D-27 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Drug Court
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 119,880	\$ 175,751	\$ 234,845	\$ 234,845	\$ 229,351
Revenues:					
Intergovernmental	<u>55,871</u>	<u>181,040</u>	<u>170,000</u>	<u>156,000</u>	<u>126,000</u>
Subtotal	<u>55,871</u>	<u>181,040</u>	<u>170,000</u>	<u>156,000</u>	<u>126,000</u>
Total Available	<u>175,751</u>	<u>356,791</u>	<u>404,845</u>	<u>390,845</u>	<u>355,351</u>
Expenditures:					
Personnel	-	649	-	15,224	17,255
Operating	-	-	56,100	25,000	50,000
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>649</u>	<u>56,100</u>	<u>40,224</u>	<u>67,255</u>
Interfund Transfer Out	<u>-</u>	<u>121,297</u>	<u>113,900</u>	<u>121,270</u>	<u>121,270</u>
Total Disbursements	<u>-</u>	<u>121,946</u>	<u>170,000</u>	<u>161,494</u>	<u>188,525</u>
Unreserved/Undesignated	<u>175,751</u>	<u>234,845</u>	<u>234,845</u>	<u>229,351</u>	<u>166,826</u>
Ending Balance, June 30	<u>\$ 175,751</u>	<u>\$ 234,845</u>	<u>\$ 234,845</u>	<u>\$ 229,351</u>	<u>\$ 166,826</u>

Note: Refer to page D-29 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: DUI State Appropriation
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ 27,243	\$ 27,243	\$ -
Revenues:					
Intergovernmental	-	100,000	100,000	48,428	-
Subtotal	-	100,000	100,000	48,428	-
Interfund Transfer In	-	-	11,265	37,269	111,710
Total Available	-	100,000	138,508	112,940	111,710
Expenditures:					
Personnel	-	72,757	111,265	112,890	110,677
Operating	-	-	-	50	1,033
Capital	-	-	-	-	-
Subtotal	-	72,757	111,265	112,940	111,710
Total Disbursements	-	72,757	111,265	112,940	111,710
Unreserved/Undesignated	-	27,243	27,243	-	-
Ending Balance, June 30	<u>\$ -</u>	<u>\$ 27,243</u>	<u>\$ 27,243</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page D-30 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Estreatment
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 177,534	\$ 297,638	\$ 366,720	\$ 366,720	\$ 15,920
Revenues:					
Fines and Forfeitures	<u>120,104</u>	<u>69,082</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Subtotal	<u>120,104</u>	<u>69,082</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Total Available	<u>297,638</u>	<u>366,720</u>	<u>406,720</u>	<u>406,720</u>	<u>55,920</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>324,314</u>	<u>390,800</u>	<u>-</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>324,314</u>	<u>390,800</u>	<u>-</u>
Unreserved/Undesignated	<u>297,638</u>	<u>366,720</u>	<u>82,406</u>	<u>15,920</u>	<u>55,920</u>
Ending Balance, June 30	<u>\$ 297,638</u>	<u>\$ 366,720</u>	<u>\$ 82,406</u>	<u>\$ 15,920</u>	<u>\$ 55,920</u>

Note: Refer to page D-26 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Expungement
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 322,616	\$ 422,988	\$ 525,884	\$ 525,884	\$ 514,873
Revenues:					
Charges and Fees	<u>209,622</u>	<u>283,048</u>	<u>216,771</u>	<u>300,000</u>	<u>200,000</u>
Subtotal	<u>209,622</u>	<u>283,048</u>	<u>216,771</u>	<u>300,000</u>	<u>200,000</u>
Total Available	<u>532,238</u>	<u>706,036</u>	<u>742,655</u>	<u>825,884</u>	<u>714,873</u>
Expenditures:					
Personnel	72,774	161,952	162,157	266,511	253,247
Operating	36,476	18,200	14,901	7,000	7,067
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Subtotal	<u>109,250</u>	<u>180,152</u>	<u>177,058</u>	<u>273,511</u>	<u>260,314</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>37,500</u>	<u>37,500</u>	<u>433,497</u>
Total Disbursements	<u>109,250</u>	<u>180,152</u>	<u>214,558</u>	<u>311,011</u>	<u>693,811</u>
Reserved	38	-	-	-	-
Unreserved/Designated	-	-	-	493,811	-
Unreserved/Undesignated	<u>422,950</u>	<u>525,884</u>	<u>528,097</u>	<u>21,062</u>	<u>21,062</u>
Ending Balance, June 30	<u>\$ 422,988</u>	<u>\$ 525,884</u>	<u>\$ 528,097</u>	<u>\$ 514,873</u>	<u>\$ 21,062</u>

Note: Refer to page D-31 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Juvenile Education Program
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ 48,814	\$ 48,814	\$ 53,797
Revenues:					
Intergovernmental	45,000	60,000	60,000	60,000	54,000
Charges and Fees	<u>13,694</u>	<u>53,737</u>	<u>43,714</u>	<u>58,750</u>	<u>60,000</u>
Subtotal	<u>58,694</u>	<u>113,737</u>	<u>103,714</u>	<u>118,750</u>	<u>114,000</u>
Total Available	<u>58,694</u>	<u>113,737</u>	<u>152,528</u>	<u>167,564</u>	<u>167,797</u>
Expenditures:					
Personnel	58,694	63,299	109,892	112,767	112,731
Operating	-	1,624	5,750	1,000	1,359
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>58,694</u>	<u>64,923</u>	<u>115,642</u>	<u>113,767</u>	<u>114,090</u>
Total Disbursements	<u>58,694</u>	<u>64,923</u>	<u>115,642</u>	<u>113,767</u>	<u>114,090</u>
Unreserved/Designated	-	-	-	90	-
Unreserved/Undesignated	<u>-</u>	<u>48,814</u>	<u>36,886</u>	<u>53,707</u>	<u>53,707</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ 48,814</u>	<u>\$ 36,886</u>	<u>\$ 53,797</u>	<u>\$ 53,707</u>

Note: Refer to page D-32 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Pretrial Intervention
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 518,437	\$ 555,487	\$ 589,016	\$ 589,016	\$ 653,437
Revenues:					
Charges and Fees	400,709	403,785	354,140	400,000	400,000
Interest	<u>5,844</u>	<u>4,425</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Subtotal	<u>406,553</u>	<u>408,210</u>	<u>356,140</u>	<u>400,000</u>	<u>400,000</u>
Total Available	<u>924,990</u>	<u>963,697</u>	<u>945,156</u>	<u>989,016</u>	<u>1,053,437</u>
Expenditures:					
Personnel	342,654	344,491	351,600	314,579	315,173
Operating	26,849	30,190	33,023	21,000	29,050
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>369,503</u>	<u>374,681</u>	<u>384,623</u>	<u>335,579</u>	<u>344,223</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>369,503</u>	<u>374,681</u>	<u>384,623</u>	<u>335,579</u>	<u>344,223</u>
Reserved	-	480	480	-	-
Unreserved/Undesignated	<u>555,487</u>	<u>588,536</u>	<u>560,053</u>	<u>653,437</u>	<u>709,214</u>
Ending Balance, June 30	<u>\$ 555,487</u>	<u>\$ 589,016</u>	<u>\$ 560,533</u>	<u>\$ 653,437</u>	<u>\$ 709,214</u>

Note: Refer to page D-33 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: State Appropriation
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 285,543	\$ 190,007	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	<u>621,775</u>	<u>690,272</u>	<u>653,170</u>	<u>640,386</u>	<u>621,364</u>
Subtotal	<u>621,775</u>	<u>690,272</u>	<u>653,170</u>	<u>640,386</u>	<u>621,364</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>253,160</u>	<u>293,542</u>	<u>262,753</u>
Total Available	<u>907,318</u>	<u>880,279</u>	<u>906,330</u>	<u>933,928</u>	<u>884,117</u>
Expenditures:					
Personnel	660,626	821,837	880,182	926,428	868,873
Operating	24,920	58,442	26,148	7,500	15,244
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>685,546</u>	<u>880,279</u>	<u>906,330</u>	<u>933,928</u>	<u>884,117</u>
Interfund Transfer Out	<u>31,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>717,311</u>	<u>880,279</u>	<u>906,330</u>	<u>933,928</u>	<u>884,117</u>
Reserved	331	-	-	-	-
Unreserved/Designated	91,992	-	-	-	-
Unreserved/Undesignated	<u>97,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 190,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page D-36 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Victim-Witness State Appropriation
Fund Statement

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2009 Projected	FY 2010 Approved
Beginning Balance, July 1	\$ 105,868	\$ 287,753	\$ 407,329	\$ 407,329	\$ 372,270
Revenues:					
Intergovernmental	295,542	297,161	295,542	146,756	42,479
Subtotal	295,542	297,161	295,542	146,756	42,479
Total Available	401,410	584,914	702,871	554,085	414,749
Expenditures:					
Personnel	99,126	130,592	177,564	181,792	230,168
Operating	1,730	-	2,000	23	2,246
Capital	-	-	-	-	-
Subtotal	100,856	130,592	179,564	181,815	232,414
Interfund Transfer Out	12,801	46,993	48,061	-	-
Total Disbursements	113,657	177,585	227,625	181,815	232,414
Unreserved/Designated	86	-	-	189,935	-
Unreserved/Undesignated	287,667	407,329	475,246	182,335	182,335
Ending Balance, June 30	\$ 287,753	\$ 407,329	\$ 475,246	\$ 372,270	\$ 182,335

Note: Refer to page D-38 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Worthless Check Unit
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	-	-	-	-	187,644
Subtotal	-	-	-	-	187,644
Interfund Transfer In	-	-	96,000	96,000	-
Total Available	-	-	96,000	96,000	187,644
Expenditures:					
Personnel	-	-	48,720	48,720	135,539
Operating	-	-	41,380	41,380	52,105
Capital	-	-	5,900	5,900	-
Subtotal	-	-	96,000	96,000	187,644
Total Disbursements	-	-	96,000	96,000	187,644
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page D-39 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Greenbelts
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 7,212,870	\$ 14,230,613	\$ 21,149,144	\$ 21,149,144	\$ 24,654,795
Revenues:					
Sales Tax	6,718,622	6,816,503	6,875,000	6,205,000	5,950,000
Interest	<u>443,228</u>	<u>313,404</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Subtotal	<u>7,161,850</u>	<u>7,129,907</u>	<u>6,875,000</u>	<u>6,455,000</u>	<u>6,200,000</u>
Interfund Transfer In	<u>1,684,278</u>	<u>3,808,033</u>	<u>-</u>	<u>2,868,000</u>	<u>-</u>
Total Available	<u>16,058,998</u>	<u>25,168,553</u>	<u>28,024,144</u>	<u>30,472,144</u>	<u>30,854,795</u>
Expenditures:					
Personnel	97,340	179,505	187,208	146,665	152,508
Operating	46,767	31,871	1,129,389	112,281	126,258
Capital	-	-	-	-	-
Debt Service	<u>1,684,278</u>	<u>3,808,033</u>	<u>5,558,403</u>	<u>5,558,403</u>	<u>6,394,590</u>
Subtotal	<u>1,828,385</u>	<u>4,019,409</u>	<u>6,875,000</u>	<u>5,817,349</u>	<u>6,673,356</u>
Total Disbursements	<u>1,828,385</u>	<u>4,019,409</u>	<u>6,875,000</u>	<u>5,817,349</u>	<u>6,673,356</u>
Unreserved/Designated	-	-	-	473,356	-
Unreserved/Undesignated	<u>14,230,613</u>	<u>21,149,144</u>	<u>21,149,144</u>	<u>24,181,439</u>	<u>24,181,439</u>
Ending Balance, June 30	<u>\$ 14,230,613</u>	<u>\$ 21,149,144</u>	<u>\$ 21,149,144</u>	<u>\$ 24,654,795</u>	<u>\$ 24,181,439</u>

Note: Refer to page J-2 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Roads
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 16,524,753	\$ 27,527,403	\$ 44,349,643	\$ 44,349,643	\$ 28,438,824
Revenues:					
Sales Tax	25,688,850	26,063,098	26,286,000	23,725,000	22,750,000
Intergovernmental	48,477	12,715	-	-	-
Interest	339,319	757,560	-	-	-
Subtotal	<u>26,076,646</u>	<u>26,833,373</u>	<u>26,286,000</u>	<u>23,725,000</u>	<u>22,750,000</u>
Interfund Transfer In	<u>1,356,781</u>	<u>3,821,160</u>	<u>-</u>	<u>3,792,940</u>	<u>-</u>
Total Available	<u>43,958,180</u>	<u>58,181,936</u>	<u>70,635,643</u>	<u>71,867,583</u>	<u>51,188,824</u>
Expenditures:					
Personnel	387,793	532,474	1,047,177	1,047,177	1,197,371
Operating	11,686,203	6,478,551	14,837,440	32,935,957	14,745,078
Capital	-	-	-	-	-
Debt Service	<u>1,356,781</u>	<u>3,821,268</u>	<u>6,445,625</u>	<u>6,445,625</u>	<u>7,701,894</u>
Subtotal	<u>13,430,777</u>	<u>10,832,293</u>	<u>22,330,242</u>	<u>40,428,759</u>	<u>23,644,343</u>
Interfund Transfer Out	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
Total Disbursements	<u>16,430,777</u>	<u>13,832,293</u>	<u>25,330,242</u>	<u>43,428,759</u>	<u>26,644,343</u>
Reserved	1,714,546	5,477,169	5,477,169	-	-
Unreserved/Designated	8,772,047	12,587,384	12,587,384	3,894,343	-
Unreserved/Undesignated	<u>17,040,810</u>	<u>26,285,090</u>	<u>27,240,848</u>	<u>24,544,481</u>	<u>24,544,481</u>
Ending Balance, June 30	<u>\$ 27,527,403</u>	<u>\$ 44,349,643</u>	<u>\$ 45,305,401</u>	<u>\$ 28,438,824</u>	<u>\$ 24,544,481</u>

Note: Refer to page J-3 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Transit
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ (541,328)	\$ (1,557,172)	\$ (2,772,246)	\$ (2,772,246)	\$ (4,586,816)
Revenues:					
Sales Tax	<u>7,113,836</u>	<u>7,217,473</u>	<u>7,279,000</u>	<u>6,570,000</u>	<u>6,300,000</u>
Subtotal	<u>7,113,836</u>	<u>7,217,473</u>	<u>7,279,000</u>	<u>6,570,000</u>	<u>6,300,000</u>
Total Available	<u>6,572,508</u>	<u>5,660,301</u>	<u>4,506,754</u>	<u>3,797,754</u>	<u>1,713,184</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,129,680	8,432,547	8,384,570	8,384,570	7,395,570
Capital	-	-	-	-	-
Subtotal	<u>8,129,680</u>	<u>8,432,547</u>	<u>8,384,570</u>	<u>8,384,570</u>	<u>7,395,570</u>
Total Disbursements	<u>8,129,680</u>	<u>8,432,547</u>	<u>8,384,570</u>	<u>8,384,570</u>	<u>7,395,570</u>
Unreserved/Undesignated	<u>(1,557,172)</u>	<u>(2,772,246)</u>	<u>(3,877,816)</u>	<u>(4,586,816)</u>	<u>(5,682,386)</u>
Ending Balance, June 30	<u>\$ (1,557,172)</u>	<u>\$ (2,772,246)</u>	<u>\$ (3,877,816)</u>	<u>\$ (4,586,816)</u>	<u>\$ (5,682,386)</u>

Note: Refer to page C-10 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Trident Technical College
Fund Statement

	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	5,060,918	5,169,650	5,336,575	5,336,575	5,682,886
Intergovernmental	<u>76,925</u>	<u>155,650</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,137,843</u>	<u>5,325,300</u>	<u>5,336,575</u>	<u>5,336,575</u>	<u>5,682,886</u>
Total Available	<u>5,137,843</u>	<u>5,325,300</u>	<u>5,336,575</u>	<u>5,336,575</u>	<u>5,682,886</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,137,843	5,325,300	5,336,575	5,336,575	5,682,886
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,137,843</u>	<u>5,325,300</u>	<u>5,336,575</u>	<u>5,336,575</u>	<u>5,682,886</u>
Total Disbursements	<u>5,137,843</u>	<u>5,325,300</u>	<u>5,336,575</u>	<u>5,336,575</u>	<u>5,682,886</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Charleston County, South Carolina
Special Revenue Fund
Victim's Bill of Rights
Fund Statement

	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Approved</u>
Beginning Balance, July 1	\$ 710,558	\$ 595,021	\$ 394,628	\$ 394,628	\$ 152,212
Revenues:					
Intergovernmental	1,676	3,802	3,000	2,100	2,500
Fines and Forfeitures	<u>508,065</u>	<u>518,306</u>	<u>535,000</u>	<u>440,000</u>	<u>440,000</u>
Subtotal	<u>509,741</u>	<u>522,108</u>	<u>538,000</u>	<u>442,100</u>	<u>442,500</u>
Total Available	<u>1,220,299</u>	<u>1,117,129</u>	<u>932,628</u>	<u>836,728</u>	<u>594,712</u>
Expenditures:					
Personnel	548,642	633,441	672,926	597,100	498,231
Operating	76,636	89,060	103,592	87,416	71,759
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>625,278</u>	<u>722,501</u>	<u>776,518</u>	<u>684,516</u>	<u>569,990</u>
Total Disbursements	<u>625,278</u>	<u>722,501</u>	<u>776,518</u>	<u>684,516</u>	<u>569,990</u>
Unreserved/Designated	222,262	238,518	-	127,490	-
Unreserved/Undesignated	<u>372,759</u>	<u>156,110</u>	<u>156,110</u>	<u>24,722</u>	<u>24,722</u>
Ending Balance, June 30	<u>\$ 595,021</u>	<u>\$ 394,628</u>	<u>\$ 156,110</u>	<u>\$ 152,212</u>	<u>\$ 24,722</u>

Note: This fund consists of three separate divisions: Sheriff Victim's Bill of Rights (page D-24), Solicitor Victim's Bill of Rights (page D-37) and Magistrates' Courts Victim's Bill of Rights (page H-27).

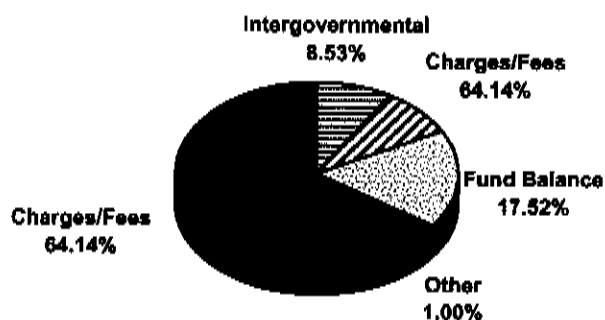
Enterprise Funds

Charleston County

The Enterprise 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. The County operates six Enterprise Funds. The graphs below present an overall summary of the Enterprise Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM...

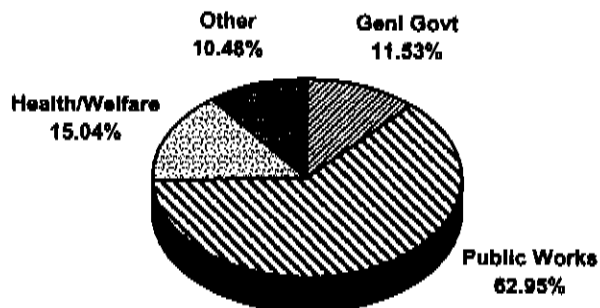
FY 2010 Charleston County Enterprise Funds



Total Available Budgeted: \$66,074,843

WHERE IT GOES...

FY 2010 Charleston County Enterprise Funds



Total Uses: \$66,074,843

***Includes \$1,532,291 in budgeted increases in ending balances.**

Charleston County, South Carolina
Enterprise Fund
Department of Alcohol and Other Drug Abuse Services
Fund Statement

	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Approved</u>
Beginning Balance, July 1	\$ 8,494,064	\$ 9,030,962	\$ 7,757,641	\$ 7,757,641	\$ 7,382,815
Revenues:					
Property Tax	(1,177)	4	-	-	-
Intergovernmental	5,927,123	5,773,130	6,089,080	5,595,521	5,508,761
Charges and Fees	1,698,032	2,207,683	1,950,273	1,950,273	2,287,121
Interest	252,067	171,723	100,000	100,000	75,000
Miscellaneous	1,167	13,639	1,000	-	-
Leases and Rentals	53,623	55,035	113,344	100,000	90,000
Subtotal	<u>7,930,835</u>	<u>8,221,214</u>	<u>8,253,697</u>	<u>7,745,794</u>	<u>7,960,882</u>
Interfund Transfer In	<u>3,287,409</u>	<u>3,131,667</u>	<u>2,684,249</u>	<u>2,352,167</u>	<u>2,690,277</u>
Total Available	<u>19,712,308</u>	<u>20,383,843</u>	<u>18,695,587</u>	<u>17,855,602</u>	<u>18,033,974</u>
Expenditures:					
Personnel	6,272,765	5,346,456	6,981,224	5,894,672	6,337,661
Operating	4,057,382	5,455,094	3,719,236	3,719,236	3,601,543
Capital	-	-	-	-	-
Debt Service	<u>351,199</u>	<u>324,652</u>	<u>681,323</u>	<u>681,323</u>	<u>688,764</u>
Subtotal	<u>10,681,346</u>	<u>11,126,202</u>	<u>11,381,783</u>	<u>10,295,231</u>	<u>10,627,968</u>
Interfund Transfer Out	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>177,556</u>	<u>867,815</u>
Total Disbursements	<u>10,681,346</u>	<u>12,626,202</u>	<u>11,381,783</u>	<u>10,472,787</u>	<u>11,495,783</u>
Invested in capital assets	3,396,421	3,515,000	3,515,000	3,515,000	3,515,000
Reserved	274,821	12,909	12,909	-	-
Unreserved/Designated	2,007,143	214,854	-	844,624	-
Unreserved/Undesignated	<u>3,352,577</u>	<u>4,014,878</u>	<u>3,785,895</u>	<u>3,023,191</u>	<u>3,023,191</u>
Ending Balance, June 30	<u>\$ 9,030,962</u>	<u>\$ 7,757,641</u>	<u>\$ 7,313,804</u>	<u>\$ 7,382,815</u>	<u>\$ 6,538,191</u>

Note: Refer to page G-12 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Internal Services: Parking Garages
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 9,330,024	\$ 10,040,446	\$ 10,534,706	\$ 10,534,706	\$ 10,984,077
Revenues:					
Charges and Fees	2,335,002	2,409,744	3,530,000	2,876,896	2,876,896
Interest	198,328	167,898	80,000	60,000	60,000
Leases and Rentals	89,075	91,747	94,500	94,500	73,476
Subtotal	<u>2,622,405</u>	<u>2,670,476</u>	<u>3,704,500</u>	<u>3,017,728</u>	<u>2,996,704</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
Total Available	<u>11,952,429</u>	<u>12,710,922</u>	<u>14,239,206</u>	<u>13,552,434</u>	<u>15,480,781</u>
Expenditures:					
Personnel	660,929	762,614	843,870	843,870	881,951
Operating	765,046	938,361	663,865	694,947	689,859
Capital	-	6,455	70,000	70,000	10,000
Debt Service	342,188	313,828	828,640	828,640	830,792
Subtotal	<u>1,768,163</u>	<u>2,021,258</u>	<u>2,406,375</u>	<u>2,437,457</u>	<u>2,412,602</u>
Interfund Transfer Out	<u>143,820</u>	<u>154,958</u>	<u>130,900</u>	<u>130,900</u>	<u>629,690</u>
Total Disbursements	<u>1,911,983</u>	<u>2,176,216</u>	<u>2,537,275</u>	<u>2,568,357</u>	<u>3,042,292</u>
Invested in capital assets	6,092,522	6,257,180	6,257,180	6,257,180	6,257,180
Reserved	85,829	78,541	78,541	-	-
Unreserved/Designated	36,836	-	-	4,245,588	5,700,000
Unreserved/Undesignated	<u>3,825,259</u>	<u>4,198,985</u>	<u>5,366,210</u>	<u>481,309</u>	<u>481,309</u>
Ending Balance, June 30	<u>\$ 10,040,446</u>	<u>\$ 10,534,706</u>	<u>\$ 11,701,931</u>	<u>\$ 10,984,077</u>	<u>\$ 12,438,489</u>

Note: Refer to page H-19 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ 189,894	\$ 189,894	\$ 189,187
Revenues:					
Charges and Fees	-	2,409,408	2,236,250	2,105,000	2,132,062
Interest	-	(129,320)	40,000	-	-
Miscellaneous	-	(4,008)	-	-	-
Subtotal	-	<u>2,276,080</u>	<u>2,276,250</u>	<u>2,105,000</u>	<u>2,132,062</u>
Total Available	-	<u>2,276,080</u>	<u>2,466,144</u>	<u>2,294,894</u>	<u>2,321,249</u>
Expenditures:					
Personnel	-	1,404,772	1,475,906	1,475,906	1,486,671
Operating	-	606,414	691,431	629,801	643,789
Capital	-	-	-	-	-
Subtotal	-	<u>2,011,186</u>	<u>2,167,337</u>	<u>2,105,707</u>	<u>2,130,460</u>
Interfund Transfer Out	-	<u>75,000</u>	<u>89,949</u>	-	<u>89,187</u>
Total Disbursements	-	<u>2,086,186</u>	<u>2,257,286</u>	<u>2,105,707</u>	<u>2,219,647</u>
Reserved	-	2,129	2,129	-	-
Unreserved/Designated	-	187,765	-	87,585	-
Unreserved/Undesignated	-	-	206,729	101,602	101,602
Ending Balance, June 30	<u>\$ -</u>	<u>\$ 189,894</u>	<u>\$ 208,858</u>	<u>\$ 189,187</u>	<u>\$ 101,602</u>

Note: Refer to page G-34 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Solid Waste
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 51,962,208	\$ 61,194,314	\$ 65,664,233	\$ 65,664,233	\$ 52,211,686
Revenues:					
Intergovernmental	271,487	199,924	150,000	130,000	130,000
Charges and Fees	37,324,990	43,935,071	37,010,800	33,172,000	32,454,000
Interest	2,792,735	1,964,143	700,000	950,000	350,000
Miscellaneous	<u>502,196</u>	<u>65,241</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>40,891,408</u>	<u>46,164,379</u>	<u>37,860,800</u>	<u>34,252,000</u>	<u>32,934,000</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>4,707</u>	<u>4,707</u>	<u>-</u>
Total Available	<u>92,853,616</u>	<u>107,358,693</u>	<u>103,529,740</u>	<u>99,920,940</u>	<u>85,145,686</u>
Expenditures:					
Personnel	6,512,747	6,238,954	6,520,292	6,579,002	7,048,485
Operating	24,440,832	34,860,321	30,866,875	30,541,755	31,395,749
Capital	-	-	1,950,378	8,656,921	3,150,000
Debt Service	<u>663,562</u>	<u>595,185</u>	<u>1,931,576</u>	<u>1,931,576</u>	<u>1,922,252</u>
Subtotal	<u>31,617,141</u>	<u>41,694,460</u>	<u>41,269,121</u>	<u>47,709,254</u>	<u>43,516,486</u>
Interfund Transfer Out	<u>42,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>31,659,302</u>	<u>41,694,460</u>	<u>41,269,121</u>	<u>47,709,254</u>	<u>43,516,486</u>
Invested in capital assets	14,118,303	15,945,752	15,945,752	15,945,752	15,945,752
Reserved	6,567,920	2,835,747	2,835,747	-	-
Unreserved/Designated	7,195,733	11,613,843	7,987,839	12,143,236	1,560,750
Unreserved/Undesignated	<u>33,312,358</u>	<u>35,268,891</u>	<u>35,491,281</u>	<u>24,122,698</u>	<u>24,122,698</u>
Ending Balance, June 30	<u>\$ 61,194,314</u>	<u>\$ 65,664,233</u>	<u>\$ 62,260,619</u>	<u>\$ 52,211,686</u>	<u>\$ 41,629,200</u>

Note: Refer to page I-36 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Technology Services: Emergency 911 Communications
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
	\$ 4,126,288	\$ 4,541,427	\$ 4,918,084	\$ 4,918,084	\$ 5,034,740
Revenues:					
Intergovernmental	1,240	-	-	-	-
Charges and Fees	1,379,569	1,365,183	1,250,000	1,267,000	1,250,000
Fines and Forfeitures	-	-	-	-	-
Interest	125,478	137,047	50,000	39,000	25,000
Subtotal	<u>1,506,287</u>	<u>1,502,230</u>	<u>1,300,000</u>	<u>1,306,000</u>	<u>1,275,000</u>
Total Available	<u>5,632,575</u>	<u>6,043,657</u>	<u>6,218,084</u>	<u>6,224,084</u>	<u>6,309,740</u>
Expenditures:					
Personnel	78,393	90,489	111,070	111,070	115,357
Operating	1,012,755	1,035,084	925,822	952,853	956,343
Capital	-	-	125,244	125,421	125,421
Subtotal	<u>1,091,148</u>	<u>1,125,573</u>	<u>1,162,136</u>	<u>1,189,344</u>	<u>1,197,121</u>
Total Disbursements	<u>1,091,148</u>	<u>1,125,573</u>	<u>1,162,136</u>	<u>1,189,344</u>	<u>1,197,121</u>
Invested in capital assets	1,030,315	1,073,088	1,073,088	1,073,088	1,073,088
Reserved	3,834	30,412	30,412	-	-
Unreserved/Designated	35,920	-	-	-	-
Unreserved/Undesignated	<u>3,471,358</u>	<u>3,814,584</u>	<u>3,952,448</u>	<u>3,961,652</u>	<u>4,039,531</u>
Ending Balance, June 30	<u>\$ 4,541,427</u>	<u>\$ 4,918,084</u>	<u>\$ 5,055,948</u>	<u>\$ 5,034,740</u>	<u>\$ 5,112,619</u>

Note: Refer to page H-36 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Technology Services: Radio Communications
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ -	\$ 256,175	\$ 465,880	\$ 465,880	\$ 359,280
Revenues:					
Intergovernmental	-	74,537	-	-	-
Charges and Fees	107,515	450,589	971,048	985,970	1,379,200
Interest	(9,497)	5,271	-	-	-
Subtotal	<u>98,018</u>	<u>530,397</u>	<u>971,048</u>	<u>985,970</u>	<u>1,379,200</u>
Interfund Transfer In	<u>1,950,595</u>	<u>2,479,325</u>	<u>1,931,082</u>	<u>1,889,571</u>	<u>1,631,523</u>
Total Available	<u>2,048,613</u>	<u>3,265,897</u>	<u>3,368,010</u>	<u>3,341,421</u>	<u>3,370,003</u>
Expenditures:					
Personnel	228,548	256,884	224,153	229,992	245,605
Operating	1,563,890	2,543,133	2,677,977	2,752,149	2,765,118
Capital	-	-	-	-	60,500
Subtotal	<u>1,792,438</u>	<u>2,800,017</u>	<u>2,902,130</u>	<u>2,982,141</u>	<u>3,071,223</u>
Total Disbursements	<u>1,792,438</u>	<u>2,800,017</u>	<u>2,902,130</u>	<u>2,982,141</u>	<u>3,071,223</u>
Invested in capital assets	-	48,772	48,772	48,772	48,772
Reserved	-	99,172	99,172	-	-
Unreserved/Designated	-	-	-	60,500	-
Unreserved/Undesignated	<u>256,175</u>	<u>317,936</u>	<u>317,936</u>	<u>250,008</u>	<u>250,008</u>
Ending Balance, June 30	<u>\$ 256,175</u>	<u>\$ 465,880</u>	<u>\$ 465,880</u>	<u>\$ 359,280</u>	<u>\$ 298,780</u>

Note: Refer to page H-37 for budget narrative related to this fund.

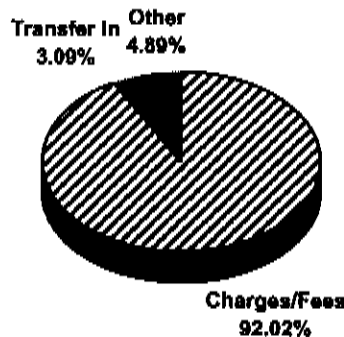
Internal Service Funds

Charleston County

The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM...

FY 2010 Charleston County Internal Service Funds



Total Available Budgeted: \$41,943,534

WHERE IT GOES...

FY 2010 Charleston County Internal Service Funds



Total Uses: \$41,943,534

Charleston County, South Carolina
Internal Service Fund
Human Resources: Employee Benefits
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 1,313,524	\$ 1,967,019	\$ 3,701,134	\$ 3,701,134	\$ 3,838,511
Revenues:					
Charges and Fees	19,249,427	22,149,005	22,485,834	22,941,076	22,214,672
Interest	(26,559)	43,425	-	50,000	-
Subtotal	<u>19,222,868</u>	<u>22,192,430</u>	<u>22,485,834</u>	<u>22,991,076</u>	<u>22,214,672</u>
Interfund Transfer In	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>20,536,392</u>	<u>25,159,449</u>	<u>26,186,968</u>	<u>26,692,210</u>	<u>26,053,183</u>
Expenditures:					
Operating	<u>18,569,373</u>	<u>21,458,315</u>	<u>21,657,267</u>	<u>22,025,132</u>	<u>23,064,672</u>
Subtotal	<u>18,569,373</u>	<u>21,458,315</u>	<u>21,657,267</u>	<u>22,025,132</u>	<u>23,064,672</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>828,567</u>	<u>828,567</u>	<u>-</u>
Total Disbursements	<u>18,569,373</u>	<u>21,458,315</u>	<u>22,485,834</u>	<u>22,853,699</u>	<u>23,064,672</u>
Reserved	78,177	1,382	1,382	-	-
Unreserved/Designated	-	-	-	850,000	-
Unreserved/Undesignated	<u>1,888,842</u>	<u>3,699,752</u>	<u>3,699,752</u>	<u>2,988,511</u>	<u>2,988,511</u>
Ending Balance, June 30	<u>\$ 1,967,019</u>	<u>\$ 3,701,134</u>	<u>\$ 3,701,134</u>	<u>\$ 3,838,511</u>	<u>\$ 2,988,511</u>

Note: Refer to page I-22 for budget narrative related to this fund.

Charleston County, South Carolina
Internal Service Fund
Internal Services: Fleet Operations / Procurement Services: Central Parts Warehouse
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 10,428,478	\$ 11,068,235	\$ 11,721,311	\$ 11,721,311	\$ 10,881,883
Revenues:					
Charges and Fees	8,942,448	10,020,451	10,081,576	9,855,966	9,728,274
Miscellaneous	<u>462,116</u>	<u>322,377</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Subtotal	<u>9,404,564</u>	<u>10,342,828</u>	<u>10,231,576</u>	<u>10,005,966</u>	<u>9,878,274</u>
Interfund Transfer In	<u>3,294,750</u>	<u>3,501,767</u>	<u>2,346,194</u>	<u>1,752,634</u>	<u>1,108,001</u>
Total Available	<u>23,127,792</u>	<u>24,912,830</u>	<u>24,299,081</u>	<u>23,479,911</u>	<u>21,868,158</u>
Expenditures:					
Personnel	1,844,822	1,923,519	1,995,156	1,953,510	1,828,755
Operating	9,732,278	10,824,146	8,217,018	8,083,752	8,049,519
Capital	-	-	2,310,400	2,477,675	1,028,000
Debt Service	<u>28,181</u>	<u>24,981</u>	<u>80,001</u>	<u>80,001</u>	<u>80,001</u>
Subtotal	<u>11,605,281</u>	<u>12,772,646</u>	<u>12,602,575</u>	<u>12,594,938</u>	<u>10,986,275</u>
Interfund Transfer Out	<u>454,276</u>	<u>418,873</u>	<u>3,090</u>	<u>3,090</u>	<u>-</u>
Total Disbursements	<u>12,059,557</u>	<u>13,191,519</u>	<u>12,605,665</u>	<u>12,598,028</u>	<u>10,986,275</u>
Invested in capital assets	9,673,058	10,381,883	10,381,883	10,381,883	10,381,883
Reserved	654,065	598,987	598,987	-	-
Unreserved/Designated	82,000	-	-	-	-
Unreserved/Undesignated	<u>659,112</u>	<u>740,441</u>	<u>712,546</u>	<u>500,000</u>	<u>500,000</u>
Ending Balance, June 30	<u>\$ 11,068,235</u>	<u>\$ 11,721,311</u>	<u>\$ 11,693,416</u>	<u>\$ 10,881,883</u>	<u>\$ 10,881,883</u>

Note: This fund is comprised of the Fleet Operations Division of the Internal Services Department and the Central Parts Warehouse Division of the Procurement Department.

Note: Refer to pages G-30 and H-15 for budget narratives related to this fund.

Charleston County, South Carolina
Internal Service Fund
Internal Services: Office Support Services
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 399,703	\$ 411,312	\$ 404,548	\$ 404,548	\$ 281,535
Revenues:					
Charges and Fees	<u>1,682,833</u>	<u>1,778,384</u>	<u>1,854,592</u>	<u>1,606,398</u>	<u>1,538,744</u>
Subtotal	<u>1,682,833</u>	<u>1,784,030</u>	<u>1,854,592</u>	<u>1,606,398</u>	<u>1,538,744</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>188,796</u>	<u>188,796</u>
Total Available	<u>2,082,536</u>	<u>2,195,342</u>	<u>2,259,140</u>	<u>2,199,742</u>	<u>2,009,075</u>
Expenditures:					
Personnel	745,362	792,747	838,147	821,001	782,085
Operating	909,005	983,452	613,413	643,763	669,836
Capital	-	4,339	36,000	86,411	34,975
Debt Service	<u>13,857</u>	<u>10,256</u>	<u>367,032</u>	<u>367,032</u>	<u>260,644</u>
Subtotal	<u>1,668,224</u>	<u>1,790,794</u>	<u>1,854,592</u>	<u>1,918,207</u>	<u>1,747,540</u>
Interfund Transfer Out	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>1,671,224</u>	<u>1,790,794</u>	<u>1,854,592</u>	<u>1,918,207</u>	<u>1,747,540</u>
Invested in capital assets	139,447	165,967	165,967	165,967	165,967
Reserved	56,853	114,657	114,657	-	-
Unreserved/Designated	40,000	-	-	20,000	-
Unreserved/Undesignated	<u>175,012</u>	<u>123,924</u>	<u>123,924</u>	<u>95,568</u>	<u>95,568</u>
Ending Balance, June 30	<u>\$ 411,312</u>	<u>\$ 404,548</u>	<u>\$ 404,548</u>	<u>\$ 281,535</u>	<u>\$ 261,535</u>

Note: This fund is comprised of the Office Services Division and the Records Management Division of the Internal Services Department.

Note: Refer to pages H-17 and H-22 for budget narratives related to this fund.

Charleston County, South Carolina
Internal Service Fund
Safety & Risk Management: Safety/Workers' Compensation
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 1,063,950	\$ 2,973,392	\$ 3,358,004	\$ 3,358,004	\$ 3,278,603
Revenues:					
Charges and Fees	4,676,936	5,045,983	3,850,000	3,920,000	3,434,966
Interest	227,459	222,912	150,000	50,000	30,000
Miscellaneous	2,310	3,260	-	1,800	-
Subtotal	<u>4,906,705</u>	<u>5,272,155</u>	<u>4,000,000</u>	<u>3,971,800</u>	<u>3,464,966</u>
Total Available	<u>5,970,655</u>	<u>8,245,547</u>	<u>7,358,004</u>	<u>7,329,804</u>	<u>6,743,569</u>
Expenditures:					
Personnel	393,037	407,438	432,012	448,305	448,768
Operating	2,604,226	3,480,105	4,016,909	3,561,707	3,969,198
Capital	-	-	42,000	39,572	47,000
Subtotal	<u>2,997,263</u>	<u>3,887,543</u>	<u>4,490,921</u>	<u>4,049,584</u>	<u>4,464,966</u>
Total Disbursements	<u>2,997,263</u>	<u>4,887,543</u>	<u>4,492,538</u>	<u>4,051,201</u>	<u>4,464,966</u>
Invested in capital assets	56,584	67,051	67,051	67,051	67,051
Reserved	94,920	360,336	360,336	-	-
Unreserved/Designated	28,868	492,538	-	1,000,000	-
Unreserved/Undesignated	<u>2,793,020</u>	<u>2,438,079</u>	<u>2,438,079</u>	<u>2,211,552</u>	<u>2,211,552</u>
Ending Balance, June 30	<u>\$ 2,973,392</u>	<u>\$ 3,358,004</u>	<u>\$ 2,865,466</u>	<u>\$ 3,278,603</u>	<u>\$ 2,278,603</u>

Note: Refer to page H-32 for budget narrative related to this fund.

Charleston County, South Carolina
Internal Service Fund
Technology Services: Telecommunications
Fund Statement

	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2009 Projected</u>	<u>FY 2010 Approved</u>
Beginning Balance, July 1	\$ 182,551	\$ 134,173	\$ 231,556	\$ 231,556	\$ 211,323
Revenues:					
Charges and Fees	<u>1,539,371</u>	<u>1,712,438</u>	<u>1,736,791</u>	<u>1,685,545</u>	<u>1,680,081</u>
Subtotal	<u>1,539,371</u>	<u>1,712,438</u>	<u>1,736,791</u>	<u>1,685,545</u>	<u>1,680,081</u>
Total Available	<u>1,724,922</u>	<u>1,846,611</u>	<u>1,968,347</u>	<u>1,917,101</u>	<u>1,891,404</u>
Expenditures:					
Personnel	299,836	268,835	292,472	292,472	285,832
Operating	1,290,913	1,346,220	1,417,654	1,377,139	1,394,249
Capital	<u>-</u>	<u>-</u>	<u>26,665</u>	<u>36,167</u>	<u>-</u>
Subtotal	<u>1,590,749</u>	<u>1,615,055</u>	<u>1,736,791</u>	<u>1,705,778</u>	<u>1,680,081</u>
Total Disbursements	<u>1,590,749</u>	<u>1,615,055</u>	<u>1,736,791</u>	<u>1,705,778</u>	<u>1,680,081</u>
Invested in capital assets	78,606	110,645	110,645	110,645	110,645
Reserved	24,616	20,233	20,233	-	-
Unreserved/Undesignated	<u>30,951</u>	<u>100,678</u>	<u>100,678</u>	<u>100,678</u>	<u>100,678</u>
Ending Balance, June 30	<u>\$ 134,173</u>	<u>\$ 231,556</u>	<u>\$ 231,556</u>	<u>\$ 211,323</u>	<u>\$ 211,323</u>

Note: Refer to page H-41 for budget narrative related to this fund.

COUNTY COUNCIL

GENERAL FUND

GENERAL GOVERNMENT

Mission: County Council makes policy decisions for Charleston County as established by State law, sets primary policies establishing the community vision, states the organizational mission, and defines any area of the County Administrator's authority not specifically addressed by State law.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	11.00	11.00	-	0.0
Personnel	\$ 307,259	\$ 329,441	\$ 351,410	\$ 350,929	\$ (481)	(0.1)
Operating	502,172	492,235	741,704	656,412	(85,292)	(11.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	809,431	821,676	1,093,114	1,007,341	(85,773)	(7.8)
Contingency	750,000	500,000	891,088	250,000	(641,088)	(71.9)
Less: Appropriations to Depts.	(187,500)	(167,500)	(637,851)	-	637,851	(100.0)
Less: Lapsed at Fiscal Year-end	(562,500)	(332,500)	-	-	-	0.0
Contingency Balance	-	-	253,237	250,000	(3,237)	(1.3)
Interfund Transfer Out	25,500	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 834,931</u>	<u>\$ 821,676</u>	<u>\$ 1,346,351</u>	<u>\$ 1,257,341</u>	<u>\$ (89,010)</u>	<u>(6.6)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect decreases in funding for the Charleston Housing Trust and for consultant fees.
- Council's Contingency contains budgeted funding of \$250,000, which represents a slight decrease from FY 2009. During budget deliberations, Council approved a shift of \$750,000 to be used for operating the new Detention Center.

ACCOMMODATIONS TAX - LOCAL

SPECIAL REVENUE FUND

CULTURE AND RECREATION

Mission: The Accommodations Tax - Local is a two percent charge collected for transient room rentals throughout the County. County Council enacted the fee in Fiscal Year 1994 to encourage and support area tourism.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	-	-	-	-	0.0
Sales Tax	\$ 9,176,823	\$ 9,872,302	\$ 10,800,000	\$ 8,100,000	\$ (2,700,000)	(25.0)
Interest	<u>133,342</u>	<u>157,558</u>	<u>50,000</u>	<u>25,000</u>	<u>(25,000)</u>	(50.0)
TOTAL REVENUES	9,310,165	10,029,860	10,850,000	8,125,000	(2,725,000)	(25.1)
Interfund Transfer In	-	-	200,000	-	(200,000)	(100.0)
TOTAL SOURCES	<u>\$ 9,310,165</u>	<u>\$ 10,029,860</u>	<u>\$ 11,050,000</u>	<u>\$ 8,125,000</u>	<u>\$ (2,925,000)</u>	(26.5)
Personnel	\$ 174,247	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,201,352	6,526,839	6,635,541	3,633,481	(3,002,060)	(45.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	5,375,599	6,526,839	6,635,541	3,633,481	(3,002,060)	(45.2)
Interfund Transfer Out	<u>4,017,590</u>	<u>4,405,000</u>	<u>4,350,000</u>	<u>4,350,000</u>	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 9,393,189</u>	<u>\$ 10,931,839</u>	<u>\$ 10,985,541</u>	<u>\$ 7,983,481</u>	<u>\$ (3,002,060)</u>	(27.3)

Funding Adjustments for FY 2010 Include:

- Revenues represent a projection for decreased tourism in the Charleston area due to economic conditions and a decrease in interest earnings.
- Operating expenditures reflect a decrease in allocations based on the established formula in order to have a positive balance. During budget deliberations, Council shifted \$325,000 from municipalities within Charleston County and moved that amount to fund outside agencies.
- Interfund Transfer Out represents payments to the General Fund (\$2,600,000) for expenditures incurred by providing services to tourists visiting the area and to the Debt Service Fund (\$1,750,000) for payments on bonds for tourist-related facilities.

ACCOMMODATIONS TAX - STATE

SPECIAL REVENUE FUND

CULTURE AND RECREATION

Mission: The Accommodations Tax, as mandated by State law, requires a two percent tax on transient accommodations to encourage and support tourism.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 45,666	\$ 77,598	\$ 45,666	\$ 45,666	\$ -	0.0
TOTAL REVENUES	<u>\$ 45,666</u>	<u>\$ 77,598</u>	<u>\$ 45,666</u>	<u>\$ 45,666</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	19,633	49,968	19,633	19,633	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>19,633</u>	<u>49,968</u>	<u>19,633</u>	<u>19,633</u>	<u>-</u>	0.0
Interfund Transfer Out	<u>26,033</u>	<u>27,630</u>	<u>26,033</u>	<u>26,033</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 45,666</u>	<u>\$ 77,598</u>	<u>\$ 45,666</u>	<u>\$ 45,666</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2010 Include:

- Revenues are based on historical trends.
- Operating expenditures reflect funding to the Charleston Visitor's Bureau to promote tourism.
- Interfund Transfer Out represents the amount transferred to the General Fund as determined by State law.

INTERNAL AUDITOR

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Internal Auditor Department provides County Council and Administration with information and recommendations to improve the accounting and safeguarding of County resources and the efficiency and effectiveness of County operations.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 178,767	\$ 190,313	\$ 208,084	\$ 203,350	\$ (4,734)	(2.3)
Operating	9,277	9,614	9,786	7,563	(2,223)	(22.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 188,044</u>	<u>\$ 199,927</u>	<u>\$ 217,870</u>	<u>\$ 210,913</u>	<u>\$ (6,957)</u>	(3.2)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent a decrease in expenses due to the reduction of travel and training.

Performance Measures:

Department Goal 1: Research the needs of various levels of management for audit assistance.

Objective 1(a): Based on an Annual Audit Plan approved by County Council, 100% of scheduled audits and activities will be completed.

Objective 1(b): Cost per audit hour will not exceed the outside rate of \$100.00 per hour.

Department Goal 2: Develop early warning indicators to quickly identify problem areas.

Objective 2(a): Survey departments regarding the value received from the audit with an average score of 75 on a scale of 1-100.

Objective 2(b): Based on completed audits, 75% of audit recommendations will be accepted and implemented within 12 months of audit report date.

INTERNAL AUDITOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Council audit reports	1(a)	9	15	15
Periodic monitoring reports	1(a)	11	8	6
Integrity services investigations	1(a)	5	2	4
Recommendations in audit reports ¹	2(b)	25	11	15
Cost per audit hour	1(b)	\$66.42	\$67.88	\$67.60
Completion percent of Annual Audit Plan	1(a)	109%	100%	100%
Surveys returned	2(a)	58.8%	57.9%	50.0%
Average evaluation score	2(a)	90.7%	100%	90.0%
Recommendations accepted and implemented	2(b)	25	10	15
Percent of recommendations accepted and implemented	2(b)	100%	90.9%	100%

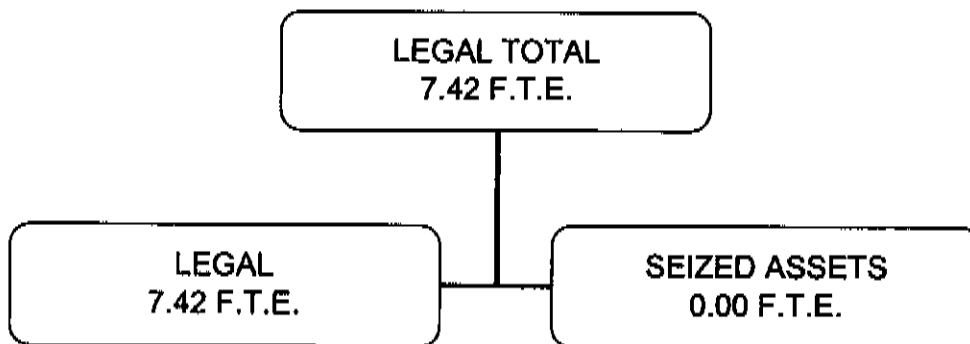
¹This total does not include recommendations in Memorandums of Minor Exceptions, Periodic Monitoring Reports, or Integrity Services Investigations.

2010 ACTION STEPS

Department Goal 2

- Increase use of computer software to provide continuous monitoring activities.

LEGAL



LEGAL

GENERAL FUND

GENERAL GOVERNMENT

DEPARTMENT - Legal

Mission: The Legal Department advises, represents, and defends the Charleston County Council, its members, and all County employees before all courts and administrative bodies; drafts and enforces ordinances; and collects existing claims in favor of Charleston County.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.56	8.42	7.42	7.42	-	0.0
Personnel	\$ 484,746	\$ 653,153	\$ 781,764	\$ 749,894	\$ (31,870)	(4.1)
Operating	385,307	343,939	420,604	414,351	(6,253)	(1.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 870,053</u>	<u>\$ 997,092</u>	<u>\$ 1,202,368</u>	<u>\$ 1,164,245</u>	<u>\$ (38,123)</u>	<u>(3.2)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also include the full-year funding of a Deputy County Attorney and Assistant County Attorney and a decrease in funding for temporaries.
- Operating expenditures reflect a decrease in publications and subscriptions, vehicle fuel, and printing expenses.

LEGAL (continued)

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Seized Assets

Mission: The Legal Department provides special funding assistance, investigates, and records the State seized drug funds for the purpose of prosecuting cases in the magistrate and circuit courts in an attempt to reduce the number of outstanding records.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ -	\$ 34,687	\$ 25,000	\$ -	\$ (25,000)	(100.0)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 34,687</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ (25,000)</u>	<u>(100.0)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating		14,572	176,160	14,200	(161,960)	(91.9)
Capital	-	5,510	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 20,082</u>	<u>\$ 176,160</u>	<u>\$ 14,200</u>	<u>\$ (161,960)</u>	<u>(91.9)</u>

Funding Adjustments for FY 2010 Include:

- Operating expenditures reflect a decrease due to not budgeting funds for any contingency.

STATE AGENCIES

GENERAL FUND

JUDICIAL/HEALTH AND WELFARE

Mission: County Council makes contributions to four state agencies including the Department of Social Services (DSS), the Health Department, the Mental Health Center, and the State Probation and Parole Board. Listed respectively, the agencies provide services to the indigent; administer community-focused programs, including those designed to prevent the spread of disease and improve waste disposal; provide services which include therapy, counseling, assessment, and classes; and represent those people who are placed on parole or probation by General Sessions Court.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 157,299	\$ 142,962	\$ 160,000	\$ 120,000	\$ (40,000)	(25.0)
TOTAL REVENUES	\$ 157,299	\$ 142,962	\$ 160,000	\$ 120,000	\$ (40,000)	(25.0)
Department of Social Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ 72,000	\$ (3,000)	(4.0)
Health Department	249,592	233,572	257,859	257,859	-	0.0
Mental Health Center	52,987	52,987	53,000	50,880	(2,120)	(4.0)
State Probation and Parole	697	850	850	-	(850)	(100.0)
TOTAL EXPENDITURES	\$ 378,276	\$ 362,409	\$ 386,709	\$ 380,739	\$ (5,970)	(1.5)

Funding Adjustments for FY 2010 Include:

- Revenues reflect lower Health Department vital statistics fees based on volume and rate.
- Contributions to State Agencies reflect a budget cut.

TRANSPORTATION SALES TAX AGENCIES

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

Mission: Charleston County's citizens authorized a half cent sales tax by referendum in November 2004; part of this tax is used to provide transportation alternatives in the County. Funds are allocated to the Charleston Area Regional Transportation Authority (CARTA), the Tricounty Link (LINK), and the Independent Transportation Network Charleston –Trident (ITN) to provide transit solutions to the urban and rural areas of the County.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	-
Sales Tax	\$ 7,113,836	\$ 7,217,473	\$ 7,279,000	\$ 6,300,000	\$ (979,000)	(13.4)
TOTAL REVENUES	<u>\$ 7,113,836</u>	<u>\$ 7,217,473</u>	<u>\$ 7,279,000</u>	<u>\$ 6,300,000</u>	<u>\$ (979,000)</u>	<u>(13.4)</u>
Transportation - CARTA	\$ 7,871,405	\$ 8,040,444	\$ 7,940,570	\$ 7,006,170	\$ (934,400)	(11.8)
Transportation - RTMA	258,275	382,103	404,000	349,400	(54,600)	(13.5)
Transportation - ITN	-	-	30,000	30,000	-	0.0
Indirect Cost	-	10,000	10,000	10,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 8,129,680</u>	<u>\$ 8,432,547</u>	<u>\$ 8,384,570</u>	<u>\$ 7,395,570</u>	<u>\$ (989,000)</u>	<u>(11.8)</u>

Funding Adjustments for FY 2010 Include:

- Revenues are decreased due to lower collections of the half cent Transportation Sales Tax.
- Contributions to the Charleston Area Regional Transportation Authority (CARTA) provide for on-going services and for debt expenses to repurchase their operating facility. The funding for debt service follows the precedent begun in FY 2007 to allocate an additional \$1,095,570 for each of six years above the normal Transit revenue allocation until the Leeds Avenue facility is paid off in FY 2012. It is planned that these additional funds will be returned to the Roads Program in future years.
- Contributions to the Tricounty Link (LINK) reflect funding to provide services in the rural areas of Charleston County. The new routes initiated in FY 2008 in the northern and southern portions of the County have been successful.
- A request for \$30,000 was received from the Independent Transportation Network Charleston – Trident organization. This 501(c)(3) non-profit provides dignified automobile transportation for seniors age 65 and older and for adults of any age with a visual impairment. The organization uses both paid and volunteer drivers to provide their service. Funding was not proposed for this organization. During budget deliberations, County Council approved taking \$30,000 from the proposed budget for CARTA and giving it to ITN.

AUDITOR

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Auditor prepares legal records for all real and personal property; assembles real property, personal property and motor vehicle information to establish a fair market value; and computes assessed values. The Auditor calculates and sets millage for all taxing authorities within Charleston County and provides all exemptions as mandated.

DEPARTMENTAL SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.00	29.00	30.00	29.00	(1.00)	(3.3)
Licenses and Permits	\$ 270	\$ 585	\$ 500	\$ 500	\$ -	0.0
Intergovernmental	10,732	10,732	10,732	10,732	-	0.0
Charges and Fees	300	249	200	500	300	150.0
TOTAL REVENUES	\$ 11,302	\$ 11,568	\$ 11,432	\$ 11,732	\$ 300	2.6
Personnel	\$ 1,501,100	\$ 1,546,744	\$ 1,673,327	\$ 1,641,188	\$ (32,139)	(1.9)
Operating	199,813	188,295	229,843	186,601	(43,242)	(18.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,700,913	\$ 1,735,039	\$ 1,903,170	\$ 1,827,789	\$ (75,381)	(4.0)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a minimal change.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also include the elimination of a vacant Revenue Specialist I position.
- Operating expenditures represent a decrease in tax supplies due to the discontinuation of printing and binding the tax duplicates. This decrease also reflects the elimination of an amount for contingencies.

Performance Measures:

Department Goal 1: To assure fair and equal treatment of all citizens.

Objective 1(a): Establish fair market values for personal property and motor vehicles with 100% accuracy.

Objective 1(b): Ensure a closure to all property tax concerns with 100% accuracy.

Objective 1(c): Calculate and set millage rates for all taxing authorities in Charleston County with 100% accuracy.

AUDITOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

Department Goal 2: To maximize efficiency to the public.

Objective 2(a): Maintain accurate real property and personal mailing addresses with 100% accuracy.

Objective 2(b): Perform daily data entry activity with 100% accuracy.

Objective 2(c): Ensure Homestead Exemptions and Property Tax Relief are administered with 100% accuracy.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Refunds processed	1(b),2(b)	2,162	1,879	2,000
Property record cards accessed ¹	1(b)	170,000	170,000	150,000
Set millage/projected revenue for taxing authorities	1(c)	36	36	37
Tax notices processed ¹	2(a)	521,701	550,000	550,000
Deed transfers processed	2(b)	22,823	14,935	17,000
Measurement changes processed ¹	2(b)	3,390	3,100	3,000
Homestead Exemptions/Property Tax Relief processed ¹	2(c)	1,475	1,500	1,500
Average time in days per deed transfer to process	2(b)	10	2	4
Fair Market Value accuracy rate	1(a)	100%	100%	100%
Set millage accuracy rate	1(c)	100%	100%	100%
Percent of returned mail	2(a)	2.0%	2.0%	1.5%
Deed transfer accuracy rate	1(b),2(b)	98.0%	98.0%	98.5%
Measurement change accuracy rate	2(b)	99.0%	99.0%	99.0%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	100%	100%	100%

¹ FY 2009 data is an estimate due to unavailability at time of publication.

2010 ACTION STEPS

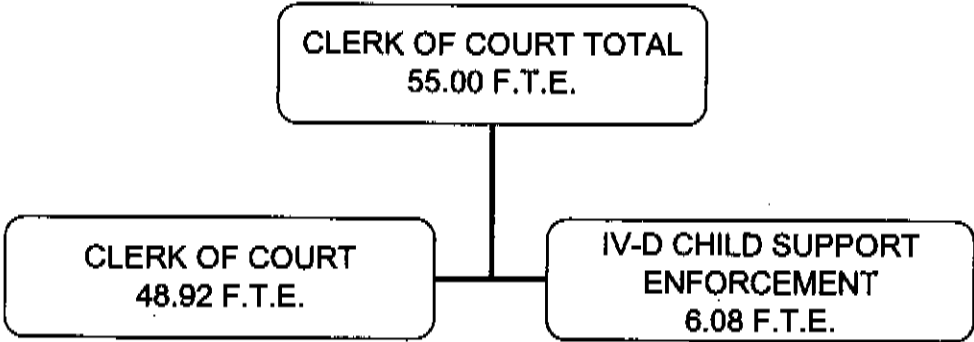
Department Goal 1

➤ Work in conjunction with the County's Tax Team and Manatron for the successful installation of the new tax system.

Department Goal 2

➤ Cross train employees in applications of property types on the new Manatron tax system.

CLERK OF COURT



CLERK OF COURT

GENERAL FUND

JUDICIAL

DEPARTMENT - Clerk of Court

Mission: The Clerk of Court provides administrative support for the Ninth Judicial Circuit Court and Family Court, maintains dockets of the courts, maintains court records, and handles reporting requirements.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	47.92	47.92	48.92	48.92	-	0.0
Intergovernmental	\$ 5,303	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	1,228,702	1,318,607	1,210,000	1,310,000	100,000	8.3
Fines and Forfeitures	439,843	504,970	378,000	270,000	(108,000)	(28.6)
Interest	51,778	21,970	20,000	2,000	(18,000)	(90.0)
Miscellaneous	81,875	52,824	-	-	-	0.0
TOTAL REVENUES	1,807,501	1,899,946	1,609,575	1,583,575	(26,000)	(1.6)
Interfund Transfer In	95,548	192,538	50,000	134,525	84,525	169.1
TOTAL SOURCES	<u>\$ 1,903,049</u>	<u>\$ 2,092,484</u>	<u>\$ 1,659,575</u>	<u>\$ 1,718,100</u>	<u>\$ 58,525</u>	3.5
Personnel	\$ 2,289,345	\$ 2,363,123	\$ 2,596,858	\$ 2,581,034	\$ (15,824)	(0.6)
Operating	530,060	494,437	563,902	530,555	(33,347)	(5.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,819,405</u>	<u>\$ 2,857,560</u>	<u>\$ 3,160,760</u>	<u>\$ 3,111,589</u>	<u>\$ (49,171)</u>	(1.6)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease in interest income and general sessions court costs based on FY 2009 collections. This decrease is offset by an increase in fees.
- Interfund Transfer In reflects the transfer of unspent revenues in the IV-D Child Support Enforcement Program at the discretion of the Clerk of Court.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also reflect a decrease in the funding of temporaries.
- Operating expenditures reflect a decrease in office expenses, printing, and maintenance contracts for office machines in order to meet funding requirements. In addition, reductions in records management costs associated with converting microfilm to imaging and publications costs contribute to this decrease.

CLERK OF COURT (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - IV-D Child Support Enforcement

Mission: The Family Court Section collects and disperses the court ordered support obligations owed by non-custodial parents to their children.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	\$ 713,502	\$ 917,564	\$ 724,000	\$ 800,000	\$ 76,000	10.5
TOTAL REVENUES	<u>\$ 713,502</u>	<u>\$ 917,564</u>	<u>\$ 724,000</u>	<u>\$ 800,000</u>	<u>\$ 76,000</u>	10.5
Personnel	\$ 364,038	\$ 468,384	\$ 413,739	\$ 408,939	\$ (4,800)	(1.2)
Operating	261,760	258,286	260,261	256,536	(3,725)	(1.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>625,798</u>	<u>726,670</u>	<u>674,000</u>	<u>665,475</u>	<u>(8,525)</u>	(1.3)
Interfund Transfer Out	<u>95,548</u>	<u>192,538</u>	<u>50,000</u>	<u>134,525</u>	<u>84,525</u>	169.1
TOTAL DISBURSEMENTS	<u>\$ 721,346</u>	<u>\$ 919,208</u>	<u>\$ 724,000</u>	<u>\$ 800,000</u>	<u>\$ 76,000</u>	10.5

Funding Adjustments for FY 2010 Include:

- Revenues reflect reimbursements from the Department of Social Services.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a reduction in records management costs. This decrease is offset by an increase in maintenance contract costs for equipment.
- Interfund Transfer Out reflects the transfer of unspent revenues to the General Fund at the discretion of the Clerk of Court.

CORONER

GENERAL FUND

JUDICIAL

Mission: The Coroner is elected by the citizens of Charleston County and conducts independent investigations of deaths in the County, serving as a representative of the decedents and survivors. The investigation's purpose is to determine the manner of death and ensure that the circumstances surrounding it are thoroughly understood.

DEPARTMENTAL SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	8.00	8.00	8.00	-	0.0
Licenses and Permits	\$ 22,960	\$ 23,245	\$ 20,000	\$ 24,000	\$ 4,000	20.0
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	3,696	9,001	5,000	9,000	4,000	80.0
TOTAL REVENUES	<u>\$ 28,231</u>	<u>\$ 33,821</u>	<u>\$ 26,575</u>	<u>\$ 34,575</u>	<u>\$ 8,000</u>	30.1
Personnel	\$ 415,511	\$ 507,355	\$ 581,223	\$ 582,853	\$ 1,630	0.3
Operating	475,943	454,733	474,228	451,345	(22,883)	(4.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 891,454</u>	<u>\$ 962,088</u>	<u>\$ 1,055,451</u>	<u>\$ 1,034,198</u>	<u>\$ (21,253)</u>	(2.0)

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase in projected cremation requests and copy charges.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a decrease in records management costs associated with digitizing records due to meeting funding requirements. In addition, reductions in toxicology and autopsy services contribute to this decrease.

CORONER (continued)

GENERAL FUND

JUDICIAL

Performance Measures:

Department Goal 1: To conduct independent, thorough investigations of deaths to determine the cause and manner of death in accordance with the South Carolina Code of Laws.

- Objective 1(a): Initiate an independent investigation into each death reported to the Coroner's Office to determine the cause and manner of death as provided for by the Code of Laws of SC.
- Objective 1(b): Obtain and review medical records, police reports, etc. and interview appropriate individuals as indicated within 7 to 10 business days following notification of death.
- Objective 1(c): Complete the Coroner's Report within 7 to 10 business days of reviewing all necessary documentation and information.
- Objective 1(d): Provide available information, as appropriate, to next of kin within 5 business days of the request.
- Objective 1(e): Provide available information, as appropriate, within 5 business days of receipt of a written request or subpoena.
- Objective 1 (f): Complete a minimum of 16 hours of approved continuing education as required by the Code of Laws of SC.
- Objective 1 (g): Arrange for the disposition of bodies within 6 months of death.
- Objective 1 (h): Participate in emergency response efforts launched by the Charleston County Disaster Preparedness and Emergency Response Teams.

MEASURES:		FY 2008	FY 2009	FY 2010
	Objective	Actual	Actual	Projected
Deaths Investigated	1(a)(b)(c)(d)(e)	1,323	1,426	1,426
Child fatality reviews held	1(a)(b)(c)(d)(e)	7	13	13
Training hours completed	1(f)(h)	266	249	280
Burial removal transit permits issued	1(g)	890	840	840
Cremation permits issued	1(g)	1,153	1,382	1,400
Number of educational and outreach programs provided	1(h)	8	10	12
Percent of staff participating in disaster planning	1(f)(h)	100%	100%	100%

2010 ACTION STEPS

Department Goal 1

- Explore equipment, training, and communication technology requirements to enable every Coroner/Investigator to input investigative information into the Coroner data base from remote locations. This would eliminate repetitive data entry, make data available to appropriate people more quickly, and streamline office operations.

LEGISLATIVE DELEGATION

GENERAL FUND

GENERAL GOVERNMENT

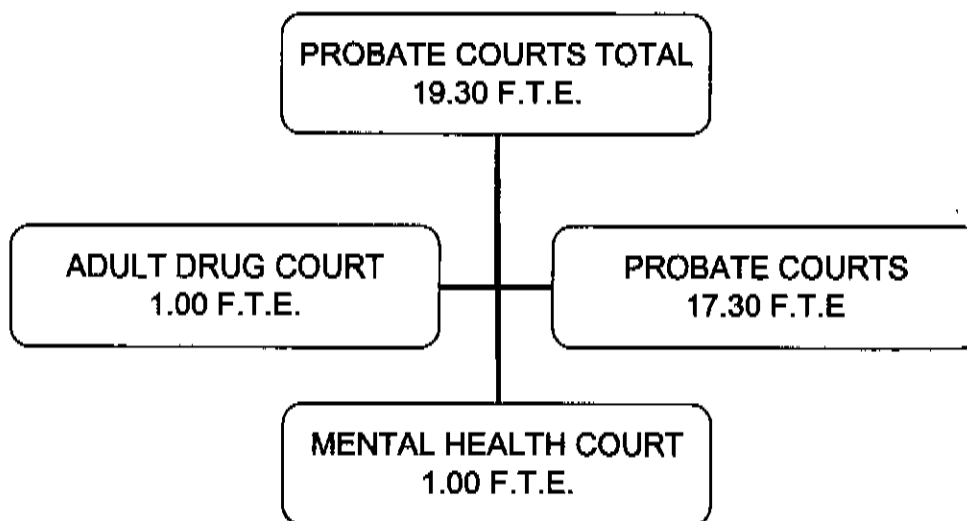
Mission: The Legislative Delegation serves as a liaison between the public, governmental agencies, and the elected state legislators that represent Charleston County.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 156,463	\$ 146,394	\$ 156,032	\$ 155,053	\$ (979)	(0.6)
Operating	17,393	19,460	22,053	21,304	(749)	(3.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 173,856</u>	<u>\$ 165,854</u>	<u>\$ 178,085</u>	<u>\$ 176,357</u>	<u>\$ (1,728)</u>	<u>(1.0)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect no significant change.

PROBATE COURTS



PROBATE COURTS

GENERAL FUND

JUDICIAL

PROGRAM – Adult Drug Court

Mission: The Adult Drug Court promotes referral, treatment, and follow-up of adults involved in non-violent criminal behavior and substance abuse with successful prevention and intervention efforts that can have a significant impact on incarceration rates in Charleston County.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 56,718	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	24,034	40,315	30,000	37,000	7,000	23.3
TOTAL REVENUES	80,752	40,315	30,000	37,000	7,000	23.3
Interfund Transfer In	-	60,648	56,950	60,635	3,685	6.5
TOTAL SOURCES	<u>\$ 80,752</u>	<u>\$ 100,963</u>	<u>\$ 86,950</u>	<u>\$ 97,635</u>	<u>\$ 10,685</u>	12.3
Personnel	\$ 47,258	\$ 50,155	\$ 53,129	\$ 52,785	\$ (344)	(0.6)
Operating	135,849	135,964	156,240	145,621	(10,619)	(6.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 183,107</u>	<u>\$ 186,119</u>	<u>\$ 209,369</u>	<u>\$ 198,406</u>	<u>\$ (10,963)</u>	(5.2)

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase in client fees based on current and historical trends.
- Interfund Transfer In reflects a contribution from the State to support program costs. The Solicitor has allowed one-third of the State contribution for drug courts to fund the Adult Drug Court.
- Personnel expenditures reflect the actual grade and step of the incumbent, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect decreases in training costs and contracted services to fund counselors provided by Charleston Center.

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

PROGRAM - Mental Health Court

Mission: The Mental Health Court diverts the mentally ill involved in non-violent criminal behavior away from incarceration with successful prevention and intervention efforts that can have a significant impact on incarceration rates in Charleston County.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 56,499	\$ 68,322	\$ 50,593	\$ 49,697	\$ (896)	(1.8)
Operating	121,682	125,462	127,294	120,972	(6,322)	(5.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 178,181</u>	<u>\$ 193,774</u>	<u>\$ 177,887</u>	<u>\$ 170,669</u>	<u>\$ (7,218)</u>	<u>(4.1)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grade and step of the incumbent, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent a decrease in contracted services to fund counselors provided by Charleston/Dorchester Mental Health.

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

DIVISION – Probate Courts

Mission: The Probate Courts Division provides assistance to the citizens of Charleston County in probating estates; resolving disputes in estates and trusts; obtaining marriage licenses in accordance with South Carolina law; handling involuntary commitments for drug/alcohol abuse and mental illness; and appointing guardians and conservators for the protection of themselves and others.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.30	18.30	17.30	17.30	-	0.0
Licenses and Permits	\$ 208,412	\$ 204,223	\$ 205,000	\$ 205,000	\$ -	0.0
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	1,014,540	1,240,406	1,004,000	895,000	(109,000)	(10.9)
TOTAL REVENUES	\$ 1,224,527	\$ 1,446,204	\$ 1,210,575	\$ 1,101,575	\$ (109,000)	(9.0)
Personnel	\$ 1,076,498	\$ 1,171,364	\$ 1,239,536	\$ 1,245,474	\$ 5,938	0.5
Operating	330,167	311,363	336,987	310,742	(26,245)	(7.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,406,665	\$ 1,482,727	\$ 1,576,523	\$ 1,556,216	\$ (20,307)	(1.3)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease in Probate Court Fees based on current and prior year collections.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a decrease in records management costs associated with converting microfilm to imaging due to meeting funding requirements. In addition, a reduction in advertising costs contributes to this decrease.

Performance Measures:

Department Goal 1: To provide the public with useful information through workshops and the County Web site.

Objective 1(a): Assist the general public in establishing conservatorships and guardianships.

Objective 1(b): Provide a forum for the handling of involuntary commitments of alcohol and drug abuse and mental illness cases.

Objective 1(c): Reply to certified marriage license requests within 24 hours.

Objective 1(d): Provide a forum for the resolution of disputes in estates consisting of creditors' claims, elective share cases, and will contests.

Objective 1(e): Provide information and education to the general public through speeches and seminars to service organizations and educational groups.

Objective 1(f): Lower the estate age for estates open by 5%.

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

Department Goal 2: Maintain accountability of delinquencies through calendar year reports.

Objective 2: Monitor annual accountings and guardianship reports in active files to keep delinquencies below 3%.

Department Goal 3: To comply with South Carolina Law for marriage licenses and probating estates through the education of staff.

Objective 3(a): Ensure annual compliance with South Carolina Law in the sale of marriage licenses.

Objective 3(b): Ensure completion of mandatory probate forms in statutory time periods for probating estates.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of conservatorships and guardianships	1(a)	166	198	200
Number of court cases filed	1(b)	2,249	2,248	2,250
Certified copies issued	1(c)	3,161	3,348	3,400
Cases scheduled for litigation	1(b)(d)	1,083	1,037	1,050
Estates opened	1(d)	1,804	1,895	2,000
Speaking engagements	1(e)(f)	50	54	50
Number of accountings and guardianship reports	2	766	746	725
Marriage licenses issued	3(a)	3,769	3,846	3,900
Mandatory probate forms completed	3(b)	2,500	2,500	2,500
Average cases per clerk	1(b)(d)	436	455	450
Estates Open:	1(e)(f)			
366 days to 455 days		250	268	250
456 days to 540 days		150	173	150
541 days to 720 days		125	91	100
721 days or more		300	373	300
Percentage of delinquent accountings and guardianships ²	2	28.0%	5.5%	5.0%
South Carolina Law compliance	3(a)	100%	100%	100%
Certified marriage license compliance	3(a)	100%	100%	100%
Mandatory probate form compliance	3(b)	100%	100%	100%

¹ Annualized based on a calendar year.

² Reflects a calendar year.

2010 ACTION STEPS

Department Goal 1

- Educate the public about Probate Court procedures through continuance of monthly seminars, public speaking engagements, and the County Web site.

REGISTER OF MESNE CONVEYANCE

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Register of Mesne Conveyance (RMC) records land titles, liens, and other documents related to property transactions in Charleston County ensuring that all recorded documents comply with the requirements of Federal and State recording statutes and are available for public review.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	33.00	32.00	27.00	27.00	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	8,205,071	6,180,853	7,067,500	2,951,000	(4,116,500)	(58.2)
Interest	38,618	21,378	14,000	750	(13,250)	(94.6)
TOTAL REVENUES	\$ 8,245,264	\$ 6,203,806	\$ 7,083,075	\$ 2,953,325	\$ (4,129,750)	(58.3)
Personnel	\$ 1,645,333	\$ 1,669,113	\$ 1,716,935	\$ 1,629,754	\$ (87,181)	(5.1)
Operating	207,032	176,664	207,072	174,444	(32,628)	(15.8)
Capital	-	5,283	5,300	-	(5,300)	(100.0)
TOTAL EXPENDITURES	1,852,365	1,851,060	1,929,307	1,804,198	(125,109)	(6.5)
Interfund Transfer Out	4,511	1,138	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,856,876	\$ 1,852,198	\$ 1,929,307	\$ 1,804,198	\$ (125,109)	(6.5)

Funding Adjustments for FY 2010 Include:

- Revenues represent a decrease in fee collections based primarily on a lower volume of mortgages recorded due to the housing market decline. Revenues also reflect a decrease in interest income based upon a decline in interest rates.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included are decreases in temporary employee and overtime costs.
- Operating expenditures reflect a decrease in copy supplies, non-capital furniture and equipment, and records management costs to meet funding requirements. In addition, the shift of a capital lease to Debt Service contributes to this decrease.

REGISTER OF MESNE CONVEYANCE (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Department Goal 1: To provide the public with accurate information of public County records.

Objective 1: Maintain office computerization for public use at 100 percent each year.

Department Goal 2: To maximize efficiency to the public and Charleston County employees.

Objective 2(a): Reduce document turn around time by 50 percent from five weeks to two and a half weeks.

Objective 2(b): Scan 100% of Plats for Web site.

Objective 2(c): Complete Point of Sales installation to improve recorder efficiency.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	116,770	84,711	84,711
Percent of Point of Sales software/hardware implementation	2(c)	100%	100%	100%
Average number of documents processed per staff	2(a)	4,325	3,137	3,137
Revenue above budget	2(a)	\$5,829,340	\$367,558	\$367,558
Document turn around time	2(a)	4 weeks	3 weeks	3 weeks
Percent decrease in turn around time	2(a)	0.0%	25.0%	25.0%
Percent of Plats scanned	2(b)	100%	100%	100%
Percent of improved recorder efficiency	2(c)	100%	100%	100%

2010 ACTION STEPS

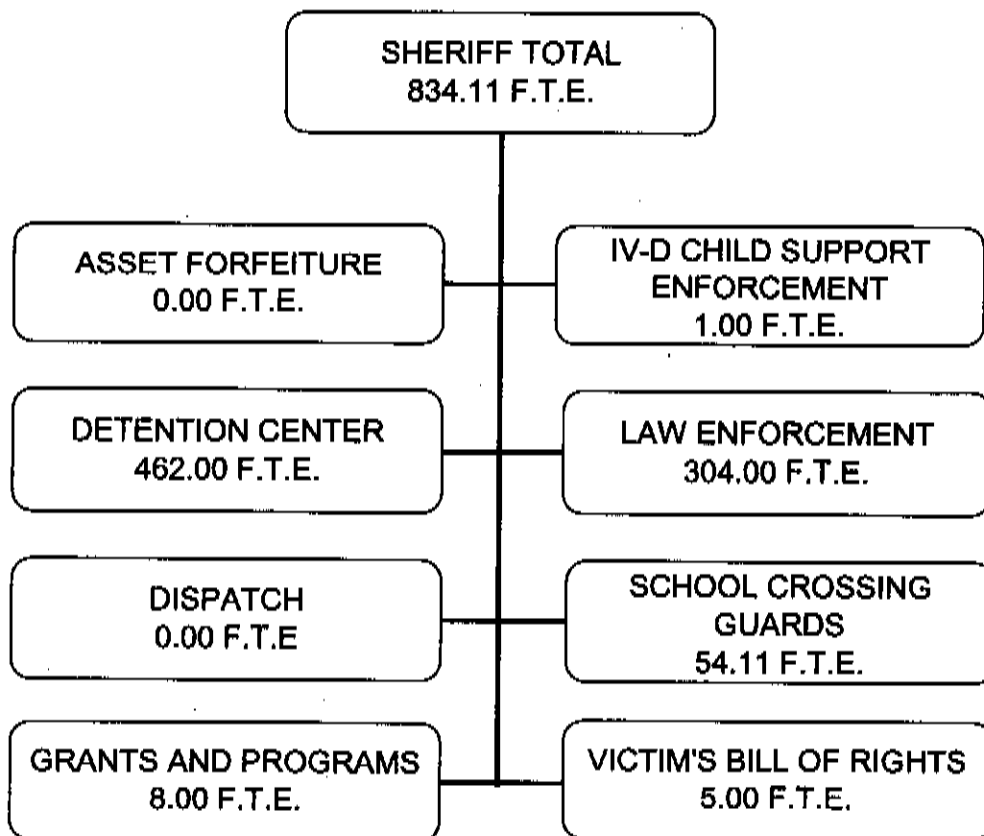
Department Goal 1

- Scan deeds, mortgages, and miscellaneous documents recorded from 1995 to 1996 for electronic retrieval.

Department Goal 2

- Continue scanning historic books for electronic use with estimated completion within nine years.
- Continue conversion of County main frame to RMC imaging system.
- Pursue grant funding for preservation of deteriorated historical plats.

SHERIFF



SHERIFF

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION - Asset Forfeiture

Mission: The Sheriff's Asset Forfeiture Division utilizes seized assets to investigate, suppress, and prosecute all forms of illicit narcotics trafficking and illegal vice activities.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 212,910	\$ 241,529	\$ 52,196	\$ 393,026	\$ 340,830	653.0
Interest	15,258	7,691	-	-	-	0.0
Miscellaneous	139,213	59,785	3,035	-	(3,035)	(100.0)
TOTAL REVENUES	367,381	309,005	55,231	393,026	337,795	611.6
Interfund Transfer In	9,411	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 376,792</u>	<u>\$ 309,005</u>	<u>\$ 55,231</u>	<u>\$ 393,026</u>	<u>\$ 337,795</u>	611.6
Personnel	\$ -	\$ 337	\$ -	\$ -	\$ -	0.0
Operating	404,993	475,385	141,876	190,567	48,691	34.3
Capital	4,289	-	14,758	-	(14,758)	(100.0)
TOTAL EXPENDITURES	409,282	475,722	156,634	190,567	33,933	21.7
Interfund Transfer Out	-	-	25,000	-	(25,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 409,282</u>	<u>\$ 475,722</u>	<u>\$ 181,634</u>	<u>\$ 190,567</u>	<u>\$ 8,933</u>	4.9

Funding Adjustments for FY 2010 Include:

- Revenues reflect projections based on the current rate of seized asset forfeitures.
- Operating expenditures reflect an increase in the contingency line item. These funds can only be used for one-time expenses and not for recurring expenses.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION - Detention Center

Mission: The Detention Center is responsible for the custody and control of individuals lawfully incarcerated by local, state, and federal law enforcement agencies. The Detention Center provides food, clothing, shelter, limited exercise, recreation, and medical care, and also provides victim services in accordance with the South Carolina Victim's Bill of Rights.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	377.00	388.00	407.00	462.00	55.00	13.5
Intergovernmental	\$ 2,062,375	\$ 1,674,937	\$ 1,950,000	\$ 2,102,500	\$ 152,500	7.8
Charges and Fees	282,457	263,040	254,000	286,000	32,000	12.6
Miscellaneous	815	998	-	-	-	0.0
TOTAL REVENUES	\$ 2,345,647	\$ 1,938,975	\$ 2,204,000	\$ 2,388,500	\$ 184,500	8.4
Personnel	\$ 19,601,729	\$ 21,418,510	\$ 22,960,886	\$ 23,714,449	\$ 753,563	3.3
Operating	6,107,875	6,578,871	6,890,092	7,388,155	498,063	7.2
Capital	51,164	86,958	69,300	-	(69,300)	(100.0)
TOTAL EXPENDITURES	25,760,768	28,084,339	29,920,278	31,102,604	1,182,326	4.0
Interfund Transfer Out	263,000	275,000	283,250	271,920	(11,330)	(4.0)
TOTAL DISBURSEMENTS	\$ 26,023,768	\$ 28,359,339	\$ 30,203,528	\$ 31,374,524	\$ 1,170,996	3.9

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase in the amount of per diem reimbursement from the federal government for "holding" federal prisoners and an increase in the pay telephone commissions.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. Also included is a decrease for holiday pay which is partially offset by an increase in overtime expense. During budget deliberations, Council approved 55 FTEs to open the new Detention Center.
- Operating expenditures represent a 10% increase in the base cost for contracted medical services (overall budgeted increase of \$390,251) as well as a 13.7% increase for the food service contract (overall increase of \$212,760). During budget deliberations, Council approved additional funds for operating the new Detention Center.
- There are no Capital expenditures in FY 2010.
- Interfund Transfer Out represents funding for services administered by the Charleston Center (Department of Alcohol and Other Drug Abuse Services) for inmates.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM - Grants and Programs

Mission: The Sheriff's Office Grants and Programs function utilizes funds from various outside sources to provide social programs and special events and to improve facilities and services for the citizens of Charleston County.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE *	8.00	8.00	8.00	8.00	-	0.0
Citadel Day Camp	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0
Foster Wheeler Day Camp	3,100	3,100	3,000	3,000	-	0.0
Inmate Welfare Fund	399,495	391,540	361,500	397,000	35,500	9.8
School Resource Officer Program	103,500	111,282	103,500	103,500	-	0.0
TOTAL REVENUES	509,095	508,922	471,000	506,500	35,500	7.5
Interfund Transfer In	46,325	55,082	67,789	76,074	8,285	12.2
TOTAL SOURCES	\$ 555,420	\$ 564,004	\$ 538,789	\$ 582,574	\$ 43,785	8.1
Personnel	\$ 182,467	\$ 198,588	\$ 204,518	\$ 213,168	\$ 8,650	4.2
Operating	112,538	255,876	306,468	273,358	(33,110)	(10.8)
Capital	140,214	59,724	41,641	-	(41,641)	(100.0)
TOTAL EXPENDITURES	\$ 435,219	\$ 514,188	\$ 552,627	\$ 486,526	\$ (66,101)	(12.0)

* The Project Seahawk Grant includes five FTEs for FY 2007 through September of FY 2010. The Revenues and Expenditures for this grant are not included in this summary.

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase from vending machine commissions (Inmate Welfare Fund).
- Interfund Transfer In reflects the General Fund's portion of the cost to support the School Resource Officer program for the expenses not fully paid by the Charleston County School District.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%.
- Operating expenditures reflect a decrease in repair and maintenance supplies offset by an increase for inmate compensation (both items in the Inmate Welfare Fund).

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM - IV-D Child Support Enforcement

Mission: The Sheriff's IV-D Child Support Enforcement Grant provides special funding assistance for the receipt and computerized logging and tracking of IV-D cases separate from other civil process cases as determined by South Carolina law.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 76,379	\$ 81,774	\$ 77,000	\$ 76,128	\$ (872)	(1.1)
TOTAL REVENUES	76,379	81,774	77,000	76,128	(872)	(1.1)
Interfund Transfer In	1,060	-	-	-	-	0.0
TOTAL SOURCES	\$ 77,439	\$ 81,774	\$ 77,000	\$ 76,128	\$ (872)	(1.1)
Personnel	\$ 63,248	\$ 63,416	\$ 65,630	\$ 66,568	\$ 938	1.4
Operating	14,191	7,736	11,370	9,560	(1,810)	(15.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	77,439	71,152	77,000	76,128	(872)	(1.1)
Interfund Transfer Out	-	10,622	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 77,439	\$ 81,774	\$ 77,000	\$ 76,128	\$ (872)	(1.1)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a small decrease in the estimate for reimbursement from the Department of Social Services (DSS).
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%.
- Operating expenditures show a decrease mainly due to deleting the printing and contingency line items.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Law Enforcement

Mission: The Sheriff is elected to provide law enforcement services to the citizens of Charleston County consisting of patrol operation, investigative follow-up, traffic enforcement, aerial surveillance, special community functions, narcotics enforcement, underwater recovery, special weapons and tactics response, service of civil and criminal process, and animal control.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	332.00	305.00	305.00	304.00	(1.00)	(0.3)
Licenses and Permits	\$ 2,056	\$ 1,940	\$ 2,050	\$ 2,100	\$ 50	2.4
Intergovernmental	2,410	50,063	47,575	31,575	(16,000)	(33.6)
Charges and Fees	103,566	120,642	101,250	98,600	(2,650)	(2.6)
Fines and Forfeitures	-	11,066	4,000	4,000	-	0.0
Miscellaneous	4,018	29,644	-	1,500	1,500	100.0
TOTAL REVENUES	112,050	213,355	154,875	137,775	(17,100)	(11.0)
Interfund Transfer In	-	10,622	-	-	-	0.0
TOTAL SOURCES	\$ 112,050	\$ 223,977	\$ 154,875	\$ 137,775	\$ (17,100)	(11.0)
Personnel	\$ 18,532,813	\$ 18,944,903	\$ 19,398,809	\$ 19,263,309	\$ (135,500)	(0.7)
Operating	3,637,274	4,007,578	4,303,863	2,927,091	(1,376,772)	(32.0)
Capital	222,963	1,989	18,000	-	(18,000)	(100.0)
TOTAL EXPENDITURES	22,393,050	22,954,470	23,720,672	22,190,400	(1,530,272)	(6.5)
Interfund Transfer Out	46,325	55,082	67,789	76,074	8,285	12.2
TOTAL DISBURSEMENTS	\$ 22,439,375	\$ 23,009,552	\$ 23,788,461	\$ 22,266,474	\$ (1,521,987)	(6.4)

Funding Adjustments for FY 2010 Include:

- Revenues indicate a decrease from local government reimbursements.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. Also included is the deletion of a deputy sheriff position.
- Operating expenditures include a decrease of \$1.4 million that will impact several different expense categories.
- No Capital expenditures are proposed for FY 2010.
- Interfund Transfer Out represents an increase in the General Fund's portion of the cost to support the School Resource Officer (SRO) program since the Charleston County School District does not pay the full cost of this SRO program.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

Performance Measures:

Department Goal 1: Provide animal control in an effective and cost efficient manner.

Objective 1: Maintain a level of service for the care and safety of animals such that the fees paid by citizens do not exceed 10% of the animal control operating expenditure.

Department Goal 2: Provide quality service to citizens and businesses.

Objective 2(a): Maintain a recovery rate of valuable property stolen above 35%.

Objective 2(b): Serve a minimum of 66% of bad check warrants that are received.

Department Goal 3: Minimize the General Fund cost of operating the Sheriff Department.

Objective 3(a): Maintain a Federal Prisoner per diem revenue amount which equals 20% of total operating expenditures.

Objective 3(b): Secure grant funding for replacement of costly equipment and to fund other services otherwise paid for with General Fund dollars.

Objective 3(c): Increase the Sheriff's Civil Fees revenue by 3%.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Animal Control operating expenditures	1	\$617,849	\$725,637	\$887,521
Animal shelter fee revenues	1	\$23,630	\$24,340	\$22,500
Animal control and citizen strays received	1	6,580	8,339	9,000
Detention operating expenditures	3(a)	\$6,443,491	\$6,568,796	\$7,388,155
Federal prisoner per diem revenues	3(a)	\$1,399,888	\$1,122,482	\$2,050,000
Actual civil fees received	3(c)	\$62,603	\$71,886	\$70,000
Value of property lost due to crime	2(a)	\$5,332,243	\$6,881,573	\$7,000,000
Bad check warrants received	2(b)	13,386	7,684	13,386
Bad check warrants served	2(b)	6,194	6,594	6,194
Grant monies awarded no-match	3(b)	501,231	257,755	533,359
Value of property recovered	2(a)	\$1,431,098	\$1,797,917	\$1,800,000
Daily cost per prisoner	3(a)	\$55	\$55	\$55
Actual cost of grant personnel and purchased equipment	3(b)	\$171,708	\$271,083	\$533,359
Percent of animal control revenues to expenditures	1	3.82%	3.35%	2.54%
Value of property recovered as a percent of property reported Stolen	2(a)	26.84%	26.13%	25.71%
Percent of bad check warrants served	2(b)	46.27%	85.81%	46.27%
Percent of federal prisoner per diem revenues to expenditures	3(a)	21.73%	17.09%	27.75%
Personnel, equipment purchased using non-general fund dollars	3(b)	\$501,231	\$257,755	\$533,359
Percent increase of civil fees received	3(c)	n/a	15.01%	-2.62%

2010 ACTION STEPS

Department Goal 1

➤ Develop and implement a plan to achieve accreditation of the Detention Center.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – School Crossing Guards

Mission: The Sheriff's School Crossing Guards Division provides for the safety of school children walking to and from school while in the vicinity of major intersections and other areas of dangerous traffic flow.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	54.31	54.31	54.11	54.11	-	0.0
Personnel	\$ 570,498	\$ 575,419	\$ 625,209	\$ 608,276	\$ (16,933)	(2.7)
Operating	14,060	7,830	12,012	8,000	(4,012)	(33.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 584,558</u>	<u>\$ 583,249</u>	<u>\$ 637,221</u>	<u>\$ 616,276</u>	<u>\$ (20,945)</u>	<u>(3.3)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect projections based on current and historical trends for hours worked by the School Guards.
- Operating expenditures show a decrease for uniforms.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM – Victim's Bill of Rights

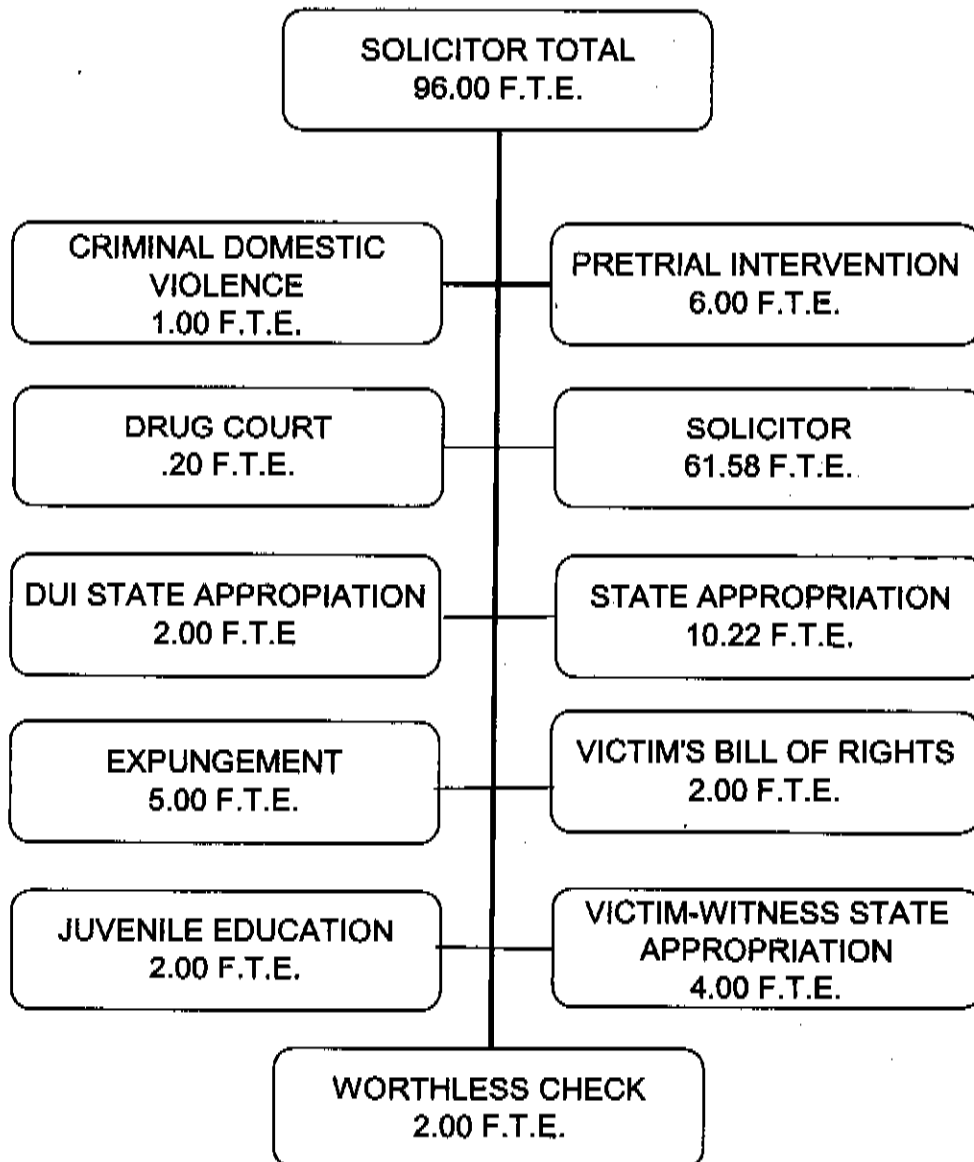
Mission: The Victim's Bill of Rights Program provides information to victims regarding current case status and recommends follow-up services available to them and their families.

PROGRAM SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	7.00	5.00	(2.00)	(28.6)
Personnel	\$ 264,955	\$ 317,770	\$ 344,790	\$ 247,339	\$ (97,451)	(28.3)
Operating	48,815	49,126	67,280	43,980	(23,300)	(34.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 313,770</u>	<u>\$ 366,896</u>	<u>\$ 412,070</u>	<u>\$ 291,319</u>	<u>\$ (120,751)</u>	(29.3)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. Also reflected is the transfer out of one position to the General Fund and the deletion of one position.
- Operating expenditures reflect a decrease for the costs of the Victim Information and Notification Everyday system.

SOLICITOR



SOLICITOR

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Bond Estreatment

Mission: The Bond Estreatment Program remits funds to the Solicitor due to bond forfeiture in accordance with the South Carolina Code of Law.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 120,104	\$ 69,082	\$ 40,000	\$ 40,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 120,104</u>	<u>\$ 69,082</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	-	-	324,314	-	(324,314)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 324,314</u>	<u>\$ -</u>	<u>\$ (324,314)</u>	(100.0)

Funding Adjustments for FY 2010 Include:

- Revenues reflect no change in estreatment fees based on current and historical trends.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Computer Support Appropriation

Mission: The Computer Support Appropriation Program accounts for the annual maintenance and support fees of the South Carolina Prosecution Case Management System software and licensing.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ -	\$ 23,800	\$ 23,800	\$ 23,800	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	23,800	23,800	23,800	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2010 Include:

- Revenues reflect no change in anticipated State funding.
- Operating expenditures reflect maintenance contract software costs for the Case Management System.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Criminal Domestic Violence

Mission: The Criminal Domestic Violence Program is committed to reducing domestic violence and its impact on our community by helping to build and maintain a comprehensive system of prevention and intervention by involving law enforcement, the courts, victim's advocacy groups and other human service providers.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	-	-	-	0.0
Intergovernmental	\$ 68,750	\$ 68,750	\$ 68,750	\$ -	\$ (68,750)	(100.0)
TOTAL REVENUES	68,750	68,750	68,750	-	(68,750)	(100.0)
Interfund Transfer In	12,801	46,993	48,061	59,034	10,973	22.8
TOTAL SOURCES	<u>\$ 81,551</u>	<u>\$ 115,743</u>	<u>\$ 116,811</u>	<u>\$ 59,034</u>	<u>\$ (57,777)</u>	(49.5)
Personnel	\$ 75,236	\$ 109,660	\$ 106,157	\$ 58,217	\$ (47,940)	(45.2)
Operating	6,315	6,083	10,654	817	(9,837)	(92.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 81,551</u>	<u>\$ 115,743</u>	<u>\$ 116,811</u>	<u>\$ 59,034</u>	<u>\$ (57,777)</u>	(49.5)

Funding Adjustments for FY 2010 Include:

- Revenues are reflective of anticipated State funding.
- Interfund Transfer In represents support from the Expungement Division to balance the budget.
- Personnel expenditures reflect the cost of a temporary employee.
- Operating expenditures reflect the elimination of office expenses, printing, training, and dues to meet funding requirements.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Drug Court

Mission: The Drug Court Program provides a cost-effective alternative to traditional prosecution and incarceration of nonviolent offenders with substance abuse problems through court supervision and substance abuse treatment.

PROGRAM SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	0.20	0.20	-	0.0
Intergovernmental	<u>\$ 55,871</u>	<u>\$ 181,040</u>	<u>\$ 170,000</u>	<u>\$ 126,000</u>	<u>\$ (44,000)</u>	(25.9)
TOTAL REVENUES	<u>\$ 55,871</u>	<u>\$ 181,040</u>	<u>\$ 170,000</u>	<u>\$ 126,000</u>	<u>\$ (44,000)</u>	(25.9)
Personnel	\$ -	\$ 649	\$ -	\$ 17,255	\$ 17,255	100.0
Operating	-	-	56,100	50,000	(6,100)	(10.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	649	56,100	67,255	11,155	19.9
Interfund Transfer Out	-	121,297	113,900	121,270	7,370	6.5
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ 121,946</u>	<u>\$ 170,000</u>	<u>\$ 188,525</u>	<u>\$ 18,525</u>	10.9

Funding Adjustments for FY 2010 Include:

- Revenues are reflective of anticipated State funding.
- Personnel expenditures reflect the actual grade and step of the incumbent, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect the funding of a drug court in Berkeley County created in FY 2009.
- Interfund Transfer Out represents the distribution of State contributions to the Probate Adult Drug Court and DAODAS Juvenile Drug Court.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - DUI Appropriation

Mission: The Driving Under the Influence (DUI) program is funded by State Appropriation for the purpose of prosecuting DUI cases in the magistrate and circuit courts in an attempt to reduce the number of impaired drivers on our highways and the number of DUI accident victims through concentrated DUI prosecution.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	-	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)	(100.0)
TOTAL REVENUES	-	100,000	100,000	-	(100,000)	(100.0)
Interfund Transfer In	-	-	11,265	111,710	100,445	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 111,265</u>	<u>\$ 111,710</u>	<u>\$ 445</u>	0.4
Personnel	\$ -	\$ 72,757	\$ 111,265	\$ 110,677	\$ (588)	(0.5)
Operating	-	-	-	1,033	1,033	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 72,757</u>	<u>\$ 111,265</u>	<u>\$ 111,710</u>	<u>\$ 445</u>	0.4

Funding Adjustments for FY 2010 Include:

- Revenues are reflective of anticipated State funding for DUI prosecutions.
- Interfund Transfer In represents support from the Expungement program to balance the budget.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Expungement

Mission: The Expungement Program processes defendant applications for record destruction relating to an arrest or conviction in accordance with the circumstances and requirements contained in South Carolina Code of Laws.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	4.00	5.00	5.00	-	0.0
Charges and Fees	\$ 209,622	\$ 283,048	\$ 216,771	\$ 200,000	\$ (16,771)	(7.7)
TOTAL REVENUES	<u>\$ 209,622</u>	<u>\$ 283,048</u>	<u>\$ 216,771</u>	<u>\$ 200,000</u>	<u>\$ (16,771)</u>	<u>(7.7)</u>
Personnel	\$ 72,774	\$ 161,952	\$ 162,157	\$ 253,247	\$ 91,090	56.2
Operating	36,476	18,200	14,901	7,067	(7,834)	(52.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	109,250	180,152	177,058	260,314	83,256	47.0
Interfund Transfer Out	-	-	37,500	433,497	395,997	1056.0
TOTAL DISBURSEMENTS	<u>\$ 109,250</u>	<u>\$ 180,152</u>	<u>\$ 214,558</u>	<u>\$ 693,811</u>	<u>\$ 479,253</u>	<u>223.4</u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease in expungement fees based on current and historical trends.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a reduction in office expenses and memberships costs to meet funding requirements.
- Interfund Transfer Out represents support to the Solicitor's DUI Appropriation, Criminal Domestic Violence, and State Appropriation to balance those budgets.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Juvenile Education

Mission: The Juvenile Education Program permits the first time juvenile offender to purge their record from the system by voluntarily completing a list of tailor-made requirements designed to hold the juvenile accountable for their actions and to reduce the caseload of the courts to concentrate on more serious violent offenders.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 45,000	\$ 60,000	\$ 60,000	\$ 54,000	\$ (6,000)	(10.0)
Charges and Fees	13,694	53,737	43,714	60,000	16,286	37.3
TOTAL REVENUES	\$ 58,694	\$ 113,737	\$ 103,714	\$ 114,000	\$ 10,286	9.9
Personnel	\$ 58,694	\$ 63,299	\$ 109,892	\$ 112,731	\$ 2,839	2.6
Operating	-	1,624	5,750	1,359	(4,391)	(76.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 58,694	\$ 64,923	\$ 115,642	\$ 114,090	\$ (1,552)	(1.3)

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase in juvenile arbitration fees based on current and historical trends.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect reductions in training and awards costs to meet funding requirements.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Pretrial Intervention

Mission: The Pretrial Intervention Division complies with a State-mandated program to divert first-time offenders of nonviolent crimes by intervening prior to their case being heard in court.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 400,709	\$ 403,785	\$ 354,140	\$ 400,000	\$ 45,860	12.9
Interest	5,844	4,425	2,000	-	(2,000)	100.0
TOTAL REVENUES	\$ 406,553	\$ 408,210	\$ 356,140	\$ 400,000	\$ 43,860	12.3
Personnel	\$ 342,654	\$ 344,491	\$ 351,600	\$ 315,173	\$ (36,427)	(10.4)
Operating	26,849	30,190	33,023	29,050	(3,973)	(12.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 369,503	\$ 374,681	\$ 384,623	\$ 344,223	\$ (40,400)	(10.5)

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase in intervention fees based on current and historical trends.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also include a decrease in temporaries.
- Operating expenditures reflect a decrease in the costs of office expenses, printing, and counseling services. This decrease is offset by the addition of data processing costs related to the computer Refresh program.

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

DIVISION - Solicitor

Mission: The Solicitor's Office ensures prosecutions are processed by organizing an orderly, efficient flow of cases, assigning cases to attorneys, advising attorneys on cases assigned, monitoring status of pending cases, and supervising personnel.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	64.35	64.35	61.58	61.58	-	0.0
Intergovernmental	\$ 11,320	\$ 11,319	\$ 11,320	\$ 10,595	\$ (725)	(6.4)
TOTAL REVENUES	<u>\$ 11,320</u>	<u>\$ 11,319</u>	<u>\$ 11,320</u>	<u>\$ 10,595</u>	<u>\$ (725)</u>	<u>(6.4)</u>
Personnel	\$ 3,887,640	\$ 4,335,715	\$ 4,570,173	\$ 4,523,774	\$ (46,399)	(1.0)
Operating	316,521	366,153	349,530	433,940	84,410	24.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>4,204,161</u>	<u>4,701,868</u>	<u>4,919,703</u>	<u>4,957,714</u>	<u>38,011</u>	<u>0.8</u>
Interfund Transfer Out	-	881	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 4,204,161</u>	<u>\$ 4,702,749</u>	<u>\$ 4,919,703</u>	<u>\$ 4,957,714</u>	<u>\$ 38,011</u>	<u>0.8</u>

Funding Adjustments for FY 2010 Include:

- Revenues represent no significant change in State funding.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect an additional \$125,000 approved by Council during budget deliberations. The increase is offset by a decrease in office expenses, copier costs, printing, and training to meet available funding.

Performance Measures:

Department Goal 1: Resolve cases in a timely and efficient manner.

Objective 1(a): Reduce Court of General Sessions cases over 180 days to less than 40% of cases pending.

Department Goal 2: Resolve cases in a thorough and just manner.

Objective 2(a): Increase conviction rate to more than 50% of cases completed.

Objective 2(b): Reduce new Court of General Sessions' cases added per attorney to less than 400.

Objective 2(c): Reduce new Family Court cases added per attorney to less than 600.

Objective 2(d): Increase completion rate to 100% of cases added.

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Court of General Sessions:				
Number of open cases beginning of fiscal year	1(a)	9,994	9,897	9,752
Family Court:				
Number of open cases beginning of fiscal year	1(a)	1,921	2,033	1,732
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	11,176	10,712	10,450
Number of cases disposed	2(d)	12,356	12,617	12,870
Family Court:				
Number of new cases	2(c)(d)	3,529	3,559	3,595
Number of cases disposed	2(d)	3,398	3,696	3,750
Court of General Sessions:				
Average number of cases per attorney (open & disposed)	2(b)	871	864	864
Family Court:				
Average number of cases per attorney	2(c)	1,979	1,814	1,836
Court of General Sessions:				
Percent of cases pending over 180 days ($\leq 40\%$)	1(a)	57.0%	55.0%	52.0%
Percent of cases available for plea or trial ¹	2(a)	89.0%	90.0%	90.0%
Dispositions:				
Percent of convictions ($\geq 50\%$)	2(a)	41.0%	43.0%	45.0%
Percent of NP/Dismissal		59.0%	57.0%	55.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases	2(b)	8.0%	9.0%	9.0%
New warrants added per attorney (≤ 400)	2(b)	414	397	387
Completion rate of warrants added (100%)	2(d)	111%	118%	118%
Family Court:				
Percent of cases available for adjudication ¹	2(a)	n/a	83.0%	83.0%
Percent of cases adjudicated ($\geq 50\%$)	2(a)	52.0%	66.0%	66.0%
Percent of cases referred to arbitration		21.0%	36.0%	36.0%
Percent of cases referred to diversion		n/a	11.0%	11.0%
New cases added per attorney (≤ 600)	2(c)	1,008	890	937
Completion rate of cases added (100%)	2(d)	96.0%	104%	104%

¹ Failure to Appear, Remand, No Bill, and Prelim Dismiss cases are not available for trial or plea.

2010 ACTION STEPS

Department Goal 1

- Continue to improve the functionality of the automated case management system and interoperability with other Justice data systems.

Department Goal 2

- Continue to implement the use of a differentiated case management system to reduce the cycle time for average warrants to less than 180 days.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - State Appropriation

Mission: The State Appropriation consists of discretionary funds which supplement Charleston and Berkeley County appropriations for the Solicitor's Office.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.65	8.65	10.22	10.22	-	0.0
Intergovernmental	\$ 621,775	\$ 690,272	\$ 653,170	\$ 621,364	\$ (31,806)	(4.9)
TOTAL REVENUES	621,775	690,272	653,170	621,364	(31,806)	(4.9)
Interfund Transfer In	-	-	253,160	262,753	9,593	3.8
TOTAL SOURCES	<u>\$ 621,775</u>	<u>\$ 690,272</u>	<u>\$ 906,330</u>	<u>\$ 884,117</u>	<u>\$ (22,213)</u>	(2.5)
Personnel	\$ 660,626	\$ 821,837	\$ 880,182	\$ 868,873	\$ (11,309)	(1.3)
Operating	24,920	58,442	26,148	15,244	(10,904)	(41.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	685,546	880,279	906,330	884,117	(22,213)	(2.5)
Interfund Transfer Out	31,765	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 717,311</u>	<u>\$ 880,279</u>	<u>\$ 906,330</u>	<u>\$ 884,117</u>	<u>\$ (22,213)</u>	(2.5)

Funding Adjustments for FY 2010 Include:

- Revenues are reflective of State funding for County prosecutions.
- Interfund Transfer In represents support from the Expungement Division to balance the budget.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. This amount also includes a decrease in temporary employee funding.
- Operating expenditures reflect a decrease in data processing costs related to the computer Refresh program and in office expenses to meet funding requirements.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Victim's Bill of Rights

Mission: The Victim's Bill of Rights Program provides services to victims of crime, including those required by law, under the State's enacted Victim's Bill of Rights.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 94,914	\$ 105,994	\$ 102,916	\$ 104,228	\$ 1,312	1.3
Operating	14,514	22,653	23,242	23,513	271	1.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 109,428</u>	<u>\$ 128,647</u>	<u>\$ 126,158</u>	<u>\$ 127,741</u>	<u>\$ 1,583</u>	1.3

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect no significant changes.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Victim-Witness State Appropriation

Mission: The Victim-Witness State Appropriation Grant assists victims and witnesses by providing case information; supporting their rights to protection from intimidation; making referrals to medical, social, counseling, and compensation services; and assisting in preparation for court.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	3.00	4.00	4.00	-	0.0
Intergovernmental	\$ 295,542	\$ 297,161	\$ 295,542	\$ 42,479	\$ (253,063)	(85.6)
TOTAL REVENUES	\$ 295,542	\$ 297,161	\$ 295,542	\$ 42,479	\$ (253,063)	(85.6)
Personnel	\$ 99,126	\$ 130,592	\$ 177,564	\$ 230,168	\$ 52,604	29.6
Operating	1,730	-	2,000	2,246	246	12.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	100,856	130,592	179,564	232,414	52,850	29.4
Interfund Transfer Out	12,801	46,993	48,061	-	(48,061)	(100.0)
TOTAL DISBURSEMENTS	\$ 113,657	\$ 177,585	\$ 227,625	\$ 232,414	\$ 4,789	2.1

Funding Adjustments for FY 2010 Include:

- Revenues are based on anticipated State funding.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also include the full year cost of a Victim Witness Advocate II position that was transferred in from the Criminal Domestic Violence Program during FY 2009.
- Operating expenditures reflect no significant changes.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Worthless Check

Mission: The Worthless Check Program processes worthless checks as a service to victims by assisting in the collection of restitution and averting the need to serve a warrant or to seek prosecution in court.

PROGRAM SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	2.00	2.00	-	0.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 187,644	\$ 187,644	100.0
TOTAL REVENUES	-	-	-	187,644	187,644	100.0
Interfund Transfer In	-	-	96,000	-	(96,000)	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,000</u>	<u>\$ 187,644</u>	<u>\$ 91,644</u>	95.5
Personnel	\$ -	\$ -	\$ 48,720	\$ 135,539	\$ 86,819	178.2
Operating	-	-	41,380	52,105	10,725	25.9
Capital	-	-	5,900	-	(5,900)	(100.0)
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,000</u>	<u>\$ 187,644</u>	<u>\$ 91,644</u>	95.5

Funding Adjustments for FY 2010 Include:

- Revenues are reflective of anticipated State funding.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also include the full-year funding of two FTEs added during FY 2009.
- Operating expenditures reflect the full-year funding of the newly developed program.

TREASURER

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Treasurer's Office collects real, personal, motor vehicle and other taxes; acts as a banking agent for County departments; disburses funds to taxing entities within Charleston County; maintains records of revenues collected by these agencies and invests any funds not immediately needed for disbursement to maximize efficient use of taxpayer money.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	18.00	18.00	18.00	-	0.0
Interest	\$ 4,396,431	\$ 2,742,547	\$ 1,600,000	\$ 900,000	\$ (700,000)	(43.8)
Miscellaneous	750	250	-	-	-	0.0
TOTAL REVENUES	\$ 4,397,181	\$ 2,742,797	\$ 1,600,000	\$ 900,000	\$ (700,000)	(43.8)
Personnel	\$ 1,135,253	\$ 1,180,371	\$ 1,227,437	\$ 1,213,329	\$ (14,108)	(1.1)
Operating	397,544	407,413	422,522	402,008	(20,514)	(4.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,532,797	\$ 1,587,784	\$ 1,649,959	\$ 1,615,337	\$ (34,622)	(2.1)

Funding Adjustments for FY 2010 Include:

- Revenues represent a decline resulting from current financial market conditions.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also include a decrease in temporaries.
- Operating expenditures reflect a decrease in office expenses and training. In addition, postage, records management, and copier costs were reduced to meet available funding.

Performance Measures:

Department Goal 1: Provide the public with alternate methods of payment.

Objective 1: Increase Internet payments by 2%.

Department Goal 2: Make timely deposits to ensure maximum investment potential.

Objective 2(a): Maximize return on investments by 0.5%

Objective 2(b): Maintain a 95% collection rate.

TREASURER (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Interest revenue	2(a)	\$4,920,932	\$2,175,302	\$2,000,000
Internet payments	1	\$12,891,686	\$12,296,042	\$12,500,000
Total real and other taxes billed	2(b)	\$485,918,321	\$617,508,320	\$620,000,000
Average Internet payments per month	1	\$1,074,307	\$1,024,670	\$1,100,000
Average monthly interest rate	2(a)	4.07%	1.22%	1.30%
Average collections per month	2(b)	\$40,493,193	\$43,818,491	\$43,900,000
Rate of increase in Internet payments	1	(67.0%)	13.0%	14.0%
Increase in interest revenue	2(a)	12.60%	(58.0%)	2.0%
Total real and other taxes collected	2(b)	\$466,389,984	\$525,821,896	\$526,000,000
Collection rate of real and other taxes	2(b)	95.35%	94.69%	95.00%

2010 ACTION STEPS

Department Goal 1

- Identify alternatives to minimize additional labor on current staff due to increased transactions related to the decrease in Internet transactions that occurred in FY 2008.

Department Goal 2

- Continue to monitor all financial institutions for best interest rates.
- Continue to monitor yield curve for investments.



ELECTIONS & VOTER REGISTRATION

GENERAL FUND

GENERAL GOVERNMENT

Mission: Elections and Voter Registration office conducts local, State, and Federal elections and ensures every eligible citizen in Charleston County has the opportunity to register and vote in an efficient, transparent, and equitable manner as mandated by Federal and State laws.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	10.00	-	0.0
Intergovernmental	\$ 13,331	\$ 343,053	\$ 355,040	\$ 194,635	\$ (160,405)	(45.2)
Charges and Fees	-	312	-	-	-	0.0
TOTAL REVENUES	\$ 13,331	\$ 343,365	\$ 355,040	\$ 194,635	\$ (160,405)	(45.2)
Personnel	\$ 731,038	\$ 802,943	\$ 1,036,306	\$ 988,044	\$ (48,262)	(4.7)
Operating	233,842	504,992	382,946	471,775	88,829	23.2
Capital	-	20,000	-	-	-	0.0
TOTAL EXPENDITURES	\$ 964,880	\$ 1,327,935	\$ 1,419,252	\$ 1,459,819	\$ 40,567	2.9

Funding Adjustments for FY 2010 Include:

- Revenues reflect an estimate from State appropriations.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect an increase related to the costs of replacement batteries for 450 voting machines. Included is a supplement for 700 poll workers in the event of a run-off in the primary in FY 2010. These increases are offset by a decrease in training and wireless costs. During budget deliberations, Council approved \$40,000 for replacement batteries for an additional 450 voting machines.

Performance Measures:

Department Goal 1: Provide voter education to the citizens of Charleston County through the demonstration of the iVotronic Voting System and distribution of election process brochures.

Objective 1: Conduct 40 training programs for the iVotronic voting system to educate the citizens of Charleston County.

ELECTIONS & VOTER REGISTRATION (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of active voters	1	186,919	212,982	240,669
Number of voters using iVotronic	1	114,537	155,635	144,401
Number of poll workers attending one or more required training sessions	1	1,609	1,205	1,000
Average number of classes conducted	1	44	35	33
Cost per training class	1	\$51	\$95	\$77
Total hours to train	1	132	108	99
Poll Managers issued passing score upon completion of training sessions,	1	1,529	1,108	1,000
Percent of poll managers with passing score	1	95.0%	92.0%	96.0%
Percent of precincts utilizing electronic poll books	1	22.0%	26.0%	55.0%

2010 ACTION STEPS

Department Goal 1

- Continue to phase in implementation of Electronic Voter Registration List for all of Charleston County elections.
- Schedule and conduct training for staff to increase knowledge on election software and applications.
- Request the SEC to update software for absentee processing to identify staff processing applications and phase out the 3-Step system for requesting a ballot.
- Create a telephone bank to handle massive volume of incoming calls on Election Day.
- Utilize colleges, churches, high schools, and civic groups to recruit qualified prospective poll workers.
- Promote the usage of Elections & Voter Registration Web site for requesting information on absentee and voter registration.
- Establish a timetable for testing of equipment and software before actual usage to reduce errors and frustrations on Election Day.
- Schedule an open house at the Elections & Voter Registration office for public viewing and education to increase public perception and confidence of general operations.
- Expand use of On-Line Training for Poll Managers.
- Publicize the need for greater voter outreach through local media to increase voter participation.

LIBRARY

GENERAL FUND

CULTURE AND RECREATION

Mission: The purpose of the Charleston County Library is to continually identify, evaluate, and respond to the informational, educational, cultural, and recreational needs of all the residents of Charleston County to enrich the quality of life in the community and promote life long learning.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
County appropriation	\$ 13,277,590	\$ 14,103,768	\$ 14,199,508	\$ 13,824,355	\$ (375,153)	(2.6)
Plus: other sources	1,500,426	1,317,358	1,073,083	1,070,658	(2,425)	(0.2)
Expenditures	<u>\$ 14,778,016</u>	<u>\$ 15,421,126</u>	<u>\$ 15,272,591</u>	<u>\$ 14,895,013</u>	<u>\$ (377,578)</u>	(2.5)

Funding Adjustments for FY 2010 Include:

- The County appropriation reflects a decrease to fund Library operations and staffing due to a decrease in overall County funds.
- Other sources reflect revenues from grants, fines, and fees established by the Library. The reduction in other sources is due to anticipated decreases in State grants which are offset somewhat by increases in fines and copy charges.
- Expenditures reflect the Library's anticipated budget. After the County's appropriation is finalized, the Library's Board of Trustees incorporates other revenues and the use of fund balance into the Library's total budget. Under current State legislation, funding from the State Aid allocation may be deleted if the Library does not meet the Maintenance of Effort requirement to increase their revenues from local sources above those received in the second preceding year.

Performance Measures:

Department Goal 1: Provide a wide variety of Library services to reach an ever increasing number of Charleston County residents.

- Objective 1(a): Increase the use of the Library by Charleston County residents in FY 2010 by increasing the number of registered users by 1% by June 30, 2010.
- Objective 1(b): Answer Library users' information and reference questions in a timely and accurate manner by answering an additional 1% of reference questions in FY 2010.
- Objective 1(c): Increase circulation of all materials by 1% and increase the items circulated per capita from 12.17 items to 12.29 items toward a target of 13 items borrowed per registered borrower per year.

LIBRARY (continued)

GENERAL FUND

CULTURE AND RECREATION

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Library visits	1(a)	2,065,890	2,165,246	2,186,898
Hours open ¹	1(a)	37,004	37,774	37,774
Program attendees	1(a)	147,508	132,516	133,841
Electronic use	1(a)	1,603,494	1,627,546	1,643,822
Materials in collection	1(c)	1,652,691	1,669,195	1,685,887
Registered cardholders ²	1(a)	355,481	310,417	313,521
Programs held	1(a)	4,764	4,324	4,367
Reference questions answered	1(b)	1,924,528	2,040,436	2,060,840
Library visits per capita	1(a)	6.66	6.99	7.06
Cost per library visit	1(a)	\$6.83	\$6.56	\$6.32
Cost per registered cardholder	1(a)	\$39.66	\$45.74	\$44.09
Reference questions answered per hour of service	1(b)	52.01	54.02	54.56
Reference questions answered per capita	1(b)	6.21	6.58	6.65
Percent change in circulation per capita	1(c)	0.21%	0.91%	1.00%
Items catalogued per capita	1(c)	5.33	5.39	5.44
Circulation of all materials per year ¹	1(c)	3,421,460	3,771,499	3,809,214
New registrations added annually	1(a)	33,105	39,471	39,866
Registered users as percentage of population ²	1(a)	114.68%	100.14%	101.15%
Percent change in registrations as percent of population	1(a)	8.5%	9.5%	10.5%
Customer user satisfaction ³	1(a)(b)(c)	n/a	n/a	n/a
Peer review overall rating based on S.C. State Library Annual Statistical Survey ^{4,5}	1(a)(b)(c)	#2	n/a	n/a
Percentage increase of questions answered	1(b)	0.73%	5.6%	6.6%
Circulation per capita	1(c)	11.04	12.17	12.29

¹ St. Andrews Regional Library was closed for renovations for approximately 3 1/2 months of Fiscal Year 2008.

² System has not been purged of old accounts.

³ Survey conducted every three years.

⁴ FY 2009 data is unavailable at time of publication.

⁵ Number 2 of 41 counties Statewide.

2010 ACTION STEPS

Department Goal 1

- Consider ways to develop facilities plan and access services.
- Develop staffing plan to support a wide variety of Library services.

MASTER-IN-EQUITY

GENERAL FUND

JUDICIAL

Mission: The Master-In-Equity facilitates the relatively quick and inexpensive means of litigation for non-jury matters and hears most foreclosure cases and a substantial number of civil, non-jury matters as referred by Order of Reference of Circuit Judge or the Clerk of Court.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	7.00	7.00	7.00	-	0.0
Charges and Fees	\$ 333,416	\$ 468,041	\$ 300,000	\$ 650,000	\$ 350,000	116.7
Interest	73,133	39,011	24,000	8,000	(16,000)	(66.7)
TOTAL REVENUES	<u>\$ 406,549</u>	<u>\$ 507,052</u>	<u>\$ 324,000</u>	<u>\$ 658,000</u>	<u>\$ 334,000</u>	103.1
Personnel	\$ 428,489	\$ 500,000	\$ 522,248	\$ 549,063	\$ 26,815	5.1
Operating	17,491	17,648	21,003	18,113	(2,890)	(13.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 445,980</u>	<u>\$ 517,648</u>	<u>\$ 543,251</u>	<u>\$ 567,176</u>	<u>\$ 23,925</u>	4.4

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase in Master-In-Equity fees due to an increase in foreclosures. This is partially offset by a decrease in interest income based on lower interest rates.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. During budget deliberations, Council restored funding for a Law Clerk position and temporary administrative assistance.
- Operating expenditures represent a decrease due to budget constraints.

Performance Measures:

Department Goal 1: Provide citizens with demonstrated efficiency and effectiveness.

Objective 1: Reduce the number of days in the average case length by increasing the number of disposed cases.

MEASURES:	Objective	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Projected</u>
Cases referred	1	1,408	2,159	2,000
Disposed cases	1	1,390	2,227	1,950
Percent of disposed cases	1	98.72%	103.15%	97.5%
Cost per case	1	\$257.96	\$246.55	\$274.53
Average case length in days	1	286	360	345

MASTER-IN-EQUITY

GENERAL FUND

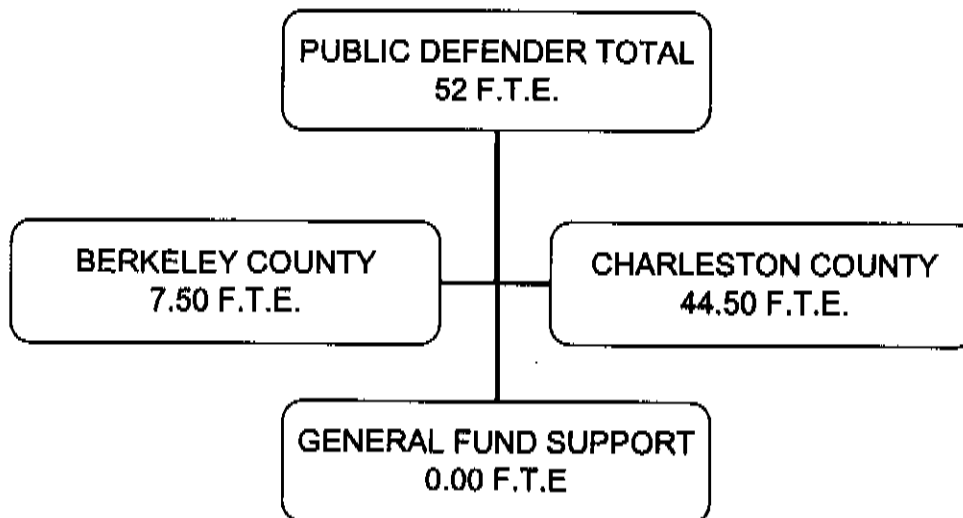
JUDICIAL

2010 ACTION STEPS

Department Goal 1

- Improve Internet information base to assist the public in accessing information needed to participate in the bi-monthly foreclosure auctions.
- Actively participate in the Charleston School of Law Extern Program by sponsoring part-time law students seeking invaluable on-the-job experience.

PUBLIC DEFENDER



PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

DIVISION – Berkeley County

Mission: The Berkeley County Public Defender represents indigent persons in serious criminal, mental health, juvenile, and abuse/neglect cases within Berkeley County to ensure each client receives cost effective and ethical legal representation.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	7.50	7.50	-	0.0
Intergovernmental	\$ -	\$ -	\$ 622,732	\$ 593,660	\$ (29,072)	(4.7)
Charges and Fees	-	-	50,000	39,000	(11,000)	(22.0)
Miscellaneous	-	-	10,356	-	(10,356)	(100.0)
TOTAL REVENUES	\$ -	\$ -	\$ 683,088	\$ 632,660	\$ (50,428)	(7.4)
Personnel	\$ -	\$ -	\$ 509,018	\$ 564,069	\$ 55,051	10.8
Operating	-	-	174,070	171,194	(2,876)	(1.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ 683,088	\$ 735,263	\$ 52,175	7.6

Funding Adjustments for FY 2010 Include:

- Revenues reflect State appropriations and fees to fund the Public Defender's operations in Berkeley County. The decrease in Miscellaneous reflects the funds provided by the Public Defender Corporation in FY 2009 during the transition to a County department; these funds are not available in FY 2010.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect decreases in non-capital purchases and in dues and memberships. These are offset by an increase in contracted services.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

DIVISION – Charleston County

Mission: The Public Defender provides competent, effective and ethical defense for each client whose representation has been entrusted to the office; conducts that representation in a manner that promotes fairness in the administration of justice; and provides all mandated legal services in a cost effective and efficient manner.

DIVISION SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	-	-	44.50	44.50	-	0.0
Intergovernmental	\$ -	\$ -	\$ 831,669	\$ 764,049	\$ (67,620)	(8.1)
Service Charges	-	-	150,500	117,500	(33,000)	(21.9)
Miscellaneous	-	-	130,908	-	(130,908)	(100.0)
TOTAL REVENUES	-	-	1,113,077	881,549	(231,528)	(20.8)
Interfund Transfer In	-	-	2,697,794	2,697,794	-	0.0
TOTAL SOURCES	\$ -	\$ -	\$ 3,810,871	\$ 3,579,343	\$ (231,528)	(6.1)
Personnel	\$ -	\$ -	\$ 3,384,076	\$ 3,434,323	\$ 50,247	1.5
Operating	-	-	426,795	421,780	(5,015)	(1.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ 3,810,871	\$ 3,856,103	\$ 45,232	1.2

Funding Adjustments for FY 2010 Include:

- Revenues reflect State appropriations and fees to fund the Public Defender's operations in Charleston County. The decrease in Miscellaneous reflects the funds provided by the Public Defender Corporation in FY 2009 during the transition to a County department; these funds are not available in FY 2010.
- Interfund Transfer In reflects the amount of funding from the General Fund to support the Public Defender's function in Charleston County.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Offsetting these decreases was the change in budgeting for anticipated vacancies in FY 2009.
- Operating expenditures reflect decreases in the contracted services and the contingency line items offset by an increase in local mileage reimbursement.

PUBLIC DEFENDER (Continued)

SPECIAL REVENUE FUND

JUDICIAL

Performance Measures:

Department Goal 1: To provide quality legal representation of indigent citizens of Charleston County charged with crimes.

Objective 1(a): Participation in court sponsored initiatives towards swifter case management.

Objective 1(b): Reduce percent of cases in which Public Defender staff attorneys make motions for continuance on the day of trial which are based on grounds that should have been foreseeable during discovery by defense counsel.

Objective 1(c): Address Adult/Juvenile Detention Center overcrowding by monitoring number of Adult/Juvenile Detention Center case dispositions handled by public defenders.

Objective 1(d): Reduce the number of repeat offenders by making recommendations for treatment or counseling to clients or tailored sentence recommendations for the court.

Objective 1(e): Increase the Public Defenders' role in reducing recidivism and assist in discouraging indigent involvement with criminal activity by having a greater presence in community activities that support our schools, corrections, and initiatives to assist clients to avoid future criminal conduct.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Jail cases pending per attorney per month	1(a)(d)	39	40	40
Case law meetings and in-house training per attorney	1(a)(b)(c)(d)	40	40	40
In-house training sessions for paralegals	1(a)(b)(d)	12	12	12
Community and school activities attended	1(e)	95	110	95
Hours spent per case law meeting per attorney	1(a)(b)(c)(d)	2	2	2
Hours spent per in-house training session per paralegal	1(a)(b)(d)	1	1	1
Average number of cases per attorney	1(a)(d)	243	175	175
Hours spent per community/school activities per staff	1(e)	2	2	2
Cases disposed of annually by:	1(a)(b)(c)(d)			
<u>General Sessions (jail & non-jail)</u> ¹				
Trials (clients)		22	18	18
Guilty Pleas (clients)		2,264	2,461	2,461
Probation Violations (warrants) ²		1,030	692	692
<u>Family Court/Juveniles (jail & non-jail)</u> ¹				
Trials		2	4	4
Total petitions disposed		1,494	1,249	1,312
<u>Magistrate Court (jail & non-jail)</u> ¹				
Clients disposed		630	726	726

¹ Totals are subject to change when periodic audits of cases are conducted.

² FY 2008 managed decrease in delay of disposition for Probation Violation cases.

2010 ACTION STEPS

Department Goal 1

➤ Continue to provide quality legal representation of indigent citizens of Charleston County charged with crimes.

PUBLIC DEFENDER (continued)

GENERAL FUND

JUDICIAL

PROGRAM – Public Defender

Mission: The Public Defender is mandated to defend in the State court system all persons within Charleston County who are required by statute or State or Federal Constitution to be provided with legal counsel at public expense.

PROGRAM SUMMARY:	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2010</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	2,305,000	2,365,000	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	2,305,000	2,365,000	-	-	-	0.0
Interfund Transfer Out	-	-	2,697,794	2,697,794	-	100.0
TOTAL DISBURSEMENTS	\$ 2,305,000	\$ 2,365,000	\$ 2,697,794	\$ 2,697,794	\$ -	0.0

Funding Adjustments for FY 2010 Include:

- Operating expenditures have been redirected to Interfund Transfer Out to account for the operations of the Public Defender as a County department beginning in FY 2009.
- Interfund Transfer Out represents the General Fund's support of the Public Defender in Charleston County operating as a Special Revenue Fund.

VETERANS AFFAIRS

GENERAL FUND

HEALTH AND WELFARE

Mission: The Veterans Affairs Office serves as a local contact to assist veterans and their dependents in applying for VA benefits from the State and Federal governments. These benefits include but are not limited to: VA compensation, pension, insurance, burial, hospitalization and education benefits, discharge review, military and civil service widows' annuities, State dependents educational benefits, and disabled veterans State tax exemption. The office also assists veterans in need of employment, refers indigent veterans to those agencies funded to address the problem, and intercedes on behalf of veterans experiencing problems at the Veterans Administration Medical Center Charleston and in residential or nursing homes within the Trident area (Charleston, Berkeley, and Dorchester Counties).

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	4.00	4.00	4.00	-	0.0
Intergovernmental	\$ 14,986	\$ 15,436	\$ 15,436	\$ 13,720	\$ (1,716)	(11.1)
TOTAL REVENUES	\$ 14,986	\$ 15,436	\$ 15,436	\$ 13,720	\$ (1,716)	(11.1)
Personnel	\$ 225,701	\$ 260,245	\$ 271,668	\$ 259,684	\$ (11,984)	(4.4)
Operating	11,413	10,890	12,807	14,925	2,118	16.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 237,114	\$ 271,135	\$ 284,475	\$ 274,609	\$ (9,866)	(3.5)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease based on anticipated State appropriations.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect higher costs for telephone and messenger service costs.

Performance Measures:

Department Goal 1: Maximize services to the veterans of Charleston County.

Objective 1(a): Counsel veterans as to their eligibility for Federal and State veterans benefits and ascertain the nature of walk-in client's inquiries within five minutes.

Objective 1(b): Assist veterans and their families in the preparation, filing, prosecution, and appeal of claims with the U.S. Department of Veterans Affairs and submit completed claims to the VA Regional Office within two business days.

VETERANS AFFAIRS (continued)

GENERAL FUND

HEALTH AND WELFARE

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Office contacts	1(a)	21,877	22,335	24,000
Claims filed	1(b)	9,215	10,254	12,000
Percent of walk-ins served in five minutes	1(a)	99.0%	99.0%	99.0%
Percent of claims submitted within two business days	1(b)	99.0%	99.0%	99.0%

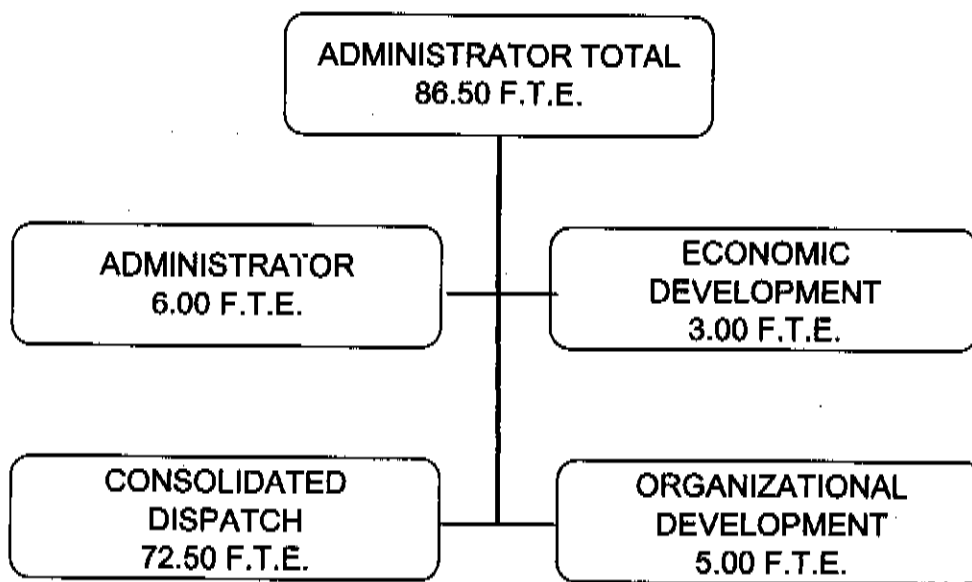
2010 ACTION STEPS

Department Goal 1

- Identify and retire inactive files with the objective of reducing required storage space.
- Utilization of County surplus material and equipment when applicable.
- Practice daily cost reduction when applicable.



ADMINISTRATOR



ADMINISTRATOR

GENERAL FUND

GENERAL GOVERNMENT

DEPARTMENT – Administrator

Mission: The County Administrator provides full disclosure of all significant issues to County Council and ensures that all legislative actions, policy statements, and other directives of Council are enacted.

DEPARTMENTAL SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	6.31	5.31	(1.00)	(15.8)
Personnel	\$ 769,355	\$ 718,911	\$ 767,149	\$ 679,002	\$ (88,147)	(11.5)
Operating	38,455	60,232	46,827	41,908	(4,919)	(10.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 807,810</u>	<u>\$ 779,143</u>	<u>\$ 813,976</u>	<u>\$ 720,910</u>	<u>\$ (93,066)</u>	(11.4)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. In addition, personnel costs reflect the deletion of an Administrative Assistant III FTE and funding for a temporary position due to budget constraints.
- Operating expenditures include the elimination of the Employee Academy classes.

ADMINISTRATOR (continued)**SPECIAL REVENUE FUND****PUBLIC WORKS**

DIVISION – Public Information: Transportation Sales Tax

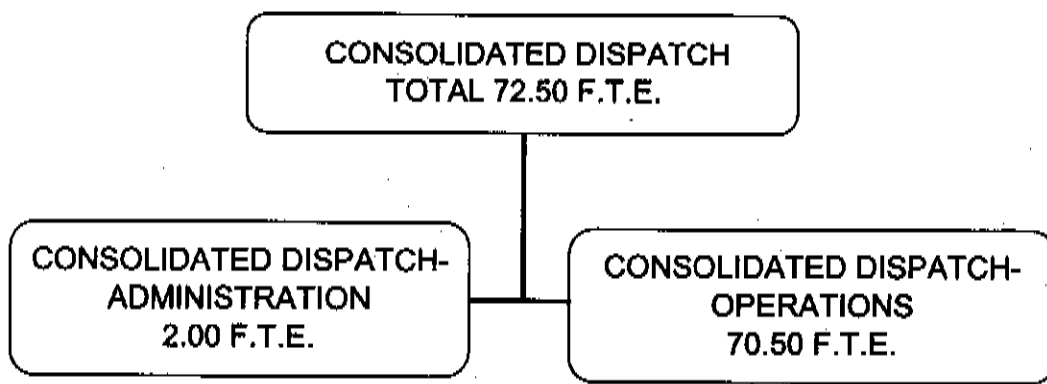
Mission: The Public Information Division is responsible for the public relations requirements related to the Half-Cent Transportation Sales Tax. This includes both the roads and greenbelts projects.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	0.69	0.69	-	0.0
Personnel	\$ -	\$ 3,778	\$ 71,939	\$ 71,591	\$ (348)	(0.5)
Operating	-	-	521	521	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ 3,778	\$ 72,460	\$ 72,112	\$ (348)	(0.5)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. This expenditure is for part of two positions.
- Operating expenditures reflect anticipated costs to support this division.

CONSOLIDATED DISPATCH



CONSOLIDATED DISPATCH

GENERAL FUND

PUBLIC SAFETY

DEPARTMENT – Consolidated Dispatch Administration

Mission: Consolidated Dispatch will administer and be responsible for cooperatively developing strategic and operational plans, policies and procedures, determining personnel and budgetary requirements, and acquiring and implementing appropriate technology and equipment. The Consolidated Dispatch will also work closely with a multi-jurisdictional and multi-disciplinary Consolidated Dispatch Board which has authority for operational protocols. The Director will be instrumental in the transition of nine emergency 911 and dispatch centers into one new Charleston County Consolidated 911 Center. Ensuring that emergency dispatch operations continue seamlessly while consolidating separate emergency response communications from various jurisdictions will be a top priority. The department will be an effective communicator and will build rapport and strong working relationships with the Consolidated Dispatch Board, the various jurisdictions and agencies to be served, as well as the citizens of Charleston County.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	1.00	2.00	1.00	100.0
Personnel	\$ -	\$ -	\$ 129,330	\$ 203,668	\$ 74,338	57.5
Operating	-	7,055	164,670	133,934	(30,736)	(18.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ 7,055	\$ 294,000	\$ 337,602	\$ 43,602	14.8

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. In addition, personnel costs are increased to fund a new position of CAD Administrator.
- Operating expenditures represent a decrease in consultant fees partially offset by an increase in training and office expenses.

CONSOLIDATED DISPATCH (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Consolidated Dispatch Operations

Mission: Consolidated Dispatch provides communications system, dispatch, and/or records support for 10 different 911 emergency dispatch operations for public safety/government entities within the County under nine jurisdictions. A Consolidated Dispatch Center eliminates the need for 911 calls to be transferred to other centers within Charleston County which takes up valuable time. The transition to a Consolidated Dispatch Center is being done through the assistance of a cooperative, multi-jurisdictional Consolidated Dispatch Committee which consists of law enforcement, fire and EMS leaders from within Charleston County.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	47.50	70.50	23.00	48.4
Intergovernmental	\$ -	\$ -	\$ -	\$ 500,000	\$ -	100.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	100.0
Personnel	\$ -	\$ -	\$ 2,920,981	\$ 3,169,027	\$ 248,046	8.5
Operating	-	-	101,835	110,370	8,535	8.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ 3,022,816	\$ 3,279,397	\$ 256,581	8.5

Funding Adjustments for FY 2010 Include:

- Revenues reflect a reimbursement from the City of North Charleston for 23 dispatchers switching over to the Consolidated Dispatch Center.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included are the costs of the 23 dispatchers coming from the City of North Charleston. During budget deliberations, Council approved a decrease of \$32,323 due to a change in holiday pay policy.
- Operating expenditures represent start-up costs including consultant costs to assist with the transition to a Consolidated Dispatch Center.

ECONOMIC DEVELOPMENT – MULTI-COUNTY PARKS

SPECIAL REVENUE FUND

ECONOMIC DEVELOPMENT

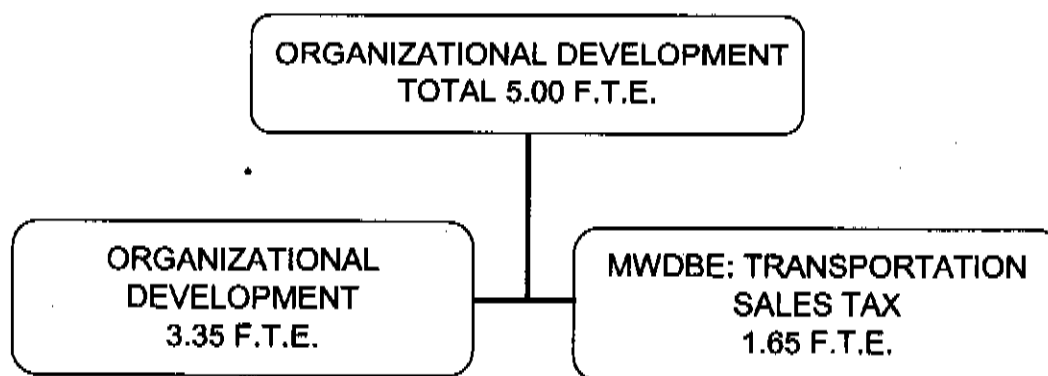
Mission: The Multi-County Parks Program recruits new businesses, improves the business climate, helps existing companies stay healthy and grow in order to continuously improve an ever-expanding number of high-paying jobs, and attracts companies to the area by establishing multi-county industrial parks for the County.

PROGRAM SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	2.00	3.00	3.00	-	0.0
Taxes	<u>\$ 398,265</u>	<u>\$ 813,839</u>	<u>\$ 699,000</u>	<u>\$ 645,000</u>	<u>\$ (54,000)</u>	<u>(7.7)</u>
TOTAL REVENUES	<u>398,265</u>	<u>813,839</u>	<u>699,000</u>	<u>645,000</u>	<u>(54,000)</u>	<u>(7.7)</u>
Interfund Transfer In	<u>-</u>	<u>9,215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL SOURCES	<u><u>\$ 398,265</u></u>	<u><u>\$ 823,054</u></u>	<u><u>\$ 699,000</u></u>	<u><u>\$ 645,000</u></u>	<u><u>\$ (54,000)</u></u>	<u><u>(6.6)</u></u>
Personnel	<u>\$ 90,215</u>	<u>\$ 92,516</u>	<u>\$ 231,078</u>	<u>\$ 227,183</u>	<u>\$ (3,895)</u>	<u>(1.7)</u>
Operating	<u>331,825</u>	<u>454,367</u>	<u>512,729</u>	<u>536,163</u>	<u>23,434</u>	<u>4.6</u>
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
Debt Service	<u>13,113</u>	<u>2,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>435,153</u>	<u>549,071</u>	<u>743,807</u>	<u>763,346</u>	<u>19,539</u>	<u>2.6</u>
Interfund Transfer Out	<u>35,800</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>	<u>(100.0)</u>
TOTAL DISBURSEMENTS	<u><u>\$ 470,953</u></u>	<u><u>\$ 549,071</u></u>	<u><u>\$ 763,807</u></u>	<u><u>\$ 763,346</u></u>	<u><u>\$ (461)</u></u>	<u><u>(0.1)</u></u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease due to lower fees from Multi County Park accounts.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent an increase in the County contribution to the Charleston Regional Development Alliance.

ORGANIZATIONAL DEVELOPMENT



ORGANIZATIONAL DEVELOPMENT

GENERAL FUND

GENERAL GOVERNMENT

DEPARTMENT – Organizational Development

Mission: The Organizational Development Department promotes diversity and organizational effectiveness through strategic planning, human resource management, and systems development and implementation to better adapt to new and emerging technologies, markets, and challenges.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	6.00	3.35	3.35	-	0.0
Personnel	\$ 158,259	\$ 321,789	\$ 310,922	\$ 306,796	\$ (4,126)	(1.3)
Operating	66,889	36,950	10,428	7,135	(3,293)	(31.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 225,148</u>	<u>\$ 358,739</u>	<u>\$ 321,350</u>	<u>\$ 313,931</u>	<u>\$ (7,419)</u>	<u>(2.3)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent reduced copier costs based on anticipated usage.

Performance Measures:

Department Goal 1: Implement succession plan process to support departmental continuity and retain institutional knowledge.

Objective 1(a): Develop internal leadership program.

Objective 1(b): Implement mentor network.

Department Goal 2: Develop and initiate countywide strategic plan.

Objective 2: Identify and chart departmental and organizational issues and opportunities for improvement.

Department Goal 3: Enhance women and minority participation and utilization rates in Roadwise projects.

Objective 3: Increase participation and utilization rates by 3%.

ORGANIZATIONAL DEVELOPMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of Network Mentors ¹	1(a)(b)	10	n/a	10
Number of Network Protégés ¹	1(a)(b)	10	n/a	10
Number of participant pairs in mentor-protégé program ¹	1(a)(b)	5	n/a	5
Number of departmental organizational assessments conducted ¹	2	18	n/a	33
Number of TST OJTs processed	3	5	2	10
Number of TST Interns processed	3	8	6	6
Number of MWDBE certifications	3	12	21	12
Percent increase in network mentors ¹	1(a)(b)	n/a	n/a	100%
Percent increase in network protégés ¹	1(a)(b)	n/a	n/a	100%
Percent increase in departments assessed ¹	2	n/a	n/a	100%
Percent increase in TST OJTs ²	3	n/a	0.0%	80.0%
Percent increase in TST Interns ²	3	n/a	0.0%	0.0%
Percent increase in MWDBE certifications	3	n/a	64.0%	0.0%

¹ FY 2009 not available due to a change in administration and budgetary constraints.

² FY 2009 reduced due to early completion of various Roadwise projects.

2010 ACTION STEPS

Department Goal 1

- Identify mentors and develop biographies for inclusion in mentor network.
- Develop Web site for mentor/protégé matching.

Department Goal 2

- Conduct executive retreat.
- Conduct leadership/management team retreat
- Develop planning guidelines for management team.
- Draft a three to five year plan for countywide strategic process.
- Design and develop performance management system.

Department Goal 3

- Monitor and report DBE/On the Job Training (OJT)/Intern utilization statistics in Transportation Sales Tax (TST) program.
- Establish Vendor Collaboration Initiative to enhance Disadvantaged Business Enterprise (DBE) vendor capacity.

ORGANIZATIONAL DEVELOPMENT (continued)
SPECIAL REVENUE FUND
PUBLIC WORKS

DIVISION – MWDBE: Transportation Sales Tax

Mission: The Organizational Development Department is responsible for the Minority Women Disadvantaged Business Enterprise (MWDBE) Program for the Transportation Sales Tax funds. This effort should provide greater participation and representation of minorities and women in procurement and contracting opportunities within the County.

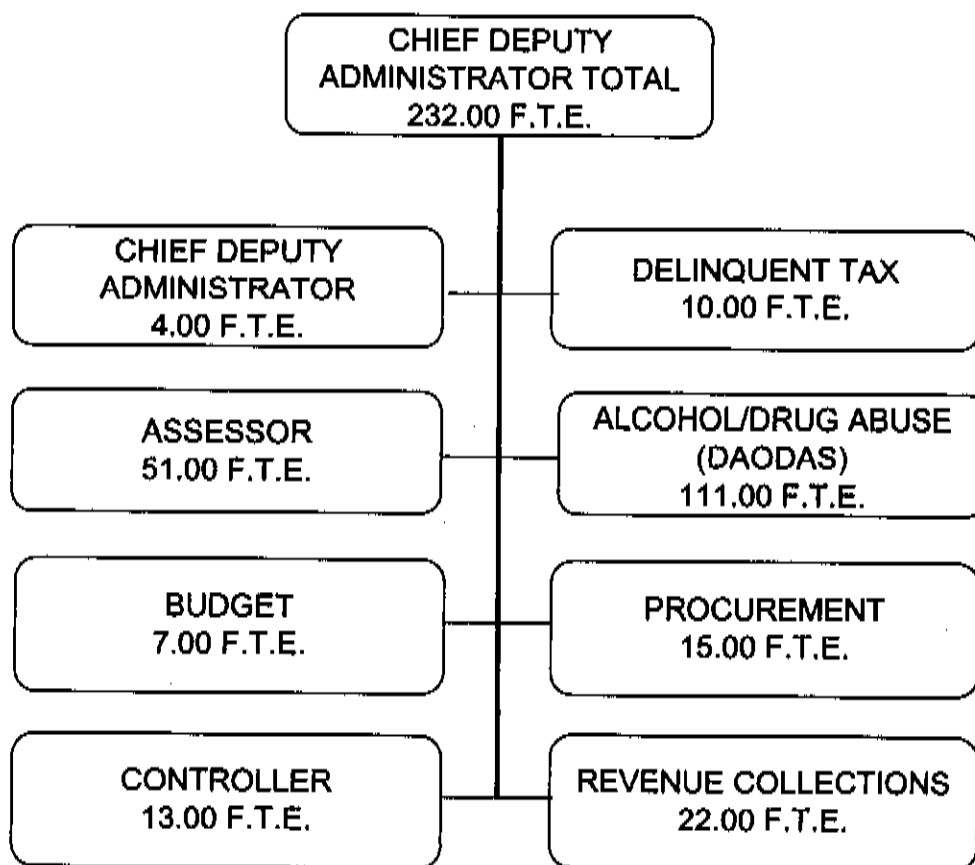
DIVISION SUMMARY:	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2010</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	1.65	1.65	-	0.0
Personnel	\$ -	\$ 23,517	\$ 143,335	\$ 139,370	\$ (3,965)	(2.8)
Operating	-	<u>2,770</u>	<u>4,665</u>	<u>9,926</u>	<u>5,261</u>	112.8
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 26,287</u>	<u>\$ 148,000</u>	<u>\$ 149,296</u>	<u>\$ 1,296</u>	0.9

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. These expenditures are for part of the costs of four employees working in this program.
- Operating expenditures reflect anticipated costs to support this division.



CHIEF DEPUTY ADMINISTRATOR



CHIEF DEPUTY ADMINISTRATOR

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Chief Deputy Administrator provides administrative oversight and project direction to seven departments which include Assessor, Budget, Controller, Delinquent Tax, Department of Alcohol and Other Drug Abuse Services, Procurement, and Revenue Collections.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 402,443	\$ 442,133	\$ 472,081	\$ 464,047	(8,034)	(1.7)
Operating	14,851	11,747	12,487	10,078	(2,409)	(19.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 417,294</u>	<u>\$ 453,880</u>	<u>\$ 484,568</u>	<u>\$ 474,125</u>	<u>\$ (10,443)</u>	<u>(2.2)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect decreases in telephone and copier charges and transferring the expense of the United Way fundraising program to the Administrator's Office. Offsetting these decreases is a slight increase for office expenses.

ASSESSOR

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Assessor's Office appraises and assesses all real estate and mobile homes within the County Assessor's jurisdiction. Appraisals and assessments are done in accordance with State law to ensure all properties are appraised fairly and equitably.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	47.00	53.00	54.00	51.00	(3.00)	(5.6)
Licenses and Permits	\$ 4,035	\$ 3,595	\$ 3,750	\$ 3,000	\$ (750)	(20.0)
Charges and Fees	11,727	8,918	10,000	4,000	(6,000)	(60.0)
TOTAL REVENUES	\$ 15,762	\$ 12,513	\$ 13,750	\$ 7,000	\$ (6,750)	(49.1)
Personnel	\$ 2,626,744	\$ 2,774,712	\$ 3,188,706	\$ 3,017,638	\$ (171,068)	(5.4)
Operating	161,086	209,598	256,550	237,219	(19,331)	(7.5)
Capital	7,002	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,794,832	\$ 2,984,310	\$ 3,445,256	\$ 3,254,857	\$ (190,399)	(5.5)

Funding Adjustments for FY 2010 Include:

- Revenues represent a decrease in the sale of maps based on historical volume.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included are the elimination of three positions - an Appraisal Supervisor, an Appraiser IV, and an Appraiser I.
- Operating expenditures reflect decreases in the cost of printing and sending mailers, copier usage, office expenses, and vehicle fuel.

Performance Measures:

Department Goal 1: Continue to incorporate the valuation of ATIs (Assessable Transfer of Interest) into the existing workload, increase proficiency in the production of assessments for ad valorem taxes, and improve turnaround in the classification of properties.

- Objective 1(a): Incorporate the additional appraisal responsibility for approximately 16,500 ATIs annually, which includes the inspection of up to 8,000 additional ATI properties if not inspected in the last five years.
- Objective 1(b): Increase property inspections over a five year period (Tax Year 2008 to Tax Year 2012) to an average of 26,000 annually to bring the County into compliance with the standard of one visit to each property every five years (one visit between reassessments).
- Objective 1(c): Maintain processing time for legal residence applications to process applications within three weeks of receipt after tax bills are mailed ensuring new bills within one month of receipt. Process applications received near deadline of January 15 within one month to minimize number handled as refunds. Process an average of 1,000 applications within one month of receipt at peak times and an average of 500 applications within one month of receipt at non-peak times.

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of ATI appraisals	1(a)	n/a	14,962	11,000
Number of property inspections ¹	1(b)	17,543	22,791	20,000
Average number of pending peak time Legal Residence Applications ²	1(c)	1,667	787	800
Percent of time spent on ATI appraisals	1(a)	n/a	10.15	8.00
Average date of inspection for improved properties	1(b)	1,998	2001	2002
Total annual appraisal count	1(a)	14,859	29,346	23,000
Appraisals per appraiser ³	1(a)	928	1,544	1,210
Inspections per appraiser ³	1(b)	1,091	1,199	1,210
Increase in valuation tax base due to ATIs ⁴	1(a)	n/a	94,084,392	30,000,000
Compliance with appraisal standards, improved data base ⁵	1(b)	n/a	30.0%	(12.0%)
Better estimation of tax base for preliminary roll certification	1(c)	n/a	Feb 09	Feb 10
Reduced number of refunds for legal residence approvals ⁶	1(c)	n/a	(38.0%)	(38.0%)

¹ FY 2008 does not include mobile home sweeps inspection of 9,000 mobile homes.

² Legal Residence applications are tracked and approved by tax year. FY 2007 is TY 2006, FY 2008 is TY 2007, and FY 2009 is TY 2008.

³ Appraiser count based on 19 between FY 2008 and TY 2009 reflected in counts per appraiser.

⁴ Change in Assessed value due to ATI appraisals without consideration of growth. TY 2009 (FY 2010) is anticipated to see a substantial decrease in sales and in dollars per sale.

⁵ Tied to inspection date compliance. Inspections predicted to fall due to fewer ATIs, new construction, and Manatron training.

⁶ TY 2007 (FY 2008) pending applications at close of year totaled 296. TY 2008 (FY 2009) pending applications at close of application year totaled 183 due to more rapid processing and change in procedures.

2010 ACTION STEPS

Department Goal 1

- Resolve any Tax Year 2008 or prior appeals to the Board of Assessment Appeals by January 2010.
- Schedule and begin Tax Year 2009 BAA conferences by February 2010.
- Resolve all ATI appeals at the initial review level by 30 days after receipt of Protest.
- Complete assessment of Tax Year 2010 new construction and measurement changes by June 2010.
- Perform new Tax Year 2009 appraisals due to Assessable Transfers of Interest and notify owners of the changes prior to the certification of the roll in mid-September 2009.
- Complete appraisal, valuation, and mailing of ATI notices by the end of June 2010 for Tax Year 2010.
- Process and mail ATI certifications on non-deed transfers by end of May 2010.
- Validate and mail details of trust, family, will, life estate and legal entity deed transfers on an on-going monthly basis beginning October 2009 for completion by March 2010.
- Perform inspections of known ATIs for the Tax Year 2010 on an on-going basis beginning October 2009 and achieve an inspection/transfer date lag of no more than 60 days by April 30, 2009.

BUDGET

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Budget Department provides financial services and assists departments with the administration of grant awards for the County of Charleston in order to maintain the County's financial integrity and accountability and to support effective decision-making.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	7.00	(1.00)	(12.5)
Personnel	\$ 575,936	\$ 590,177	\$ 639,854	\$ 549,707	\$ (90,147)	(14.1)
Operating	25,211	21,412	13,804	13,691	(113)	(0.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 601,147</u>	<u>\$ 611,589</u>	<u>\$ 653,658</u>	<u>\$ 563,398</u>	<u>\$ (90,260)</u>	<u>(13.8)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. The Budget Analyst III position was deleted in order to remain within the budget target for the year.
- Operating expenditures reflect a small decrease for FY 2010 after a 36% cutback during FY 2009.

Performance Measures:

Department Goal 1: Determine financial resources necessary for the County's functions.

Objective 1(a): Annually update a five-year plan for the General Fund and Debt Service Fund that incorporates the Capital Improvement Plan and equipment replacement program.

Objective 1(b): Estimate General Fund budgeted revenues within 2% of actuals.

Department Goal 2: Ensure compliance with grant terms and conditions.

Objective 2: Work with departments to ensure zero audit findings and/or questioned costs in the Single Audit.

BUDGET (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Dollar amount of Federal expenditures ¹	2	11,858,318	n/a	n/a
Budgeted General Fund revenues	1(a)	162,047,524	165,978,151	158,362,916
Actual General Fund revenues	1(a)	160,534,430	155,210,380	n/a
Dollar amount of Single Audit questioned costs	2	\$0.00	\$0.00	\$0.00
Five-year plan prepared	1(b)	Yes	Yes	Yes
Percent of revenue variance	1(a)	(2.35%)	(6.49%)	+/-2.0%
Single Audit findings	2	0.0	0.0	0.0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2009 and FY 2010 data unavailable at time of publication.

2010 ACTION STEPS

Department Goal 1

- Develop ability to submit budget transfers electronically.
- Develop electronic submission of budget requests.

Department Goal 2

- Establish central repository for grant compliance documentation.

CONTROLLER

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Controller is responsible for maintaining accurate records of the County's financial transactions and reporting the results through the Comprehensive Annual Financial Report (CAFR) to all interested parties including taxpayers, other governmental entities, creditors, and management.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	15.00	14.00	13.00	(1.00)	(7.1)
Charges and Fees	\$ 5,156	\$ 4,691	\$ 5,000	\$ 5,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 5,156</u>	<u>\$ 4,691</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 897,166	\$ 1,004,697	\$ 1,054,027	\$ 991,737	\$ (62,290)	(5.9)
Operating	80,184	91,555	57,318	61,451	4,133	7.2
Capital	-	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 977,350</u>	<u>\$ 1,096,252</u>	<u>\$ 1,111,345</u>	<u>\$ 1,053,188</u>	<u>\$ (58,157)</u>	<u>(5.2)</u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect no change from the previous fiscal year.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included is the elimination of an Accounting Specialist II position.
- Operating expenditures reflect an increase for office expenses.

Performance Measures:

Department Goal 1: Keep management and public informed of the County's financial status.

Objective 1(a): Submit 100% of regulatory filings (State and Federal) by the prescribed deadline to avoid penalties and receive maximum benefits allowed.

Objective 1(b): Prepare the Comprehensive Annual Financial Report (CAFR) within 180 days after fiscal year end incorporating all new GASB pronouncements.

Department Goal 2: Provide quality service to vendors and employees.

Objective 2: Accurately prepare all payrolls as scheduled by County Policy.

CONTROLLER (continued)

GENERAL FUND

GENERAL GOVERNMENT

Department Goal 3: Safeguard the County's assets.

Objective 3(a): Maintain or improve the County's bond rating from the major rating agencies.

Objective 3(b): Submit 100% of regulatory filings as required by the bond covenants.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	168	178	175
<u>General Obligation Bond</u>	3(a)			
Standards & Poor's		AAA	AAA	AAA
Moody's Investors Service		Aa1	Aa1	Aa1
Fitch IBCA, Duff & Phelps		AA	AA	AA
Regulatory filing deadlines missed	1(a),3(b)	0	0	0
<u>CAFR Preparation</u>	1(b)			
External auditor proposed adjustments		0	0	0
Days to close fiscal year end		42	40	40
Journal entries required after year end		147	125	125
Management letter comments/material weaknesses		1	0	0

2010 ACTION STEPS

Department Goal 1

- Publish a popular annual report which would be more easily understood by the citizens of the County.

DELINQUENT TAX

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Delinquent Tax Department investigates and collects delinquent real and personal ad valorem property taxes, penalties, and levy costs; and locates and notifies delinquent taxpayers of taxes owed.

DEPARTMENTAL SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	12.00	10.00	10.00	10.00	-	0.0
Charges and Fees	\$ 966,865	\$ 1,063,195	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5.0
Interest	534,842	652,118	300,000	150,000	\$ (150,000)	(50.0)
Miscellaneous	7,202	8,931	-	-	-	0.0
TOTAL REVENUES	\$ 1,508,909	\$ 1,724,244	\$ 1,300,000	\$ 1,200,000	\$ (100,000)	(7.7)
Personnel	\$ 519,689	\$ 550,791	\$ 662,695	\$ 666,618	\$ 3,923	0.6
Operating	340,929	291,243	338,549	385,412	46,863	13.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 860,618	\$ 842,034	\$ 1,001,244	\$ 1,052,030	\$ 50,786	5.1

Funding Adjustments for FY 2010 Include:

- Revenues reflect a reduction due to lower interest rates in the market.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent an increase for special legal services and postage.

Performance Measures:

Department Goal 1: Increase the amount of County revenue by collecting delinquent taxes in an efficient and timely manner.

Objective 1(a): Attain collection rates of 95% for valid delinquent real property taxes.

Objective 1(b): Decrease the number of erroneous/uncollectible Business Personal Property receipts by at least 50% between April 1 and March 31.¹

Objective 1(c): Decrease the number of erroneous/uncollectible Department of Revenue Business Personal Property receipts by at least 50% between April 1 and March 31.

DELINQUENT TAX (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Total real property tax dollars collected	1(a)	\$13,341,128	\$17,537,982	\$17,537,982
Total reduction in Business Personal Property receivables	1(b)	\$329,517	\$513,263	\$513,263
Total reduction in Department of Revenue Business Personal Property receivables	1(c)	\$2,703,124	\$2,990,163	\$2,990,163
Cost per collection	1(a)(b)(c)	\$29.04	\$31.22	\$31.22
Real property execution	1(a)	96.6%	96.1%	96.1%
Closure rate for business personal property	1(b)	41.5%	50.5%	50.5%
Closure rate for Department of Revenue Business Personal Property	1(c)	41.4%	47.8%	47.8%

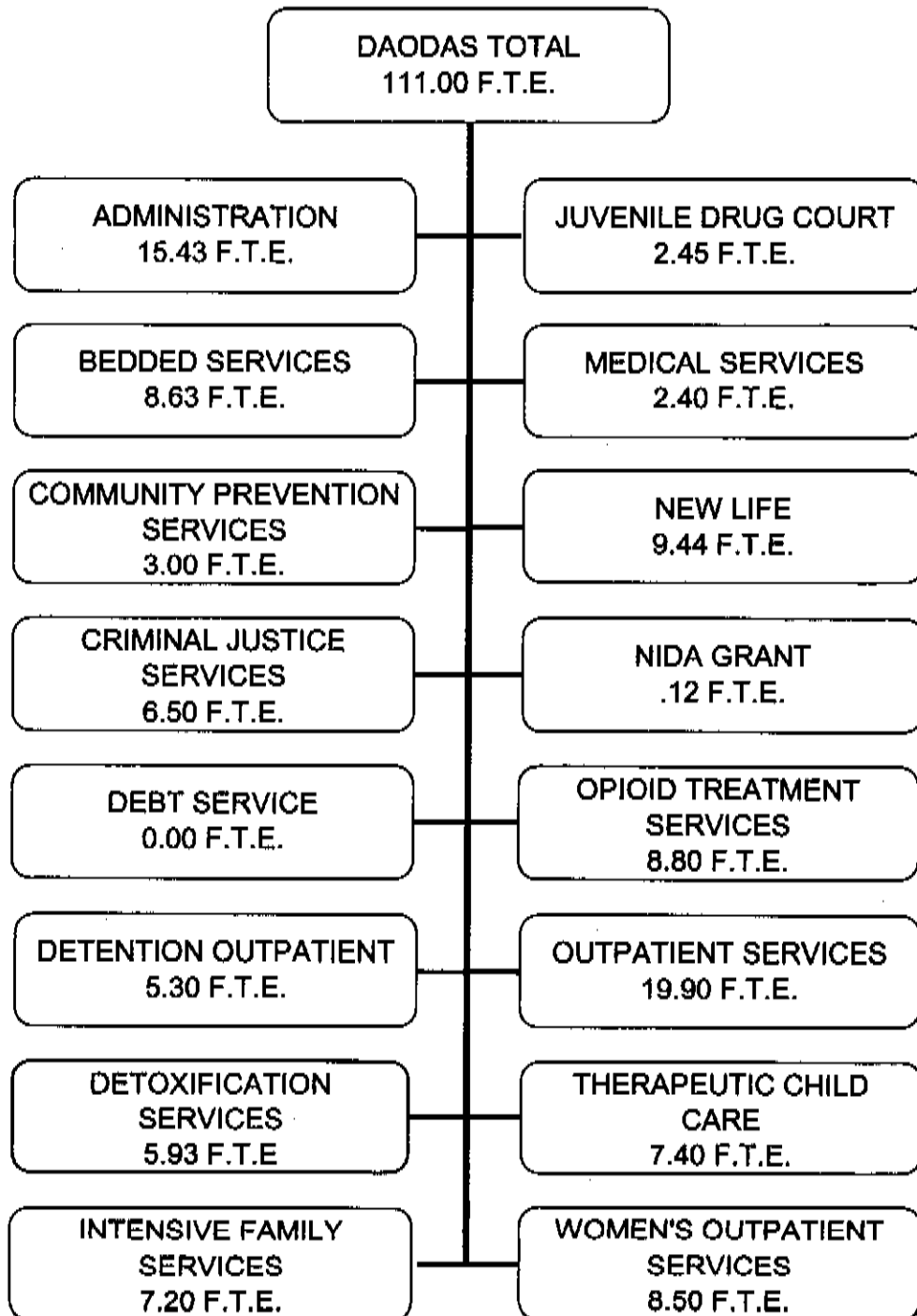
¹ Execution notices are received from the Treasurer on all unpaid items on March 17 for the previous tax year.

2010 ACTION STEPS

Department Goal 1

- Implement the Delinquent Tax portion of the new County tax system.

DAODAS



DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION - Administration

Mission: DAODAS operates a comprehensive array of inpatient, outpatient, and education and prevention programs to help the residents of Charleston County live productive lives free from the impact of alcohol, other drugs, and addictive behaviors and to promote active recovery for people whose lives have been impacted by addiction.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.40	20.18	17.43	15.43	(2.00)	(11.5)
Taxes	\$ (1,177)	\$ 4	\$ -	\$ -	\$ -	0.0
Intergovernmental	100,871	100,832	231,577	99,000	(132,577)	(57.2)
Charges and Fees	114,373	148,803	130,000	130,000	-	0.0
Interest	252,067	171,723	100,000	75,000	(25,000)	(25.0)
Leases and Rentals	53,623	55,035	113,344	90,000	(23,344)	(20.6)
Miscellaneous	272	2,622	-	-	-	0.0
TOTAL REVENUES	520,029	479,019	574,921	394,000	(180,921)	(31.5)
Interfund Transfer In	1,616,862	1,436,306	1,542,850	1,556,770	13,920	0.9
TOTAL SOURCES	<u>\$ 2,136,891</u>	<u>\$ 1,915,325</u>	<u>\$ 2,117,771</u>	<u>\$ 1,950,770</u>	<u>\$ (167,001)</u>	<u>(7.9)</u>
Personnel	\$ 986,736	\$ 42,818	\$ 1,184,547	\$ 1,063,332	\$ (121,215)	(10.2)
Operating	962,651	1,856,416	538,835	509,646	(29,189)	(5.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	1,949,387	1,899,234	1,723,382	1,572,978	(150,404)	(8.7)
Interfund Transfer Out	-	1,500,000	-	867,815	867,815	100.0
TOTAL DISBURSEMENTS	<u>\$ 1,949,387</u>	<u>\$ 3,399,234</u>	<u>\$ 1,723,382</u>	<u>\$ 2,440,793</u>	<u>\$ 717,411</u>	<u>41.6</u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect projected decreases in funding from the State DAODAS office, interest income, and rental and lease income.
- Interfund Transfer In from the General Fund will fund indirect costs for support services. Funds are also transferred in from the Parking Garages to fund employee and client parking fees.
- Personnel expenses represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Two positions were eliminated (Administrative Services Coordinator and Account Specialist I).
- Operating expenses reflect a decrease in the County administrative allocated cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

ENTERPRISE FUND

HEALTH AND WELFARE

Performance Measures:

Department Goal 1: Increase the number of clients served.

Objective 1(a): Increase total intakes.

Objective 1(b): Increase group attendance in outpatient groups with the maximum allowable of 12.

Department Goal 2: Minimize the General Fund discretionary cost of operating DAODAS.

Objective 2(a): Improve the collection rate of billable accounts receivable by 10% and reduce the percentage of discretionary tax dollars that make up our total budget.

Objective 2(b): Increase average cost of intake by less than rise in consumer price index.

Department Goal 3: Reduce the negative impact of addiction on the residents of Charleston County.

Objective 3(a): Maintain percentage of successful tobacco buys by minors to less than 10%.

Objective 3(b): Improve the post-discharge outcome evaluation of residents attending treatment.

Objective 3(c): Maintain a 90% satisfaction rating of persons served.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Total client intakes	1(a)	3,860	3,978	4,000
Average outpatient group attendance	1(b)	6.98	6.57	8
Collections of accounts receivable	2(a)	\$1,559,946	\$1,646,560	\$1,811,216
Average cost of intake	2(b)	\$1,875	\$1,710	\$1,700
Percentage increase of collection rate	2(a)	11.6%	5.6%	10.0%
Percentage of successful tobacco buys to minors ¹	3(a)	2.6%	27.0%	10.0%
Ratio comparison of successful to unsuccessful completions of treatment	3(a)	1.31	1.61	1.50
Employment increase	3(b)	8.4%	3.9%	10.0%
Reductions in emergency room visits	3(b)	21.2%	93.0%	95.0%
Reductions in arrests	3(b)	63.9%	62.8%	70.0%
Decreased use of illegal drugs	3(b)	95.0%	94.0%	95.0%
Decreased drinking to intoxication	3(b)	84.0%	89.4%	90.0%
Number of drug-free births	3(b)	13	12	12
Percentage of drug-free births	3(b)	100%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	92.0%	91.5%	90.0%

¹FY 2008 and FY 2009 data sample too small for statistical validity.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

ENTERPRISE FUND

HEALTH AND WELFARE

2010 ACTION STEPS

Department Goal 1

- Continue implementation of "walk-in assessment".
- Increase public awareness of services through implementation of marketing plan to include increased public relations, enhanced website, and individual marketing outreach by program administrators.
- Increase group attendance by regular monitoring and adjustment of group census and by overbooking groups to compensate for high rates of "no shows".

Department Goal 2

- Increase frequency of follow-up collection efforts.
- Increase pursuit of grants both individually and in collaboration with other agencies.
- Continue reduction of General Fund transfer to zero.

Department Goal 3

- Dedicate Continuous Quality Improvement (CQI) staff to do stronger outcome statistics and make therapeutic post-discharge calls.
- Develop more active alumni and aftercare activities to maintain connection with clients after treatment.
- Change the way we monitor successful outcomes to better reflect the realities of a chronic illness.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Bedded Services

Mission: The Bedded Services Division, which includes the Family Care Unit and Nursing Services, provides healthcare through cost-effective methods for the benefit of the patient and community.

DIVISION SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	17.90	11.04	9.63	8.63	(1.00)	(10.4)
Intergovernmental	\$ 1,512,026	\$ 1,570,477	\$ 1,396,322	\$ 1,357,616	\$ (38,706)	(2.8)
Charges and Fees	94,187	248,798	36,250	43,200	6,950	19.2
TOTAL REVENUES	1,606,213	1,819,275	1,432,572	1,400,816	(31,756)	(2.2)
Interfund Transfer In	22,000	22,000	-	-	-	0.0
TOTAL SOURCES	\$ 1,628,213	\$ 1,841,275	\$ 1,432,572	\$ 1,400,816	\$ (31,756)	(2.2)
Personnel	\$ 1,012,593	\$ 1,046,315	\$ 612,723	\$ 629,573	\$ 16,850	2.8
Operating	714,184	796,538	413,321	391,472	(21,849)	(5.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 1,726,777	\$ 1,842,851	\$ 1,026,044	\$ 1,021,045	\$ (4,999)	(0.5)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease due to the shift of a portion of inpatient services into the Detoxification Division.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. In addition, one Registered Nurse position was eliminated. Offsetting this is an increase for temporary positions.
- Operating expenditures reflect decreases in the Medical Services allocated costs and the bad debt provision.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Community Prevention Services

Mission: The Community Prevention Services Division reduces the harmful effects of alcohol, tobacco, other drug abuse, violence and other high-risk behavior through the identification of factors which place individuals at increased risk; and implements prevention, education and referral services for the residents of Charleston County.

DIVISION SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.85	3.85	4.00	3.00	(1.00)	(25.0)
Intergovernmental	\$ 226,606	\$ 226,606	\$ 226,606	\$ 236,606	\$ 10,000	4.4
Charges and Fees	8,250	37,600	10,000	30,000	20,000	200.0
Miscellaneous	795	10,802	1,000	-	(1,000)	(100.0)
TOTAL REVENUES	\$ 235,651	\$ 275,008	\$ 237,606	\$ 266,606	\$ 29,000	12.2
Personnel	\$ 177,887	\$ 176,516	\$ 153,730	\$ 168,532	\$ 14,802	9.6
Operating	70,654	76,744	71,661	73,514	1,853	2.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 248,541	\$ 253,260	\$ 225,391	\$ 242,046	\$ 16,655	7.4

Funding Adjustments for FY 2010 Include:

- Revenues are increased to reflect additional federal funding and client fees.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. In addition, a Counselor II position was eliminated, and full-year funding for a Prevention Specialist is included.
- Operating expenses reflect an increase for the administrative and facility cost allocations.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Criminal Justice Services

Mission: The Criminal Justice Services Division provides a wide range of specialized, community-based substance abuse programs. Services include treatment and coordination services to local drug courts, conducting alcohol and drug awareness classes, and jail based treatment services for the inmates of Charleston County Detention Center.

DIVISION SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	7.10	7.00	6.50	6.50	-	0.0
Intergovernmental	\$ 38,883	\$ 38,884	\$ 38,884	\$ 32,403	\$ (6,481)	(16.7)
Charges and Fees	256,614	490,441	309,896	460,500	150,604	48.6
TOTAL REVENUES	\$ 295,497	\$ 529,325	\$ 348,780	\$ 492,903	\$ 144,123	41.3
Personnel	\$ 304,490	\$ 423,819	\$ 417,559	\$ 407,577	\$ (9,982)	(2.4)
Operating	126,461	174,772	190,665	202,788	12,123	6.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 430,951	\$ 598,591	\$ 608,224	\$ 610,365	\$ 2,141	0.4

Funding Adjustments for FY 2010 Include:

- Revenues reflect an anticipated increase in client fees.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses are increased due to a higher bad debt provision.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

PROGRAM – Debt Service

Mission: The Debt Service Program budgets and records the annual interest and principal payments on the outstanding Certificates of Participation (COPS) issued in 1994, 2004, and 2005.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	-
Interfund Transfer In	\$ 682,345	\$ 680,321	\$ 681,323	\$ 688,764	\$ 7,441	1.1
TOTAL SOURCES	<u>\$ 682,345</u>	<u>\$ 680,321</u>	<u>\$ 681,323</u>	<u>\$ 688,764</u>	<u>\$ 7,441</u>	1.1
Debt Service	<u>\$ 351,199</u>	<u>\$ 324,652</u>	<u>\$ 681,323</u>	<u>\$ 688,764</u>	<u>\$ 7,441</u>	1.1
TOTAL EXPENSES	<u>\$ 351,199</u>	<u>\$ 324,652</u>	<u>\$ 681,323</u>	<u>\$ 688,764</u>	<u>\$ 7,441</u>	1.1

Funding Adjustments for FY 2010 Include:

- Interfund Transfer In from the Debt Service Fund has increased due to the amortization schedule for debt repayment on DAODAS facilities.
- Debt Service expense reflects the amortization schedule for debt repayment.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Detention Outpatient

Mission: The Detention Center Intensive Outpatient Program provides continuum care through addiction treatment services, which include assessments and screening, traditional and intensive levels of care, and post release support for continued recovery, to reduce the recidivism of Charleston County Detention Center prisoners who are chemically dependant.

DIVISION SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	5.00	5.00	6.30	5.30	(1.00)	(15.9)
Intergovernmental	\$ -	\$ (28)	\$ -	\$ -	\$ -	0.0
Charges and Fees	47,280	59,299	77,031	59,600	(17,431)	(22.6)
TOTAL REVENUES	47,280	59,271	77,031	59,600	(17,431)	(22.6)
Interfund Transfer In	263,000	275,000	283,250	271,920	(11,330)	(4.0)
TOTAL SOURCES	\$ 310,280	\$ 334,271	\$ 360,281	\$ 331,520	\$ (28,761)	(8.0)
Personnel	\$ 220,465	\$ 272,933	\$ 270,599	\$ 300,330	\$ 29,731	11.0
Operating	71,176	71,425	110,034	103,681	(6,353)	(5.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 291,641	\$ 344,358	\$ 380,633	\$ 404,011	\$ 23,378	6.1

Funding Adjustments for FY 2010 Include:

- Revenues represent a lower estimate for client fees.
- Interfund Transfer In reflects funding from the Detention Center in the General Fund.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included is the elimination of a Counselor I position.
- Operating expenses reflect a reduction in the provision for bad debts offset by an increase in the administrative allocated cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Detoxification Services

Mission: The Detoxification Services Division is an entry level treatment facility that provides inpatient rehabilitation services to Charleston County residents who are experiencing withdrawal symptoms of alcohol and other drugs.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	9.29	5.93	5.93	-	0.0
Intergovernmental	\$ -	\$ -	\$ 458,350	\$ 344,970	\$ (113,380)	(24.7)
Charges and Fees	-	-	71,715	74,100	2,385	3.3
TOTAL REVENUES	\$ -	\$ -	\$ 530,065	\$ 419,070	\$ (110,995)	(20.9)
Personnel	\$ -	\$ -	\$ 616,157	\$ 447,364	\$ (168,793)	(27.4)
Operating	-	-	559,825	420,895	(138,930)	(24.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ -	\$ -	\$ 1,175,982	\$ 868,259	\$ (307,723)	(26.2)

Funding Adjustments for FY 2010 Include:

- Revenues reflect estimates of the funding received to operate this program.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses decrease due to reductions in medical services and administrative cost allocations as well as food supplies.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Intensive Family Services

Mission: The Intensive Family Services Division provides outpatient healthcare to families through cost-effective methods for the benefit of the patients, community, and staff.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	9.75	7.20	7.20	-	0.0
Intergovernmental	\$ -	\$ 480,589	\$ 706,810	\$ 513,705	\$ (193,105)	(27.3)
Charges and Fees	-	1,645	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ 482,234	\$ 706,810	\$ 513,705	\$ (193,105)	(27.3)
Personnel	\$ -	\$ 452,487	\$ 473,876	\$ 396,353	\$ (77,523)	(16.4)
Operating	-	230,826	267,707	208,638	(59,069)	(22.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ -	\$ 683,313	\$ 741,583	\$ 604,991	\$ (136,592)	(18.4)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease from Medicaid reimbursements.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses represent decreases in the administrative and facility allocated charges.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

PROGRAM – Juvenile Drug Court

Mission: The Juvenile Drug Court provides an intensive rehabilitation treatment program that creates an environment with definite rules and consequences for violations based on the performance of juveniles in an effort to address their substance abuse problem.

PROGRAM SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	1.50	2.50	3.45	2.45	(1.00)	(29.0)
Intergovernmental	\$ 56,718	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	56,718	-	-	-	-	0.0
Interfund Transfer In	121,831	182,495	176,826	180,511	3,685	2.1
TOTAL SOURCES	\$ 178,549	\$ 182,495	\$ 176,826	\$ 180,511	\$ 3,685	2.1
Personnel	\$ 89,226	\$ 99,800	\$ 116,191	\$ 114,341	\$ (1,850)	(1.6)
Operating	45,641	55,689	60,308	62,341	2,033	3.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 134,867	\$ 155,489	\$ 176,499	\$ 176,682	\$ 183	0.1

Funding Adjustments for FY 2010 Include:

- Interfund Transfer In includes funding from a State appropriation to the Solicitor and funding from the General Fund.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Personnel costs also reflect the elimination of a vacant Recovery Assistant position.
- Operating expenses reflect increases for copier costs and consultant fees.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Medical Services

Mission: The Medical Services Division provides inpatient services (Detoxification Services, Family Care, and New Life) and provides care services to the women and children of the Sojourner Center for Women.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.40	3.40	2.40	2.40	-	0.0
Intergovernmental	\$ 53,929	51,122	58,947	51,000	\$ (7,947)	(13.5)
Charges and Fees	65,289	99,514	63,534	143,600	80,066	126.0
Miscellaneous	-	215	-	-	-	0.0
TOTAL REVENUES	\$ 119,218	\$ 150,851	\$ 122,481	\$ 194,600	\$ 72,119	58.9
Personnel	\$ 195,674	\$ 22,870	\$ 155,872	\$ 157,861	\$ 1,989	1.3
Operating	(69,925)	127,980	(131,913)	38,691	170,604	(129.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 125,749	\$ 150,850	\$ 23,959	\$ 196,552	\$ 172,593	720.4

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase for client fees and insurance fees.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses reflect an increase due to a decrease in the reimbursements from other divisions for medical services which in turn offset expenses in this division.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – New Life

Mission: The New Life Division reduces the harmful effects of alcohol and drug dependency on pregnant and parenting age women and their children.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.05	9.62	10.44	9.44	(1.00)	(9.6)
Intergovernmental Charges and Fees	\$ 1,026,765 (1,257)	1,103,833 7,482	1,350,486 -	1,413,627 -	\$ 63,141 -	4.7 0.0
TOTAL REVENUES	1,025,508	1,111,315	1,350,486	1,413,627	63,141	4.7
Interfund Transfer In	6,000	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 1,031,508</u>	<u>\$ 1,111,315</u>	<u>\$ 1,350,486</u>	<u>\$ 1,413,627</u>	<u>\$ 63,141</u>	4.7
Personnel	\$ 197,044	\$ 166,560	\$ 271,556	\$ 181,101	\$ (90,455)	(33.3)
Operating	271,671	318,432	295,443	385,735	90,292	30.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 468,715</u>	<u>\$ 484,992</u>	<u>\$ 566,999</u>	<u>\$ 566,836</u>	<u>\$ (163)</u>	(0.0)

Funding Adjustments for FY 2010 Include:

- Revenues reflect an anticipated increase in Medicaid reimbursements.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. Also included are an increase in temporary staff and the elimination of a Counselor II position.
- Operating expenses reflect increases in the facility and administrative allocated cost areas.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Opioid Treatment Services

Mission: The Opioid Treatment Services Division through intake, assessment, counseling, nursing services, medical services, and extensive case management reduces the impact that opiate based drug use has on the individual and the community.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.80	8.90	8.80	8.80	-	0.0
Intergovernmental	\$ 75,716	\$ 75,709	\$ 75,600	\$ 75,600	\$ -	0.0
Charges and Fees	<u>808,803</u>	<u>922,525</u>	<u>977,900</u>	<u>979,000</u>	<u>1,100</u>	<u>0.1</u>
TOTAL REVENUES	<u>\$ 884,519</u>	<u>\$ 998,234</u>	<u>\$ 1,053,500</u>	<u>\$ 1,054,600</u>	<u>\$ 1,100</u>	<u>0.1</u>
Personnel	\$ 492,699	\$ 509,521	\$ 552,716	\$ 537,233	\$ (15,483)	(2.8)
Operating	<u>457,166</u>	<u>486,125</u>	<u>571,527</u>	<u>505,100</u>	<u>(66,427)</u>	<u>(11.6)</u>
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 949,865</u>	<u>\$ 995,646</u>	<u>\$ 1,124,243</u>	<u>\$ 1,042,333</u>	<u>\$ (81,910)</u>	<u>(7.3)</u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect a small increase in client fees.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses are decreased due to a reduction in the allocated cost for medical services.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Outpatient Services

Mission: The Outpatient Services Division provides healthcare through cost-effective methods for the benefit of the patient, community, and staff.

DIVISION SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	36.45	19.50	20.90	19.90	(1.00)	(4.8)
Intergovernmental	\$ 1,577,783	\$ 541,499	\$ 570,058	\$ 495,421	\$ (74,637)	(13.1)
Charges and Fees	302,513	130,903	249,440	328,221	78,781	31.6
Miscellaneous	100	-	-	-	-	0.0
TOTAL REVENUES	1,880,396	672,402	819,498	823,642	4,144	0.5
Interfund Transfer In	575,371	294,693	-	-	-	0.0
TOTAL SOURCES	\$ 2,455,767	\$ 967,095	\$ 819,498	\$ 823,642	\$ 4,144	0.5
Personnel	\$ 1,683,070	\$ 930,050	\$ 1,085,341	\$ 1,076,886	\$ (8,455)	(0.8)
Operating	729,428	460,142	427,826	427,819	(7)	(0.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 2,412,498	\$ 1,390,192	\$ 1,513,167	\$ 1,504,705	\$ (8,462)	(0.6)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a small increase based on smaller amounts from the State and from Medicaid but higher amounts from insurance fees and other reimbursements.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included is the elimination of one Administrative Assistant II position.
- Operating expenses are decreased minimally.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

GRANT – Therapeutic Child Care

Mission: Charleston Center will provide safe, developmentally appropriate, and reasonably priced child care for children of clients in order to assist in the client's recovery, the child's developmental growth, and the reintegration into the community for clients and their children.

GRANT SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.30	9.60	7.40	7.40	-	0.0
Intergovernmental	\$ 223,962	\$ 255,798	\$ 387,901	\$ 335,946	\$ (51,955)	(13.4)
Charges and Fees	133	1,016	-	-	-	0.0
TOTAL REVENUES	224,095	256,814	387,901	335,946	(51,955)	(13.4)
Interfund Transfer In	-	124,938	-	-	-	0.0
TOTAL SOURCES	<u>\$ 224,095</u>	<u>\$ 381,752</u>	<u>\$ 387,901</u>	<u>\$ 335,946</u>	<u>\$ (51,955)</u>	(13.4)
Personnel	\$ 365,191	\$ 359,068	\$ 422,613	\$ 319,587	\$ (103,026)	(24.4)
Operating	162,669	162,150	202,554	174,665	(27,889)	(13.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 527,860</u>	<u>\$ 521,218</u>	<u>\$ 625,167</u>	<u>\$ 494,252</u>	<u>\$ (130,915)</u>	(20.9)

Funding Adjustments for FY 2010 Include:

- Revenues reflect an anticipated decrease in Medicaid reimbursements.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses are decreased due to lower allocation costs for the administrative and facility categories.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Women's Outpatient Services

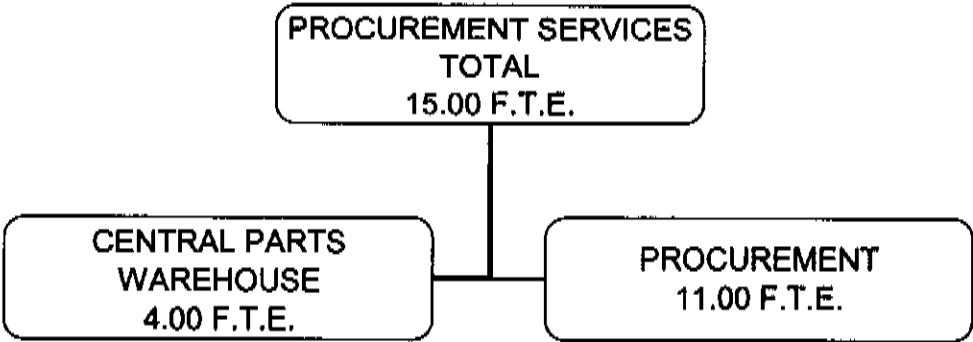
Mission: The Women's Outpatient Services Division provides outpatient healthcare through cost-effective methods for the benefit of the patient, community, and staff.

DIVISION SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	9.40	8.50	8.50	-	0.0
Intergovernmental	\$ -	\$ 497,763	\$ 534,550	\$ 552,867	\$ 18,317	3.4
Charges and Fees	-	46,192	24,507	38,900	14,393	58.7
TOTAL REVENUES	-	543,955	559,057	591,767	32,710	5.9
Interfund Transfer In	-	115,914	-	-	-	0.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 659,869</u>	<u>\$ 559,057</u>	<u>\$ 591,767</u>	<u>\$ 32,710</u>	5.9
Personnel	\$ -	\$ 386,488	\$ 491,059	\$ 443,527	\$ (47,532)	(9.7)
Operating	-	187,370	212,778	191,122	(21,656)	(10.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ 573,858</u>	<u>\$ 703,837</u>	<u>\$ 634,649</u>	<u>\$ (69,188)</u>	(9.8)

Funding Adjustments for FY 2010 Include:

- Revenues reflect increases for funding from the State as well as client fees.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses are decreased due to lower administrative allocation costs and lower copier charges.

PROCUREMENT SERVICES



PROCUREMENT SERVICES

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Central Parts Warehouse

Mission: The Central Parts Warehouse is responsible for purchasing vehicle parts, tires, and accessories for the entire County fleet, ensuring that the procured products are of high quality and the best value for the tax dollar.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	\$ 1,673,018	\$ 1,875,264	\$ 1,825,000	\$ 1,800,000	\$ (25,000)	(1.4)
TOTAL REVENUES	<u>\$ 1,673,018</u>	<u>\$ 1,875,264</u>	<u>\$ 1,825,000</u>	<u>\$ 1,800,000</u>	<u>\$ (25,000)</u>	<u>(1.4)</u>
Personnel	\$ 210,105	\$ 239,588	\$ 247,876	\$ 214,604	\$ (33,271)	(13.4)
Operating	1,473,256	1,576,367	1,577,125	1,585,396	8,271	0.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 1,683,361</u>	<u>\$ 1,815,955</u>	<u>\$ 1,825,000</u>	<u>\$ 1,800,000</u>	<u>\$ (25,000)</u>	<u>(1.4)</u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decreased number of projected repairs.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses represent an increase in Parts Warehouse inventory due to anticipated requests by Fleet Operations.

Performance Measures:

Department Goal 1: Provide quality parts in an effective and cost efficient manner.

Objective 1(a): Establish base-line data for the on-line stocking and inventory control program for Fleet Operations.

Objective 1(b): Process and/or store 90% of items received within 2 hours of receipt.

Objective 1(c): Maintain stock turnover with a quarterly ratio of 4 to 1 to comply with national standard.

PROCUREMENT SERVICES

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Inventory line items	1(a)	2,099	1,783	1,800
Supplies issued monthly	1(b)	8,907	4,581	6,000
Received and stored items processed monthly	1(b)	7,941	4,360	6,000
Average error rate on issuing supplies	1(c)	1.2%	1.2%	1.0%
Percent of stored items processed within 2 hours of receipt	1(b)	96.0%	94.0%	98.0%
Annual ratio of stock turnover	1(c)	5.2:1	5.3:1	6.0:1

PROCUREMENT SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION - Procurement

Mission: The Procurement Division ensures the most efficient use of resources in the procurement of goods and services to effectively meet organizational goals while protecting the public's interest.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	11.00	11.00	-	0.0
Intergovernmental	\$ -	\$ 7,768	\$ 18,000	\$ 37,285	\$ 19,285	107.1
Charges and Fees	3,510	4,306	3,500	1,000	(2,500)	(71.4)
TOTAL REVENUES	\$ 3,510	\$ 12,074	\$ 21,500	\$ 38,285	\$ 16,785	78.1
Personnel	\$ 732,373	\$ 860,780	\$ 831,591	\$ 798,500	\$ (33,091)	(4.0)
Operating	235,279	81,016	46,823	53,783	6,960	14.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 967,652	\$ 941,796	\$ 878,414	\$ 852,283	\$ (26,131)	(3.0)

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increase from other local governments to assist with their Small Business Enterprise (SBE) Programs.

Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.

- Operating expenditures represent an increase due to printing and binding, training, and SBE seminars.

Performance Measures:

Department Goal 1: Maintain a high level of customer service.

Objective 1(a): Ensure 85% of internal customers rank customer service Good or Excellent.

Objective 1(b): Provide on-going training opportunities for procurement staff.

Department Goal 2: Provide goods and services in a timely and cost-efficient manner.

Objective 2(a): Ensure 90% of informal solicitations are processed within 3 business days.

Objective 2(b): Ensure 65% of formal solicitations are issued within 60 business days.

PROCUREMENT SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

Department Goal 3: Procure goods and services within the law.

Objective 3(a): Ensure 100% of Purchase Orders audited are in compliance with the Procurement Ordinance and Regulations.

Objective 3(b): Award 99% of purchases without written protest.

Department Goal 4: Seek Fair and Open Competition.

Objective 4: Ensure 100% of informal solicitations have three quotes.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Purchase Card purchases	2(a)	18,827	15,216	17,000
Purchase orders	2(a)(b),4	3,092	2,188	2,100
Percent of user departments responding to responsive survey	1(a)	n/a	n/a	50.0%
Number of staff attending training	1(b)	12	2	2
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	2,805	1,977	1,900
Solicitations processed	2(b),3(a)(b)	84	98	105
Purchase orders ≥ \$25,000 processed	3(a)(b)	287	311	300
Departments with Procurement Card Program implemented	3(a)	43	45	45
Number of Purchase Orders audited	3(a)	156	250	350
Cost per purchase order processed	2(a)(b)	\$89	\$89	\$89
Percent of responding departments rating satisfactory or higher on customer service survey ¹	1(a)	n/a	n/a	100%
Percent of staff receiving at least 2 CEUs per fiscal year	1(b)	100%	20.0%	20.0%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	48.0%	50.5%	65.0%
Percent of purchase orders ≥ \$25,000 processed within 60 business days ¹	2(b)	57.0%	67.8%	70.0%
Percent of audited purchase orders in compliance	3(a)	100%	100%	100%
Percent of purchases awarded without protest	3(b)	99.0%	100%	100%
Percent of informal solicitations having three quotes	4	90.0%	90.0%	90.0%

¹ Survey was unavailable in FY 2008 and FY 2009.

2010 ACTION STEPS

Department Goal 1

- Provide training sessions on procurement procedures to 50% of departments.

Department Goal 2

- Set aspirational goals for Small Business Enterprise firms for particular goods and services comparing the number of firms versus the number of firms we certify to include MGT of America, Inc.'s recommendations.
- Increase the number of SBE partnerships with other agencies to five.
- Implement process to pay water service utility bills through procurement card.

REVENUE COLLECTIONS

ENTERPRISE FUND

GENERAL GOVERNMENT

Mission: Revenue Collections administers on a fee basis the collection of accommodations taxes, business license fees, hazardous material fees, stormwater fees, and the solid waste user fee for the County and municipalities.

DEPARTMENT SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	22.00	22.00	22.00	-	0.0
Charges and Fees	\$ -	\$ 2,409,408	\$ 2,236,250	\$ 2,132,062	\$ (104,188)	(4.7)
Interest	-	(129,320)	40,000	-	(40,000)	(100.0)
Miscellaneous	-	(4,008)	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ 2,276,080	\$ 2,276,250	\$ 2,132,062	\$ (144,188)	(6.3)
Personnel	\$ -	\$ 1,404,772	\$ 1,475,906	\$ 1,486,671	\$ 10,765	0.7
Operating	-	606,414	691,431	643,789	(47,642)	(6.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	2,011,186	2,167,337	2,130,460	(36,877)	(1.7)
Interfund Transfer Out	-	75,000	89,949	89,187	(762)	(0.8)
TOTAL DISBURSEMENTS	\$ -	\$ 2,086,186	\$ 2,257,286	\$ 2,219,647	\$ (37,639)	(1.7)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease from municipal fees based on the lower anticipated audit charge backs.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent reduced postage and forms due to the new Energov software and a decrease in the County Admin charge. Operating expenditures also include the deletion of cellular charges due to employees having to use personal cell phones in order to lower costs.
- Interfund Transfer Out to Capital Projects will help pay for constructing the Detention Center.

Performance Measures:

Department Goal 1: To increase revenues by identifying businesses operating without a license or outside of the applicable rate classification.

- Objective 1(a): Increase business license field inspections by 2%.
- Objective 1(b): Locate 2% more businesses operating illegally.
- Objective 1(c): Increase audits conducted by 2%.

REVENUE COLLECTIONS (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Field inspections	1(a)	13,864	12,278	12,525
Illegal businesses located	1(b)	346	86	90
Audits conducted	1(c)	985	794	810
Average chargeback per audit	1(c)	\$1,843	\$711	\$725
Percent increase of business license inspections	1(a)	22.0%	(13.0%)	n/a ¹
Percent increase of locating businesses operating illegally	1(b)	24.0%	(75.0%)	n/a ¹
Percent increase of audits conducted	1(c)	(11.0%)	(19.4%)	n/a ¹
Collections from audit charge backs	1(c)	\$1,815,778	\$564,430	\$600,000

¹ TBD. Budget constraints in personnel may result in lost revenues.

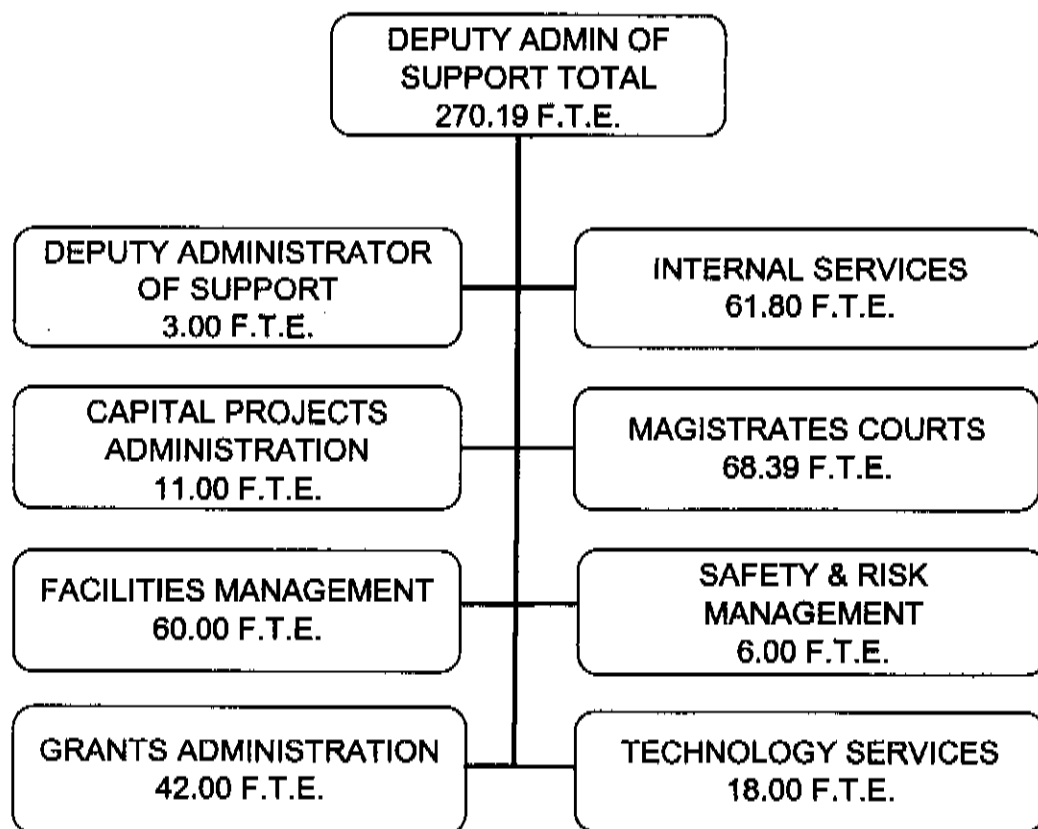
2010 ACTION STEPS

Department Goal 1

- Complete additional online bill payment processes.
- Migrate user fee system off the mainframe.
- Propose system to prepare stormwater bills on the tax system.
- Attract additional municipalities into our consolidated programs.
- Complete consolidation of Delinquent Tax.
- Complete consolidation of Mobile Home permit function.



DEPUTY ADMINISTRATOR OF SUPPORT



DEPUTY ADMINISTRATOR OF SUPPORT

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Deputy Administrator of Support provides administrative oversight and project direction to seven departments which include Capital Projects, Facilities Management, Grants Administration, Internal Services, Magistrates' Courts, Safety and Risk Management, and Technology Services.

DEPARTMENTAL SUMMARY:	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Adjusted</u>	<u>FY 2010</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 182,760	\$ 320,771	\$ 338,702	\$ 338,302	\$ (400)	(0.1)
Operating	6,012	14,069	9,355	9,177	(178)	(1.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 188,772</u>	<u>\$ 334,840</u>	<u>\$ 348,057</u>	<u>\$ 347,479</u>	<u>\$ (578)</u>	<u>(0.2)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a small overall decrease which includes the elimination of the Citizens Academy program.

CAPITAL PROJECTS ADMINISTRATION

GENERAL FUND

GENERAL GOVERNMENT

Mission: Capital Projects Administration executes the Charleston County Facility Construction program by providing planning and engineering studies, design review, construction management, and design and construction contract administration. The Department also provides damage assessment, design, and emergency construction contracting support due to natural disasters and other contingencies affecting the County.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	13.00	11.00	11.00	-	0.0
Personnel	\$ 1,124,755	\$ 1,085,746	\$ 1,065,342	\$ 1,052,226	\$ (13,116)	(1.2)
Operating	33,557	31,840	30,541	22,764	(7,777)	(25.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,158,312	\$ 1,117,586	\$ 1,095,883	\$ 1,074,990	\$ (20,893)	(1.9)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a decrease in office supplies, copier costs, and subscriptions.

Performance Measures:

Department Goal 1: Design, review, and manage projects to meet financial and schedule constraints to minimize changes during construction.

Objective 1(a): Ensure projects are constructed within budgeted resources.

Objective 1(b): Complete projects within 30 days of approved contract days.

Objective 1(c): Provide construction estimates within 10% of contract award amounts.

Objective 1(d): Manage projects to achieve Change Orders of 6% or less of total construction cost.

CAPITAL PROJECTS ADMINISTRATION (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Total number of active construction contracts	1(a)	5	6	3
Value of completed construction contracts designed by A&E	1(a)	0	4	4
Total value of active contracts	1(a)	\$119.25M	\$120.89M	\$120M
Dollar value of contracts awarded	1(b)	\$112.15M	\$2.50M	n/a ¹
Number of contracts awarded (design & construction)	1(a)	20	18	n/a ¹
Design estimate for awarded contracts	1(c)	\$113.74M	\$3.85M	n/a ¹
Number of change orders negotiated	1(d)	5	8	n/a ¹
Dollar value of negotiated change orders	1(d)	\$66,161	\$223,622	n/a ¹
Total resources approved at construction award	1(d)	\$118.50M	\$120.89M	n/a ¹
Percent of awarded value to estimate	1(a)	5.0%	65.0%	n/a ¹
Average number of days from "substantial completion" to completion of "punch list"	1(b)	30	30	n/a ¹
Number of contracts completed (design & construction)	1(a)	14	20	n/a ¹
Dollar value of construction completed (WIP)	1(a)	\$22,695,815	\$45,527,683	n/a ¹
Total number of construction contracts closed out	1(a)	3	2	n/a ¹
Total number of projects completed	1(a)	3	4	n/a ¹
Total final cost of projects completed	1(a)	\$4,415,848	\$9,489,416	n/a ¹
Number of projects completed within approved resources	1(a)	3	4	n/a ¹
Number of contracts within 15% design estimate	1(c)	3	4	n/a ¹
Total amount saved through negotiations	1(c)	\$103,320	\$31,669	n/a ¹

¹ To be determined.

2010 ACTION STEPS

Department Goal 1

- Award contracts for the design of the Consolidated Dispatch Center.
- Complete design and construction contracts for Phase I and Phase II of the County Garage Repairs.
- Continue Phase 1 and Phase 2 for the Adult Detention Facility Expansion.

FACILITIES MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

Mission: Facilities Management provides repair, maintenance, renovation, and minor construction of County facilities ensuring that County government agencies have an effective working environment to carry out their responsibilities in meeting the needs of County citizens.

DEPARTMENTAL SUMMARY	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	63.00	63.00	62.00	58.00	(4.00)	(6.3)
Leases and Rentals	\$ 700,547	\$ 668,705	\$ 660,000	\$ 605,000	\$ (55,000)	(8.3)
TOTAL REVENUES	<u>\$ 700,547</u>	<u>\$ 668,705</u>	<u>\$ 660,000</u>	<u>\$ 605,000</u>	<u>\$ (55,000)</u>	<u>(8.3)</u>
Personnel	\$ 3,041,095	\$ 3,229,363	\$ 3,510,673	\$ 3,230,979	\$ (279,694)	(8.0)
Operating	6,681,094	7,236,946	7,330,427	7,703,929	373,502	5.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>9,722,189</u>	<u>10,466,309</u>	<u>10,841,100</u>	<u>10,934,908</u>	<u>93,808</u>	<u>0.9</u>
Interfund Transfer Out	<u>387,359</u>	<u>398,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 10,109,548</u>	<u>\$ 10,864,428</u>	<u>\$ 10,841,100</u>	<u>\$ 10,934,908</u>	<u>\$ 93,808</u>	<u>0.9</u>

Funding Adjustments for FY 2010 Include:

- Revenues represent a decrease in rents and leases. Previous revenue was inflated due to an overpayment from DSS. Revenue projections for FY 2010 are based on new lease rates.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent anticipated increases due to the opening of the new Detention Center in the second half of the fiscal year.

Performance Measures:

Department Goal 1: Ensure County government and supported agencies have an effective working environment to achieve mission responsibilities.

Objective 1(a): Maintain 95% documented completion rate of total work orders received versus work orders completed.

Objective 1(b): Complete 95% of budgeted projects scheduled.

Objective 1(c): Maintain 100% documented completion rate of total programmed maintenance required versus programmed maintenance completed.

Department Goal 2: Provide long-term funding for infrastructure repairs/upgrades and improve budget to actual efficiencies.

Objective 2(a): Budgeted special project cost estimates shall not exceed 15% of the actual expended costs.

Objective 2(b): Contracted services shall not exceed budgeted amount.

Objective 2(c): Actual utility expenditures shall not exceed budgeted estimates.

Objective 2(d): Maintain 85% total department operating budget effectiveness.

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

Department Goal 3: Develop a fully integrated Facilities Management Information System to track County facility assets and reports.

Objective 3: Inventory variance shall not exceed a tolerance range of 10% in warehouse stock inventory.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Budgeted amount ¹	2(a)	\$3,479,307	\$222,110	\$0.00
Works orders issued	1(a)	7,728	8,292	7,800
Projects scheduled	1(b)	88	108	48
Programmed maintenance work orders issued	1(c)	2,809	2,949	2,800
Total contracted services budgeted	2(b)	\$3,548,263	\$3,136,704	\$3,011,733
Utilities budgeted	2(c)	\$2,778,113	\$3,101,068	\$4,267,550
Department operating budget	2(d)	\$10,302,508	\$10,841,100	\$10,934,908
Percent of work orders completed	1(a)	92.54%	98.70%	95.00%
Percent of projects completed ¹	1(b)	61.36%	54.63%	0.00%
Programmed maintenance compliance	1(c)	97.61%	95.25%	95.00%
Budgeting effectiveness percent - Contracts	2(b)	96.07%	96.80%	99.00%
Budgeting effectiveness percent - Utilities	2(c)	79.06%	100.72%	99.00%
Department operating budget effectiveness percent ¹	2(d)	90.14%	101.03%	0.00%
Work orders completed	1(a)	7,909	8,134	7,800
Projects completed	1(b)	54	59	24
Programmed maintenance work orders completed	1(c)	2,736	2,809	2,800
Actual expended costs of special projects	2(a)	\$301,010	\$141,460	\$150,000
Total contracted services actual expenses	2(b)	\$3,540,264	\$3,136,701	\$3,011,733
Utilities actual expenditures	2(c)	\$3,086,605	\$3,123,382	\$4,224,874
Department operating budget effectiveness	2(d)	\$9,981,179	\$10,417,292	\$10,934,908
December inventory variance	3	4.03%	3.36%	3.04%
June inventory variance	3	3.78%	2.80%	2.98%
Average variance	3	3.90%	3.08%	3.01%

¹ FY 2010 reflects no new projects.

2010 ACTION STEPS

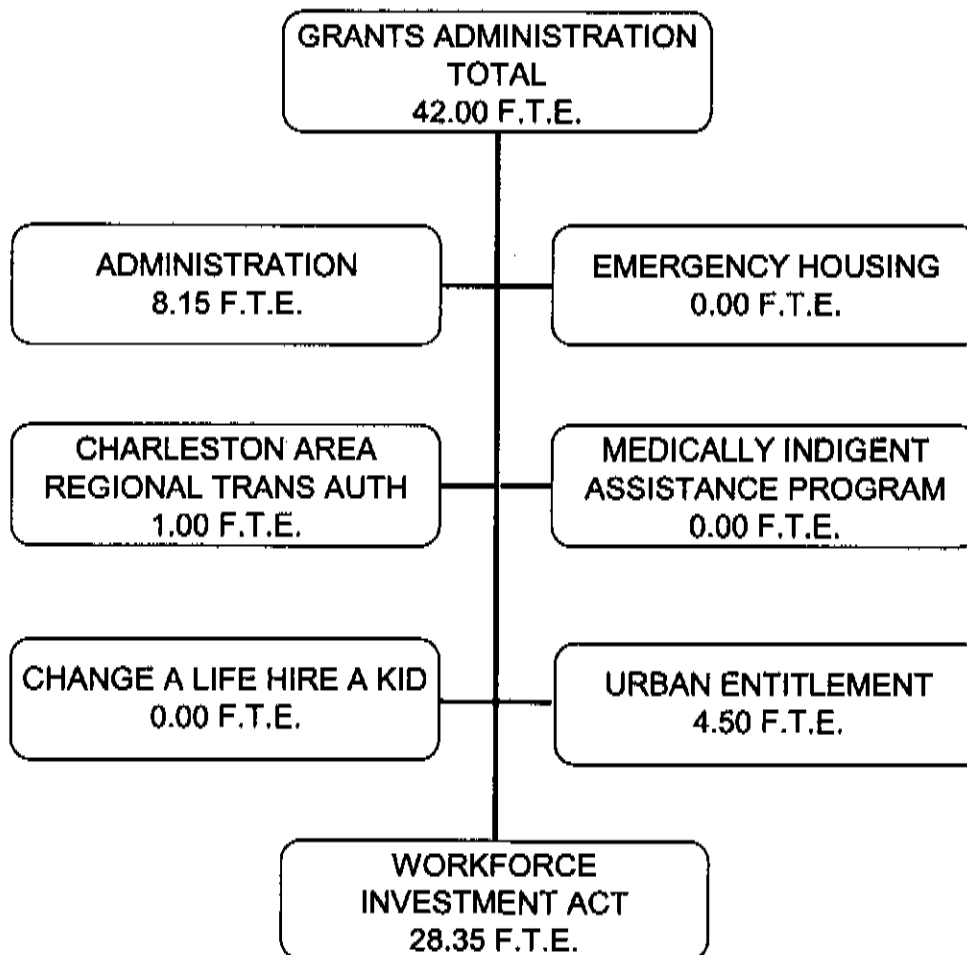
Department Goal 1

- Complete window replacement and exterior painting of the Clemson Extension/Senior Citizens building.

Department Goal 3

- Upgrade the portability of QBIC to other Microsoft software programs.
- Complete the QBIC utility module by the end of the fiscal year.

GRANTS ADMINISTRATION



GRANTS ADMINISTRATION

GENERAL FUND

GENERAL GOVERNMENT

DIVISION - Administration

Mission: The Grants Administration Division actively seeks available grant funding and administers Community Development Block Grants that are designed to improve housing and neighborhoods in economically disadvantaged areas and Workforce Development Grants which provide employment training services to individuals, businesses, and industry.

DIVISION SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	9.75	8.75	8.15	8.15	-	0.0
Personnel	\$ 649,326	\$ 676,169	\$ 602,895	\$ 591,067	\$ (11,828)	(2.0)
Operating	26,379	17,363	11,510	15,260	3,750	32.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	675,705	693,532	614,405	606,327	(8,078)	(1.3)
Interfund Transfer Out	175,000	175,000	128,000	-	(128,000)	(100.0)
TOTAL DISBURSEMENTS	\$ 850,705	\$ 868,532	\$ 742,405	\$ 606,327	\$ (136,078)	(18.3)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect an increase in wireless, fleet, copier, and postage costs based on projected usage.
- Interfund Transfer Out shows the deletion of the transfer to the Urban Entitlement program.

Performance Measures:

Department Goal 1: Secure funds to support and enhance departmental, County, and community services.

Objective 1(a): Apply for thirty new grants to support/enhance County services.

Objective 1(b): Obtain eight new grant awards.

Objective 1(c): Conduct two grant development workshops for County departments and community groups.

GRANTS ADMINISTRATION

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Competitive applications	1(b)	28	24	30
Competitive awards	1(a)	3	4	8
Grant workshops/training conducted	1(c)	3	3	2
Average cost of in-service training per session	1(c)	\$60	\$30	\$30
Average cost of competitive award	1(a)	\$8,750	\$7,500	\$3,750
Percent increase (decrease) of competitive grant applications	1(a)	(22.0%)	(8.5%)	8.0%
Percent increase of competitive awards	1(b)	(83.0%)	33.0%	200%
Percent increase in workshops/training conducted	1(c)	50.0%	0.0%	0.0%

2010 ACTION STEPS

Department Goal 1

- Identify and communicate to departments potential grant opportunities through federal recovery funds, ongoing cyclical grant announcements, and creative avenues to submit proposals to generate dollars to fund county operations.
- Assist community organizations with grants development and management.
- Perform projects to strengthen Grants Administration's varied program and functions through ongoing analysis, process management, and the development and refinement of internal policies and procedures.

GRANTS ADMINISTRATION (continued)

SPECIAL REVENUE FUND

HEALTH AND WELFARE

PROGRAM – Charleston Area Regional Transportation Authority (CARTA)

Mission: Funding is received from the Charleston Area Regional Transportation Authority to administer the issuance of discount cards to the economically disadvantaged in Charleston County for obtaining bus transportation.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	1.00	1.00	-	0.0
Charges and Fees	\$ 37,100	\$ 43,440	\$ 44,087	\$ 45,246	\$ 1,159	2.6
TOTAL REVENUES	<u>\$ 37,100</u>	<u>\$ 43,440</u>	<u>\$ 44,087</u>	<u>\$ 45,246</u>	<u>\$ 1,159</u>	2.6
Personnel	\$ 28,305	\$ 33,845	\$ 31,258	\$ 40,740	\$ 9,482	30.3
Operating	8,497	10,965	23,637	6,648	(16,989)	(71.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 36,802</u>	<u>\$ 44,810</u>	<u>\$ 54,895</u>	<u>\$ 47,388</u>	<u>\$ (7,507)</u>	(13.7)

Funding Adjustments for FY 2010 Include:

- Revenues represent anticipated growth in CARTA contract fees.
- Personnel expenditures reflect the actual grade and step of the incumbent, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%.
- Operating expenditures reflect a decrease in office supplies based on projected usage.

GRANTS ADMINISTRATION (continued)

GENERAL FUND

HEALTH AND WELFARE

PROGRAM –Medically Indigent Assistance Program (MIAP)

Mission: The Medically Indigent Assistance Program (MIAP) administers the eligibility determinations for inpatient hospital services for residents that meet the financial requirement of Federal poverty to ensure that medical care is available to these citizens.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	1,214,556	1,195,491	1,365,682	1,335,975	(29,707)	(2.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,214,556	\$ 1,195,491	\$ 1,365,682	\$ 1,335,975	\$ (29,707)	(2.2)

Funding Adjustments for FY 2010 Include:

- Operating expenditures reflect contribution requirements paid to the South Carolina Department of Health and Human Services based on the formula set by the State.

Performance Measures:

Department Goal 1: Ensure a positive return on investment of the County's contribution for inpatient hospital services to indigent citizens.

Objective 1(a): Return on investment of County Assessment to MIAP Discharge Value of not less than \$1 for \$1 ratio.

Objective 1(b): Maintain administrative expenses shared with Medical University Hospital at 25% not to exceed \$20,000 per year.

Objective 1(c): Reconsideration designee responses not to exceed 30 days from receiving the request for reconsideration.

MEASURES:	Objective	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Projected</u>
MIAP discharge value ¹	1(a)	\$7,827,639	n/a	n/a
Denial notices requesting reconsideration for eligibility	1(c)	53	40	46
MIAP assessment	1(a)	\$1,181,195	\$1,349,249	\$1,317,780
Administrative charges reimbursed ²	1(b)	\$16,000	\$12,000	\$16,000
Average days required for reconsideration response	1(c)	15	20	18
Cost per approved reconsideration request	1(c)	\$288	\$288	\$288
Dollar ratio of return on investment ¹	1(a)	1:7	n/a	n/a
Percent of annual administrative charges	1(b)	100%	94.0%	97.0%
Percent of reconsideration requests approved for MIAP inpatient services	1(c)	38.0%	38.0%	38.0%

¹ FY 2009 and FY 2010 data unavailable at time of publication.

² FY 2009 does not reflect the last quarter of MUHA administrative charges.

MEDICALLY INDIGENT ASSISTANCE PROGRAM (continued)

GENERAL FUND

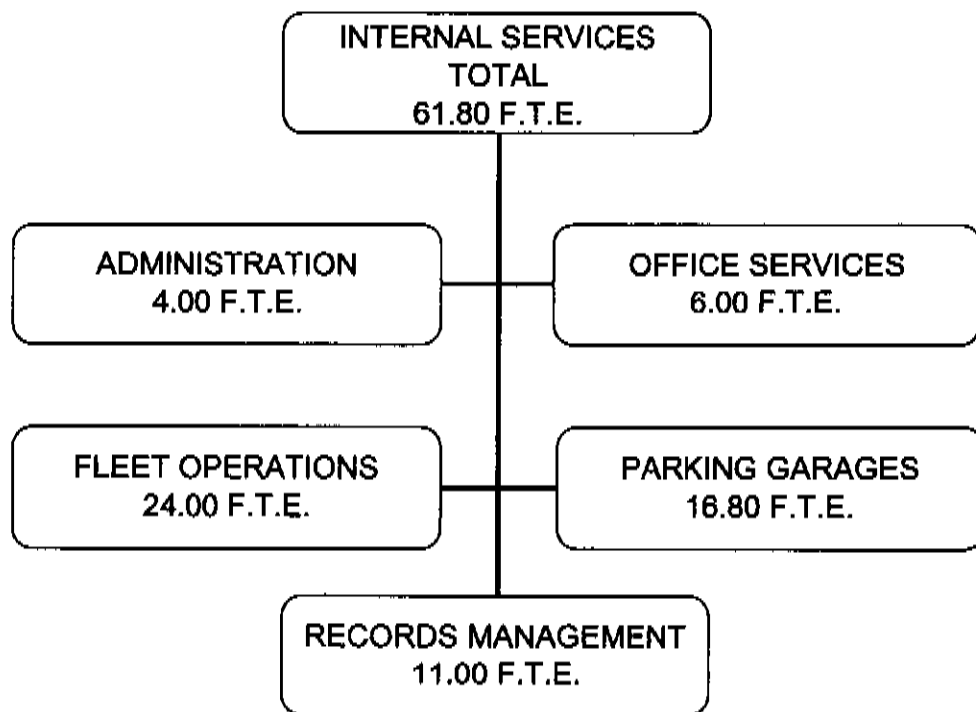
HEALTH AND WELFARE

2010 ACTION STEPS

Department Goal 1

- Better educate MIAP applicants on contact information and eligibility requirements.
 - Revise the English and Spanish MIAP brochures with updated contact information for the Reconsideration Designee.
 - Provide more information on Charleston County's Web site to include links to the MIAP brochures.
- Obtain the executed MOU Agreement with MUHA for the Shared Administrative Costs for MIAP.
- Attend training on the State's MIAP requirements and the formula used to assess the County.

INTERNAL SERVICES



INTERNAL SERVICES

GENERAL FUND

GENERAL GOVERNMENT

DIVISION - Administration

Mission: The Internal Services Administration Division provides oversight and administrative support to the Fleet Operations, Office Services, Parking Garages, and Records Management Divisions.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	4.00	4.00	-	0.0
Personnel	\$ 366,028	\$ 379,012	\$ 400,794	\$ 338,533	\$ (62,261)	(15.5)
Operating	15,217	16,927	17,927	18,078	151	0.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 381,245</u>	<u>\$ 395,939</u>	<u>\$ 418,721</u>	<u>\$ 356,611</u>	<u>\$ (62,110)</u>	(14.8)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect only a small increase in order to meet available funding.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Fleet Operations

Mission: Fleet Operations establishes efficient and effective delivery of the Charleston County vehicle fleet by providing customer agencies with safe, reliable, economical and environmentally-sound transportation and by performing related support services that are responsive to the needs of customer departments and that conserve vehicle value and equipment investment.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	27.00	26.00	24.00	(2.00)	(7.7)
Charges and Fees	\$ 7,269,430	\$ 8,145,187	\$ 8,256,576	\$ 7,928,274	\$ (328,302)	(4.0)
Miscellaneous	462,116	322,377	150,000	150,000	-	0.0
TOTAL REVENUES	7,731,546	8,467,564	8,406,576	8,078,274	(328,302)	(3.9)
Interfund Transfer In	3,294,750	3,501,767	2,346,194	1,108,001	(1,238,193)	(52.8)
TOTAL SOURCES	<u>\$ 11,026,296</u>	<u>\$ 11,969,331</u>	<u>\$ 10,752,770</u>	<u>\$ 9,186,275</u>	<u>\$ (1,566,495)</u>	(14.6)
Personnel	\$ 1,634,717	\$ 1,683,931	\$ 1,747,281	\$ 1,614,151	\$ (133,130)	(7.6)
Operating	8,259,022	9,247,779	6,639,893	6,464,123	(175,770)	(2.6)
Capital	-	-	2,310,400	1,028,000	(1,282,400)	(55.5)
Debt Service	28,181	24,981	80,001	80,001	-	0.0
TOTAL EXPENSES	9,921,920	10,956,691	10,777,575	9,186,275	(1,591,300)	(14.8)
Interfund Transfer Out	454,276	418,873	3,090	-	(3,090)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 10,376,196</u>	<u>\$ 11,375,564</u>	<u>\$ 10,780,665</u>	<u>\$ 9,186,275</u>	<u>\$ (1,594,390)</u>	(14.8)

Funding Adjustments for FY 2010 Include:

- Revenues represent a decrease in charges to due to the Isle of Palms discontinuing the use of fleet services.
- Interfund Transfer In represents a significant decrease from other County funds due to budget constraints. These funds are used to pay capital expenditure costs.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also reflected is the loss of two full-time positions.
- Operating expenses represent a decrease in vehicle fuel.
- Capital expenses represent a significant decrease in funds due to budget constraints. The only vehicles approved for purchase in FY 2010 are four ambulances for EMS and pursuit sedans for Law Enforcement.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative III: Long Term Financial Planning

Department Goal 1: Ensure fiscal accountability in managing and "Right-Sizing" Fleet assets.

Objective 1: Establish optimal size of fleet.

Initiative IV: Workflow Analysis/Process Management

Department Goal 2: Provide cost effective maintenance promoting the useful life and availability of Fleet equipment.

Objective 2(a): Minimize breakdown repairs through an effective Preventative Maintenance (PM) Program.

Objective 2(b): Achieve optimal fleet availability through an effective PM Program and by performing efficient and timely repairs.

Objective 2(c): Monitor cost per mile to operate support vehicles.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Input:				
Number of support vehicles	1	633	596	596
Total number of work orders	2(a)	8,623	7,659	8,000
Output:				
Availability of fleet units	2(b)	95.22%	95.37%	95.0%
Average total expenses versus budgeted total expenses	2(c)	100%	92.8%	100%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.33	\$0.31	\$0.31
Average cost per work order	2(a)	\$553	\$574	\$590
Average number of units out of service per day ¹	2(b)	27	23	27
Outcome:				
Number of vehicles added to departments from surplus	1	0	2	0
Number of vehicles turned in	1	8	36	10
Savings per reduction of support vehicles ²	1	\$8,000	\$36,000	\$10,000
Percent of "repair" work order to total work orders ($\leq 45\%$) ¹	2(a)	41.0%	38.0%	40.0%
Percent of scheduled maintenance to unscheduled repairs ($\geq 60\%$) ¹	2(b)	64.0%	76.9%	70.0%
Fleet availability ($\geq 90\%$) ¹	2(b)	95.22%	95.37%	92.0%
Percent of actual total expenses to budgeted total expenses ($\leq 100\%$) ¹	2(a)(b)(c)	100%	92.8%	100%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs

2010 ACTION STEPS

Department Goal 1

- Review and establish charge-back rates for services provided to include, but not limited to, hourly labor, fuel, contracted work, and motor pool usage.
- Explore cost effective fleet unit replacements, i.e., fuel economy, emission control advances, etc.
- Apply for grant funding to improve fuel economy and alternative energy solutions for the County's fleet equipment.
- Continue efforts to "Right-Size" the County's fleet through aggressive equipment utilization reporting.
- Identify under-utilized equipment items and target their reduction from the fleet.

Department Goal 2

- Continue efforts toward fuel conservation through effective monitoring of the Fuel Allocation Program.
- Continue to generate utilization reports for senior management decision making.
- Continue to explore and enhance Fleet's use of alternative fuel vehicles.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Office Services

Mission: Office Services provides photocopy, postal services, and specialized printing applications for County government departments delivering services to County citizens.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	6.00	6.00	-	0.0
Charges and Fees	\$ 967,293	\$ 1,130,327	\$ 1,176,853	\$ 903,990	\$ (272,863)	(23.2)
TOTAL REVENUES	967,293	1,130,327	1,176,853	903,990	(272,863)	(23.2)
Interfund Transfer In	-	-	-	188,796	188,796	100.0
TOTAL SOURCES	<u>\$ 967,293</u>	<u>\$ 1,130,327</u>	<u>\$ 1,176,853</u>	<u>\$ 1,092,786</u>	<u>\$ (84,067)</u>	(7.1)
Personnel	\$ 303,662	\$ 317,555	\$ 335,285	\$ 296,120	\$ (39,165)	(11.7)
Operating	794,393	833,661	841,568	796,666	(44,902)	(5.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 1,098,055</u>	<u>\$ 1,151,216</u>	<u>\$ 1,176,853</u>	<u>\$ 1,092,786</u>	<u>\$ (84,067)</u>	(7.1)

Funding Adjustments for FY 2010 Include:

- Revenues represent a decrease in copier leases and postage requested by departments.
- Interfund Transfer In involves moving funds from the Debt Service Fund to pay the copier lease cost.
- Personnel expenses reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses reflect a decrease in postage costs due to fewer requests for services from departments. In addition, mail delivery was reduced to conserve costs of fuel and delivery charges to departments. These savings were offset by an increase in the machinery maintenance contract.

Performance Measures:

Department Goal 1: Promote mail management efficiencies to achieve improved customer service and value.

Objective 1(a): Increase mail that meets automation criteria for all outgoing U.S. mail.

Objective 1(b): Reduce man-hours to prepare mail by promoting the use of mail preparation equipment.

Objective 1(c): Reduce undeliverable mail by updating mailing addresses.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Department Goal 2: Pursue responsive and cost effective privatization initiatives (service providers) that improve our business services.

Objective 2(a): Reduce mailing expenditures by sending all applicable mailers to outside print contractor and in-house metered mail to presort vendor.

Objective 2(b): Maintain monthly postage and copier charge-backs and compare with budgeted amount.

Department Goal 3: Report customer usage indicators to improve service delivery and quality.

Objective 3(a): Track network copier usage and promote the use of copiers to print.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Budgeted for postage	2(b)	\$503,943	\$506,651	\$428,200
Budgeted for copying	2(b)	\$530,842	\$594,078	\$595,000
Mail pieces processed in-house ¹	1(a),3(a)	500,259	470,448	470,000
Mail pieces sent to outside contractor ⁵	2(a)	725,275	914,657	1,522,657
Number of copiers maintained	3(a)	189	194	194
Copies produced	3(a)	9,958,894	11,641,079	12,000,000
Percent of mail that meets automation criteria ²	1(a)	82.0%	83.0%	85.0%
Man hours saved using mail preparation equipment	1(b)	440	425	450
Number of copiers networked ³	3(a)	15	189	189
Amount saved due to presorting flats	1(a)	n/a	\$1,495	\$1,550
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$78,785	\$106,239	\$120,000
Amount saved due to updating addresses ⁴	1(c)	n/a	n/a	\$5,000
Amount saved due to using Electronic Return Receipts	1(c)	n/a	\$702	\$750
Ratio of actual postal expenses to budgeted postal expenses	2(c)	78.0%	77.0%	80.0%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	86.0%	98.0%	98.0%

¹ Due to Office Services' new activity of validating department's mailing lists, eliminating the undeliverable addresses will offset any increases produced by departments.

² Due to various types of mail (special services, packages, flats), not all mail pieces meet the automation criteria and qualify for postal discounts. If compared against first class mail only, the percent of mail meeting the automation criteria would be higher.

³ FY 2009 reflects all copiers networked due to the new copier contract.

⁴ This department will begin measuring performance against this objective during FY 2010.

⁵ Includes Auditor and Delinquent Tax departments.

2010 ACTION STEPS

Department Goal 1

- Update mailing list(s) for County departments, which includes validating delivery addresses and using Move Update information.

Department Goal 2

- Consolidate outside printing services.

INTERNAL SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

DIVISION – Parking Garages

Mission: The Cumberland Street parking garage provides parking spaces for County employees, the general public, and contracted parking for agencies in the downtown Charleston peninsula. The parking garage at King and Queen Streets provides parking spaces for various governmental agencies, hotel guests, County employees, and the general public.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.60	17.60	16.80	16.80	-	0.0
Charges and Fees	\$ 2,335,002	\$ 2,409,744	\$ 3,530,000	\$ 2,876,896	\$ (653,104)	(18.5)
Interest	198,328	167,898	80,000	60,000	(20,000)	(25.0)
Miscellaneous	-	1,087	-	(13,668)	(13,668)	100.0
Leases and Rentals	89,075	91,747	94,500	73,476	(21,024)	(22.2)
TOTAL REVENUES	2,622,405	2,670,478	3,704,500	2,996,704	(707,796)	(19.1)
Interfund Transfer In	-	-	-	1,500,000	1,500,000	100.0
TOTAL SOURCES	\$ 2,622,405	\$ 2,670,478	\$ 3,704,500	\$ 4,496,704	\$ 792,204	21.4
Personnel	\$ 660,929	\$ 762,614	\$ 843,870	\$ 881,951	\$ 38,081	4.5
Operating	765,046	938,361	663,865	689,859	25,994	3.9
Capital	-	6,455	70,000	10,000	(60,000)	(85.7)
Debt Service	342,188	313,828	828,640	830,792	2,152	0.3
TOTAL EXPENSES	1,768,163	2,021,258	2,406,375	2,412,602	6,227	0.3
Interfund Transfer Out	143,820	154,958	130,900	629,690	498,790	381.0
TOTAL DISBURSEMENTS	\$ 1,911,983	\$ 2,176,216	\$ 2,537,275	\$ 3,042,292	\$ 505,017	19.9

Funding Adjustments for FY 2010 Include:

- Revenues represent a decrease in transient and independent customer leasing agreements as well as a decrease in tourism and retail traffic.
- Interfund Transfer In reflects support from the General Fund for repairs to the garages.
- Personnel expenses reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. These amounts are offset by an increase in temporary staffing to assist with the workload.
- Operating expenses reflect increases in electricity costs and a contingency for unanticipated emergency expenses.
- Capital expenses represent thermoplastic pavement markings to ensure safer and more visible crosswalks to patrons and County employees.
- Debt Service reflects the debt repayment for the Cumberland Street parking garage.

INTERNAL SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Interfund Transfer Out represents \$129,690 to provide free parking for County employees working at the DAODAS building and parking in the garage now owned by the Medical University of South Carolina. In addition, \$500,000 is shifted to the Debt Service Fund for the construction of the Detention Center.

Performance Measures:

Department Goal 1: Maintain a customer service oriented parking facility by pursuing customer-focused initiatives while employing innovative methods to track and improve revenues.

Objective 1(a): Maintain annual itemized parking revenues for accurate budgeting.

Objective 1(b): Maintain statistics on annual vehicle utilization.

Objective 1(c): Record number of formal customer service surveys.

Department Goal 2: Maintain a safe environment for our visitors, customers, and employees by enhancing our training and improving employee awareness of our systems within the parking facilities.

Objective 2(a): Record number of audits for conducting training initiatives.

Objective 2(b): Record number of reportable safety related incidents to Risk Management.

Department Goal 3: Maintain a financial management plan that provides our financial position while tracking our operating expenditures and receivable revenues.

Objective 3(a): Determine annual revenue per space.

Objective 3(b): Determine annual operating expense per space.

MEASURES:		FY 2008	FY 2009	FY 2010
	Objective	Actual	Actual	Projected
Cumberland Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$704,048	\$859,630	\$725,098
Vouchers ¹		\$37,367	\$34,026	\$38,808
City reimbursement		\$237,790	\$263,032	\$268,452
Contracts		\$345,180	\$491,136	\$378,000
Commercial space leases (shops) ²		\$91,747	\$92,277	\$73,476
Free parking cost		\$112,984	\$157,706	\$159,605
<u>Transaction Volume</u>	1(b)			
Number of transactions		157,139	114,141	116,507
Free transactions		21,304	19,274	19,845
Annual number of safety training initiatives conducted	2(a)	12	12	12
Recordable incidents	2(b)	30	28	29

INTERNAL SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Projected</u>
King and Queen Parking Garage:				
Parking Revenue	1(a)			
Transient revenue		\$933,501	\$1,046,666	\$1,090,473
Vouchers		\$43,395	\$42,991	\$43,851
Contracts		\$57,358	\$43,481	\$46,980
Free parking cost		\$108,260	\$155,598	\$159,741
Transaction Volume	1(b)			
Number of transactions		214,288	184,088	191,240
Free transactions		17,945	16,245	17,254
Annual number of audits for conducting training initiatives	2(a)	12	12	12
Recordable incidents	2(b)	20	13	15
Annual operating expense per space:				
Cumberland Parking Garage	3(b)	\$1,262	\$1,463	\$1,505
King and Queen Parking Garage		\$1,933	\$2,241	\$2,305
Annual revenue per space:				
Cumberland Parking Garage	3(a)	\$1,382	\$1,511	\$1,549
King and Queen Parking Garage		\$2,480	\$2,717	\$2,833

¹ Chargebacks made to departments and government agencies as payment for parking.

² Due to economic conditions, County Council voted in April 2009 to reduce the annual retail lease at the Cumberland Garage retail shops by \$21,024.

2010 ACTION STEPS

Department Goal 1

- Develop a survey which will determine the following:
 - Perceived safety of the facilities
 - Overall customer satisfaction
 - Demographics to include reasons for utilizing the facility and influence on purchase
- Require all parking personnel to attend customer service classes.

Department Goal 2

- Create a safer environment by utilizing the staff electrician to improve lighting in the facilities and to install additional surveillance equipment.
- Continue to provide additional security at the facilities during late night hours.

Department Goal 3

- Seek additional revenue-generating opportunities focusing on local businesses and tourism.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Records Management

Mission: Records Management provides County departments, elected officials, and several external organizations with storage, retrieval, imaging, and disposition of government records while maintaining the historical and archival significance of vital records for the citizens of the County.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	11.00	11.00	-	0.0
Charges and Fees	\$ 715,540	\$ 649,768	\$ 677,738	\$ 634,754	\$ (42,984)	(6.3)
Miscellaneous	-	3,935	-	-	-	0.0
TOTAL REVENUES	\$ 715,540	\$ 653,703	\$ 677,738	\$ 634,754	\$ (42,984)	(6.3)
Personnel	\$ 441,700	\$ 475,193	\$ 502,862	\$ 485,965	\$ (16,897)	(3.4)
Operating	128,469	160,045	138,876	133,814	(5,062)	(3.6)
Capital	-	4,340	36,000	34,975	(1,025)	(2.8)
TOTAL EXPENSES	570,169	639,578	677,738	654,754	(22,984)	(3.4)
Interfund Transfer Out	3,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 573,169	\$ 639,578	\$ 677,738	\$ 654,754	\$ (22,984)	(3.4)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease due to less microfilming requests.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a decrease due to reducing qualifying maintenance contracts by utilizing the State Contract's Hardware Maintenance Manager.
- Capital expenditure replaces a 15 year old microfilm processor.

Performance Measures:

Department Goal 1: Maintain a financial management process that tracks customer operating expenditures and accurately records revenues while providing valuable competitive services to our customers.

Objective 1: Increase the quantity of service units while lowering or maintaining costs to County departments.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Warehouse service units provided ¹	1	260,035	271,047	265,500
Microfilm service units provided ²	1	563,592	1,193,083	1,500,000
Laboratory service units provided ³	1	516,918	3,223	3,000
Digital imaging service units provided ⁴	1	3,679,177	3,661,551	4,000,000
Preservation services units provided ⁵	1	5,373	168,966	25,000
Services Provided per Dollar Expended by County Depts:				
Warehouse service units per dollar ¹		1.04	.48	.48
Microfilm service units per dollar ²		.10	.07	.07
Laboratory service units per dollar ³		.08	3.47	3.47
Digital imaging service units per dollar ⁴		.05	.05	.05
Preservation service units per dollar ⁵		1.97	.32	.32
Cost of Services Provided to County Depts:				
<u>Warehouse Services</u>				
Monthly box storage		\$0.95	\$0.45	\$0.45
Document in-transfers		\$4.25	\$4.25	\$4.25
File destructions		\$4.25	\$4.25	\$4.25
Fire retrievals		\$4.25	\$4.25	\$4.25
Transports		\$18.00	\$18.00	\$18.00
<u>Microfilm Services</u>				
Planetary photography per frame		\$0.10	\$0.10	\$0.10
Rotary photography per frame		\$0.08	\$0.08	\$0.08
Jacketing per fiche jacket		\$1.25	\$1.25	\$1.25
Fiche titling		\$1.00	\$1.00	\$1.00
Quality checking by page ⁶		\$0.04	\$0.04	\$0.04
<u>Laboratory Services</u>				
Standard processing per 100 ft roll		\$5.00	\$6.60	\$6.60
Silver processing per 1000 ft roll		\$20.00	\$20.00	\$20.00
Diazo duplication per 100 ft roll		\$2.00	\$2.00	\$2.00
Silver duplication per 100 ft roll		\$2.00	\$2.00	\$2.00
Quality inspection per roll		\$0.07	\$5.00	\$5.00
<u>Digital Imaging Services</u>				
Document scan		\$0.08	\$0.08	\$0.08
Convert microfilm to image per frame		\$0.10	\$0.10	\$0.10
Convert image to microfilm per frame		\$0.02	\$0.02	\$0.02
Indexing per image		\$0.05	\$0.05	\$0.05
Media production (CD/DVD)		\$15/\$28	\$15/\$28	\$15/\$28
<u>Preservation Services</u>				
Repairs		\$2.95	\$2.95	\$2.95
Dry Cleaning (RMC)		\$0.28	\$0.28	\$0.28
Records Processing (per hour)		\$23.75	\$23.75	\$23.75
Cutting books		n/a	\$0.03	\$0.03

¹ Warehouse services include monthly box storage units, transports, document in-transfers, file destructions, and file retrievals.

² Microfilm services include planetary frames shot, rotary frames shot, fiche jacketed, and fiche titled. Quality checking no longer performed AFTER film is processed in the lab. It is more efficient to correct documents by computer BEFORE the film is run and processed.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected.

⁴ Digital imaging services include scanning, digital image to film conversion, film to digital image conversion, indexing, and media production.

⁵ Preservation services include repairing, cleaning, and hourly processing of files.

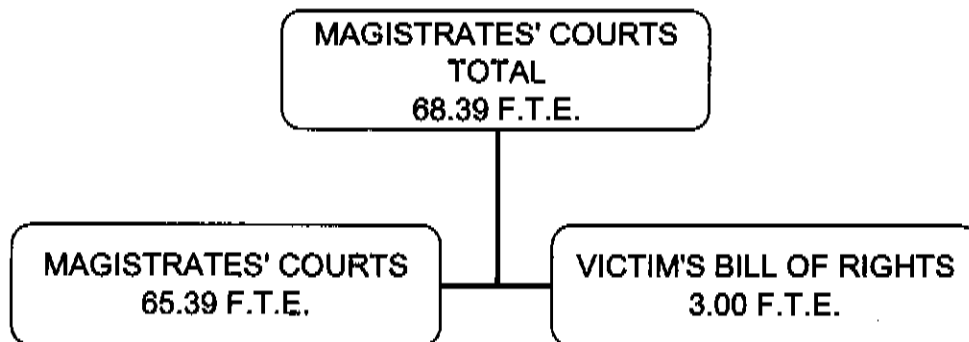
⁶ Service moved from laboratory services to microfilm services and replaced with archival quality checking per roll.

2010 ACTION STEPS

Department Goal 1

- Explore alternate and supplemental funding for the preservation of permanently valuable records.
- Continue implementing imaging projects for County Departments.
- Improve productivity and continue to measure staff performance levels to ensure the division achieves budget goals.
- Seek external revenue opportunities.

MAGISTRATES' COURTS



MAGISTRATES' COURTS

GENERAL FUND

JUDICIAL

DIVISION – Magistrates' Courts

Mission: The Magistrates' Courts provides quality service and assistance to the general public, law enforcement, and attorneys in conjunction with providing support to the Magistrates of Charleston County in a manner which preserves the integrity of the judicial system.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	66.41	66.41	65.39	65.39	-	0.0
Intergovernmental	\$ 3,208	\$ -	\$ 3,000	\$ -	\$ (3,000)	(100.0)
Charges and Fees	616,156	944,334	952,500	1,054,000	101,500	10.7
Fines and Forfeitures	2,031,536	1,656,006	1,850,000	1,700,000	(150,000)	(8.1)
Interest	4,144	(968)	-	-	-	0.0
TOTAL REVENUES	\$ 2,655,044	\$ 2,599,372	\$ 2,805,500	\$ 2,754,000	\$ (51,500)	(1.8)
Personnel	\$ 3,916,715	\$ 4,151,807	\$ 4,403,220	\$ 4,287,322	\$ (115,898)	(2.6)
Operating	444,753	449,964	445,072	422,443	(22,629)	(5.1)
Capital	20,734	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,382,202	\$ 4,601,571	\$ 4,848,292	\$ 4,709,765	\$ (138,527)	(2.9)

Funding Adjustments for FY 2010 Include:

- Revenues represent a decrease in fine collections based on current trends. This decrease was offset by an increase in civil fee collections.
- Personnel expenditures represent full-year funding for a State-mandated one percent Cost of Living Adjustment (COLA) for the magistrates. In addition, expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA) for non-magistrates, and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a decrease in copier, wireless, postage, and records management costs to meet available funding.

Performance Measures:

Department Goal 1: Ensure efficient use of time management in order to expedite cases.

Objective 1: Reduce the average age of Small Claims court cases by increasing the number of disposed cases.

MAGISTRATES' COURTS

GENERAL FUND

JUDICIAL

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Cases filed	1	4,462	4,807	5,084
Average case age in days	1	85	87	88
Cost per case	1	\$80.00	\$80.00	\$80.00
Disposed cases	1	5,262	4,491	4,590
Percent of cases disposed	1	118%	94.0%	91.0%

2010 ACTION STEPS

Department Goal 1

- Implement the Statewide Court Case Management System.
- Implement procedure allowing the Courts to accept fines and fees through debit and credit cards.
- Implement procedures that would allow the acceptance of payment of fines and fees using the Internet.
- Link to the Department of Public Safety's database to allow exchange of license suspensions and disposition information.

MAGISTRATES' COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Victim's Bill of Rights

Mission: The Victim's Bill of Rights program provides responsive services to meet the critical needs of crime victims as mandated by federal and state law.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	3.00	(1.00)	(25.0)
Intergovernmental	\$ 1,676	\$ 3,802	\$ 3,000	\$ 2,500	\$ (500)	(16.7)
Charges and Fees	320,748	302,294	320,000	280,000	(40,000)	(12.5)
TOTAL REVENUES	<u>\$ 322,424</u>	<u>\$ 306,096</u>	<u>\$ 323,000</u>	<u>\$ 282,500</u>	<u>\$ (40,500)</u>	<u>(12.5)</u>
Personnel	\$ 188,773	\$ 209,677	\$ 225,220	\$ 146,664	\$ (78,556)	(34.9)
Operating	13,307	17,281	13,070	4,266	(8,804)	(67.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 202,080</u>	<u>\$ 226,958</u>	<u>\$ 238,290</u>	<u>\$ 150,930</u>	<u>\$ (87,360)</u>	<u>(36.7)</u>

Funding Adjustments for FY 2010 Include:

- Revenues are reduced based upon historical analysis and current trends.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. Personnel expenditures also reflect the reduction of overtime costs and the elimination of a vacant Victim Witness Advocate II position.
- Operating expenditures reflect reduced postage and copier costs.

Performance Measures:

Department Goal 1: Provide notification, service, and guidance to victims.

Objective 1(a): Increase service to all eligible victims as mandated by State statutes.

Objective 1(b): Ensure that 80% of the victims are satisfied with the court system.

MAGISTRATES' COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

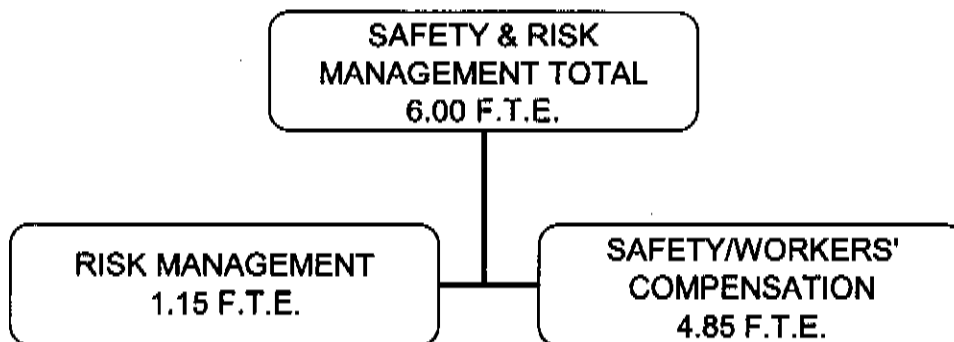
MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	97.0%	98.0%	98.0%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	97.0%	98.0%	98.0%
Average hours per service	1(a)	2.0	2.0	2.0
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	1(b)	97.0%	98.0%	98.0%

2010 ACTION STEPS

Department Goal 1

- Improve fluidity of victim services on general session offenses.

SAFETY & RISK MANAGEMENT



SAFETY & RISK MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Risk Management

Mission: Risk Management ensures that adequate insurance is obtained to cover the County's assets, liabilities, and employees.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.15	1.15	1.15	1.15	-	0.0
Miscellaneous	\$ -	\$ 411,628	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 411,628</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 103,600	\$ 109,647	\$ 112,197	\$ 113,178	\$ 981	0.9
Operating	2,006,595	1,991,025	1,891,112	1,853,790	(37,322)	(2.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,110,195</u>	<u>\$ 2,100,672</u>	<u>\$ 2,003,309</u>	<u>\$ 1,966,968</u>	<u>\$ (36,341)</u>	(1.8)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%.
- Operating expenditures decreased due to savings in liability insurance premiums.

Performance Measures:

Department Goal 1: Provide safety training to all new and existing employees.

Objective 1: Develop files documenting orientation training completed of all new hires within 10 working days of orientation.

Department Goal 2: Respond to Americans with Disabilities Act (ADA) issues on a timely basis.

Objective 2: Respond to all Americans with Disabilities Act complaints within two (2) business days.

Department Goal 3: Protect the County's assets, liabilities, and employees by securing the necessary insurance or risk financing technique on a timely basis.

Objective 3(a): Review and approve insurance certificates required of contractors performing work for the County, with a turnaround of 100%, within two business days.

Objective 3(b): Submit insurance renewal applications to insurance carriers 30 days prior to renewal date.

SAFETY & RISK MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

Objective 3(c): Administer and maintain all property, liability, vehicle, equipment, bonds, and aviation insurance policies and claim files for the County, with 100% of the claims being reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of ADA complaints	2(b)	2	2	2
Tort and property claims	3(c)	131	125	128
Training completed (Defensive Driver – DDC-4)	1	215	283	215
County vehicle accidents	1	153	140	130
Average staff trained per month (drivers)	1	18	24	18
Percent of vehicle accidents (down)	1	11.0%	8.0%	8.0%
Percent of orientation training filed within 10 working days	1	99.0%	98.0%	98.0%
Two business days response on ADA complaints.	2(b)	100%	100%	100%
Two business days turnaround on approving insurance certificates for contractors	3(a)	100%	98.0%	98.0%
Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date	3(b)	95.0%	94.0%	94.0%
Two business days turnaround on reporting insurance claims to carriers	3(c)	97.0%	95.0%	95.0%

2010 ACTION STEPS

Department Goal 1

- Reduce Workers Compensation Insurance Experience Modifier
- Utilizing accident/injury analysis available through the Risk Management Claims Tracking Software, identify injury trends by departments and implement initiatives to respond to identified problem areas.
- Implement the Federal Trade Commission *Red Flag Rule* and *S.C. Identify Theft Protection Act – 190*.
- Train County representatives on the Federal Trade Commission *Red Flag Rule* and *S.C. Identify Theft Protection Act – 190*.
- Implement an Audit and Oversight Program to verify County departments are adhering to the regulations.

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Safety/Workers' Compensation

Mission: The Safety/Workers' Compensation Division reduces the impact of worker related accidents through specialized training to minimize the cost of injury to the County's total workforce.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.85	4.85	4.85	4.85	-	0.0
Charges and Fees	\$ 4,676,936	\$ 5,045,983	\$ 3,850,000	\$ 3,434,966	\$ (415,034)	(10.8)
Interest	227,459	222,912	150,000	30,000	(120,000)	(80.0)
Miscellaneous	2,310	3,260	-	-	-	0.0
TOTAL REVENUES	\$ 4,906,705	\$ 5,272,155	\$ 4,000,000	\$ 3,464,966	\$ (535,034)	(13.4)
Personnel	\$ 393,037	\$ 407,438	\$ 432,012	\$ 448,768	\$ 16,756	3.9
Operating	2,604,226	3,480,105	4,016,909	3,969,198	(47,711)	(1.2)
Capital	-	-	42,000	47,000	5,000	11.9
TOTAL EXPENSES	2,997,263	3,887,543	4,490,921	4,464,966	(25,955)	(0.6)
Interfund Transfers Out	-	1,000,000	1,617	-	(1,617)	(100.0)
TOTAL DISBURSEMENTS	\$ 2,997,263	\$ 4,887,543	\$ 4,492,538	\$ 4,464,966	\$ (27,572)	(0.6)

Funding Adjustments for FY 2010 Include:

- Revenues are decreased to recover the anticipated cost of the workers' compensation and the safety programs from user departments.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. Funds have been included to pay for a temporary employee for 1,600 hours during the year.
- Operating expenses decrease due to a reduction in the premiums which are offset by an increase in the amount for anticipated claims.
- Capital expenses will replace an X-ray machine and a walk through scanner.

Performance Measures:

Department Goal 1: Respond to safety issues on a timely basis.

Objective 1: Investigate all on-the-job injuries within 10 working days to determine cause and corrective measures for prevention of similar injuries in the future.

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Department Goal 2: Adhere to all State and Federal safety guidelines.

Objective 2(a): Immediate completion of the Occupational Safety and Health (OSHA) record keeping logs, with a turnaround of 100%, within two business days. Reports will be submitted to OSHA by the prescribed deadlines.

Objective 2(b): Administer and maintain all workers' compensation policies and claim files for the County, with 100% of the claims being reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

Objective 2(c): Work with Department of Health and Environmental Control (DHEC) to ensure annual compliance with environmental laws and regulations with regard to the County's underground storage tanks.

Department Goal 3: Provide defensive driver training to all County drivers.

Objective 3(a): Respond to employee complaints for safety hazards and IAQ¹ problems within 2 working days.

Objective 3(b): Offer the DDC-4² classes (VCRB³ directed) to all new drivers two months after the hire date.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of strain injuries	1	30	20	18
Number of fall injuries	1	32	28	26
Workers' compensation claims/on-the-job injuries	1,2(b)	247	227	215
Employee safety hazard complaints received	3(a)	21	19	20
New drivers trained in DDC-4	3(b)	215	283	215
Percent of new drivers trained in DDC-4	3(b)	98.0%	100%	100%
Lost work days	1	1,554	1,268	1,411
Lost work days due to falls	1	231	273	252
Percent of strain injury reduction	1	6.0%	23.0%	10.0%
Percent of fall injury reduction	1	6.0%	12.0%	7.0%
Workers' compensation fines assessed and paid	1,2(b)	None	None	None
Two business day completion of OSHA log	2(a)	100%	100%	100%
Submission of OSHA reports by the prescribed deadline	2(a)	100%	100%	100%
Two business days turnaround on reporting insurance claims to carriers	2(a)(b)	97.0%	95.0%	95.0%
Environmental liabilities incurred per the audited financial statements	2(c)	0	0	0
Percent of safety hazard complaints responded to within 2 working days	3(a)	100%	100%	100%

¹ Indoor Air Quality

² Defensive Driving Course

³ Vehicle Collision Review Board

2010 ACTION STEPS

Department Goal 1

- Revamp the Confined Space Program at the Materials Recovery Facility focusing on combustible dust issues, cleaning, and welding/cutting issues.

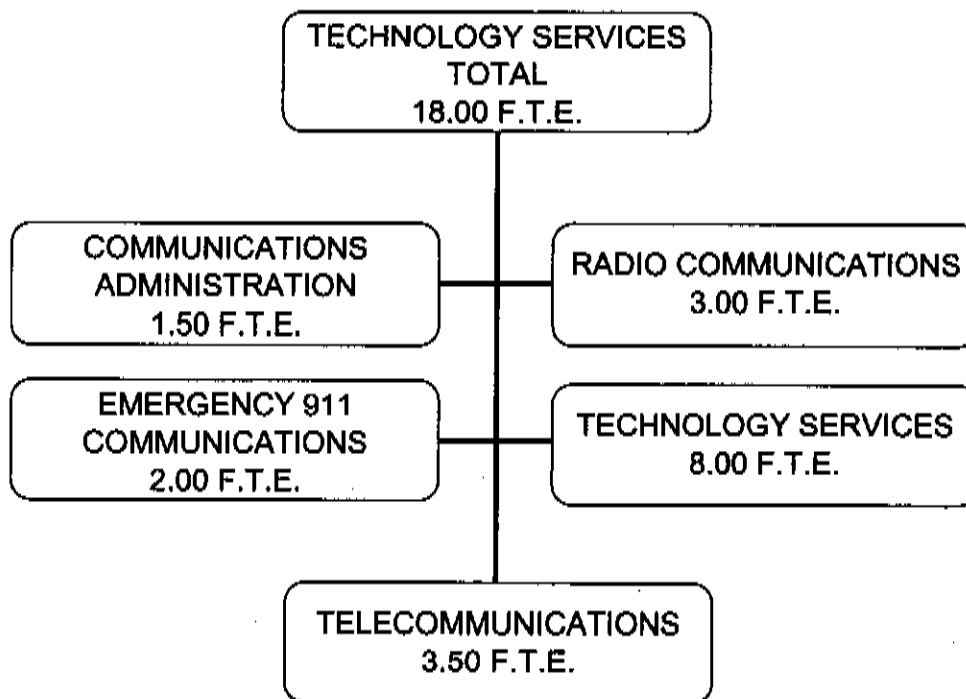
Department Goal 2

- Enhance the Defensive Driving Program and conduct remedial driver training.

Department Goal 3

- Finalize and implement a safety policy and program for drivers of 15 passenger vans.

TECHNOLOGY SERVICES



TECHNOLOGY SERVICES

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Communications Administration

Mission: The Communications Administration Division provides management to the Emergency 911, Radio Communications, and Telecommunications Divisions.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.50	1.50	1.50	-	0.0
Personnel	\$ 118,864	\$ 150,938	\$ 157,625	\$ 156,691	\$ (934)	(0.6)
Operating	2,463	7,787	5,125	5,264	139	2.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	121,327	158,725	162,750	161,955	(795)	(0.5)
Interfund Transfer Out	-	2,478,825	1,931,082	1,631,523	(299,559)	(15.5)
TOTAL DISBURSEMENTS	<u>\$ 121,327</u>	<u>\$ 2,637,550</u>	<u>\$ 2,093,832</u>	<u>\$ 1,793,478</u>	<u>\$ (300,354)</u>	<u>(14.3)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect no significant change.
- Interfund Transfer Out represents the amount transferred to the Radio Communications Enterprise Fund to support ongoing operations. This amount is decreased due to higher revenues available in Radio Communications Division.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Emergency 911

Mission: The Emergency 911 Communications (E911) Division maintains the 911 database, acts as a liaison between local police and fire departments, provides public education and 911 awareness programs, ensures that the disaster recovery plan is current and tested, recovers costs from the State for E911, and activates the alternate Public Safety Answering Point located at the emergency operations center.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 1,240	\$ -	-	-	\$ -	0.0
Charges and Fees	1,379,569	1,365,183	1,250,000	1,250,000	-	0.0
Interest	125,478	137,047	50,000	25,000	(25,000)	(50.0)
TOTAL REVENUES	\$ 1,506,287	\$ 1,502,230	\$ 1,300,000	\$ 1,275,000	\$ (25,000)	(1.9)
Personnel	\$ 78,393	\$ 90,489	\$ 111,070	\$ 115,357	\$ 4,287	3.9
Operating	1,012,755	1,035,084	925,822	956,343	30,521	3.3
Capital	-	-	125,244	125,421	177	0.1
TOTAL EXPENSES	\$ 1,091,148	\$ 1,125,573	\$ 1,162,136	\$ 1,197,121	\$ 34,985	3.0

Funding Adjustments for FY 2010 Include:

- Revenue projections reflect a decrease in interest earnings.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses reflect increased funding in direct telephone expenses due to higher monthly billing costs.
- Capital expenses are for the new configuration for the Consolidated Dispatch Center.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

DIVISION - Radio Communications

Mission: The Radio Communications Division provides comprehensive communications support to Charleston County agencies and neighboring external public safety agencies, including management of the 800 MHz Public Safety Radio System, operation of the Communications Electronics Maintenance Facility, and management of the command post's emergency equipment and vehicles for response to emergencies and natural disasters.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Charges and Fees	<u>\$ 98,018</u>	<u>\$ 530,397</u>	<u>\$ 971,048</u>	<u>\$ 1,379,200</u>	<u>\$ 408,152</u>	42.0
TOTAL REVENUES	98,018	530,397	971,048	1,379,200	408,152	42.0
Interfund Transfer In	<u>1,950,595</u>	<u>2,479,325</u>	<u>1,931,082</u>	<u>1,631,523</u>	<u>(299,559)</u>	(15.5)
TOTAL SOURCES	<u>\$ 2,048,613</u>	<u>\$ 3,009,722</u>	<u>\$ 2,902,130</u>	<u>\$ 3,010,723</u>	<u>\$ 108,593</u>	3.7
Personnel	<u>\$ 228,548</u>	<u>\$ 256,884</u>	<u>\$ 224,153</u>	<u>\$ 245,605</u>	<u>\$ 21,452</u>	9.6
Operating	<u>1,563,890</u>	<u>2,543,133</u>	<u>2,677,977</u>	<u>2,765,118</u>	<u>87,141</u>	3.3
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,500</u>	<u>60,500</u>	100.0
TOTAL EXPENDITURES	<u>\$ 1,792,438</u>	<u>\$ 2,800,017</u>	<u>\$ 2,902,130</u>	<u>\$ 3,071,223</u>	<u>\$ 169,093</u>	5.8

Funding Adjustments for FY 2010 Include:

- Revenues reflect the second phase of the radio user fee initiated by the County in FY 2007 to cover the operational costs of connecting digital radios to the new 800 MHz system. Additionally, revenue has been increased due to the City of Charleston becoming part of the system.
- Interfund Transfer In from the General Fund supports the ongoing cost of operations of the Radio Communications Division and decreases as the radio user fee revenue stream increases.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included are funds for hiring temporary employees to help with the workload of adding the City of Charleston to the program.
- Operating expenditures reflect higher costs for the maintenance contract of the County radio system, due to the City of Charleston becoming part of the system.
- Capital expenses are for three mobile radio repeaters and an emergency generator.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

Performance Measures:

Department Goal 1: To provide efficient and cost effective equipment to decrease response time for local public emergency operations.

Objective 1(a): Repair of defective radio equipment tracked through service reports with 67% of the communications/electronic equipment turned around in 2 days or less.

Objective 1(b): Optimize radio resource usage by reducing system downtime to less than 10 minutes each year, an average busy signal not to exceed 1 second, and less than 5 busy signals for talk groups each day.

Objective 1(c): Decrease Mobile Communications vehicle downtime to not more than 5 days per year and 800 MHz departmental response time to less than 60 minutes per mission for emergencies and disasters through plan review and update, simulations, tests, and drills.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Total number of work tickets	1(a)	1,520	1,720	1,750
Average hours of work tickets per month	1(a)	1,250	1,325	1,350
<u>Repair of Defective Radio Equipment</u>	1(a)			
Acceptable <2 days		67.0%	69.0%	70.0%
Marginal 2-5 days		23.0%	22.0%	22.0%
Unacceptable >5 days		10.0%	9.0%	8.0%
<u>Radio Resource Usage</u>	1(b)(c)			
System downtime (unplanned)		5 min	2 min	1 min
Average busy signal		.05 sec	.05 sec	.05 sec
Average talk group busy signals		0/day	0/day	0/day
COMM-1 downtime		7 days	7 days	7 days
Average departmental response		52 min	50 min	48 min

2010 ACTION STEPS

Department Goal 1

- Arrive at a consensus within the Radio User Advisory Panel on the user acceptance criteria for the new design of the digital radio network.
- Install the necessary towers and tower radio equipment to resolve the problems of voice quality and dropped radio transmissions east of the Cooper.
- Obtain user and management acceptance of the Motorola complete system review/design proposal that will take into account coverage and audio quality in all of the populous areas of Charleston County, including funding.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Technology Services

Mission: The Technology Services Division provides value-added technical services and solutions to Charleston County which enhances or enables better service to our citizens.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.50	9.00	8.00	8.00	-	0.0
Charges and Fees	\$ 27,964	\$ 12,964	\$ 20,000	\$ 10,000	\$ (10,000)	(50.0)
TOTAL REVENUES	\$ 27,964	\$ 12,964	\$ 20,000	\$ 10,000	\$ (10,000)	(50.0)
Personnel	\$ 741,948	\$ 861,659	\$ 817,951	\$ 804,805	\$ (13,146)	(1.6)
Operating	6,317,705	6,744,227	7,098,797	7,255,567	156,770	2.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	7,059,653	7,605,886	7,916,748	8,060,372	143,624	1.8
Interfund Transfer Out	2,430,000	1,930,000	442,792	234,440	(208,352)	(47.1)
TOTAL DISBURSEMENTS	\$ 9,489,653	\$ 9,535,886	\$ 8,359,540	\$ 8,294,812	\$ (64,728)	(0.8)

Funding Adjustments for FY 2010 Include:

- Revenues indicate a 50% reduction in the sale of ortho photos due to the economy and the slow-paced development in the area.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures represent an increase for the software maintenance contract.
- Interfund Transfer Out provides funding for the information technology hardware and software requirements of General Fund departments and reflects a reduction due to the completion of several large projects during FY 2009.

Performance Measures:

Department Goal 1: Ensure the availability and security of the County's network.

Objective 1(a): Resolve 90% of hardware and software problems within 2 days and 80% within 1 day.

Objective 1(b): Complete all work orders within 10% of schedule and budget.

Objective 1(c): Maintain all hardware and software at currently supported and commercially available release levels.

Objective 1(d): Maintain 98% or better availability of implemented computer systems.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

Department Goal 2: Enable ease of obtaining and sharing of data.

Objective 2: Maintain an acceptable rating on an annual Customer Service Satisfaction Survey.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of computer system hardware/software problems ¹	1(a)(c)	4,422	6,082	5,200
Number of service requests	1(a)(c)	2,557	2,263	2,400
Number of approved work orders	1(b)	150	62	75
Available and reliable systems >98%	1(d)	99.9%	99.89%	>98.0%
Availability of Internet connectivity	1(d)	99.9%	99.93%	>99.0%
Service requests handled in satisfactory manner	1(a)	100%	100%	>98.0%
Work orders completed within 10% of schedule and budget ²	1(b)	100%	100%	>98.0%
Percent of Help Desk Calls resolved within 1 day	1(a)	85.0%	88.6%	>80.0%
Percent of Help Desk Calls resolved within 2 days	1(a)	95.0%	94.8%	>90.0%
Percent of system platform availability >98%	1(d)	99.9%	99.89%	>98.0%
Customer Service Satisfaction survey acceptable or better	2	8.3	8.33	>8.0

¹ Break-Fix.

² Scope changes and customer wait time considered.

2010 ACTION STEPS

Department Goal 1

- Implement Manatron's GRM Tax and Pro-Val CAMA applications.
- Completion of enerGov system implementation.
- Implement Sheriff's New Total Law Enforcement System.
- Implement OnBase Workflow for RMC and Clerk of Court.
- Expand upon the Technology Services Business Continuity Plan to further detail a plan of action to better recovery point and recovery time objectives.

Department Goal 2

- Implement Pictometry 2009 Imagery.
- Implement ArcGIS 9.3 upgrade.
- Complete upgrade to data center cooling and power systems.
- Implement BI-Tech 7.9 upgrade.
- Upgrade data storage capacity.
- Maintain Server, Network and PC Refresh.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION - Telecommunications

Mission: Telecommunications provides maintenance and service for the telephone systems of the departments and agencies within Charleston County facilities, as well as administration of all pagers and cellular phone accounts for departments of Charleston County Government.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	3.50	3.50	3.50	-	0.0
Charges and Fees	<u>\$ 1,539,371</u>	<u>\$ 1,712,438</u>	<u>\$ 1,736,791</u>	<u>\$ 1,680,081</u>	<u>\$ (56,710)</u>	(3.3)
TOTAL REVENUES	1,539,371	1,712,438	1,736,791	1,680,081	(56,710)	(3.3)
Interfund Transfer In	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 1,542,371</u>	<u>\$ 1,712,438</u>	<u>\$ 1,736,791</u>	<u>\$ 1,680,081</u>	<u>\$ (56,710)</u>	(3.3)
Personnel	\$ 299,836	\$ 268,836	\$ 292,472	\$ 285,832	\$ (6,640)	(2.3)
Operating	1,290,913	1,346,220	1,417,654	1,394,249	(23,405)	(1.7)
Capital	-	-	26,665	-	(26,665)	(100.0)
TOTAL EXPENSES	<u>\$ 1,590,749</u>	<u>\$ 1,615,055</u>	<u>\$ 1,736,791</u>	<u>\$ 1,680,081</u>	<u>\$ (56,710)</u>	(3.3)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease in the amount charged to user departments for telecommunications services based on projections of usage.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses represent a decrease due to departments using cost saving measures to become more efficient with pagers and cellular phones.

Performance Measures:

Department Goal 1: Maintain a financial management process that tracks customer operating expenditures and accurately records revenues while providing valuable competitive services to our customers.

Objective 1(a): Maintain monthly and cumulative charge-back dollar amounts on telephones.

Objective 1(b): Maintain monthly and cumulative charge-back amounts on pagers.

Objective 1(c): Secure the best rate for long distance, cellular air-time, and pager usage.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

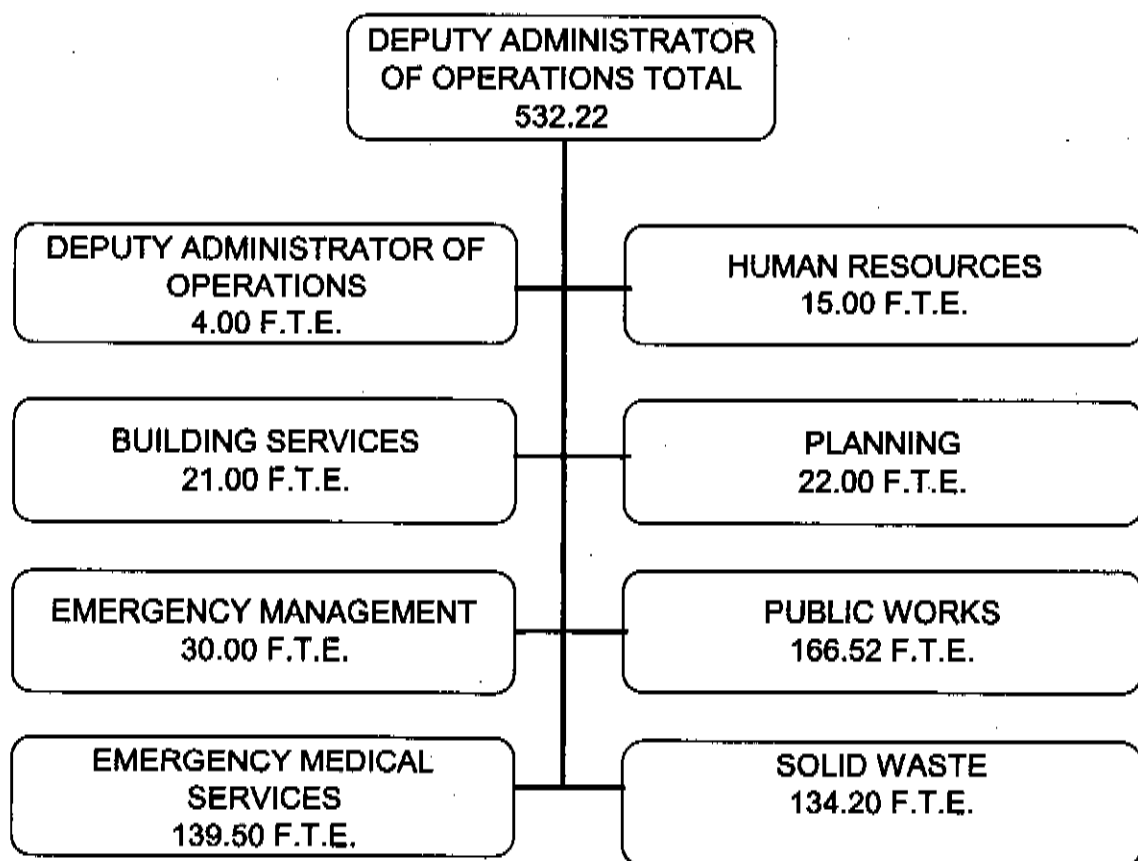
MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of telephones	1(a)	2,800	2,800	2,800
Number of cellular phones	1(a)	530	550	526
Number of pagers	1(b)	580	480	410
Average monthly cellular charges	1(a)	\$22,000	\$23,500	\$28,900
Average monthly pager charges	1(b)	\$6,200	\$4,708	\$5,000
Average monthly telephone charges	1(a)	\$73,000	\$70,720	\$76,000
Average monthly long distance charges	1(a)	\$3,000	\$2,800	\$2,800
Average monthly maintenance/work orders	1(c)	70	70	70
Cost per minute of long distance	1(c)	\$0.05	\$0.045	\$0.045
Cost per minute of cellular air-time	1(c)	\$0.10	\$0.09	\$0.09
Savings percent of long distance rate	1(c)	0.0%	10.0%	0.0%
Savings percent of cellular air-time rate	1(c)	0.0%	10.0%	0.0%

2010 ACTION STEPS

Department Goal 1

- Oversee the installation and implementation of the technology contract for the new Detention Center.
- Continue to look for sites where older, more expensive circuits can be replaced with cheaper alternatives. Similarly, look for sites where a small investment can reap significant monthly cost savings through the elimination of circuits.
- Actively participate in Consolidated Dispatch issues, including the Technical Sub-Committee and the programming of the new center.

DEPUTY ADMINISTRATOR OF OPERATIONS



DEPUTY ADMINISTRATOR OF OPERATIONS

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Deputy Administrator of Operations provides administrative oversight and project direction to seven departments which include Building Services, Emergency Management, Emergency Medical Services, Human Resources, Planning, Public Works, and Solid Waste.

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 381,947	\$ 471,175	\$ 495,057	\$ 481,462	\$ (13,595)	(2.7)
Operating	16,758	14,531	14,539	13,245	(1,294)	(8.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 398,705</u>	<u>\$ 485,706</u>	<u>\$ 509,596</u>	<u>\$ 494,707</u>	<u>\$ (14,889)</u>	<u>(2.9)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect an increase in telephone charges offset by decreases in wireless charges and postage.

BUILDING SERVICES

GENERAL FUND

PUBLIC SAFETY

Mission: Building Services assures compliance with the International Building Codes to assure the safety, health, public welfare, and quality of property for residents. This Department also administers the County's Project Impact Program which promotes hazard resistance in the Charleston area through the Federal Management Agency's Community Rating System (CRS).

DEPARTMENTAL SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.00	22.00	23.00	21.00	(2.00)	(8.7)
Licenses and Permits	\$ 1,693,589	\$ 1,477,277	\$ 1,736,000	\$ 1,075,000	\$ (661,000)	(38.1)
Charges and Fees	529,191	517,064	501,000	269,000	(232,000)	(46.3)
Miscellaneous	1,127	962	1,200	10,000	8,800	733.3
TOTAL REVENUES	\$ 2,223,907	\$ 1,995,303	\$ 2,238,200	\$ 1,354,000	\$ (884,200)	(39.5)
Personnel	\$ 1,200,320	\$ 1,193,055	\$ 1,388,205	\$ 1,258,449	\$ (129,756)	(9.3)
Operating	108,560	133,168	142,226	120,937	(21,289)	(15.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,308,880	\$ 1,326,223	\$ 1,530,431	\$ 1,379,386	\$ (151,045)	(9.9)

Funding Adjustments for FY 2010 Include:

- Revenues are reflective of decreased construction activity based on current trends.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. In addition, personnel expenditures include the elimination of a vacant Building Code Trainee position and a vacant County Services Representative III position.
- Operating expenditures reflect a decrease in printing costs due to start-up expenses for the Contractor's Registration Program in FY 2009. Also included are reductions in costs for training and publication of code books no longer sold to the general public.

Performance Measures:

Department Goal 1: Expand departmental operational systems to Internet Web site usage.

Objective 1(a): Develop areas and systems to expand Internet Web capability for the community's access.

Objective 1(b): Continue educational program for community and industry on new automated permitting system.

BUILDING SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

Department Goal 2: Expand the community educational program of building a hazard resistance community through Project Impact, Environmental Protection Agency (EPA), and related programs.

Objective 2(a): Promote hazard preparation through public attendance at expositions, speaking events, public school functions, and other areas of public education.

Objective 2(b): Provide educational seminars for design professionals, contractors, code officials, and other interested parties relating to hazard subjects.

Objective 2(c): Provide community education and pilot projects under EPA's Community Action for Renewed Environment (CARE) (air and water equality).

Department Goal 3: Maintain Class ratings for reduction in flood insurance premiums for our citizens.

Objective 3(a): Maintain Class 5 rating with FEMA resulting in a 25% reduction in flood insurance premiums for our citizens and work towards an additional 5% reduction.

Objective 3(b): Maintain Class 3 rating with the private insurance industry which results in selective rate reductions in property insurance.

Objective 3(c): Maintain educational program for continuing education for Code Enforcement Officers to keep current with all federal, state, and local code modifications.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Permit revenue	1(a)	\$1,993,861	\$1,249,826	\$1,354,000
Permits issued	1(a)	6,027	4,653	5,000
Inspections performed	1(a)	22,519	15,472	15,800
Plans submitted for review (new)	1(a)	1,214	773	1,100
Commercial plans reviewed	1(a)	214	140	150
Residential plans reviewed	1(a)	1,000	833	950
Number of contractor's licenses issued/renewed	1(a)	2,054	1,937	2,000
Number of Certificates of Occupancy issued	1(a)	586	404	450
Number of people serviced by E-commerce system	1(a)	6,869	4,316	6,000
Number reached regarding education program for automated system	1(b)	n/a	222	n/a
Number attending public education programs	2(a)	239,552	221,846	225,000
Number attending sponsored educational seminars	2(b)	495	524	450
Number attending EPA educational programs for air & water quality	2(c)	n/a	7,177	8,000
Hours of Codes Enforcement Officers training	3(c)	346.9	252	270
Average number of days per commercial plan review	1(a)	20	20	20
Average number of days per residential plan review	1(a)	20	20	20
Web-based requests satisfied	1(a)	100%	100%	100%
Percentage of auto system training program completed	1(b)	n/a	100%	100%
Percentage of outreach programs completed	2(a)	100%	100%	100%
Percentage of educational seminars completed	2(b)	100%	100%	100%
Percentage of environmental programs completed ¹	2(c)	n/a	100%	100%
Community Rating System rating	3(a)	Class 5	Class 5	Class 4
Insurance Services Office rating	3(b)	Class 3	Class 2	Class 2
Percentage of Code Enforcement Officers training completed	3(c)	100%	100%	100%

2010 ACTION STEPS

Department Goal 1

- Expand software system to improve service delivery with expanding Internet service access capability.
- Improve mobile office for inspectors and improve semi-automated software.

BUILDING SERVICES (continued)

GENERAL FUND

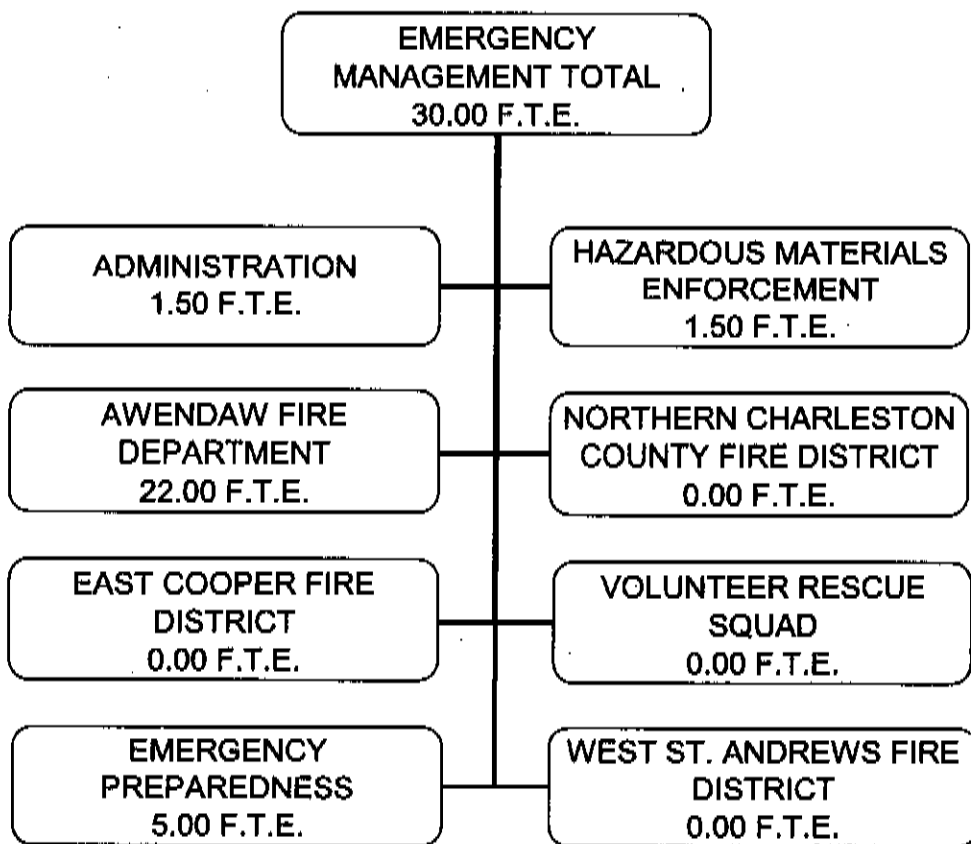
PUBLIC SAFETY

- Complete all systems required to network with other users for day-to-day and emergency operating models.
- Expand utilization of wireless GPS compatibility in support of addressing, storm drainage, assessment, and emergency operations.

Department Goal 2

- Implement EPA CARE program for air and water quality enhancement.
- Expand Project Impact environmental educational programs to continue EPA CARE grant program activities past grant funding.

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

GENERAL FUND

PUBLIC SAFETY

DIVISION – Administration

Mission: The Emergency Management Administration Division oversees seven divisions which include Awendaw Fire Department, East Cooper Fire District, Emergency Preparedness, Hazardous Materials Enforcement, Northern Fire District, Volunteer Rescue Squad, and West St. Andrews Fire District.

DIVISION SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	1.50	1.50	-	0.0
Personnel	\$ -	\$ -	\$ 167,905	\$ 166,695	\$ (1,210)	(0.7)
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,905</u>	<u>\$ 166,695</u>	<u>\$ (1,210)</u>	<u>(0.7)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – Awendaw Fire Department

Mission: The Awendaw Fire Department provides fire protection, educational services, auto extrication, and medical first response to the citizens of northeastern Charleston County to mitigate loss of life and property.

DIVISION SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	19.00	22.00	22.00	22.00	-	0.0
Property Tax	\$ 1,236,500	\$ 1,272,739	\$ 1,360,400	\$ 1,278,000	\$ (82,400)	(6.1)
Intergovernmental	448,904	576,758	524,620	516,861	(7,759)	(1.5)
Debt Proceeds	862,106	-	-	-	-	0.0
Miscellaneous	14,819	40,522	-	-	-	0.0
TOTAL REVENUES	\$ 2,562,329	\$ 1,890,019	\$ 1,885,020	\$ 1,794,861	\$ (90,159)	(4.8)
Personnel	\$ 1,136,588	\$ 1,274,479	\$ 1,407,775	\$ 1,353,890	\$ (53,885)	(3.8)
Operating	206,551	605,728	421,278	462,368	41,090	9.8
Capital	1,105,623	63,014	87,000	88,000	1,000	1.1
TOTAL EXPENDITURES	\$ 2,448,762	\$ 1,943,221	\$ 1,916,053	\$ 1,904,258	\$ (11,795)	(0.6)

Funding Adjustments for FY 2010 Include:

- Revenues reflect declines in the property tax base and in local government contributions.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a higher fleet maintenance cost due to rising fuel prices. Operating costs also include the purchase of two laptop computers for use in adverse environmental conditions.
- Capital expenditures will fund the renovations to the fire stations.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

Performance Measures:

Department Goal 1 Increase service to the community.

Objective 1(a): Comply 100% with Federal OSHA regulations of 2 in 2 out at structural fires within 15 minutes of initial alarm.¹

Objective 1(b): Respond to 100% of emergency incidents in East Cooper unincorporated areas within 7 minutes of notification.

Objective 1(c): Maintain fire loss at .05% or less of appraised property value.

Objective 1(d): Maintain emergency fire suppression apparatus that meets National Fire Protection Association (NFPA) standards of less than 10 years old for first out response.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of First Responder medical calls (EMS assisted, auto accidents) ²	1(b)	657	986	1,050
Number of residential structural fire responses (working) ²	1(b)	10	22	10
Number of other fire responses (woods, brush, vehicle, trash, push ups) ²	1(b)	125	98	75
Number of residential structural fire responses (non-working/false alarm) ²	1(b)	55	52	40
Appraised property values	1(c)	\$1,018,624,149	\$1,340,662,439	\$1,340,999,000
Number of emergency fire suppression apparatus	1(d)	12	12	12
Total responses of calls for service	1(b)	1,318	1,343	1,400
Dollars of fire loss ³	1(c)	\$133,450	\$1,012,724	\$32,315
Percent that meets NFPA standards	1(d)	79.0%	59.4%	59.4%
Percent of apparatus less than 10 years old	1(d)	58.0%	58.0%	58.0%
Average cost per structure fire incident	1(b)	\$1,764.87	\$1,110.00	\$1,050.00
Average time at working structure fire	1(b)	n/a	3.00 hrs	3.00 hrs
Average cost per EMS incident	1(b)	\$232.50	\$185.00	\$175.00
Federal OSHA regulations complied	1(a)	100%	100%	100%
<u>Unincorporated</u> <u>Minutes:Seconds</u>				
Acceptable <6:59		57.4%	55.1%	80.0%
Marginal 7:00-14:00		39.2%	39.1%	20.0%
Unacceptable >15:00		3.4%	5.8%	1.0%
Fire death rate of occupants in dwelling fires/structures	1(b)	1	0	0
Percent of fire loss of appraised property value	1(c)	0.013%	0.075%	0.05%
Percent of emergency fire suppression apparatus in need of replacement	1(d)	16.6%	41.0%	41.0%

¹ 2 inside a burning structure and 2 outside a burning structure to enable a rescue operation.

² Based on 10,734 population.

³ Includes South Santee/Germantown in the St. James Santee Tax District. Awendaw Consolidated Fire District contracts with Towns of Awendaw and McClellanville.

2010 ACTION STEPS

Department Goal 1

- Increase number of staff to meet expanded needs of the community.
- Seek grants for staffing and equipment.
- Continue discussions with the Mt. Pleasant Fire Department concerning closest fire station for Automatic Response to incidents within each defined jurisdiction.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – East Cooper Fire District

Mission: The East Cooper Fire District provides fire protection services through a contract with the Town of Mt. Pleasant.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 143,861	\$ 156,151	\$ 139,500	\$ 143,000	\$ 3,500	2.5
Intergovernmental	153	2,616	150	150	-	0.0
TOTAL REVENUES	\$ 144,014	\$ 158,767	\$ 139,650	\$ 143,150	\$ 3,500	2.5
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0
Operating	145,000	145,000	145,000	145,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ -	0.0

Funding Adjustments for FY 2010 Include:

- Revenues reflect a small increase to fund the ongoing contract amount.
- Operating expenditures reflect no change from FY 2009.

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Emergency Preparedness

Mission: The Emergency Preparedness Division provides leadership and assistance to reduce the loss of life and property in Charleston County from various hazards through an effective emergency management program.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 253,306	\$ 268,634	\$ 290,741	\$ 283,962	\$ (6,779)	(2.3)
Operating	43,998	60,213	49,567	47,758	(1,809)	(3.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 297,304</u>	<u>\$ 328,847</u>	<u>\$ 340,308</u>	<u>\$ 331,720</u>	<u>\$ (8,588)</u>	<u>(2.5)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a decrease for vehicle fuel offset by increases for training due to the recertification requirements of staff and for local mileage reimbursement.

Performance Measures:

Department Goal 1: Increase County response capability and community awareness.

- Objective 1(a): Conduct bi-annual Red Book training for telecommunicators in the community and participate in operational checks of communication equipment.
- Objective 1(b): Participate in community education and awareness programs.
- Objective 1(c): Increase trained Citizens Emergency Response Team (CERT) members by 35 persons per year and conduct a minimum of 2 classes per year.
- Objective 1(d): Update Animal Services Emergency Support Function plan to comply with County Agricultural Response Team program and participate in State coordinated local committee.
- Objective 1(e): Conduct bi-annual training for Rural Search and Rescue team members.
- Objective 1(f): Maintain readiness of responder notification through an annual Call-Out drill.
- Objective 1(g): Complete EPD staff National Interagency Incident Management System (NIIMS) training courses.

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

Department Goal 2: Conduct annual training and/or exercises.

Objective 2(a): Configure Emergency Support Function's (ESF) related plans in conjunction with SC Emergency Management Division and Federal Emergency Management Administration designations.

Objective 2(b): Provide incident tracking and messaging training through WebEOC.

Objective 2(c): Exercise Alert Notification and Warning systems and procedures.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of people trained	1(a)(c)	125	345	100
Number of exercises conducted ¹	1(a)(f),3(a)	8	7	5
Number of CERT trainers recruited	1(c)	2	0	2
Number of training classes conducted	1(c)(e),2(a)(c)	32	34	25
Average hours spent per test of communications systems	1(a)	1	1	1
Average hours spent per event in community education	1(b)	6	6	1
Average hours spent up-dating plans and procedures	1(d),2(a)(c)	175	185	150
Average hours spent per test exercise	2(a)(c)	(a)6,(c)5	5	5
Percent of staff and volunteers trained in NIIMS	1(g)	100%	100%	100%
Percent of tracking and messaging system in place	2(b)	100%	100%	100%
Percent of alternate EOC readiness	2(c)	50.0%	50.0%	50.0%

¹ There is constant training in cycles throughout the year in a variety of training/exercise programs.

2010 ACTION STEPS

Department Goal 1

- Continue to update EOP in accordance with State and Federal updates.
- Continue to update EOP/SOPs in accordance with joint assessment requirements.
- Determine what is needed to accomplish the accreditation process through the Emergency Management Accreditation Program.

Department Goal 2

- Continue to expand Citizen Corps programs to include Fire Corps and Medical Reserve Corps in addition to increasing the number of citizens trained through the Citizen Emergency Response Team (CERT).
- Continue to increase the number of citizens trained through the Citizen Emergency Response Team (CERT).
- Continue to expand the CERT program to include a Disaster Animal Response Team (DART) with additional training for those citizens interested in helping with animal response in a disaster.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION - Hazardous Materials Enforcement

Mission: The Hazardous Materials Enforcement Division serves as a liaison between the private sector and local emergency agencies to provide an accurate inventory and record of hazardous materials in the community.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	1.50	1.50	-	0.0
Licenses and Permits	\$ 147,189	\$ 144,300	\$ 150,000	\$ 155,000	\$ 5,000	3.5
Fines and Forfeitures	25,044	24,519	10,000	10,000	-	0.0
TOTAL REVENUES	172,233	168,819	160,000	165,000	5,000	3.1
Interfund Transfer In	164,004	158,055	-	-	-	0.0
TOTAL SOURCES	<u>\$ 336,237</u>	<u>\$ 326,874</u>	<u>\$ 160,000</u>	<u>\$ 165,000</u>	<u>\$ 5,000</u>	3.1
Personnel	\$ 230,133	\$ 266,124	\$ 118,801	\$ 117,002	\$ (1,799)	(1.5)
Operating	75,079	107,915	120,038	104,840	(15,198)	(12.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 305,212</u>	<u>\$ 374,039</u>	<u>\$ 238,839</u>	<u>\$ 221,842</u>	<u>\$ (16,997)</u>	(7.1)

Funding Adjustments for FY 2010 Include:

- Revenues reflect growth in the permits for Hazardous Materials.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect decreases for training and conferences, public safety supplies, and copier costs.
- Fund Balance will be used to balance the budget.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

Performance Measures:

Department Goal 1: Maintain and increase response capabilities.

Objective 1(a): Provide advanced training to at least 24 hazardous materials response team members each year to decrease the need for hazardous materials responses.

Objective 1(b): Provide guidance and instruction to organizations and individuals outside of Charleston County and generate \$10,000 per year in revenue.

Objective 1(c): Produce hazardous materials incidents cost recovery invoices for emergency response agencies in the County with a 100% cost recovery rate.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Reported HazMat incidents	1(a)	18	16	15
Requests for out-of-town guidance and instruction	1(b)	0	1	0
Team members attending advanced training	1(a)	207	154	150
Students trained	1(b)	2,028	1,444	1,200
HazMat incidents invoiced	1(c)	0	0	0
Average cost of clean up per incident ¹	1(a)	\$0	\$0	\$0
Office staff responses to HazMat incidents	1(a)	12	6	6
Anti-Terrorism training revenue generated ²	1(b)	\$0	\$0	\$0
Percent of HazMat billed invoices recovered	1(c)	n/a	n/a	n/a

¹ Reflects requests from Fire Departments for reimbursement of spill cleanup costs.

² Reflects no external requests for anti-terrorism training.

2010 ACTION STEPS

Department Goal 1

- Provide advanced training in Hazardous Materials, Terrorism, and Marine Fire Fighting to the emergency responders of Charleston County.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – Northern Charleston County Fire District

Mission: The Northern Charleston County Fire District provides fire protection services through contracts with several fire departments in the northwest portion of the County.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ -	\$ 151,264	\$ 161,500	\$ 177,100	15,600	9.7
TOTAL REVENUES	-	151,264	161,500	177,100	15,600	9.7
Interfund Transfer In	25,500	-	-	-	-	0.0
TOTAL SOURCES	\$ 25,500	\$ 151,264	\$ 161,500	\$ 177,100	\$ 15,600	9.7
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	25,500	149,931	161,500	177,100	15,600	9.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 25,500	\$ 149,931	\$ 161,500	\$ 177,100	\$ 15,600	9.7

Funding Adjustments for FY 2010 Include:

- Revenues reflect a 12.0 mill tax rate to fund contracts for fire protection within the northwest area of the County.
- Operating expenditures represent the full-year funding of the fire contracts.

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Volunteer Rescue Squad

Mission: The Charleston County Volunteer Rescue Squad provides land and water search and rescue operations, emergency extrications, and recovery operations through public-minded citizens who contribute their money and volunteer their time to mitigate loss of life.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	344,030	352,681	352,262	352,262	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 344,030</u>	<u>\$ 352,681</u>	<u>\$ 352,262</u>	<u>\$ 352,262</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2010 Include:

- Operating expenditures show no change in funding from FY 2009.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – West St. Andrew's Fire District

Mission: The West St. Andrew's Fire District provides fire protection services through a contract with the St. Andrew's Public Service District.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 3,081	\$ 3,176	\$ 3,300	\$ 4,000	\$ 700	21.2
Intergovernmental	8	11	-	-	-	0.0
TOTAL REVENUES	\$ 3,089	\$ 3,187	\$ 3,300	\$ 4,000	\$ 700	21.2
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0

Funding Adjustments for FY 2010 Include:

- Revenues reflect a small change to fund the District's ongoing contract amount and deficit fund balance.
- Operating expenditures reflect no change from FY 2009.

EMERGENCY MEDICAL SERVICES

GENERAL FUND

PUBLIC SAFETY

DIVISION – Emergency Medical Services

Mission: Emergency Medical Services provides prompt, efficient, and effective emergency medical care and transportation to the citizens of and visitors to the County of Charleston.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	174.00	147.00	139.50	139.50	-	0.0
Charges and Fees	\$ 4,920,636	\$ 7,423,238	\$ 6,170,000	\$ 7,902,000	\$ 1,732,000	28.1
TOTAL REVENUES	\$ 4,920,636	\$ 7,423,238	\$ 6,170,000	\$ 7,902,000	\$ 1,732,000	28.1
Personnel	\$ 9,912,843	\$ 9,474,535	\$ 9,667,574	\$ 9,551,802	\$ (115,772)	(1.2)
Operating	1,646,226	2,141,170	2,162,668	2,320,099	157,431	7.3
Capital	244,143	81,807	144,000	203,200	59,200	41.1
TOTAL EXPENDITURES	11,803,212	11,697,512	11,974,242	12,075,101	100,859	0.8
Interfund Transfer Out	3,134	2,558	5,000	5,000	-	0.0
TOTAL DISBURSEMENTS	\$ 11,806,346	\$ 11,700,070	\$ 11,979,242	\$ 12,080,101	\$ 100,859	0.8

Funding Adjustments for FY 2010 Include:

- Revenues reflect an increased amount from EMS charges based on current and projected usage of the service.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40.0% to 37.5% of salary. These decreases are offset by an increase in overtime costs. During budget deliberations, Council approved a decrease of \$55,556 due to a change in holiday pay policy.
- Operating expenditures are increased due to higher costs for vehicle fuel and maintenance and for contracted services for billing patients. During budget deliberations, Council approved a decrease of \$41,801 from vehicle fuel.
- Capital expenditures include five cardiac monitors that are past their life expectancy and four ambulance stretchers to prevent back injuries to personnel.
- Interfund Transfer Out reflects no change. Funding will support required anticipated grant matches for State and DUI Grants.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

Performance Measures:

Department Goal 1: Provide prompt, efficient, and effective emergency medical services to the citizens and visitors of Charleston County.

Objective 1(a): Response time goals for all 911 calls will be monitored for all time-critical emergency responses; 80% of Dispatch Priority Code 1 and 2 calls will be answered within 8 minutes in urban areas, 12 minutes in suburban areas, and within 15 minutes in rural areas.

Objective 1(b): Manpower utilization will be 30% or less to provide adequate availability of response to time critical emergencies.

Department Goal 2: Maximize revenue collected within the fee for service guidelines established by County Administration.

Objective 2(a): Increase annual revenue collections to meet or exceed 60% of total billed.

Objective 2(b): Medicare and Medicaid will be billed 100% electronically with a rejection rate of =25% which will result in a 10% increase in revenue.

Department Goal 3: Engage all areas of emergency medical services in continuous quality improvement.

Objective 3: Review of all EMS patient reports by first line supervisor; secondary review of all calls as specified by medical director.

Department Goal 4: Monitor efficiency and effectiveness of emergency medical service delivery.

Objective 4(a): Maintain certification of all field operations personnel through in-service training (IST) program.

Objective 4(b): Conduct patient satisfaction survey with a satisfaction rating to exceed 90%.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Available manpower	1(b)	169	144	144
Patients transported	1(a)	27,696	31,561	33,750
Incidents responded to	1(a)	46,969	50,233	52,000
Total billed	2(a)	\$9,563,316	\$11,520,366	\$12,000,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
Cost per incident	1(a)(b),2	\$276.46	\$234.90	\$234.98
Total received	2(a)(b)	\$5,337,873	\$6,395,812	\$6,580,000
<u>Rural Response Time</u>	<u>Minutes:Seconds</u>	1(a)(b)		
Acceptable	<14:59	73.54%	61.08%	62.0%
Marginal	15:00-29:59	24.88%	35.92%	36.0%
Unacceptable	>30:00	1.05%	2.67%	2.75%
<u>Urban</u>	<u>Minutes: Seconds</u>	1(a)(b)		
Acceptable	<07:59	34.33%	30.51%	31.0%
Marginal	08:00-14:59	55.51%	56.99%	57.0%
Unacceptable	>15:00	9.36%	12.35%	12.0%
Call Volume (Priority Code 1, 2, and 3)		39,257	41,579	42.0%
<u>Manpower Utilization</u>	1(a)(b)			
Countywide		30.39%	32.89%	33.0%
Metro units		39.67%	43.48%	44.0%
Rural units		15.69%	15.60%	16.0%
Collection ¹	2(a)	\$4,520,787	\$6,395,812	\$6,600,000
Collections less refunds and adjustments ¹	2(a)	\$3,837,713	\$4,750,323	\$5,280,000
Percent of rejection rate ¹	2(a)(b)	12.28%	9.00%	9.00%
Percent of revenue increased ¹	2(a)(b)	(0.50%)	25.0%	11.0%
Percent of reviewed reports	3	100%	100%	100%
Percent of Field Operations personnel certified	4(a)	100%	100%	100%
Survey rating of satisfaction >90%	4(b)	94.2%	95.0%	95.0%

¹ FY 2008 reflects the beginning of contracting with a commercial billing and collection firm.

2010 ACTION STEPS

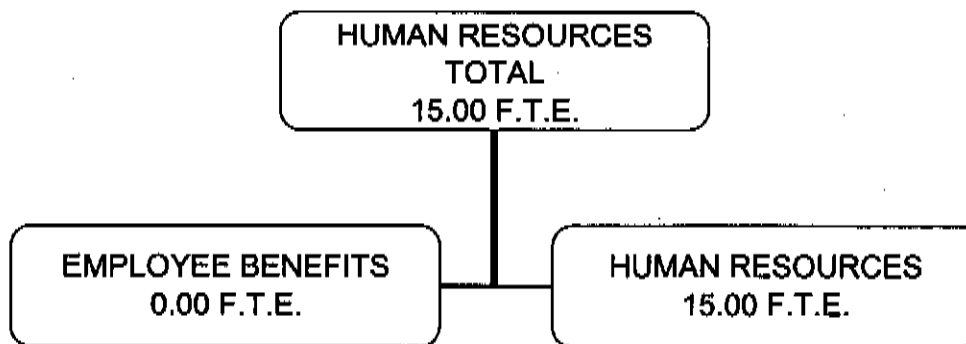
Department Goal 1

- Upgrade EMS Pro to Tablet PC and implement in the field.
- Replace five twelve lead EKG units and upgrade to Bluetooth.
- Replace four Stryker Power-Pro stretchers

Department Goal 3

- Continue to monitor billing and collection rates.

HUMAN RESOURCES



HUMAN RESOURCES

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

PROGRAM – Employee Benefits

Mission: The Employee Benefits program tracks fringe benefit rate needs by category of purpose (health, dental, life, and disability insurances). Premiums for health-related insurance, professional medical services, and wellness-related consultant fees are paid by this program to maintain service contracts benefiting the Charleston County government workforce. Wellness programs are also funded through this program.

PROGRAM SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	0.00	0.0
Charges and Fees	\$ 19,249,427	\$ 22,149,005	\$ 22,485,834	\$ 22,214,672	\$ (271,162)	(1.2)
Interest	(26,559)	43,425	-	-	-	0.0
TOTAL REVENUES	19,222,868	22,192,430	22,485,834	22,214,672	(271,162)	(1.2)
Interfund Transfer In.	-	1,000,000	-	-	-	0.0
TOTAL SOURCES	<u>\$ 19,222,868</u>	<u>\$ 23,192,430</u>	<u>\$ 22,485,834</u>	<u>\$ 22,214,672</u>	<u>\$ (271,162)</u>	<u>(1.2)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	18,569,373	21,458,315	21,657,267	23,064,672	1,407,405	6.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	18,569,373	21,458,315	21,657,267	23,064,672	1,407,405	6.5
Interfund Transfer Out	-	-	828,567	-	(828,567)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 18,569,373</u>	<u>\$ 21,458,315</u>	<u>\$ 22,485,834</u>	<u>\$ 23,064,672</u>	<u>\$ 578,838</u>	<u>2.6</u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect the elimination of the County's contribution to pay for additional life insurance for employees and a reduction in the County's Wellness contribution.
- Operating expenditures reflect the higher costs of various employee insurances.

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Human Resources

Mission: The Human Resources Division supports the management staff of Charleston County toward its goal of effectively utilizing our most valuable resource—our employees. This includes administering benefit and compensation programs, providing training, facilitating employee relations and interventions, providing performance counseling, conducting wellness programs and benefits education programs, and coordinating awards and recognition programs.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	17.00	17.00	15.00	(2.00)	(11.8)
Personnel	\$ 891,099	\$ 995,018	\$ 1,219,307	\$ 1,119,135	\$ (100,172)	(8.2)
Operating	504,648	292,999	193,531	112,372	(81,159)	(41.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,395,747	\$ 1,288,017	\$ 1,412,838	\$ 1,231,507	\$ (181,331)	(12.8)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. In addition, personnel costs reflect the deletion of two Human Resource Assistant positions.
- Operating expenditures represent a decrease in operating costs due to budget constraints. This includes the elimination of the Tuition Incentive program for employees and a 93% decrease in the County's recognition program.

Performance Measures:

Department Goal 1: Improve customer service.

- Objective 1(a): Forward applications of qualified candidates to departments within 3 business days of closing the position.
- Objective 1(b): Achieve "good" to "excellent" ratings in overall customer satisfaction from 95% of respondents based upon completion of Human Resources offered training program evaluations.

Department Goal 2: Develop and maintain a diverse workforce.

- Objective 2(a): Continue offering Diversity related training programs to all County employees.
- Objective 2(b): Continue to train all managers, supervisors, and employees who participate in the interview process in "Behavioral Interviewing/Team Interviewing".
- Objective 2(c): Continue to offer exit interviews to identify problem areas.

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Number of applications processed ¹	1(a)	5,156	6,857	6,500
Employees attending training sessions ^{2&3}	1(b)	3,682	2,335	3,000
Number of training hours provided ²	1(b)	663	423.5	500
Number of employees trained in Diversity related topics	2(a)	378	191	175
Number of managers/supervisors trained in "Behavioral/Team Interviewing"	2(b)	48	13	20
Number of positions filled using "Behavioral/Team Interviewing" process	2(b)	47	115	75
Number of exit interviews conducted online	2(c)	27	27	25
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	100%	93.5%	100%
Overall Countywide Training Program evaluations ⁴	1(b)	n/a	90.0%	90.0%
Percentage of full-time positions filled using the "Behavioral/Team Interviewing" process ⁵	2(b)	34.8%	46.0%	40.0%
Percentage of online exit interviews conducted to total terminations	2(c)	10.4%	7.0%	7.0%

¹ Reflects several applicants applied for more than one position.

² Includes benefit open enrollment meeting.

³ FY 2009 reflects fewer scheduled Policy and Procedure and Enrollment meetings in comparison to previous fiscal years.

⁴ Information was not captured in its entirety for FY 2008 due to turnover in the Human Resources Department.

⁵ Elected and Appointed Officials do not utilize Human Resources in Team Interviewing.

2010 ACTION STEPS

Department Goal 1

- Increase efficiencies through:
 - Updating the Standard Operating Procedures (SOP) manual for major HR processes.
 - Streamline HR processes to be more efficient.
 - Continue implementing an employee online information system.

PLANNING

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Planning Department administers the County's Zoning and Land Development Regulations and prepares various studies and plans related to the current and future use of land in Charleston County with planning and zoning jurisdiction over all unincorporated areas within Charleston County and within the Towns of Kiawah, Meggett, and Rockville.

DEPARTMENTAL SUMMARY:	FY 2007 Actual	FY 2008 Actual	FY 2009 Adjusted	FY 2010 Approved	Change	Percent Change
Positions/FTE	24.00	24.00	23.00	22.00	(1.00)	(4.3)
Licenses and Permits	\$ 89,964	\$ 82,980	\$ 80,000	\$ 60,000	\$ (20,000)	(25.0)
Charges and Fees	196,377	73,255	78,000	57,000	(21,000)	(26.9)
Miscellaneous	240	480	-	-	-	0.0
TOTAL REVENUES	\$ 286,581	\$ 156,715	\$ 158,000	\$ 117,000	\$ (41,000)	(25.9)
Personnel	\$ 1,336,770	\$ 1,382,413	\$ 1,458,980	\$ 1,414,908	\$ (44,072)	(3.0)
Operating	156,195	400,882	242,037	159,753	(82,284)	(34.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,492,965	1,783,295	1,701,017	1,574,661	(126,356)	(7.4)
Interfund Transfer Out	-	38,000	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,492,965	\$ 1,821,295	\$ 1,701,017	\$ 1,574,661	\$ (126,356)	(7.4)

Funding Adjustments for FY 2010 Include:

- Revenues reflect anticipated decreases for zoning permits, zoning fees, and subdivision fees due to the anticipated economic downturn and the slow down in construction.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Also included is a decrease due to the deletion of the Zoning Inspector position.
- Operating expenditures reflect a decrease due to the elimination of consultant fees and color copier costs.

Performance Measures:

Department Goal 1: Provide a high level of planning services to a diverse population base.

Objective 1(a): Reduce staff errors regarding zoning applications to <0.5%.

Objective 1(b): Process 95% of site plan review applications within 30 days.

Objective 1(c): Review 100% of subdivision applications within 10 days.

Objective 1(d): Complete 100% of graphic zoning requests within 30 days.

Objective 1(e): Resolve 100% of street numbering/naming inquiries and distribution of new streets within 3 days.

PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Subdivision applications submitted	1(c)	447	319	275
Graphic zoning requests received	1(d)	199	271	250
Number of new streets	1(e)	551	227	225
Zoning applications processed ¹	1(a)	3,266	2,846	2,850
Site plans reviewed	1(b)	154	49	50
Percent of zoning applications processed error free	1(a)	99.0%	99.4%	99.5%
Percent of site plan review applications processed within 30 days	1(b)	90.0%	90.0%	95.0%
Percent of subdivision applications reviewed within 10 days	1(c)	99.9%	100%	100%
Percent of graphic zoning requests completed within 30 days	1(d)	100%	100%	100%
Percent of street inquiries resolved within 3 days	1(e)	99.9%	98.6%	99.0%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

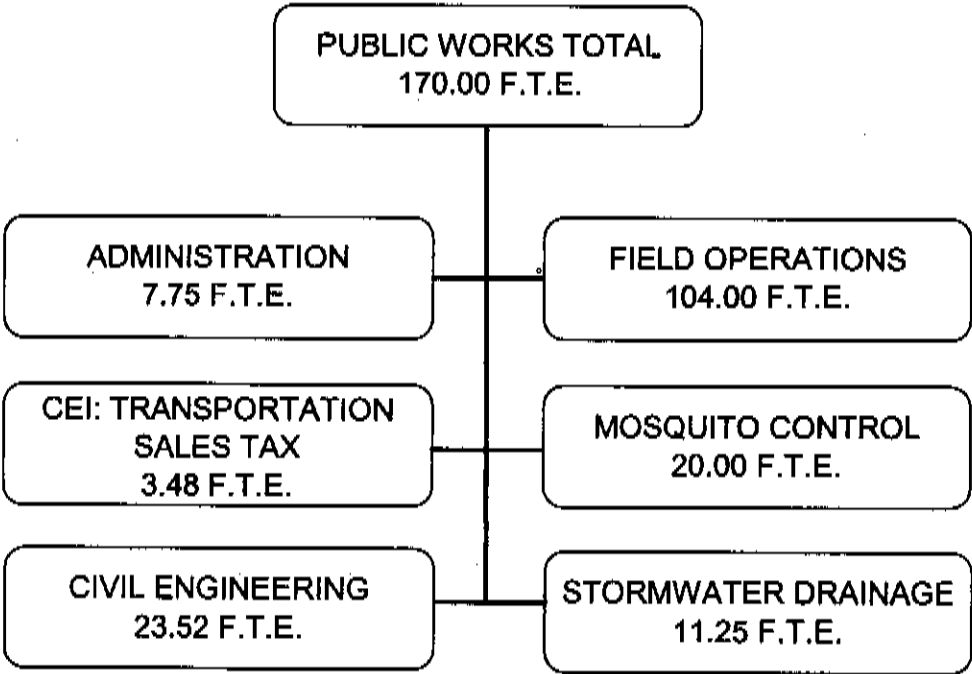
¹ Excludes zoning change applications

2010 ACTION STEPS

Department Goal 1

- Implement the first and initiate the second year work program projects included in the County's ten year update of the Comprehensive Plan.
- Prepare proposed text amendments to the Zoning & Land Development Regulations Ordinance to address issues including, but not limited to, affordable housing, mixed use development, and highway corridor overlay districts.

PUBLIC WORKS



PUBLIC WORKS

GENERAL FUND

PUBLIC WORKS

DIVISION - Administration

Mission: The Administration Division of Public Works manages and coordinates the activities of Public Works' five other operating divisions to ensure efficient and consistent delivery of the Department's service activities to the citizens of Charleston County.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.25	12.00	10.75	7.75	(3.00)	(27.9)
Charges and Fees	\$ -	\$ 123	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 779,092	\$ 853,545	\$ 750,174	\$ 541,087	\$ (209,087)	(27.9)
Operating	180,994	123,899	103,775	51,531	(52,244)	(50.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>960,086</u>	<u>977,444</u>	<u>853,949</u>	<u>592,618</u>	<u>(261,331)</u>	<u>(30.6)</u>
Interfund Transfer Out	3,163	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 963,249</u>	<u>\$ 977,444</u>	<u>\$ 853,949</u>	<u>\$ 592,618</u>	<u>\$ (261,331)</u>	<u>(30.6)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. The decrease in personnel costs reflects reallocation of personnel in FY 2010 by moving three FTEs to the Civil Engineering Division.
- Operating expenditures reflect a decrease as several expenditure categories were moved to the Civil Engineering Division.

Performance Measures:

Department Goal 1: Ensure a safe and quality secondary and rural roadway network for the citizens of Charleston County.

Objective 1: Maintain a paved roadway Overall Condition Index (OCI) of 73 or more.

Department Goal 2: Regulate and manage the mosquito population in Charleston County to protect the public from nuisance and disease bearing mosquitoes.

Objective 2: Maintain an Adult Density Index (ADI) of 3.5 or less.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

Department Goal 3: Ensure the citizens of Charleston County are provided a safe and functional locally maintained drainage system.

Objective 3(a): Annually devegetate 100% of County maintained drainage systems.

Objective 3(b): Excavate to grade 20% of mechanically cleaned drainage systems once each year.

MEASURES:	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Paved road expenditures	1	\$2,864,190	\$2,003,907	\$2,500,000
Mosquito Control expenditures	2	\$2,018,173	\$1,817,003	\$1,761,805
Vegetation control expenditures ^{1&2}	3(a)	n/a	n/a	n/a
Mechanically maintained drainage way expenditures ^{1&2}	3(b)	n/a	n/a	n/a
Light trap collection count	2	10.3	8.7	9
Landing rate count	2	7.3	10.4	11.0
Two day service request average	2	7.8	13.8	14.2
Drainage system inventory (vegetation control, miles)	3(a)	n/a	220.4	220.4
Drainage system inventory (mechanical maintenance, miles)	3(b)	n/a	82.1	82.1
Cost per OCI unit ³	1	n/a	\$26,367.19	\$34,246.58
Cost per ADI unit ⁴	2	\$807,269	\$534,413	\$503,373
Cost per mile vegetation control ²	3(a)	n/a	n/a	n/a
Cost per mile mechanically cleaned drainage ways ²	3(b)	n/a	n/a	n/a
Condition of paved road network (OCI)	1	n/a	76	73
Level of mosquito control (ADI)	2	2.5	3.4	3.5
Percentage of drainage system devegetated ²	3(a)	n/a	n/a	100%
Percentage of drainage system mechanically cleaned ²	3(b)	n/a	n/a	20.0%

¹ Includes only sections of drainage ways actively maintained by the Public Works Department.

² This department will begin measuring performance against this objective in FY 2010.

³ Overall Condition Index (OCI) is a measure of the deterioration of the paved roadway network. A newly constructed or resurfaced roadway will have an OCI of 100.

⁴ Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a function of actual counts and service requests.

2010 ACTION STEPS

Department Goal 1

- Seek alternate methods of funding to be used toward resolution of resurfacing backlog.
- Develop and implement County earth road evaluation rating system.
- Seek alternate resources or strategies necessary to achieve a 20% annual inspection threshold of the County's paved road system.

Department Goal 2

- Fabricate and install a high-pressure spray system for controlling adult mosquitoes by helicopter. This effort will reduce the quantity of pesticides required for spraying for adult mosquitoes by helicopter.

Department Goal 3

- Implementation of CarteGraph work order program will allow the department to accurately track resource and expenditures.
- Develop and implement a drainage rating system.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Civil Engineering

Mission: The Civil Engineering Division is charged with designing and providing field engineering assistance for the construction of road and drainage system projects, aiding subdivision development review, and facilitating the County's compliance with National Pollutant Discharge Elimination System (NPDES) Phase II regulations.

DIVISION SUMMARY:	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	23.52	11.52	96.0
Charges and Fees	\$ 500	\$ 326	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 500</u>	<u>\$ 326</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 738,581	\$ 779,035	\$ 907,939	\$ 1,529,261	\$ 621,322	68.4
Operating	53,066	97,997	49,410	30,974	(18,436)	(37.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 791,647</u>	<u>\$ 877,032</u>	<u>\$ 957,349</u>	<u>\$ 1,560,235</u>	<u>\$ 602,886</u>	63.0

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. The overall change in FTEs includes the deletion of 3 positions and the addition of 8.52 positions from the Roads Management Division, 3 positions from the Administration Division, and 3 positions from the Field Operations Division.
- Operating expenditures reflect a new reimbursement of \$169,078 from the CEI –Transportation Sales Tax program for services to be provided to that program.

PUBLIC WORKS (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION – Construction, Engineering and Inspection –Transportation Sales Tax

Mission: The Construction, Engineering and Inspection (CEI) Division is charged with providing in-house inspection and oversight of selected construction projects funded through the Transportation Sales Tax.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	3.48	3.48	-	0.0
Personnel	\$ -	\$ -	\$ 119,700	\$ 214,658	\$ 94,958	79.3
Operating	-	-	80,537	51,793	(28,744)	(35.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,237</u>	<u>\$ 266,451</u>	<u>\$ 66,214</u>	33.1

Funding Adjustments for FY 2010 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. The increase in Fiscal Year 2010 is due to full-year funding of the positions.
- Operating expenditures reflect elimination of non-capital IT purchases and a decrease in the training and conferences budget.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Field Operations

Mission: The Field Operations Division provides for the operation and transportation of all Public Works' heavy equipment; canal cleaning and clearing; bridge maintenance and replacement, pavement maintenance, rocking and paving of roads, streets, driveways, and parking areas; traffic-control sign installation and maintenance; road and drainage construction/maintenance; and special construction projects to ensure that the citizens of Charleston County are provided a safe and effective locally maintained road and drainage system.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	125.00	121.00	114.00	104.00	(10.00)	(8.8)
Intergovernmental	\$ 6,038	\$ 7,560	\$ 10,000	\$ -	\$ (10,000)	(100.0)
TOTAL REVENUES	<u>\$ 6,038</u>	<u>\$ 7,560</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>(100.0)</u>
Personnel	\$ 4,845,203	\$ 5,059,548	\$ 5,331,986	\$ 5,010,845	\$ (321,141)	(6.0)
Operating	1,838,042	2,066,143	1,770,706	1,630,529	(140,177)	(7.9)
Capital	<u>22,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	6,706,042	7,125,691	7,102,692	6,641,374	(461,318)	(6.5)
Interfund Transfer Out	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 6,706,042</u>	<u>\$ 7,625,691</u>	<u>\$ 7,102,692</u>	<u>\$ 6,641,374</u>	<u>\$ (461,318)</u>	<u>(6.5)</u>

Funding Adjustments for FY 2010 Include:

- Revenues reflect receipts from local municipalities to reimburse the County for materials used on municipal projects.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. The change in FTEs is caused by deleting 7 positions and moving 3 positions to the Civil Engineering Division.
- Operating expenditures include a large decrease for vehicle fuel which is partially offset by an increase for gravel and fill materials.

PUBLIC WORKS (continued)

GENERAL FUND

HEALTH AND WELFARE

DIVISION – Mosquito Control

Mission: The Mosquito Control Division protects the health and well-being of the citizens of Charleston County through an integrated program consisting of suppression of mosquitoes with safe, effective and economical control products, source elimination, and public education.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	23.00	24.00	23.00	20.00	(3.00)	(13.0)
Charges and Fees	<u>\$ 222,051</u>	<u>\$ 154,072</u>	<u>\$ 225,000</u>	<u>\$ 150,000</u>	<u>\$ (75,000)</u>	(33.3)
TOTAL REVENUES	<u>\$ 222,051</u>	<u>\$ 154,072</u>	<u>\$ 225,000</u>	<u>\$ 150,000</u>	<u>\$ (75,000)</u>	(33.3)
Personnel	\$ 1,049,083	\$ 1,139,790	\$ 1,199,831	\$ 1,009,942	\$ (189,889)	(15.8)
Operating	859,807	906,334	884,363	987,116	102,753	11.6
Capital	<u>14,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 1,923,057</u>	<u>\$ 2,046,124</u>	<u>\$ 2,084,194</u>	<u>\$ 1,997,058</u>	<u>\$ (87,136)</u>	(4.2)

Funding Adjustments for FY 2010 Include:

- Revenues are derived from contracts to service dredged material disposal sites managed by Federal, State, and local officials.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. The decrease in FTEs occurs due to deleting 2 positions and moving 1 position to the Administration Division.
- Operating expenditures include higher pesticide costs and an increase in costs in contracted services related to the aerial application of pesticides.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Stormwater Drainage

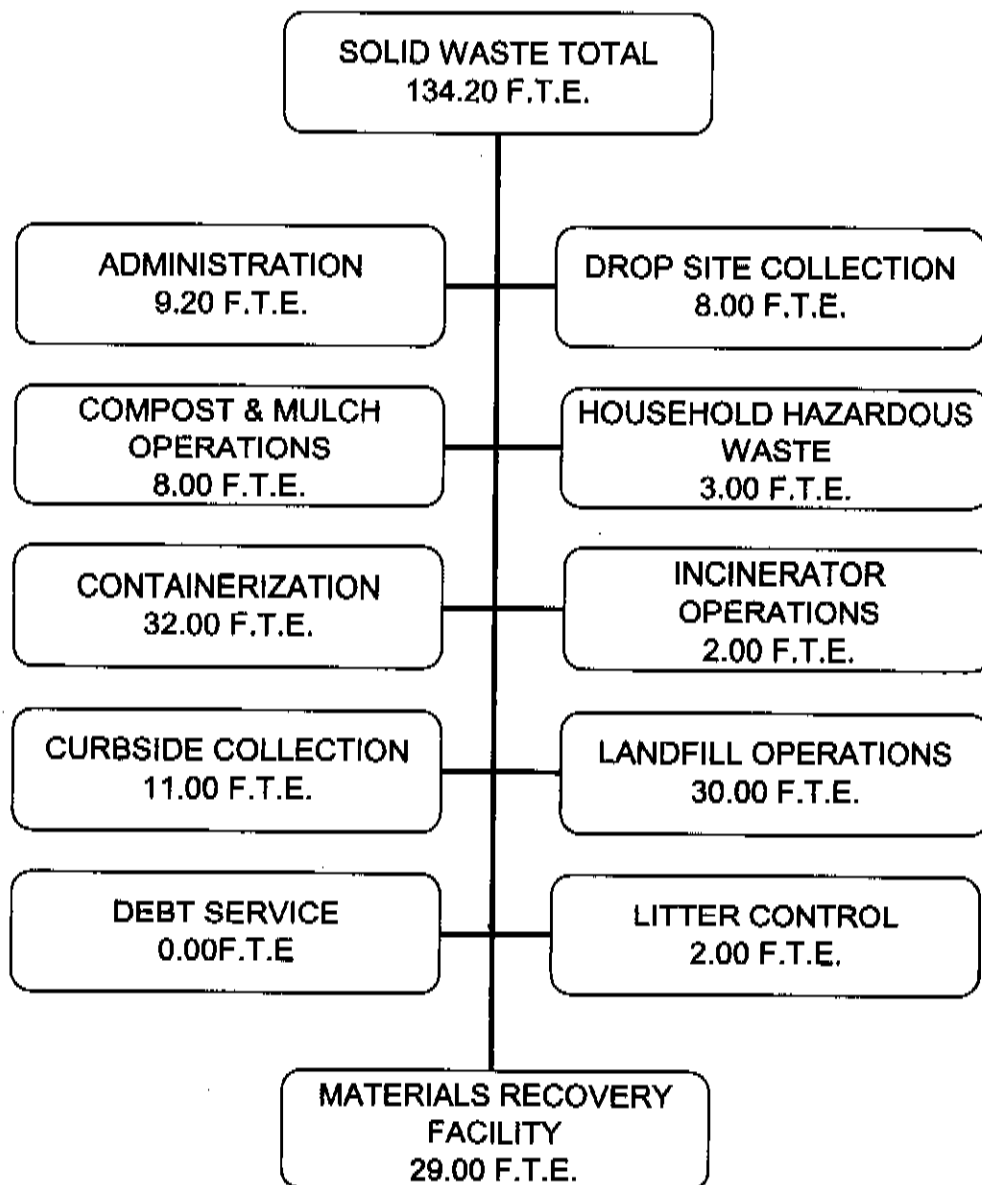
Mission: The Stormwater Drainage Division will implement a storm water management program to address water quality issues for the citizens of Charleston County. The Division will do this by testing, surveying, and monitoring water quality in all areas of the County and taking the necessary measures to improve the quality of water run off for all the citizens of Charleston County.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	12.00	11.25	11.25	-	0.0
Intergovernmental	\$ -	\$ 248,281	\$ 325,000	\$ 658,500	\$ 333,500	102.6
Charges and Fees	<u>1,531,039</u>	<u>1,211,847</u>	<u>1,227,500</u>	<u>1,190,000</u>	<u>(37,500)</u>	<u>(3.1)</u>
TOTAL REVENUES	<u>\$ 1,531,039</u>	<u>\$ 1,460,128</u>	<u>\$ 1,552,500</u>	<u>\$ 1,848,500</u>	<u>\$ 296,000</u>	<u>19.1</u>
Personnel	\$ 298,556	\$ 444,813	\$ 694,917	\$ 765,592	\$ 70,675	10.2
Operating	280,153	514,110	857,583	1,082,908	225,325	26.3
Capital	<u>49,476</u>	<u>110,561</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	628,185	1,069,284	1,552,500	1,848,500	296,000	19.1
Interfund Transfer Out	<u>-</u>	<u>154,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 628,185</u>	<u>\$ 1,223,575</u>	<u>\$ 1,552,500</u>	<u>\$ 1,848,500</u>	<u>\$ 296,000</u>	<u>19.1</u>

Funding Adjustments for FY 2010 Include:

- Revenues are generated by the collection of a stormwater fee for services provided in unincorporated areas of the County. Revenues also include receipts from several municipalities to enact a program within the municipalities. The revenue estimate was increased as the program for the Town of James Island begins in FY 2010.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA); and an adjustment in the fringe benefits rate from 40% to 37.5%. The increase is caused by full-year funding of positions moved into this Division during FY 2009.
- Operating expenditures are increased to purchase materials for new stormwater drainage projects.

SOLID WASTE



SOLID WASTE

ENTERPRISE FUND

PUBLIC WORKS

DIVISION - Administration

Mission: The Solid Waste Administration Division maintains support for the Solid Waste Department and provides community education to encourage participation in the Department's various programs and activities.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	9.00	9.20	9.20	-	0.0
Charges and Fees	\$ -	\$ 26,413,515	\$ 24,975,000	\$ 26,725,000	\$ 1,750,000	7.0
Interest	500,916	419,801	200,000	100,000	(100,000)	(50.0)
Miscellaneous	94,699	160,739	-	-	-	0.0
TOTAL REVENUES	595,615	26,994,055	25,175,000	26,825,000	1,650,000	6.6
Interfund Transfer In	-	-	3,090	-	(3,090)	(100.0)
TOTAL SOURCES	<u>\$ 595,615</u>	<u>\$ 26,994,055</u>	<u>\$ 25,178,090</u>	<u>\$ 26,825,000</u>	<u>\$ 1,646,910</u>	6.5
Personnel	\$ 688,865	\$ 684,313	\$ 803,127	\$ 799,006	\$ (4,121)	(0.5)
Operating	1,526,397	3,038,410	2,602,208	2,537,262	(64,946)	(2.5)
Capital	12,691	-	-	-	-	0.0
TOTAL EXPENSES	2,227,953	3,722,723	3,405,335	3,336,268	(69,067)	(2.0)
Interfund Transfer Out	42,161	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,270,114</u>	<u>\$ 3,722,723</u>	<u>\$ 3,405,335</u>	<u>\$ 3,336,268</u>	<u>\$ (69,067)</u>	(2.0)

Funding Adjustments for FY 2010 Include:

- Revenues are principally derived from solid waste user fees collected by the Revenue Collections Enterprise Fund as a service to the Solid Waste Department. Interest earnings represent a decline resulting from current financial market conditions.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures decreased due to reductions in County administrative charges and printing and postage for just one recycling newsletter a year instead of two as well as the deletion of a contingency account. These were offset by an increase in the cost of collecting the user fees.

SOLID WASTE

ENTERPRISE FUND

PUBLIC WORKS

Performance Measures:

Department Goal 1: Ensure all solid waste created in Charleston County is disposed of in an environmentally safe manner, with an emphasis on efficiency and effectiveness.

Objective 1: Achieve 95% of practical capacity of incinerator waste.

Department Goal 2: Increase citizen involvement in the curbside recycling program.

Objective 2: Achieve a 35% or greater participation rate in Charleston County's recycling program.

MEASURES:

	Objective	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected
Total number of eligible households	2	104,428	104,428	105,000
Total tons of incinerated waste	1	211,907	188,626	94,000
Total tons disposed of MSW ¹ at the Landfill	1	143,233	147,479	220,000
Total neighborhood recycling improvement programs	2	104	129	140
Total cost of incinerator operations ^{2 & 3}	1	\$22,996,526	n/a	n/a
Total cost of curbside recycling program	2	\$2,241,331	\$1,682,532	\$1,687,773
Percent of households participating in curbside recycling	2	30.83%	30.96%	33.00%

¹ Municipal Solid Waste

² FY 2009 data unavailable at time of publication.

³ Incinerator will cease operation January 2010.

2010 ACTION STEPS

Department Goal 1

- Complete negotiations with Veolia for a contract extension proposal for the incinerator.
- Complete a department wide study that will review current methods for reducing, reusing, and recycling.
- Increase composting by 50% by the end of FY 2010.

Department Goal 2

- Expand the neighborhood marketing initiative to improve neighborhood recycling participation by adding a minimum of 12 new neighborhood studies each year.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Compost and Mulch Operations

Mission: The Solid Waste Compost and Mulch Operations Division provides for the processing of natural wood waste in volumes delivered by municipalities, public service districts, and private haulers and turning that waste into mulch and screened compost for sale to the public or wholesale operations.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Charges and Fees	\$ 45,681	\$ 49,750	\$ 40,000	\$ 45,000	\$ 5,000	12.5
TOTAL REVENUES	<u>\$ 45,681</u>	<u>\$ 49,750</u>	<u>\$ 40,000</u>	<u>\$ 45,000</u>	<u>\$ 5,000</u>	12.5
Personnel	\$ 391,267	\$ 422,547	\$ 451,856	\$ 452,793	\$ 937	0.2
Operating	378,513	535,954	382,374	360,900	(21,474)	(5.6)
Capital	-	-	-	200,000	200,000	100.0
TOTAL EXPENSES	<u>\$ 769,780</u>	<u>\$ 958,501</u>	<u>\$ 834,230</u>	<u>\$ 1,013,693</u>	<u>\$ 179,463</u>	21.5

Funding Adjustments for FY 2010 Include:

- Revenues reflect a predicted increase based on FY 2009 revenues.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect a decrease in gravel and fill material, repair and maintenance supplies, and the purchase of safety equipment which are offset by an increase in vehicle fleet charges.
- The Capital expense represents the cost for one Cat Wheel Loader for \$200,000.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION - Containerization

Mission: The Solid Waste Containerization Division collects and segregates trash, garbage, and recyclables from strategically located County-maintained convenience centers throughout the rural areas of the County for incineration, recycling, or composting.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	33.00	33.00	32.00	32.00	-	0.0
Personnel	\$ 1,206,629	\$ 1,318,286	\$ 1,277,651	\$ 1,339,839	\$ 62,188	4.9
Operating	664,113	721,156	580,780	617,049	36,269	6.2
Capital	-	-	215,690	-	(215,690)	(100.0)
TOTAL EXPENSES	<u>\$ 1,870,742</u>	<u>\$ 2,039,442</u>	<u>\$ 2,074,121</u>	<u>\$ 1,956,888</u>	<u>\$ (117,233)</u>	<u>(5.7)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expense increases are for the purchase of several front-loading and roll-off containers.
- Capital expenses were not recommended by the Fleet Review Committee.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Curbside Collection

Mission: The Solid Waste Collection Division provides curbside collection of recyclables to all urban areas of Charleston County and to urban schools.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	11.00	11.00	-	0.0
Personnel	\$ 527,853	\$ 598,521	\$ 650,127	\$ 641,275	\$ (8,852)	(1.4)
Operating	763,719	858,503	731,617	643,482	(88,135)	(12.0)
Capital	-	-	300,788	190,000	(110,788)	(36.8)
TOTAL EXPENSES	\$ 1,291,572	\$ 1,457,024	\$ 1,682,532	\$ 1,474,757	\$ (207,775)	(12.3)

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenditures reflect decreases in curbside bin purchases and vehicle fleet charges.
- The Capital expense represents the cost of one large recycling truck as recommended by the Fleet Review Committee.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

PROGRAM – Debt Service

Mission: The Debt Service Program accounts for servicing of the 2004 Solid Waste Revenue Bonds which refinanced the 1994 Solid Waste Revenue Bonds. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	663,562	595,185	1,931,576	1,922,252	(9,324)	(0.5)
TOTAL EXPENSES	<u>\$ 663,562</u>	<u>\$ 595,185</u>	<u>\$ 1,931,576</u>	<u>\$ 1,922,252</u>	<u>\$ (9,324)</u>	<u>(0.5)</u>

Funding Adjustments for FY 2010 Include:

- Debt Service reflects the scheduled principal and interest payments on the 2004 Revenue Bond.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Drop Site Collection

Mission: The Solid Waste Drop Site Collection Division provides drop site containers located throughout the County to collect commingled materials and paper products to remove litter and overflow waste.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 417,784	\$ 449,250	\$ 434,861	\$ 440,465	\$ 5,604	1.3
Operating	128,536	176,027	121,288	139,333	18,045	14.9
Capital	-	-	70,000	-	(70,000)	(100.0)
TOTAL EXPENSES	<u>\$ 546,320</u>	<u>\$ 625,277</u>	<u>\$ 626,149</u>	<u>\$ 579,798</u>	<u>\$ (46,351)</u>	<u>(7.4)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses represent an increase due to an anticipated need to purchase four replacement containers that are worn out.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Household Hazardous Waste

Mission: The Solid Waste Household Hazardous Waste Division provides for proper disposal of residential household hazardous wastes such as paint, gasoline, pool chemicals, and insecticides at the Bees Ferry Landfill.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Charges and Fees	<u>\$ 31,265</u>	<u>\$ 44,570</u>	<u>\$ 32,500</u>	<u>\$ 25,000</u>	<u>\$ (7,500)</u>	(23.1)
TOTAL REVENUES	<u>\$ 31,265</u>	<u>\$ 44,570</u>	<u>\$ 32,500</u>	<u>\$ 25,000</u>	<u>\$ (7,500)</u>	(23.1)
Personnel	\$ 209,878	\$ 218,370	\$ 222,941	\$ 214,333	\$ (8,608)	(3.9)
Operating	107,218	138,329	131,913	131,953	40	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 317,096</u>	<u>\$ 356,699</u>	<u>\$ 354,854</u>	<u>\$ 346,286</u>	<u>\$ (8,568)</u>	(2.4)

Funding Adjustments for FY 2010 Include:

- Revenues reflect a predicted decrease based on FY 2009 revenues.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses represent only a slight increase.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Incinerator Operations

Mission: The Solid Waste Incinerator Operations Division provides for the disposal of garbage at the Montenay Charleston Resource Facility.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Charges and Fees	\$ 9,227,193	\$ 11,603,638	\$ 9,600,000	\$ 4,800,000	\$ (4,800,000)	(50.0)
Interest	2,092,060	1,519,361	500,000	250,000	(250,000)	(50.0)
TOTAL REVENUES	\$ 11,319,253	\$ 13,122,999	\$ 10,100,000	\$ 5,050,000	\$ (5,050,000)	(50.0)
Personnel	\$ 74,952	\$ 79,572	\$ 79,392	\$ 40,246	\$ (39,146)	(49.3)
Operating	21,950,610	22,815,930	23,598,500	24,009,527	411,027	1.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	\$ 22,025,562	\$ 22,895,502	\$ 23,677,892	\$ 24,049,773	\$ 371,881	1.6

Funding Adjustments for FY 2010 Include:

- Revenues reflect an adjustment due to the Incinerator contract and the contract with the Navy for electric steam revenue ending January 1, 2010.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses represent an increase in the contract for incinerator operations.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Landfill Operations

Mission: The Solid Waste Landfill Operations Division provides a disposal site for solid waste and construction debris to Charleston County customers including residents, municipalities, public service districts, other government contractors, and private haulers.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	22.00	22.00	30.00	8.00	36.4
Intergovernmental	\$ 129,530	\$ 142,085	\$ 150,000	\$ 130,000	\$ (20,000)	(13.3)
Charges and Fees	2,731,001	2,829,319	195,000	200,000	5,000	2.6
Miscellaneous	407,177	200,500	-	-	-	0.0
TOTAL REVENUES	\$ 3,267,708	\$ 3,171,904	\$ 345,000	\$ 330,000	\$ (15,000)	(4.3)
Personnel	\$ 1,075,925	\$ 1,207,431	\$ 1,314,954	\$ 1,811,369	\$ 496,415	37.8
Operating	(2,162,876)	6,090,167	2,453,828	2,723,761	269,933	11.0
Capital	-	-	1,363,900	2,760,000	1,396,100	102.4
TOTAL EXPENSES	\$ (1,086,951)	\$ 7,297,598	\$ 5,132,682	\$ 7,295,130	\$ 2,162,448	42.1

Funding Adjustments for FY 2010 Include:

- Revenues will decrease by \$15,000 due to a decrease in State Shared Revenues.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary. Eight FTEs were added in anticipation of the incinerator contractor ending on January 1, 2010.
- Operating expenses represent an increase in anticipation of the incinerator contract ending on January 1, 2010. The increase in operating expenditures includes increases for drainage and piping, gravel and fill, consultant fees, leachate disposal, landfill post-closure costs, fleet operations and fuel, telecommunications, uniforms, other operating supplies, repair and maintenance, and leases for the rental of machinery.
- Capital expenses will increase in anticipation of the incinerator contract ending on January 1, 2010. Additional equipment and vehicles will be needed as approved by the Fleet Review Committee.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Litter Control

Mission: The Solid Waste Litter Control Division provides education and enforcement of the various litter codes and ordinances of Charleston County in order to provide its citizens with a clean and healthy environment in which to live.

DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 110,782	\$ 112,958	\$ 114,073	\$ 106,146	\$ (7,927)	(6.9)
Operating	13,167	11,562	12,742	11,215	(1,527)	(12.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 123,949</u>	<u>\$ 124,520</u>	<u>\$ 126,815</u>	<u>\$ 117,361</u>	<u>\$ (9,454)</u>	<u>(7.5)</u>

Funding Adjustments for FY 2010 Include:

- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses reflect a decrease in wireless technology charges.

SOLID WASTE (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Materials Recovery Facility

Mission: The Solid Waste Materials Recovery Facility provides for the processing and marketing of recyclable material collected in Charleston County and the processing of materials received from Dorchester County.

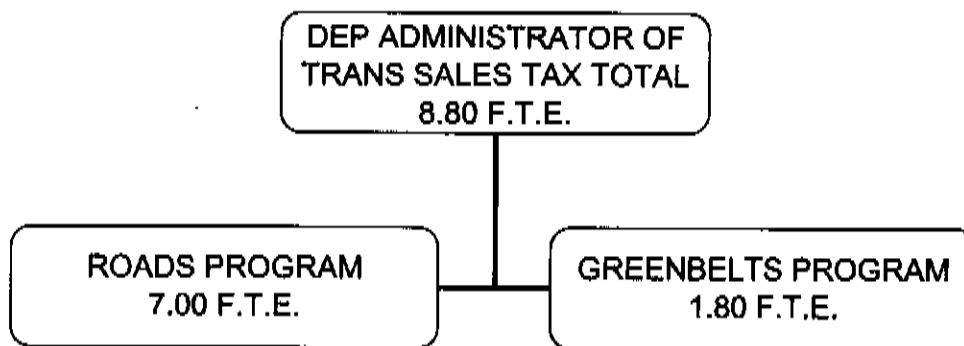
DIVISION SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.00	29.00	29.00	29.00	-	0.0
Intergovernmental	\$ 141,957	\$ 57,839	\$ -	\$ -	\$ -	0.0
Charges and Fees	2,121,406	2,994,279	2,168,300	659,000	(1,509,300)	(69.6)
Interest	28,181	24,981	-	-	-	0.0
Miscellaneous	-	(295,998)	-	-	-	0.0
TOTAL REVENUES	2,291,544	2,781,101	2,168,300	659,000	(1,509,300)	(69.6)
Interfund Transfer In	-	-	1,617	-	(1,617)	(100.0)
TOTAL SOURCES	<u>\$ 2,291,544</u>	<u>\$ 2,781,101</u>	<u>\$ 2,169,917</u>	<u>\$ 659,000</u>	<u>\$ (1,510,917)</u>	(69.6)
Personnel	\$ 1,031,303	\$ 1,147,706	\$ 1,171,310	\$ 1,203,013	\$ 31,703	2.7
Operating	558,008	466,871	251,625	221,267	(30,358)	(12.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 1,589,311</u>	<u>\$ 1,614,577</u>	<u>\$ 1,422,935</u>	<u>\$ 1,424,280</u>	<u>\$ 1,345</u>	0.1

Funding Adjustments for FY 2010 Include:

- Revenues decreased by \$1,509,300 based on current commodity prices.
- Personnel expenditures represent the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5% of salary.
- Operating expenses reflect decreases in vehicle fleet fuel, training and conference expenses, and other operating supplies.



DEPUTY ADMINISTRATOR OF TRANSPORTATION SALES TAX



DEPUTY ADMINISTRATOR TRANSPORTATION SALES TAX

SPECIAL REVENUE FUND

CULTURE & RECREATION

PROGRAM – Greenbelts

Mission: The Greenbelts Program provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Greenbelt Program in Charleston County in addition to implementing the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	2.00	1.80	1.80	-	0.0
Sales Tax	\$ 6,718,622	\$ 6,816,503	\$ 6,875,000	\$ 5,950,000	\$ (925,000)	(13.5)
Interest	443,228	313,404	-	250,000	250,000	100.0
TOTAL REVENUES	7,161,850	7,129,907	6,875,000	6,200,000	(675,000)	(9.8)
Interfund Transfer In	1,684,278	3,808,033	-	-	-	0.0
TOTAL SOURCES	<u>\$ 8,846,128</u>	<u>\$ 10,937,940</u>	<u>\$ 6,875,000</u>	<u>\$ 6,200,000</u>	<u>\$ (675,000)</u>	<u>(9.8)</u>
Personnel	\$ 97,340	\$ 179,505	\$ 187,208	\$ 152,508	\$ (34,700)	(18.5)
Operating	46,767	31,871	1,129,389	126,258	(1,003,131)	(88.8)
Capital	-	-	-	-	-	0.0
Debt Service	1,684,278	3,808,033	5,558,403	6,394,590	836,187	22.0
TOTAL EXPENDITURES	<u>\$ 1,828,385</u>	<u>\$ 4,019,409</u>	<u>\$ 6,875,000</u>	<u>\$ 6,673,356</u>	<u>\$ (201,644)</u>	<u>(2.9)</u>

Funding Adjustments for FY 2010 Include:

- Revenues show a projected decrease of collections for the half cent Transportation Sales Tax.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. This also includes deleting the full year funding for 0.2 of an FTE which moved to another program.
- Operating expenditures reflect the deletion of the Contingency line item to balance the annual budget.
- Debt Service is increased due to the issuance of \$60 million in debt in December 2007.

DEPUTY ADMINISTRATOR TRANSPORTATION SALES TAX

SPECIAL REVENUE FUND

PUBLIC WORKS

PROGRAM – Roads Administration

Mission:- The Roads Administration Program provides coordination, strategic planning, and direction for transportation improvements in Charleston County.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	6.75	7.00	7.00	-	0.0
Sales Tax	\$ 25,688,850	\$ 26,063,098	\$ 26,286,000	\$ 22,750,000	\$ (3,536,000)	(13.5)
Intergovernmental	48,477	12,715	-	-	-	0.0
Interest	339,319	757,560	-	-	-	0.0
TOTAL REVENUES	26,076,646	26,833,373	26,286,000	22,750,000	(3,536,000)	(13.5)
Interfund Transfer In	1,356,781	3,821,160	-	-	-	0.0
TOTAL SOURCES	\$ 27,433,427	\$ 30,654,533	\$ 26,286,000	\$ 22,750,000	\$ (3,536,000)	(13.5)
Personnel	\$ 387,793	\$ 505,179	\$ 712,203	\$ 771,752	\$ 59,549	8.4
Operating	107,131	207,714	210,178	201,515	(8,663)	(4.1)
Capital	-	-	-	-	-	0.0
Debt Service	1,356,781	3,821,268	6,444,411	7,701,894	1,257,483	19.5
TOTAL EXPENDITURES	1,851,705	4,534,161	7,366,792	8,675,161	1,308,369	17.8
Interfund Transfer Out	3,000,000	3,000,000	3,000,000	3,000,000	-	0.0
TOTAL DISBURSEMENTS	\$ 4,851,705	\$ 7,534,161	\$ 10,366,792	\$ 11,675,161	\$ 1,308,369	12.6

Funding Adjustments for FY 2010 Include:

- Revenues reflect a decrease based on anticipated lower collections of the Transportation Sales Tax due to the slowdown in the economy.
- Personnel expenditures reflect the actual grades and steps of the incumbents, no provision for a Cost of Living Adjustment (COLA), and an adjustment in the fringe benefits rate from 40% to 37.5%. Personnel expenditures include the annualization of position changes in FY 2009.
- Operating expenditures represent decreases in office services costs and funds set aside for contingencies.
- Debt Service increases due to the \$90 million borrowed in December 2007.

DEPUTY ADMINISTRATOR TRANSPORTATION SALES TAX (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

PROGRAM – Transportation Projects

Mission: The Transportation Projects Program provides project management for transportation projects in Charleston County.

PROGRAM SUMMARY:	FY 2007 <u>Actual</u>	FY 2008 <u>Actual</u>	FY 2009 <u>Adjusted</u>	FY 2010 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Intergovernmental	\$ 48,477	\$ 9,965	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 48,477	\$ 9,965	\$ -	\$ -	\$ -	0.0
Program Management	\$ 3,564,408	\$ 3,937,920	\$ 4,042,753	\$ 3,981,323	\$ (61,430)	(1.5)
Public Works Projects	580,861	386,227	1,000,000	1,000,000	-	0.0
Drainage Projects	105,752	242,231	1,000,000	1,000,000	-	0.0
Local Paving	361,639	772,040	2,000,000	2,000,000	-	0.0
Resurfacing Projects	6,642,313	209,498	4,000,000	4,000,000	-	0.0
Pedestrian/Bike Paths	132,869	430,637	500,000	500,000	-	0.0
Intersections	191,230	299,514	2,000,000	2,000,000	-	0.0
TOTAL EXPENDITURES	\$ 11,579,072	\$ 6,278,067	\$ 14,542,753	\$ 14,481,323	\$ (61,430)	(0.4)

Funding Adjustments for FY 2010 Include:

- The funding allocations shown above are made in accordance with the Comprehensive Transportation Plan.

Capital Projects - General

Charleston County

The FY 2010 – FY 2014 Adopted Capital Improvement Plan (CIP) includes an overview and a CIP General Project Detail section. The overview outlines the County's policies guiding capital investment and provides highlights of the CIP. The CIP General Project Detail section provides detailed information about individual projects, including expenditures, start/end dates, and operating and maintenance costs.

In previous years, the total CIP consisted of projects from the General Fund and the Solid Waste - Enterprise Fund. The FY 2010 – FY 2014 CIP does not include the Solid Waste – Enterprise Fund. Charleston County's consultant, Kessler Consultant, Inc., is exploring new technologies and opportunities for helping the County reach a 10% to 40% increased recycling goal. In addition, Charleston County anticipates closing the County's incinerator and pursuing alternative environmentally friendly options for disposal of garbage. Charleston County, along with Kessler Consultant will develop a revised Solid Waste CIP during FY 2010.

The FY 2010 – FY 2014 Adopted CIP totals \$134.5 million and includes four projects.

Overview

The County defines a capital expenditure as a single item that costs \$5,000 or more and lasts longer than one year. Some capital expenditures are included within the operating budget since they are recurring or affordable on a pay-as-you-go basis. Examples of capital expenditures included in the operating budget are vehicles and equipment purchases. Following is a table summarizing capital expenditures in the operating budget.

Capital Expenditures	
General Fund	\$203,200
Special Revenue Funds	88,000
Enterprise Funds	3,345,921
Internal Service Funds	1,109,975
Grand Total	\$4,747,096

Capital expenditures that are not included in the operating budget are considered in the Capital Improvement Plan (CIP). Charleston County's CIP allocates existing funds and anticipated revenues to rehabilitate, restore, improve, and add to the County's capital facilities.

Charleston County's CIP is a financial management tool that assists in facility maintenance and capital development. Implementing a multi-year CIP promotes better use of the County's limited financial resources and assists in the coordination of public and private development. As a financial tool, a multi-year CIP provides early indications of major outlays and assures timely facility maintenance or replacement. In addition, five-year capital improvement plans are an integral part of long-range planning and are viewed positively by bond rating agencies.

The multi-year CIP covers a five-year planning period and is updated each year to reflect ongoing changes and additions. The CIP is submitted to County Council by the Administrator for adoption along with the County's annual budget. The five-year CIP does not appropriate funds, but it supports the actual appropriations that are made through adoption of the budget.

Capital Projects - General

Charleston County

Facility Planning Committee

Early in 2003, the County Administrator established the Facility Planning Committee. The committee is composed of representatives from the Building Services, Capital Projects, and Facilities Management Departments. The purpose of the committee was to develop a five-year plan to address existing and future facility and capital needs.

The initial phase of development was to evaluate existing County-owned and rented facilities and land. The Committee found that the County's facilities were generally in good condition with 76 percent of the square footage having an effective age of ten years or less. The effective age was determined from original construction date or the date of major renovations. The committee did determine that the County owned some unused buildings and land and leased some facilities.

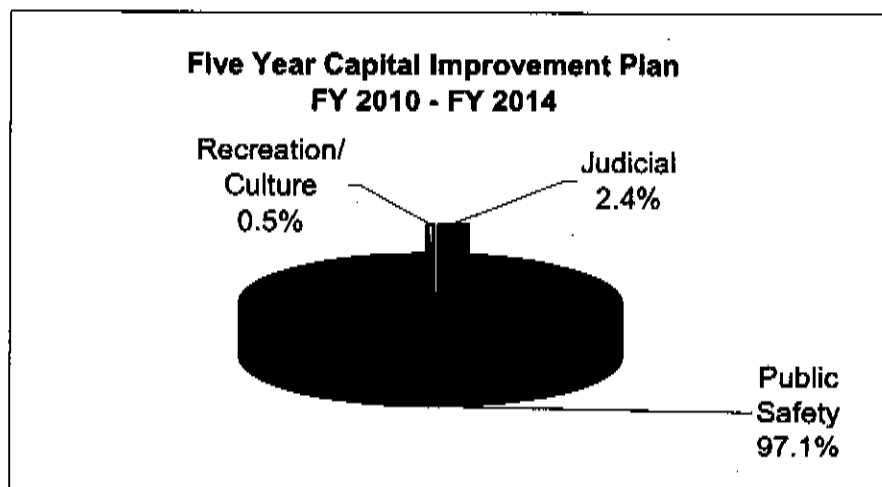
The committee sent a survey to all department heads and elected officials requesting information about current and future service delivery and space needs. In addition, the Committee looked at demographic trends determining that the population is becoming older, more affluent, and better educated.

Based on the facilities evaluations, the departments' anticipated needs, and the demographic information, the committee prioritized projects. The main goals of the CIP was to more effectively utilize County facilities and invest in technology to better serve the County's citizens.

With assistance from the Controller and Budget Offices, the committee balanced the identified projects with current and future financing capabilities. After identifying the projects, the committee developed the five-year plan by identifying the total cost of each selected project and the associated operating and maintenance costs. The projects were then scheduled and budgeted for the FY 2004 – FY 2008 Capital Improvement Plan.

Five Year Capital Improvement Plan

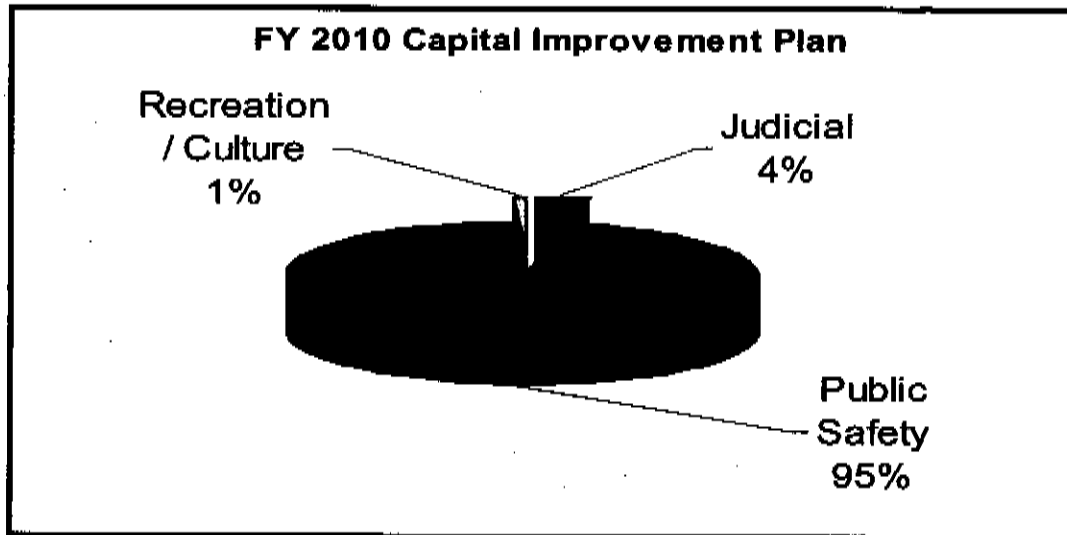
The County updates the CIP annually. The most recent update was in the spring of 2009 to reflect minor revisions to ongoing projects. The FY 2010 – FY 2014 Capital Improvement Plan reflects the current estimated schedule for approved projects.



Capital Projects - General

Charleston County

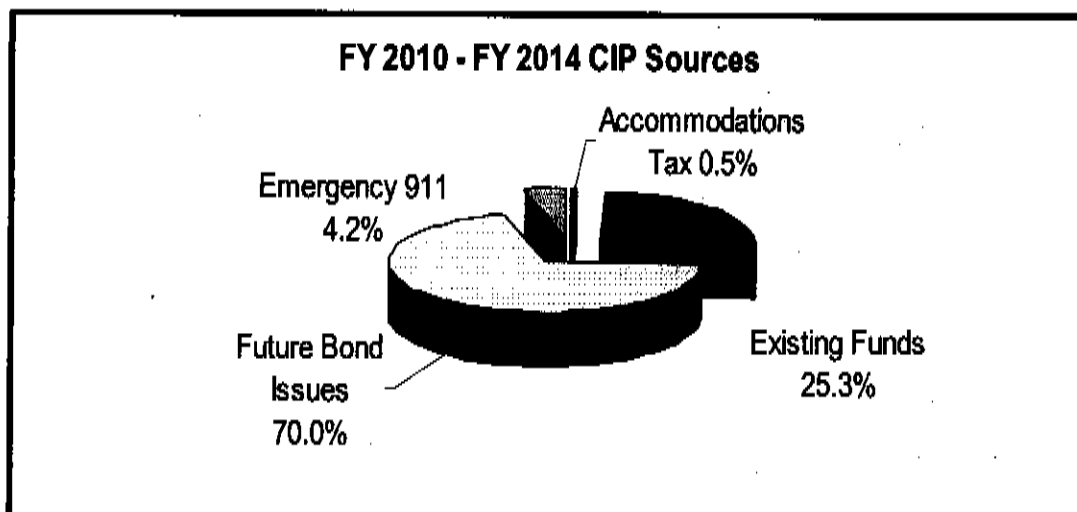
All of the projects in the CIP have funds appropriated for use in FY 2010. The following graph shows the proposed projects that will be worked on during FY 2010. See the Project Summary on page K-5 for details.



Council and staff will continue to review the program, its direction, progress, and financing requirements annually.

Financing the CIP

The funding for this plan will come from existing funds; funds from the County's Accommodations Tax and Emergency 911 Fees; and future bond issues. In addition, all revenues from the sale of real estate must be used for capital projects per the County Budget Ordinance and Financial Policies.



Impact on the Operating Budget

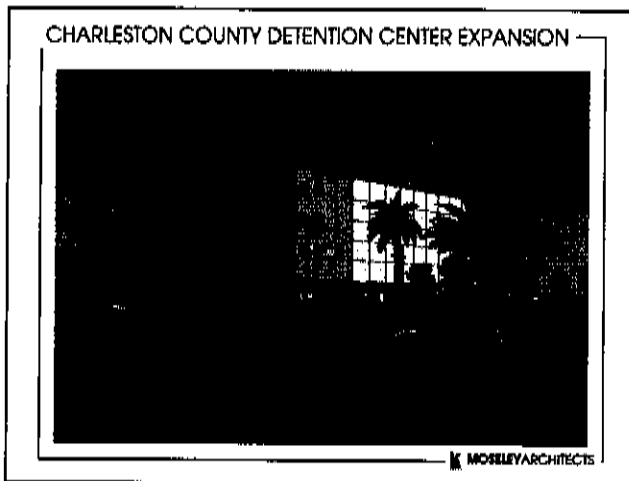
Capital Projects - General

Charleston County

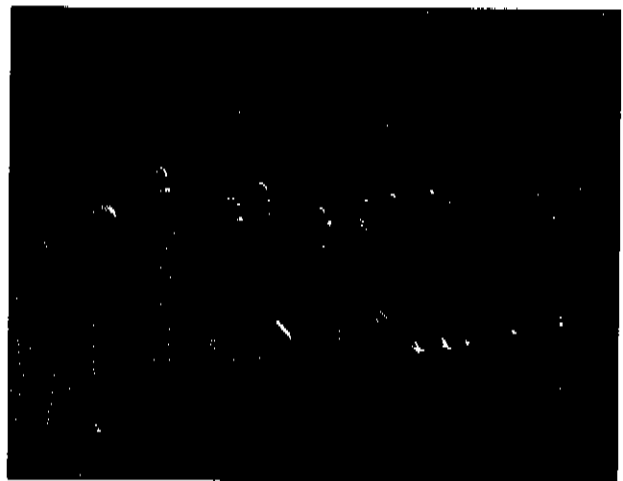
The capital program directly impacts current and future operating budgets. Charleston County has identified costs required to operate and maintain completed capital projects. In some cases, the operating costs of the project are either insignificant or are offset by cost savings.

The operating cost is calculated on each individual project. The Facilities Department estimates the increased cost for administrative costs, building maintenance, utilities and security. The Safety and Risk Management Department calculates the increased insurance costs. In addition, personnel costs are calculated based on current salary plus fringe benefits. The operating and maintenance costs are displayed in current dollars.

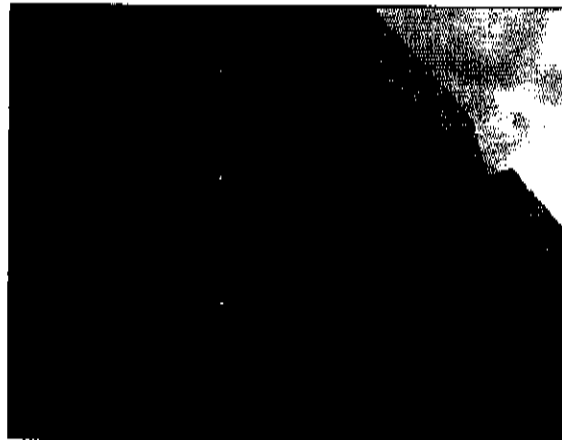
Total operating and maintenance costs of approximately \$1,810,000 are included in the County's FY 2010 operating budget to support the anticipated completion of the Charleston County Detention Center Expansion during the current fiscal year.



Artist rendering of the Detention Center Expansion Project



Groundbreaking Ceremony on May 1, 2008 for the Detention Center Expansion project



Progress as of April 14, 2009

Capital Projects

Charleston County

General Fund Project Detail

DETENTION CENTER EXPANSION

This project reduces overcrowding in the Adult Detention Center by constructing a new building. The expansion consists of a four-story jail to house inmates and a support building. The new facility will provide an additional 332,000 square feet and increase the inmate capacity by 1,344.

Function:		Public Safety	Start Date:			2006	End Date:		2011
		Prior	2010	2011	2012	2013	2014	Beyond	Total
I. Expenditures:		56,500	41,790	1,700	-	-	-	-	99,990
II. Fund Source:		Prior	2010	2011	2012	2013	2014	Beyond	Total
Existing Funds		56,500	12,950	-	-	-	-	-	69,450
Future Bond Issues		-	28,840	1,700	-	-	-	-	30,540
III. O&M Costs (Savings):			2010	2011	2012	2013	2014		
Personnel			1,009	2,000	-	-	-		
Operating			801	1,333	-	-	-		

IV. O&M Impacts: O&M impact includes partially opening the Detention Center Expansion in the third quarter of FY 2010. The new Detention Center will be fully operational in FY 2011. Additional personnel costs include the addition of 55 detention staff in FY 2010.

CONSOLIDATED DISPATCH CENTER

This project will provide facilities for full implementation of the Charleston County Consolidated 9-1-1 Center which will result in faster emergency response times along with enhanced interoperability and coordination among responding agencies. Transition to the Consolidated 9-1-1 Center will provide County-wide emergency dispatch for law enforcement, fire and emergency medical services.

Function:		Public Safety		Start Date:		2009		End Date:		2012	
		Prior	2010	2011	2012	2013	2014	Beyond	Total		
I. Expenditures:		1,440	3,400	9,655	12,805	0	0	0	27,300		
II. Fund Source:		Prior	2010	2011	2012	2013	2014	Beyond	Total		
Existing Funds		-	1,400	3,400	-	-	-	-	4,840		
Future Bond Issues		-	-	9,655	9,805	-	-	-	19,460		
Emergency 911		-	-	-	3,000	-	-	-	3,000		
III. O&M Costs (Savings):			2010	2011	2012	2013	2014				
Personnel			0	0	0	5,259	0				
Operating			0	0	0	200	0				

IV. O&M Impacts: Additional operating costs include between 120 and 150 new employees to staff the new facility. Annual operating costs of the facility, excluding personnel, are estimated to begin at \$200,000.

Capital Projects

Charleston County

General Fund Project Detail

JUDICIAL CENTER COURTYARD

This project creates complementing "garden" and "open lawn" courtyards outside of the Judicial Center. The "garden courtyard" will contain a central seating area with benches and a memorial plaque to honor the Quakers buried in the courtyard. The "open lawn courtyard" will feature the foundations of previous structures of historic and archeological interest. A smaller seating area with benches is also planned for the "open lawn courtyard."

Function:		Recreation/Culture		Start Date:		2009		End Date:		2010	
I. Expenditures:		Prior	2010	2011	2012	2013	2014	Beyond	Total		
		50	350	0	0	0	0	0	400		
II. Fund Source:		Prior	2010	2011	2012	2013	2014	Beyond	Total		
Accommodations Tax		50	350	-	-	-	-	-	400		
III. O&M Costs (Savings):		2010	2011	2012	2013	2014					
Personnel		0	0	0	0	0					
Operating		0	0	0	0	0					
IV. O&M Impacts:		Operating and maintenance costs are anticipated to be assigned by the City of Charleston.									

JUDICIAL CENTER REPAIRS

This project provides for needed repairs at the Judicial Center. The first phase of the project included repairs to the exterior of the building. In Phase II, repair work will include the design and repair of the Terrazzo flooring and stair treads on the first floor of the public lobby area.

Function:		Judicial		Start Date:		2007		End Date:		2010	
I. Expenditures:		Prior	2010	2011	2012	2013	2014	Beyond	Total		
		5,060	1,750	0	0	0	0	0	6,810		
II. Fund Source:		Prior	2010	2011	2012	2013	2014	Beyond	Total		
Existing Funds		5,060	1,750	-	-	-	-	-	6,810		
III. O&M Costs (Savings):		2010	2011	2012	2013	2014					
Personnel		0	0	0	0	0					
Operating		0	0	0	0	0					
IV. O&M Impacts:		The Judicial Center Repairs will not impact future operating and maintenance costs.									

Debt Service

Charleston County

General Overview

The County's Debt Service Fund reports current financial resources restricted for the payment of principal and interest on long-term debt. The County confines its long-term borrowing to those projects or capital improvements that cannot be funded with current revenues. The County does not issue long-term debt to finance current operating expenditures or any recurring costs. The County utilizes a variety of debt instruments including:

General Obligation Bonds (GOBs) - GOBs are written promises to repay a stated sum of principal at a specified future date along with periodic interest at a specified rate. The County issues GOBs to obtain funding for the acquisition and construction of major capital facilities. These bonds are considered direct obligations and are backed by the full faith, credit, and taxing power of the County.

Certificates of Participation (COPs) - COPs are contractual arrangements that permit a governmental entity to acquire capital assets through yearly lease payments, which are appropriated in the entity's annual budget. The County issues COPs through the Charleston Public Facilities Corporation in order to finance the acquisition of essential government facilities. COPs are treated as capital lease obligations.

Revenue Bonds - Revenue bonds are supported by the revenue generated from a specific project or source. The County issues revenue bonds to construct or expand a variety of revenue generating entities. Principal and interest associated with these bonds are paid at specified future dates and interest rates from project revenues, not other general tax sources. Because of this, these bonds are not subject to the current legislated debt limits (see further discussion below).

Intergovernmental Payable - The County entered into an intergovernmental loan agreement for the purpose of financing a portion of the cost of the Arthur Ravenel, Jr. Bridge. The County has agreed to pay an annual amount of \$3,000,000 from a dedicated revenue source.

Capital Leases - The County uses capital leases to fund the acquisition of various pieces of equipment. Capital leases provide the County with the ability to fund smaller capital needs without issuing GOBs.

All major types of debt are authorized by resolution of County Council and outline the associated dollar amounts, purpose, and repayment terms. Where advantageous, the County issues debt that can be repaid from sources other than taxes, such as special assessment, revenue, or other self-supporting bonds.

Debt Policy

The Debt Policy, endorsed by County Council, is designed to allow for the most efficient use of resources to accomplish capital improvements. The Debt Policy, in its entirety, is in the Appendix of this document.

Debt Service

Charleston County

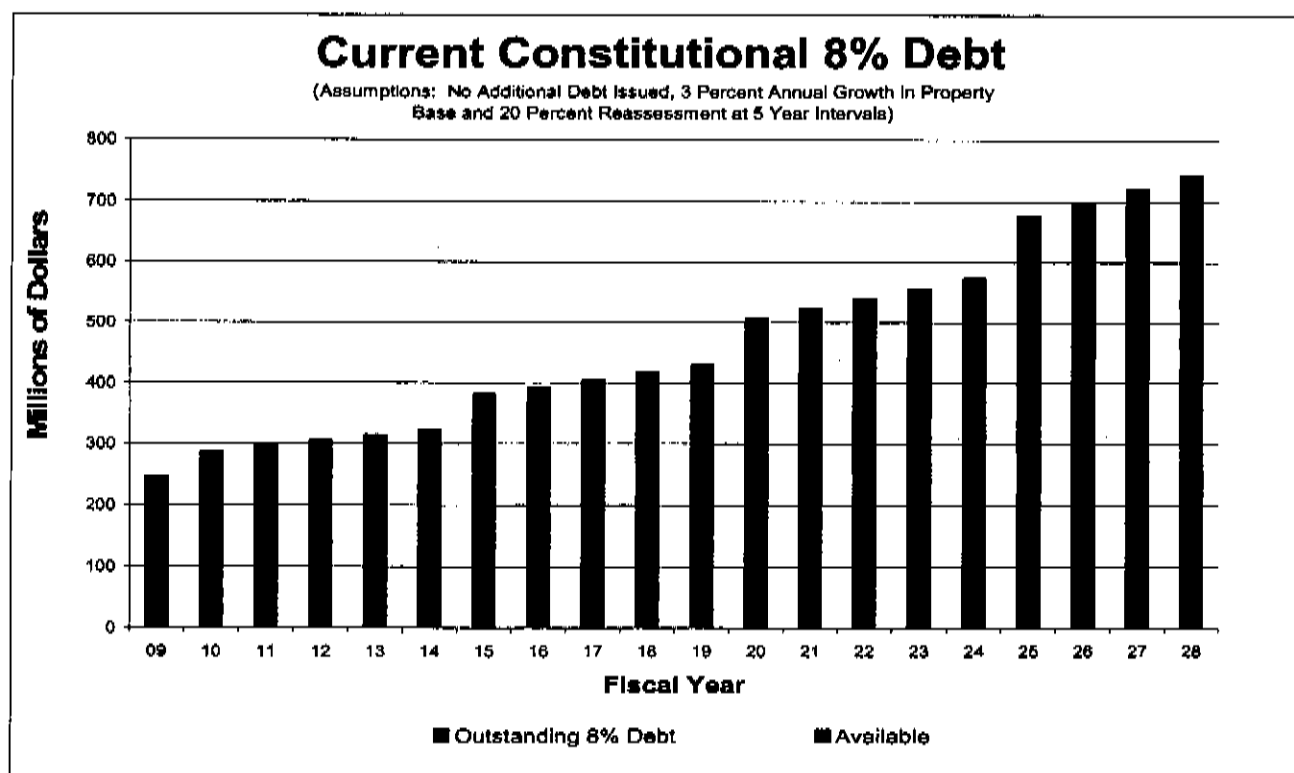
Legal Debt Service Limit

The South Carolina State Constitution limits the debt capacity of all governmental entities, seeking capital through securities exchanges, to eight percent of the assessed value of the property base. Revenue Bonds, GOBs approved by voter referendum, and COPs issued prior to January 1, 1996, are not currently subject to this limitation. However, during its 1995 session, the South Carolina legislature passed legislation making COPs issued after January 1, 1996, subject to the eight percent limit.

The County's outstanding debt subject to the eight percent limit is almost \$132.9 million as of June 30, 2009, and its capacity to issue new debt is approximately \$111.0 million. The County's last issue of new debt was during FY 2008 when GOBs were issued to fund an automotive shop, complete a radio system upgrade, and initiate both a Detention Center expansion and a Consolidated Dispatch Center. The following table and graph outline components of the County's eight percent debt limit.

Current Constitutional 8% Debt (in Millions of Dollars)

Total Assessment at June 30, 2009	\$3,048.7
Constitutional Debt Limit (8% of Assessment)	\$243.9
Outstanding 8% Debt	\$132.9
Available Capacity	\$111.0



Debt Service

Charleston County

Bond Ratings

During April 2006, Charleston County's municipal bond rating for General Obligation debt was upgraded from AA+ to AAA by Standard and Poor's Corporation. The upgrade was a direct result of the County's continued strong financial performance and emphasis on conservative fiscal management. Other factors contributing to the AAA rating include the County's stable and diverse tax base, a growing and diversified economic base, and a low debt burden combined with reasonable capital needs. The County also maintained its existing municipal bond ratings of Aa1 from Moody's Investors Service and AA from both Fitch IBCA and Duff & Phelps. In order to maintain strong bond ratings, the County employs several general strategies including maintaining two months of undesignated fund balance reserves, implementing five-year budget projections, and consistently matching recurring revenues with recurring expenses. The County also strives to maintain open lines of communication with its rating agencies, while providing full disclosure on all financial reports and bond prospectuses.

Debt Schedule

The County's annual debt service obligation includes principal and interest payments on tax and fee supported debt. As of July 1, 2009, outstanding debt for the next 25 fiscal years is \$666.1 million (principal payments of \$451.6 million and interest payments of \$214.5 million).

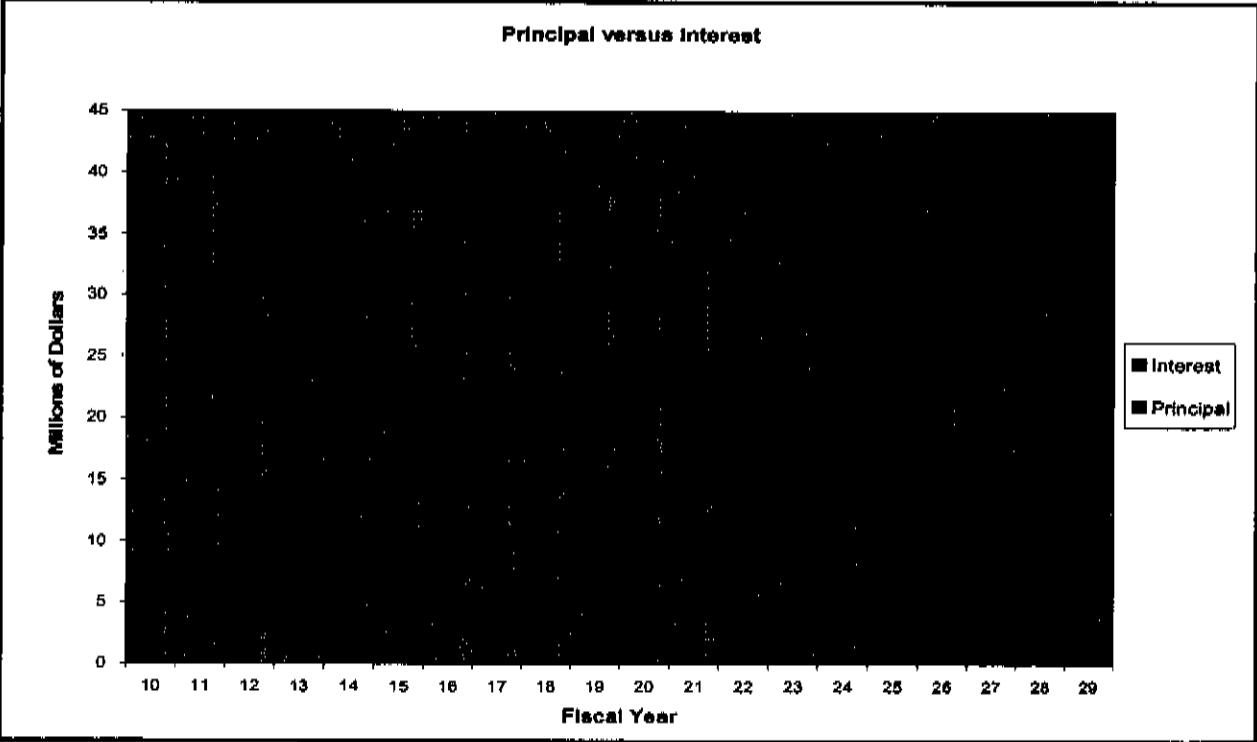
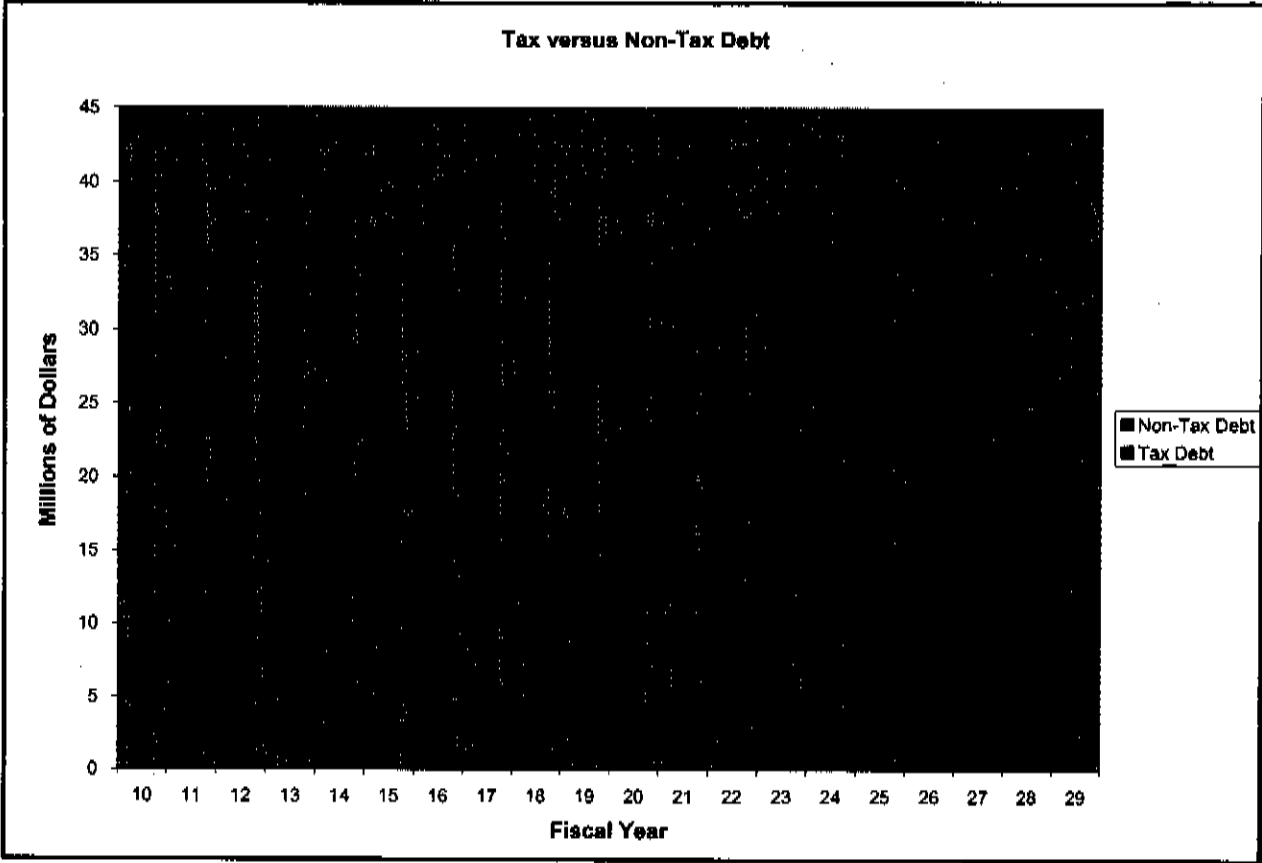
The table below and the graphs on the following page show the level of debt funded by taxes or revenues/fees over the course of the next 25 fiscal years.

**Charleston County
25 Year Schedule of Debt Service
(in Millions of Dollars)**

	Fiscal Year									
	10	11	12	13	14	15-19	20-24	25-29	30-34	TOTAL
Tax Supported										
Principal	\$ 13.4	\$ 12.0	\$ 9.6	\$ 10.1	\$ 10.9	\$ 65.8	\$ 39.0	\$ 28.7	\$ -	\$ 189.5
Interest	8.6	8.0	7.5	7.0	6.5	23.8	10.2	2.8	-	74.4
Subtotal	22.0	20.0	17.1	17.1	17.4	89.6	49.2	31.5	-	263.9
Revenue/Fee Supported										
Principal	7.8	8.6	8.8	9.6	10.3	57.0	83.5	76.5	-	262.1
Interest	12.7	12.2	11.8	11.3	10.8	45.9	28.7	6.7	-	140.1
Subtotal	20.5	20.8	20.6	20.9	21.1	102.9	112.2	83.2	-	402.2
Total										
Principal	21.2	20.6	18.4	19.7	21.2	122.8	122.5	105.2	-	451.6
Interest	21.3	20.2	19.3	18.3	17.3	69.7	38.9	9.5	-	214.5
TOTAL ANNUAL DEBT	\$ 42.5	\$ 40.8	\$ 37.7	\$ 38.0	\$ 38.5	\$ 192.5	\$ 161.4	\$ 114.7	\$ -	\$ 666.1

Debt Service

Charleston County



Debt Service

Charleston County

Future Debt Service

Looking forward, the County anticipates borrowing additional funds in FY 2010 to continue implementing a five-year Capital Improvement Plan. The County plans to issue \$50 million in GOBs in FY 2010 to help finance property acquisitions, building construction, and other large projects. The County anticipates using approximately \$6 million from the issuance premium, annual revenues of \$0.5 million from the Parking Garage, and existing fund balance of approximately \$3 million to support the additional debt service expenditures related to this issue. As a result, the County did not need to change the debt service millage rate for FY 2010.

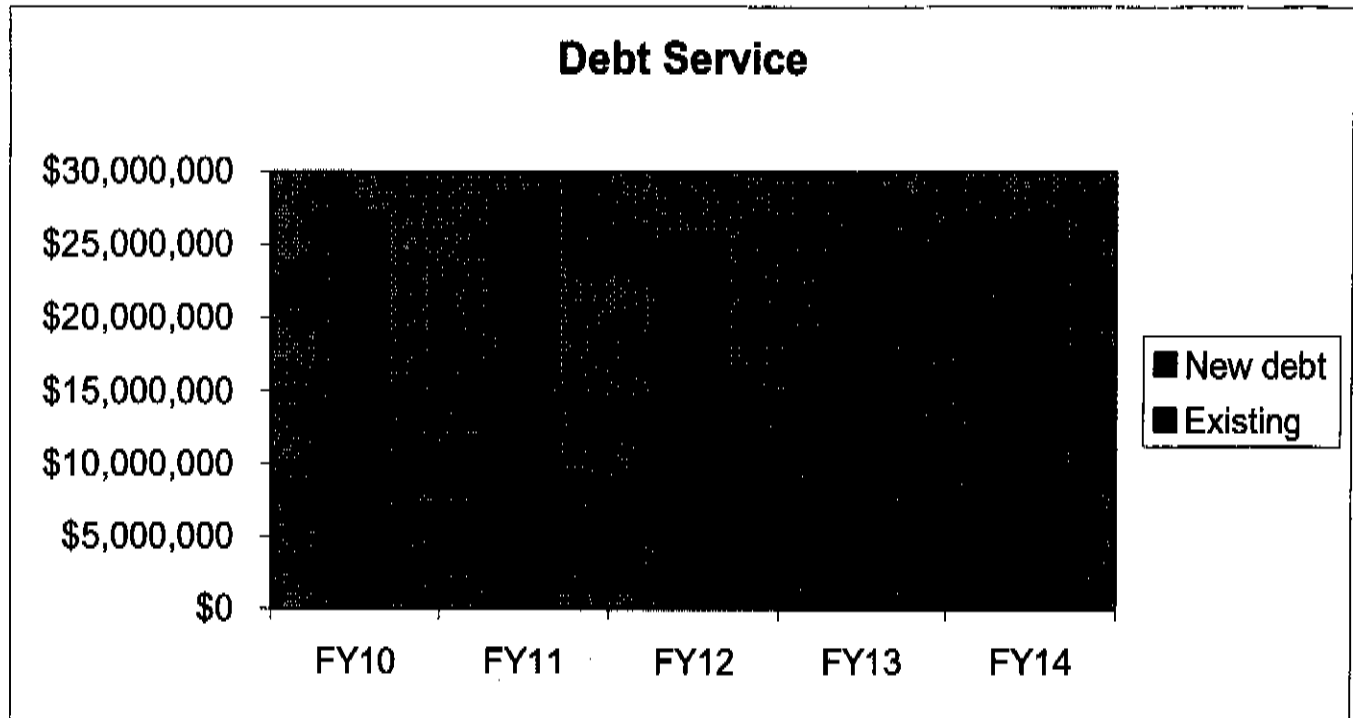
A major advantage of having a detailed Capital Improvement Plan is that it is viewed positively by bond rating agencies and will help the County maintain its AAA bond rating. For a complete summary of the details and projects included in the County's Capital Improvement Plan, see the Capital section of this document. The table below and the graphs on the following page show the effect that the planned issuance of new debt will have on the levels of existing County debt and revenues as well as on the Debt Service Fund balance.

Charleston County
Schedule of Debt Associated with Implementation of Capital Improvement Plan
(In Millions of Dollars)

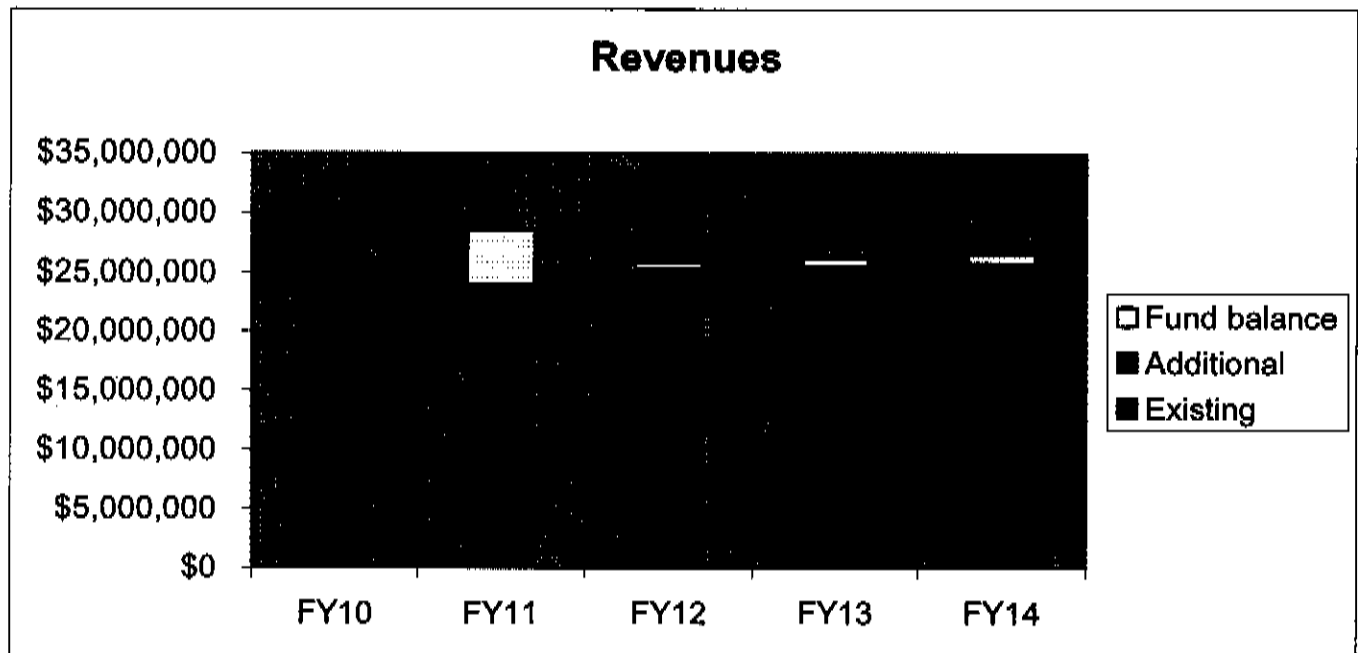
	Fiscal Year					TOTAL
	10	11	12	13	14	
Revenues						
Existing Sources	24.0	23.5	24.8	25.1	25.3	122.7
Additional Revenues	6.8	0.5	0.5	0.5	0.5	8.8
Subtotal	30.6	24.0	25.3	25.6	25.8	131.3
Disbursements						
Existing Disbursements	25.0	25.1	22.3	22.5	22.8	117.7
Additional Disbursements Resulting from New Debt	2.3	3.4	3.6	3.7	3.8	16.8
Subtotal	27.3	28.5	25.9	26.2	26.6	134.5
Increase (use) of Fund Balance	3.3	(4.5)	(0.6)	(0.6)	(0.8)	(3.2)

Debt Service

Charleston County



Assumes issue of \$50 million in General Obligation Bonds in FY 2010



Assumes approximately \$6 million issuance premium for FY 2010 General Obligation Bonds and \$0.5 million annually from Parking Garage revenues

Community Profile

Charleston County

Charleston County is located along the scenic southeastern coast of South Carolina. It has a land territory of 919 square miles and a 97-mile coastline along the Atlantic Ocean. Charleston County is South Carolina's largest and third most populated county with approximately 331,000 residents. The population of the entire Charleston metro area increased by 8% from 1990 to 2000. It is estimated that from 2000 to 2007, the metro area grew by more than 14% to a population of 630,100.

The City of Charleston is one of America's most historic and beautiful cities. It is known to its visitors as the "*Holy City*" offering tours of the city's historic sights by horse-drawn carriage. Charleston is a medium-size city which offers big city attractions such as the world renowned Spoleto Festival USA. The Spoleto Festival is an annual two-week celebration of opera, jazz, dance, and visual arts. The Charleston area also offers a vibrant sports scene with a minor league baseball team called the Charleston RiverDogs, a professional soccer team known as the Charleston Battery, and a professional hockey team known as the South Carolina Stingrays. The Charleston region's tourism success is largely due to its geographic location providing a natural beauty, moderate climate, and a coveted quality of life which has been deliberately and carefully preserved in an effort to keep a small town feel. The region's coastal location along the Atlantic Seaboard, at the junction of two rivers, provides immense advantages for the seaport. The flat landscape is accented by numerous rivers, tidal creeks, vast expanses of pristine salt marshes, and hallmark live oaks. The scenic backdrop is the perfect setting for the stunning eighteenth and nineteenth-century architecture of Old Charleston. Charleston County also offers urban and suburban communities that lie beyond the old city hosting businesses, industries, and residences alike. The region's charm is evident in the "slow pace and friendly environment" despite the growth in population over the past few years. Residents and tourists alike can enjoy the area's charm by visiting restaurants, shops, parks, resorts, golf courses, beaches, or the numerous cultural festivals the region hosts throughout the year. Restaurants continue to multiply and flourish with a constant flow of aspiring chefs and affluent visitors. Charleston restaurants have been featured in *Bon Appetit*, *The New York Times*, *Southern Living*, and *Wine Spectator* highlighting their Southern cuisine.

The Lowcountry has a competitive posture and a diverse economic base due to its quality of life aspects. The region's economic base includes the Port of Charleston which in 2007 was fourth in container volume in the United States and sixth in the nation with cargo values of \$55 billion. The Port of Charleston has earned distinction for Port designation by *Port Development International* and is considered the most efficient port in the world for its cargo handling systems. 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 experiencing 4.3 million visitors in 2007. The tourism industry contributes more than \$5.3 billion annually to the area's economy and provides approximately 50,000 jobs. The region's growing international operations, stable businesses, and industrial bases have contributed to a diverse economy. The area has a busy port, modern airport, and good rail access and is committed to the constant upgrading of its highways. Road improvements include the planned completion of the I-526 Beltway as well as the recent replacement of the Grace and Pearman bridges over the Cooper River. The new bridge is a 2.8 mile long, 8 lane bridge with the longest cable-stay expansions in North America. The area's educational institutions provide well trained workers for industry. There

Community Profile

Charleston County

are 26 colleges and universities offering a range of certification programs and associate, bachelor, and master degrees. In addition, the Medical University of South Carolina offers advanced medical degrees at the State's largest teaching hospital, and Trident Technical College provides a diverse range of industrial training programs. In 2004, the area's post-secondary educational offerings were bolstered by the creation of the Charleston School of Law which is one of only two law schools in South Carolina.

The military has continued to be a significant presence in the area even after the closure of much of the Charleston Naval Complex. The U.S. Navy remains the single largest employer in the region employing over 16,000 uniformed, civilian, and reservist personnel located within the Naval Weapons Station, the Navy Nuclear Power Training School, the Space and Air Warfare Systems Center (SPAWAR), and the Naval Hospital. The Charleston Air Force Base is another prominent employer with 8,400 uniformed, civilian, and reserve employees. The Charleston Air Force Base is home to the 437th Airlift Wing and its squadrons of C-17 transport planes. These planes play a vital role of carrying supplies to active duty troops stationed all over the world. In 2004, the Federal Law Enforcement Training Facility was opened on the former Naval Base. The U.S. Coast Guard also operates a station in Charleston. A Chamber of Commerce study in 2003 highlighted the significant concentration of 19,000 military retirees residing in the Charleston area.

Economic development has increased dramatically in the past few years even with the national slowdown in 2008 and 2009. The increase is thought to be largely due to the fact that the Charleston region offers assistance with relocation and has expanded such services as expedited permitting, infrastructure grants, financial incentives, and the Center for Accelerated Technology Training also known as CATT. CATT is considered the national gold standard among state sponsored labor training programs. In 2004, Verizon Wireless opened its \$25 million customer call center in Charleston County. In 2005, Vought Aircraft and Alenia Aeronautica began construction on their \$560 million plant which is being used for fabricating the fuselage of the Boeing 787 aircraft. Daimler Chrysler built a \$400 million plant in North Charleston to build Sprinter vans. GenPhar, a biotech firm, is building a new facility which will employ 133 researchers. Numerous other expansions of local businesses also added hundreds of new jobs in the area.

Tourism continues to be strong, and the region still capitalizes on its assets. In 2007, tourism revenues were estimated at around \$5.3 billion, with tourism generating approximately 50,000 jobs in the area both directly and indirectly. Annual events such as the Southeastern Wildlife Expo, Flowertown Festival, Cooper River Bridge Run, Family Circle Cup Tennis Tournament, Spoleto Festival USA, Piccolo Spoleto, and the MOJA Arts Festival have continued to attract tourism to the area. Many new hotels have been built to expand the room capacity in the area for the annual events that bring large numbers of tourists to Charleston. In 2004, the emergence of the cruise ship industry hit the Charleston area. A new agreement in 2007 with the Norwegian Cruise Line brings 36 ships a year to Charleston with a guaranteed minimum of 105,000 passengers. The growth in visitors is projected to continue, and with the historic sites, beautiful gardens, beaches, shopping, fine dining, and numerous cultural attractions, it is clear why people travel to this area. 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 five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page M-6 for a chart of the budget process.

PLANNING

The budget process begins in October of each year when the Budget Office develops a Budget Preparation Manual that provides specific guidelines as well as computations and projection methodologies. The Manual also includes the Administrator's letter of guidance for the preparation of the budget. A workshop is held in October to discuss the Manual and gives detailed instructions and guidance to budget preparers. Budget calls for departments that provide services to other departments are issued in November.

DEVELOPMENT

The departments prepare their overall requests and submit them to the Budget Office starting in late January. Acting on preliminary recommendations resulting from the Budget Office's review and analysis, the County Administrator finalizes his proposed budget 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 upcoming fiscal year is adopted in early June. South Carolina law requires three separate readings (votes) of the budget ordinance. South Carolina law now limits any millage increase to the growth in the Consumer Price Index (CPI) and the percentage change in the population of the County. An increase above this limit must meet specific reasons as listed in the law, can exist only until that specific problem/reason is resolved, and requires a two-thirds vote of Council to approve.

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

COMPLIANCE MONITORING

During the fiscal year, the Budget Office prepares monthly status reports which are provided to Council and provides ongoing departmental reviews.

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. At that time, adjustments to the budget may be made as Council deems necessary.

Budget Process

Charleston County

THIRD QUARTER REVIEW

In April, the Budget and Controller Offices perform a third quarter review. This review is the basis for the projection of ending fund balances for the current year. The projection is then incorporated into the available funding for the following budget year.

EXTERNAL AUDIT

From July through December, the County's financial records for the year ended are audited by an external auditor. The external audit allows for independent verification of the activity the County recorded in its records.

BUDGET TRANSFERS AND AMENDMENTS

If budget transfers are necessary, the department director may transfer funds that are less than \$10,000 within the "Personnel," "Operating," or "Capital" categories. In addition, the County Administrator (or his designated representative) may approve budget transfers that exceed \$10,000, that are between the categories in an organizational unit or that are between organizational units. If revisions require a change to the total disbursements in the General Fund, Council may consider supplemental appropriations, which require three separate readings of an ordinance and a public hearing. By resolution, Council may also generate transfers from Council's contingency to organizational units. These budget transfer guidelines are specified in Section 17 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 19 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

Charleston County

incurred except for certain compensated absences, claims, and judgments 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. Depreciation expense is not budgeted, since it affects the Invested in Capital Asset portion of fund balance rather than spendable fund balance.

BALANCED BUDGET

The County's budgets are balanced budgets. A balanced budget means that disbursements (expenditures and transfers out) are not planned unless there are available resources from revenues, transfers in, and/or fund balance. The operating budgets are not balanced by borrowing funds and obligating future resources. (See the Glossary on pages M-31 to M-36 for definitions of disbursements, expenditures, transfers in/out, revenues, and beginning fund balance.)

LONG RANGE CAPITAL PLANNING (5 YEAR CIP)

The Facilities Planning Committee consists of members from the Building Services, Capital Projects, Facilities Management, Controller, and Budget Departments, along with the Chief Deputy County Administrator. This committee annually prepares and updates the five-year Capital Improvements Program (CIP). The CIP specifies those capital improvements and construction projects which are scheduled for development over the next five years in order to maintain or enhance the County's capital assets and delivery of services. The CIP was expanded to include Solid Waste in Fiscal Year 2006.

The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those projects.

The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for general obligation bonds or other types of debt required to fund specific CIP projects. The Debt section provides detailed information on debt management.

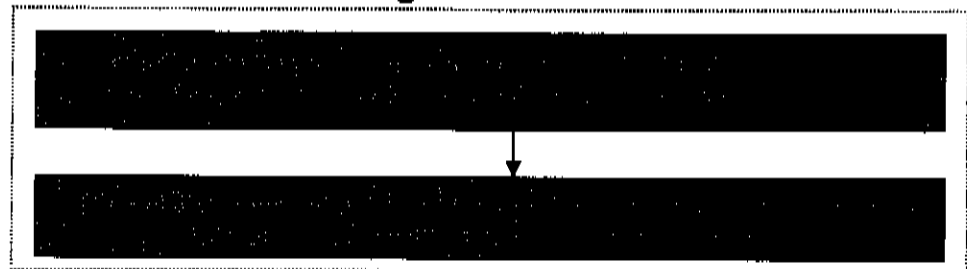
The County Administrator reviews the Facilities Planning Committee's prioritized list of proposed capital improvement projects, operational impacts of those projects, and funding sources during the review of the operating budget. The final five-year CIP is presented to Council during budget deliberations. County Council adopts the five-year CIP along with the County's annual operating budgets in June.

Budget Process

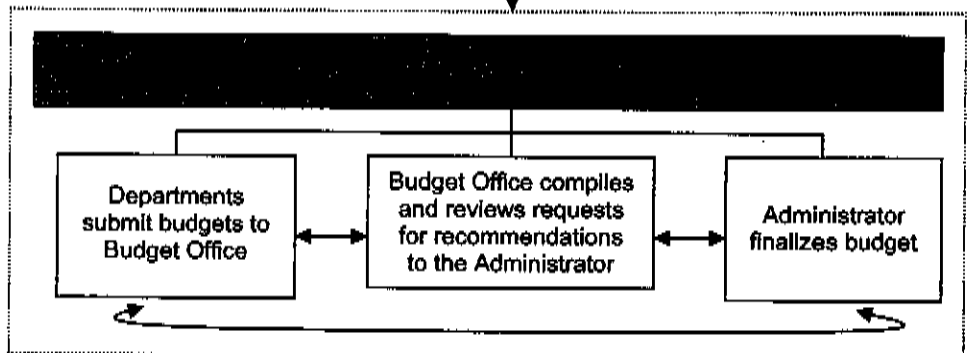
Charleston County

Budget Calendar

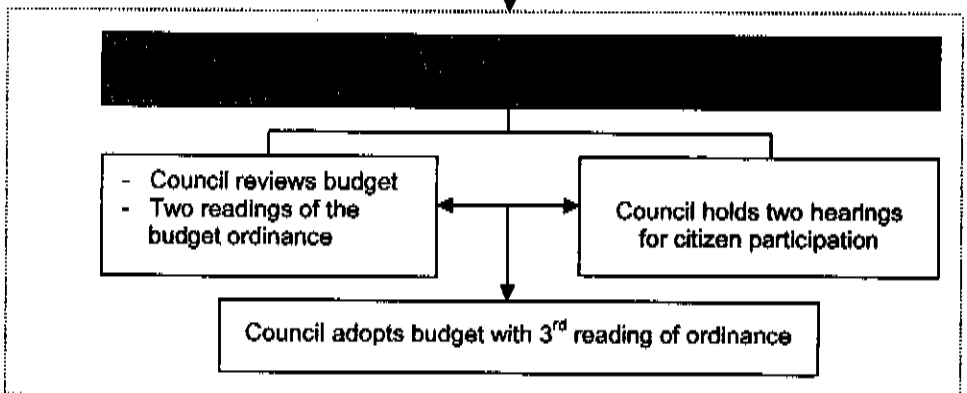
October - December
Planning



January - April
Development



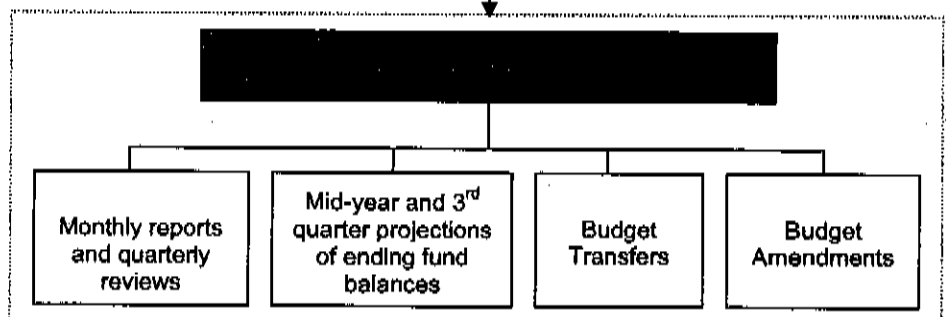
May - June
Approval



July



July - June
Compliance Monitoring



the following **July - Dec**
External Audit



Financial Systems

Charleston County

The Chief Deputy County Administrator is responsible for providing many County financial services, including budgeting, financial accounting and reporting, payroll, accounts payable disbursement, procurement, and special financial policy analyses for County management. These functions are performed by the Budget, Controller, 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 2008, the County completed the upgrade of IFAS to the latest version (7.7). In addition, online applicant tracking for the Human Resources Department was implemented in FY 2005. The maintenance and continual upgrade of the County's financial systems remain a priority of the Information Technology Department.

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 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.

The County prepares its audited financial statements in accordance with the financial reporting model required by the Government Accounting Standards Board (GASB) Statement Number 34. This model provides a government-wide perspective which presents the County in its entirety. The main 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 status and activity of the County.

Financial Policies

Charleston County

Adopted by Council on August 14, 2007

The County's mission is to promote and protect the quality of life in Charleston County by delivering services of value to the community. As part of accomplishing this mission, the County strives to make informed choices about service provisions, while safeguarding the County's resources. The County addresses its responsibility to its citizens through the wise management of finances, which includes adequately funding County services and maintaining public facilities. The County also desires to maintain its strong financial position, while protecting the County's credit rating and preventing default on any debts.

The objectives of these policies are:

1. To provide guidelines for operational and strategic decision making related to financial matters.
2. To assist management and Council by providing accurate and timely information about financial matters.
3. To preserve Council's policy-making ability by ensuring that important policy decisions are not controlled by financial condition.
4. To ensure the proper use of all County funds through a good system of financial security and internal controls.
5. To provide a standard against which the County's fiscal performance can be evaluated.

The County has developed financial policies in the following areas:

1. Operating budget
2. Revenue and expenditures
3. Financial reserve
4. Capital improvements
5. Debt management
6. Investments
7. Accounting, auditing, and financial reporting
8. Procurement
9. Risk management
10. Human resources

Operating Budget Policies

1. The budget process will follow a calendar established by the Administrator.

Financial Policies

Charleston County

2. The budget will:
 - a. Be prepared annually.
 - b. Include operating and capital budgets.
 - c. Be adopted by Council before July 1.
3. The budget will ensure disbursements (expenditures and transfers out) are equal or less than the funding available (revenues, transfers in and fund balance).
4. The basis of budgeting will follow generally accepted accounting principles (GAAP) with the following exceptions:
 - a. For Proprietary Funds, capital items are budgeted to manage spending.
 - b. For Proprietary Funds, depreciation is not budgeted since it does not affect spendable fund balance.
5. The Budget Director will maintain a budgetary control system to ensure adherence to the adopted budget.
6. Where practical, County departments will develop and employ performance measures and/or benchmarks that support the County's mission. Selected performance measures will be included in the budget document.

Revenue and Expenditure Policies

Combined

1. The County will strive to pay for all recurring expenditures with recurring revenues.
2. A five-year forecast will be prepared that includes estimated operating revenues and costs.
 - a. Operating costs of future capital improvements from the capital improvement plan will be included.
 - b. The forecast will be updated on an annual basis.
3. The County will evaluate the need to issue a Tax Anticipation Note:
 - a. If a cash flow analysis indicates expenditures exceed revenues before the majority of tax collections are received.
 - b. If a catastrophic event occurs.

Financial Policies

Charleston County

Revenue Policies

1. The County will strive to maintain a diversified and stable revenue system to aid in sheltering it from the impact of short-term fluctuations in any one revenue source.
 - a. Revenues will be evaluated to determine short-term and long-term stability.
 - b. The Budget Office will develop and maintain a Revenue Manual.
2. Revenue estimates will be based on reasonable expectations and be as realistic as possible.
3. An aggressive policy of collecting revenues will be followed.
4. The County shall aggressively pursue relevant grant opportunities. All potential grants shall be carefully evaluated for:
 - a. Consistency with the County mission.
 - b. Matching requirements, to include both dollar and level-of-effort matches.
 - c. The impact on services due to termination or reduction in grant funding.
5. The County will not solicit donations of any kind from current or prospective vendors.
6. Gifts, donations, and bequests shall be evaluated for their benefit to the County and accepted only by Council approval.
7. Restricted revenue (e.g. grants and gifts) shall only be used for the purpose intended and shall be avoided if the County would be adversely impacted.
8. Interest income will be allocated among the major funds or restricted funds that provided cash to earn the interest income.
9. Except for Proprietary Funds or other restricted funds, the sale of personal property will be deposited into a Non-recurring Expenses Fund for the purpose of replacing or purchasing equipment or funding other projects that are non-recurring.

Expenditure Policies

1. The County will strive to provide sufficient funding for adequate maintenance of equipment and facilities at a level that protects capital investment and minimizes future maintenance and replacement costs.
2. An indirect cost plan will be conducted annually. Indirect costs will be reimbursed to the General Fund by the Enterprise Funds and other non-General Funds as appropriate.

Financial Policies

Charleston County

3. General Fund transfers to other funds shall be defined as payments to support specific programs or services. Transfer amounts not expended by the other funds may revert to the General Fund's fund balance at the end of the fiscal year subject to annual review.
4. When a fund is closed, all assets of the fund shall revert to the General Fund unless contrary to applicable Federal, State or local regulations.

Financial Reserve Policies

1. At the end of each fiscal year, the County will strive to maintain a minimum unreserved, undesignated fund balance in the General Fund between 1½ and 2 months of the subsequent year's General Fund disbursements. If the County falls below the minimum level, the Administrator will submit a plan to Council to restore fund balance to the minimum level.
2. The County will review the fund balance in other funds for adequacy on an annual basis
3. The County will maintain a Rainy Day fund to provide emergency funds for use in the event of a major calamity. The County will strive to maintain this fund at no less than four percent of General Fund disbursements. The Administrator will submit a plan to restore the fund to the minimum level.
4. Should there be an excess unreserved, undesignated fund balance the excess may be used to fund one-time capital expenditures or other one-time costs.

Capital Improvement Policies

1. A five-year Capital Improvement Plan shall be developed and updated annually. This plan shall contain all capital improvements from all funds and agencies of County government. Each item submitted for the Capital Improvement Plan shall include a summary of the proposed project, cost estimates including future operating costs, a time schedule and potential funding sources.
 - a. A committee will be formed by the Administrator to develop the plan to be proposed to Council.
 - b. The County will maintain an inventory of all real property owned by the County that includes an assessment of the condition of the property.
 - c. A high priority shall be placed on replacement of facilities before they deteriorate to the point of becoming hazardous, incur high maintenance costs, negatively affect property values, and/or no longer functionally serve their intended purposes.
 - d. Council will approve the Capital Improvement Plan.

Financial Policies

Charleston County

2. Council will approve the use of funds for the Capital Improvement Plan.
 - a. Should funds remain after the completion of a project, the Administrator will propose a plan to Council to reprogram the funds.
 - b. Except for Proprietary Funds or other restricted funds, should the County receive proceeds from the sale of real property, the funds will be used for capital improvements or the reduction of debt related to capital improvements.
3. The County shall strive to maintain and replace existing infrastructure (i.e. roads and bridges) as needed.
4. When constructing capital improvements, the County shall follow all appropriate standard and codes, shall follow best construction practices, and shall minimize construction costs; while assuring an appropriate useful life and acceptable maintenance costs.

Debt Management Policies

1. The County shall only use long-term debt for capital projects or equipment.
 - a. When current revenues are not sufficient to use pay-as-you-go funding.
 - b. When the useful life of the project or equipment equals or exceeds the term of financing.
2. Debt financing shall not be considered appropriate for current operating expenditures or any recurring purpose.
3. A five-year Debt Management Plan shall be developed annually.
 - a. This plan shall contain all outstanding debt from all funds.
 - b. The plan shall provide for the issuance of new debt at reasonable intervals.
 - c. The plan shall show the impact on the ad valorem tax rate. The plan will strive to avoid erratic fluctuations in the ad valorem tax rate.
4. In accordance with Article X of the South Carolina Constitution, the County's General Obligation debt will not exceed eight percent of the assessed value of all taxable property within the county, except as authorized through referendum.
5. The County will maintain an adequate cushion in its constitutional debt limit margin referenced in item 4 above.
6. At the end of each fiscal year, the County will designate a portion of the Debt Service Fund's fund balance equal to the pro-rata share of debt service payments to be made in the next fiscal year.

Financial Policies

Charleston County

7. The County will employ municipal finance professionals to assist in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors.
8. The County will select a method of sale that is the most appropriate in light of the financial market, transaction-specific conditions, County-related conditions, and in accordance with State law.
9. Bonds issued by the County shall not exceed a repayment period of 25 years, and the terms must be in compliance with applicable tax law requirements governing tax exempt financing.
10. Where advantageous, the County will use special assessment, revenue, other self-supporting bonds, or other financing instruments instead of General Obligation Bonds.
11. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.
12. Debt structures that result in significant "back loading" of debt will be avoided.
13. Capital leases may be considered:
 - a. When the useful life equals or exceeds the length of the lease.
 - b. When the cost benefit analysis is more favorable than purchasing.
14. The Chief Financial Officer (CFO) will maintain good communication with bond rating agencies.
 - a. The CFO will provide periodic updates on the County's financial condition.
 - b. Required disclosure on every financial report and bond prospectus will be followed.
 - c. The County may request ratings prior to the sale of securities from the major rating agencies for municipal bond issues.
15. The County will strive to achieve and maintain the highest credit rating awarded by the municipal bond rating agencies.
16. The Chief Financial Officer shall comply with general financial reporting and certification requirements embodied in bond covenants.

Financial Policies

Charleston County

17. The County may undertake refinancing of outstanding debt:
 - a. When such refinancing allows the County to realize significant debt service savings (net present value savings equal to at least 2.5 percent of the refunded par amount) without lengthening the term of refinanced debt and without increasing debt service in any subsequent year.
 - b. When the public policy benefits outweigh the costs associated with the issuance of new debt and any increase in annual debt service.
 - c. When a restrictive covenant is removed to the benefit of the County.
18. Interest earnings on the proceeds from General Obligation Bond issues and other capital financing sources will be used solely to fund capital projects in the Capital Improvement Plan, debt service, or a reserve for capital contingencies.
19. The Controller, under the direction of the Chief Financial Officer, shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements for the federal tax code.

Investment Policies

1. The County will comply with the South Carolina Code of Laws regarding investment activities as may be amended from time to time. The State statutes further allow the County to invest in:
 - a. Obligations of the United States and agencies thereof.
 - b. General obligations of the State of South Carolina or any of its political units.
 - c. Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.
 - d. Certificates of deposit where the certificates are collaterally secured by securities of the type described in a and b above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit and repurchase agreements so secured, including interest.
 - e. No load open-end or closed-end portfolios of certain investment companies with issues of the US Government.
 - f. South Carolina Local Government Investment Pool.
2. The investment policies apply to cash related assets which are included within the scope of the County's Comprehensive Annual Financial Report except for those belonging to County's component units.
3. The County Treasurer is authorized by Council to invest County funds. The Treasurer, acting in accordance with this investment policy and exercising due diligence, shall be relieved of personal responsibility for a specific security's credit risk or market price change, provided these deviations are reported immediately and that appropriate action is taken to control adverse developments.

Financial Policies

Charleston County

4. Investments shall be made with judgment and care, considering prevailing circumstances, 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. The "prudent investor" rule will be applied in managing the overall portfolio.
5. The County will use interest bearing accounts unless they are prohibited or evaluated and found to be cost ineffective.
6. Agencies will notify the Treasurer when a bank account is opened or closed.
7. The Treasurer will ensure that adequate collateral is maintained on all deposits exceeding Federal Deposit Insurance Corporation (FDIC) coverage.
8. Investment securities purchased by the County will be held in third-party safekeeping by an institution designated as a primary agent and shall be appropriately collateralized.
9. The Treasurer will attempt to match the maturity of investments with anticipated cash flow requirements.

Accounting, Auditing, and Financial Reporting Policies

1. The County's accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board with the objective of obtaining an unqualified opinion from the County's independent auditor.
2. The County's accounting system shall be maintained in such a way so as to conform with the following characteristics:
 - a. Reliability
 - b. Accuracy
 - c. Consistency
 - d. Readability
 - e. Timeliness
 - f. Responsiveness
 - g. Conformity with all legal requirements
3. County will maintain an inventory of personal property.
4. The County will develop and maintain an appropriate system of internal controls over its financial resources. An Internal Auditor position that reports to Council will review the County's internal controls.

Financial Policies

Charleston County

5. Operational (program) audits will be performed as deemed necessary by the Administrator.
6. The County will develop and maintain an emergency plan to assure the continuity of the County's financial operations.
7. Budget to actual reports will be prepared by the Budget Office and provided to Council on a monthly basis for all major funds (defined as annual budgets greater than \$500,000). Corrective action by the Administrator will be pursued for items projected to exceed budget by the end of the fiscal year.
8. A mid-year review will be performed by the Budget and Controller's Offices based on financial information through December. A report to Council will be made in February.
9. The County shall contract with an independent audit firm to perform an annual audit of the County's financial statements.
10. The County shall annually prepare and publish, within 180 days after the end of the fiscal year, a Comprehensive Annual Financial Report prepared in conformity with generally accepted accounting principles.
11. The Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award shall be pursued annually.
12. The County will annually publish a Citizens Guide which summarizes the County's budget.

Procurement Policies

1. The Procurement Department will provide for the fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.
2. The County shall follow a procurement ordinance which shall be reviewed on a regular basis.

Risk Management Policies

1. The Risk Manager will strive to protect the County against the financial consequences of accidental losses which are catastrophic in nature and to preserve County assets and service capabilities from destruction or depletion.
2. The Risk Manager will minimize the costs of risk management activities.

Financial Policies

Charleston County

3. The Risk Manager will provide a safe environment to the extent possible for the County's employees and citizens.

Human Resources Policies

1. The Administrator will review the organization structure at regular intervals to assure that the County is responsive to current conditions and that services are delivered in the most efficient manner.
2. The County will provide adequate funding to stabilize the County employment force and minimize uncertainty about the continuity of services.
 - a. A compensation study should be conducted every five years to evaluate the competitiveness of County salaries.
 - b. A compensation philosophy should be followed that adjusts salaries based on the results of the compensation study and that allows for annual adjustments.
3. Long-term costs of salary or benefit changes shall be estimated and fully disclosed to Council before approval and implementation.

Statistics

Charleston County

Assessed Property Values

<u>FISCAL YEAR</u>	<u>PERSONAL AND VEHICLE</u>	<u>REAL</u>	<u>TOTAL</u>
2008	\$390,990,249	\$2,525,310,042	\$2,916,300,291
2007	369,530,347	2,308,701,112	2,678,231,459
2006	347,956,687	2,197,536,874	2,545,493,561
2005	377,880,220	2,041,172,452	2,419,052,672
2004	383,502,710	1,394,103,212	1,777,605,902
2003	378,438,773	1,347,982,940	1,726,421,713
2002	374,138,469	1,297,211,547	1,671,350,016
2001	373,384,918	1,145,417,703	1,518,802,621
2000	357,339,477	766,283,307	1,123,622,784
1999	340,377,126	713,853,651	1,054,230,777

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>
2008	6,027	\$ 43,078,148	\$ 290,968,195
2007	6,724	50,317,887	290,667,299
2006	7,036	41,121,669	298,504,572
2005	6,538	44,571,910	222,391,075
2004	5,500	31,880,979	192,838,892
2003	4,873	67,783,866	118,014,137
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

NOTE: This information was provided by 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>
2008	342,973	\$36,097	36.0	4.5%
2007	331,917	32,088	36.0	5.2%
2006	329,482	32,973	36.2	5.0%
2005	324,224	34,712	35.5	4.7%
2004	321,014	32,817	35.3	4.4%
2003	316,611	30,837	34.5	4.2%
2002	312,365	30,251	33.9	3.8%
2001	309,969	29,746	31.9	3.2%
2000	319,921	27,895	31.8	3.0%
1999	316,482	26,194	31.6	3.0%

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	\$36,140,640	Electric and Gas Utility
BellSouth	18,727,070	Telecommunications
Mead/Westvaco	16,989,600	Paper and Chemicals
Kiawah Real Estate Company	7,580,440	Real Estate
Charleston Place LLC	5,380,080	Hotels and Convention Center
Berkeley Electric Co-op	5,203,040	Electric and Gas Utility
Cellco	5,146,820	Telecommunications
North Charleston Joint Venture II	4,897,680	Retail
Kiawah Resort Associates LP	4,471,370	Development
IMI Mt. Pleasant	3,953,040	Retail

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

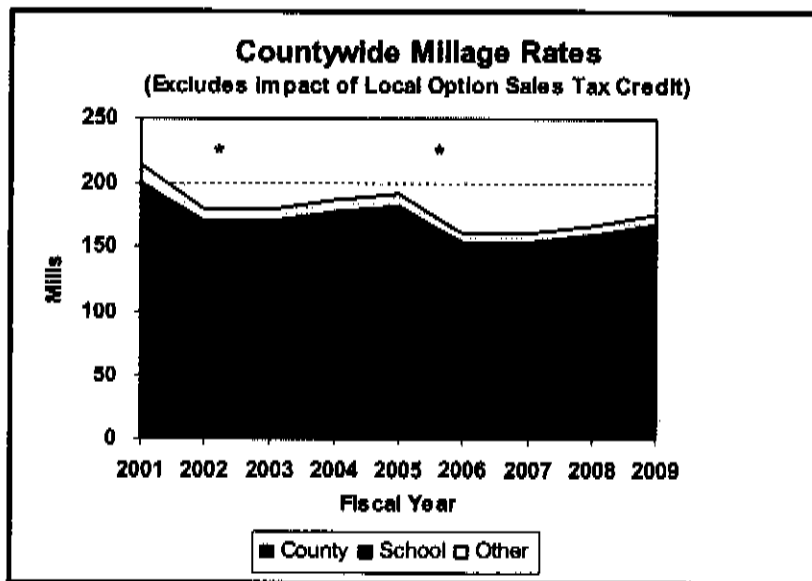
Statistics

Charleston County

Employment by Sector 2008

<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>RANK</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Medical University of South Carolina (MUSC)	10,000	1	6.19%
Charleston Air Force Base	6,150	2	3.81%
Charleston County School District	5,400	3	3.34%
Roper St. Francis Healthcare	3,400	4	2.11%
Piggly Wiggly Carolina Co. Inc.	2,500	5	1.55%
Charleston County	2,100	6	1.30%
Force Protection, Inc.	1,800	7	1.11%
City of Charleston	1,700	8	1.05%
Trident Medical Center (Trident Health System)	1,600	9	0.99%
College of Charleston	1,200	10	0.74%

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



<u>Fiscal Year</u>	<u>County</u>	<u>School</u>	<u>Other</u>	<u>Total</u>
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
2004	61.2	117.2	9.3	187.7
2005	61.2	121.4	9.3	191.9
2006	46.8	106.9	7.6	161.3
2007	46.8	106.4	7.6	160.8
2008	46.8	113.6	7.6	168.0
2009	46.8	122.6	7.6	177.0

* Reassessment

Other includes the Charleston County Park and Recreation Commission and Trident Technical College.

Ordinance

Charleston County

CHARLESTON COUNTY ORDINANCE NO. 1598

TO PROVIDE FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010, HEREINAFTER REFERRED TO AS FISCAL YEAR 2010; 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 CONSOLIDATED FIRE DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE FOR FISCAL YEAR 2010; TO PROVIDE FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW CONSOLIDATED FIRE DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY 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 CONSOLIDATED FIRE DISTRICT.

BE IT ORDAINED by the County Council of Charleston County:

SECTION 1: As set by County Council, the Charleston County Auditor shall levy in the year 2009 and the Charleston County Treasurer shall collect 40.2 mills for General Fund Purposes and 6.6 mills for the Debt Service Fund.

Proceeds of the levy upon all taxable property in Charleston County shall be collected by the Charleston County Treasurer 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 2010, 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 14 of this ordinance.

SECTION 2: There is hereby appropriated from the General, Proprietary, Special Revenue, and Capital Projects 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, 2009, and ending June 30, 2010, to wit:

Organization Units:	General Fund	Proprietary Funds	Special Revenue Funds
COUNCIL AGENCIES			
County Council	\$ 1,257,341	\$ -	\$ -
Accommodations Tax - Local	-	-	3,633,481
Accommodations Tax - State	-	-	19,633
Internal Auditor	210,913	-	-
Legal	1,164,245	-	14,200
Nondepartmental Personnel	(380,000)	-	-
Nondepartmental Operating	(3,496,650)	-	-
State Agencies	380,739	-	-
ELECTED OFFICIALS			
Auditor	1,827,789	-	-
Clerk of Court	3,111,589	-	665,475
Coroner	1,034,198	-	-
Legislative Delegation	176,357	-	-
Probate Courts	1,925,291	-	-
Register of Mesne Conveyance	1,804,198	-	-
Sheriff	53,909,280	-	1,044,540
Solicitor	4,957,714	-	2,412,342
Treasurer	1,615,338	-	-
APPOINTED OFFICIALS			
Elections and Voter Registration	1,459,819	-	-
Library	13,824,355	-	-
Master-In-Equity	567,176	-	-
Public Defender	-	-	4,591,366
Veterans Affairs	274,609	-	-
ADMINISTRATOR			
Administrator	720,910	-	-
Consolidated Dispatch	3,616,999	-	-
Economic Development	-	-	763,346
Organizational Development	313,931	-	-
CHIEF DEPUTY ADMINISTRATOR			
Chief Deputy Administrator	474,125	-	-
Assessor	3,254,857	-	-
Budget	563,398	-	-
Controller	1,053,188	-	-
Delinquent Tax	1,052,030	-	-
Department of Alcohol & Other Drug Abuse Services	-	10,627,968	-
Procurement	852,283	1,800,000	-
Revenue Collections	-	2,130,460	-

Organization Units:	General Fund	Proprietary Funds	Special Revenue Funds
DEPUTY ADMINISTRATOR OF SUPPORT			
Deputy Administrator of Support	\$ 347,479	\$ -	\$ -
Capital Projects Administration	1,074,990	-	-
Facilities Management	10,934,908	-	-
Grants Administration	1,942,302	-	47,388
Internal Services	358,611	13,346,417	-
Magistrates' Courts	4,709,765	-	150,930
Safety & Risk Management	1,966,968	4,464,966	-
Technology Services	8,222,327	5,948,425	-
DEPUTY ADMINISTRATOR OF OPERATIONS			
Deputy Administrator of Operations	494,707	-	-
Building Services	1,379,386	-	-
Emergency Management	850,677	-	221,842
Emergency Medical Services	12,075,101	-	-
Human Resources	1,231,507	23,064,672	-
Planning	1,574,661	-	-
Public Works	10,791,285	-	1,848,500
Solid Waste	-	43,516,486	-
DEPUTY ADMINISTRATOR OF TRANSPORTATION SALES			
Deputy Admin of Transportation Sales Tax	-	-	-
INTERFUND TRANSFERS OUT	<u>11,973,697</u>	<u>1,586,692</u>	<u>5,065,325</u>
TOTAL	<u>\$ 167,452,393</u>	<u>\$ 106,486,086</u>	<u>\$ 20,478,368</u>

SECTION 3: Unless covered by SECTION 14 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, Special Revenue, and Capital Projects 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 is hereby authorized and directed to levy 29.1 mills in the year 2009 on all of the taxable property in the area located within Charleston County known as the Awendaw Consolidated Fire District to be deposited in the Awendaw Consolidated Fire District Special Revenue Fund. Proceeds of the levy upon all taxable property located within the Awendaw Consolidated Fire District shall be collected by the Charleston County Treasurer as provided by the law for the collection of County ad valorem taxes, the proceeds thereof to be placed in separate fund 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 Consolidated 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 \$1,904,258 from the funds referred to in SECTION 4 hereof and from such other funds as may be generated by the Awendaw Consolidated Fire District for the corporate purposes of the District for and during the period beginning July 1, 2009, and ending June 30, 2010. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 6: The Charleston County Auditor is hereby authorized and directed to levy 18.2 mills in the year 2009 on all of the taxable property in the area located within Charleston County known as the East Cooper Fire District 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 Charleston County Treasurer 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 \$145,000 from the funds referred to in SECTION 6 hereof and from such other funds as may be generated by the East Cooper Fire District for the corporate purposes of the District for and during the period beginning July 1, 2009, and ending June 30, 2010. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 8: The Charleston County Auditor is hereby authorized and directed to levy 12.0 mills in the year 2009 on all of the taxable property in the area located within Charleston County known as the Northern Charleston County Fire District to be deposited in the Northern Charleston County Fire District Special Revenue Fund. Proceeds of the levy upon all taxable property in the area located within Charleston County known as the Northern Charleston County Fire District shall be collected by the Charleston County Treasurer 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 Northern Charleston County 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 \$177,100 from the funds referred to in SECTION 8 hereof and from such other funds as may be generated by the Northern Charleston County Fire District for the corporate purposes of the District for and during the period beginning July 1, 2009, and ending June 30, 2010. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 10: The Charleston County Auditor is hereby authorized and directed to levy 5.8 mills (3.1 mills for baseline operations and 2.7 mills to eliminate the Fiscal Year 2009 deficit) in the year 2009 on all of the taxable property in the area located within Charleston County known as the West St. Andrew's Fire District 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 Charleston County Treasurer 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 11: There is hereby appropriated \$8,000 from the funds referred to in SECTION 10 hereof and from such other funds as may be generated by the West St. Andrew's Fire District for the corporate purposes of the District for and during the period beginning July 1, 2009, and ending June 30, 2010. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 12: The Charleston County Auditor is hereby authorized and directed to levy 2.0 mills in the year 2009 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 Charleston County Treasurer 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 13: There is hereby appropriated \$5,682,886 from the funds referred to in SECTION 12 hereof and from such other funds as may be generated by the Trident Technical College for the corporate purposes of the College for and during the period beginning July 1, 2009, and ending June 30, 2010. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 14: 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 revise budgeted expenditures or direct the increase to be held for future years' expenditures.

SECTION 15: All monies properly encumbered as of June 30, 2009, shall be added to the applicable organizational unit's budget for Fiscal Year 2010. 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 16: For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2010 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 Consolidated Fire 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 Consolidated Fire District shall constitute a valid and prior claim only against the said taxes herein levied for the use of the Awendaw Consolidated Fire District; 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; and 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 there from the amount of the premium offered if any, over and above the premium amount).

SECTION 17: Organization units are bound to the appropriated expenditures as defined in SECTION 2 and delineated in the Approved Budget Narrative FY 2010 document as "major expenditure categories" i.e., (1) personnel; (2) operating; and (3) capital.

For "State Agencies" and "Outside Agencies" 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. 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 18: In order that Council may be assured that monies appropriated to the agencies funded in "County Council" and "Accommodations Tax" in SECTION 2 of this Ordinance are properly expended for a public purpose, the above agencies receiving monies shall supply all documents and information required in the County policy for funding outside agencies, adopted August 22, 2006, as may be amended from time to time.

SECTION 19:

(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 the Capital Proceeds Capital Projects Fund, and these funds shall be expended only for capital outlays 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 20: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund 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, 2009, 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 One Hundred Thirteen Million Eight Hundred Eighty-Six Thousand Dollars (\$113,886,000), then the first Five Hundred Thousand Dollars (\$500,000) of excess shall be placed in Charleston County's Rainy Day Fund.

SECTION 21: 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 22: The Charleston County Approved Operating Budget, with the detail and the provisos as so stated in the Charleston County Budget Narrative FY 2010 document, hereby incorporated by reference as part of this Ordinance as fully as if set forth verbatim herein, is hereby adopted as the detailed Budget for Charleston County.

SECTION 23: The salaries or compensation shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council. Travel and expense allowances shall be paid only upon proper documentation as prescribed by the County Administrator. The per diem rates adopted by the State of South Carolina and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply.

SECTION 24: 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 shall take effect on the first day of the first full payroll of Fiscal Year 2010, July 3, 2009.

SECTION 25: The County Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

SECTION 26: In the event that the actual and projected County revenues accruing to the General, Proprietary, or Special Revenue Funds shall fail to be sufficient to meet the appropriations in this Ordinance, the County Administrator is hereby authorized to impose up to four (4) unpaid holidays for all employees in order to decrease overall expenditures.

SECTION 27: If any provision of this ordinance or its applications to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

SECTION 28: This ordinance shall take effect following approval of third reading.

CHARLESTON COUNTY ORDINANCE NO. 1590

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2010 FROM THE TRANSPORTATION SALES TAX SPECIAL REVENUE FUND FOR PROJECTS AND PURPOSES PERMITTED BY LAW; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATIONS BY THE COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; AND OTHER MATTERS RELATED THERETO

WHEREAS, County Council, by Ordinance No. 1324, duly enacted on August 10, 2004 (the "Sales Tax Ordinance"), provided for the imposition of a ½ of one percent sales and use tax (the "Sales Tax") in Charleston County pursuant to the provisions of S.C. Code Section 4-37-10 et seq. (the "Act"), subject to the results of a referendum to be held on the imposition of the sales tax on November 2, 2004 (the "Referendum"); and

WHEREAS, the Referendum was approved by a majority of the qualified electors of the County, and

WHEREAS, pursuant to applicable law, rules and regulations, the sales tax will be collected starting May 1, 2005, and

WHEREAS, there is a need to provide funds for greenbelts, mass transit, administration and other transportation-related projects before the beginning of the next County fiscal year, and

WHEREAS, pursuant to the Sales Tax Ordinance, a budget for expenditures of sales and use tax revenues from this source must be approved by County Council,

NOW, THEREFORE, BE IT ORDAINED by the County Council of Charleston County:

County Council hereby adopts the above recitals as findings of fact.

SECTION 1: Revenues and income accruing to the County of Charleston during Fiscal Year 2010 from the proceeds of the Sales Tax shall be deposited into the Transportation Sales Tax Special Revenue Fund, and paid out from time to time by the County Treasurer in accordance with the provisions of this ordinance.

SECTION 2: There is hereby appropriated from the Transportation Sales Tax Special Revenue Fund the following amounts for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2009, and ending June 30, 2010, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelts</u>	<u>Transportation Related Projects</u>
CARTA	\$ 7,006,170	\$ -	\$ -
RTMA	349,400	-	-
ITN Charleston Trident	30,000	-	-
Greenbelts - Operating	-	273,766	-
Dep Admin Trans Sales Tax	-	-	810,052
MWDBE Program	-	-	149,296
Public Information Office	-	-	72,112
Public Works CEI	-	-	266,451
Transportation Projects	-	-	14,481,323
Debt Service	-	6,394,590	10,703,109
Contingency	-	-	2,000
County Indirect Cost	10,000	5,000	160,000
TOTAL	\$ 7,395,570	\$ 6,673,356	\$ 26,644,343

SECTION 3: Unless covered by SECTION 5 or 6 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 Transportation Sales Tax Special Revenue Fund 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: For internal County organizational units, the salaries or compensation of positions funded in whole or in part through this budget shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council. Travel and expense allowances shall be paid only upon proper documentation as prescribed by the County Administrator. The per diem rates adopted by the State of South Carolina and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply. Positions funded in whole or in part through this budget shall only be those in support of expenditures of funds authorized by the Act and the Sales Tax Ordinance. Positions not solely providing administrative support to projects and purposes under the Act and the Sales Tax Ordinance shall be funded in part from other sources.

SECTION 5: Anticipated revenues accruing to the Transportation Sales Tax Special Revenue Fund are stated in this Budget Ordinance. Should actual funding sources for said 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 or b) direct the increase to be held for future years' expenditures. Any such actions shall be periodically reported to County Council.

SECTION 6: Internal County organizational units are bound to the appropriated expenditures as defined in SECTION 2 by major expenditure category of (1) personnel; (2) operating; and (3) capital for each organizational unit as contained in the Approved Budget Detail FY 2010 document prepared in support of this ordinance.

The County Administrator, or his designated representative, is hereby authorized to effect transfers between major expenditure categories within a County organizational unit. Further, the County Administrator is authorized to transfer other funds between County organizational units. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories. By amendment to this ordinance, County Council may also adjust appropriations and make supplemental appropriations from the proceeds of the Sales Tax.

SECTION 7: Agencies outside the County which receive funds from the Transportation Sales Tax Special Revenue Fund shall enter into an intergovernmental agreement in a form approved by the County Administrator and County Attorney. Such agreements shall include, provisions set forth herein, as well as other provisions necessary or helpful in administering the distribution of funds hereunder pursuant to the Act, the Sales Tax Ordinance, and other applicable laws, rules, regulations and County policies. For such outside agencies, prior to the transfer of any amount in excess of Twenty-Five Thousand (\$25,000) Dollars up to One Hundred Thousand (\$100,000) between expenditure accounts, such agencies must receive approval from the Charleston County Administrator. Prior to the transfer of any amount in excess of One Hundred Thousand (\$100,000), agencies outside the County must receive approval from the Charleston County Council.

SECTION 8: In order that Council may be assured that monies appropriated to the outside agencies funded from the proceeds of the Sales Tax are properly expended for projects and purposes permissible under the Act and the Sales Tax Ordinance, such agencies receiving funds shall submit requests for funding in accordance with procedures and schedules established by the County Administrator. Such procedures and schedules shall require, *inter alia*, a statement of the particular purpose(s) for which the money is intended to be spent. Except as specifically authorized by County Council, any outside agency or organization receiving an appropriation of Sales Tax funds must provide to County Council an independent annual audit of such agency's or organization's financial records and transactions and such other and more frequent financial information as required by County Council, all in form satisfactory to County Council.

SECTION 9: Contracts necessary for County organizational units 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 are hereby authorized and shall be conducted in accordance with the provisions of the Charleston County Procurement Code.

SECTION 10: The Charleston County Administrator is hereby authorized to prepare and administer the detailed operating budget in support of and not inconsistent with the provisions of this ordinance as the detailed transportation sales tax budget for Charleston County.

SECTION 11: The classification and grades of all positions shown in the detailed budget are only provisional and are subject to audit by the Human Resources Department to recommend the appropriate grade and classification.

SECTION 12: The County Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents – FTEs) among organizational units and fund types.

SECTION 13: If any provision of this ordinance or its applications to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

SECTION 14: All provisions of the Charleston County Fiscal Year 2010 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of third reading.

Glossary

Charleston County

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.

Adopt - In the context of this budget book, the process by which Council approves the budget through a public hearing and three readings of an ordinance.

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 - Funds set aside by a formal action of County Council 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 an owner-occupied residence is 4 percent; commercial property is 6 percent; a commercial motor vehicle is 10.5 percent; and a personal motor vehicle is 6 percent.

Available - In the context of this budget book, the total of the beginning fund balance, annual revenues, and transfers in which can be used 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.

Budget Transfer - This is a budgetary transaction which can increase or decrease the adopted line item appropriations within a budget.

C Funds - State-shared revenue driven by a formula based upon the sale of gasoline in the County. These 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.

Glossary

Charleston County

Capital Project - A major improvement or acquisition of equipment or property.

Capital Projects Funds - Funds established to account for the acquisition of fixed assets or the 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, or unanticipated expenditures.

Cost of Living Adjustment (COLA) - A pay increase which adjusts the salary schedule for most employee classes and is usually 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 unit within the County. Each department performs a specific function.

Department of Alcohol and Other Drug Abuse Services (DAODAS) - One of the County's departments and an Enterprise Fund 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.

Designations - 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.

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific 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.

Glossary

Charleston County

Emergency 911 (E911) - This program 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 Fund 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, 2009 to June 30, 2010 will be Fiscal Year 2010).

Fringe Benefits - Terminology for benefits paid or matched by the County on behalf of 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 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.

Fund Balance - Reflects the cumulative total over time of revenues in excess of expenses in any established fund.

Glossary

Charleston County

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.

Goals - Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

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 tax 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 who are 65 years old, disabled, blind, or have an eligible spouse.

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

Input Measures - Performance measures that represent the resources available to provide services or the level of service or the number of activities/items the department is expected to service.

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 disbursement and a source.

Glossary

Charleston County

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.

Invested in Capital Assets - The portion of fund balance in Proprietary Funds that accumulates capital expenses less the related depreciation.

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 sales tax and the County's Transportation Sales Tax. By State law, approximately three-fourths of the receipts must be used to reduce property taxes through property tax credits.

Mandate - A requirement by a higher level of government, i.e. the State or federal government, to provide a service or to perform a function.

Mill - One one-thousandth of a dollar of assessed property value.

Millage Rate - The number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value.

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.

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

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.

Glossary

Charleston County

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.

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

Proprietary Funds - The proprietary funds account for activities that operate 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 is 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 used by agencies/organizations outside of County government.

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 service.

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. A TAN is usually repaid within a few months of issue.

Transfer In/Transfer Out - See Interfund Transfer.

Transportation Sales Tax - An additional one half of one percent sales tax levied in Charleston County on top of the State's sales tax and the County's Local Option Sales Tax. The tax is to be collected from May 2005 and will end either after 25 years or whenever \$1.3 billion is collected (whichever occurs first).

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

Acronyms

Charleston County

ADA – Americans with Disabilities Act

ADI - Adult Density Index (used for mosquito control)

BCDCOG - Berkeley, Charleston, Dorchester Council of Governments

BEVR - Board of Elections and Voter Registration

BL/UF - Business License/User Fee

CAFR - Comprehensive Annual Financial Report

CALHAK - Change A Life Hire A Kid

CAMA - Computer Assisted Mass Appraisal System

CARTA - Charleston Area Regional Transportation Authority

CCDC - Charleston County Detention Center

CCTC - Charleston County Transportation Committee

CDBG - Community Development Block Grant

CDCA – Charleston Defense Contractors Association

CERT - Citizens Emergency Response Team

CIP - Capital Improvement Plan

CPI - Consumer Price Index

COLA - Cost of Living Adjustment

COP - Certificate of Participation

CRS - Community Rating System

DAODAS - Department of Alcohol and Other Drug Abuse Services

DART - Disaster Animal Response Team

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

EKG - Electrocardiogram

EMS - Emergency Medical Services Department

EOC - Emergency Operations Center

EPCRA - Emergency Planning and Community Right-to-Know Act

EPD - Emergency Preparedness Division

ESF - Emergency Support Functions

ESG - Emergency Shelter Grant (HUD Program)

ETA - Employment Training Administration

EVRL - Electronic Voter Registration List

FEMA - Federal Emergency Management Administration

FTE - Full-Time Equivalent

FTO - Field Training Officer

FY - Fiscal Year

GAB - Greenbelt Advisory Board

GASB - Governmental Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GOB - General Obligation Bond

GPS - Global Positioning System

Acronyms

Charleston County

Haz Mat - Hazardous Materials Enforcement Division
HMEP - Hazardous Materials Emergency Preparedness
HUD - The U.S. Department of Housing and Urban Development

IFAS - Integrated Fund Accounting System
ISF - Internal Service Fund
IST - In Service Training
ITS - Information Technology Services

JAG - Justice Assistance 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

NFPA - National Fire Protection Association
NIDA - National Institute on Drug Abuse
NIIMS - National Interagency Incident Management System
NPDES - National Pollutant Discharge Elimination System

OPEB - Other Post Employment Benefits
OSHA - Occupational Safety and Health Act

PAIRS - Partners in Achieving Independence through Self-Sufficiency
PIER - Public Information, Education, and Relations
PILOT - Payment In Lieu Of Taxes
PM - Preventative Maintenance
PRC - Park and Recreation Commission
PTI - Pretrial Intervention

RMC - Register of Mesne Conveyance
RTMA - Rural Transportation Management Association

SOP - Standard Operating Procedure
SPAWAR - Space and Air Warfare Systems Center
SRO - School Resource Officer

TAB - Transportation Advisory Board
TOSCC - Trident One Stop Career Center

VA - Veterans Affairs

WIA - Workforce Investment Act
WIP - Work In Progress

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