

FISCAL YEAR 2015 APPROVED BUDGET NARRATIVE



*DISTINGUISHED BUDGET PRESENTATION
AWARD*



CHARLESTON COUNTY, S.C.





End Section

**COUNTY OF CHARLESTON
SOUTH CAROLINA**

PROPOSED BUDGET FOR FISCAL YEAR 2015

BUDGET NARRATIVE

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COLLEEN T. CONDON
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COUNTY ADMINISTRATOR
Kurt Taylor

**CHARLESTON
COUNTY
SOUTH CAROLINA**

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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, 2013, for the 25th 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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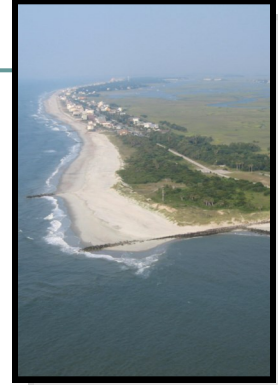
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Charleston County at a Glance

The Land

Charleston County is located along the southeastern coast of South Carolina. It encompasses approximately 919 square miles of land, marshes, rivers and wetlands with a coastline that stretches nearly 100 miles along the Atlantic Ocean.

Charleston County contains vital protected areas, including the Francis Marion National Forest, Cape Romain National Wildlife Refuge, and ACE Basin National Wildlife Refuge.



The People

Charleston County's population has grown 4.4 percent since 2010 to an estimated 2012 population of 351,336, with a median age of 35. The labor force consists of around 176,000 workers, with a per capita income of approximately \$40,075.

Around 87.9 percent of Charleston County residents have a high school degree or higher level of education, while 51.9% percent hold a bachelor's degree or higher.

Source: U.S. Census Bureau and the SC Commission for Higher Education

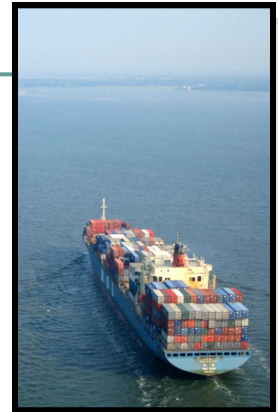


The Industry

Charleston County has a wide range of industry, including shipping, tourism and manufacturing. Total gross retail sales in the county for calendar year 2012 reached almost \$13.1 billion.

The top 10 major employers in the County are: Joint Base Charleston, Medical University of South Carolina (MUSC), Boeing, Charleston County School District, Roper St. Francis Healthcare, JEM Restaurant Group Inc., Trident Medical Center, County of Charleston and Wal-Mart.

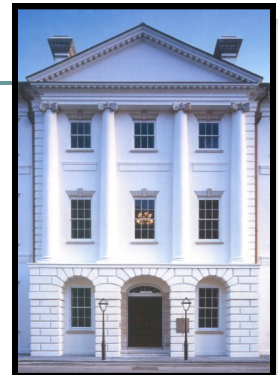
Source: SC Department of Revenue Charleston Regional Development Alliance and Charleston Metro Chamber of Commerce, Center for Business Research



The Government

Charleston County Government comprises 43 departments and offices. A full-time staff of 2,472 serves the citizens of Charleston County.

Charleston County also includes the municipalities of the City of Charleston; City of Folly Beach; City of Isle of Palms; City of North Charleston; Town of Awendaw; Town of Hollywood; Town of Kiawah Island; Town of Lincolnville; Town of McClellanville; Town of Meggett; Town of Mount Pleasant; Town of Rockville; Town of Seabrook Island; and Town of Sullivan's Island.



Letter from the Administrator



Kurt Taylor
County Administrator

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Citizens of Charleston County:

I am pleased to present to you the Fiscal Year (FY) 2015 Charleston County Operating Budget, as adopted by Charleston County Council on June 17, 2014. It has been a long and winding road as our nation and region have struggled throughout these sluggish post-recession years. The good news this year is that the Charleston area is experiencing growth in sales tax and accommodations taxes and is beginning to see some growth in the property tax base.

HIGHLIGHTS

- *No Tax Increase*
- *Continue growing an attractive business environment for new and expanding companies*
- *Upgrade County Facilities: Law Enforcement Center*

The FY 2015 budget is balanced and meets the following objectives established at the beginning of the budget process:

- **Limit financial impact on taxpayers.** County Council conscientiously sought to maintain a consistent level of taxation for our residents and businesses. The County's tax millage, Local Option Sales Tax Credit and the Solid Waste User Fee for Fiscal Year 2015 remain constant.
- **Sustainability of County services while maintaining County's fiscal health.** As the County enters FY 2015, the County maintains its strong AAA bond rating (gauge of the County's fiscal health) with Fitch, Moody's and Standard and Poor's. This budget is not balanced by drawing down one-time reserves, thus avoiding the creation of a structural imbalance that would make it more difficult to meet our fiscal needs in future years. This budget follows the County's financial policies, which include maintaining the Rainy Day funds, maintaining fund balance levels, and performing five-year financial forecasts for the County's major funds.
- **Maintain a qualified and highly motivated work force.** The County works toward maintaining a competitive compensation system for employees. The County is proud to offer our hard-working employees a recurring 1.8% Cost of Living (COLA) increase in compensation for employees eligible per the County's Personnel Policies. In addition, the budget includes funding to implement changes to compensation based on the compensation system study.

The local economy is one of the principal drivers in formulating the budget. Charleston County recognizes that its financial health is linked to business development in the area. The Charleston area has received numerous national recognitions including the **#11 Best Performing City in the U.S.** (Milliken Institute 2014) and **Top twelve technology hubs in America** (State Tech Magazine, 2013). Between January 2009 and today, twenty-nine manufacturing and technology businesses have either expanded or relocated to Charleston

County; including Boeing Company, IFA Potorion, and the Interech group. County Council continued their efforts to support a thriving economic development in the area by embarking on an \$80 million South Aviation Road Project to improve the infrastructure for developing and expanding businesses along and around the Palmetto Commerce Parkway. In addition, County Council approved funding for Trident Technical College's Aeronautical Training Facility. As the County continues to attract aeronautical manufacturers like Boeing to the area, educational institutions and local governments will work together to increase opportunities to sculpt a local workforce prepared to fill the jobs in the area's burgeoning aeronautical marketplace.

THE BUDGET IN BRIEF

While Charleston County is experiencing modest growth in most revenue areas for 2015, constant increases in healthcare costs, the fluctuating nature of fuel prices, and the ever present costs to maintain the County's fleet and infrastructure investment make the task of presenting a balanced budget more challenging each year. Over the last 7 years, Charleston County has utilized target-based budgeting to help control increasing costs. Early in the budget process, the County reviewed projected appraised property value, Charleston County and national economic indicators, actual FY 2013 receipts, and FY 2014 year-to-date collection trends to project the amount of revenues available for FY 2015. From this process, a target budget was determined for each office/department. As a result of this approach, the County avoided a tax millage increase in FY 2015 while meeting all financial obligations and providing employees with a COLA.

Revenues and other sources for all operating funds¹ total \$428.4 million for FY 2015, an increase of \$18.3 million over the previous fiscal year. The largest increase reflects the anticipated revenue from the sale of the Charleston Center building to the Medical University of South Carolina for \$17 million. In addition, budgeted amounts are up by \$8.2 million for Property Taxes and Local Option Sales Tax for the General Fund. These increases are offset by a \$13.1 million reduction in one-time FY 2014 debt proceeds that were designated for the repayment of debt service in Transportation Sales Tax: Revenue Bond Debt Service. These funds will be utilized until multi-county parks revenues are available to pay for the South Aviation Road Project.

Expenditures and other uses for all operating funds total \$428.2 million for FY 2015, a \$4.6 million increase from the previous year. Most of the increases in expenditures are a result of increased personnel cost. Charleston County added 30 Full-Time Equivalents (FTEs) in FY 2015, primarily in Emergency Medical Services, to ensure public safety remains our top priority. In addition, Charleston County plans to implement the compensation system study and a COLA in October 2014. Expenditures are also increased for debt service for Trident Technical College's Aeronautical Training Facility and the South Aviation Road project, which are anticipated to contribute toward expansion of economic development in the tri-county area.

The beginning fund balance for all operating funds for FY 2015 is projected at \$220.7 million. The General Fund's beginning fund balance is \$51.2 million which represents several different components. An amount is maintained according to a County financial policy that is equal to two months of disbursements. In addition, a portion of fund balance in the General Fund is set-aside for a "rainy day" per the County's budget ordinance. The Rainy Day Fund 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. As in previous years, a portion of the Environmental Management Fund was used to partially fund the Rainy Day Fund in FY 2015. For

¹ The operating fund includes all funds appropriated on an annual basis but excludes project-length budgets, e.g., Capital Projects Funds.

FY 2015, \$4.8 million from the General Fund's fund balance will be used for pay-as-you-go capital equipment and other one-time purposes. For FY 2015, the fund balance for all other funds is anticipated to increase \$5.0 million, largely due to the sale of the Charleston Center building.

MAJOR POLICY ISSUES

The concept of "sustainability" has been a focal point of discussion by governmental finance leaders across the United States and Canada over the last decade. Charleston County embraced the practice of directing one-time revenues away from recurring sources and calculating the long-term maintenance and operating costs as part of projecting the total cost for capital projects as seen in the County's Financial Policies. During the height of the recession, Charleston County is proud to say that by following the basic principles of financial sustainability, the County avoided tax increases, layoffs and furloughs for our employees. This is also evident in our triple AAA rating.

The FY 2015 budget utilized long-term financial planning to ensure success as the County moves forward in these uncertain times. In FY 2015, Charleston County moved forward with expanding infrastructure to encourage more businesses to move into the area, while working towards paying down the current debt obligations. Charleston County continues its program of refinancing debt and has achieved \$14.4 million in savings over the last three years. In addition, the debt related to the Charleston Center was paid off during a refinancing in FY 2014. As a result, the County was able to sell the building for \$17 million. In the Enterprise Funds, the County paid off the 2004 Revenue Bond in FY 2014 which allowed increased appropriations for the expanding recycling program and planned capital projects.

County Initiative II: Long-Term Financial Planning – Ensure sound fiscal term planning.

By using sound long-term financial planning, the County is better positioned to remain stable following the financial shock of natural calamities and economic downturns while providing excellent service to citizens and maintaining the workforce.

LOOKING AHEAD - CHALLENGES IN FY 2015 AND BEYOND

Several challenges have been identified for FY 2015 and beyond. The following section discusses the challenges and how successful resolution of these issues aligns with the County's mission and initiatives.

County Initiative I: Service Delivery – Provide a level of service that the customer recognizes as high in quality and value.

Countywide Recycling Program – In FY 2009, County Council established several goals for the Environmental Management Department, including closing the waste-to-energy trash incinerator and increasing countywide recycling to 40%. The County closed the incinerator in January 2010 and has made significant advances toward reaching the 40 percent recycling goal by expanding the recycling program to accept all paper and plastics, by initiating single-stream recycling, and by increasing the number of households receiving curbside recycling pickup. It is estimated the County will reach approximately 30% in FY 2015. Funding the recycling program without increases the Solid Waste User Fee will remain a challenge.

Charleston County Library System – The Library developed a major Construction and Renovation Plan that includes building five new libraries (three serving as replacements for existing facilities), renovating 13 existing branches, moving the Library’s support staff out of the Main Library so that space can be reconfigured for public use, and upgrading the technology in all buildings. The \$108.5 million plan was finalized after a series of 11 community meetings that drew hundreds of residents countywide. The County will put the decision to implement the library plan before the voters in the November 2014 election. Funding for the capital and on-going operating costs will result in a tax increase in future years.

Employee Compensation and Benefits – The County plans to complete a market study in the future to ensure county salaries are aligned with corresponding jobs in the area. Funding for this endeavor will be addressed in future budgets.

County Initiative II: Human Resources & Resource Management – Develop and maintain a flexible organization that is knowledgeable, productive, and committed.

County Initiative III: Long-Term Financial Planning – Ensure sound fiscal term planning.

Construction of Lined Landfill Cell - The Environmental Management Department will close a lined landfill cell in FY 2015, with the next closure expected in FY 2019. Currently, the County is managing the Environmental Management Fund balance and reserves to ensure there is \$9.0 million available for the next cell construction in

FY 2018. In addition to setting aside funds for the closures, the County prudently strives to maintain the available portion of the Environmental Management Fund balance at no less than \$5.0 million.

State Actions – In recent years, the state has not followed the long-standing statutory allocation formula for funding local governments. Although the General Assembly increased the funding level in FY 2013 and maintained that level in FY 2014 and FY 2015 the increase was funded with one-time funds and is still at FY 1997 levels. The County is uncertain whether the General Assembly will be able to sustain or increase this level in future years.

CONCLUSION

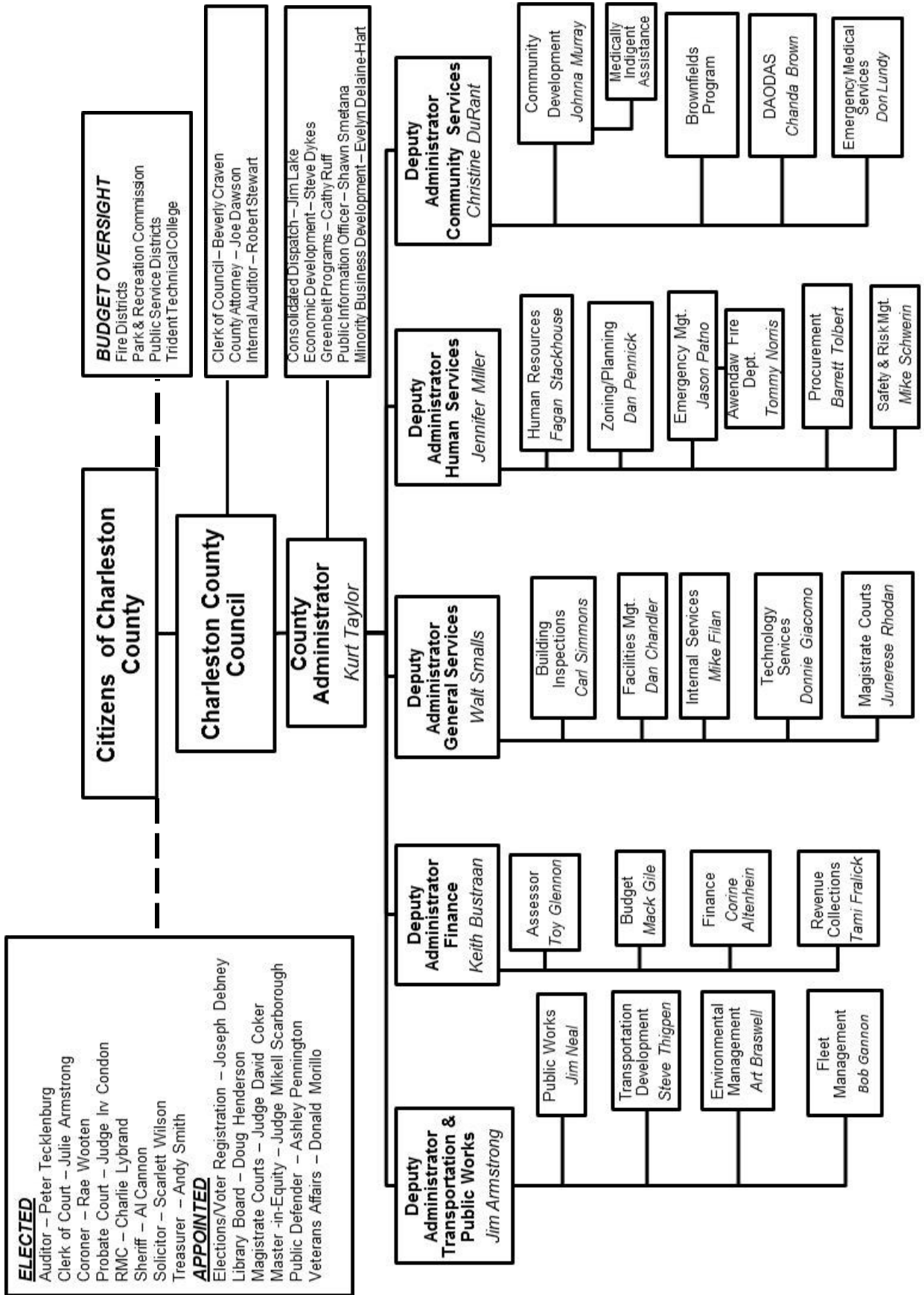
The FY 2015 Charleston County Operating Budget meets the County’s budget objectives and addresses the major policy issues that face the County. As the County enters a new year and looks forward to future years, we will continue to strive to efficiently and effectively meet the needs of Charleston County’s citizens.

Respectfully submitted,

Kurt Taylor
Charleston County Administrator

Organizational Chart

Charleston County, South Carolina Organizational Chart County Departments Effective 5-19-2014



Charleston County Council

The image displays a map of Charleston County, South Carolina, divided into nine numbered and color-coded districts. Each district is connected by a line to a portrait of its council member. The members and their roles are as follows:

- District 1 (Green):** Hebert R. Sass, III
- District 2 (Pink):** Dickie Schweers
- District 3 (Purple):** J. Elliott Summey, Vice Chairman
- District 4 (Blue):** Henry Darby
- District 5 (Dark Blue):** Teddie E. Pryor, Sr., Chairman
- District 6 (Red):** A. Victor Rawl
- District 7 (Light Blue):** Colleen T. Condon
- District 8 (Yellow):** Anna B. Johnson
- District 9 (Orange):** Joseph K. Qualey

Charleston County Council serves as the legislative, policy-making body of county government through the adoption of ordinances and resolutions. Council members represent nine single-member districts, and each January, the members elect a Chairman and Vice Chairman to represent Council for that calendar year.

Council annually approves budgets for the County's general fund, environmental management fund and several special revenue funds. Council also has budgetary oversight of several special purpose districts that provide services within Charleston County.

Charleston County operates under the Council-Administrator form of government. The Administrator is hired by the Council to serve as the County's Chief Administrative Officer. In addition to carrying out the directives and policies of Council, the Administrator oversees the day-to-day operations of county government.

Elected Officials



Auditor - Peter J. Tecklenburg

The Auditor sets millage rates to satisfy annual budget requirements for Charleston County, including 33 municipalities and other taxing authorities. His office also calculates and mails tax bills for all real and personal property.



Coroner - Rae Wooten

The Coroner conducts independent investigations of deaths in Charleston County. An investigation's purpose is to determine the cause of death and the circumstances surrounding it.



Register of Mesne Conveyance - Charlie Lybrand

The Register of Mesne Conveyance Office records deeds, mortgages, liens and other documents related to property transactions in Charleston County.



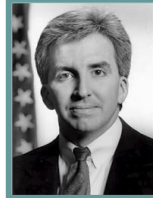
Solicitor - Scarlett Wilson

The Solicitor serves the 9th Circuit Court in Charleston and Berkeley Counties by providing prosecution services to the Court of General Sessions and Family Court.



Clerk of Court - Julie Armstrong

The Clerk of Court provides administrative support for civil, criminal and family court. Her office also maintains court dockets and records and receives and disburses child support fees, fines and costs.



Probate Court Judge - Judge Irv Condon

The Probate Court probates estates; handles involuntary commitments for alcohol and drug abuse and/or mental illness; issues marriage licenses; appoints legal guardians; and approves minor and wrongful death settlements.



Sheriff - Al Cannon

The Sheriff's Office provides public safety to the entire county through community programs, court security, law enforcement and detention.



Treasurer - Andy Smith

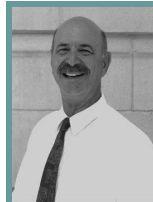
The Treasurer collects real property, personal property, motor vehicle and other taxes and oversees their disbursement to county government, municipalities, schools and special taxing districts in Charleston County.

Appointed Officials



Board of Elections & Voter Registration- Executive Director Joseph Debney

The Board of Elections & Voter Registration conducts elections for all elected positions representing Charleston County residents. The Executive Director is appointed by the Board.



Library Board of Directors - Executive Director Doug Henderson

The Charleston County Library System maintains 16 branches throughout Charleston County to service over 300,000 library card-holders. The Director is appointed by the Library Board of Trustees.



Magistrate Courts - Chief Judge David W. Coker

Magistrate Courts make traffic and criminal case rulings; issue restraining orders and arrest and search warrants; and handle landlord/tenant disputes. The Chief Magistrate is appointed by the governor.



Master-In-Equity - Mikell Scarborough

The Master-in-Equity facilitates litigation resolution for foreclosure cases and a substantial number of civil, non-jury cases that are assigned by the S.C. Circuit Court. The Master-In-Equity is appointed by the governor.



Public Defender - Ashley Pennington

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 manner.



Veterans Affairs - Director Donald Morillo

The Veterans Affairs (VA) Office assists veterans and their dependents with filing eligibility applications for benefit entitlements from the U.S. Department of Veterans Affairs. The Director is appointed by the Charleston County Legislative Delegation.

Charleston County Budget Highlights

Overview:

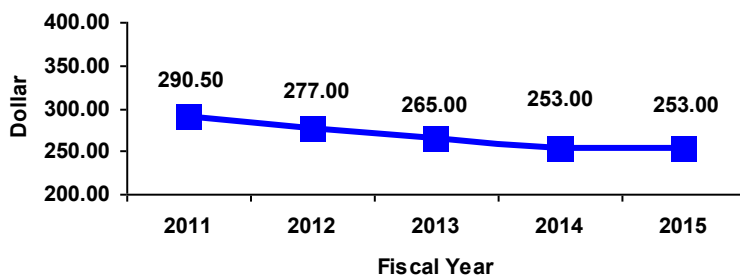
The General Fund operating budget is \$195.9 million, which is up \$1.9 million or 1.0 percent. The FY 2015 Charleston County budget is balanced. The operating millage remains the same at 40.7 mills.

Debt Service millage remains unchanged at 6.1 mills.

The Local Option Sales Tax (LOST) credit remains unchanged at \$215.00 for the homeowner whose property is appraised at \$250,000. The LOST credit reduces the amount of taxes owed by a homeowner.

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

**County Taxes (Includes LOST Credit) FY 2011-2015
(\$250,000 Owner-Occupied Home)**



The graph reflects the tax due on a \$250,000 Owner-Occupied home after the Sales Tax credit for FY 2011 through FY 2015.

The chart illustrates the overall tax and fee bill for a \$250,000 home (four percent assessed property) for FY 2014 and FY 2015.

**County Tax and Fee Bill
(\$250,000 Owner-Occupied Home)**

	FY 2014	FY 2015
Taxes with Lost Credit	\$253	\$253
Recycling/Disposal Fee	99	99
Total Tax Bill	\$352	\$352

Projects

Initiatives/Projects During Fiscal Year 2015

- Begin construction of Trident Aeronautical Training Facility
- Begin roofing program for all County buildings
- Complete construction/renovations of Law Enforcement Center
- Complete upgrade of the Public Safety System



Charleston County Budget Highlights

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

<u>WITH HOMESTEAD</u>		<u>WITHOUT HOMESTEAD</u>
\$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 2015 adopted County millage rate *	
_____ 0.0468		_____ 0.0468
374.40	Total Property Tax Due for Charleston County Before Sales Tax Credit	468.00
- 215.00	Less: County Sales Tax Credit x Appraised Value (.00086 x 250,000)	-215.00
159.40	Tax Due After Sales Tax Credit	253.00
_____ 99.00	Plus: Environmental Management Recycling and Disposal Fee	_____ 99.00
<u>\$ 258.40</u>	Total Amount Due	<u>\$ 352.00</u>

*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.



End Section

Charleston County Mission and Values

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.

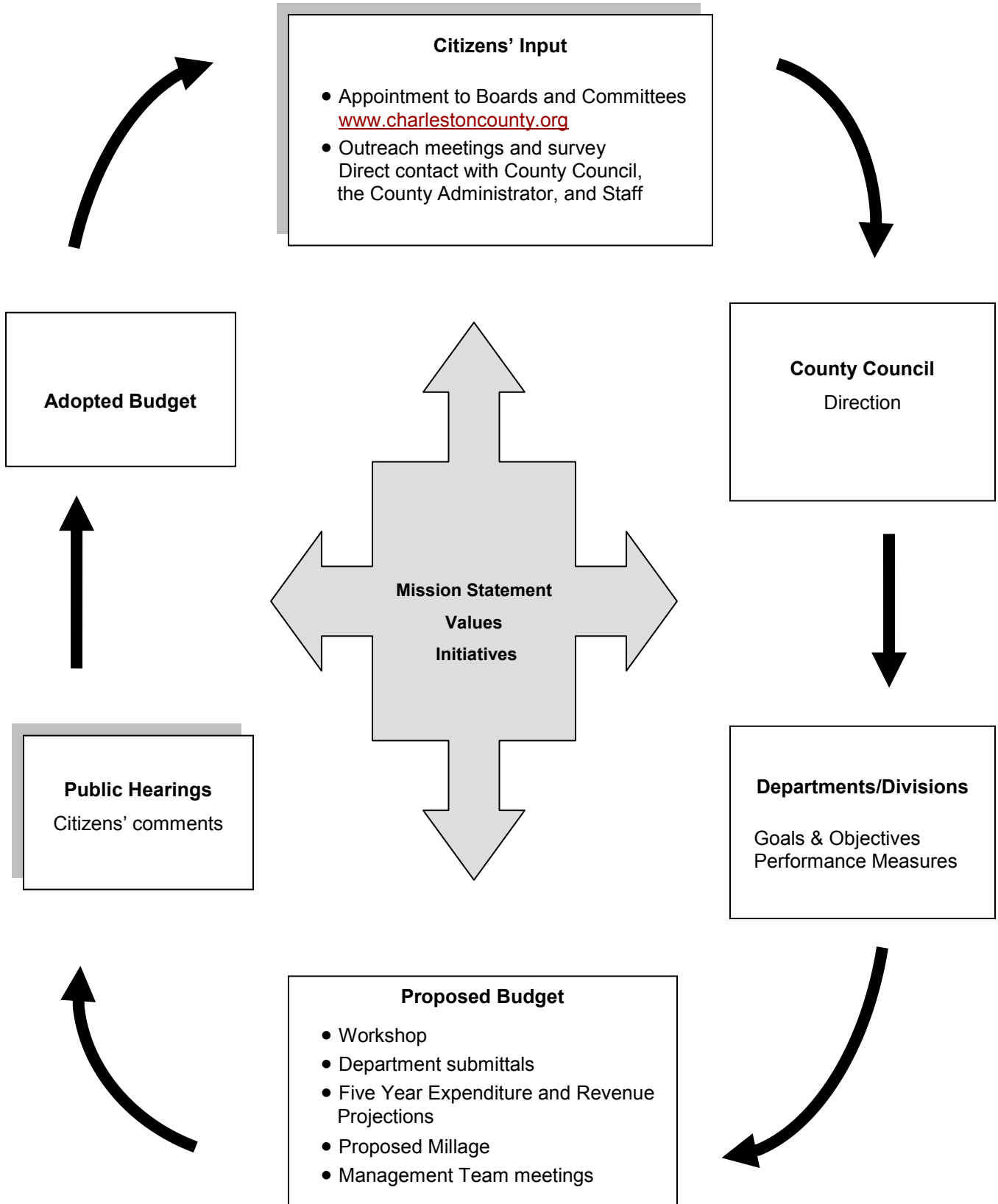
Diversity (the respect and understanding of the integrity and worth of all people, lifestyles and cultures) is a key to the success of Charleston County - To provide effective government services in an increasingly demanding and diverse environment, the County is committed to eliminating the physical,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

Customer Service Excellence – Our internal (coworkers) and external (citizens) customers are at the heart of all that we do. We are committed to demonstrating professionalism, timeliness, empathy, competency, reliability, and responsiveness to accomplish the Charleston County Mission.

Picture: The Arthur Ravenel Jr. Bridge is a cable-stayed bridge over the Cooper River in Charleston

Performance Measures Guide

Identifying the Goals of Charleston County



Performance Measures Guide

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.

Financial Policies

- *Operating Budget Policy #6: ...develop and employ performance measures and/or benchmarks that support the County's mission. Selected performance measures will be included in the budget document.*

The **Initiatives** refer to the five County goals that set the direction of departments in fulfilling the mission and values of Charleston County.

- **Initiative I: Service Delivery** - Provide a level of service that the customer recognizes as high in quality and value.
- **Initiative II: Human Resources & Resource Management** - Develop and maintain a flexible organization that is knowledgeable, productive and committed.
- **Initiative III: Long-Term Financial Planning** - Ensure sound fiscal long-term planning.
- **Initiative IV: Workflow Analysis-Process Management** - Ensure all new and existing processes and workflow are reviewed for efficiency of resources and utilized funding.
- **Initiative V: Quality Control** -Track progress of county development and use the information to make educated decisions for the future of the 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.

Fiscal Year Notable Results for each **County Initiative** are listed on pages B-4 to B-7.

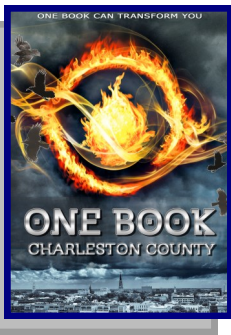
Department Goals, Objectives, Measures and Action Steps can be found in the individual department/division narratives, where the reader of this document will be able to cross reference a Departmental Goal to one of the County Initiatives.

Fiscal Year 2014 Notables

Initiative I: Service Delivery—Provide a level of service that the customer recognizes as high quality and value.



Charleston Tells



One Book Charleston County

Programs, services and activities offered by the **Charleston County Library** included:

- The Second Annual *Charleston Tells Storytelling Festival*, attracted both county residents and visitors from other states. More than 1,600 people enjoyed more than 40 performances during the weekend Festival and two pre-Festival events. This year's *Charleston Tells* featured national, regional and local performers plus an "open mic" event that allowed inexperienced and new tellers the opportunity to try their luck on the stage.
- One Book Charleston County featuring the smash best seller *Divergent* by Veronica Roth. The month-long event drew 2,800 people to different activities and programs based on the novel's dystopian theme, and more than 1,400 people checked out the book.
- Developed a major Construction and Renovation Plan that includes building five new libraries, three serving as replacements for existing facilities, renovating 13 existing branches, moving the library's support staff out of the Main Library so that space can be reconfigured for public use and upgrading the technology in all buildings. The \$108.5 million plan was finalized after a series of 11 community meetings that drew hundreds of residents countywide. The question of funding the projects is being put before voters in the November 2014 election.

The **Public Works Department** introduced the YourGOV mobile device application by Cartegraph to provide a direct link for citizens to the Public Works Work Order System. The citizen request application allows users to report non-emergency issues and service requests for potholes, fallen trees, vandalism, street light outages and more. Designed for use nationwide, YourGOV helps prompt quicker responses to requests and issues. YourGOV opens new lines of communication, providing the access and transparency that helps build smarter, more sustainable, and more collaborative communities.



Charleston County

The **Zoning/Planning Department** established a Facebook page to better communicate with the public. The new media offers the public access to:

- Meeting notifications for the County's Board of Zoning Appeals and Planning Commission
- Updates on planning efforts and opportunities for community input
- Links to articles from the American Planning Association and its local chapters, other government agencies and County partners

Fiscal Year 2014 Notables

Initiative II: Human Resources & Resource Management —Develop and maintain a flexible organization that is knowledgeable, productive and committed.

The **Human Resources Department** in conjunction with the County **Veterans Affairs Department** worked to set up a local Non-Paid Work Experience Program (NPWE). This non-paid work experience program helps veterans with at least a 10% service-connected disability prepare for, find and keep suitable jobs. The program provides the veterans with on-the-job training and an opportunity to learn more about public service during their six month assignment and it provides the County with additional talent in delivering quality service to its citizens.

The **Human Resources Department** transitioned from an activity based wellness program to a results oriented wellness program. An Operation and Strategic plan was created outlining the wellness program's Vision, Mission and Initiatives. New events and activities included

Initiative III: Long-Term Financial Planning — Ensure sound fiscal long-term planning.

The **Budget and Finance Departments** identified opportunities for refinancing Charleston County's debt that resulted in a savings of \$2.8 million. This brings the total debt refinancing savings to \$14.4 million over the last three years. These savings minimize the future financial burden for the County's taxpayers.

With the efforts of the **Economic Development Department**, Aeterna Zentaris, Inc. announced it had selected Charleston County as its new location for the company's North American business and global commercial operations. Aeterna Zentaris is a specialty biopharmaceutical company engaged in developing novel treatments in oncology and endocrinology. Over the next five years, Aeterna Zentaris is expected to implement a staff to support the areas of commercial operations, business development, regulatory and quality assurance, manufacturing management, clinical and product development as well as administrative functions.



“The Charleston, South Carolina area is one of the most thriving and exciting business communities in the United States and we are very much looking forward to becoming part of it. “

David Dodd
President and CEO at Aeterna Zentaris

Fiscal Year 2014 Notables

Initiative IV: Workflow Analysis-Process Management—Ensure all new and existing processes and workflow are reviewed for efficiency of resources and utilized funding.

The International Accreditation Services awarded accreditation to the **Building Inspections** department for demonstrating best practices, procedures and processes. The review and examination covered 10 categories under Building Inspection Services from structural and life safety to building and property maintenance. The Building Inspections department is one of only 21 accredited building departments in the United States. The principle role of Building Inspections is to ensure structures are built and maintained to the international construction standards. In addition, the department also provides floodplain management, damage assessment, community education, contractor licenses and maintains the Charleston Regional Hazard Mitigation Plan.

The **Consolidated 9-1-1 Center** implemented its first phase of station alerting. This first of three phases uses the Purvis automated voice over radio to dispatch calls for fire and medical calls. Station alerting reduces the amount of steps needed to manually dispatch the calls. The system chooses the correct radio channels and, using an automated voice, dispatches the call over the radio channels using information already in the 9-1-1 computer system .

The County welcomed the Charleston Police Department (CPD) as the final phase of consolidation among the consolidated partner agencies of the Charleston County **Consolidated 9-1-1 Center**. With the addition of the CPD telecommunicators, Charleston County's Consolidated 9-1-1 Center staffs 30 telecommunicators and supervisors per shift to provide their internationally accredited service to the public, law enforcement officials, firefighters and emergency medical services personnel.



“Having the Charleston Police Department join the existing agencies enhances the sharing of information and resources so that the public receives the best possible service.”

Jim Lake
Charleston County Consolidated 9-1-1 Center Director

The **Emergency Management Department** developed an app to inform the public before, during and after an emergency situation. Charleston County applied for and received a federal grant to cover the entire cost of production. The grant also provides funding for yearly maintenance costs of the app. The new app offers the following functions:

- Emergency information
- Shelter locations
- Neighborhood distribution points
- Special event information
- Closings
- Daily weather
- Family emergency plans
- Contact numbers

Fiscal Year 2014 Notables

Initiative V: Quality Control—Track progress of County development and use the information to make educated decisions for the future of the County.

The **Environmental Management Department** implemented the following additional services to encourage recycling:

- Hosted Community Collection Day, an event that provided residents with a location to drop off unwanted items that are not collected as part of the residential curbside recycling program. The County received 5,265 items overall that included paint, e-waste, and other recyclable items.
- Partnered with Charleston County School District to sponsor a student video contest to increase recycling awareness and participation in local schools. The video contest empowers students and facilitators to take action toward conserving resources, reducing pollution and increasing the life of the County's landfill by encouraging increased recycling participation in their schools.
- Implemented Phase VII and Phase VIII of the single stream residential recycling program to include more than 30,000 homes.
- Partnered with City of Isle of Palms to expand recycling service to include the beach.
- Expanded the Commercial Food Waste Composting Program. Entering the program's third year, diverse participants include schools, colleges and universities, hospitals, local restaurants, grocery stores, and other food waste generators.

"I encourage all Charleston County citizens to recycle as much as they can every single day and impress this message upon our youth and future generations."

Anna Johnson
Charleston County Councilwoman



Phil D. Bin



End Section

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 full-time employees by position and pay grade; and copies of the County's line item budget. 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 Budget Narrative Book is divided into sixteen sections: Performance Measures, Overview, Schedules, Council Agencies, Elected Officials, Appointed Officials, County Administrator, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Human Services, Deputy Administrator Community Services, Deputy Administrator Transportation & Public Works, Capital, Debt, Long Term Financial Plans, and Appendix.

Following the **Table of Contents** and **Charleston County At A Glance** is the **County Administrator's Letter to Citizens**, which discusses the contents of the Approved Budget, major policy issues impacting the current budget, and anticipated challenges for future budgets. The introduction to the narrative book also includes the **Organizational Chart** and information about **County Council and Elected and Appointed Officials**. The **Budget Highlights** points out the approved budget's significant elements, addressing frequently asked questions like: "How much is the County's current fiscal year operating budget?" and "Is there a tax increase?".

The first section, **Performance Measures**, provides an overview of the County's performance measures program. The section opens with the **County's Mission and Values**. In the **Performance Measures' Guide**, the County's Initiatives (goals) and the process used to develop measures from the initiatives are described. **Notable Results** in meeting these measures during the current fiscal year are highlighted. Additional department measures are outlined in the budget narrative sections.

The **Overview** provides a **User Guide** and an analysis of the various funds. The **Description of Funds** and **Fund Balance Changes** provide a brief explanation of various fund types included in this document, and a total budget of expenditures for each fund type and fund and changes from the previous year. 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 budget questions as "How many permanent employees does the County have and what divisions do they work in?"; "How much revenue is budgeted for the current fiscal year and what are the sources of this funding?"; and "What is the County's total current fiscal year expenditure budget?".

Budget User's Guide

Charleston County

The County's operating budgets are divided into nine major directorates: **Council Agencies, Elected Officials, Appointed Officials, County Administrator, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Human Services, Deputy Administrator Community Services, and Deputy Administrator Transportation & Public Works.** Individual departmental budgets and narratives are listed alphabetically within each section. Each budget narrative is generally divided into four sections: Mission, Department or Division Summary, Funding Adjustments and Performance Measures. Where appropriate, a departmental organizational chart is included. A detailed discussion of the budget narrative is outlined below.

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. The section outlines the County's Debt Policy and the Debt Management Plan, and the State's Constitutional limit on debt capacity for all governmental agencies and information about the County's rating with the three rating agencies.

The **Long Term Financial Plans** section is used to identify future financial challenges and opportunities through financial forecasting and analysis. Based on that information, strategies are devised to achieve financial sustainability.

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 **Budget Ordinances**; a **Glossary** of terms and concepts; a listing of **Acronyms**; and an **Index**.

A GUIDE TO UNDERSTANDING THE BUDGET NARRATIVE SECTION

1. **Department** – The primary organizational unit within the County. Each department performs a specific function.
2. **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.
3. **Function** – A list of activities used to classify resources in broad service areas.
4. **Division / Program** – A smaller component of a department organized to easily track resources and related expenditures.
5. **Mission** – A concise statement that defines the purpose of the department or division.
6. **Service Provided** – A short overview and explanation of the services provided to the organization and/or citizens by the departments.

Budget User's Guide

Charleston County

7. **Department or Division Summary** – A recap of financial information for four fiscal years, two years of the most recent audited figures, the previous year's adjusted budget and Council's approved current year. In addition, the dollar and percentage change from the previous fiscal year is computed. The financial information is broken down by major categories of revenue and objects of expenditure (i.e., personnel, operating, and capital expenditures).
8. **Funding Adjustment** – This section is broken down into several categories: revenues, major objects of expenditure and other relevant categories. This section reflects significant changes in funding from the previous fiscal year.

BUDGET

GENERAL FUND **GENERAL GOVERNMENT**

Division / Program – Where Applicable

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

Services Provided:

- Develop and monitor annual operating and capital budgets
- Formulate financial strategies including multi-year financial plans
- Assist in management of state and federal grants

Departmental Summary:

	FY 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Approved</u>	<u>Change</u>	
Positions/FTE	7.00	7.00	8.00	8.00	-	0.0
Personnel	\$ 582,432	\$ 608,913	\$ 637,862	\$ 713,438	\$ 75,576	11.8
Operating	13,442	16,409	21,335	16,302	(5,033)	(23.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 595,874	\$ 625,322	\$ 659,197	\$ 729,740	\$ 70,543	10.7

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also includes full-year funding for one FTE to assist with the growing complexity of federal and local grants received by the County.
- Operating expenditures reflect a decrease in office supplies and staff training.

9. Performance Measures – This section is divided into five sections:

- **County Initiatives** – The five County goals that set the direction of departments in fulfilling the mission and values of Charleston County. Departments state their department goals based on the County initiatives.
- **Department Goals** – Accomplishments grouped based on how they meet the County Initiatives.
- **Objectives** – Well-defined and measurable targets that describe how the department will reach their goals within an achievable time frame.
- **Measures** – The objective accomplished through delivery of products, services, or processes, measured in the previous years and planned for the current year.
- **Action Steps** – These short-term and long-term projects for departments are used as the method of accomplishing goals.

Additional information pertaining to performance measures can be referenced in the Performance Measures section on pages B-1 to B-7.

9

Performance Measures:				
Initiative IV: Workflow Analysis-Process Management				
<i>Department Goal 1:</i> Determine financial resources necessary for the County's functions.				
Objective 1(a): Annually update a five-year plan for the General Fund, the Debt Service Fund, the Transportation Sales Tax Special Revenue Fund, and the Environmental Management Enterprise Fund that incorporates the Capital Improvement Plan and equipment replacement program.				
Objective 1(b): Estimate General Fund budgeted revenues within 2% of actuals.				
Initiative V: Quality Control				
<i>Department Goal 2:</i> 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.				
MEASURES:				
	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Number of Federal Awards	2	97	72	75
Output:				
Budgeted General Fund revenues	1(a)	175,498,557	185,866,487	189,645,953
Actual General Fund revenues ^{1&2}	1(a)	180,262,593	189,158,671	189,645,953
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0	\$0	\$0
Outcome:				
Five-year plans prepared	1(b)	100%	100%	100%
Percent of revenue variance	1(a)	2.7%	1.8%	0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%
¹ FY 2014 Actual reflects the projection at time of budget preparation.				
² FY 2015 reflects 100% of the revenue amount.				
2015 ACTION STEPS				
Department Goal 1				
➤ Develop ability to submit budget transfers electronically.				

Description of Funds

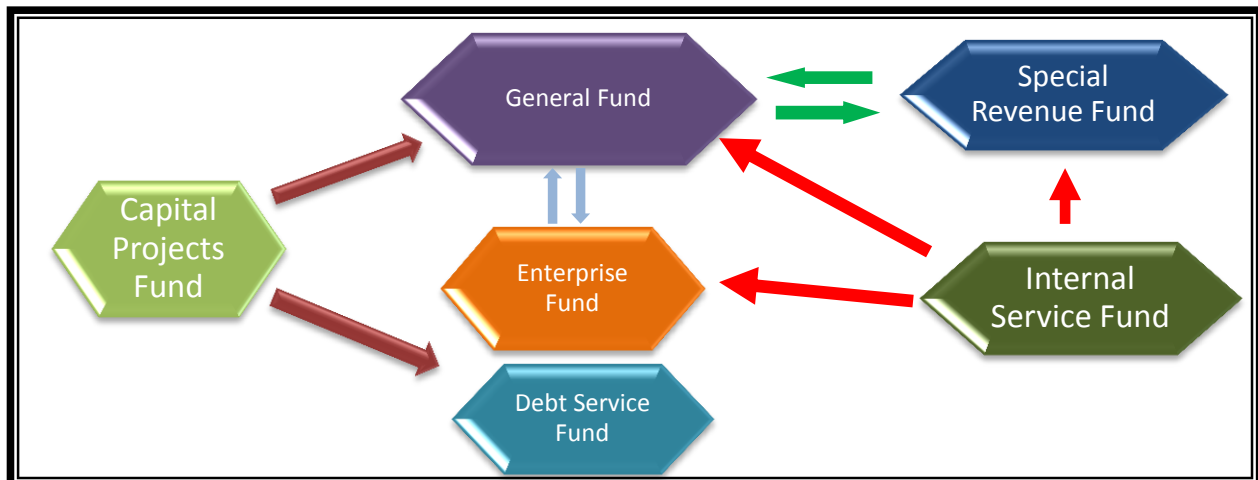
Charleston County

Charleston County utilizes fund accounting to maintain its financial records. A fund is an independent fiscal entity with assets, liability, reserves, residual balance, revenues and expenditures for undertaking various activities. The County's funds are divided into governmental and proprietary fund types, which are defined below.

- **Governmental Funds are used to provide public services.**
 - **General Fund** provides services primarily through tax revenue and is used to account for all financial resources of the government except for those required to be accounted for in another fund.
 - **Debt Service Fund** repays the principal and interest on the County's long-term debt.
 - **Special Revenue Funds** account for revenues legally restricted for particular purposes. Often Special Revenue Funds are associated with grants.
 - **Capital Project Funds** acquire equipment and construct facilities.
- **Proprietary Funds are operated similar to private industry (business).**
 - **Enterprise Funds** provide services outside of the County and are supported primarily by service charges.
 - **Internal Service Funds** provide services within the County and are supported primarily by fees charged to County departments and agencies.

Although each of the above funds can stand alone, there are also on-going financial relationships between governmental and proprietary funds.

- Amounts required for the **Capital Project Fund** are used to determine the funding level for **Debt Service Fund**. Once a capital project is complete, the operating and maintenance associated with the project influence the **General Fund**.
- Services provided by **Internal Service Funds** impact operating costs for the **General Fund**, **Enterprise Funds** and **Special Revenue Funds**.
- **Enterprise Funds** and **Special Revenue Funds** often rely on the **General Fund** for supplemental funding. In addition, the **Enterprise Funds** and **Special Revenue Funds** reimburse the **General Fund** for costs associated with the funds operations.



The table above illustrates the relationships between Governmental and Proprietary Fund.

Description of Funds

Charleston County

The following table presents the County's organizational structure by fund type.

Organization	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	1,464,749					1,464,749
Accommodations Tax: State			75,000			75,000
Accommodations Tax: Local			15,099,364			15,099,364
Administrator	1,147,484		147,381			1,294,865
Assessor	4,422,570					4,422,570
Auditor	2,156,720					2,156,720
Budget	729,740					729,740
Building Inspections	1,671,529		28,411			1,699,940
Clerk of Court	3,666,245		1,000,000			4,666,245
Community Services	1,926,976					1,926,976
Consolidated Dispatch	8,406,686			2,122,284		10,528,970
Coroner	1,358,565					1,358,565
DAODAS				11,624,406		11,624,406
Deputy Admin Finance	463,784					463,784
Deputy Admin General Services	386,212					386,212
Deputy Admin Human Services	403,103					403,103
Economic Development			2,133,231			2,133,231
Elections/Voter Registration	1,772,218					1,772,218
Emergency Management	880,441		3,115,004			3,995,445
Emergency Medical Service	12,870,586					12,870,586
Environmental Management				25,006,332		25,006,332
Facilities Management	14,098,705			3,760,050		17,858,755
Finance	969,404					969,404
Fleet Management					14,124,099	14,124,099
Greenbelt Programs			8,956,525			8,956,525
Human Resources	1,568,637				27,714,000	29,282,637
Internal Auditor	225,612					225,612
Internal Services					1,414,505	1,414,505
Legal	1,140,524		122,320			1,262,844
Legislative Delegation	200,041					200,041
Library	14,702,230					14,702,230
Magistrate Courts	4,848,373		68,307			4,916,680
Master-In-Equity	657,620					657,620
Nondepartmental	7,255,274	28,363,965				35,619,239
Probate Courts	2,409,554					2,409,554
Procurement	908,796		324,417		2,225,000	3,458,213
Public Defender	3,029,247		5,080,212			8,109,459
Public Works	11,143,774		2,701,928			13,845,702
Register Mesne Conveyance	1,932,552					1,932,552
Revenue Collections	1,196,292			2,100,000		3,296,292
Safety & Risk Management	2,106,849				6,071,361	8,178,210
Sheriff	61,558,081		1,676,037			63,234,118
Solicitor	5,897,926		3,182,737			9,080,663
State Agencies	377,106					377,106
Technology Services	11,675,718			4,672,034	2,515,503	18,863,255
Transit Agencies			8,062,000			8,062,000
Transportation Development	392,047		39,359,653			39,751,700
Treasurer	1,848,771					1,848,771
Trident Technical College			9,259,000			9,259,000
Veterans Affairs	354,490					354,490
Zoning/Planning	1,680,203		160,000			1,840,203
Total Disbursements	195,905,434	28,363,965	100,551,527	49,285,106	54,064,468	428,170,500

Description of Funds

Charleston County

The following table presents the County's organizational structure by function.

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/Welfare	Culture/Rec.	Education	Econ. Develop.	Debt Service	Total
County Council	1,464,749									1,464,749
Accommodations Tax: State						75,000				75,000
Accommodations Tax: Local						15,099,364				15,099,364
Administrator	1,247,484							47,381		1,294,865
Assessor	4,422,570									4,422,570
Auditor	2,156,720									2,156,720
Budget	729,740									729,740
Building Inspections			1,699,940							1,699,940
Clerk of Court		4,666,245								4,666,245
Community Services	585,127				1,341,849					1,926,976
Consolidated Dispatch			10,528,970							10,528,970
Coroner		1,358,565								1,358,565
DAODAS					11,624,406					11,624,406
Deputy Admin Finance	463,784									463,784
Deputy Admin General Svs	386,212									386,212
Deputy Admin Human Svs	403,103									403,103
Economic Development								2,133,231		2,133,231
Elections/Voter Registrat.	1,772,218									1,772,218
Emergency Management			3,745,445						250,000	3,995,445
Emergency Medical Svs			12,870,586							12,870,586
Environmental Management				25,006,332						25,006,332
Facilities Management	17,858,755									17,858,755
Finance	969,404									969,404
Fleet Management	14,124,099									14,124,099
Greenbelt Programs						174,367			8,782,158	8,956,525
Human Resources	29,282,637									29,282,637
Internal Auditor	225,612									225,612
Internal Services	1,414,505									1,414,505
Legal	1,140,524		122,320							1,262,844
Legislative Delegation	200,041									200,041
Library						14,702,230				14,702,230
Magistrate Courts		4,916,680								4,916,680
Master-In-Equity		657,620								657,620
Nondepartmental	7,255,274								28,363,965	35,619,239
Probate Courts		2,409,554								2,409,554
Procurement	3,133,796			324,417						3,458,213
Public Defender		8,109,459								8,109,459
Public Works				11,651,273	2,194,429					13,845,702
Register Mesne Convey.	1,932,552									1,932,552
Revenue Collections	3,296,292									3,296,292
Safety & Risk Mgmt.	8,178,210									8,178,210
Sheriff			63,234,118							63,234,118
Solicitor		9,080,663								9,080,663
State Agencies					377,106					377,106
Technology Services	18,633,219		230,036							18,863,255
Transit Agencies	8,062,000									8,062,000
Transp Development				13,241,501					26,510,199	39,751,700
Treasurer	1,848,771									1,848,771
Trident Technical College							9,259,000			9,259,000
Veterans Affairs					354,490					354,490
Zoning/Planning	1,840,203									1,840,203
Total Disbursements	133,027,601	31,198,786	92,431,415	50,223,523	15,892,280	30,050,961	9,259,000	2,180,612	63,906,322	428,170,500

Description of Funds

Charleston County

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.

ALL FUND TYPES : \$428,170,500¹

GOVERNMENTAL FUND TYPES : \$324,820,926²

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

GENERAL FUND : \$195,905,434

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 : \$28,363,965

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

SPECIAL REVENUE FUNDS : \$100,551,527

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 : \$103,349,574³

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

ENTERPRISE FUNDS : \$49,285,106

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 : \$54,064,468

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 \$19,539,068 in budgeted increases in the ending fund balances.

² Does not reflect \$737,110 in budgeted increases in the ending fund balances of several Special Revenue Funds.

³ Does not reflect \$18,801,958 in budgeted increase in the ending fund balance of several Enterprise Funds.

Description of Funds

Charleston County

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS : \$100,551,527⁴

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

Accommodations Tax - Local : \$15,099,364

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 : \$75,000

This fund is used to account for the two percent sales tax collection from transient room rentals in the unincorporated areas of the County. 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.

Administrator – Minority Business Partnership : \$47,381

This fund is used to accelerate growth and development of sizable minority businesses and the entrepreneurial community by building strong relationships and making successful, sustainable connections.

Administrator – Summer Youth Program : \$100,000

This fund is used to provide job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

Building Inspections – Project Impact : \$28,411

This fund accounts for monies received to educate the County's citizens related to addressing natural and man-made hazards of the area.

Clerk of Court - IV-D Child Support Enforcement : \$1,000,000

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

Economic Development : \$2,133,231

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.

⁴ Does not reflect \$737,110 in budgeted increase in the ending fund balances of several Special Revenue Funds.

Description of Funds

Charleston County

Emergency Management - Awendaw Fire Department : \$2,183,978⁵

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 – Awendaw Fire Debt Service : \$250,000

This fund accounts for the revenues generated by ad valorem taxes in the Awendaw Consolidated Fire District. The County uses the funds to repay the principal and interest on existing debt issued for the benefit of the Awendaw Fire District.

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 : \$270,126

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 : \$257,900

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.

Emergency Management - West St. Andrew's Fire District : \$8,000⁶

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.

Greenbelts Programs : \$8,956,525

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

Legal - Seized Assets : \$122,320

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

Public Defender - Berkeley County : \$880,654⁷

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

⁵ Does not reflect \$18,952 in budgeted increase in the ending fund balances.

⁶ Does not reflect \$800 in budgeted increase in the ending fund balances.

⁷ Does not reflect \$26,115 in budgeted increase in the ending fund balance.

Description of Funds

Charleston County

Public Defender - Charleston County : \$4,199,558

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

Public Works – Stormwater Drainage : \$2,701,928

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 : \$420,100

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 - Programs : \$966,287

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

Sheriff - IV-D Child Support Enforcement : \$79,964

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

Solicitor - Alcohol Education Program : \$126,364

This fund receives funding from the State to reduce the alcohol related caseload sent to courts for prosecution and provides key education to youth.

Solicitor – Bond Estreatment : \$5,000⁸

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

Solicitor – Criminal Domestic Violence Appropriation : \$89,577⁹

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

Solicitor - Drug Court : \$306,691

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

Solicitor – DUI Appropriation: \$101,117

This fund is used to process magisterial DUI cases and assists and/or prosecutes general session cases to relieve the burden on law enforcement officers who prosecute their own cases.

Solicitor - Expungement : \$516,059

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

⁸ Does not reflect \$30,000 in budgeted increase in the ending fund balance.

⁹ Does not reflect \$10,423 in budgeted increase in the ending fund balance.

Description of Funds

Charleston County

Solicitor - Juvenile Education : \$126,663

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

Solicitor - Pretrial Intervention : \$396,168

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 : \$1,183,671

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

Solicitor - Traffic Education Program : \$9,680¹⁰

This fund is fee funded and serves to improve road safety in the community for drivers who have received traffic citations that are four points or less.

Solicitor - Victims' Unclaimed Restitution: \$8,721

This fund accounts for unclaimed restitution from individuals in the Pretrial Intervention Program. These funds are used exclusively for services to victims.

Solicitor - Victim-Witness State Appropriation : \$61,046

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 : \$119,871

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 Development - Revenue Bond Debt Service: \$4,269,369

This fund accounts for revenues generated by multi-county industrial park fees. The County uses the funds to repay the principal and interest on debt issues for the South Aviation Road Project.

Transportation Sales Tax - Roads Program : \$35,414,701

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

Transportation Sales Tax - Transit Agencies : \$8,062,000¹¹

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

Trident Technical College : \$6,210,000

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

¹⁰ Does not reflect \$27,820 in budgeted increases in the ending fund balance.

¹¹ Does not reflect \$623,000 in budgeted increases in the ending fund balance.

Description of Funds

Charleston County

Trident Technical College – Debt Service : \$3,049,000

This fund accounts for revenues generated by County-wide ad valorem taxes. The County uses the funds to repay the principal and interest on existing debt issued for the benefit of Trident Technical College.

Victim’s Bill of Rights : \$410,102

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.

Zoning/Planning – Tree Fund : \$160,000

This fund accounts for the collection of fines for improper tree removal to be used for the public beautification through the planting of trees in Charleston County.

Description of Funds

Charleston County

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS : \$49,285,106¹²

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.

Consolidated Dispatch - Emergency 911 Communications : \$1,763,010

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

Department of Alcohol and Other Drug Abuse Services (DAODAS) : \$11,624,406¹³

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.

Environmental Management : \$25,006,332¹⁴

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.

Facilities Management - Parking Garages : \$3,760,050

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

Revenue Collections : \$2,100,000

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

Technology Services – Public Safety Systems : \$589,310

This fund accounts for the cost related to the implementation and maintenance of the Total Law System.

Technology Services - Radio Communications : \$4,441,998

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

¹² Does not reflect \$18,801,958 in budgeted increases in the ending fund balance

¹³ Does not reflect \$15,907,990 in budgeted increases in the ending fund balance

¹⁴ Does not reflect \$2,893,968 in budgeted increases in the ending fund balance

Description of Funds

Charleston County

INTERNAL SERVICE FUNDS : \$54,064,468

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.

Fleet Management/Procurement - Parts Warehouse : \$16,349,099

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

Human Resources - Employee Benefits : \$27,714,000

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

Office Support Services/Technology Services - Records Management : \$1,963,685

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 : \$6,071,361

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 : \$1,966,323

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

Fund Balance Changes

Charleston County

Charleston County defines fund balance as the cumulative total over time of revenues in excess of expenses in any established fund. The adequacy of the fund balance in all funds is reviewed on an annual basis. The table below summarizes the fund balance changes occurring in FY 2015.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Funds	\$51.2	\$46.4	\$(4.8)
Debt Service Fund	17.2	15.1	(2.1)
Special Revenue Funds	52.1	41.3	(10.8)
Enterprise Funds	83.4	101.7	18.3
Internal Service Funds	16.8	16.5	(0.3)
Total	\$220.7	\$221.0	\$0.3

AMOUNTS IN MILLIONS

Charleston County uses the quantitative criteria established in GASB Statement No. 34 to identify major funds: total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are at least 10% of the corresponding total for all funds of that fund type and at least 5% of funds combined. The County's major funds per the last completed audit in FY 2013 were as follows:

Governmental	Proprietary (Enterprise)
General Fund	Environmental Management
Debt Service Fund	Parking Garages
Transportation Sales Tax Special Revenue Fund	
G.O.B. Capital Projects Fund *	

* The FY 2015 operating budget does not include the G.O.B. Capital Projects Fund which is a project length budget.

The following discussion outlines the changes in the major funds and the collective non-major funds.

The **General Fund** is projected to use \$4.8 million or 9.3% of the \$51.2 million beginning fund balance. The County's financial policies state that additional funds "may be used to fund one-time capital expenditures or other one-time costs." The additional funds are determined after setting aside two months of the subsequent year's disbursements and the General Fund's share of the Rainy Day Fund. For the FY 2015 budget, \$4.8 million is used for facility projects and the replacement/upgrade of equipment/software as part of the County's commitment to preserve all County assets.

Financial Policies

- *Financial Reserve Policy 4: Should there be an excess...fund balance, the excess may be used to fund one-time capital expenditures or other one-time costs.*

Fund Balance Changes

Charleston County

The **Debt Service Fund** is projected to use \$2.1 million or 12.3% of the \$17.2 million beginning fund balance. The County's financial policies state that a portion of the "debt service payments to be made in the next fiscal year" will be set aside in the Debt Service Fund's fund balance. After considering the restricted funds held by trustees and the set aside funds, the excess is used to fund the difference between revenues and expenditures in the FY 2015 budget. Charleston County also refinanced a portion of the debt service which allowed the County to delay a millage increase in FY 2015. The use of fund balance is anticipated to allow debt service millage to remain level until FY 2017.

Financial Policies

- *Debt Management Policy 6: ...[set aside]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.*

The Transportation Sales Tax: Special Revenue Fund is comprised of three components: Greenbelts, Transit, and Roads. The operations portion of the **Transportation Sales Tax: Greenbelts Fund** is projected to use \$0.7 million or 4.5% of the \$16.0 million fund balance to pay for debt service. The Transportation Sales Tax: Greenbelt Fund generated a fund balance in the earlier years as revenues outpaced expenditures.

The operations portion of the **Transportation Sales Tax: Transit Fund** is projected to add \$0.6 million to fund balance because of improvements in revenue. The Transportation Sales Tax: Transit has a negative fund balance due to the program borrowing \$7.5 million from the Roads program.

The operations portion of the **Transportation Sales Tax: Roads Fund** is projected to use \$4.0 million or 19.4% of the beginning of the beginning \$20.8 million fund balance. The Transportation Sales Tax: Roads Fund is using fund balance for road projects. The Transportation Sales Tax: Roads Fund generated a fund balance in the earlier years as revenues outpaced expenditures.

In FY 2014, Charleston County issued a Special Source Revenue Bond to fund \$80 million for the South Aviation Road Project. Funds in addition to the project funds were borrowed to fund the scheduled principal and interest payments until the revenues dedicated for repayment are received. The **Transportation Development: Revenue Bond Debt Service Fund** is projected to use \$4.0 million or 34.9% of the \$11.4 million beginning fund balance.

The Department of Alcohol & Other Drug Abuse Services (DAODAS) operates an array of services in the Charleston Center. In FY 2015, Charleston County is anticipated to sell the Charleston Center building to the Medical University of South Carolina resulting in an increase in the **Department of Alcohol & Other Drug Abuse Services (DAODAS) Fund** by \$15.9 million or 253.4%. The County will continue to provide the services in rented space.

Fund Balance Changes

Charleston County

The operating portion of the **Environmental Management Fund** is projected to increase the beginning fund balance by \$2.9 million or 4.8%. The County strives to maintain no less than \$5 million in the available portion of the Environmental Management fund, while also setting aside funding for large capital projects planned in the future, such as the next lined landfill cell scheduled for FY 2018 and to pay debt service. The Environmental Management Fund made the final debt service payment during FY 2014.

The **non-major funds** are projected to use \$4.1 million or 9% of the \$44.1 million beginning fund balance.

The spreadsheet on pages D4-D5 provides an overall picture of the County's finances including the net increase/decrease in fund balance and the beginning and ending fund balance.

Budget Analysis

Charleston County

OVERVIEW

During the preparation of the Fiscal Year (FY) 2015 budget, the County Administrator provided guidance for assembling an operational budget that included the following directives:

- ❖ Limit financial impact on taxpayer.
- ❖ Protect the County's level of financial security.
- ❖ Improve direct public safety services to the community.
- ❖ Maintain a qualified and highly motivated work force.
- ❖ Preserve County assets.
- ❖ Implement revenue enhancements.

The budget presented to County Council met these directives.

The FY 2015 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds which total \$447.7 million and reflect a \$12.4 million or 2.9 percent increase from the FY 2014 budget. The FY 2015 operating budget is summarized in Figure 1. Additionally, graphs are presented on pages D-4 and D-5 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 2015 Operating Budget
(Expressed in Millions of Dollars)

Description	
Available Funds (Including Beginning Fund Balance)	\$ 649.2
Less Budgeted Disbursements	<u>428.2</u>
Nonspendable	63.3
Restricted: External	0.1
Restricted: Internal	100.4
Available	<u>57.2</u>
Ending Fund Balance	<u>\$ 221.0</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 at 40.7 mills for FY 2015. The Debt Service levy, used to pay interest and principal on funds borrowed for capital projects, is anticipated to remain constant from the FY 2014 rate at 6.1 mills. The combined operating and debt service levy is 46.8 mills.

Budget Analysis

Charleston County

Figure 2 presents a summary of the County's millage rates for FY 2015 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 2015 remains constant at \$215 for the \$250,000 homeowner. After applying the Sales Tax credit, the net tax is \$253, representing no change to the tax payer in FY 2015.

Figure 2 - County Millage Rates

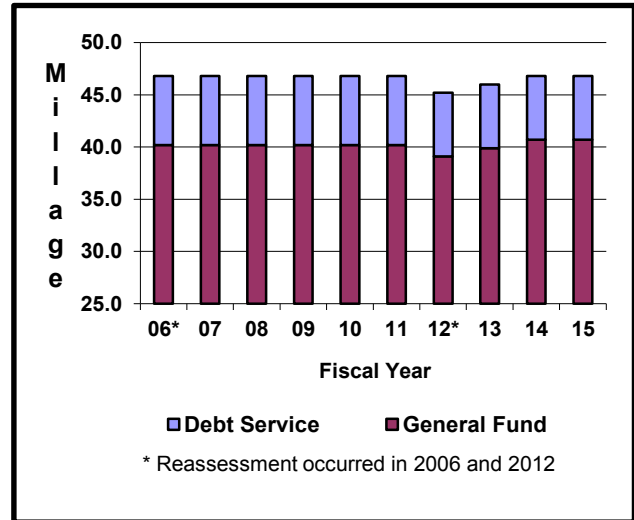
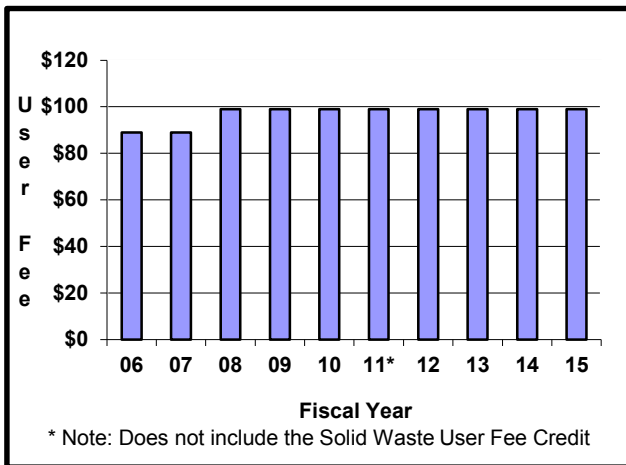


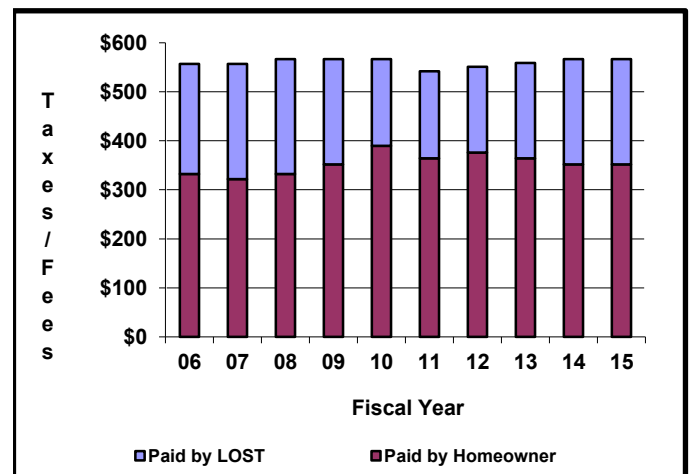
Figure 3 - Solid Waste User Fee



The Solid Waste Recycling and Disposal Fee of \$99 for a single-family residence remains unchanged from FY 2014. In FY 2011, user fee accounts charged the Annual Solid Waste Recycling and Disposal Fee received a \$25 one-time credit to be applied to the user fee bill. The one-time credit was not extended past FY 2011. 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 \$352 representing no change from the current tax 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, the LOST credit and by the Solid Waste User Fee credit.

Figure 4 - Tax and Fee Bill



Budget Analysis

Charleston County

There are 30 Full-Time Equivalents (FTEs) added in FY 2015, bringing the total number of FTEs employed by Charleston County to 2,472. The major additions in FTEs resulted from adding 15 FTEs to maintain high quality service levels in Emergency Medical Services, 5 FTEs by Facilities Management to maintain the new Consolidated Dispatch Center and the new Law Enforcement Center, and 5 FTEs to assist with the increased workload in Probate Courts, Human Resources, Procurement, and Public Works: Stormwater Drainage.

Figure 5 – Full-Time Equivalents

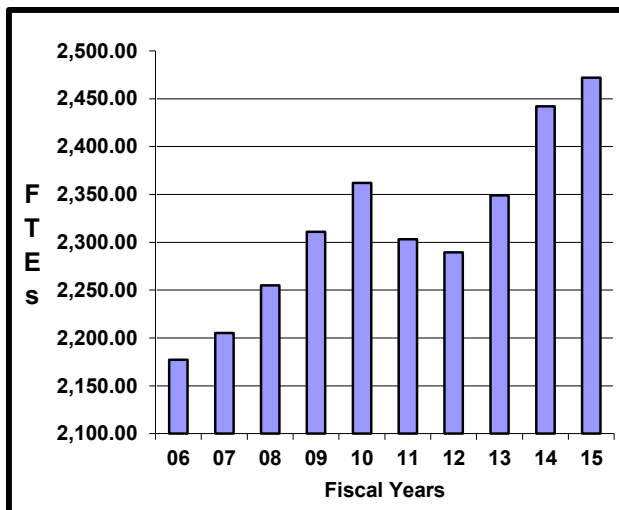


Figure 5 presents a summary of the County's FTEs for FY 2015 and the prior nine years. The FTEs for Charleston County had a steady increasing trend until FY 2011. The major reductions in FTEs resulted from cost saving actions during the recession, including voluntary retirement incentives, and transferring positions to the Council of Governments, a tri-county agency which provides assistance to local governments. The current trend is experiencing an increase as a result of the transition of employees from various entities to Charleston County for the new Consolidated Dispatch and converting part-time personnel working more than 32 hours a week to full-time positions.

GENERAL FUND

SUMMARY

The FY 2015 Council approved budgeted disbursements for the General Fund total \$195.9 million, a \$1.9 million or 1.0 percent increase from the FY 2014 budget. Budgeted funds available for the FY 2015 budget also total \$195.9 million. The General Fund millage is anticipated to be 40.7 mills.

Page D-34 shows a graphical representation of the County's General Fund budget. Page D-35 shows a fund statement which depicts the numerical summary of the General Fund budget.

BEGINNING BALANCE

The General Fund beginning fund balance for FY 2015 is \$51.2 million. This fund balance includes a portion of the "Rainy Day Fund" which is an amount established and maintained by County Ordinance for catastrophes and two months operating disbursements. (See Figure 6 for additional detail.)

Budget Analysis

Charleston County

Figure 6 - FY 2015 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Nonspendable (Inventory)	\$ 923
Restricted: Internal	
Encumbrances	1,500
Designated for PAYGO projects in FY 2015	6,260
Rainy Day Fund	3,888
Two months of Operating Expenditures	32,651
Available	<u>5,976</u>
Total	<u>\$ 51,198</u>

Financial Policies

- *Financial Reserve Policy 1: ...strive to maintain a minimum ... fund balance in the General Fund between 1 ½ and 2 months.*
- *Financial Reserve Policy 3: ...maintain a Rainy Day fund... at no less than four percent of the General Fund disbursement.*

The Rainy Day fund was established in FY 1992 to strengthen the County's balance sheet and the County's disaster preparedness position. The fund is intended to equal no less than four percent of the General Fund disbursements as required by the Budget Ordinance. The combined total of the Rainy Day Funds in the General Fund and the Environmental Management Fund meet the four percent criteria. An internal restriction of fund balance has been established to equal two months of the following fiscal year's General Fund budget.

REVENUES

General Fund budgeted revenues of \$189.6 million reflect an increase of \$3.8 million or 2.0 percent from FY 2014. Figure 7 shows the significant budget changes in revenues.

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

<u>Department/Division</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Property Tax Revenue	\$120,180	\$125,890	\$5,710	4.8%
Local Option Sales Tax	51,000	53,500	2,500	4.9%
RMC: Documentary Stamps	4,000	5,000	1,000	25.0%
Consolidated Dispatch: Local Govt Contribution	5,712	3,914	(1,798)	-31.5%
Detention Center: Federal Prisoners	3,550	1,740	(1,810)	-51.0%
Lost: Sales Tax Credit	(50,360)	(52,830)	(2,470)	4.9%

Budget Analysis

Charleston County

The County's largest revenue sources, the Property Tax and the Local Option Sales Tax, reflect a net increase of \$8.2 million. The net increase is due to increased projection of property value, aggressive pursuit of non-qualified four percent legal residencies, and improvement in the local economy resulting in increased sales tax projections. The increase in the revenue from the Local Option Sales Tax Credit, which is used to offset the amount property owners pay on their tax bill, also reflects improvements in the local economy.

The increase of \$1.0 million in RMC: Documentary Stamps is the result of the recent economic upswing and the resulting increase in property transfers in the County. During the recent national recession, the County experienced a slowdown in property sales. The County began seeing an increase in property sales in FY 2013, which is expected to continue into FY 2015.

The decrease of \$1.8 million in Consolidated Dispatch: Local Government Contribution, which reflects a planned reduction in agency fees over a two year transition period. Beginning in FY 2017, reimbursements from member agencies such as the City of Charleston, City of Isle of Palms, City of North Charleston, James Island Public Service District, St. Andrew's Public Service District, St. John's Fire District and Town of Mount Pleasant will discontinue.

Another change to General Fund revenue is a budgeted decrease of \$1.8 million in Detention Center: Federal Prisoners revenues which is symptomatic of the decline in the number of inmates in the Detention Center due to the County "holding" fewer federal prisoners. This reduction in prisoners results in a decrease in the amount of per diem reimbursement from the federal government.

INTERFUND TRANSFERS IN

Approximately \$1.5 million is transferred to the General Fund from other funds, which represents an increase of \$1.0 million or 176.2 percent from the FY 2014 budget. The increase represents an increase in transfers from the Parking Garages (Enterprise Fund) and Revenue Collections (Enterprise Fund) due to an increase in available funds.

EXPENDITURES

The FY 2015 approved budgeted expenditures for the General Fund total \$183.7 million, which represents an increase of \$4.3 million or 2.4 percent from the FY 2014 budget. Figure 8 shows the significant budget changes in expenditures for FY 2015.

Figure 8 - Major Changes in Expenditures for the General Fund
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Sheriff: Law Enforcement	\$25,585	\$27,585	\$2,000	7.8%
Facilities Management	12,906	14,099	1,193	9.2%
Public Works: Field Operations	5,803	6,945	1,142	19.7%
Nondepartmental Operating	2,750	724	(2,026)	-73.7%

Budget Analysis

Charleston County

The \$2.0 million increase in the Sheriff: Law Enforcement operating expenditures represents the annualization of several full-time positions transferred from the Sheriff: Detention Center. The budgeted increase also represents additional appropriations to the Animal Shelter.

The budgeted increase in Facilities Management is caused by additional costs associated with the completion of the new Consolidated Dispatch Center and the Law Enforcement Center. Another major budgeted increase in the General Fund operating expenditure is \$1.1 million in Public Works: Field Operations, resulting from the transfer of 21 positions from Public Works: Stormwater Drainage and increased fuel costs for vehicles and heavy equipment used by the department.

The increases are offset by a budgeted \$2.0 million or 73.7 percent decrease to Nondepartmental Operating. This decrease reflects FY 2014 expenditures related to a one-time fixed Cost-of-living-adjustment (COLA) for certain employees.

INTERFUND TRANSFERS OUT

Approximately \$12.3 million is transferred from the General Fund to various other funds. The transfers are decreased \$2.4 million or 16.2 percent from the prior fiscal year primarily due to a reduction in funds being transferred to the Capital Projects Fund.

FUND BALANCE

The FY 2015 ending fund balance is projected to be \$46.4 million. Of this amount, \$32.7 million is set aside in an effort to maintain a two month buffer and is in addition to the \$3.9 million Rainy Day Fund for unexpected events. The County's policy is to use available fund balance to fund one-time expenditures. In FY 2015, Council authorized, in total, the use of \$6.3 million from fund balance for pay-as-you-go capital equipment and other one-time expenditures.

DEBT SERVICE FUND

SUMMARY

The FY 2015 approved budgeted disbursements for the Debt Service Fund total \$28.4 million which is a \$4.1 million or 17.1 percent increase from the FY 2014 budget. Budgeted funds available for FY 2015 also total \$28.4 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2014.

Page D-36 displays a graphical representation of the County's Debt Service Fund budget. Page D-37 contains a fund statement which is a numerical summary of the Debt Service Fund.

REVENUES

Debt Service Fund revenues total \$20.0 million and reflect an increase of \$0.8 million or 4.3 percent from FY 2014.

Budget Analysis

Charleston County

INTERFUND TRANSFERS IN

Approximately \$6.2 million is transferred to the Debt Service Fund from other funds. The transfers increased \$1.2 million or 23.0 percent as a result of transferring funds from the Trident Technical College Debt Service to repay general obligation bonds borrowed for Trident Technical College's Aeronautical Training Facility.

EXPENDITURES

The FY 2015 budgeted expenditures for the Debt Service Fund total \$28.4 million. This amount is a \$4.5 million or 19.1 percent increase from FY 2014 and represents the continued service of the County's outstanding debt obligations. The expenditures reflect the additional cost of the bond issue for the Trident Technical College's Aeronautical Training Facility and the planned discontinuation of a reimbursement from the Accommodations Tax: Local for tourist-related debt.

INTERFUND TRANSFERS OUT

FY 2015 does not include a budgeted transfer out in the Debt Service Fund. In previous years, the County budgeted a transfer from the Debt Service Fund to the DAODAS Enterprise Fund for debt service payments. The debt related to DAODAS was paid off during a refinancing in FY 2014.

FUND BALANCE

The FY 2015 ending fund balance is projected to be \$15.1 million, which represents a \$2.5 million or 14.0 percent decrease from FY 2014. This is a scheduled decrease to minimize and/or delay a tax increase.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2015 approved budgeted disbursements for the Special Revenue Funds total \$101.3 million (including budgeted increases in fund balance), a \$7.0 million or a 6.5 percent decrease from the FY 2014 budget. Budgeted funds available for FY 2015 also total \$101.3 million.

Page D-38 shows a graphical representation of the County's Special Revenue Fund budgets, while pages D-39 to D-75 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

The revenues for the Special Revenue Funds total \$85.9 million and reflect a \$3.7 million or 4.1 percent decrease from the FY 2014 budget. Figure 9 provides information on significant budgeted revenue changes.

Budget Analysis

Charleston County

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

<u>Department/Division</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Transportation Development: Roads Program	\$28,315	\$31,383	\$3,068	10.8%
Accommodation Tax: Local	12,755	14,755	2,000	15.7%
Trident Technical College: Debt Service	1,537	3,049	1,512	98.4%
Transp. Sales Tax: Revenue Bond Debt Service	13,422	286	(13,136)	-97.9%

The Special Revenue Funds reflect an increase in sales tax revenues for the Transportation Development: Roads program. The budgeted increase for the sales tax funded revenues is tied to improvements in the local economy through increased consumer spending.

Another change to the Special Revenue Fund revenues is a budgeted increase of \$2.0 million or a 15.7 percent increase in Accommodations Tax: Local, reflecting the strong tourism economy in Charleston, SC – the 7th World’s Best City per “*Travel and Leisure*” May issue. The increases in the Special Revenue Fund operating revenues also reflect a 0.5 mill increase to fund the debt service for the Trident Technical College’s Aeronautical Training Facility. The additional mill results in an increase in the budgeted revenue for Trident Technical College: Debt Service of \$1.5 million or 98.4 percent.

These increases are offset by a reduction in debt proceeds that were designated by County Council for the repayment of the debt service in Transportation Sales Tax: Revenue Bond Debt Service. These funds will be utilized until multi-county park revenues are available.

INTERFUND TRANSFERS IN

In total, approximately \$3.8 million is transferred into Special Revenue Funds from various other funds. The overall transfers are decreased \$2.4 million or 38.2 percent from the FY 2014 budget. The most significant decrease, in Transportation Sales Tax: Roads Debt Service, results from a decision by the County to use the premiums from any bond issuance toward the related debt service. This decrease represents a lower transfer from the bond fund to the operating fund in FY 2015 for the payment of the County’s outstanding debt obligations.

EXPENDITURES

The FY 2015 budgeted expenditures for the Special Revenue Funds total \$83.2 million, which is a \$2.3 million or 2.9 percent increase from FY 2014. Figure 10 shows the significant budget change in expenditures.

Budget Analysis

Charleston County

Figure 10 - Major Changes in Expenditures for the Special Revenue Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transp. Sales Tax: Revenue Bond Debt Service	\$2,016	\$4,269	\$2,253	111.8%
Accommodations Tax: Local	13,211	15,099	1,888	14.3%
Transportation Sales Tax: Agencies	9,630	8,062	(1,568)	-16.3%

The budgeted increase Transportation Sales Tax: Revenue Bond Debt Service reflects the scheduled principal and interest payments on the 2013 Special Source Revenue Bond. The debt service payment increased \$2.3 million or 111.8 percent to service the 2013 Special Source Revenue Bond issued to fund \$80 million for the South Aviation Road Project.

Another change to the Special Revenue Fund expenditures is a budgeted increase in Accommodations Tax: Local, which represents growth in transient room rentals in Charleston County. The increased operating expenditures reflect an increase in allocations to governmental entities and non-profit organizations.

The budgeted increases in the operating expenditures in the Special Revenue Fund are offset by a decrease in Transportation Sales Tax agencies due to increased contributions in FY 2014 to the Charleston Area Regional Transportation Authority (CARTA) for one-time costs and the Tricounty Link (LINK) for a one-time payment to assist with the repayment of a loan.

INTERFUND TRANSFERS OUT

Approximately \$17.4 million is transferred from the Special Revenue Funds to various other funds. The transfers increased \$1.4 million in anticipation of the debt service for the Trident Technical College's Aeronautical Training Facility.

FUND BALANCE

The FY 2015 ending fund balance is projected to be \$41.3 million, which reflects an \$8.3 million reduction primarily due to utilizing fund balance for debt service payments for the Transportation Sales Tax: Roads and the Transportation Sales Tax: Revenue Bond Debt Service. As revenues improve in the future, fund balance will no longer be needed for this purpose.

ENTERPRISE FUNDS

SUMMARY

The FY 2015 approved budgeted disbursements for the Enterprise Funds total \$49.3 million. This is a \$5.2 million or 9.5 percent decrease from the FY 2014 budget. Funds available for FY 2015 also total \$49.3 million.

Budget Analysis

Charleston County

Page D-76 displays a graphical representation of the County's Enterprise Funds budgets, while pages D-77 to D-83 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$63.7 million and reflect a \$17.7 million or 38.7 percent increase from the FY 2014 budget. Figure 11 provides information on significant budgeted revenue changes.

Figure 11 - Major Changes in Revenues for the Enterprise Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
DAODAS	\$8,480	\$25,646	\$17,166	202.4%

The revenue increase in Department of Alcohol and Other Drug Abuses Services (DAODAS) Fund reflects the anticipated revenue from the sale of the Charleston Center to the Medical University of South Carolina for \$17 million.

INTERFUND TRANSFERS IN

Approximately \$3.9 million is transferred to the Enterprise Fund from other funds. The transfers in have not significantly changed from the FY 2014 budget.

EXPENSES

The FY 2014 budgeted expenses for the Enterprise Funds total \$48.1 million which is a \$1.3 million or 2.6 percent decrease from FY 2014. Figure 12 shows the significant budget change in expenditures.

Figure 12 - Major Changes in Expenditures for the Enterprise Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
DAODAS	\$10,517	\$11,624	\$1,107	10.5%
Environmental Management	27,760	25,006	(2,754)	-9.9%

The significant changes from FY 2014 are a \$1.1 million or 10.5 percent increase in the DAODAS programs. This increase represents the beginning of a 25 year lease at the old Naval Hospital in North Charleston to consolidate social services in the County. The increase is offset by a budgeted decrease to the Environmental Management program, which represents paying off the 2004 Revenue Bond in FY 2014.

Budget Analysis

Charleston County

INTERFUND TRANSFERS OUT

In total, approximately \$1.2 million is transferred from the Enterprise Fund to other funds. The overall transfers are decreased \$3.9 million from the FY 2014 budget. The decrease in transfers out represents Environmental Management's plans in FY 2014 to transfer funds to the Environmental Management Capital Improvement Program.

FUND BALANCE

The Rainy Day fund was established in FY 1992 to strengthen the County's balance sheet and the County's disaster preparedness position. The fund is intended to equal no less than four percent of the General Fund disbursements as required by the Budget ordinance. In FY 2011, Council set aside a \$5.7 million dollar Rainy Day Fund in the Enterprise Fund Balance. This shift was possible due to trash and debris removal constituting the majority of the costs occurring after a natural disaster. The combined total of the Rainy Day Funds in the General Fund and the Environmental Management Fund meet the four percent criteria. The FY 2015 combined ending fund balance is projected to be \$101.7 million which reflects a \$14.0 million increase, with the majority of the increase due to the sale of the Charleston Center building.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2015 approved budgeted disbursements for the Internal Service Funds total \$54.1 million, which represents no significant change from the FY 2014 budget. Funds available for FY 2014 also total \$54.1 million.

Page D-84 shows a graphical representation of the County's Internal Service Funds budgets, while pages D-85 to D-89 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$50.8 million, a \$2.3 million or 4.9 percent increase from FY 2014. Figure 13 provides information on significant budgeted revenue changes.

Figure 13 - Major Changes in Revenues for the Internal Service Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Internal Services: Fleet Operations	\$9,772	\$11,100	\$1,328	13.6%
Human Resources: Employee Benefits	26,673	27,564	891	3.3%

Budget Analysis

Charleston County

The increase in Internal Services: Fleet revenues represent an increase in charges mainly due to the increased cost of fuel, parts and labor. In addition, Human Resources: Employee Benefits reflects an increase by the State of South Carolina to the health insurance rate for employers and employees.

INTERFUND TRANSFERS IN

Approximately \$3.0 million is transferred to the Internal Service Funds from other funds. The transfers decreased \$2.3 million or 42.9 percent from the FY 2014 budget to reflect reduced funding for capital purchases in Fleet Management.

EXPENSES

Internal Service Funds expenses total \$54.1 million which represents no significant changes from the FY 2014 budget.

FUND BALANCE

The FY 2015 ending fund balance is projected to be \$ 16.5 million, which is similar to the FY 2014 balance.

Major Revenue Sources

Charleston County

Charleston County seeks to reduce the impact of governmental cost on the taxpayer, to provide for relatively stable and diversified revenue, and to equate the cost of services to revenue received.

Financial Policies

- *Revenue Policy #1: ...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.*

The revenue that Charleston County uses to fund its services and programs is generated from a balanced revenue stream, which consists of three main parts: property taxes, sales taxes and other revenue sources.

- Property Taxes
- Sales Taxes
- Intergovernmental
- Fines and Forfeitures
- Leases and Rentals
- Licenses and Permits
- Charges and Fees
- Interest
- Miscellaneous

The major revenue sources for Charleston County account for 74.1% of the \$410.0 million in total revenues for FY 2015.

	FY 2015 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	\$129,550	31.6%
General Fund: Local Option Sales Tax	53,500	13.0%
General Fund: Local Government Fund	12,860	3.1%
Debt Service Fund: Ad Valorem Taxes	18,950	4.6%
Special Revenue Fund: Transportation Sales Tax	48,251	11.8%
Special Revenue Fund: Accommodations Tax – Local	14,750	3.6%
Enterprise Fund: User Fee	26,000	6.3%

Amounts in the thousands

The following pages include an analysis of major revenue sources approved through the annual budget process, including a trend analysis and explanation of the revenue estimation process for each. This analysis includes revenue sources from the General Fund, Debt Service Fund, Special Revenue Funds and Enterprise Funds.

A detailed schedule of the County's revenues is on page D-8 to D-15.

Major Revenue Sources

Charleston County

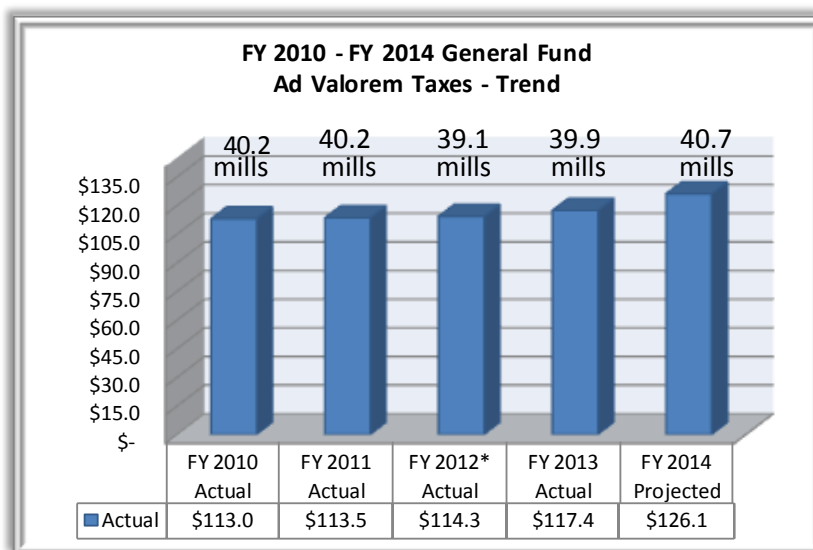
General Fund Ad Valorem Taxes

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 the General Fund shows a consistent increasing trend, which reflects continued growth in the County's tax base. South Carolina Law requires that counties reassess properties every five years. The national recession and the State mandated reassessment in FY 2012 resulted in minimal growth in those years. However, the County expects the growth seen in FY 2014 to continue in the future.



Amounts in the millions

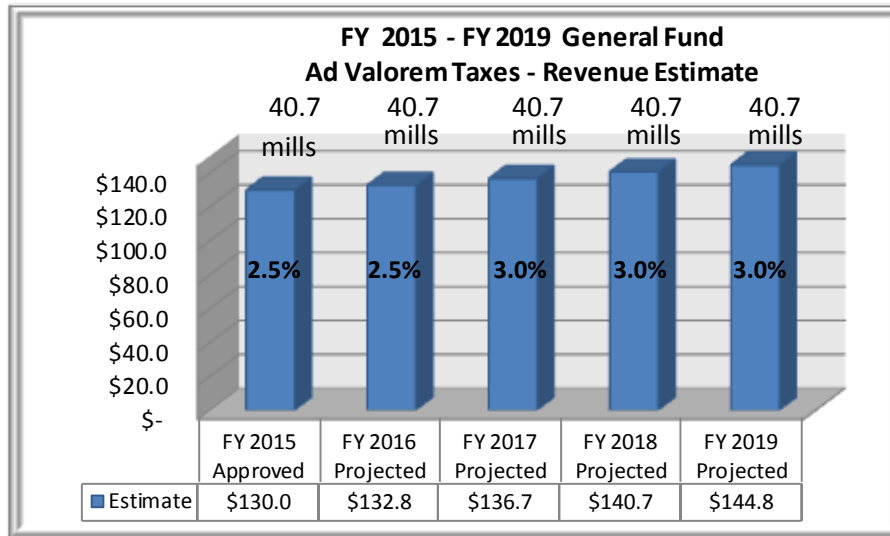
*Reassessment Year

Revenue Estimates

The FY 2015 General Fund Ad Valorem Taxes estimate is based on the projection of appraised property value, review of Charleston County and national economic indicators, actual FY 2013 receipts, and FY 2014 year-to-date collection trends. The millage rate used in the estimate remains constant from the previous year and equates to \$162.80 per \$100,000 of appraised value for the homeowner. Also reflected are the County's efforts to aggressively pursue non-qualified four percent legal residencies, resulting in an additional \$0.6 million or 0.5 percent increase in FY 2015. The estimate also projects an additional \$3.3 million from an approximately 2.0 percent increase in the tax base.

Major Revenue Sources

Charleston County



Amounts in the millions

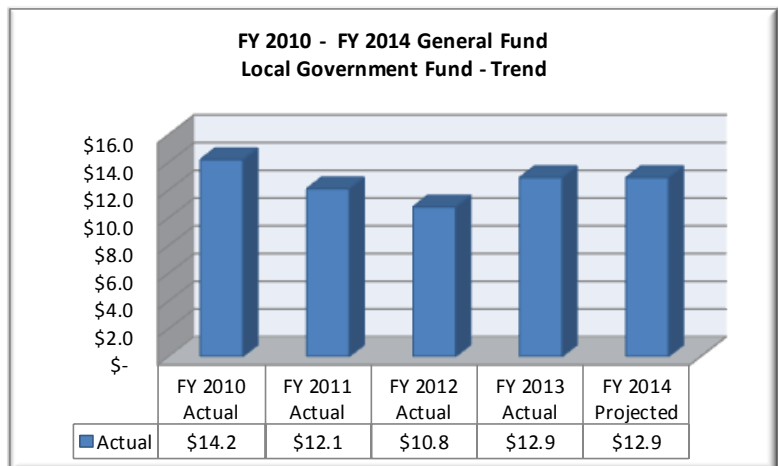
General Fund Local Government Fund

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 Local Government Fund replaced and consolidated many other taxes allocated by the State. 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 the Local Government Fund began showing a decreasing trend in FY 2009 as the national economic downturn began impacting the State's revenue collections and budget. As the State and local economy began seeing improvements late in FY 2012, the State increased the funding level to local governments in FY 2013. However, the allocation formula was not used as outlined in 1992. Part of the funding for FY 2013 and FY 2014 was noted by the State as one-time funds.



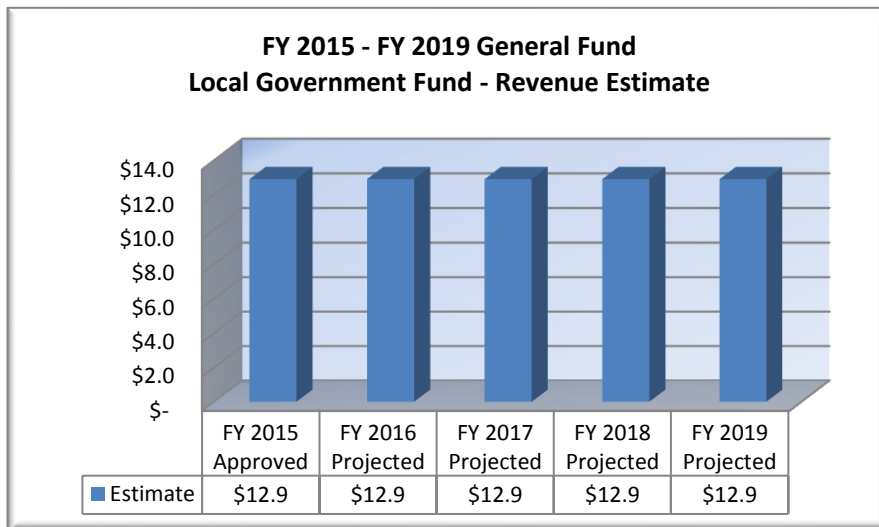
Amounts in the millions

Major Revenue Sources

Charleston County

Revenue Estimate

The FY 2015 budgeted Local Government Fund is not expected to change from the FY 2014 projected amount with the same amount of one-time funding. The estimate is based on information provided by the State's proposed budget. There is uncertainty in calculating the on-going trend for this major revenue source because the State has stopped using the 4.5 percent of the State's General fund revenues as the formula for calculating the funds provided to local governments.



Amounts in the millions

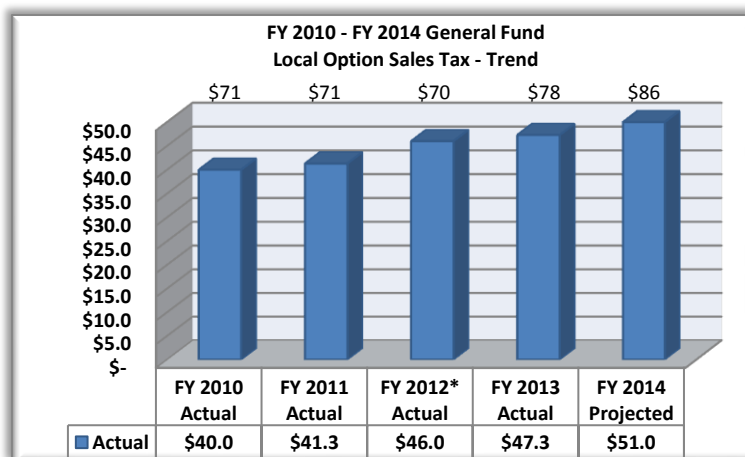
General Fund Local Option Sales Tax

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 Local Option Sales Tax (LOST) is directly tied to the level of consumer spending in Charleston County. The revenue from the LOST showed an increasing trend until the beginning of the recession in FY 2009 and continued to decline through FY 2010. The economy began improving in FY 2011, resulting in increased revenue for Local Option Sales Tax revenue.



Amounts in the millions

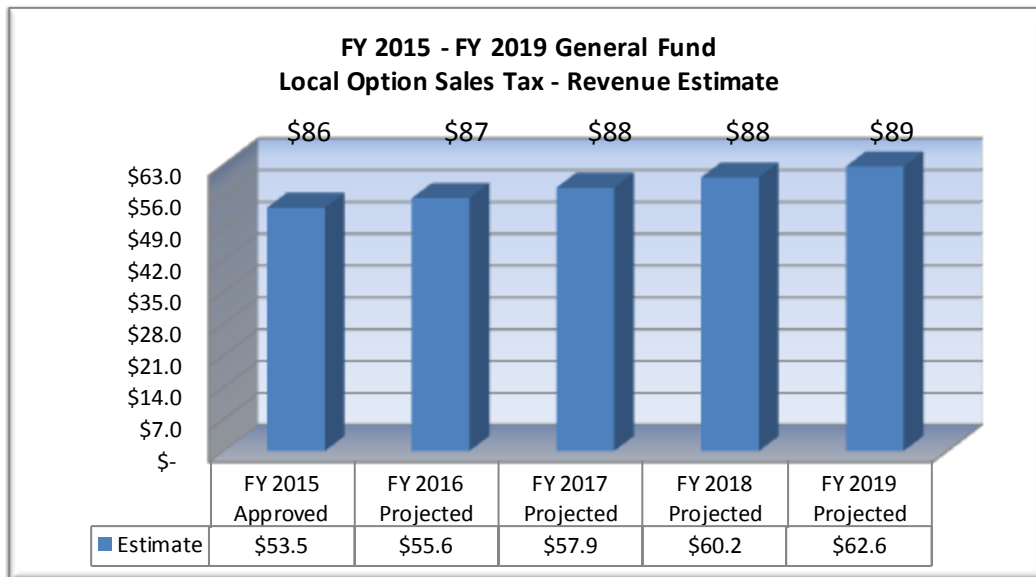
*Reassessment Year

Major Revenue Sources

Charleston County

Revenue Estimate

The budgeted revenues from the Local Option Sales Tax represent growth of five percent over the FY 2014 projections. The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2015 equates to a credit of \$86 per \$100,000 of appraised value; this amount is constant from FY 2014. The FY 2015 LOST estimate is based on a review of Charleston County and national economic indicators, actual FY 2013 receipts, and FY 2014 year-to-date collection trends. Sales tax receipts are expected to continue to rise, reflecting improved economic conditions in Charleston County due to increased tourism and new industries in the area. As the economy stabilizes, the growth in the LOST revenue is expected to outpace the growth in property taxes. As a result, the LOST credit is anticipated to increase slightly.



Amounts in the millions

Debt Service Fund Ad Valorem Taxes

Description

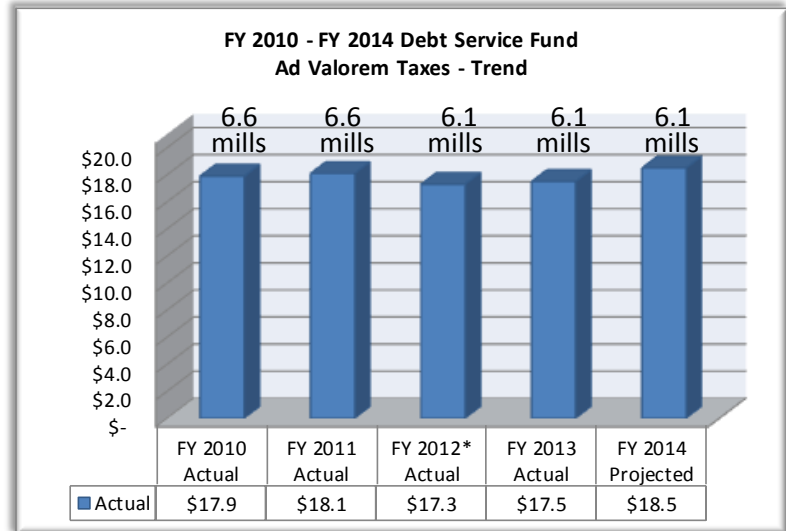
The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer 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.

Major Revenue Sources

Charleston County

Trend

The County's portion of ad valorem taxes for its Debt Service Fund remained steady, reflecting growth in the County's tax base. South Carolina Law requires that counties reassess properties every five years. The national recession and the State Mandated reassessment in FY 2012 resulted in minimal growth in those years. However, the County expects the growth seen in FY 2014 to continue in the future.

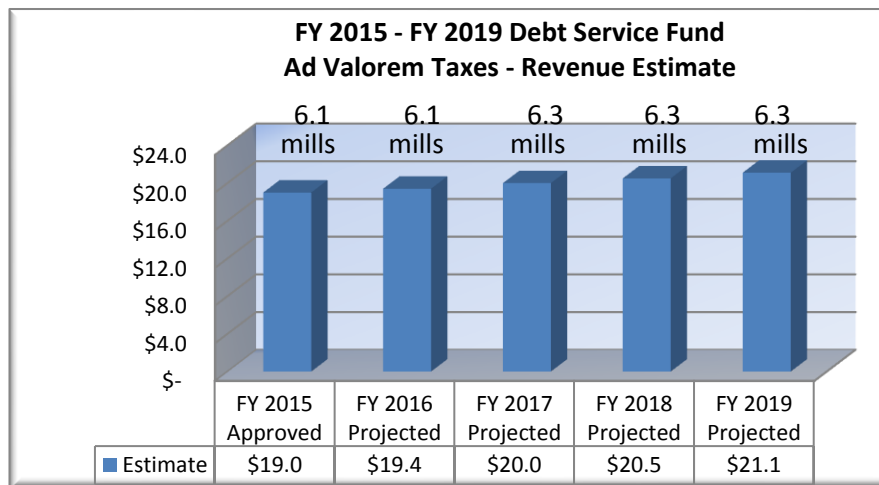


Amounts in the millions

*Reassessment

Revenue Estimate

The FY 2015 Debt Service Fund Ad Valorem Taxes estimate is based on a projection of the appraised property value, a review of Charleston County and national economic indicators, actual FY 2013 receipts, and FY 2014 year-to-date collection trends. The estimate includes approximately a 2.5 percent increase in the tax base. The County does not expect a millage increase until FY 2017, in which the millage is estimated to increase by 0.2 mills.



Amounts in the millions

Special Revenue Fund Accommodations Tax - Local

Description

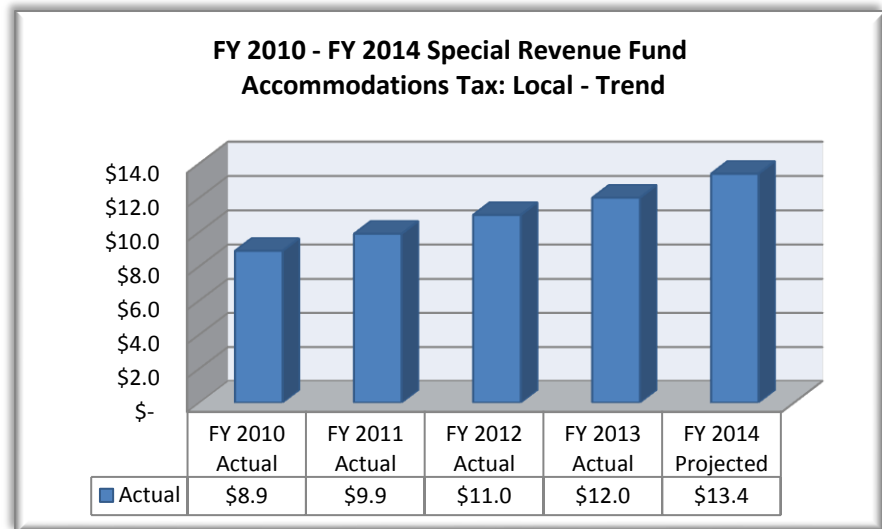
The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy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

Major Revenue Sources

Charleston County

Trend

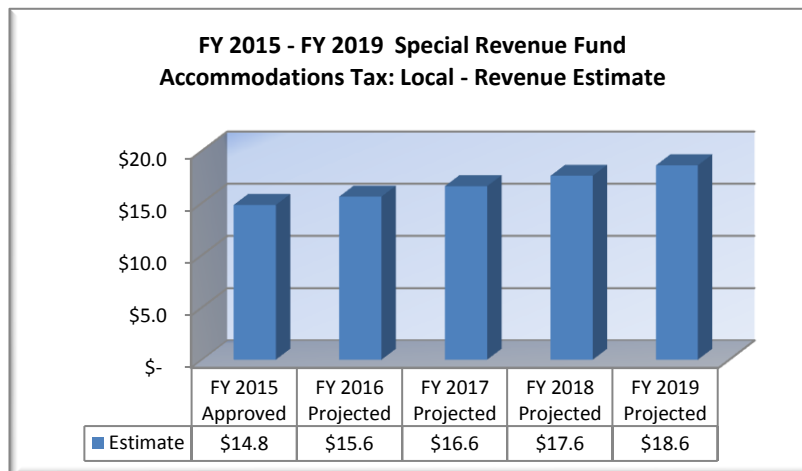
The revenues from the Accommodations Tax - Local had consistently shown an increasing trend until FY 2009 when the recession impacted tourism. The downward trend continued through FY 2010, but began showing improvement in FY 2011. The upward trend is expected to remain constant as tourism continues to grow in the Charleston area.



Amounts in the millions

Revenue Estimate

The budgeted Accommodations Tax - Local reflects an estimated 10.4 percent increase from the FY 2014 projection. The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2013 receipts, FY 2014 year-to-date collection trends and tourism information received from the Office of Tourism at the College of Charleston's Business School.



Amounts in the millions

Special Revenue Fund Transportation Sales Tax

Description

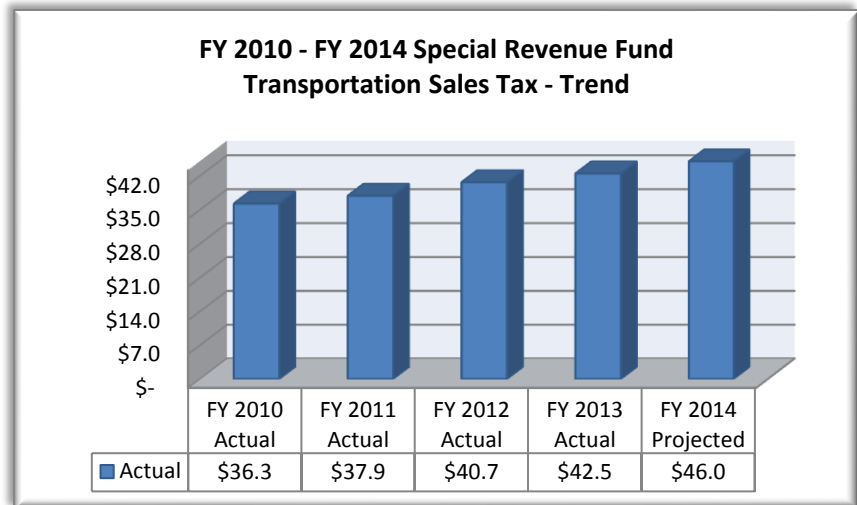
The citizens of Charleston County passed, by referendum, an additional one-half of one percent sales and use tax that took effect May 1, 2005 and will continue for 25 years or until \$1.3 billion is collected. According to the referendum, the sales tax revenues are designated to provide funds for transportation-related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

Major Revenue Sources

Charleston County

Trend

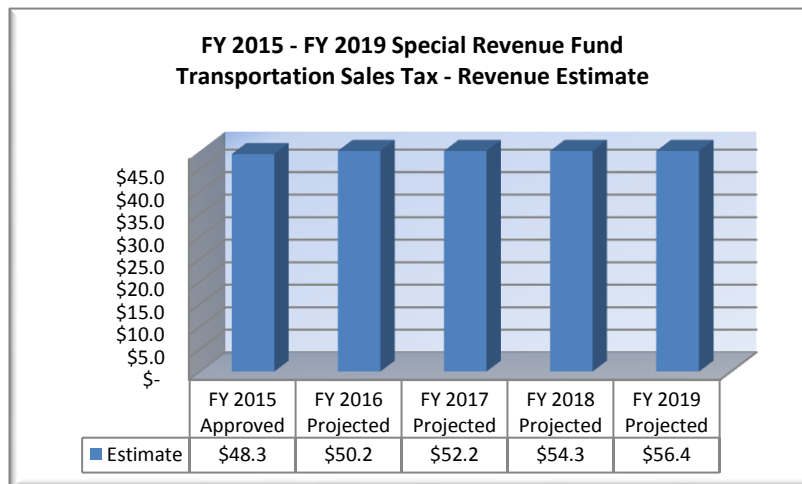
The revenues from the Transportation Sales Tax had a general trend of increasing through FY 2008. As a result of the nationwide recession, the revenue from the Transportation Sales Tax declined in FY 2009 and FY 2010. Consumer spending in the County began improving in FY 2011.



Amounts in the millions

Revenue Estimate

The Transportation Sales Tax revenue estimate is based on a review of Charleston County and national economic indicators, actual 2013 receipts, and FY 2014 year-to-date collection trends. The Transportation Sales Tax shows approximately a 5.0 percent increase from the FY 2013 projection reflecting strong confidence in consumer spending in our local economy. This upward trend is expected to continue as the tax is directly tied to the level of consumer spending in Charleston County.



Amounts in the millions

Enterprise Fund User Fee

Description

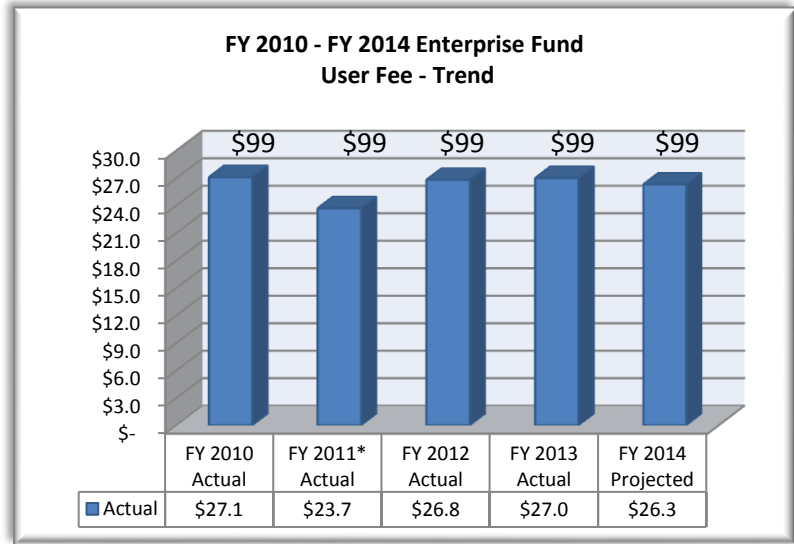
The County charges a user fee to real property owners, as well as certain commercial and governmental entities to provide funding for the County's recycling, solid waste, and disposal efforts. The Revenue Collections Department administers the billing and collection of this fee. The User Fee for residential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

Major Revenue Sources

Charleston County

Trend

The revenues from the User Fee had shown a slightly increasing trend until FY 2011 when the County provided a one-time \$25 credit to the Solid Waste User Fee. The User Fee revenues reflected moderate growth in FY 2012 and FY 2013 as the number of residents and businesses in the County grew. In FY 2013, the revenue began declining due to the impact of the County's aggressive goal of 40% recycling.

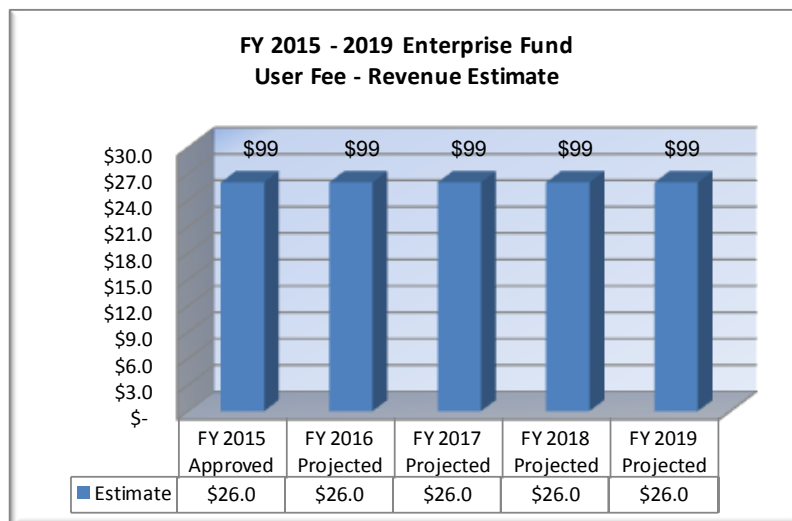


Amounts in millions

*One-time \$25 credit

Revenue Estimate

The FY 2014 User Fee estimate is based on monitoring the success of the recycling program, actual FY 2012 receipts, and FY 2013 year-to-date collection trends. The User Fee charge for residential properties has remained constant at \$99 for the last eight years. The FY 2015 revenue estimate reflects a reduction in the volume of commercial disposal due to the expanded recycling program. However, the County projects flat revenues as growth in population will offset the reduction in commercial fees.



Amounts in millions



End Section

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 Q-35 to Q-41 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 Q-9 to Q-12 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 2015 All Funds** graph, the **Where It Goes. . . . FY 2015 All Funds** graph, and the **Budget Summary All Funds** on pages D-4 to D-7. 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 D-8 to D-15. The expenditures are on pages D-16 to D-21. The interfund transfers are on page D-22. This is followed by a summary of County authorized positions on pages D-23 to D-31.

The last portion of the Schedules section (pages D-32 to D-93) 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 D-32 shows a combined fund statement for all funds for Fiscal Years 2012, 2013, 2014, and 2015. Page D-33 provides a summary by fund type of the County's Fiscal Year 2015 budget. Individual fund statements start on page D-34 with the General Fund. Note that the FY 2014 Projected column on the fund statements includes the estimated amounts from the FY 2014 Adjusted column (i.e., the current budget) and the estimated amounts from encumbrances and designations carried forward from previous years.

Schedules

Charleston County

A GUIDE TO UNDERSTANDING FUND STATEMENTS

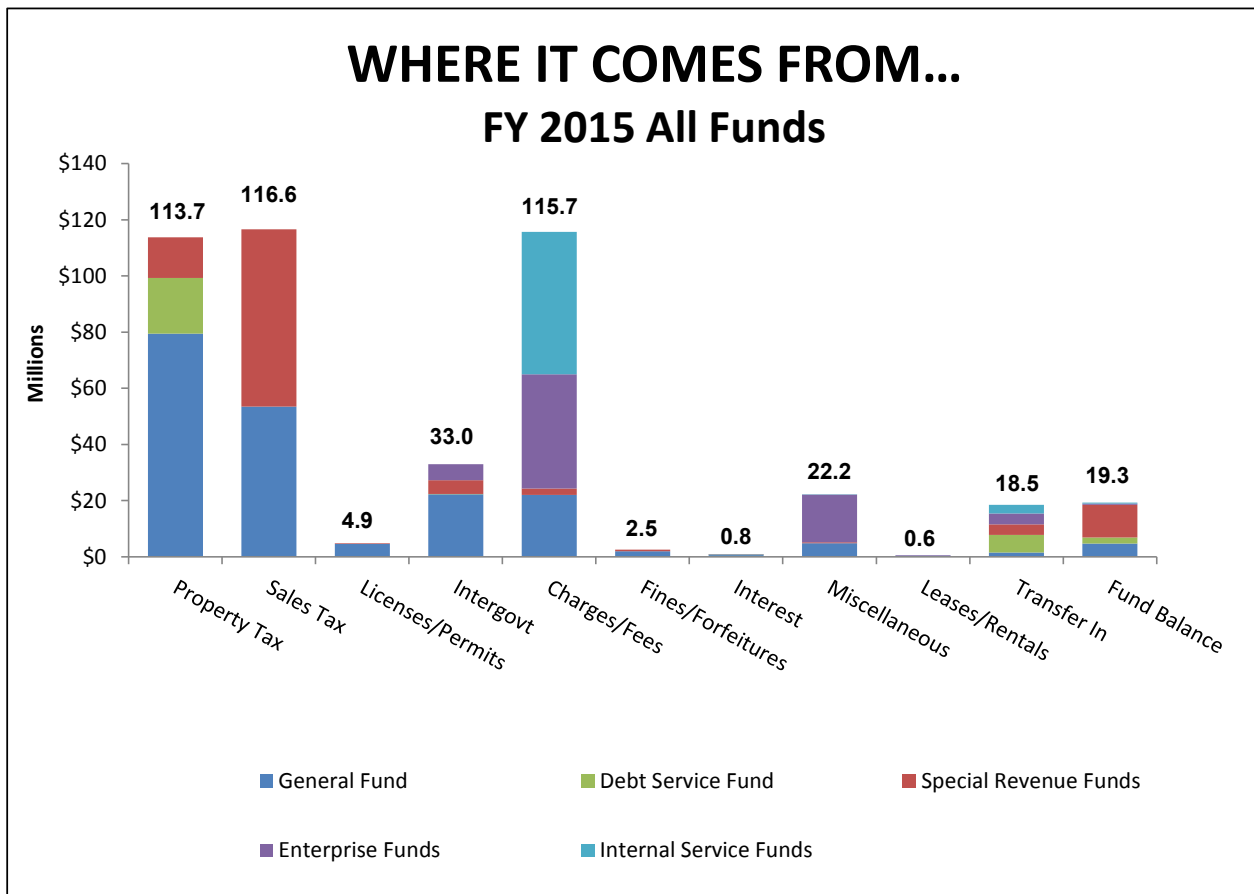
1. **Beginning Fund Balance** – Unexpended funds from the previous year.
2. **Revenues** - Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.
3. **Interfund Transfer In** - Flow of assets from one fund within the County to another fund without requiring repayment or return of an asset.
4. **Available** – The amount is the total Beginning Fund Balance, Revenues and Interfund Transfer In.
5. **Expenses/Expenditures** - Amounts paid for goods and services. Expenditures are utilized by governmental funds (General Fund, Debt Service Funds and Special Revenue Funds) and expenses are utilized by proprietary funds (Internal Service Funds and Enterprise Funds).
6. **Interfund Transfer Out** - Flow of assets to a different fund within the County without requiring repayment or return of the asset.
7. **Disbursements** – The amount is the total of Expenses/Expenditures and Interfund Transfer Out.
8. **Fund Balance: Nonspendable**– The portion of the ending fund balance which include inventory, prepaid expenses, long-term accounts receivable and capital assets.
9. **Fund Balance: Restricted External** – The portion of the ending fund balance set aside to meet the criteria of an external organization, and is usually related to legal requirements.
10. **Fund Balance: Restricted Internal** - The portion of the ending fund balance which is assigned (encumbered) or reserved by financial policy.
11. **Fund Balance: Available** – The portion of the ending fund balance available for use in future years.
12. **Ending Fund Balance** – Unexpended funds at the end of fiscal year. These funds become the beginning fund balance for the next year.

Schedules

Charleston County

Charleston County, South Carolina All Funds Fund Statement					
	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
1 → Beginning Balance, July 1	\$211,657,025	\$230,360,226	\$230,352,536	\$230,352,536	\$220,741,475
2 → Revenues:					
Property Tax	106,311,498	105,984,756	106,762,394	110,952,271	113,748,898
Sales Tax	97,819,974	101,870,504	107,342,000	110,475,000	116,576,000
Licenses and Permits	4,408,120	4,579,669	4,728,500	4,705,500	4,865,500
Intergovernmental	31,577,526	34,716,110	37,250,265	35,151,808	33,016,093
Charges and Fees	104,782,573	109,049,323	109,697,528	112,060,162	115,672,443
Fines and Forfeitures	2,628,510	2,721,027	2,354,406	2,499,858	2,533,248
Interest	1,641,422	1,068,005	1,611,350	946,400	773,900
Miscellaneous	5,960,895	5,819,830	4,941,656	7,136,606	22,177,340
Leases and Rent	791,843	852,961	875,484	834,502	611,876
Debt Proceeds	-	-	13,422,276	13,422,276	-
Subtotal	355,922,361	366,662,185	388,985,859	398,184,383	409,975,298
3 → Interfund Transfer In	22,704,752	36,980,779	21,161,053	20,640,619	18,453,449
4 → Total Available	590,284,138	634,003,190	640,499,448	649,177,538	649,170,222
5 → Expenditures:					
Personnel	136,070,863	143,120,087	153,999,707	150,703,557	157,189,215
Operating	147,288,832	164,190,581	165,582,510	165,575,670	170,583,498
Capital	1,571,378	1,941,306	9,345,387	14,770,345	8,036,704
Debt Service	46,019,430	54,364,814	58,614,649	58,845,036	61,572,147
Subtotal	330,950,503	363,616,788	387,542,253	389,894,608	397,381,564
6 → Interfund Transfer Out	28,973,409	40,033,866	36,041,535	38,541,455	30,788,936
7 → Total Disbursements	359,923,912	403,650,654	423,583,788	428,436,063	428,170,500
8 → Nonspendable	57,029,052	63,328,364	63,328,364	63,328,364	63,270,614
9 → Restricted: External	6,863,781	6,885,268	812,107	125,000	125,000
9 → Restricted: Internal	145,313,233	143,860,288	135,053,452	119,362,385	100,438,537
9 → Available	21,154,160	16,278,616	17,721,737	37,925,726	57,165,571
10 → Ending Balance, June 30	\$230,360,226	\$230,352,536	\$216,915,660	\$220,741,475	\$220,999,722
11 →					
12 →					

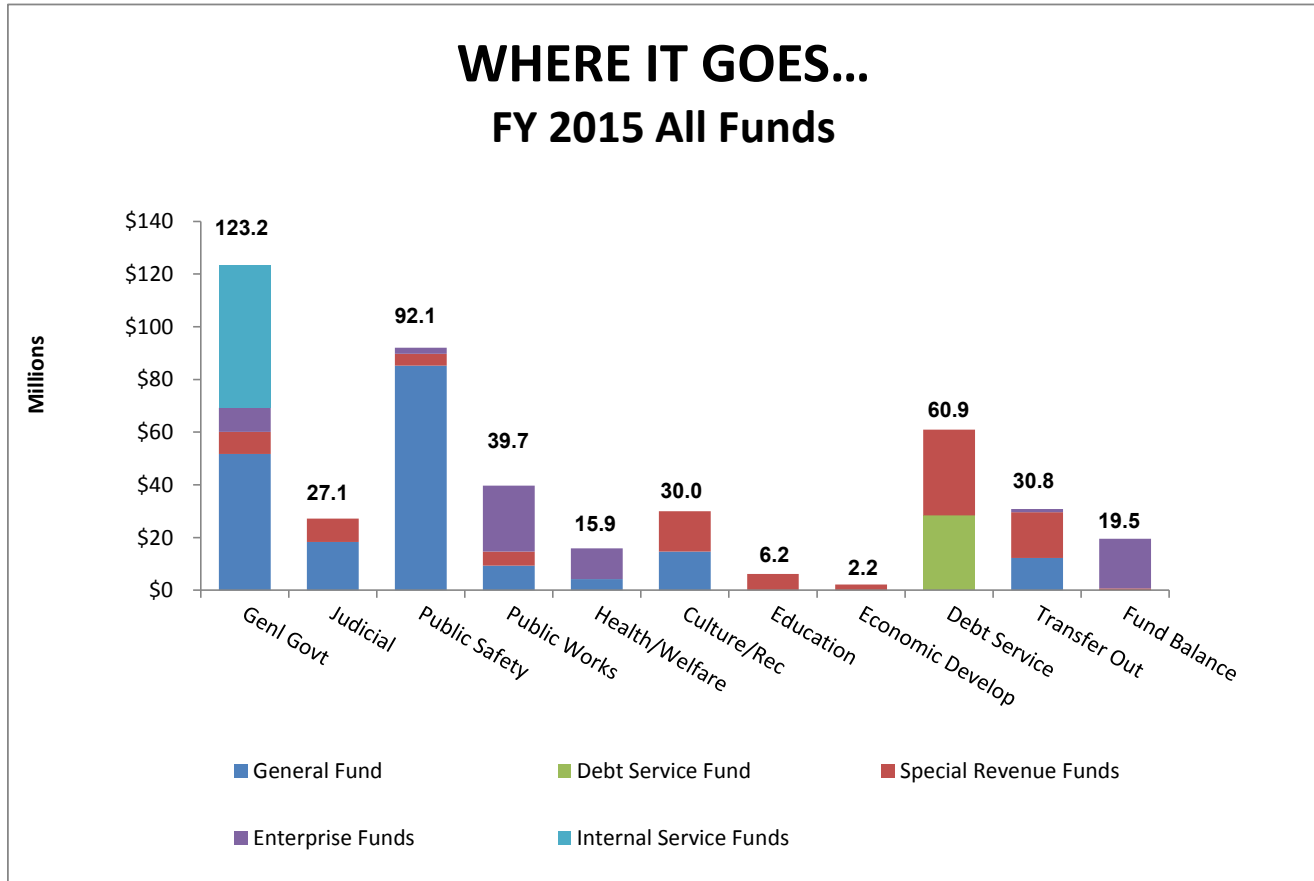
The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2015.



Total Available Budgeted: \$447,709,568

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change	Percent Change
Property Tax	\$ 106,311,498	\$ 105,984,756	\$ 106,762,394	\$ 113,748,898	\$ 6,986,504	6.5
Sales Tax	97,819,974	101,870,504	107,342,000	116,576,000	9,234,000	8.6
Licenses & Permits	4,408,120	4,579,669	4,728,500	4,865,500	137,000	2.9
Intergovernmental	31,577,526	34,716,110	37,250,265	33,016,093	(4,234,172)	(11.4)
Charges & Fees	104,782,573	109,049,323	109,697,528	115,672,443	5,974,915	5.4
Fines & Forfeitures	2,628,510	2,721,027	2,354,406	2,533,248	178,842	7.6
Interest	1,641,422	1,068,005	1,611,350	773,900	(837,450)	(52.0)
Miscellaneous	5,960,895	5,819,830	4,941,656	22,177,340	17,235,684	348.8
Leases & Rentals	791,843	852,961	875,484	611,876	(263,608)	(30.1)
Debt Proceeds	-	-	13,422,276	-	(13,422,276)	(100.0)
Total Revenues	355,922,361	366,662,185	388,985,859	409,975,298	20,989,439	5.4
Transfer In	22,704,752	36,980,779	21,161,053	18,453,449	(2,707,604)	(12.8)
Use of Fund Balance	2,188,215	9,025,562	25,149,524	19,280,821	(5,868,703)	(23.3)
Total Avail. Budgeted	\$ 380,815,328	\$ 412,668,526	\$ 435,296,436	\$ 447,709,568	\$ 12,413,132	2.9

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 2015.



Total Uses: \$447,709,568

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change	Percent Change
General Govt.	\$ 107,106,143	\$ 109,875,524	\$ 124,944,255	\$ 123,242,430	\$ (1,701,825)	(1.4)
Judicial	23,436,196	24,977,638	25,998,778	27,146,738	1,147,960	4.4
Public Safety	80,179,176	87,287,167	89,474,230	92,056,198	2,581,968	2.9
Public Works	31,071,356	42,038,851	41,242,907	39,723,523	(1,519,384)	(3.7)
Health/Welfare	13,438,181	13,545,997	14,317,677	15,892,280	1,574,603	11.0
Culture/Recreation	24,680,907	26,077,322	27,969,339	30,023,461	2,054,122	7.3
Education	5,715,068	5,852,054	5,910,000	6,210,000	300,000	5.1
Economic Develop.	1,233,116	1,493,184	1,971,874	2,180,612	208,738	10.6
Debt Service	44,090,360	52,469,051	55,713,193	60,906,322	5,193,129	9.3
Total Expenditures	330,950,503	363,616,788	387,542,253	397,381,564	9,839,311	2.5
Transfer Out	28,973,409	40,033,866	36,041,535	30,788,936	(5,252,599)	(14.6)
Total Disbursements	359,923,912	403,650,654	423,583,788	428,170,500	4,586,712	1.1
Increase in Fund Bal.	20,891,416	9,017,872	11,712,648	19,539,068	7,826,420	67
Total Uses	\$ 380,815,328	\$ 412,668,526	\$ 435,296,436	\$ 447,709,568	\$ 12,413,132	2.9

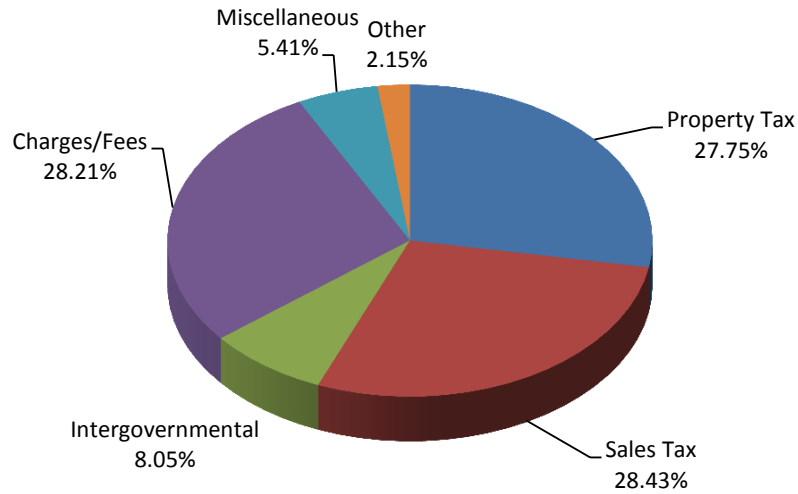
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2015

	Fund Statement Page Number	Revenues (D-8 to D-15)	Transfers In (Page D-22)	Sources
GENERAL FUND	D-34	<u>\$189,645,953</u>	<u>\$ 1,499,202</u>	<u>\$191,145,155</u>
DEBT SERVICE FUND	D-36	<u>20,016,977</u>	<u>6,237,763</u>	<u>26,254,740</u>
Accommodations Tax: Local	D-39	14,755,000	-	14,755,000
Accommodations Tax: State	D-40	75,000	-	75,000
Administrator: Minority Business Partnership	D-41	45,000	-	45,000
Administrator: Summer Youth Program	D-42	-	100,000	100,000
Building Inspections: Project Impact	D-43	-	-	-
Clerk of Court: IV-D Child Support Enf	D-44	1,000,000	-	1,000,000
Economic Development	D-45	2,133,231	-	2,133,231
Emergency Mgmt: Awendaw Fire Department	D-46	2,202,930	-	2,202,930
Emergency Mgmt: Awendaw Fire Debt Service	D-47	250,000	-	250,000
Emergency Mgmt: East Cooper Fire District	D-48	145,000	-	145,000
Emergency Mgmt: Hazard Materials Enforce	D-49	220,000	-	220,000
Emergency Mgmt: Northern Chas Co Fire Dist	D-50	257,900	-	257,900
Emergency Mgmt: West St. Andrew's Fire Dist	D-51	8,800	-	8,800
Greenbelts Programs	D-52	8,228,000	-	8,228,000
Legal: Seized Assets	D-53	22,320	-	22,320
Public Defender: Berkeley County	D-54	906,769	-	906,769
Public Defender: Charleston County	D-55	1,131,643	3,029,247	4,160,890
Public Works: Stormwater Drainage	D-56	1,744,500	-	1,744,500
Sheriff: Asset Forfeiture	D-57	191,428	-	191,428
Sheriff: Programs	D-58	498,220	76,311	574,531
Sheriff: IV-D Child Support Enforcement	D-59	55,000	24,964	79,964
Solicitor: Alcohol Education Program	D-60	87,000	-	87,000
Solicitor :Bond Estreatment	D-61	35,000	-	35,000
Solicitor: Criminal Domestic Violence Approp	D-62	100,000	-	100,000
Solicitor: Drug Court	D-63	273,500	-	273,500
Solicitor: DUI Appropriation	D-64	75,000	26,117	101,117
Solicitor: Expungement	D-65	170,000	-	170,000
Solicitor: Juvenile Education Program	D-66	95,000	31,663	126,663
Solicitor: Pretrial Intervention	D-67	340,000	-	340,000
Solicitor: State Appropriation	D-68	664,925	518,746	1,183,671
Solicitor: Traffic Education Program	D-69	37,500	-	37,500
Solicitor: Victims' Unclaimed Restitution	D-70	500	-	500
Solicitor: Victim-Witness State Approp	D-71	40,625	20,421	61,046
Solicitor: Worthless Check	D-72	110,000	6,273	116,273
Trans Dev: Revenue Bond Debt Service	D-73	286,467	-	286,467
Transportation Development: Roads Program	D-74	31,383,000	-	31,383,000
Transportation Sales Tax: Transit Agencies	D-75	8,685,000	-	8,685,000
Trident Technical College	D-76	6,210,000	-	6,210,000
Trident Technical College: Debt Service	D-77	3,049,000	-	3,049,000
Victim's Bill of Rights	D-78	348,000	-	348,000
Zoning/Planning Tree Fund	D-79	10,000	-	10,000
SPECIAL REVENUE FUNDS	D-38	<u>85,871,258</u>	<u>3,833,742</u>	<u>89,705,000</u>
Consolidated Dispatch: Emergency 911 Comm	D-81	1,740,611	-	1,740,611
Dept of Alcohol & Other Drug Abuse Services	D-82	25,646,347	1,886,049	27,532,396
Environmental Management	D-83	27,900,300	-	27,900,300
Facilities Management: Parking Garages	D-84	3,360,050	-	3,360,050
Revenue Collections	D-85	2,060,000	-	2,060,000
Technology Services: Public Safety Systems	D-86	359,274	230,036	589,310
Technology Services: Radio Communications	D-87	2,605,691	1,742,307	4,347,998
ENTERPRISE FUNDS	D-80	<u>63,672,273</u>	<u>3,858,392</u>	<u>67,530,665</u>
Fleet Mgt/Procurement: Parts Warehouse	D-89	13,324,749	3,024,350	16,349,099
Human Resources: Employee Benefits	D-90	27,564,000	-	27,564,000
Office Services/Tech Services: Records Mgt	D-91	1,946,404	-	1,946,404
Safety & Risk Mgt: Safety/Workers' Comp	D-92	5,977,361	-	5,977,361
Technology Services: Telecommunications	D-93	1,956,323	-	1,956,323
INTERNAL SERVICE FUNDS	D-88	<u>50,768,837</u>	<u>3,024,350</u>	<u>53,793,187</u>
Total of All Funds		<u><u>\$409,975,298</u></u>	<u><u>\$18,453,449</u></u>	<u><u>\$428,428,747</u></u>

Expenditures/ Expenses (D-16 to D-21)	Transfers Out (Page D-22)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
\$183,652,929	\$ 12,252,505	\$195,905,434	(\$4,760,279)	\$ 51,198,760	\$ 46,438,481
28,363,965	-	28,363,965	(2,109,225)	17,200,926	15,091,701
15,099,364	-	15,099,364	(344,364)	1,124,610	780,246
47,500	27,500	75,000	-	-	-
47,381	-	47,381	(2,381)	52,000	49,619
100,000	-	100,000	-	93,194	93,194
28,411	-	28,411	(28,411)	28,411	-
734,946	265,054	1,000,000	-	-	-
2,133,231	-	2,133,231	-	2,277,472	2,277,472
1,910,036	273,942	2,183,978	18,952	177,958	196,910
250,000	-	250,000	-	-	-
145,000	-	145,000	-	15,644	15,644
270,126	-	270,126	(50,126)	169,395	119,269
257,900	-	257,900	-	-	-
8,000	-	8,000	800	(1,694)	(894)
8,956,525	-	8,956,525	(728,525)	16,030,198	15,301,673
122,320	-	122,320	(100,000)	100,000	-
880,654	-	880,654	26,115	205,456	231,571
4,199,558	-	4,199,558	(38,668)	747,432	708,764
2,701,928	-	2,701,928	(957,428)	1,315,161	357,733
420,100	-	420,100	(228,672)	1,131,713	903,041
966,287	-	966,287	(391,756)	1,027,853	636,097
79,964	-	79,964	-	-	-
94,701	31,663	126,364	(39,364)	284,990	245,626
5,000	-	5,000	30,000	146,090	176,090
89,577	-	89,577	10,423	11,983	22,406
145,891	160,800	306,691	(33,191)	274,396	241,205
101,117	-	101,117	-	-	-
516,059	-	516,059	(346,059)	641,092	295,033
126,663	-	126,663	-	-	-
396,168	-	396,168	(56,168)	300,297	244,129
1,137,133	46,538	1,183,671	-	200,000	200,000
9,680	-	9,680	27,820	130,069	157,889
8,721	-	8,721	(8,221)	8,721	500
61,046	-	61,046	-	-	-
119,871	-	119,871	(3,598)	3,598	-
4,269,369	-	4,269,369	(3,982,902)	11,406,185	7,423,283
21,914,701	13,500,000	35,414,701	(4,031,701)	20,782,746	16,751,045
8,062,000	-	8,062,000	623,000	(6,939,675)	(6,316,675)
6,210,000	-	6,210,000	-	-	-
-	3,049,000	3,049,000	-	-	-
410,102	-	410,102	(62,102)	154,011	91,909
160,000	-	160,000	(150,000)	204,526	54,526
83,197,030	17,354,497	100,551,527	(10,846,527)	52,103,832	41,257,305
1,763,010	-	1,763,010	(22,399)	3,571,005	3,548,606
11,624,406	-	11,624,406	15,907,990	6,277,343	22,185,333
25,006,332	-	25,006,332	2,893,968	60,575,873	63,469,841
2,719,030	1,041,020	3,760,050	(400,000)	12,282,299	11,882,299
1,959,086	140,914	2,100,000	(40,000)	324,127	284,127
589,310	-	589,310	-	-	-
4,441,998	-	4,441,998	(94,000)	399,616	305,616
48,103,172	1,181,934	49,285,106	18,245,559	83,430,263	101,675,822
16,349,099	-	16,349,099	-	12,863,220	12,863,220
27,714,000	-	27,714,000	(150,000)	1,665,991	1,515,991
1,963,685	-	1,963,685	(17,281)	225,235	207,954
6,071,361	-	6,071,361	(94,000)	1,849,991	1,755,991
1,966,323	-	1,966,323	(10,000)	203,257	193,257
54,064,468	-	54,064,468	(271,281)	16,807,694	16,536,413
\$397,381,564	\$30,788,936	\$428,170,500	\$258,247	\$220,741,475	\$220,999,722
Total Increase in Ending Fund Balance			19,539,068		
Total Use of Beginning Fund Balance			(19,280,821)		

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 \$409,975,298 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 D-9 to D-15.

Revenues by Source FY 2015 Charleston County All Funds



Total Revenues: \$409,975,298

Source	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change	Percent Change
Property Tax	\$ 106,311,498	\$ 105,984,756	\$ 106,762,394	\$113,748,898	\$ 6,986,504	6.5
Sales Tax	97,819,974	101,870,504	107,342,000	116,576,000	9,234,000	8.6
Licenses & Permits	4,408,120	4,579,669	4,728,500	4,865,500	137,000	2.9
Intergovernmental	31,577,526	34,716,110	37,250,265	33,016,093	(4,234,172)	(11.4)
Charges & Fees	104,782,573	109,049,323	109,697,528	115,672,443	5,974,915	5.4
Fines & Forfeitures	2,628,510	2,721,027	2,354,406	2,533,248	178,842	7.6
Interest	1,641,422	1,068,005	1,611,350	773,900	(837,450)	(52.0)
Miscellaneous	5,960,895	5,819,830	4,941,656	22,177,340	17,235,684	348.8
Leases & Rentals	791,843	852,961	875,484	611,876	(263,608)	(30.1)
Debt Proceeds	-	-	13,422,276	-	(13,422,276)	(100.0)
Total Revenues	\$355,922,361	\$366,662,185	\$388,985,859	\$409,975,298	\$20,989,439	5.4

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 5,969,882	\$ 6,551,301	\$ 7,220,000	\$ 6,900,000	(4.4)
Current: Real Property Taxes	108,309,693	110,823,438	117,030,000	122,650,000	4.8
Current: TIF Refunds	(3,410,622)	(3,431,339)	(4,070,000)	(3,660,000)	(10.1)
Subtotal	110,868,953	113,943,400	120,180,000	125,890,000	4.8
Less: Sales Tax Credit	(39,402,078)	(45,439,926)	(50,360,000)	(52,830,000)	4.9
Less: Homestead	(1,681,117)	(1,767,207)	(1,700,000)	(1,800,000)	5.9
Net: Current- Real & Motor Vehicles	69,785,758	66,736,267	68,120,000	71,260,000	4.6
Delinquent: Real Property Taxes	4,813,143	6,791,788	4,800,000	4,860,000	1.3
Delinquent: Vehicle Taxes	-	120,079	-	-	na
Other: Adds to Adds	26,636	-	-	-	na
Other Taxes:					
FILOT Rebate	1,084	3,484	-	1,000	100.0
Multi-County Parks	2,950,209	2,890,041	3,000,000	3,125,000	4.2
Payments in Lieu of Taxes	166,299	204,169	160,000	160,000	0.0
Sales Tax	46,044,345	47,280,580	51,000,000	53,500,000	4.9
Subtotal	123,787,474	124,026,408	127,080,000	132,906,000	4.6
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	600	470	450	450	0.0
Assessor: Mobile Home Decals	2,445	3,310	2,750	2,750	0.0
Assessor: Mobile Home Moving Fee	5,255	11,915	3,500	4,000	14.3
Auditor: Temporary Vehicle License	285	235	200	200	0.0
Building Inspections: Building Permits	973,764	1,028,673	1,200,000	1,200,000	0.0
Building Inspections: Contractor Licensing Fee	160,184	159,613	175,000	180,000	2.9
Building Inspections: Trade Permits	54,663	-	-	-	na
Coroner: Cremation Permits	32,425	33,360	28,000	32,500	16.1
Non-Departmental: Business Licenses	2,668,762	2,811,376	2,800,000	2,900,000	3.6
Probate Courts: Marriage Licenses	244,844	246,630	245,000	255,000	4.1
Sheriff: Gold Permits	200	350	200	200	0.0
Sheriff: Non Ferrous Metals Permit	2,400	400	2,400	400	(83.3)
Zoning/Planning: Zoning Permits	69,880	67,095	70,000	70,000	0.0
Subtotal	4,215,707	4,363,427	4,527,500	4,645,500	2.6
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Govt Contribution	2,548,876	3,141,745	5,712,390	3,913,960	(31.5)
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Detention Center: Federal Prisoners	3,349,304	2,503,841	3,550,000	1,740,000	(51.0)
Detention Center: Illegal Alien Assistance	153,099	264,094	200,000	200,000	0.0
Detention Center: Social Security Reimb	34,200	36,800	30,000	40,000	33.3
Election/Voter Registration: Local Government	113,882	4,079	89,000	4,000	(95.5)
Election/Voter Registration: State Oper Supp	97,530	382,866	134,820	160,000	18.7
Election/Voter Registration: State Salary Supp	11,804	7,639	12,500	12,500	0.0
Facilities: Local Govt Contrib- Operating	-	2,523	-	-	na
Non-Departmental: Homestead Direct	1,681,117	1,767,207	1,700,000	1,800,000	5.9
Probate Courts: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Public Works: Local Govt Reimbursement	2,341	311,892	-	-	na
RMC: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Federal Reimbursement	114,465	112,828	40,000	50,000	25.0
Sheriff: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Unit Cost Reimbursement	9,983	-	-	-	na

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
GENERAL FUND (continued)					
Solicitor: Victim/Witness Grant	\$ 8,294	\$ 8,294	\$ 8,000	\$ 8,200	2.5
State: Aid to Sub- Local Government Fund	10,779,692	12,882,676	12,860,000	12,860,000	0.0
State: Manufacturers Depreciation	171,151	182,379	170,000	170,000	0.0
State: Merchants Inventory Tax	1,101,298	1,101,298	1,101,298	1,101,298	0.0
State: Motor Carrier	75,186	85,879	85,000	85,000	0.0
State: Sunday Liquor Permits	86,680	65,865	85,000	70,000	(17.6)
Technology Services: Local Govt Contrib-Oper	-	-	-	36,000	100.0
Veterans Affairs: State Op Supplement	10,494	10,809	10,000	10,808	8.1
Subtotal	<u>20,357,271</u>	<u>22,880,589</u>	<u>25,795,883</u>	<u>22,269,641</u>	(13.7)
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	5,560	2,514	2,500	3,500	40.0
Auditor: Copy Charges	75	-	-	-	na
Building Inspections: Contracted Bldg Services	1,350	-	-	-	na
Building Inspections: Flood Plain Fees	8,860	8,540	10,000	7,500	(25.0)
Building Inspections: Plan Review Fees	285,613	328,879	310,000	310,000	0.0
Clerk of Court: Client Fees	2,000	1,360	1,000	1,300	30.0
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,092	756	1,000	1,000	0.0
Clerk of Court: CP Copy Charges	976	241	500	200	(60.0)
Clerk of Court: CP St 56%/ \$200 Rein	400	400	400	400	0.0
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	5,000	6,300	5,000	6,500	30.0
Clerk of Court: FC Co. 56%/5% Support Fee	790,972	753,761	770,000	760,000	(1.3)
Clerk of Court: FC Copy Charges	12,823	13,895	12,500	14,000	12.0
Clerk of Court: FC Co. 100%/ \$35 Expunge Fee	315	210	600	300	(50.0)
Clerk of Court: GS Co. 100%/ \$35 Expunge Fee	28,595	30,485	30,000	30,000	0.0
Clerk of Court: GS Copy Charges	9,522	9,582	10,000	10,000	0.0
Coroner: Copy Charges	6,551	4,149	5,000	6,000	20.0
County Council: Industrial Bond Processing	3,750	1,500	-	-	na
Delinquent Tax: Levy Costs	1,173,166	1,000,263	1,050,000	1,188,292	13.2
Detention Center: Concealed Weapons	3,415	5,540	3,500	4,000	14.3
Detention Center: Copy Charges	315	311	300	300	0.0
Detention Center: Pay Telephone Commission	263,110	230,293	250,000	200,000	(20.0)
Detention Center: Records Check	8,529	8,783	10,000	8,700	(13.0)
Election/Voter Registration: Copy Charges	33	-	-	-	na
EMS: Charges	7,452,737	7,650,697	7,250,000	7,830,000	8.0
EMS: Copy Charges	60	20	-	-	na
EMS: Debt Set Aside	623,168	291,710	475,000	300,000	(36.8)
EMS: Event Fees	-	4,400	-	4,000	100.0
Finance: Child Support Fee	4,785	5,010	5,000	5,000	0.0
Health Department: Vital Statistics Fee	161,282	162,452	140,000	160,000	14.3
Magistrate Courts: Civil Fees	968,284	960,844	1,000,000	960,000	(4.0)
Magistrate Courts: Copy Charges	2,616	1,778	1,500	2,000	33.3
Magistrate Courts: St. Boating Under Influence	303	100	200	200	0.0
Master-In-Equity: Advertising Discount	233,630	186,058	200,000	200,000	0.0
Master-In-Equity: Fees	1,206,117	1,623,747	1,000,000	1,200,000	20.0
Non-Departmental: Cable TV Franchise Fees	754,091	791,536	775,000	775,000	0.0
Non-Departmental: Worthless Check Fee	70,017	63,038	75,000	60,000	(20.0)
Probate Courts: Adult Court: Client Fee	53,307	22,750	35,000	42,000	20.0
Probate Courts: Advertising Discount	56,493	60,206	55,000	65,000	18.2
Probate Courts: Copy Charges	10,337	10,272	10,000	10,000	0.0
Probate Courts: Fees	747,951	1,026,630	850,000	850,000	0.0
Probate Courts: Marriage Ceremonies	16,380	16,908	15,000	17,500	16.7
Probate Courts: Non-Profit Reimbursement	14,000	14,000	14,000	25,000	78.6

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
GENERAL FUND (continued)					
Procurement: Copy Charges	\$ 973	\$ 590	\$ 1,000	\$ 500	(50.0)
Public Works: Civil Engineering Permit/Insp Fees	770	700	-	-	na
Public Works: Mosquito Abatement Services	87,669	147,284	100,000	100,000	0.0
Public Works: Right of Way Abandonment Fees	500	-	-	-	na
RMC: Discount Documentary Stamps	197,256	278,652	280,000	350,000	25.0
RMC: Documentary Stamps	2,781,822	3,929,709	4,000,000	5,000,000	25.0
RMC: Fees	1,179,483	1,410,466	1,400,000	1,400,000	0.0
Sheriff: Animal Shelter Fees	34,395	34,388	36,000	-	(100.0)
Sheriff: Civil Fees	75,103	74,928	50,000	60,000	20.0
Sheriff: Copy Charges	531	931	250	1,900	660.0
Sheriff: Escort Fees	1,530	1,270	1,000	1,000	0.0
Sheriff: Off Duty Vehicle Use	11,729	17,110	13,000	29,500	126.9
Sheriff: Records Check Fees	4,910	5,111	4,500	5,300	17.8
Technology Services: Orthophoto Sales	5,700	10,115	5,000	5,000	0.0
Transportation Development: Copy Charges	54	-	-	-	na
Treasurer: Duplicate Tax Receipt Fee	131	328	-	-	na
Zoning/Planning: Sale of Maps & Publications	484	407	250	400	60.0
Zoning/Planning: Subdivision Fees	23,400	24,200	23,000	24,000	4.3
Zoning/Planning: Zoning Fees	14,337	6,572	2,000	6,000	200.0
Subtotal	19,408,357	21,242,679	20,289,000	22,041,292	8.6
FINES AND FORFEITURES					
Clerk of Court: CP Co. 44% \$100 Filing Fee	296914	242849	280000	220000	-21.429
Clerk of Court: CP Fine/Fee/Filing State Remit	(975,431)	(830,988)	(985,100)	(831,836)	(15.6)
Clerk of Court: CP St. 100% \$50 Filing Fee	337,157	275,739	345,500	288,196	(16.6)
Clerk of Court: CP St. 100% Motion Fee Judicial	259,525	245,575	256,000	240,000	(6.3)
Clerk of Court: CP St. 44% \$100 OUT	858	594	800	800	0.0
Clerk of Court: CP St. 56% \$100 Filing Fee	377,890	309,080	382,800	332,840	(13.1)
Clerk of Court: FC Co. 44% \$100 Filing Fee	151,536	146,608	150,000	150,000	0.0
Clerk of Court: FC Co. 56% Court Costs	105,334	29,997	30,000	25,000	(16.7)
Clerk of Court: FC Co. 56% Fines	1,120	658	1,000	500	(50.0)
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,175,219)	(1,044,744)	(1,040,000)	(945,394)	(9.1)
Clerk of Court: FC St. 100% \$50 Filing Fee	203,475	175,750	170,000	141,804	(16.6)
Clerk of Court: FC St. 100% Motion Fee Judicial	73,760	66,075	64,000	60,000	(6.3)
Clerk of Court: FC St. 44% Court Cost	82,762	23,569	20,000	20,000	0.0
Clerk of Court: FC St. 44% Fines	880	517	150	130	(13.3)
Clerk of Court: FC St. 44%/5% Support Fee	621,478	592,241	610,000	590,000	(3.3)
Clerk of Court: FC St. 56% \$100 Filing Fee	192,864	186,592	175,000	152,160	(13.1)
Clerk of Court: GS \$100 Drug Surcharge	77,372	76,297	55,000	55,000	0.0
Clerk of Court: GS Assessments State Remit	(56,415)	(52,054)	(55,000)	(52,500)	(4.5)
Clerk of Court: GS Co. 100% 3% Collection Fee	14,189	12,658	10,000	10,000	0.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	51,370	32,926	50,000	35,000	(30.0)
Clerk of Court: GS Co. 56% Fines	61,781	53,026	54,000	54,000	0.0
Clerk of Court: GS DUI/DUS/BUI State Remit	(13,664)	(13,446)	(13,550)	(12,950)	(4.4)
Clerk of Court: GS Fine/Fee/Filing State Remit	(90,875)	(70,753)	(104,000)	(86,870)	(16.5)
Clerk of Court: GS St. 100% \$100 DUI Surcharge	6,573	6,262	7,000	6,000	(14.3)
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	41,388	40,205	35,000	35,000	0.0
Clerk of Court: GS St. 100% Condition Discharge	11,550	29,665	15,000	21,000	40.0
Clerk of Court: GS St. 25% Bond Estreatments	41,808	32,156	45,000	28,000	(37.8)
Clerk of Court: GS St. 44% Fines	44,867	38,598	44,000	37,870	(13.9)
Clerk of Court: GS St. 64.65 Assessment	56,415	52,054	55,000	52,500	(4.5)
Clerk of Court: GS St. Cr. Justice Academy \$5	6,980	6,831	6,000	6,000	0.0

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
GENERAL FUND (continued)					
Clerk of Court: GS St. DUI 100% \$12 per case	\$ 790	\$ 732	\$ 800	\$ 800	0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	5,434	5,360	5,000	5,000	0.0
Clerk of Court: GS St. DUI/DUAC Breath Test	225	516	200	600	200.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	601	555	500	500	0.0
Clerk of Court: GS St. DUI SLED Pullout \$200	40	21	50	50	0.0
Clerk of Court: GS Surcharges State Rebate	(125,740)	(123,332)	(96,000)	(96,000)	0.0
Magistrate Courts: Civil St Assess Rebate	(1,122,786)	(1,111,199)	(1,050,000)	(1,125,000)	7.1
Magistrate Courts: DUI/DUS/BUI State Remit	(139,691)	(97,505)	(114,000)	(70,700)	(38.0)
Magistrate Courts: Filing Assessment \$10	207,922	206,820	215,000	212,000	(1.4)
Magistrate Courts: Filing Assessment \$25	99,800	89,525	105,000	90,000	(14.3)
Magistrate Courts: Fine/Fee/Filing State Remit	(307,722)	(299,195)	(320,000)	(302,000)	(5.6)
Magistrate Courts: Fines	1,312,879	1,483,160	1,250,000	1,400,000	12.0
Magistrate Courts: St. 100% Condition Disch	4,200	2,850	3,500	3,500	0.0
Magistrate Courts: St. \$100 Drug Surcharge	43,822	41,150	42,000	42,000	0.0
Magistrate Courts: St. 100% \$100 DUI Surch	18,202	16,509	15,750	17,000	7.9
Magistrate Courts: St. 100% \$25 Law Surch.	398,789	438,412	425,000	440,000	3.5
Magistrate Courts: St. 88.84% Assessment	1,122,786	1,111,199	1,050,000	1,125,000	7.1
Magistrate Courts: St. Crim Just Acad. Surch	77,532	86,617	85,000	90,000	5.9
Magistrate Courts: St. DUI 100% \$12 Per Case	2,222	1,994	2,250	2,000	(11.1)
Magistrate Courts: St. DUI/DPS \$100 Hwy	17,207	15,662	15,000	15,000	0.0
Magistrate Courts: St. DUI/DUAC Breath Test	4,160	3,732	3,500	3,500	0.0
Magistrate Courts: St. DUS/DPS \$100 Hwy	35,294	32,180	31,000	33,000	6.5
Magistrate Courts: Surcharges State Rebate	(520,143)	(566,179)	(552,000)	(572,000)	3.6
Non-Departmental: Pollution Control Fines	-	180	-	-	na
Probate-Estates: Lic \$20 Dom Violence	88,460	88,260	85,000	90,000	5.9
Probate-Estates: Fines/Fees/Filing State	(88,460)	(105,840)	(85,000)	(90,000)	5.9
Sheriff: Family Court Fees	6,940	7,950	7,000	8,500	21.4
Sheriff: DUI/DUS	1,475	4,009	4,000	3,000	(25.0)
Subtotal	<u>1,952,480</u>	<u>1,998,680</u>	<u>1,792,150</u>	<u>1,958,000</u>	9.3
INTEREST					
Clerk of Court: CP Interest Income	308	4,464	1,000	1,000	0.0
Clerk of Court: GS Interest Income	(786)	-	-	-	na
Delinquent Tax: Interest Income	59	(4,706)	-	-	na
Magistrate Courts: Interest Income	13,732	375	1,000	1,000	0.0
Master-In-Equity: Interest Income	1,766	4,643	2,000	4,000	100.0
RMC: Interest Income	222	323	350	400	14.3
Treasurer: Allocated Interest	(732,972)	(667,710)	(500,000)	(650,000)	30.0
Treasurer: Interest Income	1,935,092	1,336,563	1,750,000	1,300,000	(25.7)
Subtotal	<u>1,217,421</u>	<u>673,952</u>	<u>1,254,350</u>	<u>656,400</u>	(47.7)
MISCELLANEOUS					
Miscellaneous: Miscellaneous Revenue	276,971	393,903	78,500	93,000	18.5
Non-Departmental: Costs Reimbursement	3,846,157	4,108,301	4,464,104	4,696,120	5.2
Non-Departmental: Credit Card Costs	(35,037)	(44,127)	(35,000)	(50,000)	42.9
Procurement: Procurement Card Reimbursement	36,215	53,098	50,000	75,000	50.0
Subtotal	<u>4,124,306</u>	<u>4,511,175</u>	<u>4,557,604</u>	<u>4,814,120</u>	5.6
LEASES AND RENTALS					
Facilities Management: Rents & Leases	601,601	565,683	570,000	355,000	(37.7)
Subtotal	<u>601,601</u>	<u>565,683</u>	<u>570,000</u>	<u>355,000</u>	(37.7)
Total GENERAL FUND	<u>175,664,617</u>	<u>180,262,593</u>	<u>185,866,487</u>	<u>189,645,953</u>	2.0

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
DEBT SERVICE FUND					
Debt Service Fund	\$ 18,788,291	\$ 18,931,289	\$ 19,189,977	\$ 20,016,977	4.3
Total DEBT SERVICE FUND	18,788,291	18,931,289	19,189,977	20,016,977	4.3
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	11,016,147	11,990,250	12,755,000	14,755,000	15.7
Accommodations Tax: State	92,325	75,806	92,000	75,000	(18.5)
Legal: Seized Assets	37,407	43,144	17,200	22,320	29.8
Transportation Sales Tax: Transit	7,321,057	7,654,938	7,830,000	8,685,000	10.9
Trident Technical College	5,715,068	5,852,054	5,910,000	6,210,000	5.1
Trident Technical College: Debt Service	1,471,040	1,497,331	1,537,000	3,049,000	98.4
Subtotal	25,653,044	27,113,523	28,141,200	32,796,320	16.5
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	1,077,193	1,002,182	1,000,000	1,000,000	0.0
Clerk of Court: Victim Bill of Rights	240,800	202,885	150,000	150,000	0.0
Sheriff: Asset Forfeiture	316,728	281,087	168,456	191,428	13.6
Sheriff: IV-D Child Support Enforcement	93,588	52,272	55,000	55,000	0.0
Sheriff: Programs	473,690	501,349	483,220	498,220	3.1
Solicitor: Alcohol Education Program	88,249	79,611	87,000	87,000	0.0
Solicitor: Bond Estreatment	37,712	36,218	35,000	35,000	0.0
Solicitor: Criminal Domestic Violence Approp.	-	100,000	100,000	100,000	0.0
Solicitor: Drug Court	261,515	281,540	260,000	273,500	5.2
Solicitor: DUI Appropriation	-	-	100,000	75,000	(25.0)
Solicitor: Expungement	167,847	171,861	166,000	170,000	2.4
Solicitor: Juvenile Education Program	94,243	95,152	94,000	95,000	1.1
Solicitor: Pretrial Intervention	356,485	341,687	345,000	340,000	(1.4)
Solicitor: State Appropriation	943,943	618,292	663,848	664,925	0.2
Solicitor: Traffic Education Program	48,970	43,615	29,400	37,500	27.6
Solicitor: Victim's Bill of Rights	5,680	1,305	5,000	500	(90.0)
Solicitor: Victim's Unclaimed Restitution	-	6,389	-	500	100.0
Solicitor: Victim-Witness State Appropriation	40,625	40,625	40,000	40,625	1.6
Solicitor: Worthless Check	142,686	110,305	120,000	110,000	(8.3)
Subtotal	4,389,954	3,966,375	3,901,924	3,924,198	0.6
APPOINTED OFFICIALS					
Public Defender: Berkeley County	660,184	790,686	845,615	906,769	7.2
Public Defender: Charleston County	891,004	1,086,348	1,048,643	1,131,643	7.9
Subtotal	1,551,188	1,877,034	1,894,258	2,038,412	7.6
ADMINISTRATOR					
Economic Development	1,707,951	1,905,213	1,823,594	2,133,231	17.0
Greenbelt Programs	6,953,807	7,256,776	7,435,000	8,228,000	10.7
Minority Business Partnership	50,000	30,000	-	45,000	100.0
Subtotal	8,711,758	9,191,989	9,258,594	10,406,231	12.4

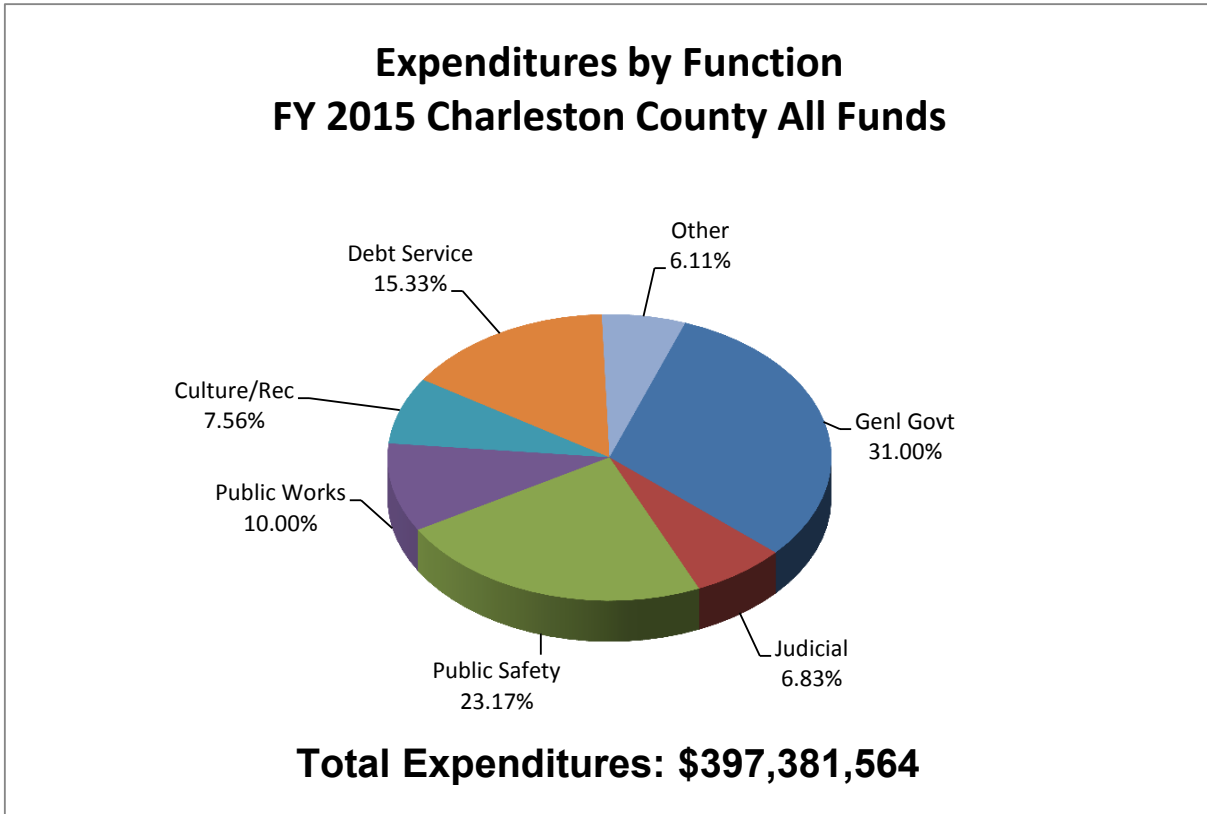
Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
<u>SPECIAL REVENUE FUNDS (continued)</u>					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Magistrate Courts: Victim's Bill of Rights	\$ 202,788	\$ 190,886	\$ 193,000	\$ 197,500	2.3
Subtotal	202,788	190,886	193,000	197,500	2.3
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Department	1,755,515	2,040,115	2,159,614	2,202,930	2.0
Emergency Mgmt: Awendaw Fire Debt Service	-	-	-	250,000	100.0
Emergency Mgmt: Charleston Co. Northern Fire	226,373	253,420	287,800	257,900	(10.4)
Emergency Mgmt: East Cooper Fire District	147,437	148,846	145,000	145,000	0.0
Emergency Mgmt: Haz-Mat Enforcement	192,413	216,407	201,000	220,000	9.5
Emergency Mgmt: West St. Andrew's Fire Dist.	9,557	8,734	7,700	8,800	14.3
Zoning/Planning: Tree Fund	8,280	280	10,000	10,000	0.0
Subtotal	2,339,575	2,667,802	2,811,114	3,094,630	10.1
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Stormwater Drainage	1,879,824	1,428,748	1,650,500	1,744,500	5.7
Revenue Bond Debt Service	-	-	13,422,276	286,467	(97.9)
Transportation Development: Roads Program	26,492,993	27,708,802	28,315,000	31,383,000	10.8
Subtotal	28,372,817	29,137,550	43,387,776	33,413,967	(23.0)
Total SPECIAL REVENUE FUNDS	71,221,124	74,145,159	89,587,866	85,871,258	(4.1)
<u>ENTERPRISE FUNDS</u>					
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	1,763,039	2,254,831	1,802,000	1,740,611	(3.4)
Consolidated Dispatch: Public Safety Systems	-	-	72,000	359,274	399.0
Subtotal	1,763,039	2,254,831	1,874,000	2,099,885	12.1
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,835,523	1,799,362	2,080,000	2,060,000	(1.0)
Subtotal	1,835,523	1,799,362	2,080,000	2,060,000	(1.0)
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	2,912,033	3,253,005	2,746,611	3,360,050	22.3
Tech Services: Radio Communications	1,734,144	2,197,748	2,684,249	2,605,691	(2.9)
Subtotal	4,646,177	5,450,753	5,430,860	5,965,741	9.8
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
DAODAS	7,294,830	7,550,436	8,480,277	25,646,347	202.4
Subtotal	7,294,830	7,550,436	8,480,277	25,646,347	202.4
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environmental Management	29,989,597	29,222,100	28,057,500	27,900,300	(0.6)
Subtotal	29,989,597	29,222,100	28,057,500	27,900,300	(0.6)
Total ENTERPRISE FUNDS	45,529,166	46,277,482	45,922,637	63,672,273	38.7

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Internal Services: Office Services	\$ 1,084,944	\$ 1,203,317	\$ 1,444,324	\$ 1,414,505	(2.1)
Technology Services: Records Management	596,316	359,053	531,137	531,899	0.1
Technology Services: Telecommunications	1,660,258	1,789,761	1,913,495	1,956,323	2.2
Subtotal	<u>3,341,518</u>	<u>3,352,131</u>	<u>3,888,956</u>	<u>3,902,727</u>	0.4
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	25,081,369	25,734,131	26,673,000	27,564,000	3.3
Procurement: Central Warehouse	1,998,421	2,017,718	2,150,000	2,225,000	3.5
Safety & Risk: Safety/Workers' Compensation	4,665,044	5,535,722	5,935,148	5,977,361	0.7
Subtotal	<u>31,744,834</u>	<u>33,287,571</u>	<u>34,758,148</u>	<u>35,766,361</u>	2.9
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	9,632,811	10,405,960	9,771,788	11,099,749	13.6
Subtotal	<u>9,632,811</u>	<u>10,405,960</u>	<u>9,771,788</u>	<u>11,099,749</u>	13.6
Total INTERNAL SERVICE FUNDS	<u>44,719,163</u>	<u>47,045,662</u>	<u>48,418,892</u>	<u>50,768,837</u>	4.9
Total GENERAL FUND	175,664,617	180,262,593	185,866,487	189,645,953	2.0
Total OTHER FUNDS	<u>180,257,744</u>	<u>186,399,592</u>	<u>203,119,372</u>	<u>220,329,345</u>	8.5
Total REVENUES	<u>\$ 355,922,361</u>	<u>\$ 366,662,185</u>	<u>\$ 388,985,859</u>	<u>\$ 409,975,298</u>	5.4

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 \$397,381,564 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 D-17 to D-21 and by Major Expenditure Category on page D-32.



Function	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change	Percent Change
General Govt.	\$ 107,106,143	\$ 109,875,524	\$ 124,944,255	\$ 123,242,430	\$ (1,701,825)	(1.4)
Judicial	23,436,196	24,977,638	25,998,778	27,146,738	1,147,960	4.4
Public Safety	80,179,176	87,287,167	89,474,230	92,056,198	2,581,968	2.9
Public Works	31,071,356	42,038,851	41,242,907	39,723,523	(1,519,384)	(3.7)
Health/Welfare	13,438,181	13,545,997	14,317,677	15,892,280	1,574,603	11.0
Culture/Recreation	24,680,907	26,077,322	27,969,339	30,023,461	2,054,122	7.3
Education	5,715,068	5,852,054	5,910,000	6,210,000	300,000	5.1
Economic Develop.	1,233,116	1,493,184	1,971,874	2,180,612	208,738	10.6
Debt Service	44,090,360	52,469,051	55,713,193	60,906,322	5,193,129	9.3
Total Expenditures	\$ 330,950,503	\$ 363,616,788	\$ 387,542,253	\$ 397,381,564	\$ 9,839,311	2.5

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 1,125,446	\$ 1,326,977	\$ 2,000,729	\$ 1,464,749	(26.8)
Internal Auditor	187,210	191,039	222,303	225,612	1.5
Legal	972,636	977,490	1,067,407	1,140,524	6.8
State Agencies	360,023	313,574	377,106	377,106	0.0
Subtotal	<u>2,645,315</u>	<u>2,809,080</u>	<u>3,667,545</u>	<u>3,207,991</u>	(12.5)
ELECTED OFFICIALS					
Auditor	2,003,480	1,918,810	2,104,355	2,156,720	2.5
Clerk of Court	3,114,416	3,172,641	3,408,852	3,666,245	7.6
Coroner	1,156,282	1,169,963	1,236,812	1,358,565	9.8
Legislative Delegation	172,335	186,992	195,544	200,041	2.3
Probate Courts	2,065,590	2,165,551	2,291,741	2,409,554	5.1
Register Mesne Conveyance	1,689,065	1,712,746	1,879,066	1,932,552	2.8
Sheriff: Detention Centers	31,186,946	31,757,609	33,408,680	33,121,788	(0.9)
Sheriff: Law Enforcement	25,247,223	27,187,969	25,584,908	27,585,454	7.8
Sheriff: School Crossing Guards	659,680	676,938	668,000	749,564	12.2
Solicitor	4,918,971	5,227,503	5,360,971	5,379,180	0.3
Treasurer	1,598,711	1,769,614	1,835,713	1,848,771	0.7
Subtotal	<u>73,812,699</u>	<u>76,946,336</u>	<u>77,974,642</u>	<u>80,408,434</u>	3.1
APPOINTED OFFICIALS					
Elections and Voter Registration	1,465,329	1,944,121	1,694,051	1,772,218	4.6
Library	13,492,594	14,148,330	14,513,976	14,702,230	1.3
Master-In-Equity	579,380	604,359	630,696	657,620	4.3
Veterans Affairs	293,043	308,820	342,599	354,490	3.5
Subtotal	<u>15,830,346</u>	<u>17,005,630</u>	<u>17,181,322</u>	<u>17,486,558</u>	1.8
ADMINISTRATOR					
Administrator	964,014	922,209	989,582	1,047,484	5.9
Consolidated Dispatch	5,481,140	6,578,079	8,734,290	8,406,686	(3.8)
Nondepartmental	(35,054)	88,941	2,750,243	724,380	(73.7)
Subtotal	<u>6,410,100</u>	<u>7,589,229</u>	<u>12,474,115</u>	<u>10,178,550</u>	(18.4)
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	464,623	473,439	456,968	463,784	1.5
Assessor	3,495,476	3,690,227	4,046,735	4,422,570	9.3
Budget	595,874	625,322	659,197	729,740	10.7
Finance	912,376	946,616	955,078	969,404	1.5
Revenue Collections: Delinquent Tax	1,031,984	856,470	1,142,574	1,196,292	4.7
Subtotal	<u>6,500,333</u>	<u>6,592,074</u>	<u>7,260,552</u>	<u>7,781,790</u>	7.2

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	\$ 349,275	\$ 355,987	\$ 372,794	\$ 386,212	3.6
Building Inspections	1,358,572	1,434,895	1,602,185	1,671,529	4.3
Facilities Management	12,228,798	12,439,929	12,906,229	14,098,705	9.2
Magistrate Courts	4,537,885	4,712,505	4,791,830	4,848,373	1.2
Technology Services	8,459,449	9,200,432	9,748,426	9,562,558	(1.9)
Tech Services: Communications Administration	133,085	135,900	139,295	140,817	1.1
Subtotal	<u>27,067,064</u>	<u>28,279,648</u>	<u>29,560,759</u>	<u>30,708,194</u>	3.9
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Deputy Administrator Human Services	392,160	413,644	391,542	403,103	3.0
Emerg Mgmt: Emergency Preparedness	373,316	373,069	411,406	487,212	18.4
Emerg Mgmt: Volunteer Rescue Squad	297,255	352,820	387,864	393,229	1.4
Human Resources	1,284,837	1,362,363	1,423,644	1,568,637	10.2
Procurement	766,509	805,592	879,763	908,796	3.3
Safety & Risk Mgmt: Risk Management	1,847,207	1,958,108	2,020,113	2,106,849	4.3
Zoning/Planning	1,649,626	1,553,091	1,571,433	1,680,203	6.9
Subtotal	<u>6,610,910</u>	<u>6,818,687</u>	<u>7,085,765</u>	<u>7,548,029</u>	6.5
DEPUTY ADMIN COMMUNITY SERVICES					
Community Services: Administration	455,020	511,103	524,570	539,532	2.9
Community Services: Brownfields	-	-	45,595	45,595	0.0
Community Serv: Medical Indigent Assistance	1,377,184	1,321,444	1,372,432	1,341,849	(2.2)
Emergency Medical Services	10,700,358	10,855,149	11,929,932	12,870,586	7.9
Subtotal	<u>12,532,562</u>	<u>12,687,696</u>	<u>13,872,529</u>	<u>14,797,562</u>	6.7
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Administration	509,477	697,872	650,449	667,024	2.5
Public Works: Asset Management	544,482	615,496	639,940	654,949	2.3
Public Works: Civil Engineering	689,766	726,667	701,648	682,104	(2.8)
Public Works: Field Operations	5,378,419	5,381,593	5,802,544	6,945,268	19.7
Public Works: Mosquito Control	2,238,907	2,250,666	2,122,301	2,194,429	3.4
Transportation Development	430,512	602,871	378,985	392,047	3.4
Subtotal	<u>9,791,563</u>	<u>10,275,165</u>	<u>10,295,867</u>	<u>11,535,821</u>	12.0
Total GENERAL FUND	<u>161,200,892</u>	<u>169,003,545</u>	<u>179,373,096</u>	<u>183,652,929</u>	2.4
DEBT SERVICE FUNDS					
COUNCIL AGENCIES					
Capital Leases	1,040,675	1,126,052	1,237,000	938,000	(24.2)
Certificates of Participation	5,384,958	5,146,263	4,688,223	-	(100.0)
General Obligation Bonds	14,208,330	15,666,843	14,899,010	24,425,965	63.9
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	<u>23,633,963</u>	<u>24,939,158</u>	<u>23,824,233</u>	<u>28,363,965</u>	19.1

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	\$ 10,969,163	\$ 11,725,986	\$ 13,211,243	\$ 15,099,364	14.3
Accommodations Tax: State	63,959	48,266	63,650	47,500	(25.4)
Legal: Seized Assets	16,960	17,495	117,200	122,320	4.4
Transportation Sales Tax Agencies	7,521,570	7,200,000	9,630,000	8,062,000	(16.3)
Trident Technical College	5,715,068	5,852,054	5,910,000	6,210,000	5.1
Subtotal	<u>24,286,720</u>	<u>24,843,801</u>	<u>28,932,093</u>	<u>29,541,184</u>	2.1
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	629,332	658,231	726,953	734,946	1.1
Sheriff: Asset Forfeiture	35,759	166,233	230,100	420,100	82.6
Sheriff: Programs	588,231	416,993	949,102	966,287	1.8
Sheriff: IV-D Child Support Enforcement	89,050	77,227	79,064	79,964	1.1
Sheriff: Victim's Bill of Rights	202,417	192,920	200,254	209,686	4.7
Solicitor: Alcohol Education Program	47,579	65,149	82,650	94,701	14.6
Solicitor: Bond Estreatment	10,340	13,238	5,000	5,000	0.0
Solicitor: CDV Appropriation	-	109,847	111,831	89,577	(19.9)
Solicitor: Drug Court	125,147	125,492	153,613	145,891	(5.0)
Solicitor: DUI Appropriation	-	-	100,000	101,117	1.1
Solicitor: Expungement	92,619	214,295	228,874	516,059	125.5
Solicitor: Juvenile Education Program	120,428	123,835	123,688	126,663	2.4
Solicitor: Pretrial Intervention	428,388	478,795	458,286	396,168	(13.6)
Solicitor: Seized Assets	-	79,825	28,992	-	(100.0)
Solicitor: State Appropriation	717,886	918,231	946,220	1,137,133	20.2
Solicitor: Traffic Education Program	12,578	9,675	22,344	9,680	(56.7)
Solicitor: Victim's Bill of Rights	127,122	115,397	139,750	132,109	(5.5)
Solicitor: Victim's Unclaimed Restitution	2,100	3,675	6,006	8,721	45.2
Solicitor: Victim-Witness State Appropriation	91,342	112,896	118,110	61,046	(48.3)
Solicitor: Worthless Check	112,992	132,853	134,836	119,871	(11.1)
Subtotal	<u>3,433,310</u>	<u>4,014,807</u>	<u>4,845,673</u>	<u>5,354,719</u>	10.5
APPOINTED OFFICIALS					
Public Defender: Berkeley County	640,317	728,600	782,110	880,654	12.6
Public Defender: Charleston County	3,805,192	3,951,357	4,041,787	4,199,558	3.9
Subtotal	<u>4,445,509</u>	<u>4,679,957</u>	<u>4,823,897</u>	<u>5,080,212</u>	5.3
ADMINISTRATOR					
Administrator: Minority Business Partnership	-	13,747	66,253	47,381	(28.5)
Administrator: Public Information - Sales Tax	30,055	26,012	36,539	-	(100.0)
Administrator: Summer Youth Program	-	26,597	100,000	100,000	0.0
Economic Development	1,233,116	1,479,437	1,905,621	2,133,231	11.9
Greenbelt Programs	7,340,128	8,677,271	8,868,117	8,956,525	1.0
Subtotal	<u>8,603,299</u>	<u>10,223,064</u>	<u>10,976,530</u>	<u>11,237,137</u>	2.4
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	4,269	5,124	33,628	28,411	(15.5)
Magistrates: Victim's Bill of Rights	100,310	83,725	66,826	68,307	2.2
Subtotal	<u>104,579</u>	<u>88,849</u>	<u>100,454</u>	<u>96,718</u>	(3.7)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Department	\$ 1,617,113	\$ 2,220,544	\$ 2,286,025	\$ 1,910,036	(16.4)
Emergency Mgmt: Awendaw Debt Service	-	-	-	250,000	100.0
Emergency Mgmt: East Cooper Fire District	145,000	145,000	145,000	145,000	0.0
Emergency Mgmt: Hazardous Materials	222,728	217,690	254,256	270,126	6.2
Emergency Mgmt: Northern Fire District	226,373	253,420	287,800	257,900	(10.4)
Emerg Mgmt: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Procurement: MWDBE Sales Tax	289,240	283,007	318,400	324,417	1.9
Zoning/Planning: Tree Fund	3,800	-	160,000	160,000	0.0
Subtotal	<u>2,512,254</u>	<u>3,127,661</u>	<u>3,459,481</u>	<u>3,325,479</u>	(3.9)
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	2,021,510	1,957,001	3,275,763	2,701,928	(17.5)
Revenue Bond Debt Service	-	-	2,016,091	4,269,369	111.8
Transportation Development: Roads Program	<u>10,467,847</u>	<u>22,741,334</u>	<u>22,450,350</u>	<u>21,590,284</u>	(3.8)
Subtotal	<u>12,489,357</u>	<u>24,698,335</u>	<u>27,742,204</u>	<u>28,561,581</u>	3.0
Total SPECIAL REVENUE FUNDS	<u>55,875,028</u>	<u>71,676,474</u>	<u>80,880,332</u>	<u>83,197,030</u>	2.9
ENTERPRISE FUNDS					
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	1,718,786	4,349,993	1,810,331	1,763,010	(2.6)
Con. Dispatch: Fire and Agency Costs	-	-	136,605	359,274	163.0
Subtotal	<u>1,718,786</u>	<u>4,349,993</u>	<u>1,946,936</u>	<u>2,122,284</u>	9.0
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	<u>1,695,681</u>	<u>1,786,587</u>	<u>1,985,350</u>	<u>1,959,086</u>	(1.3)
Subtotal	<u>1,695,681</u>	<u>1,786,587</u>	<u>1,985,350</u>	<u>1,959,086</u>	(1.3)
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	1,966,740	2,078,746	2,664,853	2,719,030	2.0
Tech Services: Public Safety System	-	-	209,600	230,036	9.8
Tech Services: Radio Communications	<u>3,282,431</u>	<u>3,917,167</u>	<u>4,302,906</u>	<u>4,441,998</u>	3.2
Subtotal	<u>5,249,171</u>	<u>5,995,913</u>	<u>7,177,359</u>	<u>7,391,064</u>	3.0
DEPUTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	1,805,095	1,966,291	1,886,762	3,217,886	70.6
DAODAS: Adolescent Services	512,935	399,047	485,263	533,598	10.0
DAODAS: Adult Services	1,670,876	1,741,537	1,850,151	1,902,793	2.8
DAODAS: Community Prevention Services	277,605	250,070	363,746	249,890	(31.3)
DAODAS: Criminal Justice	626,234	669,435	695,643	742,947	6.8
DAODAS: Debt Service	179,136	162,767	413,765	-	(100.0)
DAODAS: Detention Outpatient	549,279	473,130	597,052	533,958	(10.6)
DAODAS: Family Care Center	-	-	-	113,827	100.0
DAODAS: Juvenile Drug Court	-	686	-	-	na

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DAODAS: Medical Services	\$ 13,044	\$ 108	\$ 35,000	\$ 21,299	(39.1)
DAODAS: Opioid Treatment Services	1,081,287	1,133,960	1,216,753	1,340,354	10.2
DAODAS: PAIRS	345,500	341,536	-		na
DAODAS: Support Services	602,385	659,021	901,037	873,634	(3.0)
DAODAS: Therapeutic Child Care	459,801	458,661	476,032	534,822	12.4
DAODAS: Women's Services	1,224,983	1,258,011	1,595,800	1,559,398	(2.3)
Subtotal	<u>9,348,160</u>	<u>9,514,260</u>	<u>10,517,004</u>	<u>11,624,406</u>	10.5
DEPUTY ADMIN TRANSPORTATION & PW					
Environmental Management (EM)- Admin	3,856,758	4,119,038	4,625,036	4,337,390	(6.2)
EM - Bees Ferry Landfill Conven. Center	262,321	370,461	446,720	619,424	38.7
EM - Compost/Mulch Operations	1,852,164	1,684,646	2,081,121	2,133,285	2.5
EM - Containerization	2,214,370	2,322,198	2,379,155	2,382,881	0.2
EM - Curbside Collection	3,061,031	7,147,632	3,781,169	3,463,185	(8.4)
EM - Debt Service	284,526	191,570	1,792,002	-	(100.0)
EM - Drop Site Collection	755,770	813,669	717,607	745,828	3.9
EM - Landfill Operations	10,596,861	10,777,935	11,627,138	10,823,818	(6.9)
EM - Litter Control	39,277	36,028	41,298	61,296	48.4
EM - Materials Recovery Facility	879,294	388,416	268,500	439,225	63.6
Subtotal	<u>23,802,372</u>	<u>27,851,593</u>	<u>27,759,746</u>	<u>25,006,332</u>	(9.9)
Total ENTERPRISE FUNDS	<u>41,814,170</u>	<u>49,498,346</u>	<u>49,386,395</u>	<u>48,103,172</u>	(2.6)
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Internal Services: Office Services	1,371,795	1,479,427	1,444,324	1,414,505	(2.1)
Technology Services: Records Mgmt	625,974	465,393	595,765	549,180	(7.8)
Technology Services: Telecommunications	1,539,019	1,656,457	2,593,495	1,966,323	(24.2)
Subtotal	<u>3,536,788</u>	<u>3,601,277</u>	<u>4,633,584</u>	<u>3,930,008</u>	(15.2)
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	25,494,194	25,888,291	27,223,000	27,714,000	1.8
Procurement: Central Parts Warehouse	1,959,227	2,012,901	2,150,000	2,225,000	3.5
Safety & Risk: Safety/Workers' Compensation	5,535,806	4,378,870	6,014,148	6,071,361	1.0
Subtotal	<u>32,989,227</u>	<u>32,280,062</u>	<u>35,387,148</u>	<u>36,010,361</u>	1.8
DEPUTY ADMIN TRANSPORTATION & PW					
Fleet Management	11,900,435	12,617,926	14,057,465	14,124,099	0.5
Subtotal	<u>11,900,435</u>	<u>12,617,926</u>	<u>14,057,465</u>	<u>14,124,099</u>	0.5
Total INTERNAL SERVICE FUND	<u>48,426,450</u>	<u>48,499,265</u>	<u>54,078,197</u>	<u>54,064,468</u>	(0.0)
Total GENERAL FUND	161,200,892	169,003,545	179,373,096	183,652,929	2.4
Total OTHER FUNDS	<u>169,749,611</u>	<u>194,613,243</u>	<u>208,169,157</u>	<u>213,728,635</u>	2.7
Total EXPENDITURES	<u>\$330,950,503</u>	<u>\$ 363,616,788</u>	<u>\$ 387,542,253</u>	<u>\$ 397,381,564</u>	2.5

**Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2015
(In Thousands of Dollars)**

TRANSFER TO:

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FUND	General	Debt Service	Capital Projects	County Admin: Summer Youth Program	Emerg. Mgmt. Awendaw Grant	Public Defender	Sheriff: Program	Solicitor: Programs	Trans. Develop: Roads Projects	DAODAS	Tech. Serv: Public Safety Systems	Tech. Serv: Radio Communication	Internal Services: Fleet	Total Out
General			1,751	100		3,029	101	525		1,750	230	1,742	3,024	12,252
Capital Projects: Lease		189												189
Accom. Tax State	28													28
Clerk of Crt: Family Crt IV-D	265													265
Emerg. Mgmt. Awendaw					274									274
Solicitor: Programs	161							78						239
Trans. Develop: Rds Oper		3,000							10,500					13,500
Trident Tech Debt Service		3,049												3,049
Facilities: Parking Garages	905									136				1,041
Revenue Collections	141													141
Total In	1,500	6,238	1,751	100	274	3,029	101	603	10,500	1,886	230	1,742	3,024	30,978

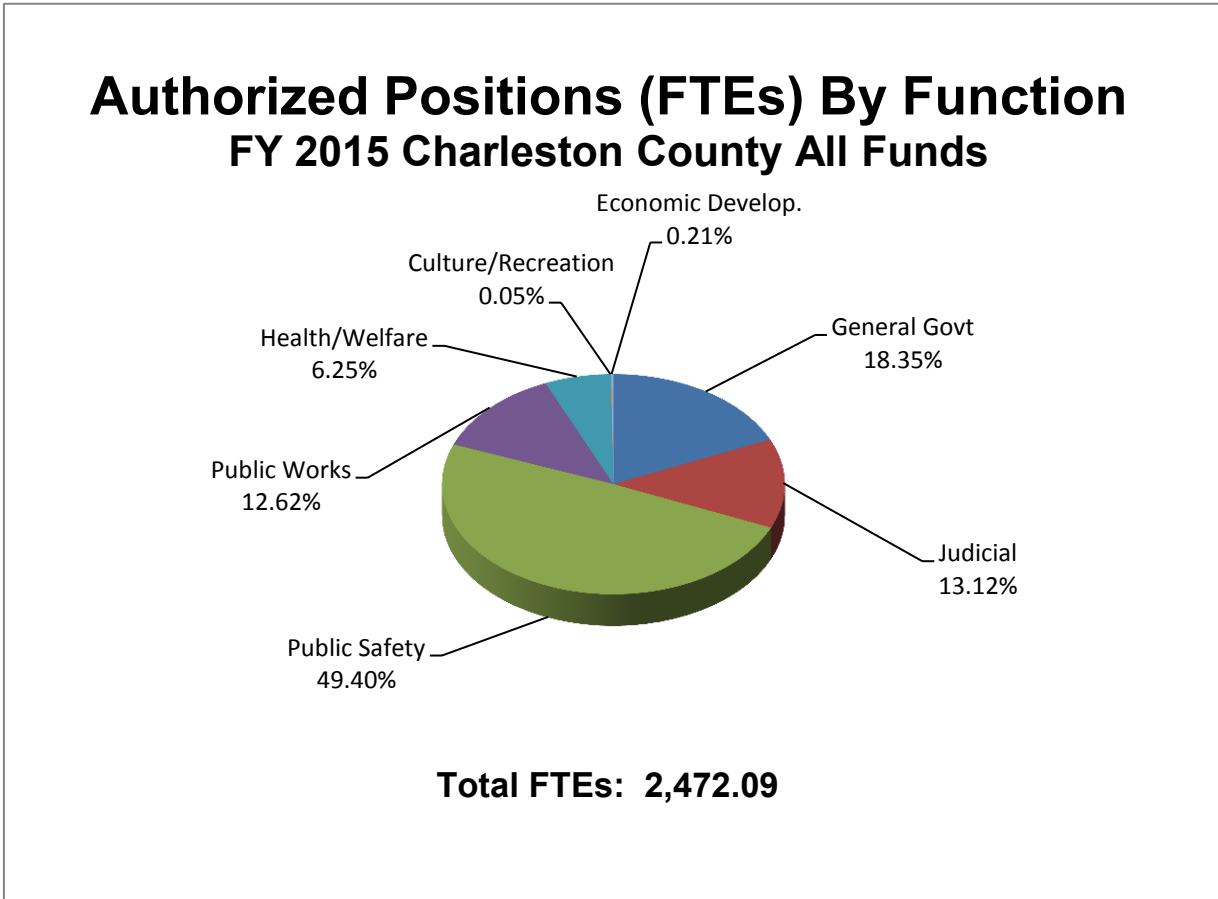
Notes:

The transfer out side of \$189 for Capital Projects are not reflected in the FY 2015 budget.

The transfer in side of \$1,750 for Capital Projects, \$10,500 for the Transportation Sales Tax Roads Projects, and \$274 for the Emergency Management Awendaw Grant are not reflected in the FY 2015 budget.

Reconciliation	Total Out	Total In
Per Matrix	30,978	30,978
Unbudgeted Per Notes	(189)	(12,524)
FY 2015 Budgeted	30,789	18,454

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 2,472.09 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.



Source	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change	Percent Change
General Govt	421.41	423.41	445.71	453.51	7.80	1.8
Judicial	318.93	316.43	321.43	324.43	3.00	0.9
Public Safety	1,123.24	1,182.24	1,204.24	1,221.24	17.00	1.4
Public Works	287.11	288.11	309.91	312.01	2.10	0.7
Health/Welfare	132.60	132.60	154.50	154.60	0.10	0.1
Culture/Recreation	1.30	1.30	1.30	1.30	0.00	0.0
Economic Develop.	5.00	5.00	5.00	5.00	0.00	0.0
Total FTEs	2,289.59	2,349.09	2,442.09	2,472.09	30.00	1.3

Charleston County, South Carolina
 Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
 Fiscal Year 2015

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	12.00							12.00
Administrator	7.80							7.80
Assessor	55.00							55.00
Auditor	31.00							31.00
Budget	8.00							8.00
Building Inspections			23.00					23.00
Clerk of Court		57.00						57.00
Community Services	6.40				5.60			12.00
Consolidated Dispatch			160.00					160.00
Coroner		11.00						11.00
DAODAS					115.00			115.00
Deputy Admin Finance	4.00							4.00
Deputy Admin General Svs	3.00							3.00
Deputy Admin Human Svs	3.00							3.00
Economic Development							5.00	5.00
Elections/Voter Registrat.	14.00							14.00
Emergency Management			34.00					34.00
Emergency Medical Svs			167.50					167.50
Environmental Management				123.80				123.80
Facilities Management	95.00				1.00			96.00
Finance	11.00							11.00
Fleet Management	26.50							26.50
Greenbelt Programs						1.30		1.30
Human Resources	17.00							17.00
Internal Auditor	2.00							2.00
Internal Services	6.50							6.50
Legal	7.11							7.11
Legislative Delegation	3.00							3.00
Magistrate Courts		71.63						71.63
Master-In-Equity		8.00						8.00
Probate Courts		20.80						20.80
Procurement	15.00			3.00				18.00
Public Defender		54.00						54.00
Public Works				162.10	28.00			190.10
Register Mesne Convey.	27.00							27.00
Revenue Collections	26.00							26.00
Safety & Risk Mgmt.	5.00							5.00
Sheriff			835.74					835.74
Solicitor		102.00						102.00
Technology Services	25.00		1.00					26.00
Transp Development				23.11				23.11
Treasurer	22.00							22.00
Veterans Affairs					5.00			5.00
Zoning/Planning	21.20							21.20
Total FTEs	453.51	324.43	1,221.24	312.01	154.60	1.30	5.00	2,472.09

Charleston County, South Carolina
 Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
 Fiscal Year 2015

Organization	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	12.00				12.00
Administrator	7.80				7.80
Assessor	55.00				55.00
Auditor	31.00				31.00
Budget	8.00				8.00
Building Inspections	23.00				23.00
Clerk of Court	50.92	6.08			57.00
Community Services	6.40	5.60			12.00
Consolidated Dispatch	152.00		8.00		160.00
Coroner	11.00				11.00
DAODAS			115.00		115.00
Deputy Admin Finance	4.00				4.00
Deputy Admin General Services	3.00				3.00
Deputy Admin Human Services	3.00				3.00
Economic Development		5.00			5.00
Elections/Voter Registration	14.00				14.00
Emergency Management	4.38	29.62			34.00
Emergency Medical Service	167.50				167.50
Environmental Management			123.80		123.80
Facilities Management	78.00		18.00		96.00
Finance	11.00				11.00
Fleet Management				26.50	26.50
Greenbelt Programs		1.30			1.30
Human Resources	17.00				17.00
Internal Auditor	2.00				2.00
Internal Services				6.50	6.50
Legal	7.11				7.11
Legislative Delegation	3.00				3.00
Magistrate Courts	70.63	1.00			71.63
Master-In-Equity	8.00				8.00
Probate Courts	20.80				20.80
Procurement	11.00	3.00		4.00	18.00
Public Defender		54.00			54.00
Public Works	175.85	14.25			190.10
Register Mesne Conveyance	27.00				27.00
Revenue Collections	7.00		19.00		26.00
Safety & Risk Management	0.80			4.20	5.00
Sheriff	823.74	12.00			835.74
Solicitor	63.19	38.81			102.00
Technology Services	11.00		3.50	11.50	26.00
Transportation Development	17.00	6.11			23.11
Treasurer	22.00				22.00
Veterans Affairs	5.00				5.00
Zoning/Planning	21.20				21.20
Total FTEs	1,955.32	176.77	287.30	52.70	2,472.09

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

GENERAL FUND	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change
COUNCIL AGENCIES					
County Council	12.00	12.00	12.00	12.00	-
Internal Auditor	2.00	2.00	2.00	2.00	-
Legal	6.41	6.41	7.11	7.11	-
Subtotal	<u>20.41</u>	<u>20.41</u>	<u>21.11</u>	<u>21.11</u>	<u>-</u>
ELECTED OFFICIALS					
Auditor	31.00	31.00	31.00	31.00	-
Clerk of Court	50.92	50.92	50.92	50.92	-
Coroner	9.00	9.00	10.00	11.00	1.00
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	19.30	19.80	19.80	20.80	1.00
Register Mesne Conveyance	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	460.00	461.00	454.00	454.00	-
Sheriff: Law Enforcement	309.00	312.00	320.00	320.00	-
Sheriff: School Crossing Guards	50.74	50.74	49.74	49.74	-
Solicitor	61.58	63.00	63.19	63.19	-
Treasurer	20.00	21.00	22.00	22.00	-
Subtotal	<u>1,041.54</u>	<u>1,048.46</u>	<u>1,050.65</u>	<u>1,052.65</u>	<u>2.00</u>
APPOINTED OFFICIALS					
Elections and Voter Registration	10.00	10.00	14.00	14.00	-
Master-In-Equity	7.00	7.00	8.00	8.00	-
Veterans Affairs	4.00	4.00	5.00	5.00	-
Subtotal	<u>21.00</u>	<u>21.00</u>	<u>27.00</u>	<u>27.00</u>	<u>-</u>
ADMINISTRATOR					
Administrator	5.90	6.90	7.50	7.80	0.30
Consolidated Dispatch	95.50	131.50	153.25	152.00	(1.25)
Nondepartmental	3.00	-	-	-	-
Subtotal	<u>104.40</u>	<u>138.40</u>	<u>160.75</u>	<u>159.80</u>	<u>(0.95)</u>
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	4.00	4.00	4.00	-
Assessor	53.00	54.00	55.00	55.00	-
Budget	7.00	7.00	8.00	8.00	-
Finance	12.00	11.00	11.00	11.00	-
Revenue Collections: Delinquent Tax	7.00	6.00	7.00	7.00	-
Subtotal	<u>83.00</u>	<u>82.00</u>	<u>85.00</u>	<u>85.00</u>	<u>-</u>

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

GENERAL FUND (continued)	FY 2012 Adjusted	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Deputy Administrator General Services	3.00	3.00	3.00	3.00	-
Building Inspections	21.00	21.00	22.00	23.00	1.00
Facilities Management	58.60	59.35	73.35	78.00	4.65
Magistrate Courts	66.63	67.63	70.63	70.63	-
Technology Services	10.00	11.00	10.00	10.00	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	<u>160.23</u>	<u>162.98</u>	<u>179.98</u>	<u>185.63</u>	<u>5.65</u>
DEPUTY ADMIN HUMAN SERVICES					
Deputy Administrator Human Services	3.00	3.00	3.00	3.00	-
Emergency Mgmt: Emergency Prep.	4.25	4.25	4.25	4.38	0.13
Human Resources	17.00	17.00	16.00	17.00	1.00
Procurement	10.00	10.00	10.00	11.00	1.00
Safety & Risk Management: Risk Mgmt.	0.80	0.80	0.80	0.80	-
Zoning/Planning	20.60	20.60	20.60	21.20	0.60
Subtotal	<u>55.65</u>	<u>55.65</u>	<u>54.65</u>	<u>57.38</u>	<u>2.73</u>
DEPUTY ADMIN COMMUNITY SERVICES					
Community Services: Administration	6.40	6.40	6.40	6.40	-
Community Services: Medical Indigent Assist	-	-	0.10	0.10	-
Emergency Medical Services	135.50	151.50	152.50	167.50	15.00
Subtotal	<u>141.90</u>	<u>157.90</u>	<u>159.00</u>	<u>174.00</u>	<u>15.00</u>
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Administration	6.85	7.85	7.85	7.85	-
Public Works: Asset Management	8.00	7.00	7.00	7.00	-
Public Works: Civil Engineering	8.00	10.00	10.00	10.00	-
Public Works: Field Operations	97.00	101.00	123.00	123.00	-
Public Works: Mosquito Control	20.00	20.00	28.00	28.00	-
Transportation Development	17.00	17.00	17.00	17.00	-
Subtotal	<u>156.85</u>	<u>162.85</u>	<u>192.85</u>	<u>192.85</u>	<u>-</u>
Total GENERAL FUND	<u>1,784.98</u>	<u>1,849.65</u>	<u>1,930.99</u>	<u>1,955.42</u>	<u>24.43</u>

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

SPECIAL REVENUE FUNDS	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	6.08	6.08	6.08	6.08	-
Sheriff: DUI Enforcement Team Grant	2.00	2.00	2.00	2.00	-
Sheriff: Programs	4.00	5.00	5.00	5.00	-
Sheriff: Intelligence Analyst Grant	1.00	1.00	-	-	-
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: Victim's Bill of Rights	4.00	4.00	4.00	4.00	-
Solicitor: Alcohol Education Program	1.00	1.30	1.50	1.50	-
Solicitor: Criminal Domestic Violence Approp	-	1.00	1.00	1.00	-
Solicitor: Drug Court	0.65	0.65	0.65	0.65	-
Solicitor: Drug Crime Prosecutor Grant	1.00	1.00	-	-	-
Solicitor: Drug Prosecutor Grant	4.80	-	-	-	-
Solicitor: Drug Seizure	-	1.00	-	-	-
Solicitor: DUI State Appropriation	-	-	1.00	1.00	-
Solicitor: DUI Drug Prosecution Grant	1.00	1.00	-	-	-
Solicitor: Expungement	4.00	4.00	6.31	6.31	-
Solicitor: Formula Justice Assistant Grant	1.00	1.00	1.00	1.00	-
Solicitor: Justice Assistance Grant	2.00	1.00	-	-	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	2.00	-
Solicitor: North Charleston CDV Grant	1.00	1.00	-	-	-
Solicitor: Pretrial Intervention	7.91	6.77	6.33	6.33	-
Solicitor: Prosecution Community Grant	1.00	-	-	-	-
Solicitor: State Appropriation	8.03	8.88	8.88	11.88	3.00
Solicitor: Traffic Education Program	0.03	0.40	0.20	0.20	-
Solicitor: Victim Advocate Grant	1.00	1.00	1.00	1.00	-
Solicitor: Victim's Bill of Rights	2.00	2.00	2.00	2.00	-
Solicitor: Victim-Witness State Approp.	1.00	2.00	2.00	1.00	(1.00)
Solicitor: Violence Against Women Grant	3.00	2.00	1.94	0.94	(1.00)
Solicitor: Worthless Check	2.00	2.00	2.00	2.00	-
Subtotal	<u>62.50</u>	<u>59.08</u>	<u>55.89</u>	<u>56.89</u>	<u>1.00</u>
APPOINTED OFFICIALS					
Public Defender: Berkeley County	7.50	7.50	7.85	7.85	-
Public Defender: Charleston County	44.50	44.50	46.15	46.15	-
Subtotal	<u>52.00</u>	<u>52.00</u>	<u>54.00</u>	<u>54.00</u>	<u>-</u>
ADMINISTRATOR					
Admin: Public Information - Sales Tax	0.30	0.30	0.30	-	(0.30)
Economic Development	5.00	5.00	5.00	5.00	-
Greenbelt Programs	1.30	1.30	1.30	1.30	-
Subtotal	<u>6.60</u>	<u>6.60</u>	<u>6.60</u>	<u>6.30</u>	<u>(0.30)</u>

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

SPECIAL REVENUE FUNDS (continued)	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Magistrate Courts: Vict. Bill of Rights	2.00	1.00	1.00	1.00	-
Subtotal	2.00	1.00	1.00	1.00	-
DEPUTY ADMIN HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Dept.	22.25	22.25	22.25	22.12	(0.13)
Emerg Mgmt: Awendaw Fire SAFER Grant	6.00	6.00	6.00	6.00	-
Emergency Mgmt: Hazardous Materials	1.50	1.50	1.50	1.50	-
Procurement: MWDBE	3.00	3.00	3.00	3.00	-
Subtotal	32.75	32.75	32.75	32.62	(0.13)
DEPUTY ADMIN COMMUNITY SERVICES					
Community Services: Urban Entitlement Funds	5.60	5.60	5.50	5.50	-
Subtotal	5.60	5.60	5.50	5.50	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Allocation Projects	-	-	2.00	2.00	-
Public Works: Stormwater Drainage	12.25	10.25	10.25	12.25	2.00
Transportation Development - Roads Program	4.41	4.41	6.11	6.11	-
Subtotal	16.66	14.66	18.36	20.36	2.00
Total SPECIAL REVENUE FUNDS	178.11	171.69	174.10	176.67	2.57
ENTERPRISE FUNDS					
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	6.50	6.50	5.75	7.00	1.25
Consolidated Dispatch: Fire & Agency Costs	-	1.00	1.00	1.00	-
Subtotal	6.50	7.50	6.75	8.00	1.25
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	18.00	19.00	19.00	19.00	-
Subtotal	18.00	19.00	19.00	19.00	-
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	1.00	1.00	1.00	1.00	-
Facilities Management: Parking Garages	15.65	15.90	15.65	17.00	1.35
Tech Services: Public Safety Systems Ops	-	-	1.00	1.00	-
Tech Services: Radio Communications	2.00	2.50	2.50	2.50	-
Subtotal	18.65	19.40	20.15	21.50	1.35

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

ENTERPRISE FUNDS (continued)	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	15.00	15.00	17.00	16.00	(1.00)
DAODAS: Adolescent Services	7.80	6.80	5.80	7.00	1.20
DAODAS: Adult Services	15.65	15.55	18.05	14.00	(4.05)
DAODAS: Comm Prevention Services	3.20	4.55	3.15	3.00	(0.15)
DAODAS: Criminal Justice	7.60	7.60	7.10	8.00	0.90
DAODAS: Detention Outpatient	7.60	7.40	7.40	7.40	-
DAODAS: Family Care Center	-	-	-	1.00	1.00
DAODAS: Medical Services	1.90	2.60	2.25	2.25	-
DAODAS: Military Underage Drink Grant	-	-	1.00	1.00	-
DAODAS: Opioid Treatment Services	9.20	9.20	10.60	10.65	0.05
DAODAS: Support Services	12.80	12.30	21.80	23.85	2.05
DAODAS: Therapeutic Child Care	7.20	7.55	7.40	8.85	1.45
DAODAS: Women's Outpatient Services	14.05	13.45	13.45	12.00	(1.45)
Subtotal	<u>102.00</u>	<u>102.00</u>	<u>115.00</u>	<u>115.00</u>	<u>-</u>
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environ Mgmt (EM) - Administration	14.00	14.00	13.00	13.00	-
EM - Bees Ferry Landfill Conv Ctr	6.00	6.00	9.00	9.00	-
EM - Compost & Mulch Operations	11.00	11.00	14.00	14.00	-
EM - Containerization	28.00	28.00	28.00	28.00	-
EM - Curbside Collection	19.00	18.00	19.00	19.00	-
EM - Drop Site Collection	8.00	8.00	8.00	8.00	-
EM - Landfill Operations	24.00	22.00	18.00	18.00	-
EM - Litter Control	0.40	0.40	0.40	0.80	0.40
EM - Materials Recovery Facility	20.00	20.00	14.00	14.00	-
Subtotal	<u>130.40</u>	<u>127.40</u>	<u>123.40</u>	<u>123.80</u>	<u>0.40</u>
Total ENTERPRISE FUNDS	<u>275.55</u>	<u>275.30</u>	<u>284.30</u>	<u>287.30</u>	<u>3.00</u>
INTERNAL SERVICE FUNDS					
DEPUTY ADMIN GENERAL SERVICES					
Internal Services: Office Services	6.50	6.50	6.50	6.50	-
Technology Services: Records Management	9.25	8.25	8.00	8.00	-
Technology Services: Telecommunications	3.00	3.50	3.50	3.50	-
Subtotal	<u>18.75</u>	<u>18.25</u>	<u>18.00</u>	<u>18.00</u>	<u>-</u>

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

INTERNAL SERVICE FUNDS (continued)	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2015 Approved	Change
DEPUTY ADMIN HUMAN SERVICES					
Procurement: Central Parts Warehouse	4.00	4.00	4.00	4.00	-
Safety & Risk: Safety/Workers' Comp.	4.20	4.20	4.20	4.20	-
Subtotal	8.20	8.20	8.20	8.20	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	24.00	26.00	26.50	26.50	-
Subtotal	24.00	26.00	26.50	26.50	-
Total INTERNAL SERVICE FUNDS	50.95	52.45	52.70	52.70	-
Total Positions GENERAL FUND	1,784.98	1,849.65	1,930.99	1,955.42	24.43
Total Positions OTHER FUNDS	504.61	499.44	511.10	516.67	5.57
Total Positions ALL FUNDS	2,289.59	2,349.09	2,442.09	2,472.09	30.00

Charleston County, South Carolina
All Funds
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$211,657,025	\$230,360,226	\$230,352,536	\$230,352,536	\$220,741,475
Revenues:					
Property Tax	106,311,498	105,984,756	106,762,394	110,952,271	113,748,898
Sales Tax	97,819,974	101,870,504	107,342,000	110,475,000	116,576,000
Licenses and Permits	4,408,120	4,579,669	4,728,500	4,705,500	4,865,500
Intergovernmental	31,577,526	34,716,110	37,250,265	35,151,808	33,016,093
Charges and Fees	104,782,573	109,049,323	109,697,528	112,060,162	115,672,443
Fines and Forfeitures	2,628,510	2,721,027	2,354,406	2,499,858	2,533,248
Interest	1,641,422	1,068,005	1,611,350	946,400	773,900
Miscellaneous	5,960,895	5,819,830	4,941,656	7,136,606	22,177,340
Leases and Rent	791,843	852,961	875,484	834,502	611,876
Debt Proceeds	-	-	13,422,276	13,422,276	-
Subtotal	<u>355,922,361</u>	<u>366,662,185</u>	<u>388,985,859</u>	<u>398,184,383</u>	<u>409,975,298</u>
Interfund Transfer In	<u>22,704,752</u>	<u>36,980,779</u>	<u>21,161,053</u>	<u>20,640,619</u>	<u>18,453,449</u>
Total Available	<u>590,284,138</u>	<u>634,003,190</u>	<u>640,499,448</u>	<u>649,177,538</u>	<u>649,170,222</u>
Expenditures:					
Personnel	136,070,863	143,120,087	153,999,707	150,703,557	157,189,215
Operating	147,288,832	164,190,581	165,582,510	165,575,670	170,583,498
Capital	1,571,378	1,941,306	9,345,387	14,770,345	8,036,704
Debt Service	46,019,430	54,364,814	58,614,649	58,845,036	61,572,147
Subtotal	<u>330,950,503</u>	<u>363,616,788</u>	<u>387,542,253</u>	<u>389,894,608</u>	<u>397,381,564</u>
Interfund Transfer Out	<u>28,973,409</u>	<u>40,033,866</u>	<u>36,041,535</u>	<u>38,541,455</u>	<u>30,788,936</u>
Total Disbursements	<u>359,923,912</u>	<u>403,650,654</u>	<u>423,583,788</u>	<u>428,436,063</u>	<u>428,170,500</u>
Nonspendable	57,029,052	63,328,364	63,328,364	63,328,364	63,270,614
Restricted: External	6,863,781	6,885,268	812,107	125,000	125,000
Restricted: Internal	145,313,233	143,860,288	135,053,452	119,362,385	100,438,537
Available	<u>21,154,160</u>	<u>16,278,616</u>	<u>17,721,737</u>	<u>37,925,726</u>	<u>57,165,571</u>
Ending Balance, June 30	<u><u>\$230,360,226</u></u>	<u><u>\$230,352,536</u></u>	<u><u>\$216,915,660</u></u>	<u><u>\$220,741,475</u></u>	<u><u>\$220,999,722</u></u>

Charleston County, South Carolina
Fund Statement by Fund Type

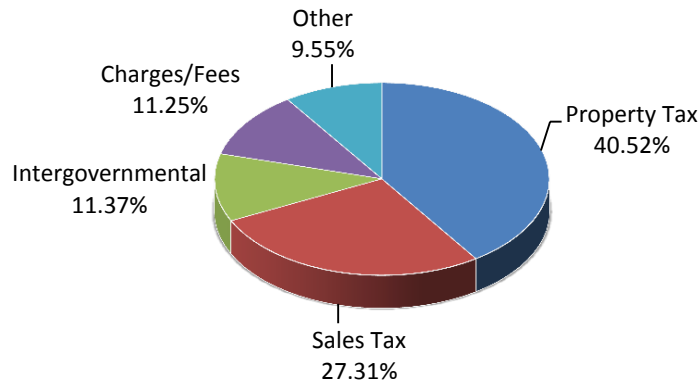
	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 51,198,760	\$ 17,200,926	\$ 52,103,832	\$ 83,430,263	\$ 16,807,694	\$ 220,741,475
Revenues:						
Property Tax	79,406,000	19,916,000	14,426,898	-	-	113,748,898
Sales Tax	53,500,000	-	63,076,000	-	-	116,576,000
Licenses and Permits	4,645,500	-	220,000	-	-	4,865,500
Intergovernmental	22,269,641	70,977	4,922,892	5,752,583	-	33,016,093
Charges and Fees	22,041,292	-	2,240,000	40,652,314	50,738,837	115,672,443
Fines and Forfeitures	1,958,000	-	575,248	-	-	2,533,248
Interest	656,400	30,000	52,000	20,500	15,000	773,900
Miscellaneous	4,814,120	-	358,220	16,990,000	15,000	22,177,340
Leases and Rent	355,000	-	-	256,876	-	611,876
Subtotal	<u>189,645,953</u>	<u>20,016,977</u>	<u>85,871,258</u>	<u>63,672,273</u>	<u>50,768,837</u>	<u>409,975,298</u>
Interfund Transfer In	<u>1,499,202</u>	<u>6,237,763</u>	<u>3,833,742</u>	<u>3,858,392</u>	<u>3,024,350</u>	<u>18,453,449</u>
Total Available	<u>242,343,915</u>	<u>43,455,666</u>	<u>141,808,832</u>	<u>150,960,928</u>	<u>70,600,881</u>	<u>649,170,222</u>
Expenditures:						
General Government	51,735,848	-	8,322,000	9,120,114	54,064,468	123,242,430
Judicial	18,319,537	-	8,827,201	-	-	27,146,738
Public Safety	85,286,048	-	4,417,830	2,352,320	-	92,056,198
Public Works	9,341,392	-	5,375,799	25,006,332	-	39,723,523
Health/Welfare	4,267,874	-	-	11,624,406	-	15,892,280
Culture/Recreation	14,702,230	-	15,321,231	-	-	30,023,461
Education	-	-	6,210,000	-	-	6,210,000
Economic Development	-	-	2,180,612	-	-	2,180,612
Debt Service	-	28,363,965	32,542,357	-	-	60,906,322
Subtotal	<u>183,652,929</u>	<u>28,363,965</u>	<u>83,197,030</u>	<u>48,103,172</u>	<u>54,064,468</u>	<u>397,381,564</u>
Interfund Transfer Out	<u>12,252,505</u>	<u>-</u>	<u>17,354,497</u>	<u>1,181,934</u>	<u>-</u>	<u>30,788,936</u>
Total Disbursements	<u>195,905,434</u>	<u>28,363,965</u>	<u>100,551,527</u>	<u>49,285,106</u>	<u>54,064,468</u>	<u>428,170,500</u>
Nonspendable	923,453	-	8,050,609	41,786,930	12,509,622	63,270,614
Restricted: External	-	-	-	-	125,000	125,000
Restricted: Internal	39,538,827	15,091,701	17,147,033	28,660,976	-	100,438,537
Available	<u>5,976,201</u>	<u>-</u>	<u>16,059,663</u>	<u>31,227,916</u>	<u>3,901,791</u>	<u>57,165,571</u>
Ending Balance, June 30	<u>\$ 46,438,481</u>	<u>\$ 15,091,701</u>	<u>\$ 41,257,305</u>	<u>\$ 101,675,822</u>	<u>\$ 16,536,413</u>	<u>\$ 220,999,722</u>

General Fund

Charleston County

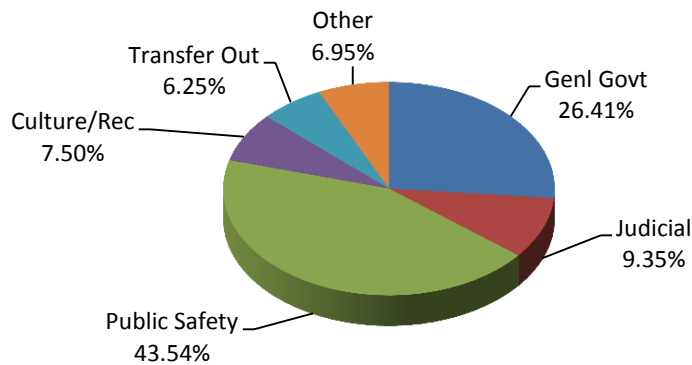
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2015 Charleston County General Fund



Total Available Budgeted: \$195,905,434

WHERE IT GOES... FY 2015 Charleston County General Fund



Total Uses: \$195,905,434

Charleston County, South Carolina
General Fund
Fund Statement

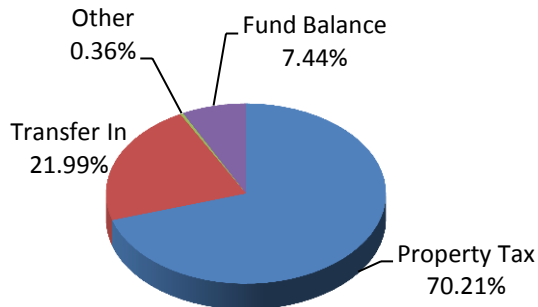
	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 52,348,633	\$ 56,458,537	\$ 53,192,411	\$ 53,192,411	\$ 51,198,760
Revenues:					
Property Tax	77,743,129	76,745,828	76,080,000	79,207,400	79,406,000
Sales Tax	46,044,345	47,280,580	51,000,000	51,000,000	53,500,000
Licenses and Permits	4,215,707	4,363,427	4,527,500	4,487,000	4,645,500
Intergovernmental	20,357,271	22,880,589	25,795,883	24,320,510	22,269,641
Charges and Fees	19,408,357	21,242,679	20,289,000	21,507,680	22,041,292
Fines and Forfeitures	1,952,480	1,998,680	1,792,150	1,920,795	1,958,000
Interest	1,217,421	673,952	1,254,350	656,400	656,400
Miscellaneous	4,124,306	4,511,175	4,557,604	5,488,886	4,814,120
Leases and Rentals	601,601	565,683	570,000	570,000	355,000
Subtotal	<u>175,664,617</u>	<u>180,262,593</u>	<u>185,866,487</u>	<u>189,158,671</u>	<u>189,645,953</u>
Interfund Transfer In	<u>585,170</u>	<u>1,114,433</u>	<u>542,714</u>	<u>1,171,793</u>	<u>1,499,202</u>
Total Available	<u>228,598,420</u>	<u>237,835,563</u>	<u>239,601,612</u>	<u>243,522,875</u>	<u>242,343,915</u>
Expenditures:					
Personnel	105,710,854	111,079,780	118,773,818	116,773,818	120,405,755
Operating	54,428,627	56,896,414	59,096,431	58,488,020	61,587,063
Capital	1,061,411	1,027,351	1,502,847	2,987,469	1,660,111
Subtotal	<u>161,200,892</u>	<u>169,003,545</u>	<u>179,373,096</u>	<u>178,249,307</u>	<u>183,652,929</u>
Interfund Transfer Out	<u>10,938,991</u>	<u>15,639,607</u>	<u>14,629,808</u>	<u>14,074,808</u>	<u>12,252,505</u>
Total Disbursements	<u>172,139,883</u>	<u>184,643,152</u>	<u>194,002,904</u>	<u>192,324,115</u>	<u>195,905,434</u>
Nonspendable	935,078	923,453	923,453	923,453	923,453
Restricted: Internal	46,255,856	47,191,590	39,597,887	44,299,044	39,538,827
Available	<u>9,267,603</u>	<u>5,077,368</u>	<u>5,077,368</u>	<u>5,976,263</u>	<u>5,976,201</u>
Ending Balance, June 30	<u>\$ 56,458,537</u>	<u>\$ 53,192,411</u>	<u>\$ 45,598,708</u>	<u>\$ 51,198,760</u>	<u>\$ 46,438,481</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 2015 Charleston County Debt Service Funds



Total Available Budgeted: \$28,363,965

WHERE IT GOES... FY 2015 Charleston County Debt Service Funds



Total Uses: \$28,363,965

Charleston County, South Carolina
Debt Service Fund
Fund Statement

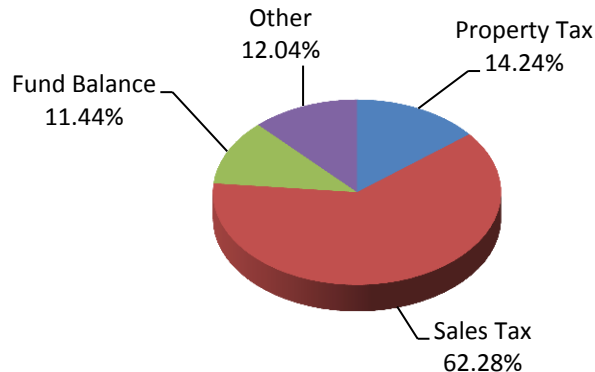
	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 19,694,980	\$ 19,122,743	\$ 17,516,048	\$ 17,516,048	\$ 17,200,926
Revenues:					
Property Tax	18,221,576	18,398,899	18,889,000	19,409,000	19,916,000
Intergovernmental	333,318	337,270	70,977	70,977	70,977
Interest	233,397	190,114	230,000	180,000	30,000
Miscellaneous	-	5,006	-	-	-
Subtotal	<u>18,788,291</u>	<u>18,931,289</u>	<u>19,189,977</u>	<u>19,659,977</u>	<u>20,016,977</u>
Interfund Transfer In	<u>4,961,390</u>	<u>5,086,160</u>	<u>5,072,527</u>	<u>4,745,891</u>	<u>6,237,763</u>
Total Available	<u>43,444,661</u>	<u>43,140,192</u>	<u>41,778,552</u>	<u>41,921,916</u>	<u>43,455,666</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	(1,705,145)	(1,709,038)	(2,036,000)	(2,488,000)	217,000
Capital	-	-	-	-	-
Debt Service	<u>25,339,108</u>	<u>26,648,196</u>	<u>25,860,233</u>	<u>27,088,093</u>	<u>28,146,965</u>
Subtotal	<u>23,633,963</u>	<u>24,939,158</u>	<u>23,824,233</u>	<u>24,600,093</u>	<u>28,363,965</u>
Interfund Transfer Out	<u>687,955</u>	<u>684,986</u>	<u>406,380</u>	<u>120,897</u>	<u>-</u>
Total Disbursements	<u>24,321,918</u>	<u>25,624,144</u>	<u>24,230,613</u>	<u>24,720,990</u>	<u>28,363,965</u>
Restricted: External	3,698,420	3,734,907	687,107	-	-
Restricted: Internal	<u>15,424,323</u>	<u>13,781,141</u>	<u>16,860,832</u>	<u>17,200,926</u>	<u>15,091,701</u>
Ending Balance, June 30	<u><u>\$ 19,122,743</u></u>	<u><u>\$ 17,516,048</u></u>	<u><u>\$ 17,547,939</u></u>	<u><u>\$ 17,200,926</u></u>	<u><u>\$ 15,091,701</u></u>

Special Revenue Funds

Charleston County

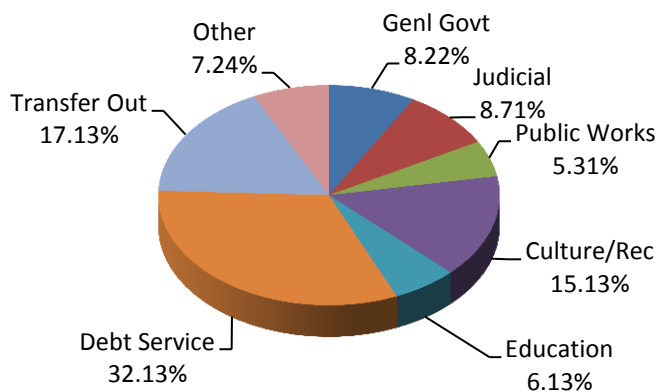
The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The graphs below present an overall summary of the Special Revenue Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM... FY 2015 Charleston County Special Revenue Funds



Total Available Budgeted: \$101,288,637

WHERE IT GOES... FY 2015 Charleston County Special Revenue Funds



Total Uses: \$101,288,637

***Includes \$737,110 in budgeted increases in fund balance.**

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 711,364	\$ 758,348	\$ 1,022,612	\$ 1,022,612	\$ 1,124,610
Revenues:					
Sales Tax	11,010,863	11,987,748	12,750,000	13,400,000	14,750,000
Interest	5,284	2,502	5,000	5,000	5,000
Subtotal	<u>11,016,147</u>	<u>11,990,250</u>	<u>12,755,000</u>	<u>13,405,000</u>	<u>14,755,000</u>
Total Available	<u>11,727,511</u>	<u>12,748,598</u>	<u>13,777,612</u>	<u>14,427,612</u>	<u>15,879,610</u>
Expenditures:					
Personnel	2,104,785	2,375,767	2,560,173	2,560,173	4,084,901
Operating	8,538,171	9,036,654	10,322,521	10,414,280	10,892,955
Capital	326,207	313,565	328,549	328,549	121,508
Subtotal	<u>10,969,163</u>	<u>11,725,986</u>	<u>13,211,243</u>	<u>13,303,002</u>	<u>15,099,364</u>
Total Disbursements	<u>10,969,163</u>	<u>11,725,986</u>	<u>13,211,243</u>	<u>13,303,002</u>	<u>15,099,364</u>
Restricted: Internal Available	586,475 <u>171,873</u>	1,022,612 <u>-</u>	566,369 <u>-</u>	727,614 <u>396,996</u>	737,750 <u>42,496</u>
Ending Balance, June 30	<u>\$ 758,348</u>	<u>\$ 1,022,612</u>	<u>\$ 566,369</u>	<u>\$ 1,124,610</u>	<u>\$ 780,246</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	92,221	74,749	92,000	75,000	75,000
Interest	104	1,057	-	-	-
Subtotal	<u>92,325</u>	<u>75,806</u>	<u>92,000</u>	<u>75,000</u>	<u>75,000</u>
Total Available	<u>92,325</u>	<u>75,806</u>	<u>92,000</u>	<u>75,000</u>	<u>75,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	63,959	48,266	63,650	47,500	47,500
Capital	-	-	-	-	-
Subtotal	<u>63,959</u>	<u>48,266</u>	<u>63,650</u>	<u>47,500</u>	<u>47,500</u>
Interfund Transfer Out	<u>28,366</u>	<u>27,540</u>	<u>28,350</u>	<u>27,500</u>	<u>27,500</u>
Total Disbursements	<u>92,325</u>	<u>75,806</u>	<u>92,000</u>	<u>75,000</u>	<u>75,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Charleston County, South Carolina
Special Revenue Fund
Administrator: Minority Business Partnership
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ 50,000	\$ 66,253	\$ 66,253	\$ 52,000
Revenues:					
Intergovernmental	50,000	30,000	-	40,000	45,000
Subtotal	50,000	30,000	-	40,000	45,000
Total Available	50,000	80,000	66,253	106,253	97,000
Expenditures:					
Personnel	-	4,495	25,150	25,150	31,631
Operating	-	9,252	41,103	29,103	15,750
Capital	-	-	-	-	-
Subtotal	-	13,747	66,253	54,253	47,381
Total Disbursements	-	13,747	66,253	54,253	47,381
Available	50,000	66,253	-	52,000	49,619
Ending Balance, June 30	<u>\$ 50,000</u>	<u>\$ 66,253</u>	<u>\$ -</u>	<u>\$ 52,000</u>	<u>\$ 49,619</u>

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

Charleston County, South Carolina
Special Revenue Fund
Administrator: Summer Youth Program
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 93,194	\$ 93,194	\$ 93,194
Interfund Transfer In	-	119,791	100,000	100,000	100,000
Total Available	-	119,791	193,194	193,194	193,194
Expenditures:					
Personnel	-	25,796	90,000	90,000	90,000
Operating	-	801	10,000	10,000	10,000
Capital	-	-	-	-	-
Subtotal	-	26,597	100,000	100,000	100,000
Total Disbursements	-	26,597	100,000	100,000	100,000
Ending Balance, June 30	<u>\$ -</u>	<u>\$ 93,194</u>	<u>\$ 93,194</u>	<u>\$ 93,194</u>	<u>\$ 93,194</u>

Note: Refer to page H-4 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Building Inspections: Project Impact
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 43,021	\$ 38,752	\$ 33,628	\$ 33,628	\$ 28,411
Revenues:					
Miscellaneous	-	-	-	-	-
Subtotal	-	-	-	-	-
Total Available	43,021	38,752	33,628	33,628	28,411
Expenditures:					
Personnel	-	-	-	-	-
Operating	4,269	5,124	33,628	5,217	28,411
Capital	-	-	-	-	-
Subtotal	4,269	5,124	33,628	5,217	28,411
Total Disbursements	4,269	5,124	33,628	5,217	28,411
Restricted: Internal	38,752	33,628	-	28,411	-
Ending Balance, June 30	<u>\$ 38,752</u>	<u>\$ 33,628</u>	<u>\$ -</u>	<u>\$ 28,411</u>	<u>\$ -</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 3,390	\$ 48,077	\$ 74,477	\$ 74,477	\$ -
Revenues:					
Intergovernmental	1,077,193	1,002,182	1,000,000	1,005,000	1,000,000
Subtotal	1,077,193	1,002,182	1,000,000	1,005,000	1,000,000
Total Available	1,080,583	1,050,259	1,074,477	1,079,477	1,000,000
Expenditures:					
Personnel	401,632	396,104	433,592	354,318	453,543
Operating	227,700	240,127	283,361	338,331	281,403
Capital	-	22,000	10,000	28,401	-
Subtotal	629,332	658,231	726,953	721,050	734,946
Interfund Transfer Out	403,174	317,551	273,047	358,427	265,054
Total Disbursements	1,032,506	975,782	1,000,000	1,079,477	1,000,000
Restricted: Internal Available	26,077 22,000	74,477 -	74,477 -	- -	- -
Ending Balance, June 30	\$ 48,077	\$ 74,477	\$ 74,477	\$ -	\$ -

Note: Refer to page F-6 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Economic Development
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 684,609	\$ 1,159,444	\$ 1,585,220	\$ 1,585,220	\$ 2,277,472
Revenues:					
Property Tax	1,707,951	1,905,213	1,823,594	2,230,620	2,133,231
Subtotal	1,707,951	1,905,213	1,823,594	2,230,620	2,133,231
Total Available	2,392,560	3,064,657	3,408,814	3,815,840	4,410,703
Expenditures:					
Personnel	453,619	437,602	539,060	566,157	575,468
Operating	779,497	1,041,835	1,366,561	972,211	1,557,763
Capital	-	-	-	-	-
Subtotal	1,233,116	1,479,437	1,905,621	1,538,368	2,133,231
Total Disbursements	1,233,116	1,479,437	1,905,621	1,538,368	2,133,231
Restricted: Internal Available	16,311 1,143,133	108,913 1,476,307	26,886 1,476,307	- 2,277,472	- 2,277,472
Ending Balance, June 30	\$ 1,159,444	\$ 1,585,220	\$ 1,503,193	\$ 2,277,472	\$ 2,277,472

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 810,422	\$ 862,024	\$ 527,088	\$ 527,088	\$ 177,958
Revenues:					
Property Tax	1,247,275	1,358,296	2,088,600	2,048,751	2,093,000
Intergovernmental	506,088	654,069	71,014	71,014	109,930
Miscellaneous	2,152	27,750	-	4,810	-
Subtotal	<u>1,755,515</u>	<u>2,040,115</u>	<u>2,159,614</u>	<u>2,124,575</u>	<u>2,202,930</u>
Total Available	<u>2,565,937</u>	<u>2,902,139</u>	<u>2,686,702</u>	<u>2,651,663</u>	<u>2,380,888</u>
Expenditures:					
Personnel	1,332,750	1,436,051	1,467,652	1,449,186	1,480,855
Operating	284,363	337,740	412,867	426,768	429,181
Capital	-	446,753	405,506	375,506	-
Subtotal	<u>1,617,113</u>	<u>2,220,544</u>	<u>2,286,025</u>	<u>2,251,460</u>	<u>1,910,036</u>
Interfund Transfer Out	<u>86,800</u>	<u>154,507</u>	<u>222,245</u>	<u>222,245</u>	<u>273,942</u>
Total Disbursements	<u>1,703,913</u>	<u>2,375,051</u>	<u>2,508,270</u>	<u>2,473,705</u>	<u>2,183,978</u>
Nonspendable	221,000	173,250	173,250	173,250	115,500
Restricted: Internal	446,131	353,838	5,182	-	-
Available	<u>194,893</u>	<u>-</u>	<u>-</u>	<u>4,708</u>	<u>81,410</u>
Ending Balance, June 30	<u><u>\$ 862,024</u></u>	<u><u>\$ 527,088</u></u>	<u><u>\$ 178,432</u></u>	<u><u>\$ 177,958</u></u>	<u><u>\$ 196,910</u></u>

Note: Refer to page K-4 for budget narrative related to this fund.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	-	-	-	-	250,000
Subtotal	-	-	-	-	250,000
Total Available	-	-	-	-	250,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	250,000
Subtotal	-	-	-	-	250,000
Total Disbursements	-	-	-	-	250,000
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page K-6 for budget narrative related to this fund.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 7,361	\$ 9,798	\$ 13,644	\$ 13,644	\$ 15,644
Revenues:					
Property Tax	144,679	145,993	142,200	144,200	142,200
Intergovernmental	2,758	2,853	2,800	2,800	2,800
Subtotal	<u>147,437</u>	<u>148,846</u>	<u>145,000</u>	<u>147,000</u>	<u>145,000</u>
Total Available	<u>154,798</u>	<u>158,644</u>	<u>158,644</u>	<u>160,644</u>	<u>160,644</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	145,000	145,000	145,000	145,000	145,000
Capital	-	-	-	-	-
Subtotal	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Total Disbursements	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Available	<u>9,798</u>	<u>13,644</u>	<u>13,644</u>	<u>15,644</u>	<u>15,644</u>
Ending Balance, June 30	<u>\$ 9,798</u>	<u>\$ 13,644</u>	<u>\$ 13,644</u>	<u>\$ 15,644</u>	<u>\$ 15,644</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 233,200	\$ 193,860	\$ 192,577	\$ 192,577	\$ 169,395
Revenues:					
Licenses and Permits	192,413	216,242	201,000	218,500	220,000
Miscellaneous	-	165	-	5,000	-
Subtotal	<u>192,413</u>	<u>216,407</u>	<u>201,000</u>	<u>223,500</u>	<u>220,000</u>
Total Available	<u>425,613</u>	<u>410,267</u>	<u>393,577</u>	<u>416,077</u>	<u>389,395</u>
Expenditures:					
Personnel	145,825	158,849	167,577	166,805	178,241
Operating	76,903	58,841	86,679	79,877	85,486
Capital	-	-	-	-	6,399
Subtotal	<u>222,728</u>	<u>217,690</u>	<u>254,256</u>	<u>246,682</u>	<u>270,126</u>
Interfund Transfer Out	<u>9,025</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>231,753</u>	<u>217,690</u>	<u>254,256</u>	<u>246,682</u>	<u>270,126</u>
Restricted: Internal Available	55,810	53,256	-	50,126	-
	<u>138,050</u>	<u>139,321</u>	<u>139,321</u>	<u>119,269</u>	<u>119,269</u>
Ending Balance, June 30	<u>\$ 193,860</u>	<u>\$ 192,577</u>	<u>\$ 139,321</u>	<u>\$ 169,395</u>	<u>\$ 119,269</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 3,010	\$ 3,010	\$ 3,010	\$ 3,010	\$ -
Revenues:					
Property Tax	222,307	249,074	284,300	284,300	254,200
Intergovernmental	4,066	4,346	3,500	3,500	3,700
Subtotal	<u>226,373</u>	<u>253,420</u>	<u>287,800</u>	<u>287,800</u>	<u>257,900</u>
Total Available	<u>229,383</u>	<u>256,430</u>	<u>290,810</u>	<u>290,810</u>	<u>257,900</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	226,373	253,420	287,800	290,810	257,900
Capital	-	-	-	-	-
Subtotal	<u>226,373</u>	<u>253,420</u>	<u>287,800</u>	<u>290,810</u>	<u>257,900</u>
Total Disbursements	<u>226,373</u>	<u>253,420</u>	<u>287,800</u>	<u>290,810</u>	<u>257,900</u>
Available	<u>3,010</u>	<u>3,010</u>	<u>3,010</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 3,010</u>	<u>\$ 3,010</u>	<u>\$ 3,010</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ (3,985)	\$ (2,428)	\$ (1,694)	\$ (1,694)	\$ (1,694)
Revenues:					
Property Tax	9,550	8,714	7,700	8,000	8,800
Intergovernmental	<u>7</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>9,557</u>	<u>8,734</u>	<u>7,700</u>	<u>8,000</u>	<u>8,800</u>
Total Available	<u>5,572</u>	<u>6,306</u>	<u>6,006</u>	<u>6,306</u>	<u>7,106</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>
Available	<u>(2,428)</u>	<u>(1,694)</u>	<u>(1,994)</u>	<u>(1,694)</u>	<u>(894)</u>
Ending Balance, June 30	<u>\$ (2,428)</u>	<u>\$ (1,694)</u>	<u>\$ (1,994)</u>	<u>\$ (1,694)</u>	<u>\$ (894)</u>

Note: Refer to page K-14 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Greenbelt Programs
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 15,957,088	\$ 16,112,157	\$ 16,547,148	\$ 16,547,148	\$ 16,030,198
Revenues:					
Sales Tax	6,914,332	7,229,663	7,395,000	7,820,000	8,203,000
Interest	39,273	27,113	40,000	25,000	25,000
Miscellaneous	202	-	-	-	-
Subtotal	<u>6,953,807</u>	<u>7,256,776</u>	<u>7,435,000</u>	<u>7,845,000</u>	<u>8,228,000</u>
Interfund Transfer In	<u>879,004</u>	<u>1,862,485</u>	<u>334,523</u>	<u>334,523</u>	<u>-</u>
Total Available	<u>23,789,899</u>	<u>25,231,418</u>	<u>24,316,671</u>	<u>24,726,671</u>	<u>24,258,198</u>
Expenditures:					
Personnel	121,303	135,842	137,352	138,423	138,925
Operating	33,888	19,423	48,118	25,403	40,442
Capital	-	-	-	-	-
Debt Service	<u>7,184,937</u>	<u>8,522,006</u>	<u>8,682,647</u>	<u>8,532,647</u>	<u>8,777,158</u>
Subtotal	<u>7,340,128</u>	<u>8,677,271</u>	<u>8,868,117</u>	<u>8,696,473</u>	<u>8,956,525</u>
Interfund Transfer Out	<u>337,614</u>	<u>6,999</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>7,677,742</u>	<u>8,684,270</u>	<u>8,868,117</u>	<u>8,696,473</u>	<u>8,956,525</u>
Restricted: Internal Available	16,112,157	16,547,148	15,448,554	2,062,525	1,334,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,967,673</u>	<u>13,967,673</u>
Ending Balance, June 30	<u><u>\$ 16,112,157</u></u>	<u><u>\$ 16,547,148</u></u>	<u><u>\$ 15,448,554</u></u>	<u><u>\$ 16,030,198</u></u>	<u><u>\$ 15,301,673</u></u>

Note: Refer to page H-11 for budget narrative related to this fund.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 190,503	\$ 183,168	\$ 128,992	\$ 128,992	\$ 100,000
Revenues:					
Fines and Forfeitures	36,846	42,763	17,200	17,200	22,320
Interest	561	381	-	-	-
Subtotal	<u>37,407</u>	<u>43,144</u>	<u>17,200</u>	<u>17,200</u>	<u>22,320</u>
Total Available	<u>227,910</u>	<u>226,312</u>	<u>146,192</u>	<u>146,192</u>	<u>122,320</u>
Expenditures:					
Personnel	-	79,825	28,992	28,992	-
Operating	16,960	17,495	117,200	17,200	122,320
Capital	-	-	-	-	-
Subtotal	<u>16,960</u>	<u>97,320</u>	<u>146,192</u>	<u>46,192</u>	<u>122,320</u>
Interfund Transfer Out	<u>27,782</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>44,742</u>	<u>97,320</u>	<u>146,192</u>	<u>46,192</u>	<u>122,320</u>
Restricted: Internal Available	161,063 <u>22,105</u>	98,383 <u>30,609</u>	- <u>-</u>	100,000 <u>-</u>	- <u>-</u>
Ending Balance, June 30	<u>\$ 183,168</u>	<u>\$ 128,992</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 87,654	\$ 107,521	\$ 169,607	\$ 169,607	\$ 205,456
Revenues:					
Intergovernmental	636,518	709,927	795,615	781,615	821,769
Charges and Fees	23,276	80,462	50,000	85,000	85,000
Interest	390	297	-	-	-
Subtotal	<u>660,184</u>	<u>790,686</u>	<u>845,615</u>	<u>866,615</u>	<u>906,769</u>
Total Available	<u>747,838</u>	<u>898,207</u>	<u>1,015,222</u>	<u>1,036,222</u>	<u>1,112,225</u>
Expenditures:					
Personnel	505,401	550,263	632,367	632,824	685,460
Operating	134,916	178,337	149,743	197,942	195,194
Capital	-	-	-	-	-
Subtotal	<u>640,317</u>	<u>728,600</u>	<u>782,110</u>	<u>830,766</u>	<u>880,654</u>
Total Disbursements	<u>640,317</u>	<u>728,600</u>	<u>782,110</u>	<u>830,766</u>	<u>880,654</u>
Available	<u>107,521</u>	<u>169,607</u>	<u>233,112</u>	<u>205,456</u>	<u>231,571</u>
Ending Balance, June 30	<u>\$ 107,521</u>	<u>\$ 169,607</u>	<u>\$ 233,112</u>	<u>\$ 205,456</u>	<u>\$ 231,571</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 708,614	\$ 679,492	\$ 788,887	\$ 788,887	\$ 747,432
Revenues:					
Intergovernmental	763,923	853,870	929,643	917,643	929,643
Charges and Fees	120,988	252,243	117,000	170,000	200,000
Fines and Forfeitures	(21,386)	(21,836)	-	-	-
Interest	2,479	2,071	2,000	2,000	2,000
Miscellaneous	25,000	-	-	-	-
Subtotal	<u>891,004</u>	<u>1,086,348</u>	<u>1,048,643</u>	<u>1,089,643</u>	<u>1,131,643</u>
Interfund Transfer In	<u>2,885,066</u>	<u>2,974,404</u>	<u>2,984,480</u>	<u>3,031,846</u>	<u>3,029,247</u>
Total Available	<u>4,484,684</u>	<u>4,740,244</u>	<u>4,822,010</u>	<u>4,910,376</u>	<u>4,908,322</u>
Expenditures:					
Personnel	3,453,083	3,525,070	3,686,910	3,732,903	3,733,807
Operating	352,109	426,287	354,877	430,041	465,751
Capital	-	-	-	-	-
Subtotal	<u>3,805,192</u>	<u>3,951,357</u>	<u>4,041,787</u>	<u>4,162,944</u>	<u>4,199,558</u>
Total Disbursements	<u>3,805,192</u>	<u>3,951,357</u>	<u>4,041,787</u>	<u>4,162,944</u>	<u>4,199,558</u>
Restricted: Internal	129,721	1,874	263	38,668	-
Available	<u>549,771</u>	<u>787,013</u>	<u>779,960</u>	<u>708,764</u>	<u>708,764</u>
Ending Balance, June 30	<u>\$ 679,492</u>	<u>\$ 788,887</u>	<u>\$ 780,223</u>	<u>\$ 747,432</u>	<u>\$ 708,764</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 2,652,935	\$ 2,511,249	\$ 1,982,996	\$ 1,982,996	\$ 1,315,161
Revenues:					
Intergovernmental	327,028	621,362	605,000	605,000	624,500
Charges and Fees	1,547,130	802,062	1,045,500	1,045,500	1,120,000
Interest	5,666	5,324	-	-	-
Subtotal	<u>1,879,824</u>	<u>1,428,748</u>	<u>1,650,500</u>	<u>1,650,500</u>	<u>1,744,500</u>
Total Available	<u>4,532,759</u>	<u>3,939,997</u>	<u>3,633,496</u>	<u>3,633,496</u>	<u>3,059,661</u>
Expenditures:					
Personnel	1,432,907	1,443,418	1,562,426	1,562,426	1,170,924
Operating	588,603	513,583	1,695,337	737,909	1,475,004
Capital	-	-	18,000	18,000	56,000
Subtotal	<u>2,021,510</u>	<u>1,957,001</u>	<u>3,275,763</u>	<u>2,318,335</u>	<u>2,701,928</u>
Total Disbursements	<u>2,021,510</u>	<u>1,957,001</u>	<u>3,275,763</u>	<u>2,318,335</u>	<u>2,701,928</u>
Nonspendable	793,823	357,733	357,733	357,733	357,733
Restricted: Internal	<u>1,717,426</u>	<u>1,625,263</u>	<u>-</u>	<u>957,428</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 2,511,249</u></u>	<u><u>\$ 1,982,996</u></u>	<u><u>\$ 357,733</u></u>	<u><u>\$ 1,315,161</u></u>	<u><u>\$ 357,733</u></u>

Note: Refer to page M-25 for budget narrative related to this fund.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 685,862	\$ 951,862	\$ 1,025,311	\$ 1,025,311	\$ 1,131,713
Revenues:					
Fines and Forfeitures	174,709	273,239	168,456	183,456	191,428
Interest	1,919	2,113	-	-	-
Miscellaneous	140,100	5,735	-	153,046	-
Subtotal	<u>316,728</u>	<u>281,087</u>	<u>168,456</u>	<u>336,502</u>	<u>191,428</u>
Total Available	<u>1,002,590</u>	<u>1,232,949</u>	<u>1,193,767</u>	<u>1,361,813</u>	<u>1,323,141</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	34,781	91,753	215,100	215,100	255,100
Capital	978	74,480	15,000	15,000	165,000
Subtotal	<u>35,759</u>	<u>166,233</u>	<u>230,100</u>	<u>230,100</u>	<u>420,100</u>
Interfund Transfer Out	<u>14,969</u>	<u>41,405</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>50,728</u>	<u>207,638</u>	<u>230,100</u>	<u>230,100</u>	<u>420,100</u>
Restricted: Internal Available	97,713 <u>854,149</u>	61,644 <u>963,667</u>	- <u>963,667</u>	228,672 <u>903,041</u>	- <u>903,041</u>
Ending Balance, June 30	<u>\$ 951,862</u>	<u>\$ 1,025,311</u>	<u>\$ 963,667</u>	<u>\$ 1,131,713</u>	<u>\$ 903,041</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 1,200,685	\$ 1,178,496	\$ 1,355,787	\$ 1,355,787	\$ 1,027,853
Revenues:					
Intergovernmental	103,500	103,500	103,500	103,500	103,500
Charges and Fees	-	21,400	22,000	38,700	37,000
Miscellaneous	370,190	376,449	357,720	357,720	357,720
Subtotal	<u>473,690</u>	<u>501,349</u>	<u>483,220</u>	<u>499,920</u>	<u>498,220</u>
Interfund Transfer In	<u>92,352</u>	<u>92,935</u>	<u>92,724</u>	<u>92,724</u>	<u>76,311</u>
Total Available	<u>1,766,727</u>	<u>1,772,780</u>	<u>1,931,731</u>	<u>1,948,431</u>	<u>1,602,384</u>
Expenditures:					
Personnel	300,732	280,800	378,123	349,599	330,035
Operating	106,322	136,193	410,979	410,979	336,252
Capital	181,177	-	160,000	160,000	300,000
Subtotal	<u>588,231</u>	<u>416,993</u>	<u>949,102</u>	<u>920,578</u>	<u>966,287</u>
Total Disbursements	<u>588,231</u>	<u>416,993</u>	<u>949,102</u>	<u>920,578</u>	<u>966,287</u>
Restricted: Internal Available	283,665 <u>894,831</u>	373,158 <u>982,629</u>	- <u>982,629</u>	391,756 <u>636,097</u>	- <u>636,097</u>
Ending Balance, June 30	<u><u>\$ 1,178,496</u></u>	<u><u>\$ 1,355,787</u></u>	<u><u>\$ 982,629</u></u>	<u><u>\$ 1,027,853</u></u>	<u><u>\$ 636,097</u></u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	93,588	52,272	55,000	55,000	55,000
Subtotal	93,588	52,272	55,000	55,000	55,000
Interfund Transfer In	-	24,955	24,064	24,064	24,964
Total Available	93,588	77,227	79,064	79,064	79,964
Expenditures:					
Personnel	81,864	73,872	75,514	75,514	76,482
Operating	7,186	3,355	3,550	3,550	3,482
Capital	-	-	-	-	-
Subtotal	89,050	77,227	79,064	79,064	79,964
Interfund Transfer Out	4,538	-	-	-	-
Total Disbursements	93,588	77,227	79,064	79,064	79,964
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 289,479	\$ 330,149	\$ 329,612	\$ 329,612	\$ 284,990
Revenues:					
Charges and Fees	87,061	79,611	87,000	87,000	87,000
Interest	1,188	-	-	-	-
Subtotal	88,249	79,611	87,000	87,000	87,000
Total Available	377,728	409,760	416,612	416,612	371,990
Expenditures:					
Personnel	46,746	63,988	79,907	97,854	91,646
Operating	833	1,161	2,743	2,743	3,055
Capital	-	-	-	-	-
Subtotal	47,579	65,149	82,650	100,597	94,701
Interfund Transfer Out	-	14,999	29,688	31,025	31,663
Total Disbursements	47,579	80,148	112,338	131,622	126,364
Restricted: Internal Available	-	25,338	-	39,334	-
	330,149	304,274	304,274	245,656	245,626
Ending Balance, June 30	\$ 330,149	\$ 329,612	\$ 304,274	\$ 284,990	\$ 245,626

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 118,114	\$ 145,486	\$ 168,466	\$ 168,466	\$ 146,090
Revenues:					
Fines and Forfeitures	37,700	36,218	35,000	35,000	35,000
Interest	12	-	-	-	-
Subtotal	<u>37,712</u>	<u>36,218</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Total Available	<u>155,826</u>	<u>181,704</u>	<u>203,466</u>	<u>203,466</u>	<u>181,090</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,735	7,512	5,000	5,000	5,000
Capital	1,605	5,726	-	-	-
Subtotal	<u>10,340</u>	<u>13,238</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>89,890</u>	<u>52,376</u>	<u>-</u>
Total Disbursements	<u>10,340</u>	<u>13,238</u>	<u>94,890</u>	<u>57,376</u>	<u>5,000</u>
Restricted: Internal Available	<u>-</u> <u>145,486</u>	<u>59,890</u> <u>108,576</u>	<u>-</u> <u>108,576</u>	<u>-</u> <u>146,090</u>	<u>-</u> <u>176,090</u>
Ending Balance, June 30	<u>\$ 145,486</u>	<u>\$ 168,466</u>	<u>\$ 108,576</u>	<u>\$ 146,090</u>	<u>\$ 176,090</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 11,983
Revenues:					
Intergovernmental	-	100,000	100,000	100,000	100,000
Subtotal	-	100,000	100,000	100,000	100,000
Interfund Transfer In	-	9,847	11,831	-	-
Total Available	-	109,847	111,831	100,000	111,983
Expenditures:					
Personnel	-	109,706	111,831	88,017	89,577
Operating	-	141	-	-	-
Capital	-	-	-	-	-
Subtotal	-	109,847	111,831	88,017	89,577
Total Disbursements	-	109,847	111,831	88,017	89,577
Available	-	-	-	11,983	22,406
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,983</u>	<u>\$ 22,406</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 333,639	\$ 320,915	\$ 317,621	\$ 317,621	\$ 274,396
Revenues:					
Intergovernmental	261,515	281,540	260,000	273,500	273,500
Subtotal	261,515	281,540	260,000	273,500	273,500
Total Available	595,154	602,455	577,621	591,121	547,896
Expenditures:					
Personnel	65,875	68,221	69,570	71,882	72,020
Operating	59,272	57,271	84,043	84,043	73,871
Capital	-	-	-	-	-
Subtotal	125,147	125,492	153,613	155,925	145,891
Interfund Transfer Out	149,092	159,342	146,667	160,800	160,800
Total Disbursements	274,239	284,834	300,280	316,725	306,691
Restricted: Internal Available	96,138 224,777	40,280 277,341	- 277,341	33,191 241,205	- 241,205
Ending Balance, June 30	<u>\$ 320,915</u>	<u>\$ 317,621</u>	<u>\$ 277,341</u>	<u>\$ 274,396</u>	<u>\$ 241,205</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	-	-	100,000	75,000	75,000
Subtotal	-	-	100,000	75,000	75,000
Interfund Transfer In	-	-	-	24,341	26,117
Total Available	-	-	100,000	99,341	101,117
Expenditures:					
Personnel	-	-	100,000	99,341	100,547
Operating	-	-	-	-	570
Capital	-	-	-	-	-
Subtotal	-	-	100,000	99,341	101,117
Total Disbursements	-	-	100,000	99,341	101,117
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 716,020	\$ 791,248	\$ 748,814	\$ 748,814	\$ 641,092
Revenues:					
Charges and Fees	166,350	170,825	166,000	170,000	170,000
Interest	1,497	1,036	-	-	-
Subtotal	<u>167,847</u>	<u>171,861</u>	<u>166,000</u>	<u>170,000</u>	<u>170,000</u>
Total Available	<u>883,867</u>	<u>963,109</u>	<u>914,814</u>	<u>918,814</u>	<u>811,092</u>
Expenditures:					
Personnel	85,096	206,697	219,203	275,492	504,961
Operating	7,523	7,598	9,671	2,230	11,098
Capital	-	-	-	-	-
Subtotal	<u>92,619</u>	<u>214,295</u>	<u>228,874</u>	<u>277,722</u>	<u>516,059</u>
Total Disbursements	<u>92,619</u>	<u>214,295</u>	<u>228,874</u>	<u>277,722</u>	<u>516,059</u>
Restricted: Internal Available	81,702	62,874	-	346,059	-
	<u>709,546</u>	<u>685,940</u>	<u>685,940</u>	<u>295,033</u>	<u>295,033</u>
Ending Balance, June 30	<u>\$ 791,248</u>	<u>\$ 748,814</u>	<u>\$ 685,940</u>	<u>\$ 641,092</u>	<u>\$ 295,033</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 39,869	\$ 13,684	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	34,243	35,152	34,000	34,000	35,000
Interest	-	-	-	-	-
Subtotal	<u>94,243</u>	<u>95,152</u>	<u>94,000</u>	<u>94,000</u>	<u>95,000</u>
Interfund Transfer In	<u>-</u>	<u>14,999</u>	<u>29,688</u>	<u>31,025</u>	<u>31,663</u>
Total Available	<u>134,112</u>	<u>123,835</u>	<u>123,688</u>	<u>125,025</u>	<u>126,663</u>
Expenditures:					
Personnel	118,469	121,867	121,502	122,543	124,173
Operating	1,959	1,968	2,186	2,482	2,490
Capital	-	-	-	-	-
Subtotal	<u>120,428</u>	<u>123,835</u>	<u>123,688</u>	<u>125,025</u>	<u>126,663</u>
Total Disbursements	<u>120,428</u>	<u>123,835</u>	<u>123,688</u>	<u>125,025</u>	<u>126,663</u>
Restricted: Internal Available	<u>3,400</u> <u>10,284</u>	<u>-</u> <u>-</u>	<u>-</u> <u>-</u>	<u>-</u> <u>-</u>	<u>-</u> <u>-</u>
Ending Balance, June 30	<u>\$ 13,684</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 511,794	\$ 439,891	\$ 302,783	\$ 302,783	\$ 300,297
Revenues:					
Charges and Fees	353,231	340,685	345,000	340,000	340,000
Interest	3,254	1,002	-	-	-
Subtotal	<u>356,485</u>	<u>341,687</u>	<u>345,000</u>	<u>340,000</u>	<u>340,000</u>
Total Available	<u>868,279</u>	<u>781,578</u>	<u>647,783</u>	<u>642,783</u>	<u>640,297</u>
Expenditures:					
Personnel	399,549	439,044	416,879	300,698	356,813
Operating	28,839	38,320	41,407	41,788	39,355
Capital	-	1,431	-	-	-
Subtotal	<u>428,388</u>	<u>478,795</u>	<u>458,286</u>	<u>342,486</u>	<u>396,168</u>
Total Disbursements	<u>428,388</u>	<u>478,795</u>	<u>458,286</u>	<u>342,486</u>	<u>396,168</u>
Restricted: Internal	99,828	96,337	381	56,168	-
Available	<u>340,063</u>	<u>206,446</u>	<u>189,116</u>	<u>244,129</u>	<u>244,129</u>
Ending Balance, June 30	<u><u>\$ 439,891</u></u>	<u><u>\$ 302,783</u></u>	<u><u>\$ 189,497</u></u>	<u><u>\$ 300,297</u></u>	<u><u>\$ 244,129</u></u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 228,041	\$ 510,778	\$ 163,660	\$ 163,660	\$ 200,000
Revenues:					
Intergovernmental	648,697	618,292	663,848	663,848	664,925
Miscellaneous	295,246	-	-	-	-
Subtotal	943,943	618,292	663,848	663,848	664,925
Interfund Transfer In	110,745	-	422,279	284,765	518,746
Total Available	1,282,729	1,129,070	1,249,787	1,112,273	1,383,671
Expenditures:					
Personnel	670,328	848,855	892,334	766,163	1,076,455
Operating	47,558	19,376	53,886	24,921	60,678
Capital	-	50,000	-	-	-
Subtotal	717,886	918,231	946,220	791,084	1,137,133
Interfund Transfer Out	54,065	47,179	102,052	121,189	46,538
Total Disbursements	771,951	965,410	1,048,272	912,273	1,183,671
Restricted: Internal Available	257,298	-	-	-	-
	253,480	163,660	201,515	200,000	200,000
Ending Balance, June 30	\$ 510,778	\$ 163,660	\$ 201,515	\$ 200,000	\$ 200,000

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved	
Beginning Balance, July 1	\$ 39,693	\$ 76,085	\$ 110,025	\$ 110,025	\$ 130,069	
Revenues:						Adjusted
Intergovernmental	22,230	-	21,000	21,000	10,000	21,000
Charges and Fees	26,740	43,615	16,800	16,800	56,000	16,800
Fines and Forfeitures	-	-	(8,400)	(8,400)	(28,500)	(8,400)
Subtotal	<u>48,970</u>	<u>43,615</u>	<u>29,400</u>	<u>29,400</u>	<u>37,500</u>	
Total Available	<u>88,663</u>	<u>119,700</u>	<u>139,425</u>	<u>139,425</u>	<u>167,569</u>	
Expenditures:						Adjusted
Personnel	1,238	2,815	22,344	9,356	9,680	22,344
Operating	11,340	6,860	-	-	-	0
Capital	-	-	-	-	-	0
Subtotal	<u>12,578</u>	<u>9,675</u>	<u>22,344</u>	<u>9,356</u>	<u>9,680</u>	
Total Disbursements	<u>12,578</u>	<u>9,675</u>	<u>22,344</u>	<u>9,356</u>	<u>9,680</u>	(12,664)
Available	<u>76,085</u>	<u>110,025</u>	<u>117,081</u>	<u>130,069</u>	<u>157,889</u>	
Ending Balance, June 30	<u>\$ 76,085</u>	<u>\$ 110,025</u>	<u>\$ 117,081</u>	<u>\$ 130,069</u>	<u>\$ 157,889</u>	

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

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Victims' Unclaimed Restitution
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 38,107	\$ 36,007	\$ 8,721	\$ 8,721	\$ 8,721
Revenues:					
Miscellaneous	-	6,389	-	-	500
Subtotal	-	6,389	-	-	500
Total Available	38,107	42,396	8,721	8,721	9,221
Expenditures:					
Personnel	-	-	-	-	-
Operating	2,100	3,675	6,006	-	8,721
Capital	-	-	-	-	-
Subtotal	2,100	3,675	6,006	-	8,721
Interfund Transfer Out	-	30,000	-	-	-
Total Disbursements	2,100	33,675	6,006	-	8,721
Restricted: Internal Available	36,007 -	6,006 2,715	- 2,715	8,221 500	- 500
Ending Balance, June 30	<u>\$ 36,007</u>	<u>\$ 8,721</u>	<u>\$ 2,715</u>	<u>\$ 8,721</u>	<u>\$ 500</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 180,620	\$ 106,800	\$ 34,181	\$ 34,181	\$ -
Revenues:					
Intergovernmental	40,625	40,625	40,000	40,625	40,625
Miscellaneous	-	-	-	-	-
Subtotal	<u>40,625</u>	<u>40,625</u>	<u>40,000</u>	<u>40,625</u>	<u>40,625</u>
Interfund Transfer In	<u>-</u>	<u>30,000</u>	<u>44,749</u>	<u>44,395</u>	<u>20,421</u>
Total Available	<u>221,245</u>	<u>177,425</u>	<u>118,930</u>	<u>119,201</u>	<u>61,046</u>
Expenditures:					
Personnel	90,864	112,353	117,467	118,558	57,584
Operating	478	543	643	643	3,462
Capital	-	-	-	-	-
Subtotal	<u>91,342</u>	<u>112,896</u>	<u>118,110</u>	<u>119,201</u>	<u>61,046</u>
Interfund Transfer Out	<u>23,103</u>	<u>30,348</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>114,445</u>	<u>143,244</u>	<u>118,110</u>	<u>119,201</u>	<u>61,046</u>
Restricted: Internal	47,359	33,361	-	-	-
Available	<u>59,441</u>	<u>820</u>	<u>820</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 106,800</u>	<u>\$ 34,181</u>	<u>\$ 820</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 5,511	\$ 37,384	\$ 14,836	\$ 14,836	\$ 3,598
Revenues:					
Charges and Fees	142,686	110,305	120,000	110,000	110,000
Subtotal	142,686	110,305	120,000	110,000	110,000
Interfund Transfer In	2,179	-	-	-	6,273
Total Available	150,376	147,689	134,836	124,836	119,871
Expenditures:					
Personnel	87,675	103,253	107,620	97,622	95,140
Operating	25,317	29,600	27,216	23,616	24,731
Capital	-	-	-	-	-
Subtotal	112,992	132,853	134,836	121,238	119,871
Total Disbursements	112,992	132,853	134,836	121,238	119,871
Restricted: Internal Available	-	14,836	-	3,598	-
	37,384	-	-	-	-
Ending Balance, June 30	<u>\$ 37,384</u>	<u>\$ 14,836</u>	<u>\$ -</u>	<u>\$ 3,598</u>	<u>\$ -</u>

Note: Refer to page F-42 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Development: Revenue Bond Debt Service
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 11,406,185
Revenues:					
Property Tax	-	-	-	-	286,467
Debt Proceeds	-	-	13,422,276	13,422,276	-
Subtotal	-	-	13,422,276	13,422,276	286,467
Total Available	-	-	13,422,276	13,422,276	11,692,652
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	2,016,091	2,016,091	4,269,369
Subtotal	-	-	2,016,091	2,016,091	4,269,369
Total Disbursements	-	-	2,016,091	2,016,091	4,269,369
Restricted: Internal	-	-	11,406,185	11,406,185	7,423,283
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,406,185</u>	<u>\$ 11,406,185</u>	<u>\$ 7,423,283</u>

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

Charleston County, South Carolina
Special Revenue Fund
Transportation Development: Roads Program
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 19,495,506	\$ 26,422,079	\$ 27,983,802	\$ 27,983,802	\$ 20,782,746
Revenues:					
Sales Tax	26,437,156	27,642,826	28,275,000	29,900,000	31,363,000
Interest	55,837	65,776	40,000	40,000	20,000
Miscellaneous	-	200	-	-	-
Subtotal	<u>26,492,993</u>	<u>27,708,802</u>	<u>28,315,000</u>	<u>29,940,000</u>	<u>31,383,000</u>
Interfund Transfer In	<u>4,992,740</u>	<u>10,434,000</u>	<u>2,160,633</u>	<u>2,160,633</u>	<u>-</u>
Total Available	<u>50,981,239</u>	<u>64,564,881</u>	<u>58,459,435</u>	<u>60,084,435</u>	<u>52,165,746</u>
Expenditures:					
Personnel	729,080	756,253	780,631	780,631	797,359
Operating	(2,749,736)	3,641,775	3,050,203	3,055,603	1,876,512
Capital	-	-	-	-	-
Debt Service	<u>12,807,798</u>	<u>18,652,325</u>	<u>18,974,455</u>	<u>18,810,455</u>	<u>19,240,830</u>
Subtotal	<u>10,787,142</u>	<u>23,050,353</u>	<u>22,805,289</u>	<u>22,646,689</u>	<u>21,914,701</u>
Interfund Transfer Out	<u>13,772,018</u>	<u>13,530,726</u>	<u>13,500,000</u>	<u>16,655,000</u>	<u>13,500,000</u>
Total Disbursements	<u>24,559,160</u>	<u>36,581,079</u>	<u>36,305,289</u>	<u>39,301,689</u>	<u>35,414,701</u>
Nonspendable	7,577,376	7,577,376	7,577,376	7,577,376	7,577,376
Restricted: Internal	18,844,703	20,406,426	14,576,770	11,683,701	7,652,000
Available	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,521,669</u>	<u>1,521,669</u>
Ending Balance, June 30	<u>\$ 26,422,079</u>	<u>\$ 27,983,802</u>	<u>\$ 22,154,146</u>	<u>\$ 20,782,746</u>	<u>\$ 16,751,045</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ (5,843,100)	\$ (6,043,613)	\$ (5,588,675)	\$ (5,588,675)	\$ (6,939,675)
Revenues:					
Sales Tax	<u>7,321,057</u>	<u>7,654,938</u>	<u>7,830,000</u>	<u>8,280,000</u>	<u>8,685,000</u>
Subtotal	<u>7,321,057</u>	<u>7,654,938</u>	<u>7,830,000</u>	<u>8,280,000</u>	<u>8,685,000</u>
Total Available	<u>1,477,957</u>	<u>1,611,325</u>	<u>2,241,325</u>	<u>2,691,325</u>	<u>1,745,325</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,521,570	7,200,000	9,630,000	9,631,000	8,062,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>7,521,570</u>	<u>7,200,000</u>	<u>9,630,000</u>	<u>9,631,000</u>	<u>8,062,000</u>
Total Disbursements	<u>7,521,570</u>	<u>7,200,000</u>	<u>9,630,000</u>	<u>9,631,000</u>	<u>8,062,000</u>
Available	<u>(6,043,613)</u>	<u>(5,588,675)</u>	<u>(7,388,675)</u>	<u>(6,939,675)</u>	<u>(6,316,675)</u>
Ending Balance, June 30	<u><u>\$ (6,043,613)</u></u>	<u><u>\$ (5,588,675)</u></u>	<u><u>\$ (7,388,675)</u></u>	<u><u>\$ (6,939,675)</u></u>	<u><u>\$ (6,316,675)</u></u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	5,567,390	5,700,932	5,910,000	6,060,000	6,210,000
Intergovernmental	147,678	151,122	-	-	-
Subtotal	<u>5,715,068</u>	<u>5,852,054</u>	<u>5,910,000</u>	<u>6,060,000</u>	<u>6,210,000</u>
Total Available	<u>5,715,068</u>	<u>5,852,054</u>	<u>5,910,000</u>	<u>6,060,000</u>	<u>6,210,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,715,068	5,852,054	5,910,000	6,060,000	6,210,000
Capital	-	-	-	-	-
Subtotal	<u>5,715,068</u>	<u>5,852,054</u>	<u>5,910,000</u>	<u>6,060,000</u>	<u>6,210,000</u>
Total Disbursements	<u>5,715,068</u>	<u>5,852,054</u>	<u>5,910,000</u>	<u>6,060,000</u>	<u>6,210,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page E-11 for budget narrative related to this fund.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	1,447,641	1,471,807	1,537,000	1,560,000	3,049,000
Intergovernmental	23,399	25,524	-	-	-
Subtotal	<u>1,471,040</u>	<u>1,497,331</u>	<u>1,537,000</u>	<u>1,560,000</u>	<u>3,049,000</u>
Total Available	<u>1,471,040</u>	<u>1,497,331</u>	<u>1,537,000</u>	<u>1,560,000</u>	<u>3,049,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>1,471,040</u>	<u>1,497,331</u>	<u>1,537,000</u>	<u>1,560,000</u>	<u>3,049,000</u>
Total Disbursements	<u>1,471,040</u>	<u>1,497,331</u>	<u>1,537,000</u>	<u>1,560,000</u>	<u>3,049,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 45,884	\$ 165,303	\$ 168,337	\$ 168,337	\$ 154,011
Revenues:					
Intergovernmental	8,707	2,905	8,000	5,250	3,000
Charges and Fees	680	488	-	-	-
Fines and Forfeitures	439,881	391,683	340,000	351,807	345,000
Subtotal	<u>449,268</u>	<u>395,076</u>	<u>348,000</u>	<u>357,057</u>	<u>348,000</u>
Interfund Transfer In	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>595,152</u>	<u>560,379</u>	<u>516,337</u>	<u>525,394</u>	<u>502,011</u>
Expenditures:					
Personnel	413,356	379,801	378,259	355,449	384,301
Operating	16,493	12,241	28,571	15,934	25,801
Capital	-	-	-	-	-
Subtotal	<u>429,849</u>	<u>392,042</u>	<u>406,830</u>	<u>371,383</u>	<u>410,102</u>
Total Disbursements	<u>429,849</u>	<u>392,042</u>	<u>406,830</u>	<u>371,383</u>	<u>410,102</u>
Restricted: Internal Available	48,277 <u>117,026</u>	58,830 <u>109,507</u>	- <u>109,507</u>	62,102 <u>91,909</u>	- <u>91,909</u>
Ending Balance, June 30	<u>\$ 165,303</u>	<u>\$ 168,337</u>	<u>\$ 109,507</u>	<u>\$ 154,011</u>	<u>\$ 91,909</u>

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page F-7), Sheriff Victim's Bill of Rights (page F-24), Solicitor Victim's Bill of Rights (page F-40) and Magistrates' Courts Victim's Bill of Rights (page J-20).

Charleston County, South Carolina
Special Revenue Fund
Zoning/Planning: Tree Fund
Fund Statement

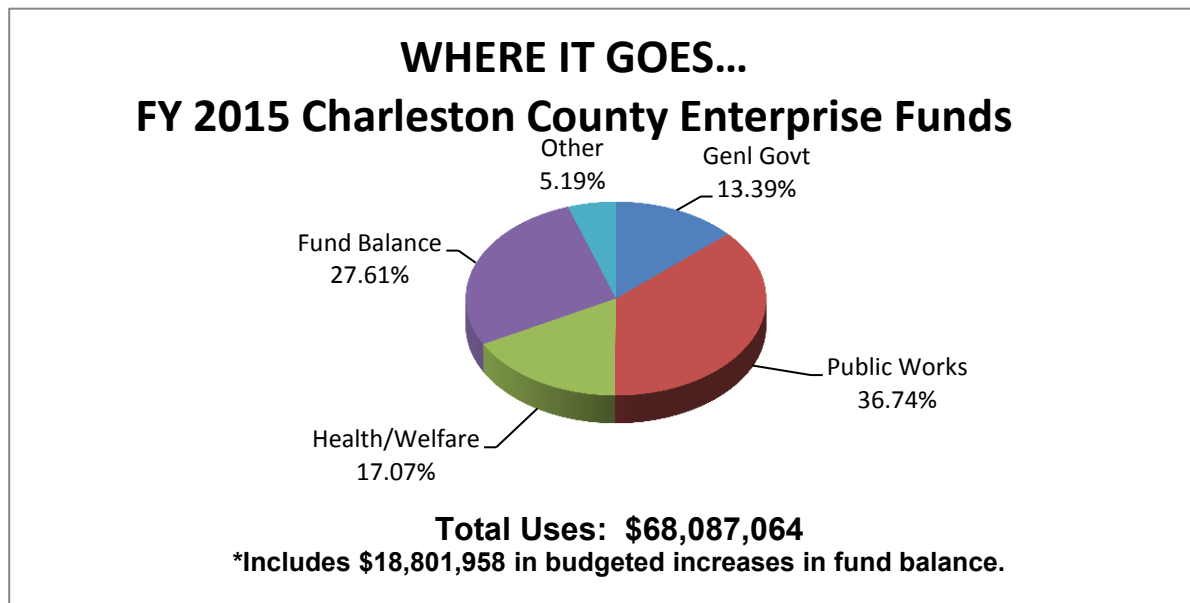
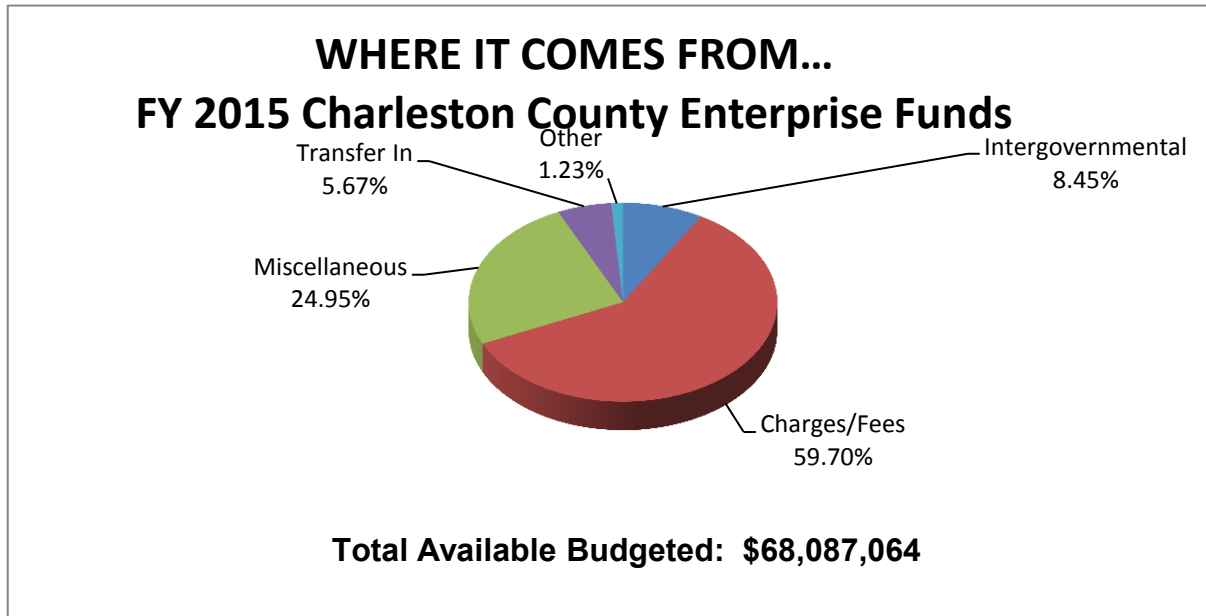
	FY 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2014 <u>Projected</u>	FY 2015 <u>Approved</u>
Beginning Balance, July 1	\$ 199,766	\$ 204,246	\$ 204,526	\$ 204,526	\$ 204,526
Revenues:					
Fines and Forfeitures	<u>8,280</u>	<u>280</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Subtotal	<u>8,280</u>	<u>280</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Available	<u>208,046</u>	<u>204,526</u>	<u>214,526</u>	<u>204,526</u>	<u>214,526</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,800	-	160,000	-	160,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>3,800</u>	<u>-</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Total Disbursements	<u>3,800</u>	<u>-</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Restricted: Internal Available	150,000 <u>54,246</u>	150,000 <u>54,526</u>	- <u>54,526</u>	150,000 <u>54,526</u>	- <u>54,526</u>
Ending Balance, June 30	<u>\$ 204,246</u>	<u>\$ 204,526</u>	<u>\$ 54,526</u>	<u>\$ 204,526</u>	<u>\$ 54,526</u>

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

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



Charleston County, South Carolina
Enterprise Fund
Consolidated Dispatch: Emergency 911 Communications
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
	\$ 6,026,813	\$ 6,071,066	\$ 3,975,904	\$ 3,975,904	\$ 3,571,005
Revenues:					
Intergovernmental	1,192,118	1,705,199	1,225,000	1,016,687	1,253,111
Charges and Fees	555,742	538,968	567,000	456,672	480,000
Interest	15,179	10,664	10,000	10,000	7,500
Subtotal	<u>1,763,039</u>	<u>2,254,831</u>	<u>1,802,000</u>	<u>1,483,359</u>	<u>1,740,611</u>
Total Available	<u>7,789,852</u>	<u>8,325,897</u>	<u>5,777,904</u>	<u>5,459,263</u>	<u>5,311,616</u>
Expenditures:					
Personnel	337,967	366,427	523,987	313,580	512,645
Operating	1,380,819	3,983,566	1,286,344	873,555	987,479
Capital	-	-	-	701,123	262,886
Subtotal	<u>1,718,786</u>	<u>4,349,993</u>	<u>1,810,331</u>	<u>1,888,258</u>	<u>1,763,010</u>
Total Disbursements	<u>1,718,786</u>	<u>4,349,993</u>	<u>1,810,331</u>	<u>1,888,258</u>	<u>1,763,010</u>
Nonspendable	504,290	1,998,901	1,998,901	1,998,901	1,998,901
Restricted: Internal	3,755,000	1,319,694	1,319,694	22,399	-
Available	<u>1,811,776</u>	<u>657,309</u>	<u>648,978</u>	<u>1,549,705</u>	<u>1,549,705</u>
Ending Balance, June 30	<u>\$ 6,071,066</u>	<u>\$ 3,975,904</u>	<u>\$ 3,967,573</u>	<u>\$ 3,571,005</u>	<u>\$ 3,548,606</u>

Note: Refer to page H-6 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Technology Services: Public Safety System
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	-	-	72,000	72,000	359,274
Subtotal	-	-	72,000	72,000	359,274
Interfund Transfer In	-	-	274,205	261,568	230,036
Total Available	-	-	346,205	333,568	589,310
Expenditures:					
Personnel	-	-	147,705	83,753	156,024
Operating	-	-	198,500	249,815	433,286
Capital	-	-	-	-	-
Subtotal	-	-	346,205	333,568	589,310
Total Disbursements	-	-	346,205	333,568	589,310
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page J-24 for budget narrative related to this fund.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 6,042,884	\$ 5,891,027	\$ 6,075,891	\$ 6,075,891	\$ 6,277,343
Revenues:					
Intergovernmental	4,498,994	4,086,242	4,895,485	4,460,606	3,765,198
Charges and Fees	2,678,140	3,280,378	3,376,595	3,649,047	4,727,038
Interest	4,877	1,580	5,000	3,000	3,000
Miscellaneous	410	15,452	20,000	20,000	17,020,000
Leases and Rentals	112,409	166,784	183,197	140,125	131,111
Subtotal	<u>7,294,830</u>	<u>7,550,436</u>	<u>8,480,277</u>	<u>8,272,778</u>	<u>25,646,347</u>
Interfund Transfer In	<u>1,901,473</u>	<u>2,148,688</u>	<u>2,202,883</u>	<u>1,910,015</u>	<u>1,886,049</u>
Total Available	<u>15,239,187</u>	<u>15,590,151</u>	<u>16,759,051</u>	<u>16,258,684</u>	<u>33,809,739</u>
Expenditures:					
Personnel	5,518,510	5,507,626	6,219,667	5,518,700	6,344,243
Operating	3,650,514	3,843,868	3,857,572	4,315,741	5,280,163
Capital	-	-	26,000	26,003	-
Debt Service	179,136	162,766	413,765	120,897	-
Subtotal	<u>9,348,160</u>	<u>9,514,260</u>	<u>10,517,004</u>	<u>9,981,341</u>	<u>11,624,406</u>
Total Disbursements	<u>9,348,160</u>	<u>9,514,260</u>	<u>10,517,004</u>	<u>9,981,341</u>	<u>11,624,406</u>
Nonspendable	4,137,455	4,316,444	4,316,444	4,316,444	4,316,444
Restricted: Internal	339,520	50	50	-	-
Available	<u>1,414,052</u>	<u>1,759,397</u>	<u>1,925,553</u>	<u>1,960,899</u>	<u>17,868,889</u>
Ending Balance, June 30	<u>\$ 5,891,027</u>	<u>\$ 6,075,891</u>	<u>\$ 6,242,047</u>	<u>\$ 6,277,343</u>	<u>\$ 22,185,333</u>

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

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 61,933,067	\$ 68,120,292	\$ 69,456,599	\$ 69,456,599	\$ 60,575,873
Revenues:					
Intergovernmental	166,663	128,855	120,000	120,000	120,000
Charges and Fees	29,502,407	29,022,804	27,937,500	27,937,500	27,780,300
Interest	(18,016)	(1,481)	-	-	-
Miscellaneous	338,543	71,922	-	1,117,144	-
Subtotal	<u>29,989,597</u>	<u>29,222,100</u>	<u>28,057,500</u>	<u>29,174,644</u>	<u>27,900,300</u>
Interfund Transfer In	<u>-</u>	<u>5,700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>91,922,664</u>	<u>103,042,392</u>	<u>97,514,099</u>	<u>98,631,243</u>	<u>88,476,173</u>
Expenditures:					
Personnel	5,948,058	6,108,847	6,952,551	6,952,551	6,797,536
Operating	17,569,788	21,551,176	17,709,235	21,001,807	16,608,196
Capital	-	-	1,305,958	4,309,010	1,600,600
Debt Service	284,526	191,570	1,792,002	1,792,002	-
Subtotal	<u>23,802,372</u>	<u>27,851,593</u>	<u>27,759,746</u>	<u>34,055,370</u>	<u>25,006,332</u>
Interfund Transfer Out	<u>-</u>	<u>5,734,200</u>	<u>4,500,000</u>	<u>4,000,000</u>	<u>-</u>
Total Disbursements	<u>23,802,372</u>	<u>33,585,793</u>	<u>32,259,746</u>	<u>38,055,370</u>	<u>25,006,332</u>
Nonspendable	23,626,368	25,519,909	25,519,909	25,519,909	25,519,909
Restricted: External	3,040,361	3,025,361	-	-	-
Restricted: Internal	37,109,664	37,638,480	33,357,961	27,140,610	27,140,610
Available	<u>4,343,899</u>	<u>3,272,849</u>	<u>6,376,483</u>	<u>7,915,354</u>	<u>10,809,322</u>
Ending Balance, June 30	<u><u>\$ 68,120,292</u></u>	<u><u>\$ 69,456,599</u></u>	<u><u>\$ 65,254,353</u></u>	<u><u>\$ 60,575,873</u></u>	<u><u>\$ 63,469,841</u></u>

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

Charleston County, South Carolina
Enterprise Fund
Facilities Management: Parking Garages
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 11,619,293	\$ 12,103,180	\$ 12,006,630	\$ 12,006,630	\$ 12,282,299
Revenues:					
Intergovernmental	251,642	263,546	252,000	266,733	255,000
Charges and Fees	2,594,360	2,925,160	2,415,742	2,975,000	3,040,000
Interest	9,264	7,322	10,000	10,000	10,000
Miscellaneous	(21,066)	(23,191)	(13,668)	(30,000)	(30,000)
Leases and Rentals	77,833	80,168	82,537	84,627	85,050
Subtotal	<u>2,912,033</u>	<u>3,253,005</u>	<u>2,746,611</u>	<u>3,306,360</u>	<u>3,360,050</u>
Total Available	<u>14,531,326</u>	<u>15,356,185</u>	<u>14,753,241</u>	<u>15,312,990</u>	<u>15,642,349</u>
Expenditures:					
Personnel	933,425	1,008,776	1,002,644	1,026,494	914,943
Operating	848,151	902,961	825,126	866,685	961,960
Capital	-	-	300,000	-	300,000
Debt Service	185,164	167,009	537,083	146,478	542,127
Subtotal	<u>1,966,740</u>	<u>2,078,746</u>	<u>2,664,853</u>	<u>2,039,657</u>	<u>2,719,030</u>
Interfund Transfer Out	<u>461,406</u>	<u>1,270,809</u>	<u>481,758</u>	<u>991,034</u>	<u>1,041,020</u>
Total Disbursements	<u>2,428,146</u>	<u>3,349,555</u>	<u>3,146,611</u>	<u>3,030,691</u>	<u>3,760,050</u>
Nonspendable	9,841,843	9,861,933	9,861,933	9,861,933	9,861,933
Restricted: Internal	1,237,890	1,661,925	1,261,925	1,920,366	1,520,366
Available	<u>1,023,447</u>	<u>482,772</u>	<u>482,772</u>	<u>500,000</u>	<u>500,000</u>
Ending Balance, June 30	<u><u>\$ 12,103,180</u></u>	<u><u>\$ 12,006,630</u></u>	<u><u>\$ 11,606,630</u></u>	<u><u>\$ 12,282,299</u></u>	<u><u>\$ 11,882,299</u></u>

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

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 146,155	\$ 302,856	\$ 315,631	\$ 315,631	\$ 324,127
Revenues:					
Charges and Fees	1,829,635	1,786,840	2,080,000	2,045,000	2,060,000
Interest	2,366	14,613	-	-	-
Miscellaneous	3,522	(2,091)	-	-	-
Subtotal	<u>1,835,523</u>	<u>1,799,362</u>	<u>2,080,000</u>	<u>2,045,000</u>	<u>2,060,000</u>
Interfund Transfer In	<u>16,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>1,998,537</u>	<u>2,102,218</u>	<u>2,395,631</u>	<u>2,360,631</u>	<u>2,384,127</u>
Expenditures:					
Personnel	1,194,517	1,231,151	1,296,369	1,231,369	1,298,515
Operating	501,164	555,436	688,981	613,981	620,571
Capital	-	-	-	25,000	40,000
Subtotal	<u>1,695,681</u>	<u>1,786,587</u>	<u>1,985,350</u>	<u>1,870,350</u>	<u>1,959,086</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>94,650</u>	<u>166,154</u>	<u>140,914</u>
Total Disbursements	<u>1,695,681</u>	<u>1,786,587</u>	<u>2,080,000</u>	<u>2,036,504</u>	<u>2,100,000</u>
Nonspendable	-	34,127	34,127	34,127	34,127
Restricted: Internal	37,000	-	-	40,000	-
Available	<u>265,856</u>	<u>281,504</u>	<u>281,504</u>	<u>250,000</u>	<u>250,000</u>
Ending Balance, June 30	<u>\$ 302,856</u>	<u>\$ 315,631</u>	<u>\$ 315,631</u>	<u>\$ 324,127</u>	<u>\$ 284,127</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 525,906	\$ 574,979	\$ 358,510	\$ 358,510	\$ 399,616
Revenues:					
Charges and Fees	1,733,950	2,157,391	2,644,499	2,571,816	2,564,976
Interest	194	31	-	-	-
Leases and Rentals	-	40,326	39,750	39,750	40,715
Subtotal	<u>1,734,144</u>	<u>2,197,748</u>	<u>2,684,249</u>	<u>2,611,566</u>	<u>2,605,691</u>
Interfund Transfer In	<u>1,597,360</u>	<u>1,502,950</u>	<u>1,563,448</u>	<u>1,672,731</u>	<u>1,742,307</u>
Total Available	<u>3,857,410</u>	<u>4,275,677</u>	<u>4,606,207</u>	<u>4,642,807</u>	<u>4,747,614</u>
Expenditures:					
Personnel	144,775	171,733	188,284	194,674	191,053
Operating	3,137,656	3,745,434	4,064,622	4,023,517	4,200,945
Capital	-	-	50,000	25,000	50,000
Subtotal	<u>3,282,431</u>	<u>3,917,167</u>	<u>4,302,906</u>	<u>4,243,191</u>	<u>4,441,998</u>
Total Disbursements	<u>3,282,431</u>	<u>3,917,167</u>	<u>4,302,906</u>	<u>4,243,191</u>	<u>4,441,998</u>
Nonspendable	71,842	55,616	55,616	55,616	55,616
Restricted: Internal	134,227	52,279	2,279	94,000	-
Available	<u>368,910</u>	<u>250,615</u>	<u>245,406</u>	<u>250,000</u>	<u>250,000</u>
Ending Balance, June 30	<u>\$ 574,979</u>	<u>\$ 358,510</u>	<u>\$ 303,301</u>	<u>\$ 399,616</u>	<u>\$ 305,616</u>

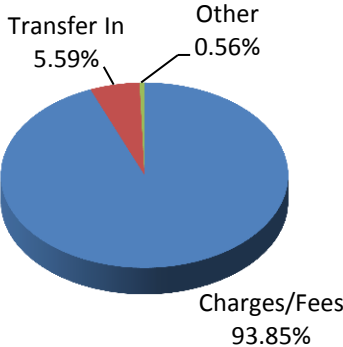
Note: Refer to page J-25 for budget narrative related to this fund.

Internal Service Funds

Charleston County

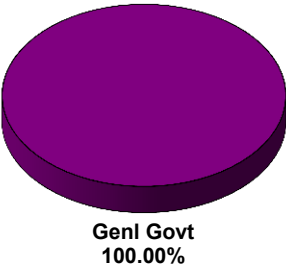
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2015 Charleston County Internal Service Funds



Total Available Budgeted: \$54,064,468

WHERE IT GOES... FY 2015 Charleston County Internal Service Funds



Total Uses: \$54,064,468

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Approved	FY 2015 Approved
Beginning Balance, July 1	\$ 10,229,714	\$ 10,969,797	\$ 13,344,161	\$ 13,344,161	\$ 12,863,220
Revenues:					
Charges and Fees	11,079,587	11,620,977	11,921,788	11,921,788	13,324,749
Miscellaneous	551,645	802,701	-	-	-
Subtotal	<u>11,631,232</u>	<u>12,423,678</u>	<u>11,921,788</u>	<u>11,921,788</u>	<u>13,324,749</u>
Interfund Transfer In	<u>3,471,984</u>	<u>5,397,850</u>	<u>4,285,677</u>	<u>4,285,677</u>	<u>3,024,350</u>
Total Available	<u>25,332,930</u>	<u>28,791,325</u>	<u>29,551,626</u>	<u>29,551,626</u>	<u>29,212,319</u>
Expenditures:					
Personnel	1,880,554	2,078,585	2,197,640	2,197,640	2,246,771
Operating	11,979,108	12,552,242	9,545,298	9,545,298	10,760,828
Capital	-	-	4,464,527	4,945,468	3,341,500
Subtotal	<u>13,859,662</u>	<u>14,630,827</u>	<u>16,207,465</u>	<u>16,688,406</u>	<u>16,349,099</u>
Total Disbursements	<u>14,363,133</u>	<u>15,447,164</u>	<u>16,207,465</u>	<u>16,688,406</u>	<u>16,349,099</u>
Restricted: Internal	1,407,446	480,941	480,941	-	-
Available	<u>333,628</u>	<u>547,859</u>	<u>547,859</u>	<u>547,859</u>	<u>547,859</u>
Ending Balance, June 30	<u>\$ 10,969,797</u>	<u>\$ 13,344,161</u>	<u>\$ 13,344,161</u>	<u>\$ 12,863,220</u>	<u>\$ 12,863,220</u>

Note: Refer to pages K-21 and M-13 for budget narratives related to this fund.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 757,976	\$ 1,095,151	\$ 940,991	\$ 940,991	\$ 1,665,991
Revenues:					
Charges and Fees	25,035,801	25,679,832	26,673,000	27,025,000	27,564,000
Interest	45,058	49,709	-	-	-
Miscellaneous	510	4,590	-	-	-
Subtotal	<u>25,081,369</u>	<u>25,734,131</u>	<u>26,673,000</u>	<u>27,025,000</u>	<u>27,564,000</u>
Interfund Transfer In	<u>750,000</u>	<u>-</u>	<u>550,000</u>	<u>-</u>	<u>-</u>
Total Available	<u>26,589,345</u>	<u>26,829,282</u>	<u>28,163,991</u>	<u>27,965,991</u>	<u>29,229,991</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	25,494,194	25,888,291	27,223,000	26,300,000	27,714,000
Capital	-	-	-	-	-
Subtotal	<u>25,494,194</u>	<u>25,888,291</u>	<u>27,223,000</u>	<u>26,300,000</u>	<u>27,714,000</u>
Total Disbursements	<u>25,494,194</u>	<u>25,888,291</u>	<u>27,223,000</u>	<u>26,300,000</u>	<u>27,714,000</u>
Restricted: Internal Available	87,399 <u>1,007,752</u>	- <u>940,991</u>	- <u>940,991</u>	150,000 <u>1,515,991</u>	- <u>1,515,991</u>
Ending Balance, June 30	<u><u>\$ 1,095,151</u></u>	<u><u>\$ 940,991</u></u>	<u><u>\$ 940,991</u></u>	<u><u>\$ 1,665,991</u></u>	<u><u>\$ 1,515,991</u></u>

Note: Refer to page K-16 for budget narrative related to this fund.

Charleston County, South Carolina
Internal Service Fund
Internal Services: Office Services / Technology Services: Records Management
Fund Statement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 234,523	\$ 166,489	\$ 251,321	\$ 251,321	\$ 225,235
Revenues:					
Charges and Fees	1,566,686	1,561,478	1,975,461	1,975,461	1,946,404
Miscellaneous	114,574	892	-	-	-
Subtotal	<u>1,681,260</u>	<u>1,562,370</u>	<u>1,975,461</u>	<u>1,975,461</u>	<u>1,946,404</u>
Interfund Transfer In	<u>248,475</u>	<u>467,282</u>	<u>64,628</u>	<u>64,628</u>	<u>-</u>
Total Available	<u>2,164,258</u>	<u>2,196,141</u>	<u>2,291,410</u>	<u>2,291,410</u>	<u>2,171,639</u>
Expenditures:					
Personnel	726,803	697,946	733,966	733,966	761,385
Operating	1,232,205	1,225,932	967,750	967,750	837,902
Capital	-	-	-	26,086	18,700
Debt Service	<u>38,761</u>	<u>20,942</u>	<u>338,373</u>	<u>338,373</u>	<u>345,698</u>
Subtotal	<u>1,997,769</u>	<u>1,944,820</u>	<u>2,040,089</u>	<u>2,066,175</u>	<u>1,963,685</u>
Total Disbursements	<u>1,997,769</u>	<u>1,944,820</u>	<u>2,040,089</u>	<u>2,066,175</u>	<u>1,963,685</u>
Nonspendable	69,068	100,198	100,198	100,198	100,198
Restricted: Internal	38,541	26,086	26,086	17,281	-
Available	<u>58,880</u>	<u>125,037</u>	<u>125,037</u>	<u>107,756</u>	<u>107,756</u>
Ending Balance, June 30	<u>\$ 166,489</u>	<u>\$ 251,321</u>	<u>\$ 251,321</u>	<u>\$ 225,235</u>	<u>\$ 207,954</u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 1,467,785	\$ 702,884	\$ 1,859,736	\$ 1,859,736	\$ 1,849,991
Revenues:					
Charges and Fees	4,636,377	5,506,207	5,900,148	5,984,703	5,947,361
Interest	14,218	12,829	15,000	15,000	15,000
Miscellaneous	14,449	16,686	20,000	20,000	15,000
Subtotal	<u>4,665,044</u>	<u>5,535,722</u>	<u>5,935,148</u>	<u>6,019,703</u>	<u>5,977,361</u>
Interfund Transfer In	<u>105,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>6,238,690</u>	<u>6,238,606</u>	<u>7,794,884</u>	<u>7,879,439</u>	<u>7,827,352</u>
Expenditures:					
Personnel	360,242	419,969	433,297	433,592	436,227
Operating	5,175,564	3,958,901	5,501,851	5,476,126	5,541,134
Capital	-	-	79,000	119,730	94,000
Subtotal	<u>5,535,806</u>	<u>4,378,870</u>	<u>6,014,148</u>	<u>6,029,448</u>	<u>6,071,361</u>
Total Disbursements	<u>5,535,806</u>	<u>4,378,870</u>	<u>6,014,148</u>	<u>6,029,448</u>	<u>6,071,361</u>
Nonspendable	16,146	2,621	2,621	2,621	2,621
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	49,354	119,730	40,730	94,000	-
Available	<u>512,384</u>	<u>1,612,385</u>	<u>1,612,385</u>	<u>1,628,370</u>	<u>1,628,370</u>
Ending Balance, June 30	<u><u>\$ 702,884</u></u>	<u><u>\$ 1,859,736</u></u>	<u><u>\$ 1,780,736</u></u>	<u><u>\$ 1,849,991</u></u>	<u><u>\$ 1,755,991</u></u>

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adjusted	FY 2014 Projected	FY 2015 Approved
Beginning Balance, July 1	\$ 254,620	\$ 379,953	\$ 483,257	\$ 483,257	\$ 203,257
Revenues:					
Charges and Fees	1,659,146	1,789,761	1,913,495	1,913,495	1,956,323
Miscellaneous	1,112	-	-	-	-
Subtotal	<u>1,660,258</u>	<u>1,789,761</u>	<u>1,913,495</u>	<u>1,913,495</u>	<u>1,956,323</u>
Interfund Transfer In	<u>4,094</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total Available	<u>1,918,972</u>	<u>2,169,714</u>	<u>2,796,752</u>	<u>2,796,752</u>	<u>2,159,580</u>
Expenditures:					
Personnel	272,981	312,640	327,344	327,344	333,590
Operating	1,266,038	1,343,817	1,586,151	1,586,151	1,612,733
Capital	-	-	680,000	680,000	20,000
Subtotal	<u>1,539,019</u>	<u>1,656,457</u>	<u>2,593,495</u>	<u>2,593,495</u>	<u>1,966,323</u>
Interfund Transfer Out	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>1,539,019</u>	<u>1,686,457</u>	<u>2,593,495</u>	<u>2,593,495</u>	<u>1,966,323</u>
Nonspendable	6,040	91,442	91,442	91,442	91,442
Restricted: Internal	101,000	280,000	-	10,000	-
Available	<u>272,913</u>	<u>111,815</u>	<u>111,815</u>	<u>101,815</u>	<u>101,815</u>
Ending Balance, June 30	<u><u>\$ 379,953</u></u>	<u><u>\$ 483,257</u></u>	<u><u>\$ 203,257</u></u>	<u><u>\$ 203,257</u></u>	<u><u>\$ 193,257</u></u>

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



End Section

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.

Services Provided:

- Serve as a link between County government and the citizens, municipalities and agencies located within its boundaries
- Represent the area's concerns and interests when dealing with other local, state, federal or international governments
- Responsible for approving an annual budget to fund County operations, including the determination of any necessary taxes or fees

Departmental Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 3,750	\$ 1,500	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 3,750</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 396,869	\$ 489,710	\$ 520,970	\$ 529,815	\$ 8,845	1.7
Operating	728,577	837,267	1,479,759	934,934	(544,825)	(36.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,125,446</u>	<u>\$ 1,326,977</u>	<u>\$ 2,000,729</u>	<u>\$ 1,464,749</u>	<u>\$ (535,980)</u>	(26.8)

Funding Adjustments for FY 2015 Include:

- Personnel costs represent projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a decrease in one-time funding for the West Ashley Senior Citizen Center and the Palmetto Bowl Committee. The decrease also represents the final payment for the Mt. Pleasant Senior Citizens Center. The expenditures contain budgeted funding of \$100,000 for Council's contingency.

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.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$11,010,863	\$11,987,748	\$12,750,000	\$14,750,000	\$ 2,000,000	15.7
Interest	5,284	2,502	5,000	5,000	-	0.0
TOTAL REVENUES	<u>\$11,016,147</u>	<u>\$11,990,250</u>	<u>\$12,755,000</u>	<u>\$14,755,000</u>	<u>\$ 2,000,000</u>	15.7
Personnel	\$ 2,104,785	\$ 2,375,767	\$ 2,560,173	\$ 4,084,901	\$ 1,524,728	59.6
Operating	8,538,171	9,036,654	10,322,521	10,892,955	570,434	5.5
Capital	326,207	313,565	328,549	121,508	(207,041)	(63.0)
TOTAL EXPENDITURES	<u>\$10,969,163</u>	<u>\$11,725,986</u>	<u>\$13,211,243</u>	<u>\$15,099,364</u>	<u>\$ 1,888,121</u>	14.3

Funding Adjustments for FY 2015 Include:

- Revenues reflect an anticipated increase due to the improving tourism industry.
- Personnel expenses reflect a reimbursement to the General Fund for services provided to support tourists visiting the County. The increase represents improvements in transient room rentals in the area.
- Operating expenditures reflect an increase in allocations based on the Council established formulas. During budget deliberations, Council appropriated \$250,000 to the Corps of Engineers for intercostal waterways dredging and \$37,000 to the Town of Sullivan's Island for law enforcement patrol on its beaches and roads.
- Capital expenses represent a reimbursement to the General Fund for capital related expenses for servicing the tourist areas.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 92,221	\$ 74,749	\$ 92,000	\$ 75,000	\$ (17,000)	(18.5)
Interest	104	1,057	-	-	-	0.0
TOTAL REVENUES	<u>\$ 92,325</u>	<u>\$ 75,806</u>	<u>\$ 92,000</u>	<u>\$ 75,000</u>	<u>\$ (17,000)</u>	(18.5)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	63,959	48,266	63,650	47,500	(16,150)	(25.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	63,959	48,266	63,650	47,500	(16,150)	(25.4)
Interfund Transfer Out	28,366	27,540	28,350	27,500	(850)	(3.0)
TOTAL DISBURSEMENTS	<u>\$ 92,325</u>	<u>\$ 75,806</u>	<u>\$ 92,000</u>	<u>\$ 75,000</u>	<u>\$ (17,000)</u>	(18.5)

Funding Adjustments for FY 2015 Include:

- Revenues are based on the State’s formula for calculating accommodations tax for County governments.
- Operating expenditures reflect funding to the Charleston Area Convention and Visitors Bureau to promote tourism. The decrease reflects a reduction in accommodations tax revenue based on the State’s formula.
- Interfund Transfer Out represents the amount transferred to the General Fund as determined by State law and availability of funds.

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.

Services Provided:

- Provide independent financial and operational audits
- Provide integrity services investigations
- Furnish analyses, appraisals, recommendations and comments resulting from operational reviews of activities

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 179,716	\$ 178,444	\$ 209,369	\$ 212,378	\$ 3,009	1.4
Operating	7,494	12,595	12,934	13,234	300	2.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 187,210</u>	<u>\$ 191,039</u>	<u>\$ 222,303</u>	<u>\$ 225,612</u>	<u>\$ 3,309</u>	1.5

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect no significant changes.

Performance Measures:

Initiative I: Service Delivery

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.

Initiative V: Quality Control

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 2013 Actual	FY 2014 Actual	FY 2015 Projected
Output:				
Council audit reports	1(a)	9	11	14
Periodic monitoring reports	1(a)	4	4	4
Integrity services investigations	1(a)	5	4	4
Recommendations in audit reports ¹	2(b)	12	11	10
Efficiency:				
Cost per audit hour	1(b)	\$89.00	\$83.58	\$90.00
Outcome:				
Completion percent of Annual Audit Plan	1(a)	94.7%	76.0%	100%
Surveys returned	2(a)	55.6%	50.0%	50.0%
Average evaluation score	2(a)	96	100	95.0
Recommendations accepted and implemented	2(b)	12	11	10
Percent of recommendations accepted and implemented	2(b)	100%	100%	100%

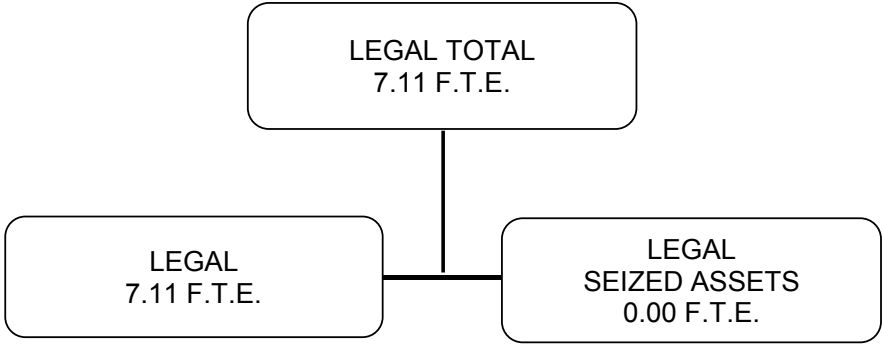
¹This total does not include recommendations in Memorandums of Minor Exceptions, Periodic Monitoring Reports, or Integrity Services Investigations.

2015 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.

Services Provided:

- Provide legal services relating to County real estate transactions, bond issues, procurement, contracts, taxes, and personnel

Departmental Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	6.92	6.41	7.11	7.11	-	0.0
Personnel	\$ 649,026	\$ 675,139	\$ 694,189	\$ 773,262	\$ 79,073	11.4
Operating	323,610	302,351	373,218	367,262	(5,956)	(1.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 972,636</u>	<u>\$ 977,490</u>	<u>\$ 1,067,407</u>	<u>\$ 1,140,524</u>	<u>\$ 73,117</u>	6.8

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also includes the transfer of costs from the Environmental Management Fund for legal assistance provided by an Assistant County Attorney and a legal administrative position.
- Operating expenditures reflect a decrease due to cost savings achieved by changing the vendor for legal internet access. The decrease also represents reduced copier cost based on current operating conditions.

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.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 36,846	\$ 42,763	\$ 17,200	\$ 22,320	\$ 5,120	29.8
Interest	561	381	-	-	-	0.0
TOTAL REVENUES	<u>\$ 37,407</u>	<u>\$ 43,144</u>	<u>\$ 17,200</u>	<u>\$ 22,320</u>	<u>\$ 5,120</u>	29.8
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	16,960	17,495	117,200	122,320	5,120	4.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 16,960</u>	<u>\$ 17,495</u>	<u>\$ 117,200</u>	<u>\$ 122,320</u>	<u>\$ 5,120</u>	4.4

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in seized drug funds based on projection.
- Operating expenditures represent an increase in the contingency line item based on anticipated needs and historical costs.

STATE AGENCIES

GENERAL FUND

HEALTH AND WELFARE

Mission: County Council makes contributions to two State agencies: the Department of Social Services (DSS) and the Health Department. Listed respectively, the agencies provide services to the indigent and administer community-focused programs, including those designed to prevent the spread of disease and improve waste disposal.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 161,282	\$ 162,452	\$ 140,000	\$ 160,000	\$ 20,000	14.3
TOTAL REVENUES	\$ 161,282	\$ 162,452	\$ 140,000	\$ 160,000	\$ 20,000	14.3
						0.0
Department of Social Serv	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0
Health Department	240,776	194,327	257,859	257,859	-	0.0
Mental Health Center	47,247	47,247	47,247	47,247	-	0.0
TOTAL EXPENDITURES	\$ 360,023	\$ 313,574	\$ 377,106	\$ 377,106	\$ -	0.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect increased Health Department vital statistics fees based on volume and rate.
- Operating expenditures will remain the same.

TRANSPORTATION SALES TAX TRANSIT 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.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 7,321,057	\$ 7,654,938	\$ 7,830,000	\$ 8,685,000	\$ 855,000	10.9
TOTAL REVENUES	<u>\$ 7,321,057</u>	<u>\$ 7,654,938</u>	<u>\$ 7,830,000</u>	<u>\$ 8,685,000</u>	<u>\$ 855,000</u>	10.9
Transportation - CARTA	\$ 7,126,570	\$ 6,762,000	\$ 9,052,000	\$ 7,572,000	\$ (1,480,000)	(16.3)
Transportation - LINK	355,000	398,000	533,000	445,000	(88,000)	(16.5)
Transportation - ITN	30,000	30,000	35,000	35,000	-	0.0
Indirect Cost	10,000	10,000	10,000	10,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 7,521,570</u>	<u>\$ 7,200,000</u>	<u>\$ 9,630,000</u>	<u>\$ 8,062,000</u>	<u>\$ (1,568,000)</u>	(16.3)

Funding Adjustments for FY 2015 Include:

- Revenue collections of the half cent Transportation Sales Tax are expected to increase based on recent trends.
- Contributions to the Charleston Area Regional Transportation Authority (CARTA) provide for ongoing services. The decrease reflects a reduction in capital costs.
- Contributions to the Tricounty Link (LINK) reflect funding to provide services in the rural areas of Charleston County. The decrease reflects a reduction in assistance with the repayment of a loan.
- Contributions to the Independent Transportation Network (ITN) Charleston – Trident is funding to help this 501(c)(3) non-profit organization provide 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.

TRIDENT TECHNICAL COLLEGE

SPECIAL REVENUE FUND

EDUCATION

DIVISION – Operating

Mission: Trident Technical College serves as a catalyst for personal, community and economic development by empowering individuals through education and training.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 5,567,390	\$ 5,700,932	\$ 5,910,000	\$ 6,210,000	\$ 300,000	5.1
Intergovernmental	147,678	151,122	-	-	-	0.0
TOTAL REVENUES	<u>\$ 5,715,068</u>	<u>\$ 5,852,054</u>	<u>\$ 5,910,000</u>	<u>\$ 6,210,000</u>	<u>\$ 300,000</u>	5.1
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,715,068	5,852,054	5,910,000	6,210,000	300,000	5.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,715,068</u>	<u>\$ 5,852,054</u>	<u>\$ 5,910,000</u>	<u>\$ 6,210,000</u>	<u>\$ 300,000</u>	5.1

Funding Adjustments for FY 2015 Include:

- Revenues reflect growth in the property base.
- Operating expenditures represent the estimated appropriation to the Trident Technical College for the maintenance and operation of the College's facilities.

TRIDENT TECHNICAL COLLEGE (continued)

SPECIAL REVENUE FUND

EDUCATION

DIVISION – Debt

Mission: Trident Technical College serves as a catalyst for personal, community and economic development by empowering individuals through education and training.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 1,447,641	\$ 1,471,807	\$ 1,537,000	\$ 3,049,000	\$ 1,512,000	98.4
Intergovernmental	23,399	25,524	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,471,040</u>	<u>\$ 1,497,331</u>	<u>\$ 1,537,000</u>	<u>\$ 3,049,000</u>	<u>\$ 1,512,000</u>	98.4
Interfund Transfers Out	<u>\$ 1,471,040</u>	<u>\$ 1,497,331</u>	<u>\$ 1,537,000</u>	<u>\$ 3,049,000</u>	<u>\$ 1,512,000</u>	98.4
TOTAL DISBURSEMENTS	<u>\$ 1,471,040</u>	<u>\$ 1,497,331</u>	<u>\$ 1,537,000</u>	<u>\$ 3,049,000</u>	<u>\$ 1,512,000</u>	98.4

Funding Adjustments for FY 2015 Include:

- Revenues reflect growth in the property base and a 0.5 mill increase to fund the debt service for the Trident Technical College's Aeronautical Training Center.
- Interfund transfer out reflects an increase in the amount transferred to the Debt Service Fund to repay general obligation bonds borrowed for Trident Technical College's Nursing and Science Building and Aeronautical Training Center.

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.

Services Provided:

- Calculate and set millage for all taxing authorities within Charleston County and provide all exemptions as mandated
- Calculate and mail tax bills for real estate, mobile homes, motor vehicles, watercraft, aircraft and business-owned personal property

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	31.00	31.00	31.00	-	0.0
Licenses and Permits	\$ 285	\$ 235	\$ 200	\$ 200	\$ -	0.0
Charges and Fees	75	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 360</u>	<u>\$ 235</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,815,498	\$ 1,731,750	\$ 1,881,097	\$ 1,914,392	\$ 33,295	1.8
Operating	187,982	187,060	223,258	242,328	19,070	8.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,003,480</u>	<u>\$ 1,918,810</u>	<u>\$ 2,104,355</u>	<u>\$ 2,156,720</u>	<u>\$ 52,365</u>	2.5

Funding Adjustments for FY 2015 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected compensation, including the continuation of longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a projected increase in the new printing contract.

AUDITOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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.

Initiative IV: Workflow Analysis-Process Management

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 is administered with 100% accuracy.

MEASURES:

	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Output:				
Refunds processed	1(b),2(b)	16,762	12,282	12,500
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	560,097	213,944	220,000
Deed transfers processed	2(b)	14,544	13,982	14,500
Measurement changes processed	2(b)	50	273	275
Homestead Exemptions/Property Tax Relief processed	2(c)	1,500	2,025	2,000
Efficiency:				
Average time in days per deed transfer to process	2(b)	14	12	12
Outcome:				
Fair Market Value accuracy rate	1(a)	98.0%	98.0%	98.0%
Set millage accuracy rate	1(c)	100%	100%	100%
Percent of returned mail	2(a)	5.0%	5.0%	5.0%
Deed transfer accuracy rate	1(b),2(b)	97.0%	98.0%	98.5%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	98.0%	99.0%	99.0%

2015 ACTION STEPS

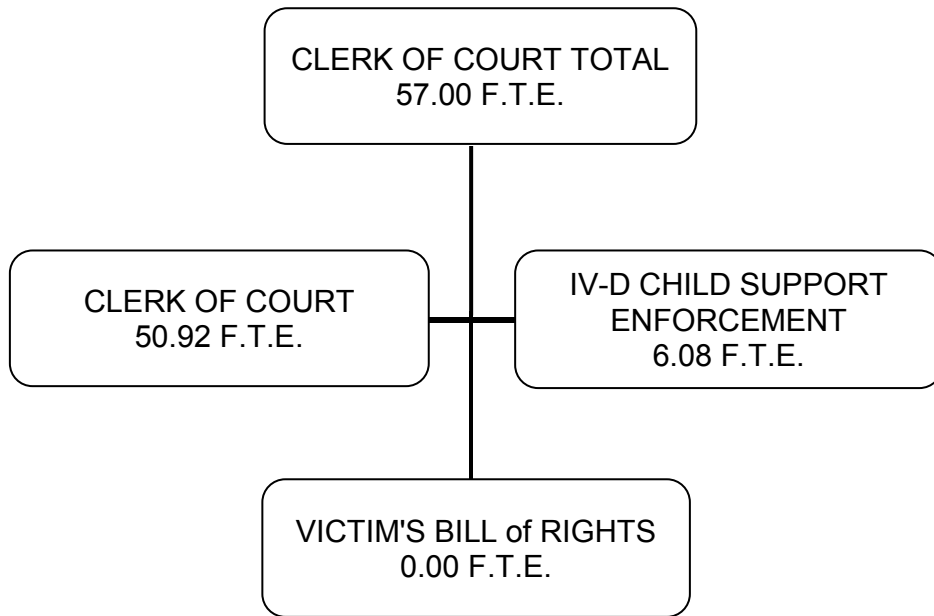
Department Goal 1

- Continue to work with County Technology Services, computer personnel, and other counties in the State using the Aumentum tax system and strengthen relationships with departments within the County.

Department Goal 2

- Cross train employees in applications of property types on the Aumentum 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.

Services Provided:

- Provide records of cases heard in the Court of Common Pleas, which involve civil disputes between two or more parties
- Provide records of criminal cases heard in the Court of General Sessions
- Provide records of Family Court, which includes juvenile, domestic relations, child support, interstate custody, abuse and neglect, domestic abuse, adoption and Uniform Reciprocal Enforcement of Support Act cases

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	50.92	50.92	50.92	50.92	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	851,695	816,990	831,000	823,700	(7,300)	(0.9)
Fines and Forfeitures	689,592	548,389	574,150	543,200	(30,950)	(5.4)
Interest	(478)	4,464	1,000	1,000	-	0.0
Miscellaneous	5,740	27,528	23,000	23,000	-	0.0
TOTAL REVENUES	1,548,124	1,398,946	1,430,725	1,392,475	(38,250)	(2.7)
Interfund Transfer In	403,174	317,551	273,047	265,054	(7,993)	(2.9)
TOTAL SOURCES	\$ 1,951,298	\$ 1,716,497	\$ 1,703,772	\$ 1,657,529	\$ (46,243)	(2.7)
Personnel	\$ 2,645,442	\$ 2,740,610	\$ 2,935,731	\$ 3,217,020	\$ 281,289	9.6
Operating	468,974	432,031	463,121	449,225	(13,896)	(3.0)
Capital	-	-	10,000	-	(10,000)	(100.0)
TOTAL EXPENDITURES	\$ 3,114,416	\$ 3,172,641	\$ 3,408,852	\$ 3,666,245	\$ 257,393	7.6

Funding Adjustments for FY 2015 Include:

- Revenues represent a decrease in projected filing fees and support collection fees based on current revenue trends.
- 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.

CLERK OF COURT

GENERAL FUND

JUDICIAL

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a decrease due to reductions in noncapital furniture and equipment based on anticipated needs. The decrease is offset by an increase to jury fees based on historical expenditures.

CLERK OF COURT (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - IV-D Child Support Enforcement

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

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	\$ 1,077,193	\$ 1,002,182	\$ 1,000,000	\$ 1,000,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,077,193</u>	<u>\$ 1,002,182</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 401,632	\$ 396,104	\$ 433,592	\$ 453,543	\$ 19,951	4.6
Operating	227,700	240,127	283,361	281,403	(1,958)	(0.7)
Capital	-	22,000	10,000	-	(10,000)	(100.0)
TOTAL EXPENDITURES	629,332	658,231	726,953	734,946	7,993	1.1
Interfund Transfer Out	403,174	317,551	273,047	265,054	(7,993)	(2.9)
TOTAL DISBURSEMENTS	<u>\$ 1,032,506</u>	<u>\$ 975,782</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect reimbursements from the Department of Social Services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase is offset by a reduction in funding for temporary employees.
- Operating expenditures reflect no significant changes.
- Interfund Transfer Out reflects the transfer of unspent revenues to the General Fund at the discretion of the Clerk of Court.

CLERK OF COURT (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Victim’s Bill of Rights

Mission: The Victim’s Bill of Rights program provides funding assistance to meet the critical needs of crime victims as mandated by federal and state law.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.00	0.00	0.00	0.00	-	0.0
Fines and Forfeitures	<u>\$ 240,800</u>	<u>\$ 202,885</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u><u>\$ 240,800</u></u>	<u><u>\$ 202,885</u></u>	<u><u>\$ 150,000</u></u>	<u><u>\$ 150,000</u></u>	<u><u>\$ -</u></u>	0.0

Funding Adjustments for FY 2015 Include:

- Revenues are anticipated to remain unchanged based on current trends.

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.

Services Provided:

- Conduct independent investigations into all deaths that are traumatic, violent, suspicious, unexpected or unexplained, as well as all deaths that occur outside a hospital or nursing home
- Conduct investigations when deaths occur within 24 hours of admission to a hospital or within 24 hours of an invasive procedure
- Determine the cause and manner of death and ensure that the circumstances surrounding a death are thoroughly understood
- Identify decedents and make notification to next-of-kin
- Review all requests for cremation in Charleston County and provide authorization, as appropriate, to proceed
- Develop plans for, and manage, mass fatality incidents
- Conduct inquests as needed

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	9.00	10.00	11.00	1.00	10.0
Licenses and Permits	\$ 32,425	\$ 33,360	\$ 28,000	\$ 32,500	\$ 4,500	16.1
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	6,551	4,149	5,000	6,000	1,000	20.0
Miscellaneous	607	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 41,158</u>	<u>\$ 39,084</u>	<u>\$ 34,575</u>	<u>\$ 40,075</u>	<u>\$ 5,500</u>	15.9
Personnel	\$ 679,460	\$ 705,684	\$ 707,954	\$ 807,811	\$ 99,857	14.1
Operating	476,822	464,279	528,858	550,754	21,896	4.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,156,282</u>	<u>1,169,963</u>	<u>1,236,812</u>	<u>1,358,565</u>	<u>121,753</u>	9.8
Interfund Transfer Out	-	2,518	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,156,282</u>	<u>\$ 1,172,481</u>	<u>\$ 1,236,812</u>	<u>\$ 1,358,565</u>	<u>\$ 121,753</u>	9.8

Funding Adjustments for FY 2015 Include:

- Revenues reflect increase in projected cremation requests and in the number of requested files to be copied.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also reflects one position change from a grant funded position to an FTE.

CORONER (continued)

GENERAL FUND

JUDICIAL

- Operating expenditures reflect a 10% match for the Justice Assistant Grant. The cost also includes an increase in body handling/investigation, answering service fee and higher ISF charges.

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.

Services Provided:

- Provide public information on the status of South Carolina legislation
- Provide constituent services
- Manage all Notary Public applications for Charleston County residents
- Provide support for delegation members

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 159,993	\$ 173,491	\$ 176,288	\$ 180,126	\$ 3,838	2.2
Operating	12,342	13,501	19,256	19,915	659	3.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 172,335</u>	<u>\$ 186,992</u>	<u>\$ 195,544</u>	<u>\$ 200,041</u>	<u>\$ 4,497</u>	2.3

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in wireless costs based on historical and projected usage.

PROBATE COURTS

GENERAL FUND

JUDICIAL

Mission: The Probate Courts 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 their assets.

Services Provided:

- Provide support for family members/attorneys to handle deceased person's affairs
- Approve minor settlements and wrongful death settlements

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.30	19.80	19.80	20.80	1.00	5.1
Licenses and Permits	\$ 244,844	\$ 246,630	\$ 245,000	\$ 255,000	\$ 10,000	4.1
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	898,468	1,150,766	979,000	1,009,500	30,500	3.1
Fines and Forfeitures	-	(17,580)	-	-	-	0.0
TOTAL REVENUES	<u>1,144,887</u>	<u>1,381,391</u>	<u>1,225,575</u>	<u>1,266,075</u>	<u>40,500</u>	<u>3.3</u>
Interfund Transfer In	<u>149,092</u>	<u>159,342</u>	<u>146,667</u>	<u>160,800</u>	<u>14,133</u>	<u>9.6</u>
TOTAL SOURCES	<u>\$ 1,293,979</u>	<u>\$ 1,540,733</u>	<u>\$ 1,372,242</u>	<u>\$ 1,426,875</u>	<u>\$ 54,633</u>	<u>4.0</u>
Personnel	\$ 1,481,023	\$ 1,604,919	\$ 1,621,012	\$ 1,750,894	\$ 129,882	8.0
Operating	584,567	560,632	647,169	658,660	11,491	1.8
Capital	-	-	23,560	-	(23,560)	(100.0)
TOTAL EXPENDITURES	<u>\$ 2,065,590</u>	<u>\$ 2,165,551</u>	<u>\$ 2,291,741</u>	<u>\$ 2,409,554</u>	<u>\$ 117,813</u>	<u>5.1</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in Probate Court Fees based on current and prior year collections.
- Interfund Transfer In reflects a contribution from the State to support program costs. The Solicitor has allowed two-thirds of the State contribution for drug courts to fund the Adult Drug Court and the Juvenile Drug Court.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also include the addition of a Law Clerk position.
- Operating expenditures reflect an increase in contracted services and toxicology services associated with the drug courts.

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

Performance Measures:

Initiative I: Service Delivery

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

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%.

Initiative III: Long-Term Financial Planning

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%.

Initiative IV: Workflow Analysis-Process Management

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:		FY 2013	FY 2014	FY 2015
	Objective	Actual	Actual	Projected
Input:				
Number of conservatorships and guardianships filed	1(a)	224	200	250
Number of court cases filed	1(b)	1,849	1,966	2,000
Output:				
Certified copies issued	1(c)	7,399	5,020	5,100
Cases scheduled for litigation	1(b)(d)	1,011	1,193	1,150
Estates opened ¹	1(d)	1,807	2,034	2,100
Speaking engagements	1(e)(f)	40	42	40
Number of accountings and guardianship reports	2	811	847	875
Marriage licenses issued	3(a)	4,500	4,600	4,700
Mandatory probate forms completed	3(b)	3,000	3,000	3,000
Efficiency:				
Average cases per clerk	1(b)(d)	501	508	450
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		257	242	200
456 days to 540 days		207	148	125
541 days to 720 days		227	166	150
721 days or more		401	353	325
Percentage of delinquent accountings and guardianships ²	2	2.0%	2.0%	2.0%
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.

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

2015 ACTION STEPS

Department Goal 1

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

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.

Services Provided:

- Document archival
- Plat maintenance
- Public Records maintenance
- Real Property transaction recording

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	27.00	27.00	27.00	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	4,158,561	5,618,827	5,680,000	6,750,000	1,070,000	18.8
Interest	222	323	350	400	50	14.3
TOTAL REVENUES	<u>\$4,160,358</u>	<u>\$5,620,725</u>	<u>\$5,681,925</u>	<u>\$6,751,975</u>	<u>\$1,070,050</u>	18.8
Personnel	\$1,562,348	\$1,604,749	\$1,734,111	\$1,775,976	\$ 41,865	2.4
Operating	126,717	107,997	144,955	156,576	11,621	8.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,689,065</u>	<u>\$1,712,746</u>	<u>\$1,879,066</u>	<u>\$1,932,552</u>	<u>\$ 53,486</u>	2.8

Funding Adjustments for FY 2015 Include:

- Revenues represent an increase in fee collections based on a higher volume of recorded real estate transactions.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in consumable supplies and specialty paper required for printing reports and year-end books.

REGISTER OF MESNE CONVEYANCE (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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.

Initiative IV: Workflow Analysis-Process Management

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

Objective 2(a): Reduce document turnaround time from two weeks to one week.

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

MEASURES:

	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	116,435	106,096	106,096
Efficiency:				
Average number of documents processed per staff	2(a)	4,851	4,421	4,421
Outcome:				
Revenue above budget	2(a)	\$1,935,582	\$2,845,082	\$2,845,082
Document turnaround time	2(a)	2 weeks	2 weeks	2 weeks
Percent decrease in turnaround time	2(a)	50.0%	0%	0%
Percent of Plats scanned	2(b)	100%	100%	100%

2015 ACTION STEPS

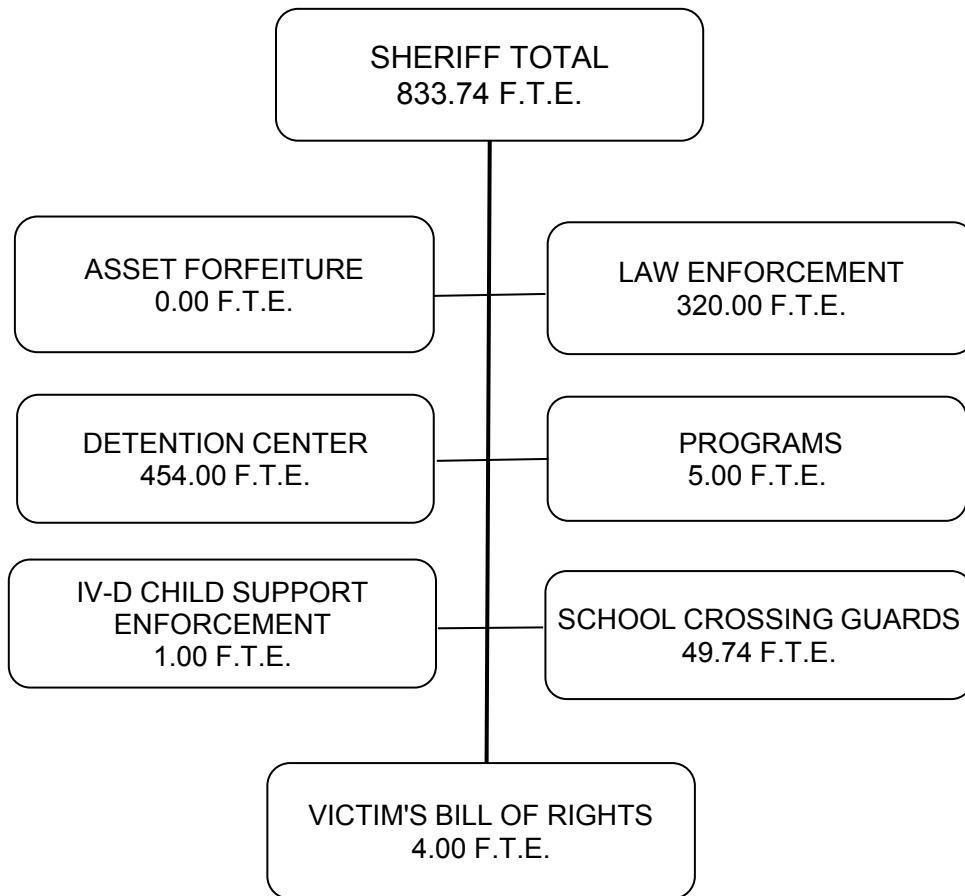
Department Goal 1

- Complete conversion of County main frame to RMC imaging system. Conversion scheduled to be completed in September 2014.

Department Goal 2

- Continue scanning historic books for electronic use with estimated completion within six years.
- Preserve 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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 174,709	\$ 273,239	\$ 168,456	\$ 191,428	\$ 22,972	13.6
Interest	1,919	2,113	-	-	-	0.0
Miscellaneous	140,100	5,735	-	-	-	0.0
TOTAL REVENUES	<u>\$ 316,728</u>	<u>\$ 281,087</u>	<u>\$ 168,456</u>	<u>\$ 191,428</u>	<u>\$ 22,972</u>	13.6
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	34,781	91,753	215,100	255,100	40,000	18.6
Capital	978	74,480	15,000	165,000	150,000	1000.0
TOTAL EXPENDITURES	<u>35,759</u>	<u>166,233</u>	<u>230,100</u>	<u>420,100</u>	<u>190,000</u>	82.6
Interfund Transfer Out	14,969	41,405	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 50,728</u>	<u>\$ 207,638</u>	<u>\$ 230,100</u>	<u>\$ 420,100</u>	<u>\$ 190,000</u>	82.6

Funding Adjustments for FY 2015 Include:

- Revenues reflect projections based on the current rate of seized asset forfeitures.
- Operating expenditures reflect an increase in payments to persons providing confidential information to the Sheriff Office.
- Capital reflects the planned purchase of narcotic patrol canine and radiation detection equipment.

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.

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	460.00	461.00	454.00	454.00	-	0.0
Intergovernmental	\$ 3,536,603	\$ 2,804,735	\$ 3,780,000	\$ 1,980,000	\$(1,800,000)	(47.6)
Charges and Fees	275,369	244,927	263,800	213,000	(50,800)	(19.3)
Miscellaneous	23,857	32,668	-	-	-	0.0
TOTAL REVENUES	<u>\$ 3,835,829</u>	<u>\$ 3,082,330</u>	<u>\$ 4,043,800</u>	<u>\$ 2,193,000</u>	<u>\$(1,850,800)</u>	<u>(45.8)</u>
Personnel	\$24,085,390	\$24,882,659	\$25,880,581	\$25,544,048	\$ (336,533)	(1.3)
Operating	7,101,556	6,874,950	7,521,046	7,577,740	56,694	0.8
Capital	-	-	7,053	-	(7,053)	(100.0)
TOTAL EXPENDITURES	<u>31,186,946</u>	<u>31,757,609</u>	<u>33,408,680</u>	<u>33,121,788</u>	<u>(286,892)</u>	<u>(0.9)</u>
Interfund Transfer Out	50,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$31,236,946</u>	<u>\$31,757,609</u>	<u>\$33,408,680</u>	<u>\$33,121,788</u>	<u>\$ (286,892)</u>	<u>(0.9)</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease in the amount of per diem reimbursement from the federal government for “holding” federal prisoners and the commission from telephone usage by prisoners. These decreases represent a decline in the number of inmates in the Detention Center.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The decrease represents the transfer of several FTEs to Law Enforcement in FY 2014.
- Operating expenditures reflect an increase in the base cost for contracted medical services/care for inmates and training for detention officers. The cost is slightly offset by a decrease in food and related supplies as a result of the decline in the number of inmates in the Detention Center.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 93,588	\$ 52,272	\$ 55,000	\$ 55,000	\$ -	0.0
TOTAL REVENUES	93,588	52,272	55,000	55,000	-	0.0
Interfund Transfer In	-	24,955	24,064	24,964	900	3.7
TOTAL SOURCES	<u>\$ 93,588</u>	<u>\$ 77,227</u>	<u>\$ 79,064</u>	<u>\$ 79,964</u>	<u>\$ 900</u>	1.1
Personnel	\$ 81,864	\$ 73,872	\$ 75,514	\$ 76,482	\$ 968	1.3
Operating	7,186	3,355	3,550	3,482	(68)	(1.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	89,050	77,227	79,064	79,964	900	1.1
Interfund Transfer Out	4,538	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 93,588</u>	<u>\$ 77,227</u>	<u>\$ 79,064</u>	<u>\$ 79,964</u>	<u>\$ 900</u>	1.1

Funding Adjustments for FY 2015 Include:

- Revenues reflect no significant changes.
- Interfund Transfer In represents an increase in the General Fund's portion to fund the difference between expenditures and the reimbursement received from the Department of Social Services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect no significant changes.

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.

Services Provided:

- Provide 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
- Provide food, clothing, shelter, limited exercise, recreation, and medical care, and victim services in accordance with the South Carolina Victim’s Bill of Rights

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	309.00	312.00	320.00	320.00	-	0.0
Licenses and Permits	\$ 2,600	\$ 750	\$ 2,600	\$ 600	\$ (2,000)	(76.9)
Intergovernmental	126,023	114,403	41,575	51,575	10,000	24.1
Charges and Fees	128,198	133,738	104,750	97,700	(7,050)	(6.7)
Fines and Forfeitures	8,415	11,959	11,000	11,500	500	4.5
Miscellaneous	67,402	27,487	-	-	-	0.0
TOTAL REVENUES	332,638	288,337	159,925	161,375	1,450	0.9
Interfund Transfer In	4,538	-	-	-	-	0.0
TOTAL SOURCES	\$ 337,176	\$ 288,337	\$ 159,925	\$ 161,375	\$ 1,450	0.9
Personnel	\$20,392,553	\$21,685,800	\$20,720,583	\$21,986,925	\$ 1,266,342	6.1
Operating	4,815,859	5,373,536	4,864,325	5,598,529	734,204	15.1
Capital	38,811	128,633	-	-	-	0.0
TOTAL EXPENDITURES	25,247,223	27,187,969	25,584,908	27,585,454	2,000,546	7.8
Interfund Transfer Out	230,422	118,885	116,788	101,275	(15,513)	(13.3)
TOTAL DISBURSEMENTS	\$25,477,645	\$27,306,854	\$25,701,696	\$27,686,729	\$ 1,985,033	7.7

Funding Adjustments for FY 2015 Include:

- Revenues reflect a slight increase based on projected FY 2015 revenue.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also represents the full-year funding of several FTEs transferred from the Detention Center in FY 2014.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

- Operating expenditures represent an increase due to additional appropriation for the Animal Shelter and increased maintenance costs for the computers in the Law Enforcement cars. The increase also represents additional operating costs associated with opening the new Law Enforcement Center.
- Interfund Transfer Out represents the General Fund's portion of the cost to support the School Resource Officer program and the IV-D program. The personnel costs to implement the programs are projected to decrease in FY 2015 due to new personnel serving as resource officers.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide quality service to citizens and businesses.

Objective 1(a): Maintain a recovery rate of valuable property stolen above 35%.

Objective 1(b): Reduce the backlog of bad check warrants by serving a minimum of 66% of bad check warrants received.

Initiative III: Long-Term Financial Planning

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

Objective 2(a): Maintain a Federal Prisoner per diem revenue amount which equals 20% of total operating expenditures.

Objective 2(b): Secure grant funding for replacement of costly equipment and to fund other services otherwise paid for with General Fund dollars.

Objective 2(c): Increase the Sheriff's Civil Fees revenue by 3%.

MEASURES:

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Input:				
Detention operating expenditures	2(a)	\$6,874,950	\$7,574,036	\$7,474,717
Federal prisoner per diem revenues	2(a)	\$2,503,841	\$1,656,857	\$1,740,000
Output:				
Value of property stolen due to crime	1(a)	\$14,114,948	\$11,634,214	\$11,750,556
Bad check warrants received	1(b)	6,116	5,817	6,000
Bad check warrants served	1(b)	6,078	6,702	5,900
Grant monies awarded no-match	2(b)	\$677,054	\$450,883	\$192,975
Efficiency:				
Value of property recovered	1(a)	\$2,420,120	\$7,773,102	\$7,850,833
Daily cost per prisoner	2(a)	\$55	\$55	\$55
Actual cost of grant personnel and purchased equipment	2(b)	\$578,234	\$323,552	\$192,975
Outcome:				
Value of property recovered as a percent of property reported stolen	1(a)	17.15%	66.81%	66.81%
Percent of bad check warrants served	1(b)	99.38%	115.21%	98.33%
Percent of federal prisoner per diem revenues to expenditures	2(a)	36.42%	21.88%	23.28%
Personnel, equipment purchased using non-general fund dollars	2(b)	85.0%	72.0%	100%
Actual civil fees received	2(c)	\$74,928	\$52,974	\$50,000

2015 ACTION STEPS

Department Goal 1

- Move into the new Law Enforcement Center by September 2014.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM - 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:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	5.00	5.00	5.00	-	0.0
Inmate Welfare Fund	\$ 370,190	\$ 376,449	\$ 357,720	\$ 357,720	\$ -	0.0
School Resource Officer Pr	103,500	103,500	103,500	103,500	-	0.0
Sex Offender Registry	-	21,400	22,000	37,000	15,000	68.2
TOTAL REVENUES	473,690	501,349	483,220	498,220	15,000	3.1
Interfund Transfer In	92,352	92,935	92,724	76,311	(16,413)	(17.7)
TOTAL SOURCES	\$ 566,042	\$ 594,284	\$ 575,944	\$ 574,531	\$ (1,413)	(0.2)
Personnel	\$ 300,732	\$ 280,800	\$ 378,123	\$ 330,035	\$ (48,088)	(12.7)
Operating	106,322	136,193	410,979	336,252	(74,727)	(18.2)
Capital	181,177	-	160,000	300,000	140,000	87.5
TOTAL EXPENDITURES	\$ 588,231	\$ 416,993	\$ 949,102	\$ 966,287	\$ 17,185	1.8

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in the number of sex offenders projected to register during FY 2015.
- Interfund Transfer In reflects the General Fund's portion of the cost to support the School Resource Officer program. The personnel costs to implement the program are projected to decrease in FY 2015 due to new personnel serving as resource officers.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The decrease includes a reduction in budgeted overtime related to implementation of an electronic system that decreases the need to escort inmates to their legal representation.
- Operating expenditures reflect a decrease in the one-time purchase of additional computers to improve accessibility of attorneys to detainees at the Detention Center in FY 2014.
- Capital expenses represent the cost for inmate tracking hardware and software.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	50.74	50.74	49.74	49.74	-	0.0
Personnel	\$ 651,234	\$ 670,386	\$ 660,000	\$ 737,564	\$ 77,564	11.8
Operating	8,446	6,552	8,000	12,000	4,000	50.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 659,680</u></u>	<u><u>\$ 676,938</u></u>	<u><u>\$ 668,000</u></u>	<u><u>\$ 749,564</u></u>	<u><u>\$ 81,564</u></u>	12.2

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect increased costs associated with purchasing 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.

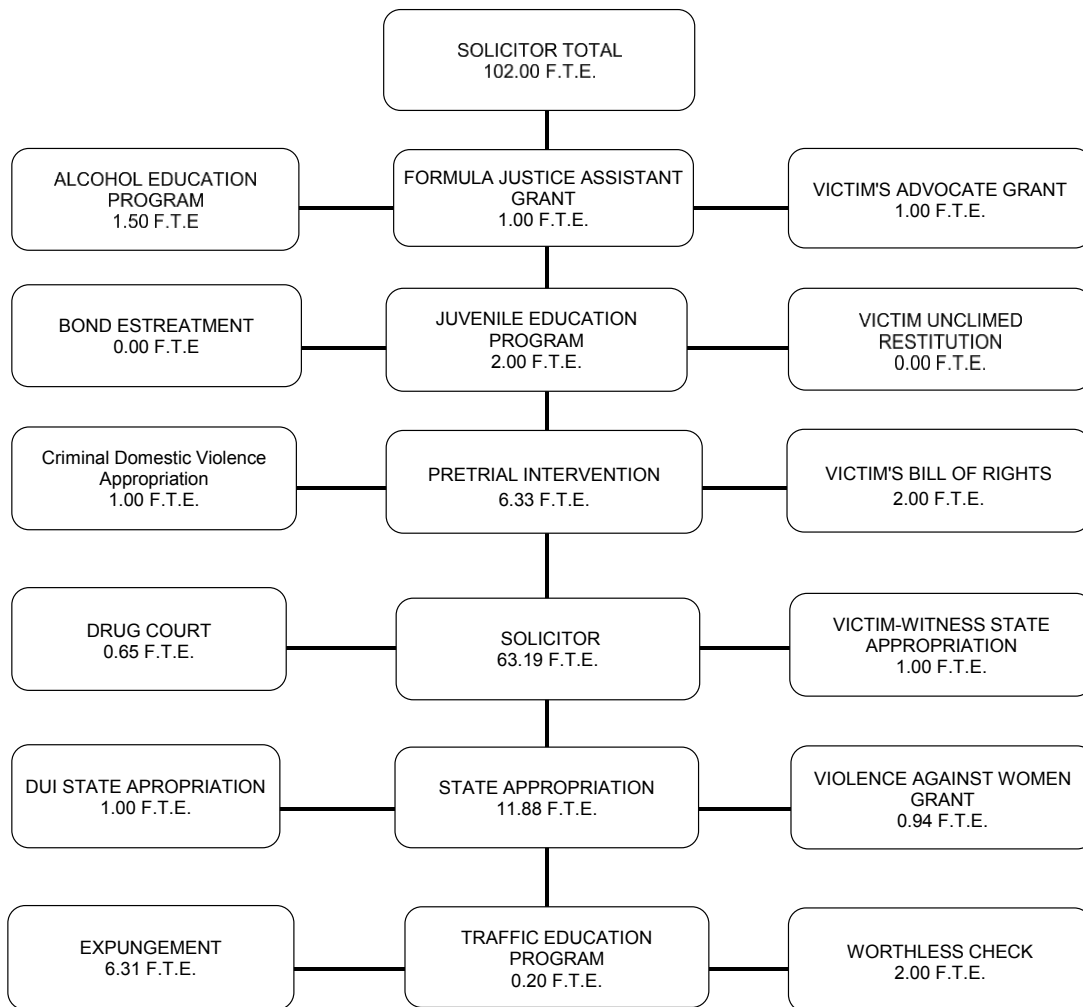
Program Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Interfund Transfers In	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SOURCES	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 200,707	\$ 190,712	\$ 198,046	\$ 207,658	\$ 9,612	4.9
Operating	1,710	2,208	2,208	2,028	(180)	(8.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 202,417</u>	<u>\$ 192,920</u>	<u>\$ 200,254</u>	<u>\$ 209,686</u>	<u>\$ 9,432</u>	4.7

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a slight decrease in computer refresh charges.

SOLICITOR



SOLICITOR

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Alcohol Education Program

Mission: The Alcohol Education Program is a State legislated and fee funded diversionary program for youth aged 20 and under who have received criminal citations for alcohol related offenses. This program provides an opportunity for first-time alcohol crime offenders to be held accountable for their actions while turning their lives around and making a fresh start. Through participant’s substance abuse education, counseling, and community service, this program reduces the alcohol related caseload sent to the courts for prosecution and provides key education for young people.

Program Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.00	1.30	1.50	1.50	-	0.0
Charges and Fees	\$ 87,061	\$ 79,611	\$ 87,000	\$ 87,000	\$ -	0.0
Interest	1,188	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 88,249</u>	<u>\$ 79,611</u>	<u>\$ 87,000</u>	<u>\$ 87,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 46,746	\$ 63,988	\$ 79,907	\$ 91,646	\$ 11,739	14.7
Operating	833	1,161	2,743	3,055	312	11.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>47,579</u>	<u>65,149</u>	<u>82,650</u>	<u>94,701</u>	<u>12,051</u>	<u>14.6</u>
Interfund Transfer Out	-	14,999	29,688	31,663	1,975	6.7
TOTAL DISBURSEMENTS	<u>\$ 47,579</u>	<u>\$ 80,148</u>	<u>\$ 112,338</u>	<u>\$ 126,364</u>	<u>\$ 14,026</u>	<u>12.5</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in computer refresh costs.
- Interfund Transfer Out represents an increase in funding to supplement the Juvenile Education Program.

SOLICITOR (continued)

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 37,700	\$ 36,218	\$ 35,000	\$ 35,000	\$ -	0.0
Interest	12	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 37,712</u>	<u>\$ 36,218</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,735	7,512	5,000	5,000	-	0.0
Capital	1,605	5,726	-	-	-	0.0
TOTAL EXPENDITURES	<u>10,340</u>	<u>13,238</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>0.0</u>
Interfund Transfer Out	-	-	89,890	-	(89,890)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 10,340</u>	<u>\$ 13,238</u>	<u>\$ 94,890</u>	<u>\$ 5,000</u>	<u>\$ (89,890)</u>	<u>(94.7)</u>

Funding Adjustments for FY 2015 Include:

- Revenues are reflective of estreatment fees based on current and historical trends.
- Operating expenditures reflect no significant changes.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Criminal Domestic Violence Appropriation

Mission: The Criminal Domestic Violence Appropriation 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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	-	100,000	100,000	100,000	-	0.0
Interfund Transfer In	-	9,847	11,831	-	(11,831)	(100.0)
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 109,847</u>	<u>\$ 111,831</u>	<u>\$ 100,000</u>	<u>\$ (11,831)</u>	<u>(10.6)</u>
Personnel	\$ -	\$ 109,706	\$ 111,831	\$ 89,577	\$ (22,254)	(19.9)
Operating	-	141	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 109,847</u>	<u>\$ 111,831</u>	<u>\$ 89,577</u>	<u>\$ (22,254)</u>	<u>(19.9)</u>

Funding Adjustments for FY 2015 Include:

- Revenues are reflective of anticipated State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The decrease also reflects the elimination of a temporary position.

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 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.65	0.65	0.65	0.65	-	0.0
Intergovernmental	\$ 261,515	\$ 281,540	\$ 260,000	\$ 273,500	\$ 13,500	5.2
TOTAL REVENUES	<u>\$ 261,515</u>	<u>\$ 281,540</u>	<u>\$ 260,000</u>	<u>\$ 273,500</u>	<u>\$ 13,500</u>	5.2
Personnel	\$ 65,875	\$ 68,221	\$ 69,570	\$ 72,020	\$ 2,450	3.5
Operating	59,272	57,271	84,043	73,871	(10,172)	(12.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	125,147	125,492	153,613	145,891	(7,722)	(5.0)
Interfund Transfer Out	149,092	159,342	146,667	160,800	14,133	9.6
TOTAL DISBURSEMENTS	<u>\$ 274,239</u>	<u>\$ 284,834</u>	<u>\$ 300,280</u>	<u>\$ 306,691</u>	<u>\$ 6,411</u>	2.1

Funding Adjustments for FY 2015 Include:

- Revenues are reflective of an increase in the anticipated State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a decrease in counseling services due to a reduction in the number of clients requiring services.
- Interfund Transfer Out represents the distribution of State contributions to the Probate Adult Drug Court and the Probate Juvenile Drug Court.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – DUI Appropriations

Mission: DUI Appropriations processes magisterial DUI cases and assists and/or prosecutes general session cases to relieve the burden on law enforcement officers who prosecute their own cases.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.00	0.00	1.00	1.00	-	0.0
Intergovernmental	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ (25,000)	(25.0)
TOTAL REVENUES	-	-	100,000	75,000	(25,000)	(25.0)
Interfund Transfer In	-	-	-	26,117	26,117	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 101,117</u>	<u>\$ 1,117</u>	1.1
Personnel	\$ -	\$ -	\$ 100,000	\$ 100,547	\$ 547	0.5
Operating	-	-	-	570	570	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 101,117</u>	<u>\$ 1,117</u>	1.1

Funding Adjustments for FY 2015 Include:

- Revenues are reflective of anticipated State funding.
- Interfund Transfer In represents support from State Appropriations.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures are for computer refresh costs.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	6.31	6.31	-	0.0
Charges and Fees	\$ 166,350	\$ 170,825	\$ 166,000	\$ 170,000	\$ 4,000	2.4
Interest	1,497	1,036	-	-	-	0.0
TOTAL REVENUES	<u>\$ 167,847</u>	<u>\$ 171,861</u>	<u>\$ 166,000</u>	<u>\$ 170,000</u>	<u>\$ 4,000</u>	<u>2.4</u>
Personnel	\$ 85,096	\$ 206,697	\$ 219,203	\$ 504,961	\$ 285,758	130.4
Operating	7,523	7,598	9,671	11,098	1,427	14.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 92,619</u>	<u>\$ 214,295</u>	<u>\$ 228,874</u>	<u>\$ 516,059</u>	<u>\$ 287,185</u>	<u>125.5</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in expungement fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase represents the full year funding of two new Assistant Solicitors that were added in FY 2014.
- Operating expenditures reflect an increase for new computer equipment.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Juvenile Education Program

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental Charges and Fees	\$ 60,000 <u>34,243</u>	\$ 60,000 <u>35,152</u>	\$ 60,000 <u>34,000</u>	\$ 60,000 <u>35,000</u>	\$ - <u>1,000</u>	0.0 2.9
TOTAL REVENUES	<u>94,243</u>	<u>95,152</u>	<u>94,000</u>	<u>95,000</u>	<u>1,000</u>	1.1
Interfund Transfer In	<u>-</u>	<u>14,999</u>	<u>29,688</u>	<u>31,663</u>	<u>1,975</u>	6.7
TOTAL SOURCES	<u>\$ 94,243</u>	<u>\$ 110,151</u>	<u>\$ 123,688</u>	<u>\$ 126,663</u>	<u>\$ 2,975</u>	2.4
Personnel	\$ 118,469	\$ 121,867	\$ 121,502	\$ 124,173	\$ 2,671	2.2
Operating	1,959	1,968	2,186	2,490	304	13.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 120,428</u>	<u>\$ 123,835</u>	<u>\$ 123,688</u>	<u>\$ 126,663</u>	<u>\$ 2,975</u>	2.4

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease in juvenile arbitration fees based on current and historical trends. State non-grant funds are expected to remain the same.
- Interfund Transfer In represents support from the Alcohol Education Program.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in training and conference fees.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Pretrial Intervention

Mission: The Pretrial Intervention Program 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:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	7.91	6.77	6.33	6.33	-	0.0
Charges and Fees	\$ 353,231	\$ 340,685	\$ 345,000	\$ 340,000	\$ (5,000)	(1.4)
Interest	3,254	1,002	-	-	-	0.0
TOTAL REVENUES	<u>\$ 356,485</u>	<u>\$ 341,687</u>	<u>\$ 345,000</u>	<u>\$ 340,000</u>	<u>\$ (5,000)</u>	<u>(1.4)</u>
Personnel	\$ 399,549	\$ 439,044	\$ 416,879	\$ 356,813	\$ (60,066)	(14.4)
Operating	28,839	38,320	41,407	39,355	(2,052)	(5.0)
Capital	-	1,431	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 428,388</u>	<u>\$ 478,795</u>	<u>\$ 458,286</u>	<u>\$ 396,168</u>	<u>\$ (62,118)</u>	<u>(13.6)</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The decrease also represents the reallocation for full-year funding of personnel within the Solicitor's Office.
- Operating expenditures reflect a decrease in office expenses and computer refresh costs.

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.

Services Provided:

- Prosecute Criminal Court cases
- Adjudicate criminal cases in Family Court (Juvenile)
- Administer the Pre-Trial Intervention Program
- Administer the Victim-Witness Assistance Program

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	61.58	63.00	63.19	63.19	-	0.0
Intergovernmental	\$ 8,294	\$ 8,294	\$ 8,000	\$ 8,200	\$ 200	2.5
Miscellaneous	1,736	3,640	-	-	-	0.0
TOTAL REVENUES	\$ 10,030	\$ 11,934	\$ 8,000	\$ 8,200	\$ 200	2.5
Personnel	\$ 4,603,087	\$ 4,902,467	\$ 5,006,449	\$ 5,011,282	\$ 4,833	0.1
Operating	315,884	325,036	354,522	367,898	13,376	3.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	4,918,971	5,227,503	5,360,971	5,379,180	18,209	0.3
Interfund Transfer Out	137,924	-	332,389	518,746	186,357	56.1
TOTAL DISBURSEMENTS	\$ 5,056,895	\$ 5,227,503	\$ 5,693,360	\$ 5,897,926	\$ 204,566	3.6

Funding Adjustments for FY 2015 Include:

- Revenues reflect no significant changes in State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in court reporter fees to provide transcripts of verbal statements by defendants.
- Interfund Transfer Out represents a transfer of funds from the General Fund to the Solicitor's State Appropriation to sustain existing personnel.

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

Performance Measures:

Initiative I: Service Delivery

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

Objective 1(a): Reduce Court of General Sessions' cases over 365 days to less than 30% of cases pending.

Objective 1(b): Reduce Family Court cases over 180 days to less than 40% of cases pending.

Initiative IV: Workflow Analysis-Process Management

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.

MEASURES:		FY 2013	FY 2014	FY 2015
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1(a)	8,392	8,687	9,478
Average number of open cases per attorney	1(a)	289	300	327
Family Court:				
Number of open cases beginning of fiscal year	1(b)	1,001	1,001	1,122
Average number of open cases per attorney	1(b)	250	253	280
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	8,045	8,594	9,367
Number of cases disposed	2(d)	8,520	8,057	7,654
Family Court:				
Number of new cases	2(c)(d)	2,263	2,558	2,831
Number of cases disposed	2(d)	2,052	1,883	2,034
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤ 400)	2(b)	277	296	323
Average number of disposed cases added per attorney	2(d)	294	278	264
Family Court:				
Average number of new cases added per attorney (≤ 600)	2(c)	566	632	708
Average number of disposed cases per attorney	2(d)	513	471	509
Outcome:				
Court of General Sessions:				
Percent of cases pending over 365 days ($\leq 30\%$)	1(a)	58.0%	35.0%	32.0%
Percent of cases available for plea or trial ¹	2(a)	92.0%	91.0%	91.0%
Dispositions:				
Percent of convictions ($\geq 50\%$)	2(a)	51.0%	45.0%	50.0%
Percent of NP/Dismissal		47.0%	48.0%	48.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		2.0%	2.0%	2.0%
Completion rate of warrants added (100%)	2(d)	106%	96.0%	102%

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Family Court:				
Percent of case pending over 180 days (≤40%)	1(b)	34.0%	21.0%	20.0%
Percent of cases available for adjudication ¹	2(a)	93.0%	98.0%	93.0%
<u>Dispositions:</u>				
Percent adjudicated (≥50%)	2(a)	88.0%	79.0%	80.0%
Percent NP/Dismissal		12.0%	21.0%	18.0%
Percent found not guilty		0.0%	<1.0%	<1.0%
Percent of adjudicated cases referred to arbitration		33.0%	26.0%	28.0%
Percent of cases referred to diversion		11.0%	11.0%	11.0%
Completion rate of cases added (100%)	2(d)	91.0%	73.0%	80.0%

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

2015 ACTION STEPS

Department Goal 1

- Implement an advanced case management system utilizing the latest technology in order to prosecute criminal cases in a more efficient and timely manner.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.03	8.88	8.88	11.88	3.00	33.8
Intergovernmental	\$ 650,688	\$ 618,292	\$ 663,848	\$ 664,925	\$ 1,077	0.2
Miscellaneous	293,255	-	-	-	-	0.0
TOTAL REVENUES	943,943	618,292	663,848	664,925	1,077	0.2
Interfund Transfer In	110,745	-	422,279	518,746	96,467	22.8
TOTAL SOURCES	\$ 1,054,688	\$ 618,292	\$ 1,086,127	\$ 1,183,671	\$ 97,544	9.0
Personnel	\$ 670,328	\$ 848,855	\$ 892,334	\$ 1,076,455	\$ 184,121	20.6
Operating	47,558	19,376	53,886	60,678	6,792	12.6
Capital	-	50,000	-	-	-	0.0
TOTAL EXPENDITURES	717,886	918,231	946,220	1,137,133	190,913	20.2
Interfund Transfer Out	54,065	47,179	102,052	46,538	(55,514)	(54.4)
TOTAL DISBURSEMENTS	\$ 771,951	\$ 965,410	\$ 1,048,272	\$ 1,183,671	\$ 135,399	12.9

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in State non-grant funds.
- Interfund Transfers In reflects support from the General Fund.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also include an increase due to interdepartmental staffing changes.
- Operating expenditures reflect an increase in contingency for grant matches.
- Interfund Transfer Out reflects support for Victim Witness State Appropriations and DUI State Appropriations.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Traffic Education

Mission: The Traffic Education Program is a fee funded means to improve road safety in our community for drivers who have received traffic citations that are four points or less. By training drivers with minor traffic tickets to become better drivers, we can make our highways safer. This is a one-time opportunity to improve participant driving skills, clear their driving records, and avoid increased insurance premiums.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.03	0.40	0.20	0.20	-	0.0
Intergovernmental	\$ 22,230	\$ -	\$ 21,000	\$ 10,000	\$ (11,000)	(52.4)
Fines and Forfeitures	26,740	43,615	8,400	27,500	19,100	227.4
TOTAL REVENUES	<u>\$ 48,970</u>	<u>\$ 43,615</u>	<u>\$ 29,400</u>	<u>\$ 37,500</u>	<u>\$ 8,100</u>	27.6
Personnel	\$ 1,238	\$ 2,815	\$ 22,344	\$ 9,680	\$ (12,664)	(56.7)
Operating	11,340	6,860	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 12,578</u>	<u>\$ 9,675</u>	<u>\$ 22,344</u>	<u>\$ 9,680</u>	<u>\$ (12,664)</u>	(56.7)

Funding Adjustments for FY 2015 Include:

- Revenues are reflective of traffic education fines based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also include a decrease due to interdepartmental staffing changes.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Victim Unclaimed Restitution

Mission: The Victim Unclaimed Restitution Program, in accordance with State standards, prompts the Solicitor to make multiple attempts to disburse all restitution to victims of clients through the Pretrial Intervention Program for a period of one year. During this one year period, if the victim is located, restitution payments are made from this account; otherwise, the funds are moved to a department account to be expended exclusively for services to victims.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ -	\$ 6,389	\$ -	\$ 500	\$ 500	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 6,389</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	2,100	3,675	6,006	8,721	2,715	45.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>2,100</u>	<u>3,675</u>	<u>6,006</u>	<u>8,721</u>	<u>2,715</u>	45.2
Interfund Transfer Out	-	30,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,100</u>	<u>\$ 33,675</u>	<u>\$ 6,006</u>	<u>\$ 8,721</u>	<u>\$ 2,715</u>	45.2

Funding Adjustments for FY 2015 Include:

- Revenues represent unclaimed restitution from the Pretrial Intervention program.
- Operating expenditures reflect an increase in the contingency line item for unanticipated expenses.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental Charges and Fees	\$ 5,000 680	\$ 817 488	\$ 5,000 -	\$ 500 -	\$ (4,500) -	(90.0) 0.0
TOTAL REVENUES	5,680	1,305	5,000	500	(4,500)	(90.0)
Interfund Transfer In	25,000	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 30,680</u>	<u>\$ 1,305</u>	<u>\$ 5,000</u>	<u>\$ 500</u>	<u>\$ (4,500)</u>	(90.0)
Personnel	\$ 115,036	\$ 107,067	\$ 115,870	\$ 112,675	\$ (3,195)	(2.8)
Operating	12,086	8,330	23,880	19,434	(4,446)	(18.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 127,122</u>	<u>\$ 115,397</u>	<u>\$ 139,750</u>	<u>\$ 132,109</u>	<u>\$ (7,641)</u>	(5.5)

Funding Adjustments for FY 2015 Include:

- Revenues reflect funding from local municipalities for victim services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The decrease in costs reflects a change in the grades and steps of the current incumbents.
- Operating expenditures represent 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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	2.00	2.00	1.00	(1.00)	(50.0)
Intergovernmental	\$ 40,625	\$ 40,625	\$ 40,000	\$ 40,625	\$ -	0.0
TOTAL REVENUES	40,625	40,625	40,000	40,625	625	1.6
Interfund Transfer In	-	30,000	44,749	20,421	(24,328)	(54.4)
TOTAL SOURCES	<u>\$ 40,625</u>	<u>\$ 70,625</u>	<u>\$ 84,749</u>	<u>\$ 61,046</u>	<u>\$ (23,703)</u>	(28.0)
Personnel	\$ 90,864	\$ 112,353	\$ 117,467	\$ 57,584	\$ (59,883)	(51.0)
Operating	478	543	643	3,462	2,819	438.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	91,342	112,896	118,110	61,046	(57,064)	(48.3)
Interfund Transfer Out	23,103	30,348	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 114,445</u>	<u>\$ 143,244</u>	<u>\$ 118,110</u>	<u>\$ 61,046</u>	<u>\$ (57,064)</u>	(48.3)

Funding Adjustments for FY 2015 Include:

- Revenues are based on anticipated State funding.
- Interfund Transfer In reflects support from State Appropriations.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Also, the decrease in costs represents the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect an increase in cellular phone charges.

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 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Charges and Fees	\$ 142,686	\$ 110,305	\$ 120,000	\$ 110,000	\$ (10,000)	(8.3)
TOTAL REVENUES	142,686	110,305	120,000	110,000	(10,000)	(8.3)
Interfund Transfer In	2,179	-	-	6,273	6,273	100.0
TOTAL SOURCES	<u>\$ 144,865</u>	<u>\$ 110,305</u>	<u>\$ 120,000</u>	<u>\$ 116,273</u>	<u>\$ (3,727)</u>	(3.1)
Personnel	\$ 87,675	\$ 103,253	\$ 107,620	\$ 95,140	\$ (12,480)	(11.6)
Operating	25,317	29,600	27,216	24,731	(2,485)	(9.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 112,992</u>	<u>\$ 132,853</u>	<u>\$ 134,836</u>	<u>\$ 119,871</u>	<u>\$ (14,965)</u>	(11.1)

Funding Adjustments for FY 2015 Include:

- Revenues are reflective of projected client fees based on historical analysis and current trends.
- Interfund Transfer In represents support from the General Fund.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The decrease represents the removal of temporary personnel.
- Operating expenditures reflect a decrease in office expenses, computer refresh costs, and copier charges.

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.

Services Provided:

- Collection and investment of funds
- Tax notification
- Issuance of tax refunds

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	21.00	22.00	22.00	-	0.0
Charges and Fees	\$ 131	\$ 328	\$ -	\$ -	\$ -	0.0
Interest	1,202,120	668,853	1,250,000	650,000	(600,000)	(48.0)
TOTAL REVENUES	<u>\$ 1,202,251</u>	<u>\$ 669,181</u>	<u>\$ 1,250,000</u>	<u>\$ 650,000</u>	<u>\$ (600,000)</u>	(48.0)
Personnel	\$ 1,208,020	\$ 1,277,374	\$ 1,410,933	\$ 1,443,753	\$ 32,820	2.3
Operating	390,691	492,240	424,780	405,018	(19,762)	(4.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,598,711</u>	<u>\$ 1,769,614</u>	<u>\$ 1,835,713</u>	<u>\$ 1,848,771</u>	<u>\$ 13,058</u>	0.7

Funding Adjustments for FY 2015 Include:

- Revenues are increased based on historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a decrease in ISF postage charges based on historical trends and usage.

TREASURER (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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

Objective 1: Increase Internet payments by 2%.

Initiative III: Long-Term Financial Planning

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.

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Interest revenue ¹	2(a)	\$1,510,368	\$1,197,779	\$1,197,000
Output:				
Internet payments	1	\$17,265,284	\$18,965,699	\$19,000,000
Total real and other taxes billed	2(b)	\$684,488,755	\$697,186,031	\$697,200,000
Efficiency:				
Average Internet payments per month	1	\$1,438,774	\$1,580,474	\$1,590,000
Average monthly interest rate	2(a)	0.24%	0.18%	0.18%
Average collections per month	2(b)	\$48,666,269	\$49,898,299	\$49,900,000
Outcome:				
Rate of increase in Internet payments	1	21.8%	9.85	10.0%
Increase in interest revenue	2(a)	0.24%	(0.21%)	0.20%
Total real and other taxes collected	2(b)	\$588,487,595	\$598,779,590	\$598,800,000
Collection rate of real and other taxes	2(b)	94.94%	95.45%	95.00%

¹ Although interest rates have dropped dramatically, the County has invested in safe longer term bonds that will yield higher rates than the current state investment pool rate.

2015 ACTION STEPS

Department Goal 1

- Partner with the DMV to issue receipts with decals in order to reduce our budget for postage costs. This process would entail working with the vendor to get necessary DMV requirements in place, working with the DMV for certification testing, and finally implementing the process with the DMV.

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: The 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.

Services Provided:

- Serve as Absentee Precinct for all elections
- Provide petition verification
- Educate civic groups, students, and public groups about election procedures

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	14.00	14.00	-	0.0
Intergovernmental Charges and Fees	\$ 223,216 33	\$ 394,584 -	\$ 236,320 -	\$ 176,500 -	\$ (59,820) -	(25.3) 0.0
TOTAL REVENUES	<u>\$ 223,249</u>	<u>\$ 394,584</u>	<u>\$ 236,320</u>	<u>\$ 176,500</u>	<u>\$ (59,820)</u>	(25.3)
Personnel	\$ 1,155,583	\$ 1,515,430	\$ 1,216,169	\$ 1,312,089	\$ 95,920	7.9
Operating	309,746	428,691	477,882	460,129	(17,753)	(3.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,465,329</u>	<u>\$ 1,944,121</u>	<u>\$ 1,694,051</u>	<u>\$ 1,772,218</u>	<u>\$ 78,167</u>	4.6

Funding Adjustments for FY 2015 Include:

- Revenues represent local government contributions which supplement operating costs for local and national elections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel also include temporary costs for the General Election in November 2014.
- Operating expenditures reflect a decrease in election costs associated with the municipal elections in FY 2015. This decrease is offset by the purchase of replacement batteries for the voting machines.

ELECTIONS & VOTER REGISTRATION

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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 and participate in training programs and public outreach events to educate the citizens of Charleston County.

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Output:				
Number of active voters	1	249,041	247,892	260,000
Number of voters using iVotronic	1	161,707	65,715	131,430
Number of poll workers attending one or more required training sessions	1	2,598	2,156	2,156
Average number of classes conducted	1	48	48	48
Efficiency:				
Total cost per training class	1	\$150	\$180	\$180
Total hours to train	1	225	250	250
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	2,543	2,094	2,094
Percent of poll managers with passing score	1	96.0%	98.0%	98.0%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

2015 ACTION STEPS

Department Goal 1

- Obtain a newly approved M850 ballot scanner.
- Increase number of poll managers using online training by 30%.
- Increase percentage of poll managers with a passing score on first attempt by 100%. Use an online testing feature in the poll manager classes versus a *paper test with answer sheet*.
- Recruit poll managers with higher skills of computer knowledge.
- Utilize super-precinct concept.
- Expand outreach to more college campuses.
- Implement a new document imaging project.
- Explore the possibility of using a new poll book for precinct use.
- Present vote center concept to legislative delegation.
- Update all job descriptions.
- Secure off-site absentee location for 2014 Gubernatorial Election.
- Create Contingency/Disaster Plan for agency.

LIBRARY

GENERAL FUND

CULTURE AND RECREATION

Mission: Charleston County Public Library connects our diverse community to information, fosters lifelong learning and enriches lives.

Services Provided:

- Provide events, classes, lectures, exhibits, and reading programs
- Provide downloadable e-Books, audio books, and music
- Promote pre-literacy programs

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
County appropriation	\$13,492,594	\$14,148,330	\$14,513,976	\$14,702,230	\$ 188,254	1.3
Expenditures	<u>\$13,492,594</u>	<u>\$14,148,330</u>	<u>\$14,513,976</u>	<u>\$14,702,230</u>	<u>\$ 188,254</u>	1.3

Funding Adjustments for FY 2015 Include:

- The County appropriation reflects an increase to meet the Maintenance of Effort. 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. 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.
- Expenditures reflect an increase due to improvements in the overall County funds.

Performance Measures:

Initiative I: Service Delivery

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 2015 by increasing the number of registered users by 1% by June 30, 2015.
- 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 2015.
- Objective 1(c): Increase circulation of all materials by 1% and increase the items circulated per capita from 9.66 items to 9.75 items toward a target of 11 items borrowed per registered borrower per year.

LIBRARY (continued)

GENERAL FUND

CULTURE AND RECREATION

MEASURES:

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Input:				
Library visits	1(a)	1,910,545	1,834,352	1,852,696
Hours open ¹	1(a)	37,383	36,828	37,383
Program attendees	1(a)	166,542	209,965	213,065
PC use	1(a)	620,621	617,562	623,738
Output:				
Registered cardholders ²	1(a)	284,328	264,289	266,932
Programs held	1(a)	5,966	6,414	6,478
Reference questions answered ³	1(b)	613,388	615,009	621,160
Efficiency:				
Library visits per capita	1(a)	5.45	5.24	5.29
Cost per library visit	1(a)	\$7.29	\$7.91	\$7.94
Cost per registered cardholder	1(a)	\$48.86	\$54.92	\$55.08
Reference questions answered per capita ³	1(b)	1.75	1.76	1.77
Percent change in circulation per capita	1(c)	0.72%	(4.37%)	9.43%
Items catalogued per capita	1(c)	3.76	3.81	3.85
Circulation of all materials per year	1(c)	3,381,870	3,301,695	3,334,712
Outcome:				
New registrations added annually	1(a)	34,703	48,373	48,857
Registered users as percentage of population ²	1(a)	81.20%	75.47%	76.22%
Percent change in registrations as percent of population ²	1(a)	4.23%	(5.73%)	0.75%
Customer user satisfaction ⁴	1(a)(b)(c)	n/a	n/a	n/a
Peer review overall rating based on S.C. State Library Annual Statistical Survey ^{5&6}	1(a)(b)(c)	#2	n/a	#2
Percentage increase of questions answered ³	1(b)	(40.15%)	0.26%	1.26%
Circulation per capita	1(c)	9.66	9.43	9.52

¹ The library system was closed a total of four fully days due to bad weather issues. The Main Library was closed three separate days due to the chiller being broker and temperatures in the 90s inside the building. This also effected circulation, user visits, computer use, and reference questions answered.

² System was purged of old, unused accounts in FY 2014.

³ The library is now using the standards set up by the State Library for counting reference statistics. FY 2013 is the first full year that numbers have been counted this way.

⁴ Survey conducted during the process of our Strategic/Long Range Plan.

⁵ FY 2014 data is unavailable at time of publication.

⁶ Number 2 of 41 counties Statewide.

2015 ACTION STEPS

Department Goal 1

- Continue to work with partners to find land for new facilities.
- Continue to upgrade new technology.
- Continue to work on Capital construction plan.

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.

Services Provided:

- Hears specialized non-jury cases
- Serves as general trial court for backlogged civil cases

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	8.00	8.00	-	0.0
Charges and Fees	\$ 1,439,747	\$ 1,809,805	\$ 1,200,000	\$ 1,400,000	\$ 200,000	16.7
Interest	1,766	4,643	2,000	4,000	2,000	100.0
TOTAL REVENUES	<u>\$ 1,441,513</u>	<u>\$ 1,814,448</u>	<u>\$ 1,202,000</u>	<u>\$ 1,404,000</u>	<u>\$ 202,000</u>	16.8
Personnel	\$ 556,691	\$ 579,415	\$ 600,865	\$ 623,899	\$ 23,034	3.8
Operating	22,689	24,944	29,831	33,721	3,890	13.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 579,380</u>	<u>\$ 604,359</u>	<u>\$ 630,696</u>	<u>\$ 657,620</u>	<u>\$ 26,924</u>	4.3

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase due to current collection trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures represent an increase in the cost for wireless telecommunications and training for staff.

MASTER-IN-EQUITY (continued)

GENERAL FUND

JUDICIAL

Performance Measures:

Initiative I: Service Delivery

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 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Cases referred	1	1,600	1,392	1,400
Output:				
Disposed cases ¹	1	1,736	1,481	1,350
Percent of disposed cases ¹	1	110%	106%	96%
Efficiency:				
Cost per case	1	\$339.39	\$405.72	\$445.64
Outcome:				
Average case length in days	1	360	360	360

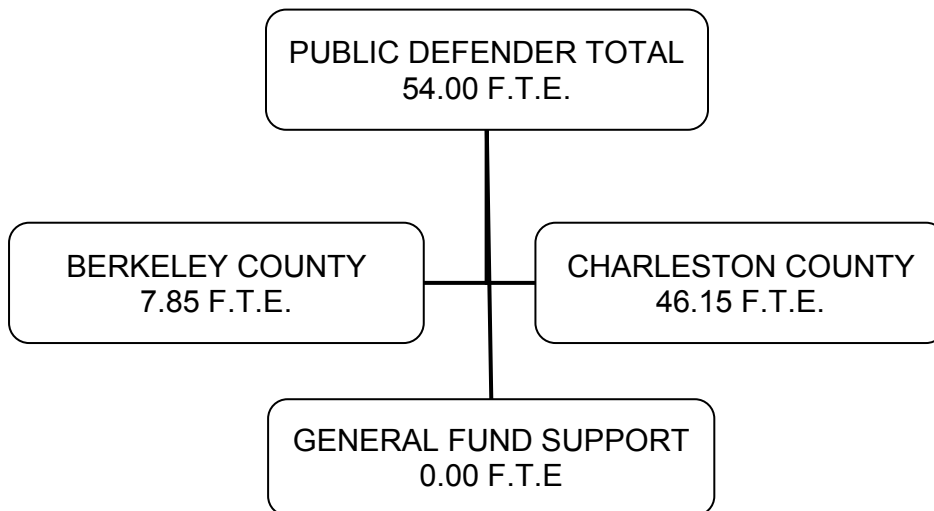
¹ The Master-In-Equity has been hampered in its efficiency of disposing of cases by the Administrative Order of Chief Justice Jean Toal dated May 1, 2011, in which the mortgage company is now ordered to participate in modifying owner-occupied mortgages for a minimum of 90 days prior to any judicial hearing by the Court.

2015 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

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.50	7.50	7.85	7.85	-	0.0
Intergovernmental	\$ 636,518	\$ 709,927	\$ 795,615	\$ 821,769	\$ 26,154	3.3
Interest	390	297	-	-	-	0.0
Charges and Fees	<u>23,276</u>	<u>80,462</u>	<u>50,000</u>	<u>85,000</u>	<u>35,000</u>	70.0
TOTAL REVENUES	<u>\$ 660,184</u>	<u>\$ 790,686</u>	<u>\$ 845,615</u>	<u>\$ 906,769</u>	<u>\$ 61,154</u>	7.2
Personnel	\$ 505,401	\$ 550,263	\$ 632,367	\$ 685,460	\$ 53,093	8.4
Operating	134,916	178,337	149,743	195,194	45,451	30.4
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 640,317</u>	<u>\$ 728,600</u>	<u>\$ 782,110</u>	<u>\$ 880,654</u>	<u>\$ 98,544</u>	12.6

Funding Adjustments for FY 2015 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. The increase in revenues reflect an increase in the amount of fees and fines allowed by state legislation and the amount of recoverable court cost being submitted for reimbursement.
- Personnel costs reflect an increase due to projected compensation.
- Operating expenditures reflect an increase for reimbursable litigation costs as defined in the agreement with the SC Commission on Indigent Defense.

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.

Services Provided:

- Provide criminal defense legal representation at trial for low income adults and juveniles
- Handles cases in state court, to include Charleston County Bond and Preliminary Hearing Courts, Charleston County Magistrates Courts, General Sessions Court, Transfer Court, Probation Violation Court, and North Charleston Municipal Court

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	44.50	44.50	46.15	46.15	-	0.0
Intergovernmental	\$ 763,923	\$ 853,870	\$ 929,643	\$ 929,643	\$ -	0.0
Fines and Forfeitures	(21,386)	(21,386)	-	-	-	0.0
Interest	2,479	2,071	2,000	2,000	-	0.0
Service Charges	120,988	251,793	117,000	200,000	83,000	70.9
Miscellaneous	25,000	-	-	-	-	0.0
TOTAL REVENUES	891,004	1,086,348	1,048,643	1,131,643	83,000	7.9
Interfund Transfer In	2,885,066	2,974,404	2,984,480	3,029,247	44,767	1.5
TOTAL SOURCES	\$ 3,776,070	\$ 4,060,752	\$ 4,033,123	\$ 4,160,890	\$ 127,767	3.2
Personnel	\$ 3,453,083	\$ 3,525,070	\$ 3,686,910	\$ 3,733,807	\$ 46,897	1.3
Operating	352,109	426,287	354,877	465,751	110,874	31.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,805,192	\$ 3,951,357	\$ 4,041,787	\$ 4,199,558	\$ 157,771	3.9

Funding Adjustments for FY 2015 Include:

- Revenues represent State appropriations and fees to fund the Public Defender’s operations in Charleston County. The increase in revenues reflect an increase in the amount of fees and fines allowed by state legislation and the amount of recoverable court cost being submitted for reimbursement.
- Interfund Transfer In reflects the amount of funding from the General Fund to support the Public Defender’s function in Charleston County.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

- Personnel costs reflect projected compensation, the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also represents full-year funding for two FTEs funded in FY 2014.
- Operating expenditures reflect an increase for reimbursable litigation costs as defined in the agreement with the SC Commission on Indigent Defense.

Performance Measures:

Initiative I: Service Delivery

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:		FY 2013	FY 2014	FY 2015
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Jail cases pending per attorney per month	1(a)(d)	36	38	38
Output:				
Case law meetings and in-house training per attorney	1(a)(b)(c)(d)	35	35	35
In-house training sessions for paralegals	1(a)(b)(d)	6	4	4
Community and school activities attended	1(e)	75	65	65
Efficiency:				
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 (charges) per attorney	1(a)(d)	292	306	306
Hours spent per community/school activities per staff	1(e)	2	2	2
Outcome:				
Cases disposed of annually by:	1(a)(b)(c)(d)			
<u>General Sessions (jail & non-jail) ¹</u>				
Trials (clients)		26	27	27
Guilty Pleas (clients)		2,008	1,677	1,677
Probation Violations (warrants)		394	425	425
<u>Family Court/Juveniles (jail & non-jail) ¹</u>				
Trials		1	1	1
Total petitions disposed		1,127	1,401	1,401
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed		881	639	639

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

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

2015 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 – General Fund Support

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 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	<u>2,885,066</u>	<u>297,404</u>	<u>2,984,480</u>	<u>3,029,247</u>	<u>44,767</u>	1.5
TOTAL DISBURSEMENTS	<u>\$ 2,885,066</u>	<u>\$ 297,404</u>	<u>\$ 2,984,480</u>	<u>\$ 3,029,247</u>	<u>\$ 44,767</u>	1.5

Funding Adjustments for FY 2015 Include:

- Interfund Transfer Out represents the General Fund's support of the Public Defender in Charleston County.

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.

Services Provided:

- Assist in the preparation of benefit applications that 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
- Assist veterans in need of employment
- Refer indigent veterans to agencies funded to address the problem
- Intercede on behalf of veterans experiencing problems at the Veterans Administration Medical Center Charleston and in residential or nursing homes
- Provide rebuttal documentation where an Appeal Action has been executed to the BVA
- Assist with enrollment in outreach counseling and mental health programs

Departmental Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	4.00	5.00	5.00	-	0.0
Intergovernmental	\$ 10,494	\$ 10,809	\$ 10,000	\$ 10,808	\$ 808	8.1
TOTAL REVENUES	<u>\$ 10,494</u>	<u>\$ 10,809</u>	<u>\$ 10,000</u>	<u>\$ 10,808</u>	<u>\$ 808</u>	8.1
Personnel	\$ 276,535	\$ 291,696	\$ 322,495	\$ 330,824	\$ 8,329	2.6
Operating	16,508	17,124	20,104	23,666	3,562	17.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 293,043</u>	<u>\$ 308,820</u>	<u>\$ 342,599</u>	<u>\$ 354,490</u>	<u>\$ 11,891</u>	3.5

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in the state grant based on revenue projections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in office expenses, training and conference for staff, and local mileage reimbursement. The increase is slightly offset by a reduction in copier costs.

VETERANS AFFAIRS (continued)

GENERAL FUND

HEALTH AND WELFARE

Performance Measures:

Initiative I: Service Delivery

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.

MEASURES:		FY 2012	FY 2013	FY 2014
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Office contacts ¹	1(a)	9,487	24,302	30,000
Claims filed ¹	1(b)	3,388	8,681	9,000
Outcome:				
Percent of walk-ins served in five minutes	1(a)	98.4%	100%	100%
Percent of claims submitted within two business days ²	1(b)	95.0%	97.0%	98.0%

¹ Actual data is based on a calendar year provided to the South Carolina Governor's Office of Veterans' Affairs.

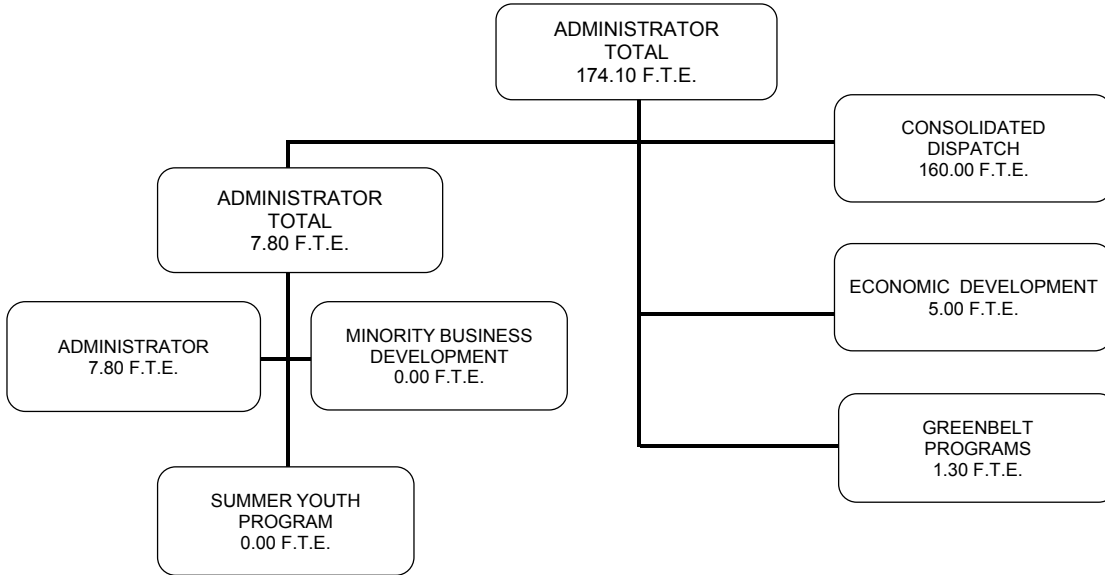
² FY 2013 reflects a decrease due to a higher workload processed by a limited number of departmental staffing.

2015 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.
- Color code all veteran paper files to identify military service period.

ADMINISTRATOR



COUNTY ADMINISTRATOR

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – County 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.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.90	6.90	7.50	7.80	0.30	4.0
Miscellaneous	\$ 60,000	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 698,852	\$ 845,757	\$ 927,322	\$ 982,482	\$ 55,160	5.9
Operating	265,162	76,452	62,260	65,002	2,742	4.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>964,014</u>	<u>922,209</u>	<u>989,582</u>	<u>1,047,484</u>	<u>57,902</u>	5.9
Interfund Transfer Out	-	119,791	100,000	100,000	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 964,014</u>	<u>\$ 1,042,000</u>	<u>\$ 1,089,582</u>	<u>\$ 1,147,484</u>	<u>\$ 57,902</u>	5.3

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also reflect an increase due to interdepartmental staffing changes.
- Operating expenditures reflect an increase in training cost for additional staff and the one-time purchase of a replacement camera for public information media releases.
- Interfund Transfer Out reflects the General Fund's support of the Summer Youth Program.

COUNTY ADMINISTRATOR

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Minority Business Partnership

Mission: The Minority Business Partnership accelerates growth and development of sizable minority businesses and the entrepreneurial community by building strong relationships and making successful, sustainable connections.

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	<u>\$ 50,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	100.0
TOTAL REVENUES	<u>\$ 50,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	100.0
Personnel	\$ -	\$ 4,495	\$ 25,150	\$ 31,631	\$ 6,481	25.8
Operating	-	9,252	41,103	15,750	(25,353)	(61.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 13,747</u>	<u>\$ 66,253</u>	<u>\$ 47,381</u>	<u>\$ (18,872)</u>	(28.5)

Funding Adjustments for FY 2015 Include:

- Revenues reflect anticipated funds from participating local government agencies.
- Personnel costs reflect projected compensation for the temporary employee employed in the program.
- Operating expenditures reflect a decrease in contingency funds.

COUNTY ADMINISTRATOR (continued)

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Summer Youth Program

Mission: The Summer Youth Program provides job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

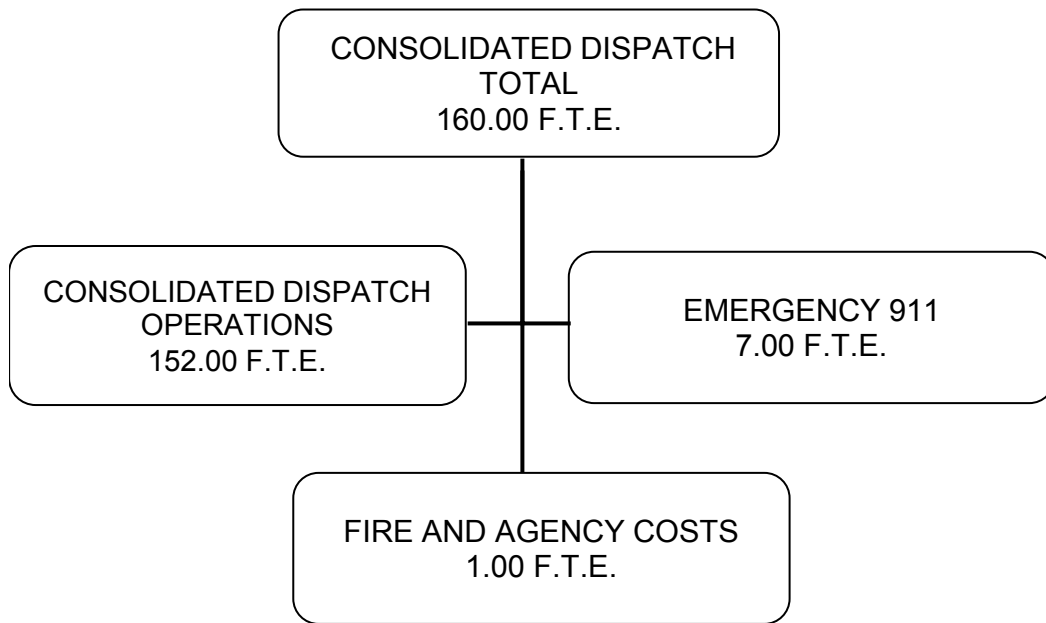
Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfers In	\$ -	\$ 119,791	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 119,791</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ 25,796	\$ 90,000	\$ 90,000	\$ -	0.0
Operating	-	801	10,000	10,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 26,597</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2015 Include:

- Interfund Transfer In represents the General Fund's support of the Summer Youth Program.
- Personnel costs reflect projected compensation for the temporary employees employed in the program.
- Operating expenditures reflect the costs of uniforms and incidentals.

CONSOLIDATED DISPATCH



CONSOLIDATED DISPATCH

GENERAL FUND

PUBLIC SAFETY

DIVISION – Consolidated Dispatch

Mission: Consolidated Dispatch provides emergency and non-emergency call processing and public safety dispatch services for 23 public safety entities within the County.

Services Provided:

- Answer 911 calls, seven-digit emergency calls and seven-digit non-emergency calls for service
- Provide support for life threatening emergencies, crimes in progress and other emergency situations that require immediate response
- Provide support to public safety officials during non-emergent calls for service
- Provide the hearing and speech impaired with access to public safety services through Text Telephone (TDD/TTY)
- Provide foreign language callers with access to public safety services through a telephone interpreter service specializing in over 175 languages

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	95.50	131.50	153.25	152.00	(1.25)	(0.8)
Intergovernmental	\$ 2,548,876	\$ 3,141,745	\$ 5,712,390	\$ 3,913,960	\$ (1,798,430)	(31.5)
Miscellaneous	435	1,080	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,549,311</u>	<u>\$ 3,142,825</u>	<u>\$ 5,712,390</u>	<u>\$ 3,913,960</u>	<u>\$ (1,798,430)</u>	<u>(31.5)</u>
Personnel	\$ 5,129,186	\$ 5,987,116	\$ 8,138,539	\$ 7,701,148	\$ (437,391)	(5.4)
Operating	351,954	708,177	595,751	508,684	(87,067)	(14.6)
Capital	-	(117,214)	-	196,854	196,854	100.0
TOTAL EXPENDITURES	<u>5,481,140</u>	<u>6,578,079</u>	<u>8,734,290</u>	<u>8,406,686</u>	<u>(327,604)</u>	<u>(3.8)</u>
Interfund Transfer Out	260,000	1,760,000	64,605	-	(64,605)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 5,741,140</u>	<u>\$ 8,338,079</u>	<u>\$ 8,798,895</u>	<u>\$ 8,406,686</u>	<u>\$ (392,209)</u>	<u>(4.5)</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect reimbursements from St. Andrew's Fire Department, the City of North Charleston, St. John's Fire Department, City of Mount Pleasant, City of James Island, City of Isle of Palms and the City of Charleston for dispatchers switching over to the Consolidated Dispatch Center. The decrease reflects a planned reduction in agency fees over a two year transition period.

CONSOLIDATED DISPATCH

GENERAL FUND

PUBLIC SAFETY

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The costs also reflect full-year funding for the consolidation of public safety dispatch services for 23 entities within the county. These costs are off-set by an increase in reimbursement from the local accommodations tax.
- Operating expenditures represent decreases in consulting fees due to a reduction in on-going projects. In addition, operating costs are further reduced by a larger reimbursement from the local accommodations tax.
- Capital costs are for an expansion of a video wall with the capacity to hold sixteen monitor screens and the purchase of protocol software for the telephone system.

CONSOLIDATED DISPATCH (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Emergency 911 Communications

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:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	6.50	6.50	5.75	7.00	1.25	21.7
Intergovernmental	\$ 1,192,118	\$ 1,705,199	\$ 1,225,000	\$ 1,253,111	\$ 28,111	2.3
Charges and Fees	555,742	538,968	567,000	480,000	(87,000)	(15.3)
Interest	15,179	10,664	10,000	7,500	(2,500)	(25.0)
TOTAL REVENUES	<u>\$ 1,763,039</u>	<u>\$ 2,254,831</u>	<u>\$ 1,802,000</u>	<u>\$ 1,740,611</u>	<u>\$ (61,389)</u>	<u>(3.4)</u>
Personnel	\$ 337,967	\$ 366,427	\$ 523,987	\$ 512,645	\$ (11,342)	(2.2)
Operating	1,380,819	3,983,566	1,286,344	987,479	(298,865)	(23.2)
Capital	-	-	-	262,886	262,886	100.0
TOTAL EXPENDITURES	<u>\$ 1,718,786</u>	<u>\$ 4,349,993</u>	<u>\$ 1,810,331</u>	<u>\$ 1,763,010</u>	<u>\$ (47,321)</u>	<u>(2.6)</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease in 911 fees due to fewer land line telephones.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The decrease in personnel costs represents the reorganization of personnel within the Consolidated Dispatch department.
- Operating expenditures reflect a reduction to the telephone costs due to consolidation of telephone lines. The decrease is slightly offset by the cost of maintenance contracts for equipment based on historical analysis and current usage.
- Capital expenses include costs for an expansion of a video wall with the capacity to hold sixteen monitor screens and the upgrade of the current computer aided design CAD system.

CONSOLIDATED DISPATCH (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Fire and Agency Costs

Mission: The Fire and Agency Costs Division administers the upgrade and maintenance of the Firehouse Software and the CAD Mobile Data and AVL annual maintenance for the Detention Center, the Sheriff’s Law Enforcement and other public safety entities.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ -	\$ -	\$ 72,000	\$ 359,274	\$ 287,274	399.0
TOTAL REVENUES	-	-	72,000	359,274	287,274	399.0
Interfund Transfer In	-	-	64,605	-	(64,605)	(100.0)
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,605</u>	<u>\$ 359,274</u>	<u>\$ 222,669</u>	163.0
Personnel	\$ -	\$ -	\$ 63,105	\$ 62,391	\$ (714)	(1.1)
Operating	-	-	73,500	296,883	223,383	303.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,605</u>	<u>\$ 359,274</u>	<u>\$ 222,669</u>	163.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect the agencies’ share of the costs of the program.
- Personnel costs reflect projected compensation, the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures represent an increase in maintenance costs for the mobile data and automated vehicle locator system.

ECONOMIC DEVELOPMENT

SPECIAL REVENUE FUND

ECONOMIC DEVELOPMENT

Mission: Economic Development 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.

Services Provided:

- Target key employment opportunities in manufacturing, distribution, corporate headquarters, software-makers, and research and development facilities
- Build new and existing businesses with strong business assistance programs

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Taxes	\$ 1,707,951	\$ 1,905,213	\$ 1,823,594	\$ 2,133,231	\$ 309,637	17.0
TOTAL REVENUES	<u>\$ 1,707,951</u>	<u>\$ 1,905,213</u>	<u>\$ 1,823,594</u>	<u>\$ 2,133,231</u>	<u>\$ 309,637</u>	17.0
Personnel	\$ 453,619	\$ 437,602	\$ 539,060	\$ 575,468	\$ 36,408	6.8
Operating	779,497	1,041,835	1,366,561	1,557,763	191,202	14.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,233,116</u>	<u>\$ 1,479,437</u>	<u>\$ 1,905,621</u>	<u>\$ 2,133,231</u>	<u>\$ 227,610</u>	11.9

Funding Adjustments for FY 2015 Include:

- Revenues represent an increase due to higher taxes from the expanding number of multi-county parks.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures represent an increase in the contingency amount available to fund Economic Development project incentives.

GREENBELT PROGRAMS

SPECIAL REVENUE FUND

CULTURE & RECREATION

Mission: The Greenbelt Programs provide 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.

Services Provided:

- Prepare and deliver to County Council findings, recommendations, and comments regarding the Comprehensive Greenbelt Plan
- Review Rural and Urban Program applications and present the Greenbelt boards' recommendations regarding Greenbelt projects to County Council
- Conduct annual and as-needed monitoring of all completed Greenbelt projects

Departmental Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.30	1.30	1.30	1.30	-	0.0
Sales Tax	\$ 6,914,332	\$ 7,229,663	\$ 7,395,000	\$ 8,203,000	\$ 808,000	10.9
Interest	39,273	27,113	40,000	25,000	(15,000)	(37.5)
Miscellaneous	202	-	-	-	-	0.0
TOTAL REVENUES	6,953,807	7,256,776	7,435,000	8,228,000	793,000	10.7
Interfund Transfer In	879,004	1,862,485	334,523	-	(334,523)	(100.0)
TOTAL SOURCES	\$ 7,832,811	\$ 9,119,261	\$ 7,769,523	\$ 8,228,000	\$ 458,477	5.9
Personnel	\$ 121,303	\$ 135,842	\$ 137,352	\$ 138,925	\$ 1,573	1.1
Operating	33,888	19,423	48,118	40,442	(7,676)	(16.0)
Capital	-	-	-	-	-	0.0
Debt Service	7,184,937	8,522,006	8,682,647	8,777,158	94,511	1.1
TOTAL EXPENDITURES	7,340,128	8,677,271	8,868,117	8,956,525	88,408	1.0
Interfund Transfer Out	337,614	6,999	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 7,677,742	\$ 8,684,270	\$ 8,868,117	\$ 8,956,525	\$ 88,408	1.0

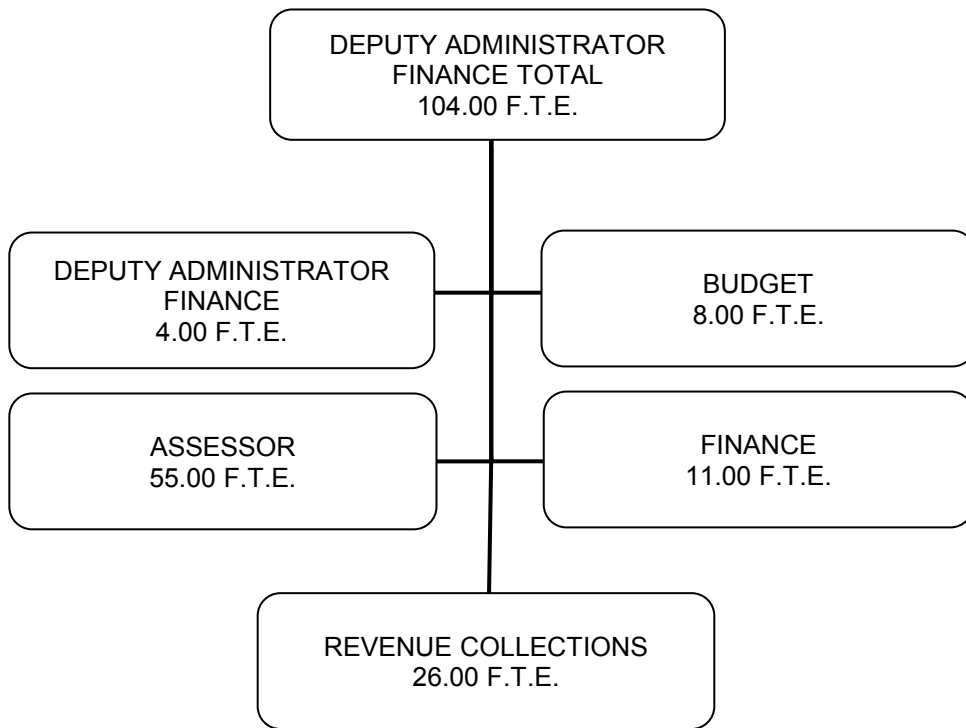
Funding Adjustments for FY 2015 Include:

- Revenues show a projected increase in collections for the half-percent Transportation Sales Tax due to improvements in the economy.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect reductions in administrative costs based on a decrease in the number of projects.
- Debt Service is increased due to scheduled bond payments.



End Section

DEPUTY ADMINISTRATOR FINANCE



DEPUTY ADMINISTRATOR FINANCE

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Assistant Administrator Finance provides administrative oversight and project direction to four departments which include Assessor, Budget, Finance, and Revenue Collections.

Departmental Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 458,426	\$ 465,299	\$ 440,733	\$ 447,313	\$ 6,580	1.5
Operating	6,197	8,140	16,235	16,471	236	1.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 464,623</u>	<u>\$ 473,439</u>	<u>\$ 456,968</u>	<u>\$ 463,784</u>	<u>\$ 6,816</u>	1.5

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity Program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in dues and membership due to the increase cost for ICMA memberships.

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.

Services Provided:

- Locate, list and appraise the value of real property parcels and all mobile homes for ad valorem tax purposes
- Conduct countywide cyclical reassessment of real property every five years
- Address appeals of other discounts, exemptions and special assessments, and address appeals of a legal nature

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	53.00	54.00	55.00	55.00	-	0.0
Licenses and Permits	\$ 8,300	\$ 15,695	\$ 6,700	\$ 7,200	\$ 500	7.5
Charges and Fees	5,560	2,514	2,500	3,500	1,000	40.0
Miscellaneous	-	830	-	-	-	0.0
TOTAL REVENUES	<u>\$ 13,860</u>	<u>\$ 19,039</u>	<u>\$ 9,200</u>	<u>\$ 10,700</u>	<u>\$ 1,500</u>	16.3
Personnel	\$ 3,299,605	\$ 3,481,586	\$ 3,745,688	\$ 3,941,310	\$ 195,622	5.2
Operating	195,871	208,641	301,047	481,260	180,213	59.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,495,476</u>	<u>\$ 3,690,227</u>	<u>\$ 4,046,735</u>	<u>\$ 4,422,570</u>	<u>\$ 375,835</u>	9.3

Funding Adjustments for FY 2015 Include:

- Revenues reflect a projected increase in the sale of maps and publications based on historical trends and projections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The costs also reflect overtime and temporary personnel to initiate work on the next reassessment.
- Operating expenditures reflect an increase to contracted services based on an anticipated appeals related to the next reassessment.

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Improve completion dates for appraisal activities (new construction, ATIs and appeals) with goal of restoring pre-conversion deadlines by end of Fiscal Year 2015 (two to three year goal) and to implement reassessment the summer of 2015.

Objective 1(a): Complete Tax Year (TY) 2014 new construction by June 30, 2014 and complete TY 2015 new construction by May 15, 2015 (reassessment year).

Objective 1(b): Complete TY 2013 ATIs by estimated August 30, 2013; complete TY 2014 ATIs by July 15, 2014; and complete TY 2015 ATIs by June 15, 2015.

Objective 1(c): Complete reassessment BAAs by June 1, 2014; complete TY 2013 objections by May 1, 2014; and complete TY 2014 objections by May 1, 2015.

Department Goal 2: Inspect each improved property once between reassessments (five year goal).

Objective 2(a): Average date inspected to trail Tax Year by no more than 2-3 years.

Objective 2(b): Median date inspected to trail current Tax Year by no more than 2-3 years.

Department Goal 3: Implement legal residence audit as approved in budget and complete 75% of audit by June 30, 2015.

Objective 3: Implement first notifications by March 15, 2014 and process an estimated 100 removals and/or back-taxes monthly beginning March 15, 2014 based on estimated 82,000 qualified, 2.5% fraud rate, and goal to complete 75% by June 30, 2015.

MEASURES:

		FY 2013	FY 2014	FY 2015
	Objective	Actual	Actual	Projected
Input:				
Number of New Construction appraisals	1(a)	5,597	11,948	13,000
Number of ATI appraisals	1(b)	9,781	7,649	8,000
Inspections per year ¹	2	24,497	43,319	40,000
Notification date ^{1 & 2}	3	n/a	n/a	9/15/14
Output:				
Percent of time spent on new construction	1(a)	15.5%	18.7%	20.0%
Percent of time spent on new ATI appraisals	1(b)	4.7%	10.1%	10.0%
Average date of inspection for improved properties	2(a)	1/1/08	1/1/10	6/1/11
Median date of inspection for improved properties	2(b)	8/31/10	10/24/11	12/31/12
Percent of time spent on objections	1(c)	7.3%	5.36%	4.0%
Lag in inspection date average versus Tax Year	2(a)	5.5 yrs	4 yrs	3.5 yrs
Lag in inspection date median versus Tax Year	2(b)	2.83 yrs	2.67 yrs	2.5 yrs
Number removed or back taxed ^{1 & 2}	3	n/a	n/a	900
Efficiency:				
Rate per day new construction appraisals (per appraiser)	1(a)	\$5.10	\$5.91	\$6.00
Rate per day ATI appraisals (per appraiser)	1(a)	\$21.00	\$25.49	\$26.00
Rate per day objections (per appraiser)	1(b)	\$7.20	\$3.02	\$5.0
Rate per day audit removals denials (total average daily) ^{1 & 2}	3	n/a	n/a	5

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

Outcome:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Date new construction completed ³	1(a)	8/13 est	6/30/14	5/15/15
New construction appraisals completed ⁴	1(a)	16,198	7,649	8,000
Change in valuation tax base due to new construction ¹	1(a)	n/a	60.6 million	62 million
Date ATIs completed ⁵	1(b)	9/15/13	7/15/14	6/15/15
Change in valuation tax base due to ATIs ¹	1(b)	n/a	14 million	14 million
Date reassessment BAAs completed (occurs every five years) ¹	1(c)	n/a	96.0%	n/a
Date objections completed ⁶	1(c)	5/20/13	9/15/14	5/15/15
Increase in number of properties inspected per year ¹	2(a,b)	n/a	n/a	n/a
Ongoing increase in tax base by removals (prorated 1 st yr est) ¹	3	n/a	n/a	13 million
Legal residence audit removals and back taxed implemented ¹	3	n/a	n/a	50.0%
Back tax revenue prorated for one quarter of FY 2015 ¹	3	n/a	n/a	6.5 million

¹ This department began measuring performance against this objective in FY 2014.

² Data unavailable at time of publication.

³ Data is reported by tax year (calendar year). TY 2013 new construction was completed September 15, 2013, TY 2014 new construction was 98.7% complete June 30, 2014. Due to ongoing corrections, new construction is posted all year, 97% completion is considered complete.

⁴ New construction was completed late in TY 2012 (early FY 2013). FY 2013 includes large quantities of TY 2012 completions and most of TY 2013 completions which is not the normal situation. Normally new construction for a tax year will be completed near the end of June.

⁵ Data reported tax year (calendar year). TY 2013 ATI deadline were completed August 16, 2013. TY 2014 ATIs were completed July 15, 2014 (7 remained out of 11,948).

⁶ Filing deadline is January 15 each year with 30 days to process. May 1 allows 45 days for decisions and notifications. TY 2013 appeals were 95% complete on May 15, 2013 with 97% contacted. Due to tax rep and taxpayer availability, 95% contacted is considered complete.

2015 ACTION STEPS

Department Goal 1

- Improve completion dates for appraisal activities (new construction, ATIs and appeals) with goal of restoring pre-conversion deadlines by end of FY 2015 (two to three year goal) and to implement reassessment in the summer of 2015.

Department Goal 2

- Inspect each improved property once between reassessments (five year goal).

Department Goal 3

- Begin processing first removals within 2 weeks of recommendation.
- Final decision made by staff on recommended removals at a rate of no less than 5 accepted removals or rejected removals per day.

BUDGET

GENERAL FUND

GENERAL GOVERNMENT

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

Services Provided:

- Develop and monitor annual operating and capital budgets
- Formulate financial strategies including multi-year financial plans
- Assist in management of state and federal grants

Departmental Summary:

	FY 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Approved</u>	<u>Change</u>	
Positions/FTE	7.00	7.00	8.00	8.00	-	0.0
Personnel	\$ 582,432	\$ 608,913	\$ 637,862	\$ 713,438	\$ 75,576	11.8
Operating	13,442	16,409	21,335	16,302	(5,033)	(23.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 595,874</u>	<u>\$ 625,322</u>	<u>\$ 659,197</u>	<u>\$ 729,740</u>	<u>\$ 70,543</u>	<u>10.7</u>

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also includes full-year funding for one FTE to assist with the growing complexity of federal and local grants received by the County.
- Operating expenditures reflect a decrease in office supplies and staff training.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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, the Debt Service Fund, the Transportation Sales Tax Special Revenue Fund, and the Environmental Management Enterprise Fund that incorporates the Capital Improvement Plan and equipment replacement program.

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

Initiative V: Quality Control

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:		FY 2013	FY 2014	FY 2015
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Number of Federal Awards	2	97	72	75
Output:				
Budgeted General Fund revenues	1(a)	175,498,557	185,866,487	189,645,953
Actual General Fund revenues ^{1&2}	1(a)	180,262,593	189,158,671	189,645,953
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0	\$0	\$0
Outcome:				
Five-year plans prepared	1(b)	100%	100%	100%
Percent of revenue variance	1(a)	2.7%	1.8%	0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2014 Actual reflects the projection at time of budget preparation.

² FY 2015 reflects 100% of the revenue amount.

2015 ACTION STEPS

Department Goal 1

- Develop ability to submit budget transfers electronically.

FINANCE

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Finance Department 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.

Services Provided:

- Monitor the stewardship of public funds
- Ensure the ability of the County to meet financial obligations
- Monitor compliance with legal and regulatory provisions applicable to the expenditure of public funds

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	11.00	11.00	11.00	-	0.0
Charges and Fees	\$ 4,785	\$ 5,010	\$ 5,000	\$ 5,000	\$ -	0.0
TOTAL REVENUES	\$ 4,785	\$ 5,010	\$ 5,000	\$ 5,000	\$ -	0.0
Personnel	\$ 869,906	\$ 904,533	\$ 909,631	\$ 923,414	\$ 13,783	1.5
Operating	42,470	42,083	45,447	45,990	543	1.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 912,376	\$ 946,616	\$ 955,078	\$ 969,404	\$ 14,326	1.5

Funding Adjustments for FY 2015 Include:

- Revenues reflect no change.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect no significant change.

FINANCE

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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.

Initiative V: Quality Control

Department Goal 3: Safeguard the County's assets.

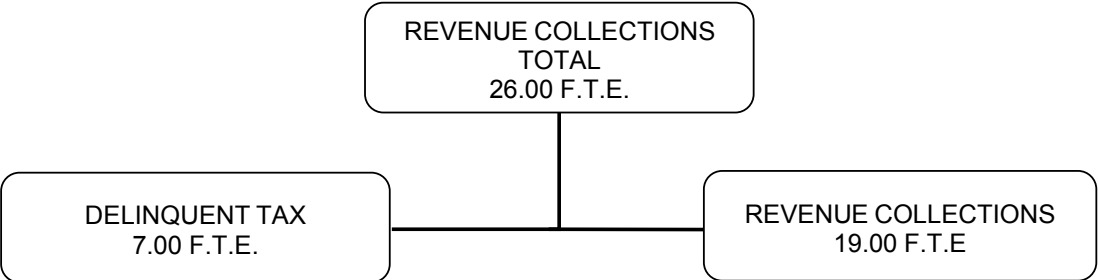
Objective 3(a): Maintain or improve the County's bond rating from the major rating agencies.

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

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual ¹	FY 205 Projected
Output:				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	180	180	180
Outcome:				
<u>General Obligation Bond</u>				
	3(a)			
Standards & Poor's		AAA	AAA	AAA
Moody's Investors Service		Aaa	Aaa	Aaa
Fitch IBCA, Duff & Phelps		AAA	AAA	AAA
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		67	60	60
Journal entries required after year end		111	100	100
Management letter comments/material weaknesses		0	0	0

¹ FY 2014 reflects data before the finalized audit.

REVENUE COLLECTIONS



REVENUE COLLECTIONS

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Delinquent Tax

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

Services Provided:

- Plan, conduct, and manage tax sales
- Perform post-sale title and mortgage research and deed creation
- Seize property for non-payment in accordance with S.C. Code of Laws, Title 12

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	6.00	7.00	7.00	-	0.0
Charges and Fees	\$ 1,173,166	\$ 1,000,263	\$ 1,050,000	\$ 1,188,292	\$ 138,292	13.2
Interest	59	(4,706)	-	-	-	0.0
Miscellaneous	180	(31,325)	-	8,000	8,000	100.0
TOTAL REVENUES	<u>\$ 1,173,405</u>	<u>\$ 964,232</u>	<u>\$ 1,050,000</u>	<u>\$ 1,196,292</u>	<u>\$ 146,292</u>	13.9
Personnel	\$ 658,512	\$ 547,393	\$ 704,689	\$ 676,910	\$ (27,779)	(3.9)
Operating	373,472	309,077	437,885	519,382	81,497	18.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,031,984</u>	<u>\$ 856,470</u>	<u>\$ 1,142,574</u>	<u>\$ 1,196,292</u>	<u>\$ 53,718</u>	4.7

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in levy cost to recover the expenditures related to the delinquent tax process. It also reflects an increase in miscellaneous revenue which is generated from bidder tax sale registration cost, FOIA costs and defaulting bidder fines per S.C. Law.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in contracted services to assist with posting delinquent tax properties and to improve efficiencies in other areas in the department.

REVENUE COLLECTIONS (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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 taxed accounts.¹

Objective 1(b): Attain collection rates of 70% existing mobile home taxed accounts.¹

Objective 1(c): Attain collection rates of 40% of existing personal property accounts in Watercraft, Business Personal State/County, Aircraft and Rental Residential.¹

MEASURES:	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Output:				
Total accounts collected in real property ^{2 & 3}	1(a)	14,410 – 888	12,984 – 1,231	11,734 – n/a ⁵
Total accounts collected in mobile homes ^{2 & 3}	1(b)	3,368 – 979	3,123 – 939	2,998 – n/a ⁵
Total accounts collected in personal property (BPS, BPC, RRES, WC, AC) ^{2 & 3}	1(c)	17,244 – 9,888	20,046 – 11,914	19,075 – n/a ⁵
Efficiency:				
Cost per collection ⁴	1(a)(b)(c)	\$21.22	\$19.20	n/a ⁵
Outcome:				
Closure rate for real property accounts ^{2 & 3}	1(a)	93.84%	90.52%	n/a ⁵
Closure rate for mobile home accounts	1(b)	70.93%	69.93%	n/a ⁵
Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC)	1(c)	42.66%	40.57%	n/a ⁵

¹ All beginning account balances are based on the statutory date of March 17, placing the complete 15% on the current bill and officially shifting the accounts into delinquency pursuant to SC Code of Laws, Title 12, Section 12-45-180 *et seq.* "When the taxes and assessments or any portion of the taxes...are not paid before the seventeenth day of March, the county treasurer shall issue his tax execution to the officer authorized and directed to collect delinquent taxes".

² FY 2013 had 15,897 accounts paid during that period. The number was higher than the beginning delinquency of 14,410 due to 2,557 in abated billing that shifted into delinquency, raising the total of collectable accounts to 16,967. This increase accounts for the 95% goal being short 1.16%. The second number reflects accounts uncollected remaining from the original total. It includes abatements, payments, and accounts marked unable to collect known as the *Nulla Bona*.

³ FY 2014 had 16,353 accounts paid during that period. The number was higher than the beginning delinquency of 12,984 due to 4,649 in abated billing that shifted into delinquency, raising the total of collectable accounts to 17,633. This increase accounts for the 95% goal being short 4.48%. The second number reflects accounts uncollected remaining from the original total. It includes abatements, payments, and accounts marked unable to collect known as the *Nulla Bona*.

⁴ Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and *Nulla Bona* Accounts) FY 2014 shows \$1,142,574 in adjusted expenditures. The actual expenditures for FY 2014 were \$842,337.28 which was used in the calculation.

⁵ Data unavailable at time of publication.

2015 ACTION STEPS

Department Goal 1

- Directly impact collection rates through increased collections of personal property account types from 40% to 60%.

REVENUE COLLECTIONS (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

DIVISION - Revenue Collections

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. Also included are franchise fees, hospitality fees, 800 MHz fees, bankruptcy fees, and municipal improvement district taxes.

Services Provided:

- File legal actions against delinquent accounts and for non-compliance to collect unpaid fees owed to Charleston County
- Work with the Planning Department on zoning issues
- Collect fees for other County departments as requested

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 20113</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	18.00	19.00	19.00	19.00	-	0.0
Charges and Fees	\$ 1,829,635	\$ 1,786,840	\$ 2,080,000	\$ 2,060,000	\$ (20,000)	(1.0)
Interest	2,366	14,613	-	-	-	0.0
Miscellaneous	3,522	(2,091)	-	-	-	0.0
TOTAL REVENUES	1,835,523	1,799,362	2,080,000	2,060,000	(20,000)	(1.0)
Interfund Transfer In	256,000	16,859	-	-	-	0.0
TOTAL SOURCES	<u>\$ 2,091,523</u>	<u>\$ 1,816,221</u>	<u>\$ 2,080,000</u>	<u>\$ 2,060,000</u>	<u>\$ (20,000)</u>	(1.0)
Personnel	\$ 1,194,517	\$ 1,231,151	\$ 1,296,369	\$ 1,298,515	\$ 2,146	0.2
Operating	501,164	555,436	688,981	620,571	(68,410)	(9.9)
Capital	-	-	-	40,000	40,000	100.0
TOTAL EXPENDITURES	1,695,681	1,786,587	1,985,350	1,959,086	(26,264)	(1.3)
Interfund Transfer Out	-	-	94,650	140,914	46,264	48.9
TOTAL DISBURSEMENTS	<u>\$ 1,695,681</u>	<u>\$ 1,786,587</u>	<u>\$ 2,080,000</u>	<u>\$ 2,100,000</u>	<u>\$ 20,000</u>	1.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease based on projected fees collected from municipalities.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures represent a decrease to court filing fees based on a projected reduction in the number of court cases. The decrease is offset by an increase to the county administrative charges.
- Capital expense includes the replacement of two Mid-Size Sedans.

REVENUE COLLECTIONS (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Interfund Transfer Out represents increased funding to the General Fund.

Performance Measures:

Initiative I: Service Delivery

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 7%.

Objective 1(b): Locate 5% more businesses operating illegally.

Objective 1(c): Increase audits conducted by 4%.

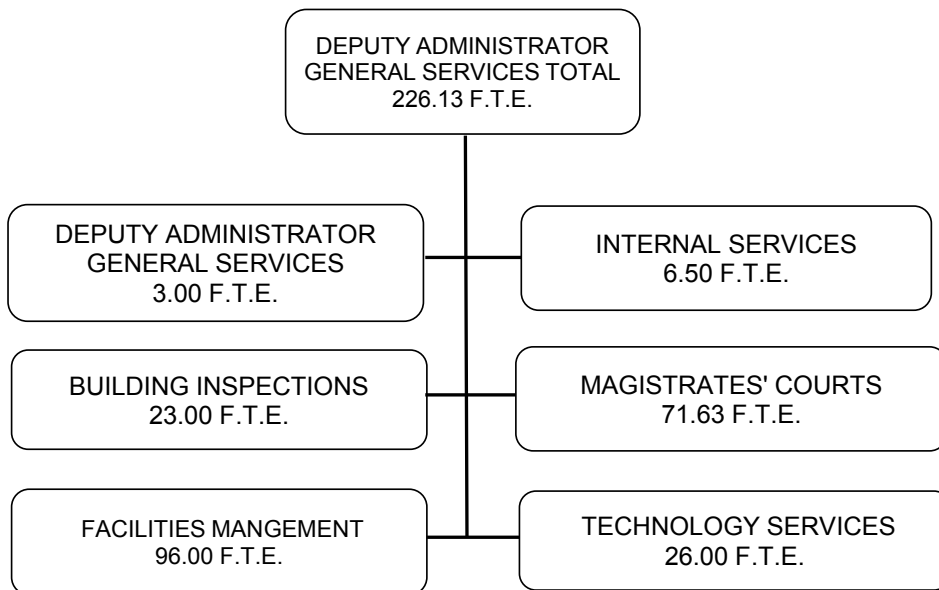
MEASURES:	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Output:				
Field inspections/calls/emails	1(a)	8,500	8,800	9,400
Illegal businesses located – businesses noncompliant	1(b)	165	175	185
Audits conducted	1(c)	1,196	1,159	1,200
Efficiency:				
Average chargeback per audit	1(c)	\$674	\$768	\$775
Outcome:				
Percent increase of business license inspections	1(a)	5.0%	4.0%	7.0%
Percent increase of locating businesses operating illegally	1(b)	7.0%	6.0%	5.0%
Percent increase of audits conducted	1(c)	5.0%	(3.6%)	3.5%
Collections from audit charge backs	1(c)	\$447,273	\$889,648	\$750,000

2015 ACTION STEPS

Department Goal 1

- Upgrade the Business License system and provide the capability for accommodations and hospitality to online pay.
- Implement a comprehensive User Fee search of the County for new accounts and verify existing accounts.

DEPUTY ADMINISTRATOR GENERAL SERVICES



DEPUTY ADMINISTRATOR GENERAL SERVICES

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Deputy Administrator General Services provides administrative oversight and project direction to six departments which include Building Inspections, Facilities Management, Internal Services, Magistrate Courts, Technology Services and Zoning/Planning.

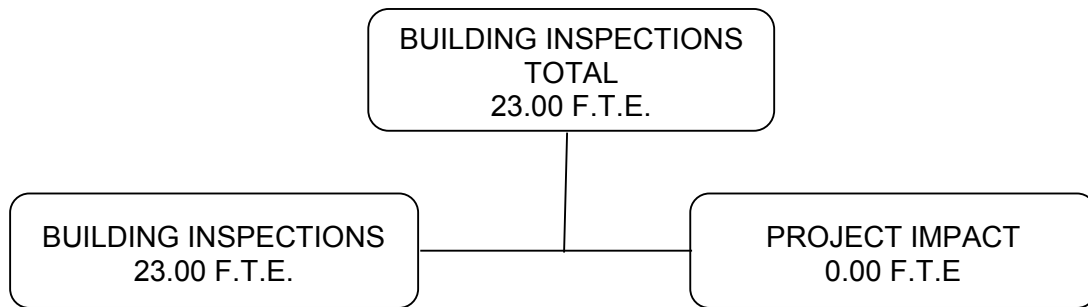
Departmental Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</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	\$ 342,146	\$ 350,267	\$ 363,673	\$ 377,549	\$ 13,876	3.8
Operating	7,129	5,720	9,121	8,663	(458)	(5.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 349,275</u>	<u>\$ 355,987</u>	<u>\$ 372,794</u>	<u>\$ 386,212</u>	<u>\$ 13,418</u>	3.6

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a decrease due to the reduction in ISF charges based on historical trends and projections.

BUILDING INSPECTIONS



BUILDING INSPECTIONS

GENERAL FUND

PUBLIC SAFETY

DIVISION - Building Inspections

Mission: Building Inspections assures compliance with the Construction Codes adopted by the South Carolina Building Codes Council to provide for the safety, health, public welfare and structural stability of property for the residents of Charleston County and to provide for the issuance of permits to ensure that structures are safe, sanitary and fit for occupancy.

Services Provided:

- Issue contractor licenses
- Provide pre-construction building plan reviews
- Issue construction-related permits
- Inspect property to ensure building structures are constructed or maintained in accordance with standards, codes, regulations, ordinances, and construction requirements

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	21.00	21.00	22.00	23.00	1.00	4.5
Licenses and Permits	\$ 1,188,611	\$ 1,188,286	\$ 1,375,000	\$ 1,380,000	\$ 5,000	0.4
Charges and Fees	295,823	337,419	320,000	317,500	(2,500)	(0.8)
Miscellaneous	15,699	5,375	2,500	2,000	(500)	(20.0)
TOTAL REVENUES	<u>\$ 1,500,133</u>	<u>\$ 1,531,080</u>	<u>\$ 1,697,500</u>	<u>\$ 1,699,500</u>	<u>\$ 2,000</u>	0.1
Personnel	\$ 1,270,890	\$ 1,333,301	\$ 1,445,432	\$ 1,498,115	\$ 52,683	3.6
Operating	87,682	101,594	156,753	173,414	16,661	10.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,358,572</u>	<u>\$ 1,434,895</u>	<u>\$ 1,602,185</u>	<u>\$ 1,671,529</u>	<u>\$ 69,344</u>	4.3

Funding Adjustments for FY 2015 Include:

- Revenues reflect a slight increase to contractor license/registration fees due to increased construction in the County. The increase is offset by a decrease to flood plain fees based on historical trends and current revenue projections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). It also includes the addition of a Permit Specialist to assist with increased workload due to the improvements in the economy.
- Operating expenditures include an increase in noncapital construction cost associated with demolition or repair of abandoned buildings. In addition, the costs include an increase to dues/membership/accreditation for a surveillance visit by the International Accreditation Services (IAS).

BUILDING INSPECTIONS (continued)

GENERAL FUND

PUBLIC SAFETY

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Expand departmental operational systems using IAS Accreditation suggestions to include system upgrades, website usage, SOP additions and updates, and department specific audits.

Objective 1(a): Continue educational program for community and industry on automated permitting system.

Objective 1(b): Work towards being able to receive/store plan set digitally.

Objective 1(c): Meet or exceed service goals with favorable results of semi-annual Department Internal Quality Assurance Review.¹

Department Goal 2: Expand the community educational program of building a hazard resistance community through Project Impact 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.

Initiative IV: Workflow Analysis-Process Management

Department Goal 3: Maintain Class ratings for reduction in flood insurance premiums for our citizens.

Objective 3(a): Maintain Class 4 rating with FEMA resulting in a 30% reduction in flood insurance premiums for our citizens and work towards an additional 5% reduction.

Objective 3(b): Maintain Class 4/2 rating with the private insurance industry which results in selective rate reductions in property insurance work toward a class 2/2 rating.

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:		FY 2013	FY 2014	FY 2015
	Objective	Actual	Actual	Projected
Input:				
Permit revenue	1(a)	\$1,479,915	\$1,338,366	\$1,699,500
Output:				
Permits issued	1(a)	6,676	7,405	7,500
Inspections performed	1(a)	20,804	19,054	20,000
Commercial plans approved	1(a)	167	132	175
Residential plans approved	1(a)	639	482	600
Number of contractor's licenses issued/renewed	1(a)	2,099	1,831	2,100
Number of Certificates of Occupancy issued	1(a)	239	191	250
Number of people serviced by web-based system ¹	1(a)(b)	14,043	13,479	25,000
Number impacted by public education programs ¹	2(a)	126,737	135,245	245,000
Number attending educational seminars ¹	2(b)	161	615	2,500
Hours of Codes Enforcement Officers training ²	3(c)	376	481	854
Efficiency:				
Average number of days per commercial plan review	1(a)(c)	10	8	10
Average number of days per residential plan review	1(a)(c)	11	10	11

BUILDING INSPECTIONS

GENERAL FUND

PUBLIC SAFETY

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Outcome:				
Web-based requests satisfied	1(a)	100%	100%	100%
Percentage of auto system training program completed	1(a)	100%	100%	100%
Percentage of Met or Exceeded Department Service Goals ³	1(c)	n/a	90.0%	92.0%
Favorable Rating achieved during Semi-Annual Internal Audit ³	1(c)	n/a	Yes	Yes
Percentage of outreach programs completed	2(a)	100%	100%	100%
Percentage of educational seminars completed	2(b)	100%	100%	100%
Community Rating System rating	3(a)	Class 4	Class 4	Class 4
Insurance Services Office rating	3(b)	Class 2	Class 4/2	Class 4/2
Percentage of Code Enforcement Officers training completed	3(c)	100%	100%	100%

¹ FY 2015 reflects a significant increase due to the internal and external training for the upgrade to EnerGov and electronic plan review systems.

² FY 2015 reflects a significant increase due to the new training requirement from IAS, BCEGS, and CRS.

³ This department began measuring performance against this objective during FY 2014. Therefore, FY 2014 reflects a partial year.

2015 ACTION STEPS

Department Goal 1

- Initiate anticipated EnerGov upgrade to improve service delivery by expanding software system potential, expand Internet service access capability, and activate digital plan acceptance/storage capability.
- Integrate and overcome difficulties within the Assessor's and EnerGov upgrades with department needs and by training employees on each system.
- Implement Service Goal minimums to achieve a basis for the newly self-annualized department internal quality assurance review.

Department Goal 2

- Expand Project Impact environmental education programs.

Department Goal 3

- Continue analyzing changes in program requirements and implement/adjust programs as required.

BUILDING INSPECTIONS (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM – Project Impact

Mission: Project Impact educates the community and its citizens to address the natural and man-made hazards of the area and satisfies the requirements of the community outreach criteria of the private insurance industry, Building Effectiveness Grading System, and FEMA’s Community Rating System.

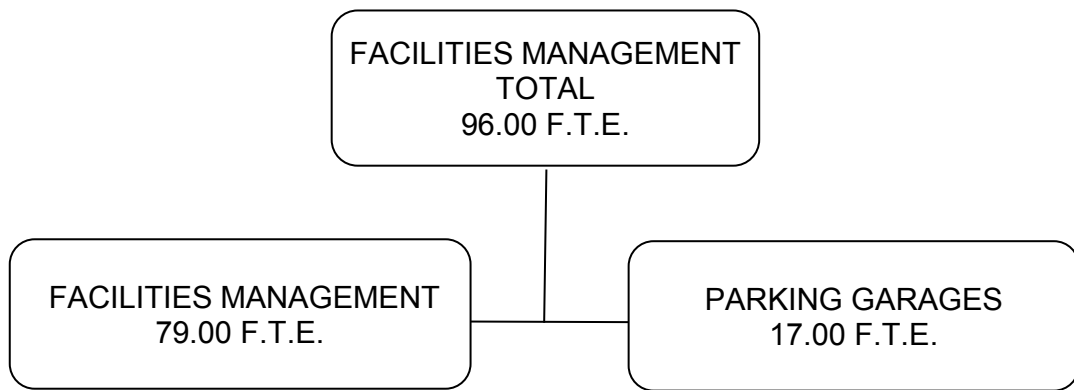
Program Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	4,269	5,124	33,628	28,411	(5,217)	(15.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 4,269</u>	<u>\$ 5,124</u>	<u>\$ 33,628</u>	<u>\$ 28,411</u>	<u>\$ (5,217)</u>	<u>(15.5)</u>

Funding Adjustments for FY 2015 Include:

- Operating expenditures reflect a decrease as the department depletes the remaining available grant funds.

FACILITIES MANAGEMENT



FACILITIES MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

Division – Facilities Management

Mission: The Capital Projects Section plans, designs, constructs, renovates and estimates the costs of building or remodeling County facilities. An in-house design staff is used for small to medium-sized projects. The Facilities Section delivers building maintenance and repair support to other divisions and agencies within Charleston County Government.

Services Provided:

- Serves as County representative for construction projects
- Manages consultant design efforts and contracts
- Repairs, maintains, and provides routine maintenance on County facilities and on County-owned facilities occupied by other agencies
- Acts as a clearing house for surplus County property such as furniture and equipment

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	58.60	59.35	73.35	78.00	4.65	6.3
Intergovernmental	\$ -	\$ 2,523	\$ -	\$ -	\$ -	0.0
Rents and Leases	601,601	565,683	570,000	355,000	(215,000)	(37.7)
Miscellaneous	26,014	19,541	-	-	-	0.0
TOTAL REVENUES	<u>\$ 627,615</u>	<u>\$ 587,747</u>	<u>\$ 570,000</u>	<u>\$ 355,000</u>	<u>\$ (215,000)</u>	<u>(37.7)</u>
Personnel	\$ 3,756,684	\$ 3,762,165	\$ 4,132,651	\$ 4,259,271	\$ 126,620	3.1
Operating	8,372,475	8,628,132	8,731,212	9,839,434	1,108,222	12.7
Capital	99,639	49,632	42,366	-	(42,366)	(100.0)
TOTAL EXPENDITURES	<u>12,228,798</u>	<u>12,439,929</u>	<u>12,906,229</u>	<u>14,098,705</u>	<u>1,192,476</u>	<u>9.2</u>
Interfund Transfer Out	20,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$12,248,798</u>	<u>\$12,439,929</u>	<u>\$12,906,229</u>	<u>\$14,098,705</u>	<u>\$ 1,192,476</u>	<u>9.2</u>

Funding Adjustments for FY 2015 Include:

- Revenue decrease is due to renegotiations of the lease agreements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The FTE increase represents additional resources to maintain new buildings.
- Operating expenditures reflect an increase in the maintenance of equipment, buildings and grounds due to the completion of the new Consolidated Dispatch Center and the new Law Enforcement Center. The new buildings also resulted in increased utilities and maintenance contracts costs.

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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.

Department Goal 2: Ensure County government and supported agencies have an effective working environment to achieve mission responsibilities.

Objective 2(a): Maintain 95% documented completion rate of total work orders received versus work orders completed.

Objective 2(b): Complete 95% of budgeted projects scheduled.

Objective 2(c): Maintain 100% documented completion rate of total programmed maintenance required versus programmed maintenance completed.

Initiative III: Long-Term Financial Planning

Department Goal 3: Provide long-term funding for infrastructure repairs/upgrades and improve budget to actual efficiencies.

Objective 3(a): Budgeted special project cost estimates shall not exceed 15% of the actual expended costs.

Objective 3(b): Contracted services shall not exceed budgeted amount.

Objective 3(c): Actual utility expenditures shall not exceed budgeted estimates.

Objective 3(d): Maintain 85% total department operating budget effectiveness.

MEASURES:

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Input:				
Capital Projects:				
Total number of active construction contracts	1(a)	2	2	2
Value of completed construction contracts designed by A&E	1(a)	1	1	1
Total value of active contracts	1(a)	\$18M	\$36M	n/a ¹
Dollar value of contracts awarded	1(b)	\$5M	\$12.5M	n/a ¹
Output:				
Capital Projects:				
Number of contracts awarded (design & construction)	1(a)	29	29	26
Design estimate for awarded contracts	1(c)	\$5.3M	\$12.5M	n/a ¹
Number of change orders negotiated	1(d)	3	8	n/a ¹
Dollar value of negotiated change orders	1(d)	\$383,739	\$840,701	n/a ¹
Total resources approved at construction award	1(d)	\$5M	\$12.5M	n/a ¹
Facilities:				
Work orders issued	2(a)	7,376	7,718	8,100
Projects schedules	2(b)	76	66	60
Programmed maintenance work orders issued	2(c)	4,962	6,843	7,185
Total contracted services budgeted	3(b)	\$3,077,668	\$3,662,146	\$4,288,659
Utilities budgeted	3(c)	\$4,692,947	\$4,325,069	\$4,943,945
Department operating budget	3(d)	\$12,282,764	\$12,429,472	\$13,648,705

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Efficiency:				
Capital Projects:				
Percent of awarded value to estimate	1(a)	68.0%	63.0%	n/a ¹
Average number of days from "substantial completion" to completion of "punch list"	1(b)	30	30	30
Facilities:				
Percent of work orders completed	2(a)	96.82%	99.78%	98.00%
Percent of projects completed	2(b)	99.53%	84.84%	100%
Programmed maintenance compliance	2(c)	100%	76.16%	100%
Budgeting effectiveness percent – Contracts	3(b)	96.97%	98.81%	98.00%
Budgeting effectiveness percent – Utilities	3(c)	88.65%	97.91%	98.00%
Department operating budget effectiveness percent	3(d)	99.80%	97.66%	98.00%
Outcome:				
Capital Projects:				
Number of contracts completed (design & construction)	1(a)	19	21	1
Dollar value of construction completed (WIP)	1(a)	\$25,652,633	\$18,500,000	n/a ¹
Total number of construction contracts closed out	1(a)	1	1	1
Total number of projects completed	1(a)	1	3	1
Total final cost of projects completed	1(a)	\$25M	\$21M	n/a ¹
Number of projects completed within approved resources	1(a)	1	1	n/a ¹
Number of contracts within 15% design estimate	1(c)	1	1	n/a ¹
Total amount saved through negotiations	1(c)	\$4,615	\$5,853	n/a ¹
Facilities:				
Work orders completed	2(a)	7,142	7,735	8,000
Projects completed	2(b)	76	56	58
Programmed maintenance work orders completed	2(c)	4,939	5,212	7,000
Actual expended costs of special projects	3(a)	\$534,956	\$594,792	\$450,000
Total contracted services actual expenses	3(b)	\$2,984,681	\$3,618,664	\$4,288,659
Utilities actual expenditures	3(c)	\$4,692,947	\$4,234,810	\$4,943,945
Department operating budget effectiveness	3(d)	\$12,429,496	\$12,139,025	\$13,648,705

¹ To be determined.

2015 ACTION STEPS

Department Goal 1

- Complete design and construction contracts for Parking Automation Project for the County Garage Repairs.
- Complete construction of the Law Enforcement Center.
- Complete renovations of North Area Magistrates Court.

Department Goal 2

- Begin design/construction of the FY 2015 Capital Improvements Projects.

Department Goal 3

- Identify and implement a new work order system.

FACILITIES MANAGEMENT (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.

Services Provided:

- Provide safe and efficient parking
- Provide attorneys, banks, hotels, and other local businesses with Monthly Access Parking Accounts and Parking Coupons for their customers/clients
- Provide “Free” parking to the following:
 - Handicap patrons (72 hour max)
 - Local churches on Sunday and St. Phillips church functions per lease agreement
 - Juror parking at the Cumberland Street Garage
 - Law Enforcement parking at the Cumberland Street Garage
 - Special Holiday Patrons in conjunction with the City’s Initiative
- Provide flat rate parking for the Dock Street Theater members

Division Summary:

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>	<u>Percent</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Approved</u>		<u>Change</u>
Positions/FTE	15.65	15.90	15.65	17.00	1.35	8.6
Intergovernmental	\$ 251,642	\$ 263,546	\$ 252,000	\$ 255,000	\$ 3,000	1.2
Charges and Fees	2,594,360	2,925,160	2,415,742	3,040,000	624,258	25.8
Interest	9,264	7,322	10,000	10,000	-	0.0
Leases and Rentals	77,833	80,168	82,537	85,050	2,513	3.0
Miscellaneous	(21,066)	(23,191)	(13,668)	(30,000)	(16,332)	119.5
TOTAL REVENUES	<u>\$ 2,912,033</u>	<u>\$ 3,253,005</u>	<u>\$ 2,746,611</u>	<u>\$ 3,360,050</u>	<u>\$ 613,439</u>	22.3
Personnel	\$ 933,425	\$ 1,008,776	\$ 1,002,644	\$ 914,943	\$ (87,701)	(8.7)
Operating	848,151	902,961	825,126	1,045,483	220,357	26.7
Capital	-	-	300,000	300,000	-	0.0
Debt Service	185,164	167,009	537,083	458,604	(78,479)	(14.6)
TOTAL EXPENSES	1,966,740	2,078,746	2,664,853	2,719,030	54,177	2.0
Interfund Transfer Out	461,406	1,270,809	481,758	1,041,020	559,262	116.1
TOTAL DISBURSEMENTS	<u>\$ 2,428,146</u>	<u>\$ 3,349,555</u>	<u>\$ 3,146,611</u>	<u>\$ 3,760,050</u>	<u>\$ 613,439</u>	19.5

Funding Adjustments for FY 2015 Include:

- Revenues represent an increase in transient parking fees and the revenue from parking contracts.

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Personnel costs reflect projected compensation, including the continuation of the longevity program, and a provision for a Cost of Living Adjustment (COLA). Personnel expenses also reflect a decrease in temporary staff costs. This decrease is offset by the addition of two County Services Representative II positions.
- Operating expenses reflect increases in a new maintenance contract, security patrol services and replacement of awnings and stairwell panic bars. This increase is offset due to savings from contracted services and interest expense on the debt for the Cumberland Parking Garage.
- Capital expenses include repairs and maintenance for the parking garages.
- Debt Service reflects the scheduled debt payment for the Cumberland Street parking garage.
- Interfund Transfer Out represents a payment to the Medical University of South Carolina (MUSC) to provide free parking for County employees working at the DAODAS building and parking in the MUSC garage. In addition, the profit from the parking garages is shifted to the Debt Service Fund to provide additional resources for debt service payments.

Performance Measures:

Initiative I: Service Delivery

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.

Initiative II: Human Resources & Resource Management

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.

Initiative III: Long-Term Financial Planning

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:

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Output:				
Cumberland Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue ¹		\$1,037,751	\$1,219,258	\$1,400,169
Vouchers		\$34,121	\$36,521	\$37,420
City reimbursement		\$263,546	\$261,507	\$255,000
Contracts		\$239,461	\$241,582	\$245,691
Commercial space leases (shops)		\$80,168	\$82,573	\$85,050
Free parking cost		\$172,948	\$170,546	\$174,342

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
<u>Transaction Volume</u>				
	1(b)			
Number of transactions		132,998	135,790	135,950
Free transactions		22,490	23,250	23,690
Annual number of safety training initiatives conducted	2(a)	12	12	12
Recordable incidents	2(b)	22	21	19
King and Queen Parking Garage:				
<u>Parking Revenue</u>				
	1(a)			
Transient revenue ¹		\$1,157,700	\$1,332,542	\$1,219,880
Vouchers		\$36,200	\$37,125	\$37,080
Contracts		\$98,590	\$98,523	\$99,760
Free parking cost		\$168,750	\$169,490	\$167,950
<u>Transaction Volume</u>				
	1(b)			
Number of transactions		198,251	199,431	198,800
Free transactions		20,607	21,217	20,850
Annual number of audits for conducting training initiatives	2(a)	12	12	12
Recordable incidents	2(b)	19	9	15
Efficiency:				
Annual operating expense per space – combined garage costs ²	3(b)	\$1,585	\$1,330	\$1,420
Outcome:				
Annual revenue per space:				
	3(a)			
Cumberland Parking Garage		\$1,828	\$1,943	\$2,236
King and Queen Parking Garage		\$3,099	\$3,521	\$3,254

¹ FY 2015 increase reflects new Automation Investment to Cumberland Garage.

² Annual Operating Costs is the sum of total actual expenses, existing encumbrance, and credit card costs divided by number of total spaces, i.e. 1,322. (Actual Expenses are minus Debt Service and Capital)

2015 ACTION STEPS

Department Goal 1

- Investigate LED lighting, solar panels, and other cost saving measures in both garages with an emphasis on obtaining Green Parking Council's Green Garage Certification.
- Parking Operations will work to upgrade and add additional CCTV cameras and surveillance equipment at both garages through adding the garage service requirement to the existing countywide Tyco service contract. This will allow Parking Operations to better manage problems as they occur while providing for a better security environment.

Department Goal 2

- Seek additional revenue-generating opportunities focusing on local businesses and tourism.
- Expand revenue base.
- Retrain and reclassify all affected parking personnel staff in order to better manage the benefits of the new automated system.

Department Goal 3

- Implement recommendations of the SKA study in order to mitigate water related concrete damage at the garages. Damages include stalling and issues with several double t-configuration.

INTERNAL SERVICES

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Mission: Office Services provides photocopy, postal services, and specialized printing applications for County government departments delivering services to County citizens.

Services Provided:

- Provide the most cost efficient methods to process County mail
- Provide office equipment support and repair service

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.50	6.50	6.50	6.50	-	0.0
Charges and Fees	\$ 1,084,944	\$ 1,203,317	\$ 1,444,324	\$ 1,414,505	\$ (29,819)	(2.1)
TOTAL REVENUES	1,084,944	1,203,317	1,444,324	1,414,505	(29,819)	(2.1)
Interfund Transfer In	230,692	240,909	267,282	-	(267,282)	(100.0)
TOTAL SOURCES	<u>\$ 1,315,636</u>	<u>\$ 1,444,226</u>	<u>\$ 1,711,606</u>	<u>\$ 1,414,505</u>	<u>\$ (297,101)</u>	(17.4)
Personnel	\$ 320,330	\$ 356,873	\$ 361,919	\$ 368,128	\$ 6,209	1.7
Operating	1,051,465	1,122,554	1,082,405	1,046,377	(36,028)	(3.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 1,371,795</u>	<u>\$ 1,479,427</u>	<u>\$ 1,444,324</u>	<u>\$ 1,414,505</u>	<u>\$ (29,819)</u>	(2.1)

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease due to a reduction of leasing and maintenance costs under the new contract for copiers.
- Personnel costs reflect projected compensation, including the continuation of the longevity program a provision for a Cost of Living Adjustment (COLA).
- Operating expenses decreased due to a reduction in leasing and maintenance costs under the new contract for copiers.

Performance Measures:

Initiative I: Service Delivery

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

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Initiative III: Long-Term Financial Planning

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.

Initiative V: Quality Control

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:	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Input:				
Budgeted for postage	2(b)	\$495,085	\$430,614	\$415,129
Budgeted for copying	2(b)	\$492,873	\$445,202	\$435,698
Output:				
Mail pieces processed in-house ¹	1(a),3(a)	410,307	369,165	375,000
Mail pieces sent to outside contractor ²	2(a)	942,653	957,523	965,023
Number of copiers maintained	3(a)	193	202	202
Copies produced	3(a)	13,400,937	13,046,815	13,500,000
Efficiency:				
Percent of mail that meets automation criteria ³	1(a)	89.5%	90.3%	91.0%
Man hours saved using mail preparation equipment	1(b)	195	175	180
Number of copiers networked	3(a)	190	194	194
Outcome:				
Amount saved due to presorting flats	1(a)	\$3,821	\$3,126	\$2,900
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$100,274	\$197,227	\$95,000
Amount saved due to using Electronic Return Receipts	1(c)	\$448	\$159	\$300
Ratio of actual postal expenses to budgeted postal expenses	2(c)	99.0%	103%	100%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	105%	96.0%	100%

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 Includes Auditor and Delinquent Tax departments.

³ 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.

2015 ACTION STEPS

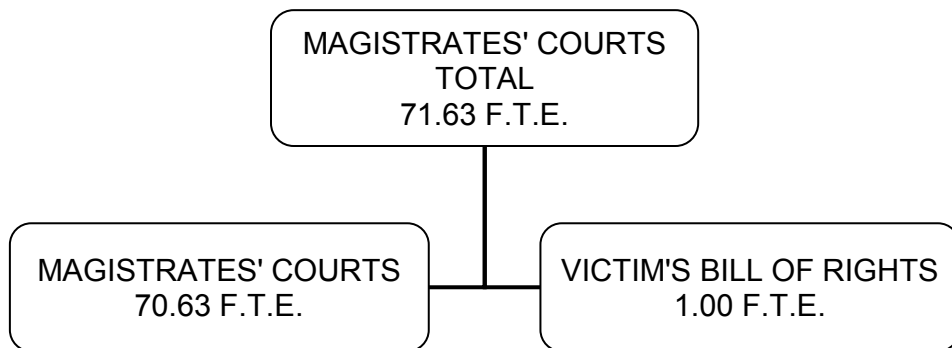
Department Goal 1

- Assist County departments in validating and updating their address databases to better utilize machineable mailing rates and eliminate returned mail.

Department Goal 2

- Encourage the migration of printing to multi-functional copiers while reducing the dependency on stand-alone printers.

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.

Services Provided:

- Process restraining orders for people being stalked or harassed
- Process traffic violations and criminal cases with punishments of a fine not exceeding \$500 plus assessments or imprisonment not exceeding 30 days or both as mandated by State statute
- Jurisdiction over civil complaints of \$7,500 or less
- Provide efficient Centralized Courts such as Bond Hearing, Preliminary Hearing, Criminal Domestic Violence and Fraudulent Checks

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	66.63	67.63	70.63	70.63	-	0.0
Charges and Fees	\$ 971,203	\$ 962,722	\$ 1,001,700	\$ 962,200	\$ (39,500)	(3.9)
Fines and Forfeitures	1,254,473	1,455,732	1,207,000	1,403,300	196,300	16.3
Interest	13,732	375	1,000	1,000	-	0.0
Miscellaneous	2,903	12,098	3,000	10,000	7,000	233.3
TOTAL REVENUES	<u>\$ 2,242,311</u>	<u>\$ 2,430,927</u>	<u>\$ 2,212,700</u>	<u>\$ 2,376,500</u>	<u>\$ 163,800</u>	7.4
Personnel	\$ 4,169,960	\$ 4,253,230	\$ 4,410,729	\$ 4,454,770	\$ 44,041	1.0
Operating	367,925	459,275	381,101	393,603	12,502	3.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	4,537,885	4,712,505	4,791,830	4,848,373	56,543	1.2
Interfund Transfer Out	25,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 4,562,885</u>	<u>\$ 4,712,505</u>	<u>\$ 4,791,830</u>	<u>\$ 4,848,373</u>	<u>\$ 56,543</u>	1.2

Funding Adjustments for FY 2015 Include:

- Revenues represent an increase in fine collections based on current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also include the full-year funding of three Summary Court Specialist I positions added in FY 2014.

MAGISTRATES' COURTS (continued)

GENERAL FUND

JUDICIAL

- Operating expenditures reflect an increase in digital audio equipment used in courtrooms for recording trials. In addition, increased records management and postage costs based on historical and projected usage contribute to this increase. This increase is offset by a reduction in telephone costs.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Ensure efficient use of time management in order to expedite cases.

Objective 1(a): Reduce the average age of Small Claims court cases by increasing the number of disposed cases.
Objective 1(b): Reduce the average age of Driving Under the Influence (DUI) related traffic cases to within 120 days.

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Small Claims cases filed	1(a)	3,617	3,151	3,300
DUI cases filed	1(b)	418	506	575
Efficiency:				
Average Small Claims case age in days	1(a)	151	85	90
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	90	114	110
Outcome:				
Disposed Small Claims cases	1(a)	3,739	3,419	3,300
Percent of Small Claims cases disposed	1(a)	100%	100%	100%
Disposed DUI cases	1(b)	504	487	530
Percent of DUI cases disposed	1(b)	73.0%	63.0%	75.0%
DUI cases pending	1(b)	272	209	200

2015 ACTION STEPS

Department Goal 1

- Link to the Department of Public Safety's database to allow exchange of license suspensions and disposition information.
- Implement procedure that would allow the defendant's photo on file with the Department of Public Safety to be imported onto arrest warrants when created in CMS.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	1.00	1.00	1.00	-	0.0
Intergovernmental Charges and Fees	\$ 3,707 <u>199,081</u>	\$ 2,088 <u>188,798</u>	\$ 3,000 <u>190,000</u>	\$ 2,500 <u>195,000</u>	\$ (500) <u>5,000</u>	(16.7) 2.6
TOTAL REVENUES	202,788	190,886	193,000	197,500	4,500	2.3
Interfund Transfer In	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 227,788</u>	<u>\$ 190,886</u>	<u>\$ 193,000</u>	<u>\$ 197,500</u>	<u>\$ 4,500</u>	2.3
Personnel	\$ 97,613	\$ 82,022	\$ 64,343	\$ 63,968	\$ (375)	(0.6)
Operating	2,697	1,703	2,483	4,339	1,856	74.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 100,310</u>	<u>\$ 83,725</u>	<u>\$ 66,826</u>	<u>\$ 68,307</u>	<u>\$ 1,481</u>	2.2

Funding Adjustments for FY 2015 Include:

- Revenues are increased based upon historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in data processing costs related to the computer Refresh program.

Performance Measures:

Initiative I: Service Delivery

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

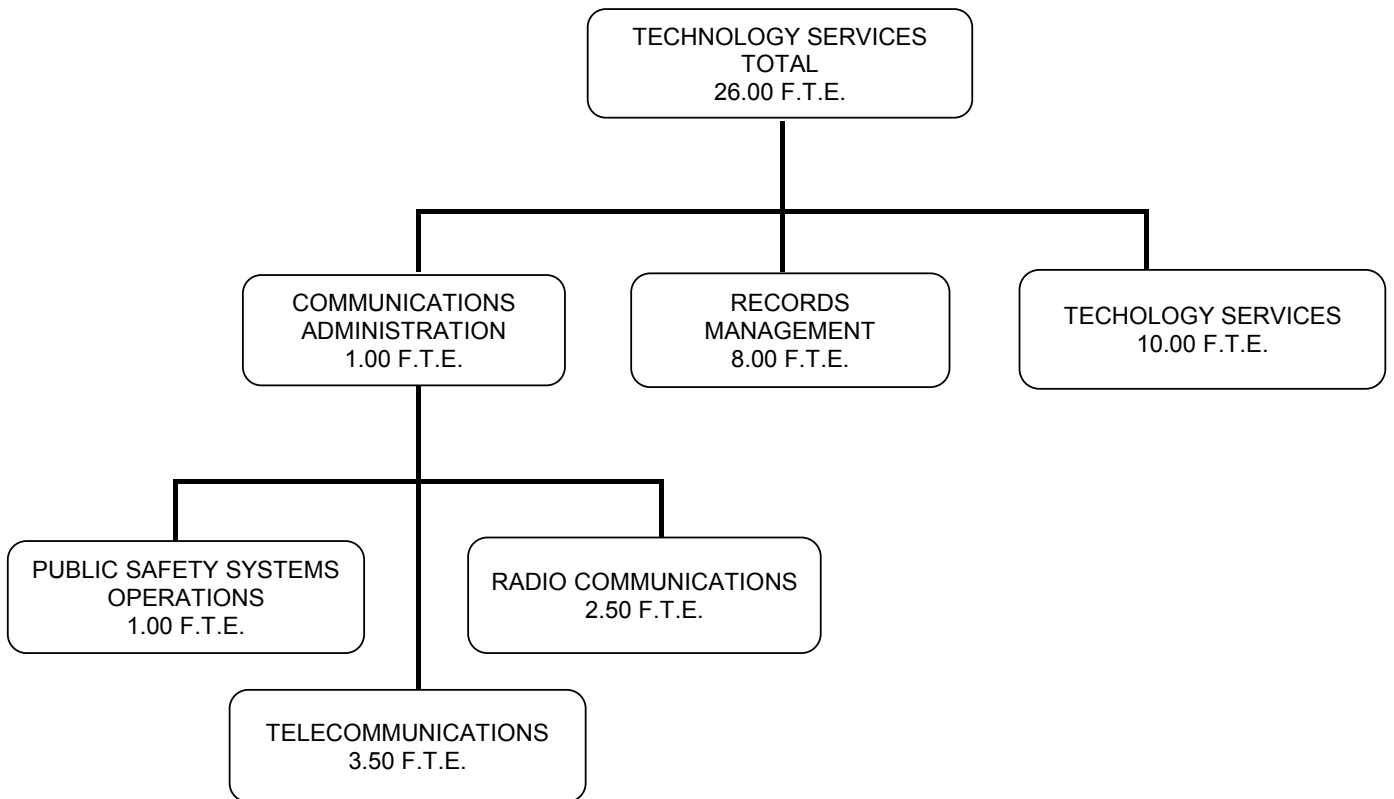
MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	99.0%	99.0%	99.0%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	97.0%	98.0%	98.0%
Efficiency:				
Average hours per service	1(a)	2.0	2.0	2.0
Outcome:				
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	1(b)	98.0%	98.0%	98.0%

2015 ACTION STEPS

Department Goal 1

- Improve fluidity of victim services on general session offenses.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 128,729	\$ 133,455	\$ 134,968	\$ 137,315	\$ 2,347	1.7
Operating	4,356	2,445	4,327	3,502	(825)	(19.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>133,085</u>	<u>135,900</u>	<u>139,295</u>	<u>140,817</u>	<u>1,522</u>	<u>1.1</u>
Interfund Transfer Out	<u>1,589,331</u>	<u>1,502,950</u>	<u>1,563,448</u>	<u>1,742,307</u>	<u>178,859</u>	<u>11.4</u>
TOTAL DISBURSEMENTS	<u>\$ 1,722,416</u>	<u>\$ 1,638,850</u>	<u>\$ 1,702,743</u>	<u>\$ 1,883,124</u>	<u>\$ 180,381</u>	<u>10.6</u>

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a reduction in office expenses and copier charges based on historical analysis and current trends.
- Interfund Transfer Out represents the amount transferred to the Radio Communications Enterprise Fund to support ongoing operations.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Public Safety Systems

Mission: The Public Safety Division administers the upgrade and maintenance of the records management system for the Detention Center, the Sheriff’s Law Enforcement and other public safety entities.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	1.00	1.00	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	-	-	209,600	230,036	20,436	9.8
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,600</u>	<u>\$ 230,036</u>	<u>\$ 20,436</u>	9.8
Personnel	\$ -	\$ -	\$ 84,600	\$ 93,633	\$ 9,033	10.7
Operating	-	-	125,000	136,403	11,403	9.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,600</u>	<u>\$ 230,036</u>	<u>\$ 20,436</u>	9.8

Funding Adjustments for FY 2015 Include:

- Interfund Transfer In reflects support from the General Fund.
- Personnel costs reflect projected compensation, the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures include increased training and conference costs related to the new records management system.

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.

Services Provided:

- Provide technology upgrades, system process improvements, and up-to-date training
- Provide efficient and cost effective equipment to decrease local public emergency operations' response time

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.00	2.50	2.50	2.50	-	0.0
Charges and Fees	\$ 1,733,950	\$ 2,197,717	\$ 2,684,249	\$ 2,605,691	\$ (78,558)	(2.9)
Interest	194	31	-	-	-	0.0
TOTAL REVENUES	<u>1,734,144</u>	<u>2,197,748</u>	<u>2,684,249</u>	<u>2,605,691</u>	<u>(78,558)</u>	<u>(2.9)</u>
Interfund Transfer In	<u>1,597,360</u>	<u>1,502,950</u>	<u>1,563,448</u>	<u>1,742,307</u>	<u>178,859</u>	<u>11.4</u>
TOTAL SOURCES	<u>\$ 3,331,504</u>	<u>\$ 3,700,698</u>	<u>\$ 4,247,697</u>	<u>\$ 4,347,998</u>	<u>\$ 100,301</u>	<u>2.4</u>
Personnel	\$ 144,775	\$ 171,733	\$ 188,284	\$ 191,053	\$ 2,769	1.5
Operating	3,137,656	3,745,434	4,064,622	4,200,945	136,323	3.4
Capital	-	-	50,000	50,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,282,431</u>	<u>\$ 3,917,167</u>	<u>\$ 4,302,906</u>	<u>\$ 4,441,998</u>	<u>\$ 139,092</u>	<u>3.2</u>

Funding Adjustments for FY 2015 Include:

- Revenues are from Charleston County agencies and neighboring external public safety agencies throughout the county, including all municipal based public safety agencies. The decrease reflects a reduction in the amount of radios being utilized.
- Interfund Transfer In from the General Fund reflects a decrease to the ongoing cost of operations of the Radio Communications Division.
- Personnel costs reflect projected compensation, the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Operating expenditures reflect the annualization of maintenance contracts for the radio system. The increase also includes costs to replace air conditioning units at four of the radio towers.
- Capital expenses reflect the continuation of a radio replacement fund.

Performance Measures:

Initiative I: Service Delivery

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 75% 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 2 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 4 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 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Total number of work tickets	1(a)	2,077	1,755	1,975
Efficiency:				
Average hours of work tickets per month	1(a)	1,425	1,220	1,150
Outcome:				
<u>Repair of Defective Radio Equipment</u>				
Acceptable <2 days	1(a)	83.0%	85.0%	87.0%
Marginal 2-5 days		15.0%	14.0%	12.5%
Unacceptable >5 days		2.0%	1.0%	0.5%
<u>Radio Resource Usage</u>				
System downtime (unplanned)	1(b)(c)	0 min	0 min	0 min
Average busy signal		.035 sec	.03 sec	.03 sec
Average talk group busy signals		0/day	0/day	0/day
COMM-1 downtime		1 day	1 day	1 day
Average departmental response		30 min	30 min	30 min

2015 ACTION STEPS

Department Goal 1

- Successfully complete the first full year of operation of the Fire Station Alerting Project, with unplanned downtime limited to less than four hours.
- Program all police departments in Charleston County with new radio templates for interoperability with CDC dispatch operational changes.
- Install 800 MHz radio repeater systems in two Charleston County high schools to support Charleston Police Department communications.

TECHNOLOGY 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.

Services Provided:

- Support the development of records retention schedules

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.25	8.25	8.00	8.00	-	0.0
Charges and Fees	\$ 495,293	\$ 359,053	\$ 531,137	\$ 531,899	\$ 762	0.1
Miscellaneous	101,023	-	-	-	-	0.0
TOTAL REVENUES	596,316	359,053	531,137	531,899	762	0.1
Interfund Transfer In	7,566	200,000	64,628	-	(64,628)	(100.0)
TOTAL SOURCES	\$ 603,882	\$ 559,053	\$ 595,765	\$ 531,899	\$ (63,866)	(10.7)
Personnel	\$ 406,473	\$ 341,073	\$ 372,047	\$ 393,257	\$ 21,210	5.7
Operating	219,501	124,320	223,718	137,223	(86,495)	(38.7)
Capital	-	-	-	18,700	18,700	100.0
TOTAL EXPENSES	\$ 625,974	\$ 465,393	\$ 595,765	\$ 549,180	\$ (46,585)	(7.8)

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in records storage requests.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel expenses also include an increase in temporary staff costs.
- Operating expenditures reflect a decrease in noncapital furniture and equipment, maintenance supplies, and contracted services based on anticipated needs and historical expenses.
- Capital expenditures represent the replacement of a scanner.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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.

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Output:				
Warehouse service units provided ¹	1	297,133	305,806	300,000
Microfilm service units provided ²	1	1,231,302	3,001,984	2,500,000
Laboratory service units provided ³	1	1,006	2,503	2,000
Digital imaging service units provided ⁴	1	1,468,695	1,717,140	1,500,000
Preservation services units provided ⁵	1	0	11,134	7,500
Efficiency:				
Services Provided per Dollar Expended by County Depts:	1			
Warehouse service units per dollar ¹		2.06	2.08	2
Microfilm service units per dollar ²		29.69	38.47	35
Laboratory service units per dollar ³		0.20	0.18	0.20
Digital imaging service units per dollar ⁴		12.17	11.89	12
Preservation service units per dollar ⁵		n/a	5.42	4
Outcome:				
Cost of Services Provided to County Depts:	1			
<u>Warehouse Services</u>				
Monthly box storage		\$0.45	\$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>				
Archive Writer Image processing per hour		\$24.50	\$24.50	\$24.50
Archive Writer Images converted per image		\$0.02	\$0.02	\$0.02
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		\$0.04	\$0.04	\$0.04
Cartridge loading		\$2.00	\$2.00	\$2.00
Cartridge labeling		\$0.75	\$0.75	\$0.75
<u>Laboratory Services</u>				
Standard processing per 100 ft roll		\$6.60	\$6.60	\$6.60
Silver processing per 1000 ft roll		\$2.00	\$2.00	\$2.00
Diazo duplication per 100 ft roll		\$3.00	\$3.00	\$3.00
Silver duplication per 100 ft roll		\$2.00	\$2.00	\$2.00
Quality inspection per roll		\$5.00	\$5.00	\$5.00

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
<u>Digital Imaging Services</u>			
Document scan per page	\$0.08	\$0.08	\$0.08
Document book scan per page	\$0.55	\$0.55	\$0.55
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
OCR pages processed	\$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	\$0.03	\$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 Archive Writer processing and conversion, cartridge loading, cartridge labels. Planetary and Rotary cameras are no longer used, all document are scanned with standard document scanners or the book scanner in Digital Imaging Services charges. Fiche are no longer used due to other methods of imaging available. FY 2014 saw a significant increase in services as compared to FY 2013 as a result of hiring a Document Supervisor to monitor microfilming staff as well as maintain productivity by assigning tasks and facilitating an efficient workflow.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected.

⁴ Digital imaging services include standard scanning, book scanning, film to digital image conversion, indexing, running pages through the OCR, and media production.

⁵ Preservation services include repairing, cleaning, and hourly processing of files. Records resumed Preservation services in FY 2014 and will continue these services in FY 2015.

2015 ACTION STEPS

Department Goal 1

- Continue implementing imaging projects for County Departments.
- Continue work on adjusting retention schedules to reduce the need for additional physical storage (warehouse) space.
- Improve productivity and continue to measure staff performance levels to ensure the division achieves budget goals.
- Continue to identify and enhance efficiencies in production.
- Utilize the new warehouse inventory management system focusing on identifying critical retention schedules and reducing obsolete records storage practices.
- Encourage departments to destroy expired boxes. This will increase destruction revenue as well as revenue for the transfer of boxes to the newly available space.
- Encourage departments to utilize the First Friday destruction service. In FY 2015, will continue a per pound charge for this service.
- Improve storage retrieval productivity in Records warehouse. This includes a shelving project budgeted for FY 2015.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Technology Services

Mission: Technology Services provides value-added technical services and solutions to Charleston County which enhances or enables better service to our citizens.

Services Provided:

- Ensure the operation of information systems and monitor computer hardware and software standardization
- Responsible for computer systems’ performance, maintenance, operations and capacity planning
- Responsible for equipment procurement and installation
- Application business requirements analysis, design, development, testing, training, implementation and support
- Monitor technology and recommend newer technologies to County departments
- IT Security systems implementation, monitoring and upgrades
- IT Project Management

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	11.00	10.00	10.00	-	0.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000	100.0
Charges and Fees	<u>5,700</u>	<u>10,115</u>	<u>5,000</u>	<u>5,000</u>	-	0.0
TOTAL REVENUES	<u><u>\$ 5,700</u></u>	<u><u>\$ 10,115</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 41,000</u></u>	<u><u>\$ 36,000</u></u>	720.0
Personnel	\$ 668,764	\$ 838,596	\$ 817,051	\$ 861,746	\$ 44,695	5.5
Operating	6,804,338	7,422,452	7,823,631	7,600,812	(222,819)	(2.8)
Capital	<u>986,347</u>	<u>939,384</u>	<u>1,107,744</u>	<u>1,100,000</u>	<u>(7,744)</u>	(0.7)
TOTAL EXPENDITURES	<u>8,459,449</u>	<u>9,200,432</u>	<u>9,748,426</u>	<u>9,562,558</u>	<u>(185,868)</u>	(1.9)
Interfund Transfer Out	<u>68,754</u>	<u>3,025,971</u>	<u>1,202,251</u>	<u>230,036</u>	<u>(972,215)</u>	(80.9)
TOTAL DISBURSEMENTS	<u><u>\$ 8,528,203</u></u>	<u><u>\$12,226,403</u></u>	<u><u>\$10,950,677</u></u>	<u><u>\$ 9,792,594</u></u>	<u><u>\$ (1,158,083)</u></u>	(10.6)

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in payments from Berkeley County for maintenance of computers used by the Solicitor.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures represent a reduction in maintenance contracts based on historical analysis and current trends.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

- Capital represents the purchase of hardware and software requirements for General Fund departments.
- Interfund Transfer Out reflects the amount transferred to the Internal Service Fund for the Public Safety Records Management system.

Performance Measures:

Initiative I: Service Delivery

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.

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 2013 Actual	FY 2014 Actual	FY 2015 Projected
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	2,759	3,901	4,800
Number of service requests	1(a)(c)	3,980	3,424	4,000
Number of approved work orders	1(b)	32	47	55
Available and reliable systems >98%	1(d)	99.54%	99.99%	>98.0%
Availability of Internet connectivity	1(d)	99.60%	99.97%	>99.0%
Efficiency:				
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%	100%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	88.0%	90.0%	80.0%
Percent of Help Desk Calls resolved within 2 days	1(a)	95.0%	96.0%	90.0%
Percent of system platform availability >98% ²	1(d)	99.54%	99.99%	98.0%
Customer Service Satisfaction survey acceptable or better	2	8.98	8.64	>8.00

¹ Break-Fix.

² Scope changes and customer wait time considered.

2015 ACTION STEPS

Department Goal 1

- Websense Web Security Gateway Refresh.
- Network Vulnerability Test.
- Imperva – Application Firewall Implementation.
- Implement Secure FTP site.
- County DR – Phase 2 – Host some services from DR Site.

Department Goal 2

- AV Refresh – PSB.
- Solicitor's Case Management System – Migration to new software.
- EnerGov Upgrade.
- OnBase Image Data Migration to EMC SAN.
- GIS – Pictometry, Addressor and Charleston County Atlas Projects.

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.

Services Provided:

- Operate and maintain the County's telephone infrastructure and circuitry to ensure maximum reliability
- Secure most cost effective long distance telephone service contract for the County
- Obtain optimal service and rates for cellular wireless communications

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.50	3.50	3.50	-	0.0
Charges and Fees	\$ 1,660,258	\$ 1,789,761	\$ 1,913,495	\$ 1,956,323	\$ 42,828	2.2
TOTAL REVENUES	1,660,258	1,789,761	1,913,495	1,956,323	42,828	2.2
Interfund Transfer In	4,094	-	400,000	-	(400,000)	(100.0)
TOTAL SOURCES	<u>\$ 1,664,352</u>	<u>\$ 1,789,761</u>	<u>\$ 2,313,495</u>	<u>\$ 1,956,323</u>	<u>\$ (357,172)</u>	(15.4)
Personnel	\$ 272,981	\$ 312,640	\$ 327,344	\$ 333,590	\$ 6,246	1.9
Operating	1,266,038	1,343,817	1,586,151	1,612,733	26,582	1.7
Capital	-	-	680,000	20,000	(660,000)	(97.1)
TOTAL EXPENDITURES	1,539,019	1,656,457	2,593,495	1,966,323	(627,172)	(24.2)
Interfund Transfer Out	-	30,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,539,019</u>	<u>\$ 1,686,457</u>	<u>\$ 2,593,495</u>	<u>\$ 1,966,323</u>	<u>\$ (627,172)</u>	(24.2)

Funding Adjustments for FY 2015 Include:

- Revenues reflect a slight increase in the amount charged to user departments for telecommunications services based on projections of usage.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in maintenance due to the upgrade of the phone system for the PSB and Judicial Center made in FY 2014 and additional video conferencing units for the buildings.
- Capital expenditures reflect the cost to upgrade the phone system at the Public Works building on Azalea.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Maintain a financial management process that tracks operating expenditures and accurately records revenues while providing valuable 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.

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Number of telephones	1(a)	2,950	n/a ¹	2,950
Number of cellular phones	1(a)	926	n/a ¹	1,018
Number of pagers	1(b)	1	n/a ¹	1
Output:				
Average monthly cellular charges	1(a)	\$29,939	n/a ¹	\$32,933
Average monthly telephone charges	1(a)	\$63,415	n/a ¹	\$69,756
Average monthly long distance charges	1(a)	\$1,759	n/a ¹	\$1,700
Average monthly pager charges	1(b)	\$321	n/a ¹	\$14
Average monthly maintenance/work orders	1(c)	24	n/a ¹	25
Efficiency:				
Cost per minute of long distance	1(c)	\$0.036	n/a ¹	\$0.036
Average cost per line of service	1(c)	\$32.33	n/a ¹	\$32.00
Outcome:				
Savings percent of long distance rate	1(c)	2.7%	n/a ¹	0.0%
Minute Pool Utilization	1(c)	67.0%	n/a ¹	80.0%

¹ Data unavailable at time of publication.

2015 ACTION STEPS

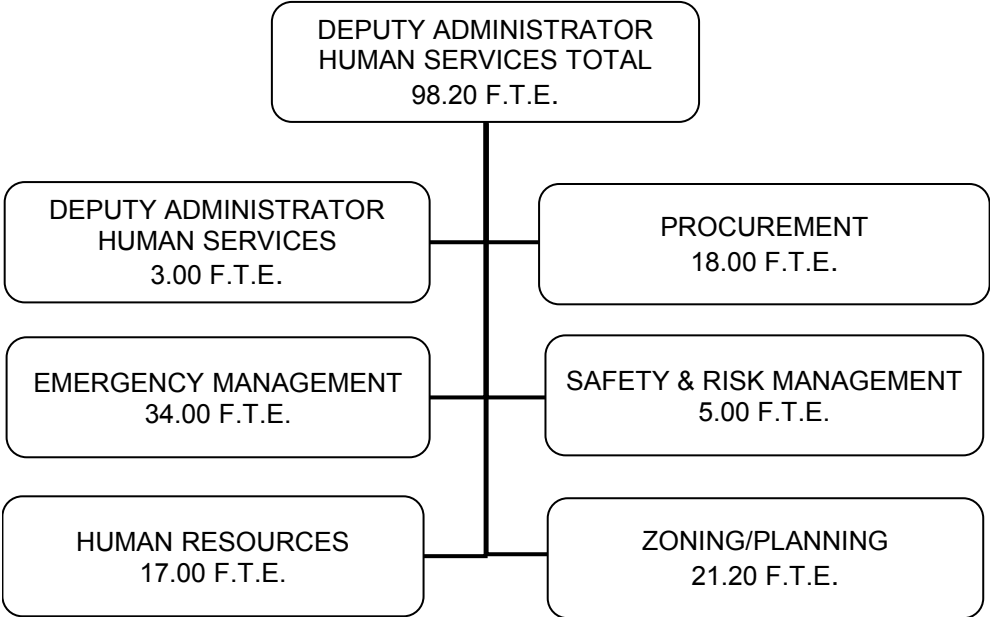
Department Goal 1

- Act as IT Project Manager for technology design and implementation of the LEC, Magistrates renovation, Navy Hospital (potential) buildings.
- Continue to serve on the Consolidated Dispatch Technology Committees.
- Assist with Fire Station Alerting system implementation.
- Install Shore Tel IP telephone systems in the Judicial Center, County Office Building, Historic Courthouse, Blake Tenement Building and the Public Services Building.
- Upgrade and install new WAN circuits for greater resiliency.
- Continue to look for ways to reduce monthly costs of phone circuits, long distance, pagers, and cell phones.
- Continue to focus on savings from Verizon Wireless by shifting lines of service between plans.
- Displace more expensive ILEC providers with Comcast where applicable.



End Section

DEPUTY ADMINISTRATOR HUMAN SERVICES



DEPUTY ADMINISTRATOR HUMAN SERVICES

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Deputy Administrator Human Services provides administrative oversight and project direction to five departments which include Emergency Medical Services, Emergency Management, Human Resources, Procurement and Safety and Risk Management.

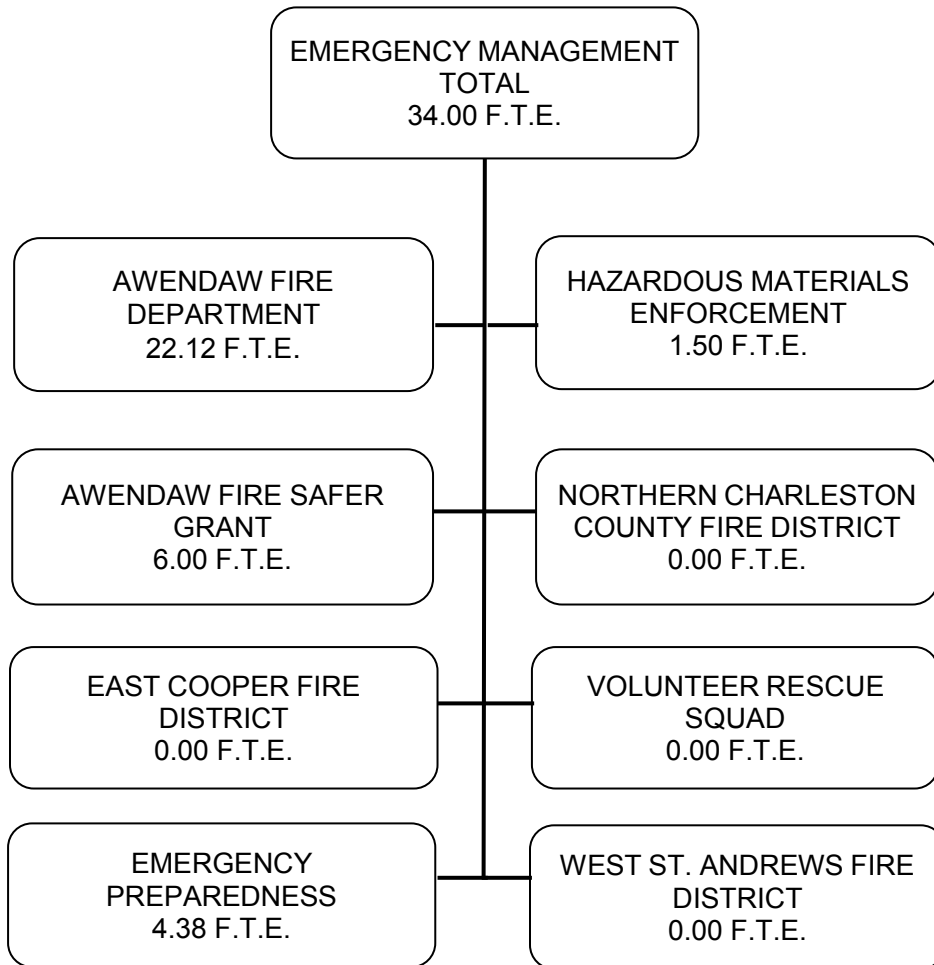
Departmental Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</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	\$ 385,347	\$ 409,253	\$ 380,658	\$ 391,854	\$ 11,196	2.9
Operating	6,813	4,391	10,884	11,249	365	3.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 392,160</u>	<u>\$ 413,644</u>	<u>\$ 391,542</u>	<u>\$ 403,103</u>	<u>\$ 11,561</u>	3.0

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures include an increase for training related to Manatron system upgrades.

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

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.

Services Provided:

- Provide fire prevention, medical first response, wildland fire suppression, structural fire suppression, and rescue

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.25	22.25	22.25	22.12	(0.13)	(0.6)
Property Tax	\$ 1,247,275	\$ 1,358,296	\$ 2,088,600	\$ 2,093,000	\$ 4,400	0.2
Intergovernmental	506,088	654,069	71,014	109,930	38,916	54.8
Miscellaneous	2,152	27,750	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,755,515</u>	<u>\$ 2,040,115</u>	<u>\$ 2,159,614</u>	<u>\$ 2,202,930</u>	<u>\$ 43,316</u>	2.0
Personnel	\$ 1,332,750	\$ 1,436,051	\$ 1,467,652	\$ 1,480,855	\$ 13,203	0.9
Operating	284,363	337,740	412,867	429,181	16,314	4.0
Capital	-	446,753	405,506	-	(405,506)	(100.0)
TOTAL EXPENDITURES	1,617,113	2,220,544	2,286,025	1,910,036	(375,989)	(16.4)
Interfund Transfer Out	86,800	154,507	222,245	273,942	51,697	23.3
TOTAL DISBURSEMENTS	<u>\$ 1,703,913</u>	<u>\$ 2,375,051</u>	<u>\$ 2,508,270</u>	<u>\$ 2,183,978</u>	<u>\$ (324,292)</u>	(12.9)

Funding Adjustments for FY 2015 Include:

- Revenues reflect a property tax increase and higher contract payments from the Town of McClellanville and the Town of Awendaw to fund the SAFER grant.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase in training for employees and an increase in fleet and fuel costs.
- Interfund Transfer Out represents support to the SAFER Grant.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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): Maintain emergency fire suppression apparatus that meets National Fire Protection Association (NFPA) standards of less than 10 years old for first out response.

Objective 1(c): Provide adequate and age appropriate fire prevention education to those within the District.

Objective 1(d): Implement a smoke detector program to provide and install smoke detectors in homes that cannot afford them.

MEASURES:		FY 2013	FY 2014	FY 2015
	Objective	Actual	Actual	Projected
Input:				
Number of structural fire responses (working) ^{1&2}	1(a)	13	11	14
Number of emergency fire suppression apparatus	1(b)	12	12	13
Number of Fire Prevention Programs	1(c)	5	7	15
Number of homes without smoke detectors on all responses ³	1(d)	n/a	n/a	n/a
Output:				
Number of personnel arriving on scene in 15 minutes	1(a)	5	5	6
Apparatus determined more than 10 years old	1(b)	5	4	7
Citizens educated for the year	1(c)	100	400	1,000
Number of smoke detectors distributed ⁴	1(d)	n/a	126	200
Number of household detectors installed ⁴	1(d)	n/a	56	75
Efficiency:				
Average time it takes to place four personnel on scene ⁴	1(a)	n/a	9 min	n/a
Decrease of structure fires as a result of Fire Prevention Programs ³	1(c)	n/a	n/a	n/a
Outcome:				
Federal OSHA regulations complied	1(a)	100%	100%	100%
Percent of apparatus more than 10 years old	1(b)	56.25%	50.00%	0%
Percent of preventable fires within the District ³	1(c)	n/a	n/a	n/a
Percent of fires where a smoke detector alerted residents ³	1(d)	n/a	n/a	n/a

¹ 2 inside a burning structure and 2 outside a burning structure to enable a rescue operation.

² Based on 10,734 population.

³ This department will begin measuring performance against this objective during FY 2015.

⁴ This department began measuring performance against this objective during FY 2014.

2015 ACTION STEPS

Department Goal 1

- Increase number of staff to meet expanded needs of the community.
- Continue discussions with the Mt. Pleasant Fire Department concerning closest fire station for Automatic Response to incidents within each defined jurisdiction.
- Develop and implement a comprehensive Fire Prevention program for schools and senior centers.
- Develop and implement a smoke detector program to include forms to measure distribution of detectors and number of occupants per household.

EMERGENCY MANAGEMENT

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – Awendaw Debt Service

Mission: The Awendaw Debt Service Program accounts for the anticipated 2014 General Obligation Bond. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	-	-	-	250,000	250,000	100.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	100.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect property taxes generated from an estimated 4 mill tax increase for a fire station and the replacement of 4 fire trucks.

- Debt Service reflects the scheduled principal and interest payments on the anticipated 2014 General Obligation Bond.

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:

	<u>FY 20121</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 144,679	\$ 145,993	\$ 142,200	\$ 142,200	\$ -	0.0
Intergovernmental	2,758	2,853	2,800	2,800	-	0.0
TOTAL REVENUES	<u>\$ 147,437</u>	<u>\$ 148,846</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	145,000	145,000	145,000	145,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect no change from FY 2014.
- Operating expenditures reflect no change from FY 2014.

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.

Services Provided:

- Activate the Emergency Operation Center during an emergency
- Coordinate the Local Emergency Planning Committee for hazardous materials planning and emergency response
- Conduct programs for the public, emergency responders and industry professionals

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.25	4.25	4.25	4.38	0.13	2.9
Personnel	\$ 338,510	\$ 341,588	\$ 336,917	\$ 370,618	\$ 33,701	10.0
Operating	34,806	31,481	74,489	116,594	42,105	56.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 373,316</u>	<u>\$ 373,069</u>	<u>\$ 411,406</u>	<u>\$ 487,212</u>	<u>\$ 75,806</u>	18.4

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also reflect interdepartmental staffing changes in the division.
- Operating expenditures reflect one-time funding for a consultant to assist with accreditation.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase County response capability and community awareness.

Objective 1(a): Conduct bi-annual Red Book training for telecommunicators (CDC) and responders in the community.

Objective 1(b): Participate in operational checks of communication equipment.

Objective 1(c): Participate in community education and awareness programs.

Objective 1(d): Increase trained Citizens Emergency Response Team (CERT) members by 35 persons per year.

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 Emergency Operations Center (EOC) Call-Out drill.

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

- Objective 1(g): Conduct National Interagency Incident Management System (NIIMS) training courses.
 Objective 1(h): Conduct Emergency Operations Center training and educational programs.
 Objective 1(i): Develop Disaster Recovery Training to support Points of Distribution (POD) and Neighborhood Distribution and Information Points (NDIP).
 Objective 1(j): Participate, attend, or conduct public events to educate the public.

Initiative V: Quality Control

Department Goal 2: Conduct annual training and/or exercises.

- Objective 2(a): Configure Emergency Support Function's (ESF), Recovery Support Functions (RSFs), and 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 annual EOC seminars.
 Objective 2(c): Exercise Alert Notification and Warning systems and procedures.

MEASURES:		FY 2013	FY 2014	FY 2015
	Objective	Actual	Actual	Projected
Output:				
Number of people trained ¹	1(a)(d)(g)(h)(i)	574	919	500
Number of exercises conducted ²	1(f)(h)(i),2(b)	7	14	10
Number of training classes conducted	1(d)(f),2(a)(c)	18	26	20
Number of public speaking events	1(j)	21	38	30
Number of people trained under CERT & TCERT ³	1(j)	n/a	n/a	35
Number of Scouts participating in Merit Badge Program ³	1(j)	n/a	n/a	30
Efficiency:				
Average hours spent per test of communications systems	1(b)	1	1	1
Average hours spent per event in community education	1(c)	4	4	4
Average hours spent up-dating plans and procedures	2(a)(c)	220	230	200
Average hours spent per test exercise	1(f)(h)(i),2(b)	6	6	6
Outcome:				
Percent of staff and volunteers trained in NIIMS	1(g)	90.0%	90.0%	90.0%
Percent of tracking and messaging system in place	2(b)	90.0%	100%	100%
Percent of alternate EOC readiness	2(c)	60.0%	60.0%	60.0%

¹ Excludes CERT and TCERT in FY 2015.

² There is constant training in cycles throughout the year in a variety of training/exercise programs.

³ This department will begin measuring performance against this objective in FY 2015.

2015 ACTION STEPS

Department Goal 1

- Update Emergency Operations Plan/Standard Operating Procedures (EOP/SOP) in accordance with joint assessment requirements.
- Update EOP in accordance with State and Federal updates.

Department Goal 2

- Continue to increase the number of citizens trained through the Citizen Emergency Response Team (CERT) and Teen Citizen Emergency Response Team (TCERT).
- Implement Boy Scout Emergency Preparedness Merit Badge Program.
- Develop Recovery Planning programs to include PODs, Mobile Points of Distribution (MoPOD) and NDIPs with assistance from Charleston, Mt. Pleasant, and North Charleston as well as other County agencies.
- Continue to promote NIMS training and EOC Operations training to EOC and County Emergency Responders.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION - Hazardous Materials

Mission: The Hazardous Materials 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.

Services Provided:

- Coordinate the training and deployment of the Maritime Incident Response Team for firefighting on the water and at water-front facilities
- Coordinate the Low Country Regional Weapons of Mass Destruction Response Team, part of the State's homeland security initiative
- Coordinate organized efforts among emergency responders and industries if hazardous materials are released to lessen the impact of any incident on communities
- Provide training and equipment to public safety agencies charged with responding to incidents involving the release of hazardous materials.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Licenses and Permits	\$ 192,413	\$ 216,242	\$ 201,000	\$ 220,000	\$ 19,000	9.5
Miscellaneous	-	165	-	-	-	0.0
TOTAL REVENUES	<u>\$ 192,413</u>	<u>\$ 216,407</u>	<u>\$ 201,000</u>	<u>\$ 220,000</u>	<u>\$ 19,000</u>	9.5
Personnel	\$ 145,825	\$ 158,849	\$ 167,577	\$ 178,241	\$ 10,664	6.4
Operating	76,903	58,841	86,679	85,486	(1,193)	(1.4)
Capital	-	-	-	6,399	6,399	100.0
TOTAL EXPENDITURES	<u>222,728</u>	<u>217,690</u>	<u>254,256</u>	<u>270,126</u>	<u>15,870</u>	6.2
Interfund Transfer Out	9,025	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 231,753</u>	<u>\$ 217,690</u>	<u>\$ 254,256</u>	<u>\$ 270,126</u>	<u>\$ 15,870</u>	6.2

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase based on projected collections during FY 2014.
- Personnel costs represent projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). This number also reflects an additional temporary position.
- Operating expenditures reflect a decrease in copier ISF charges due to savings resulting from the new copier contract.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

- Capital expenses include replacement of a portable radio.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain and increase response capabilities.

Objective 1(a): Provide advanced training to hazardous materials response team members each year to decrease the need for hazardous materials responses.

Objective 1(b): Provide guidance to business and industry in response to hazardous materials.

Objective 1(c): Produce public awareness to community members and business and industry on how to properly prepare for the unintentional release of hazardous materials.

MEASURES:		FY 2013	FY 2014	FY 2015
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Reported HazMat incidents	1(a)	135	63	63
Requests for guidance and instruction	1(b)	15	9	9
Output:				
Team members attending advanced training	1(a)	369	429	350
Students trained	1(b)	385	507	350
HazMat incidents invoiced	1(c)	0	0	0
Efficiency:				
Average cost of clean up per incident ¹	1(a)	0	0	0
Outcome:				
Office staff responses to HazMat incidents	1(a)	3	0	0
Training revenue generated	1(b)	\$203,280	\$216,617	\$220,000
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.

2015 ACTION STEPS

Department Goal 1

- Continue to 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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 222,307	\$ 249,074	\$ 284,300	\$ 254,200	\$ (30,100)	(10.6)
Intergovernmental	4,066	4,346	3,500	3,700	200	5.7
TOTAL REVENUES	<u>\$ 226,373</u>	<u>\$ 253,420</u>	<u>\$ 287,800</u>	<u>\$ 257,900</u>	<u>\$ (29,900)</u>	<u>(10.4)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	226,373	253,420	287,800	257,900	(29,900)	(10.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 226,373</u>	<u>\$ 253,420</u>	<u>\$ 287,800</u>	<u>\$ 257,900</u>	<u>\$ (29,900)</u>	<u>(10.4)</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect an 11.2 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:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	297,255	352,820	387,864	393,229	5,365	1.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 297,255</u>	<u>\$ 352,820</u>	<u>\$ 387,864</u>	<u>\$ 393,229</u>	<u>\$ 5,365</u>	1.4

Funding Adjustments for FY 2015 Include:

- Operating expenditures reflect an increase in funding for the replacement of one of the Rescue Squad's vehicles.

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.

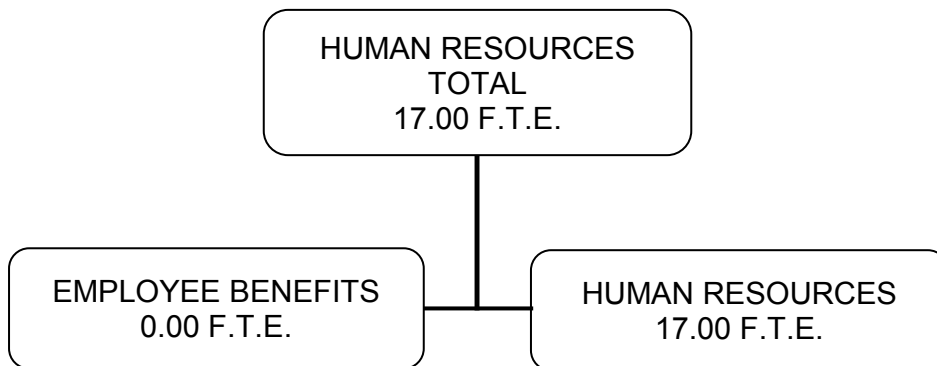
Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 9,550	\$ 8,714	\$ 7,700	\$ 8,800	\$ 1,100	14.3
Intergovernmental	7	20	-	-	-	0.0
TOTAL REVENUES	<u>\$ 9,557</u>	<u>\$ 8,734</u>	<u>\$ 7,700</u>	<u>\$ 8,800</u>	<u>\$ 1,100</u>	14.3
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect the property tax that is anticipated to be collected and used to fund the District’s ongoing contract amount and deficit fund balance.
- Operating expenditures reflect no change from FY 2014.

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 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$25,035,801	\$25,679,832	\$26,673,000	\$27,564,000	\$ 891,000	3.3
Interest	45,058	49,709	-	-	-	0.0
Miscellaneous	510	4,590	-	-	-	0.0
TOTAL REVENUES	<u>25,081,369</u>	<u>25,734,131</u>	<u>26,673,000</u>	<u>27,564,000</u>	<u>891,000</u>	<u>3.3</u>
Interfund Transfer In	<u>750,000</u>	<u>-</u>	<u>550,000</u>	<u>-</u>	<u>(550,000)</u>	<u>(100.0)</u>
TOTAL SOURCES	<u><u>\$25,831,369</u></u>	<u><u>\$25,734,131</u></u>	<u><u>\$27,223,000</u></u>	<u><u>\$27,564,000</u></u>	<u><u>\$ 341,000</u></u>	<u>1.3</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	25,494,194	25,888,291	27,223,000	27,714,000	491,000	1.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$25,494,194</u></u>	<u><u>\$25,888,291</u></u>	<u><u>\$27,223,000</u></u>	<u><u>\$27,714,000</u></u>	<u><u>\$ 491,000</u></u>	<u>1.8</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase due to higher costs of health insurance for the employer and employees.
- Operating expenditures reflect the higher costs of various employee insurances as passed through by the State and the costs associated with improving countywide wellness initiatives.

HUMAN RESOURCES

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.

Services Provided:

- Administer benefit, classification and compensation programs
- Conduct benefits education and wellness programs
- Coordinate awards and recognition programs
- Provide staff development training
- Facilitate employee relations
- Facilitate the performance management program and provide performance counseling
- Conduct internal investigations of harassment and/or discrimination complaints
- Facilitate diversity management, employee engagement and customer service programs
- Coordinate Americans with Disabilities Act (ADA) and Disabilities Management programs
- Coordinate Employee Assistant Programs (EAP)

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	17.00	17.00	16.00	17.00	1.00	6.3
Personnel	\$ 1,185,056	\$ 1,238,452	\$ 1,296,233	\$ 1,404,447	\$ 108,214	8.3
Operating	99,781	123,911	127,411	164,190	36,779	28.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,284,837</u>	<u>\$ 1,362,363</u>	<u>\$ 1,423,644</u>	<u>\$ 1,568,637</u>	<u>\$ 144,993</u>	10.2

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also includes full-year funding for one FTE to assist with implementing and administering the new Structural and Compensation System.
- Operating expenditures represent an increase to in-house training for additional costs associated with new training programs and new components to existing training programs. The costs also include additional funding for consultant fees to complete the Structural and Compensation System.

HUMAN RESOURCES

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative II: Human Resources & Resource Management

Department Goal 1: Use best practices to manage existing and new talent.

Objective 1(a): Forward applications of qualified candidates to departments within 3 business days of closing the position.

Objective 1(b): Achieve a score of “4” or better in overall customer satisfaction from recipients of Human Resources offered training.

Objective 1(c): Provide Customer Service Excellence training to all employees.

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 (under direction of the County Administrator) who participate in the interview process in “Behavioral Interviewing/Team Interviewing”.

Objective 2(c): Continue to offer exit interviews to identify problem areas.

MEASURES:		FY 2013 <u>Actual</u>	FY 2014 <u>Actual</u>	FY 2015 <u>Projected</u>
Output:				
Number of applications processed ¹	1(a)	12,932	10,376	12,000
Employees attending training sessions	1(b)	3,100	2,236	2,500
Number of training hours provided	1(b)	513	339.5	350
Number of Administrator’s employees trained in Customer Service Excellence (2 sessions each) ²	1(c)	1,234	547	Completed
Number of Administrator’s new hires trained in Customer Service Excellence ³	1(c)	n/a	176	500
Number of employees hired requiring an I-9 form ³	2(a)	n/a	518	500
Number of benefit information sessions ³	2(b)	n/a	21	30
Number of Health Assessments performed	2(c)	293	453	657
Number of Flu Shots administered	2(c)	446	829	1,202
Number of Fitness Center visits ³	2(c)	n/a	881	1,321
Number of employees trained in Diversity related topics	3(a)	528	501	500
Number of managers/supervisors trained in “Behavioral/Team Interviewing”	3(b)	17	37	25
Number of positions filled on the administrator’s side using “Behavioral/Team Interviewing” process ⁴	3(b)	200	162	150

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Outcome:				
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	98.5%	99.0%	99.0%
Overall Countywide Training Program evaluations achieving "good" to "excellent" satisfaction rating on average ⁵	1(b)	100%	100%	100%
Percentage of Administrator's employees trained in Customer Service Excellence (2 sessions) ⁴	1(c)	50.9%	49.1%	Completed
Percentage of Administrator's new hires trained in Customer Service Excellence ³	1(c)	n/a	55.0%	100%
Percentage of employees hired requiring an I-9 form that was processed within 3 business days ³	2(a)	n/a	98.0%	99.0%
Percentage increase in the number of benefit information sessions offered to employees ⁶	2(b)	n/a	n/a	43.0%
Percentage increase in the number of Health Assessments performed ³	2(c)	n/a	54.0%	45.0%
Percentage increase in the number of Flu Shots administered	2(c)	18.0%	33.0%	45.0%
Percentage increase in the number of Fitness Center visits ³	2(c)	n/a	10.0%	50.0%
Percentage of employees trained in Diversity related topics	3(a)	24.0%	25.0%	25.0%
Percentage of new managers/supervisors trained using the "Behavioral/Team Interviewing" process ⁴	3(b)	53.9%	100%	100%
Percentage of full-time positions on the administrator's side filled using the "Behavioral/Team Interviewing" process ⁴	3(b)	53.9%	100%	100%

¹ Reflects several applicants applied for more than one position.

² This department began measuring performance against this objective in FY 2013 and expects to complete it in FY 2014.

³ This department began measuring performance against this objective in FY 2014.

⁴ Elected and Appointed Officials do not utilize Human Resources in Team Interviewing.

⁵ FY 2013 reflects a change of the overall evaluation score vs percentages (scale of 1 to 5 with 5 being the highest rating).

⁶ This department will begin measuring performance against this objective in FY 2015.

2015 ACTION STEPS

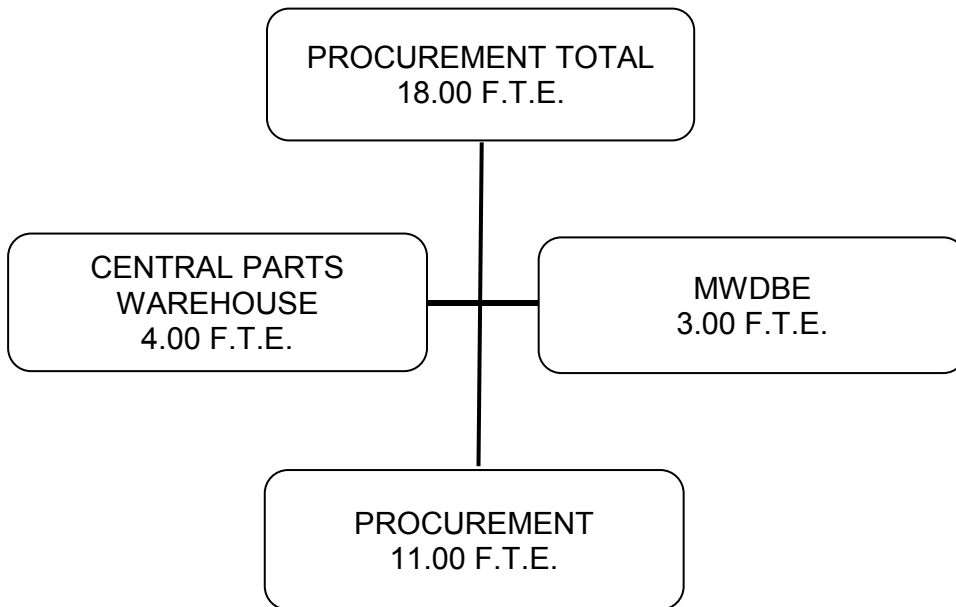
Department Goal 1

- Provide and promote Customer Service Excellence.

Department Goal 2

- Implement the philosophy of the Committee to Audit Performance and Evaluation Standards (CAPES) committee.
- Promote and enhance a diversity rich workforce.

PROCUREMENT



PROCUREMENT

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.

Services Provided:

- Ensure parts are readily available to maintain operational readiness of the County’s fleet

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	\$ 1,998,421	\$ 2,017,718	\$ 2,150,000	\$ 2,225,000	\$ 75,000	3.5
TOTAL REVENUES	1,998,421	2,017,718	2,150,000	2,225,000	75,000	3.5
Interfund Transfers In	3,376	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 2,001,797</u>	<u>\$ 2,017,718</u>	<u>\$ 2,150,000</u>	<u>\$ 2,225,000</u>	<u>\$ 75,000</u>	3.5
Personnel	\$ 203,734	\$ 233,970	\$ 227,788	\$ 232,757	\$ 4,969	2.2
Operating	1,755,493	1,778,931	1,922,212	1,992,243	70,031	3.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 1,959,227</u>	<u>\$ 2,012,901</u>	<u>\$ 2,150,000</u>	<u>\$ 2,225,000</u>	<u>\$ 75,000</u>	3.5

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in the cost and usage of parts for maintenance of vehicles by Fleet Operations.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenses represent an increase in parts for Fleet Operations to maintain vehicles.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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 (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

MEASURES:	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2043 Actual</u>	<u>FY 2015 Projected</u>
Output:				
Inventory line items	1(a)	1,771	1,744	1,750
Supplies issued monthly	1(b)	4,032	4,520	4,600
Received and stored items processed monthly	1(b)	3,858	4,426	4,600
Efficiency:				
Average error rate on issuing supplies	1(c)	2.0%	2.0%	1.5%
Outcome:				
Percent of stored items processed within 2 hours of receipt	1(b)	97.0%	98.0%	98.0%
Annual ratio of stock turnover	1(c)	6.11:1	6.17:1	6:1

PROCUREMENT (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION – MWDBE: Transportation Sales Tax

Mission: The Procurement 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.

Services Provided:

- Provide citizens with information regarding contracting opportunities related to County Disadvantaged Business Enterprise (DBE) program
- Assist enterprises in competing for County and transportation-related contracts
- Reduce burdens on small and minority businesses through the DBE program
- Assist development of firms that can compete successfully in the marketplace

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</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	\$ 232,739	\$ 262,966	\$ 260,224	\$ 266,270	\$ 6,046	2.3
Operating	56,501	20,041	58,176	58,147	(29)	(0.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 289,240</u>	<u>\$ 283,007</u>	<u>\$ 318,400</u>	<u>\$ 324,417</u>	<u>\$ 6,017</u>	1.9

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect no significant change.

PROCUREMENT (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.

Serviced Provided:

- Provide transparency in the procurement of goods, services, and construction
- Provide citizens with maximum exposure to the Small Business Enterprise Program

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	10.00	10.00	10.00	11.00	1.00	10.0
Charges and Fees	\$ 973	\$ 590	\$ 1,000	\$ 500	\$ (500)	(50.0)
Miscellaneous	36,215	53,098	50,000	75,000	25,000	50.0
TOTAL REVENUES	\$ 37,188	\$ 53,688	\$ 51,000	\$ 75,500	\$ 24,500	48.0
Personnel	\$ 724,842	\$ 771,296	\$ 836,504	\$ 865,793	\$ 29,289	3.5
Operating	41,667	34,296	43,259	43,003	(256)	(0.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 766,509	\$ 805,592	\$ 879,763	\$ 908,796	\$ 29,033	3.3

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase from the procurement card rebate program due to increased usage of procurement cards.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). This increase also reflects an additional FTE.
- Operating expenditures reflect an increase in training and conference as part of the initiative for employees to attain certification in their field. This increase is largely offset by a decrease in the costs for copier services, due to savings from the new copier contract.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a high level of customer service.

Objective 1(a): Provide on-going training opportunities for procurement staff.

PROCUREMENT SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

Initiative IV: Workflow Analysis Process Management

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.

Initiative V: Quality Control

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 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Purchase Card purchases	2(a)	20,990	21,656	23,000
Purchase orders	2(a)(b),4	1,322	1,325	1,300
Output:				
Number of staff attending training	1(a)	6	5	7
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	929	951	975
Solicitations processed	2(b),3(a)(b)	88	71	65
Purchase orders ≥ \$25,000 processed	3(a)(b)	393	374	350
Number of Purchase Orders audited	3(a)	235	200	150
Efficiency:				
Cost per purchase order processed	2(a)(b)	\$100	\$100	\$100
Outcome:				
Percent of staff receiving at least 2 CEUs per fiscal year	1(a)	44.0%	36.0%	50.0%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	27.7%	32.3%	40.0%
Percent of purchase orders ≥ \$25,000 processed within 60 business day	2(b)	64.0%	67.9%	70.0%
Percent of audited purchase orders in compliance	3(a)	100%	100%	100%
Percent of purchases awarded without protest	3(b)	100%	100%	100%
Percent of informal solicitations having three quotes	4	100%	100%	100%

2015 ACTION STEPS

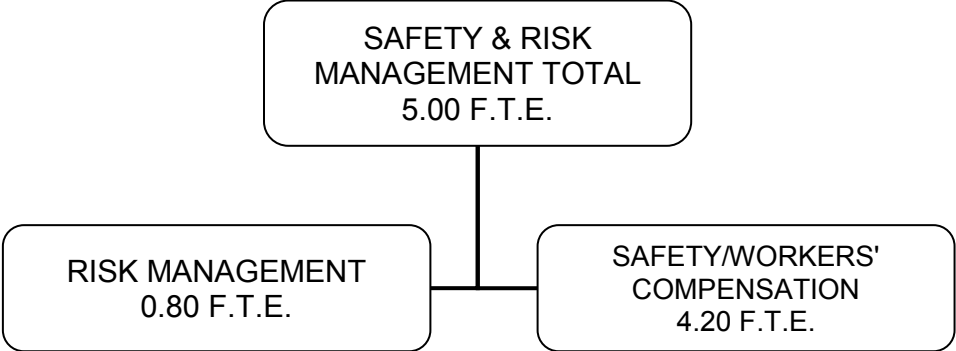
Department Goal 1

- Provide training sessions on procurement procedures to all departments.

Department Goal 2

- Establish aspirational goals for the Small Business Enterprise (SBE) program which are more in line with the County's demographics.

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.

Services Provided:

- Maintain all workers’ compensation, property, vehicle, equipment, aviation, liability, fidelity, and crime insurance claim files for the County

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.80	0.80	0.80	0.80	-	0.0
Miscellaneous	\$ 7,735	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 7,735	\$ -	\$ -	\$ -	\$ -	0.0
Personnel	\$ 78,535	\$ 80,388	\$ 79,180	\$ 80,022	\$ 842	1.1
Operating	1,768,672	1,877,720	1,940,933	2,026,827	85,894	4.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,847,207	\$ 1,958,108	\$ 2,020,113	\$ 2,106,849	\$ 86,736	4.3

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures increased due to the higher cost of insurance premiums for fire, vehicles and heavy equipment.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Protect the County’s assets, liabilities, and employees by securing the necessary insurance or risk financing technique on a timely basis.

Objective 1(a): Review and approve insurance certificates required of contractors performing work for the County, with a turnaround of 100%, within two business days.

Objective 1(b): Submit insurance renewal applications to insurance carriers 30 days prior to renewal date.

Objective 1(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.

SAFETY & RISK MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Tort and property claims	1(c)	33	21	25
Outcome:				
Two business days turnaround on approving insurance certificates for contractors	1(a)	100%	100%	100%
Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date	1(b)	100%	100%	100%
Two business days turnaround on reporting insurance claims to carriers	1(c)	100%	100%	100%

2015 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.

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.

Services Provided:

- Coordinate and administer the Blood Borne Pathogen Program
- Conduct job site inspections to comply with applicable regulations
- Provide training in general safety awareness, hazardous communications, blood borne pathogens, and defensive driving

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.20	4.20	4.20	4.20	-	0.0
Charges and Fees	\$ 4,636,377	\$ 5,506,207	\$ 5,900,148	\$ 5,947,361	\$ 47,213	0.8
Interest	14,218	12,829	15,000	15,000	-	0.0
Miscellaneous	14,449	16,686	20,000	15,000	(5,000)	(25.0)
TOTAL REVENUES	4,665,044	5,535,722	5,935,148	5,977,361	42,213	0.7
Interfund Transfer In	105,861	-	-	-	-	0.0
TOTAL SOURCES	\$ 4,770,905	\$ 5,535,722	\$ 5,935,148	\$ 5,977,361	\$ 42,213	0.7
Personnel	\$ 360,242	\$ 419,969	\$ 433,297	\$ 436,227	\$ 2,930	0.7
Operating	5,175,564	3,958,901	5,501,851	5,541,134	39,283	0.7
Capital	-	-	79,000	94,000	15,000	19.0
TOTAL EXPENSES	\$ 5,535,806	\$ 4,378,870	\$ 6,014,148	\$ 6,071,361	\$ 57,213	1.0

Funding Adjustments for FY 2015 Include:

- Revenues are increased to recover the anticipated cost of the worker’s compensation and the safety programs from user departments. Higher revenues are necessary due to rising costs.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenses increased due to a higher estimate for anticipated worker’s compensation premiums. The increase is offset by a reduction to compensation claims based on historical analysis and current trends.
- Capital expenses include the replacement of a security scanner for the Judicial Complex.

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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.

Initiative IV: Workflow Analysis-Process Management

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.

Initiative V: Quality Control

Department Goal 3: Provide defensive driver training to all County drivers.

Objective 3: Offer the DDC-4² classes (VCRB³ directed) to all new drivers two months after the hire date.

MEASURES:

	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Number of strain injuries	1	76	65	65
Workers' compensation claims/on-the-job injuries	1,2(b)	313	277	275
Employee safety hazard complaints received	3(a)	2	0	0
Output:				
New drivers trained in DDC-4	3(b)	177	163	170
Percent of new drivers trained in DDC-4	3(b)	95.0%	95.0%	95.0%
Efficiency:				
Lost work days	1	2,207	3,736	3,000
Outcome:				
Percent of strain injury reduction	1	49.0%	14.4%	15.0%
Workers' compensation fines assessed and paid	1,2(b)	None	None	None
Two business day completion of OSHA log	2(a)	98.0%	98.0%	98.0%
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)	99.0%	98.0%	98.0%
Environmental liabilities incurred per the audited financial statements	2(c)	0	0	0

¹ Indoor Air Quality

² Defensive Driving Course

³ Vehicle Collision Review Board

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2015 ACTION STEPS

Department Goal 1

- Conduct comprehensive safety inspections of owned and leased Charleston County buildings.

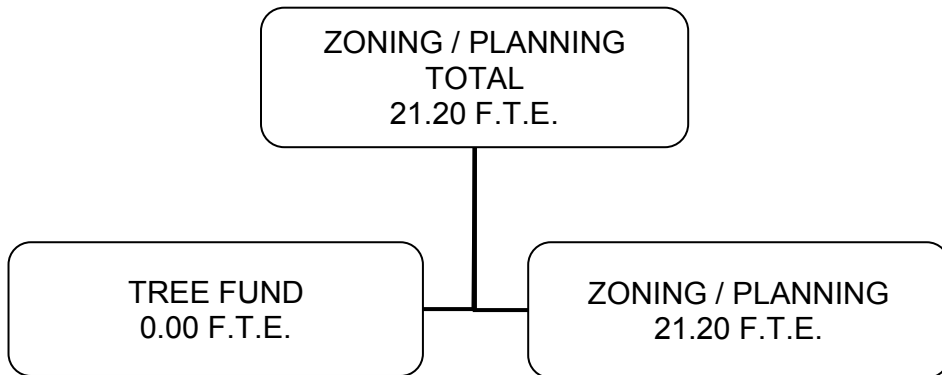
Department Goal 2

- Implement training programs to prevent and reduce injuries with special emphasis on strain injuries.

Department Goal 3

- Reinstigate quarterly Safety Committee meetings. Use committee members in training opportunities and inspections.

ZONING/PLANNING



ZONING/PLANNING

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Tree Fund

Mission: The Tree Fund receives funds exacted from tree removal violation fines and places the funds in an account established exclusively for public beautification through the planting of trees in Charleston County.

Program Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 8,280	\$ 280	\$ 10,000	\$ 10,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 8,280</u>	<u>\$ 280</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,800	-	160,000	160,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,800</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect no change.
- Operating expenditures reflect no change.

ZONING/PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Zoning/Planning

Mission: The Zoning/Planning Department administers the County’s Comprehensive Plan and the Zoning and Land Development Regulations ordinances; and prepares various studies and plans related to the current and future use of land in Charleston County; and provides planning staff services to the Towns of Kiawah, Meggett, and Rockville.

Services Provided:

- Issuance and of zoning permits and zoning code enforcement
- Plan for the future development of Charleston County
- Provide staff support to the County Planning Commission and Board of Zoning Appeals
- Provide technical planning services to the Towns of Kiawah, James Island, Meggett, and Rockville
- Coordinate with the Consolidated Dispatch Center and GIS departments to ensure accuracy and consistency of addresses and street names for use by the 911 emergency providers and the Board of Elections and Voter Registration
- Provide staff support to the Emergency Operations Center as the Planning Section

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.60	20.60	20.60	21.20	0.60	2.9
Licenses and Permits	\$ 69,880	\$ 67,095	\$ 70,000	\$ 70,000	\$ -	0.0
Charges and Fees	38,221	31,179	25,250	30,400	5,150	20.4
Miscellaneous	3,249	30	-	-	-	0.0
TOTAL REVENUES	<u>\$ 111,350</u>	<u>\$ 98,304</u>	<u>\$ 95,250</u>	<u>\$ 100,400</u>	<u>\$ 5,150</u>	5.4
Personnel	\$ 1,390,074	\$ 1,432,392	\$ 1,438,522	\$ 1,514,174	\$ 75,652	5.3
Operating	259,552	120,699	132,911	166,029	33,118	24.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,649,626</u>	<u>1,553,091</u>	<u>1,571,433</u>	<u>1,680,203</u>	<u>108,770</u>	6.9
Interfund Transfer Out	-	21,060	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,649,626</u>	<u>\$ 1,574,151</u>	<u>\$ 1,571,433</u>	<u>\$ 1,680,203</u>	<u>\$ 108,770</u>	6.9

Funding Adjustments for FY 2015 Include:

- Revenues reflect an anticipated increase due to subdivision fees and map and publication sales based on historical trends and current projects.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also includes the addition of a Code Enforcement Officer to assist with the increased workload due to the growing population.

ZONING/PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

- Operating expenditures reflect an increase due to the grant match for the potential State Grant for Historic Preservation.

Performance Measures:

Initiative I: Service Delivery

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): Schedule pre-application conferences within 14 days of request.

Objective 1(e): Resolve 100% of street numbering/naming inquiries and distribution of new streets within 3 days.

MEASURES:	Objective	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Input:				
Subdivision applications submitted	1(c)	280	257	250
Pre-application conferences	1(d)	324	352	340
Number of new streets	1(e)	64	20	25
Output:				
Zoning/Building Permits processed ¹	1(a)	2,864	1,957	1,900
Site plans reviewed	1(b)	33	50	50
Outcome:				
Percent of zoning permits processed error free	1(a)	96.5%	98.0%	98.0%
Percent of site plan review applications processed within 30 days	1(b)	95.0%	95.0%	95.0%
Percent of subdivision applications reviewed within 10 days	1(c)	100%	100%	100%
Percent of prep-application conferences schedules within 14 days	1(d)	100%	100%	100%
Percent of street inquiries resolved within 3 days	1(e)	100%	99.0%	99.0%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

¹ Beginning in FY 2014, this department no longer processed building permits that do not require a zoning permit. Building Inspections began processing these permits exclusively.

2015 ACTION STEPS

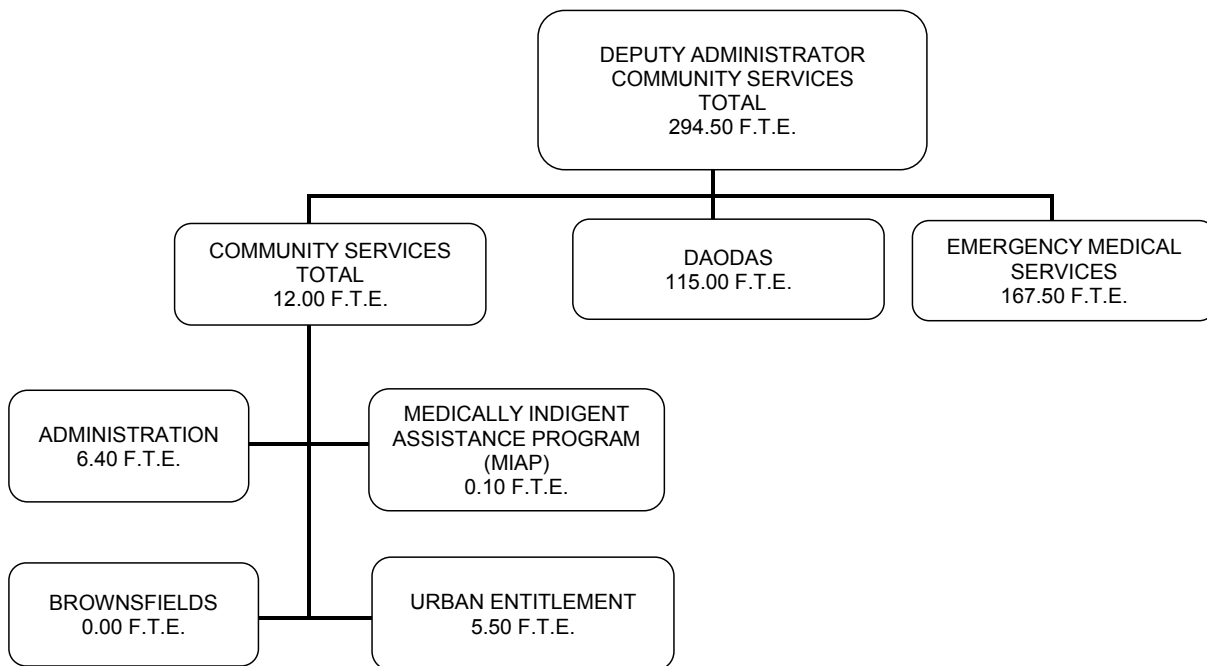
Department Goal 1

- Continue implementation of the work program projects included in the County's Five-Year Review (Planning Commission completed Five-Year Review on October 14, 2013) of the Comprehensive Plan.
- Implement the five year review work program of the Comprehensive Plan.
- Continue to prepare amendments to the Zoning & Land Development Regulations Ordinance response to making improvements in standards and processing times.
- Continue to provide support staff for the Planning Section in the Emergency Operations Center (EOC).
- Coordinate addressing functions with the Consolidated Dispatch Center.
- Increase Code Enforcement staff due to increasing caseload level and court appearances.
- Staff actively involved in Customer Service initiatives of the Administrator and Human Resources Department.



End Section

DEPUTY ADMINISTRATOR COMMUNITY SERVICES



COMMUNITY SERVICES

GENERAL FUND

GENERAL GOVERNMENT

DIVISION - Administration

Mission: The Community Services Department administers Community Development Block Grant funds, Home Investment Partnership funds, and Emergency Shelter Grant funds to improve the quality of life for low-to-moderate income citizens through improved affordable housing and revitalization of the physical and economic infrastructure.

Services Provided:

- Manages financial monitoring, compliance, environmental clearances, and special projects benefitting the community
- Manages the well and septic upgrade program

Program Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.40	6.40	6.40	6.40	-	0.0
Personnel	\$ 445,705	\$ 503,114	\$ 511,110	\$ 527,969	\$ 16,859	3.3
Operating	9,315	7,989	13,460	11,563	(1,897)	(14.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 455,020</u>	<u>\$ 511,103</u>	<u>\$ 524,570</u>	<u>\$ 539,532</u>	<u>\$ 14,962</u>	2.9

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program, and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a decrease in copier charges due to a savings resulting from the new copier contract.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Expand affordable housing stock for low-to-moderate income (LMI) families.

- Objective 1(a): Address homeownership needs by issuing /managing contracts related to housing rehabilitation, creating affordable housing, and providing down payment assistance for low-to-moderate income (LMI) individuals.
- Objective 1(b): Ensure more citizens have clean drinking water and non-hazardous septic systems by issuing/managing contracts related to household infrastructure improvements.
- Objective 1(c): Continue to serve the homeless and those at-risk of becoming homeless by funding local homeless shelter operations and rapid re-housing programs.

COMMUNITY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u> ²
Input:				
Housing-related contracts issued/managed	1(a)	8	6	4
Infrastructure contracts issued/managed (well/septic program)	1(b)	4	4	3
Contracts issued/managed for homeless services ¹	1(c)	2	2	2
Output:				
LMI individuals provided housing assistance ³	1(a)	31	20	17
LMI households provided infrastructure service ⁴	1(b)	42	68	25
Homeless individuals served ¹	1(c)	289	218	282
Efficiency:				
LMI individuals served for housing needs per contract issued/managed	1(a)	4	4	4
LMI households served per contract issued/managed infrastructure	1(b)	10	17	15
Homeless individuals served per contract issued/managed ¹	1(c)	145	109	110
Outcome:				
Percent increase of individuals served for housing-related needs	1(a)	19.2%	(35.5%)	(15.0%)
Percent increase of individuals served for infrastructure-needs ⁴	1(b)	(56.3%)	61.8%	(63.2%)
Percent increase of homeless individuals ¹	1(c)	(37.7%)	(24.6%)	29.4%

¹ Emergency Solutions Grant regulations implemented for programs assisting homeless individuals/families through shelter operations and rapid re-housing services.

² Annual objectives are estimates as the numbers greatly fluctuate based upon the amount of funding received and which agencies are awarded funding by Council and to what degree.

³ HUD federal regulations were changed whereby funding for housing-related substantial rehabilitation and new housing construction requires a great deal of mandatory elements: agency capacity, underwriting, market analyses. Many organizations do not meet HUD's new threshold requirements.

⁴ Several large infrastructure projects were not completed in FY 2013. The percentage increase of 61.8% reflects outcomes for several years of funding. Infrastructure projects typically take 2-3 years to have fully actualized outcomes.

2015 ACTION STEPS

Department Goal 1

- Begin a capacity building program whereby the County can attract, educate and eventually certified agencies as eligible for HOME and CHDO funding.
- By working with the Lowcountry Homeless Coalition, provide a minimum of one capacity building program for smaller entities that want to be eligible to apply for HUD's homeless (HESG) funding.
- Host one community-wide Grant Writing 101 session open to the public to increase skills as it pertains to requesting funding for charitable programs.
- Continue to refine the County's well/septic program to expedite service and lower costs.

COMMUNITY SERVICES

GENERAL FUND

HEALTH AND WELFARE

PROGRAM - Brownfields

Mission: The Brownfields Program facilitates the empowerment of states, communities and other stakeholders in economic redevelopment to work together to prevent, assess, and safely clean up and sustainably reuse brownfields.

Program Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ 45,595	\$ 45,595	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,595</u>	<u>\$ 45,595</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The majority of the personnel expenses are charged to the General Fund for Community Services.

COMMUNITY SERVICES (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.

Services Provided:

- Process MIAP applications for the County’s uninsured citizens to determine eligibility for state benefits.

Program Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	0.10	0.10	-	0.0
Personnel	\$ 30,175	\$ 27,624	\$ 28,446	\$ 5,295	\$ (23,151)	(81.4)
Operating	1,347,009	1,293,820	1,343,986	1,336,554	(7,432)	(0.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,377,184</u>	<u>\$ 1,321,444</u>	<u>\$ 1,372,432</u>	<u>\$ 1,341,849</u>	<u>\$ (30,583)</u>	<u>(2.2)</u>

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel expenditures also represent a decrease in temporary employee costs due to the addition of a full-time administrative position in FY 2014.
- 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:

Initiative IV: Workflow Analysis Process Management

Department Goal 1: Ensure a positive return on investment of the County’s contribution for inpatient hospital services to indigent citizens.

Objective 1(a): Process MIAP denial notices and reconsiderations for patient eligibility.

Objective 1(b): Reconsideration designee responses not to exceed 30 days from receiving the request for reconsideration.

COMMUNITY SERVICES (continued)

GENERAL FUND

HEALTH AND WELFARE

MEASURES:

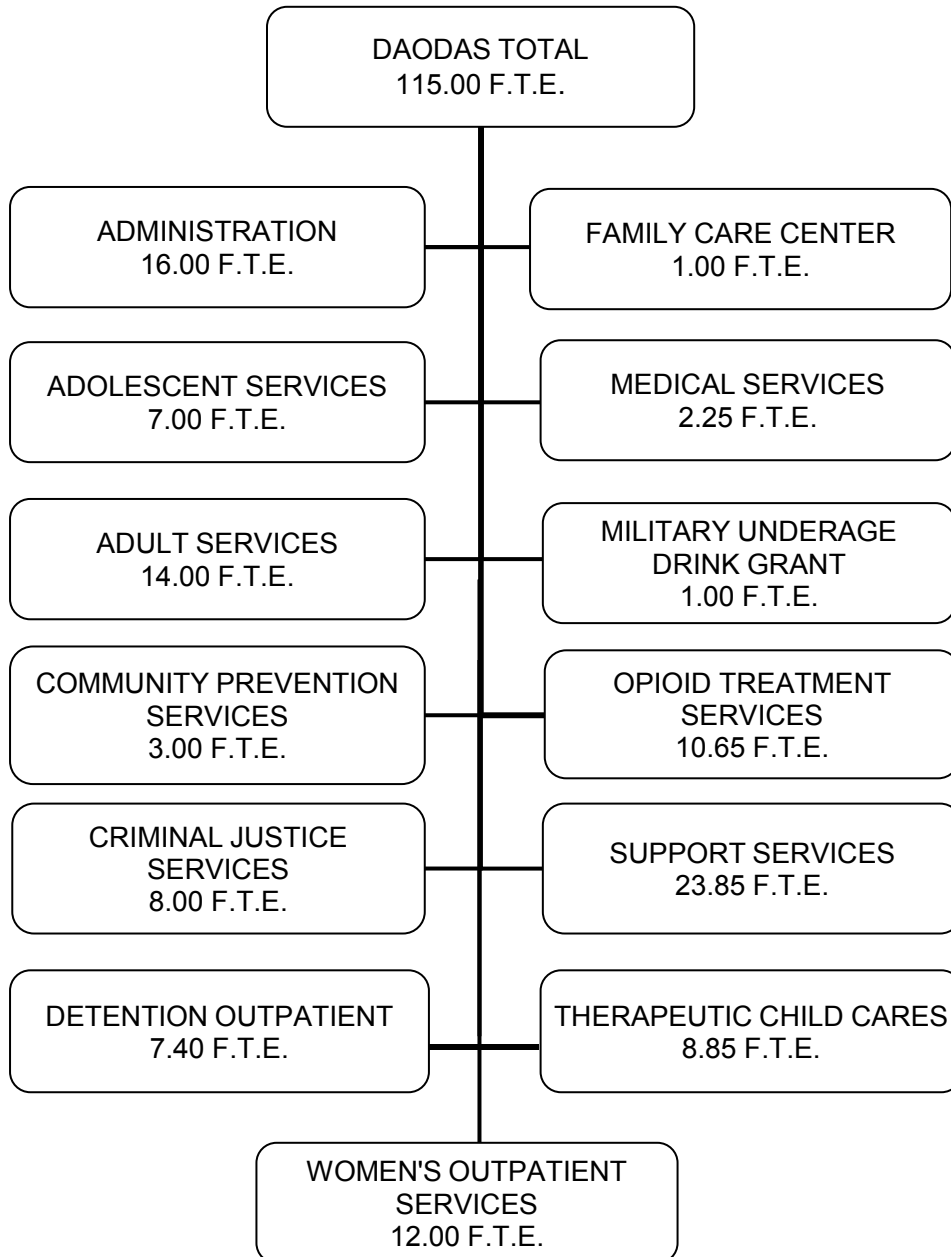
	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Input:				
Denial notices requesting reconsideration for eligibility	1(a)	18	3	5
Output:				
Days required for reconsideration process	1(b)	20	20	20
Outcome:				
Percent of reconsideration requests approved for MIAP inpatient services	1(a)	55.0%	100%	100%
Percent of reconsiderations at or under 30 days	1(b)	100%	100%	100%

2015 ACTION STEPS

Department Goal 1

- Work to provide greater efficiency by reducing costs for the program's administration.

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.

Services Provided:

- Provide medically monitored and clinically managed treatment for adults who are withdrawing from alcohol or other drugs
- Provide medically monitored care for pregnant and parenting women who are chemically dependent
- Provide individual and group counseling to adults and adolescents through Outpatient Services
- Offer medication replacement therapy through the Opioid Treatment Program
- Provide therapeutic behavioral services for children newborn through five years of age
- Provide prevention and education programs

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.00	15.00	17.00	16.00	(1.00)	(5.9)
Intergovernmental	\$ 170,971	\$ 190,422	\$ 156,000	\$ 80,200	\$ (75,800)	(48.6)
Charges and Fees	233,207	192,751	230,000	230,000	-	0.0
Interest	4,877	1,580	5,000	3,000	(2,000)	(40.0)
Leases and Rentals	112,409	166,784	183,197	131,111	(52,086)	(28.4)
Miscellaneous	210	15,145	20,000	17,020,000	17,000,000	85000.0
TOTAL REVENUES	521,674	566,682	594,197	17,464,311	16,870,114	2839.1
Interfund Transfer In	1,449,434	1,712,484	1,796,503	1,886,049	89,546	5.0
TOTAL SOURCES	\$ 1,971,108	\$ 2,279,166	\$ 2,390,700	\$19,350,360	\$16,959,660	709.4
Personnel	\$ 927,597	\$ 979,161	\$ 1,109,519	\$ 1,082,998	\$ (26,521)	(2.4)
Operating	877,498	987,130	777,243	2,134,888	1,357,645	174.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,805,095	\$ 1,966,291	\$ 1,886,762	\$ 3,217,886	\$ 1,331,124	70.6

Funding Adjustments for FY 2015 Include:

- Revenues include decreases in funding from the State DAODAS office and rental income. Revenues also reflect \$17,000,000 for the sale of Charleston Center to the Medical University of South Carolina.
- 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.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

ENTERPRISE FUND

HEALTH AND WELFARE

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel expenditures also reflect interdepartmental staffing changes and a decrease in temporary staff.
- Operating expenses reflect the beginning of a 25 year lease at the old Naval Hospital in North Charleston to consolidate social services in the County.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase the number of clients served.

Objective 1(a): Increase total intakes.

Objective 1(b): Assure 75% attendance in groups of scheduled clients.

Objective 1(c): Increase clinical staff's weekly direct client contact hours to 37.5%.

Initiative III: Long-Term Financial Planning

Department Goal 2: Reduce use of and rebuild fund balance.

Objective 2(a): Improve the collection rate of billable accounts receivable by 5%.

Objective 2(b): Increase overall agency billing by 5%.

Initiative V: Quality Control

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 20%.

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:		FY 2013	FY 2014	FY 2015
	Objective	Actual	Actual	Projected
Input:				
Total client intakes	1(a)	3,292	3,114	3,292
Output:				
Percentage attendance of scheduled clients ¹	1(b)	69.0%	67.0%	69.0%
Percentage direct client contact hours ¹	1(c)	30.0%	41.0%	30.0%
Collections of accounts receivable	2(a)	\$3,449,367	\$3,738,167	\$3,449,367
Overall department billing ¹	2(b)	2,983,004	3,144,530	2,983,004
Outcome:				
Percentage increase of collection rate	2(a)	1.5%	8.3%	1.5%
Percentage increase of billing rate ¹	2(b)	5.3%	5.4%	5.3%
Percentage of successful tobacco buys to minors	3(a)	25.6%	3.8%	25.6%
Ratio comparison of successful to unsuccessful completions of treatment	3(a)	1.35	0.97	1.35
Employment increase ²	3(b)	2.1%	n/a	2.1%
Reductions in emergency room visits ²	3(b)	47.1%	n/a	47.1%
Reductions in arrests ²	3(b)	66.7%	n/a	66.7%
Decreased use of illegal drugs ²	3(b)	87.7%	n/a	87.7%
Decreased drinking to intoxication ²	3(b)	91.8%	n/a	91.8%
Number of drug-free births	3(b)	19	17	19
Percentage of drug-free births	3(b)	100%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	93.2%	94.1%	93.2%

¹ This department began measuring performance against this objective in FY 2013.

² FY 2014 data unable to be reported at this time due to a conversion to a new client management system.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

ENTERPRISE FUND

HEALTH AND WELFARE

2015 ACTION STEPS

Department Goal 1

- Continue improvement to access to services on demand.
- 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 the number served by providing additional sites for services within the community to help alleviate barriers of transportation.

Department Goal 2

- Increase frequency of follow-up collection efforts.
- Diversify client payer mix.
- Continue reduction of Fund Balance.

Department Goal 3

- Train and supervise clinical staff to be more competent with holistic care models.
- Develop more active alumni and aftercare activities to maintain connection with clients after treatment.

**DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES
(continued)**

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Adolescent Services

Mission: The Adolescent Services Division reduces the harmful effects of alcohol and drug dependency on adolescents and their families.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.80	6.80	5.80	7.00	1.20	20.7
Intergovernmental Charges and Fees	\$ 197,524 40,748	\$ 190,481 39,649	\$ 205,701 28,600	\$ 133,199 120,000	\$ (72,502) 91,400	(35.2) 319.6
TOTAL REVENUES	<u>\$ 238,272</u>	<u>\$ 230,130</u>	<u>\$ 234,301</u>	<u>\$ 253,199</u>	<u>\$ 18,898</u>	8.1
Personnel	\$ 355,413	\$ 278,690	\$ 290,602	\$ 323,850	\$ 33,248	11.4
Operating	157,522	120,357	194,661	209,748	15,087	7.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 512,935</u>	<u>\$ 399,047</u>	<u>\$ 485,263</u>	<u>\$ 533,598</u>	<u>\$ 48,335</u>	10.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect an anticipated increase in client fees. The increase is offset due to Medicaid reimbursements received from the federal government.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also represent an increase for anticipated vacancies offset by a decrease in temporary staff.
- Operating expenditures reflect an increase in bad debt provision offset by a decrease in the allocation of administrative cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Adult Services

Mission: The Adult Services Division provides healthcare through cost-effective methods for the benefit of the patient, community, and staff.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.65	15.55	18.05	14.00	(4.05)	(22.4)
Intergovernmental	\$ 1,320,367	\$ 1,053,791	\$ 1,609,788	\$ 1,372,552	\$ (237,236)	(14.7)
Charges and Fees	<u>210,356</u>	<u>337,038</u>	<u>381,000</u>	<u>710,000</u>	<u>329,000</u>	86.4
TOTAL REVENUES	<u><u>\$ 1,530,723</u></u>	<u><u>\$ 1,390,829</u></u>	<u><u>\$ 1,990,788</u></u>	<u><u>\$ 2,082,552</u></u>	<u><u>\$ 91,764</u></u>	4.6
Personnel	\$ 725,776	\$ 815,969	\$ 857,387	\$ 799,405	\$ (57,982)	(6.8)
Operating	945,100	925,568	992,764	1,103,388	110,624	11.1
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,670,876</u></u>	<u><u>\$ 1,741,537</u></u>	<u><u>\$ 1,850,151</u></u>	<u><u>\$ 1,902,793</u></u>	<u><u>\$ 52,642</u></u>	2.8

Funding Adjustments for FY 2015 Include:

- Revenues represent an increase in client fees and an anticipated decrease in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also reflect interdepartmental staffing changes, the elimination of temporary staff and an offset for anticipated vacancies.
- Operating expenditures reflect an increase in the allocation of support services costs. In addition, higher anticipated bad debt write-offs which are not reimbursed by other division programs contribute to this increase.

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 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.20	4.55	3.15	3.00	(0.15)	(4.8)
Intergovernmental	\$ 236,153	\$ 234,204	\$ 164,356	\$ 164,356	\$ -	0.0
Charges and Fees	19,110	9,270	25,000	-	(25,000)	(100.0)
TOTAL REVENUES	<u>\$ 255,263</u>	<u>\$ 243,474</u>	<u>\$ 189,356</u>	<u>\$ 164,356</u>	<u>\$ (25,000)</u>	<u>(13.2)</u>
Personnel	\$ 187,464	\$ 171,965	\$ 268,636	\$ 171,263	\$ (97,373)	(36.2)
Operating	90,141	78,105	95,110	78,627	(16,483)	(17.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 277,605</u>	<u>\$ 250,070</u>	<u>\$ 363,746</u>	<u>\$ 249,890</u>	<u>\$ (113,856)</u>	<u>(31.3)</u>

Funding Adjustments for FY 2015 Include:

- Revenues represent the transfer of client fees to the Adult Services Division.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also include the full-year funding for interdepartmental staffing changes in FY 2014.
- Operating expenditures reflect a decrease due to the allocation formula for administrative cost and facilities cost.

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 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.60	7.60	7.10	8.00	0.90	12.7
Intergovernmental	\$ 37,456	\$ 38,670	\$ 40,930	\$ 47,403	\$ 6,473	15.8
Charges and Fees	<u>454,057</u>	<u>479,951</u>	<u>559,716</u>	<u>575,000</u>	<u>15,284</u>	2.7
TOTAL REVENUES	<u>\$ 491,513</u>	<u>\$ 518,621</u>	<u>\$ 600,646</u>	<u>\$ 622,403</u>	<u>\$ 21,757</u>	3.6
Personnel	\$ 430,328	\$ 432,149	\$ 446,676	\$ 475,684	\$ 29,008	6.5
Operating	195,906	237,286	248,967	267,263	18,296	7.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 626,234</u>	<u>\$ 669,435</u>	<u>\$ 695,643</u>	<u>\$ 742,947</u>	<u>\$ 47,304</u>	6.8

Funding Adjustments for FY 2015 Include:

- Revenues reflect an anticipated increase in client fees and Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel expenditures also reflect interdepartmental staffing changes.
- Operating expenditures reflect an increase in the allocation of facility costs and a higher provision for bad debts.

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 dependent.

Division Summary:

	FY 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.60	7.40	7.40	7.40	-	0.0
Intergovernmental	\$ -	\$ 242	\$ -	\$ -	\$ -	0.0
Charges and Fees	<u>423,932</u>	<u>395,692</u>	<u>431,652</u>	<u>453,436</u>	<u>21,784</u>	5.0
TOTAL REVENUES	<u>423,932</u>	<u>395,934</u>	<u>431,652</u>	<u>453,436</u>	<u>21,784</u>	5.0
Personnel	\$ 423,486	\$ 363,593	\$ 458,776	\$ 394,685	\$ (64,091)	(14.0)
Operating	125,793	109,537	138,276	139,273	997	0.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 549,279</u>	<u>\$ 473,130</u>	<u>\$ 597,052</u>	<u>\$ 533,958</u>	<u>\$ (63,094)</u>	(10.6)

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in fees for services provided to the Detention Center and the Probate Adult Drug Court.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also represent an offset for anticipated vacancies.
- Operating expenses reflect no significant changes.

**DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES
(continued)**

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Family Care Center

Mission: The Family Care Center Division provides day treatment and outpatient healthcare through cost-effective methods for the benefit of the patient, patient’s children and family, community, and staff.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	1.00	1.00	100.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 55,680	\$ 55,680	100.0
Charges and Fees	-	-	-	111,360	111,360	100.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 167,040	\$ 167,040	100.0
Personnel	\$ -	\$ -	\$ -	\$ 69,275	\$ 69,275	100.0
Operating	-	-	-	44,552	44,552	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 113,827	\$ 113,827	100.0

Funding Adjustments for FY 2015 Include:

- Revenues reflect estimates in Medicaid reimbursement and client insurance received for operation of this program.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect the costs for this new program.

**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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.90	2.60	2.25	2.25	-	0.0
Intergovernmental Charges and Fees	\$ 36 <u>238</u>	\$ - <u>108</u>	\$ 2,037 <u>35,000</u>	\$ - <u>15,000</u>	\$ (2,037) <u>(20,000)</u>	(100.0) (57.1)
TOTAL REVENUES	<u>\$ 274</u>	<u>\$ 108</u>	<u>\$ 37,037</u>	<u>\$ 15,000</u>	<u>\$ (22,037)</u>	<u>(59.5)</u>
Personnel	\$ 116,416	\$ 112,103	\$ 122,161	\$ 125,577	\$ 3,416	2.8
Operating	(103,372)	(111,995)	(87,161)	(104,278)	(17,117)	19.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 13,044</u>	<u>\$ 108</u>	<u>\$ 35,000</u>	<u>\$ 21,299</u>	<u>\$ (13,701)</u>	<u>(39.1)</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease in fees from the drug screening.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also include the full-year funding for interdepartmental staffing changes in FY 2014.
- Operating expenditures reflect a decrease in the allocation of medical cost and is offset by professional medical services.

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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.20	9.20	10.60	10.65	0.05	0.5
Intergovernmental	\$ 78,190	\$ 81,694	\$ 79,982	\$ 79,966	\$ (16)	(0.0)
Charges and Fees	<u>970,752</u>	<u>1,082,329</u>	<u>1,090,000</u>	<u>1,196,615</u>	<u>106,615</u>	<u>9.8</u>
TOTAL REVENUES	<u><u>\$ 1,048,942</u></u>	<u><u>\$ 1,164,023</u></u>	<u><u>\$ 1,169,982</u></u>	<u><u>\$ 1,276,581</u></u>	<u><u>\$ 106,599</u></u>	<u><u>9.1</u></u>
Personnel	\$ 545,277	\$ 560,145	\$ 582,423	\$ 675,170	\$ 92,747	15.9
Operating	536,010	573,815	634,330	665,184	30,854	4.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u><u>\$ 1,081,287</u></u>	<u><u>\$ 1,133,960</u></u>	<u><u>\$ 1,216,753</u></u>	<u><u>\$ 1,340,354</u></u>	<u><u>\$ 123,601</u></u>	<u><u>10.2</u></u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increase in client fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also reflect the full-year funding for the transfer of a Counselor I position from Women’s Services in FY 2014.
- Operating expenditures reflect an increase due to the allocation formula for administrative and facility costs. This increase is offset by a reduction in contracted services.

**DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES
(continued)**

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Support Services

Mission: The Support Services Division provides infrastructure support for room/board, nursing, and residential needs of the patients in our inpatient programs at the Charleston Center.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.80	12.30	21.80	23.85	2.05	9.4
Intergovernmental	\$ 305,817	\$ 305,635	\$ 431,380	\$ 421,634	\$ (9,746)	(2.3)
Charges and Fees	296,569	353,383	452,000	452,000	-	0.0
TOTAL REVENUES	<u>\$ 602,386</u>	<u>\$ 659,018</u>	<u>\$ 883,380</u>	<u>\$ 873,634</u>	<u>\$ (9,746)</u>	(1.1)
Personnel	\$ 860,719	\$ 862,240	\$ 1,009,589	\$ 1,200,125	\$ 190,536	18.9
Operating	(258,334)	(203,219)	(134,552)	(326,491)	(191,939)	142.7
Capital	-	-	26,000	-	(26,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 602,385</u>	<u>\$ 659,021</u>	<u>\$ 901,037</u>	<u>\$ 873,634</u>	<u>\$ (27,403)</u>	(3.0)

Funding Adjustments for FY 2015 Include:

- Revenues reflect an anticipated decrease in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also include the transfer in of an Admissions Coordinator and Recovery Assistant positions from Adult Services and Women’s Services Divisions. This increase is offset by a decrease in temporary staffing.
- Operating expenditures reflect a decrease in the allocation of support cost and higher anticipated bad debt write-offs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – 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.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.20	7.55	7.40	8.85	1.45	19.6
Intergovernmental	\$ 250,884	\$ 287,904	\$ 359,497	\$ 338,524	\$ (20,973)	(5.8)
Charges and Fees	863	(9,402)	-	-	-	0.0
Miscellaneous	200	307	-	-	-	0.0
TOTAL REVENUES	<u>\$ 251,947</u>	<u>\$ 278,809</u>	<u>\$ 359,497</u>	<u>\$ 338,524</u>	<u>\$ (20,973)</u>	<u>(5.8)</u>
Personnel	\$ 303,944	\$ 291,230	\$ 302,157	\$ 337,987	\$ 35,830	11.9
Operating	155,857	167,431	173,875	196,835	22,960	13.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 459,801</u>	<u>\$ 458,661</u>	<u>\$ 476,032</u>	<u>\$ 534,822</u>	<u>\$ 58,790</u>	<u>12.4</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect a decrease in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also reflect interdepartmental staffing changes.
- Operating expenditures reflect an increase due to the administrative and facility cost allocations and the provision for bad debts.

**DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES
(continued)**

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Women’s Services

Mission: The Women’s Services Division provides outpatient healthcare through cost-effective methods for the benefit of the patient, community, and staff.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.05	13.45	13.45	12.00	(1.45)	(10.8)
Intergovernmental Charges and Fees	\$ 1,556,095 <u>28,308</u>	\$ 1,361,662 <u>399,609</u>	\$ 1,845,814 <u>143,627</u>	\$ 1,071,684 <u>863,627</u>	\$ (774,130) <u>720,000</u>	(41.9) 501.3
TOTAL REVENUES	<u>1,584,403</u>	<u>1,761,271</u>	<u>1,989,441</u>	<u>1,935,311</u>	<u>(54,130)</u>	<u>(2.7)</u>
Personnel	\$ 586,561	\$ 550,540	\$ 718,189	\$ 633,487	\$ (84,702)	(11.8)
Operating	638,422	707,471	877,611	925,911	48,300	5.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,224,983</u>	<u>\$ 1,258,011</u>	<u>\$ 1,595,800</u>	<u>\$ 1,559,398</u>	<u>\$ (36,402)</u>	<u>(2.3)</u>

Funding Adjustments for FY 2015 Include:

- Revenues represent an anticipated increase in client fees offset by a decrease in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel costs also reflect interdepartmental staffing changes and a decrease in temporary staff.
- Operating expenditures reflect an increase in the provision for bad debts based on historical analysis and current trends. The increase is offset by a reduction in administrative costs.

EMERGENCY MEDICAL SERVICES

GENERAL FUND

PUBLIC SAFETY

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.

Services Provided:

- Provide field emergency medical support services which require specialized training and equipment
- Provide support to hazardous materials response teams and hazardous materials clean-up operations throughout the County
- Provide assistance to area law enforcement agencies through the nationally recognized Special Weapons and Tactics Medic program
- Provide a variety of educational programs to the public on many safety issues

Departmental Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	135.50	151.50	152.50	167.50	15.00	9.8
Charges and Fees	\$ 8,075,965	\$ 7,946,827	\$ 7,725,000	\$ 8,134,000	\$ 409,000	5.3
Miscellaneous	7,435	6,399	-	-	-	0.0
TOTAL REVENUES	<u>\$ 8,083,400</u>	<u>\$ 7,953,226</u>	<u>\$ 7,725,000</u>	<u>\$ 8,134,000</u>	<u>\$ 409,000</u>	5.3
Personnel	\$ 8,735,616	\$ 8,773,723	\$ 9,349,541	\$10,051,949	\$ 702,408	7.5
Operating	1,979,442	2,080,372	2,312,175	2,548,330	236,155	10.2
Capital	(14,700)	1,054	268,216	270,307	2,091	0.8
TOTAL EXPENDITURES	<u>10,700,358</u>	<u>10,855,149</u>	<u>11,929,932</u>	<u>12,870,586</u>	<u>940,654</u>	7.9
Interfund Transfer Out	8,210	3,987	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$10,708,568</u>	<u>\$10,859,136</u>	<u>\$11,929,932</u>	<u>\$12,870,586</u>	<u>\$ 940,654</u>	7.9

Funding Adjustments for FY 2015 Include:

- Revenues reflect an increased amount from EMS charges based on current and projected usage of the service.
- Personnel costs reflect projected compensation, including the continuation of the longevity program, and a provision for a Cost of Living Adjustment (COLA). Personnel expenditures also include the addition of a District Supervisor, five Crew Chief and nine Paramedic positions.
- Operating expenditures are increased due to higher vehicle fleet costs based on historical and projected usage. These costs are offset by a reimbursement from the Local Accommodations Tax for servicing tourist areas.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

- Capital expenditures include six cardiac monitors to replace six units past their life expectancy, four ambulance stretchers to prevent back injuries to personnel, five auto pulse units to prevent damage to existing units that are shared between ambulances and six radios for additional personnel.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide prompt, efficient, and effective emergency medical services to the citizens and visitors of Charleston County.

Objective 1: Response time goals for all 911 calls will be monitored for time-critical emergency responses with 90% of Dispatch Priority Code 1 and 2 calls will be answered within 8 minutes countywide.

Initiative III: Long-Term Financial Planning

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 $\leq 25\%$ which will result in a 10% increase in revenue.

Initiative IV: Work Flow Analysis – Process Management

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.

Initiative V: Quality Control

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:		FY 2013	FY 2014	FY 2015
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Patients transported	1	42,783	47,314	48,100
Incidents responded to	1	55,563	57,818	59,244
Total billed	2(a)	\$16,226,931	\$16,744,244	\$17,351,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
Efficiency:				
Cost per incident	1(a),2	\$292.04	\$206.83	\$217.25
Total received	2(a)(b)	\$7,715,091	\$6,290,162	\$7,901,000
Outcome:				
<u>Response Time Standard</u> ¹	<u>Minutes: Seconds</u>			
Average	<7:59			
Average Response Time		8:40	8:23	8:00
Percentage of Compliance		66.0%	68.0%	70.0%
Collection	2(a)	\$7,715,091	\$6,629,162	\$7,901,000
Collections less refunds and adjustments	2(a)	\$6,517,947	\$5,231,400	\$6,326,000
Percent of rejection rate	2(a)(b)	8.65%	12.06%	9.0%
Percent of revenue increased ²	2(a)(b)	n/a	n/a	n/a
Percent of reviewed reports – 100% critical	3	95.0%	95.0%	95.0%
Percent of Field Operations personnel certified	4(a)	100%	100%	100%
Survey rating of satisfaction >90%	4(b)	98.4%	99.6%	99.0%

¹ Based on Time Assigned to Time Staged/Time Arrived At Scene for units on calls. Priorities include Bravo, Charlie, Delta, and Echo. Exclusions include test calls, calls not placed in the CAD, unneeded spawned calls, reopened for case number calls, duplicate call, and calls with priorities 0, Alpha, and Omega.

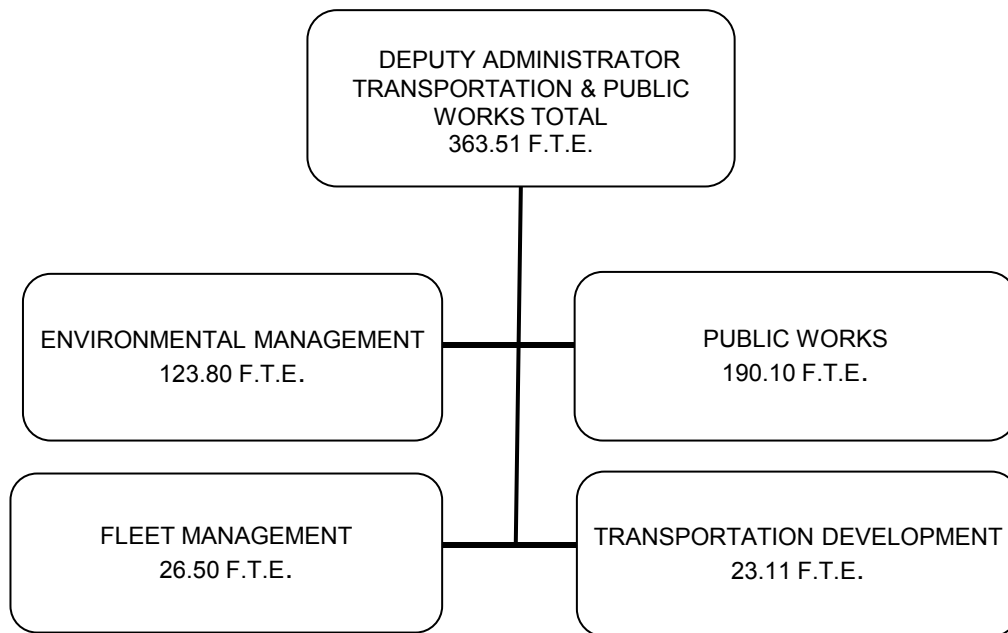
² Data unavailable at time of publication.

2015 ACTION STEPS

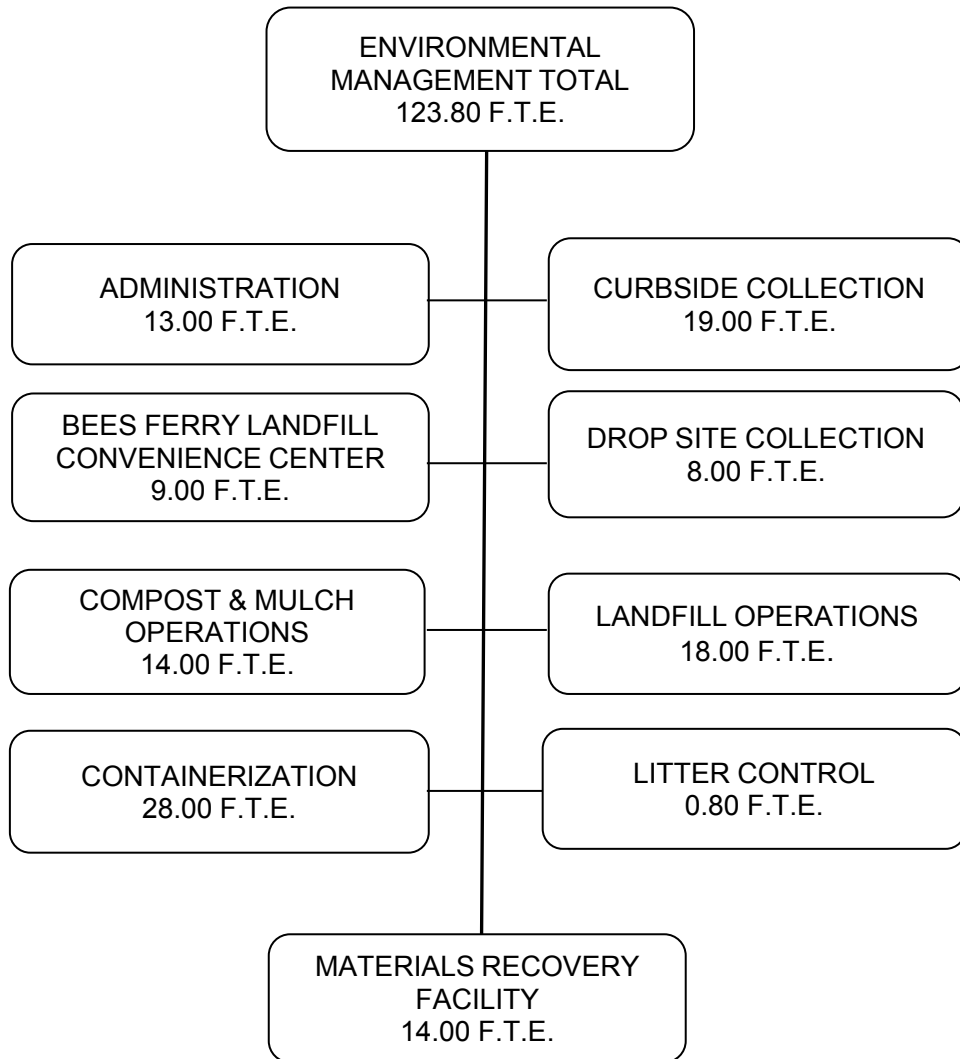
Department Goal 3

- Enhance capabilities of EMS Special Operations by standing teams back up through a phased-in process to handle local scenarios requiring special precautions due to the presence of hazardous materials, high angle and trench rescues, large crowds, dignitaries needing protection, multiple casualties or other unusual circumstances presenting the possibility of a threat to life.
- Initiate Step 1 of the 5 Step Commission on Accreditation of Ambulance Services (CAAS) Process. This includes designation of 'accreditation coordinator/manager' responsibilities and the initiation of the department 'self-assessment'.
- Implement inventory control process.
- Implement automated time keeping system.
- Implement new electronic patient care charting software.

DEPUTY ADMINISTRATOR TRANSPORTATION & PUBLIC WORKS



ENVIRONMENTAL MANAGEMENT



ENVIRONMENTAL MANAGEMENT

ENTERPRISE FUND

PUBLIC WORKS

DIVISION - Administration

Mission: The Environmental Management Administration Division maintains support for the Environmental Management Department and provides community education to encourage participation in the Department's various programs and activities.

Services Provided:

- Manage the disposal of solid waste
- Ensure environmental enforcement of County Ordinances pertaining to beautification, illegal dumping, and scavenging
- Develop educational and operational programs to inform communities about disposal practices and procedures

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	13.00	13.00	-	0.0
Charges and Fees	\$26,929,516	\$27,124,068	\$26,390,000	\$26,075,000	\$ (315,000)	(1.2)
Interest	(18,016)	(1,481)	-	-	-	0.0
Miscellaneous	179,137	18,029	-	-	-	0.0
TOTAL REVENUES	<u>\$27,090,637</u>	<u>\$27,140,616</u>	<u>\$26,390,000</u>	<u>\$26,075,000</u>	<u>\$ (315,000)</u>	<u>(1.2)</u>
Personnel	\$ 808,629	\$ 922,742	\$ 1,220,222	\$ 1,197,677	\$ (22,545)	(1.8)
Operating	3,048,129	3,196,296	3,404,814	3,139,713	(265,101)	(7.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 3,856,758</u>	<u>\$ 4,119,038</u>	<u>\$ 4,625,036</u>	<u>\$ 4,337,390</u>	<u>\$ (287,646)</u>	<u>(6.2)</u>

Funding Adjustments for FY 2015 Include:

- Revenues are principally derived from Environmental Management user fees collected by the Revenue Collections Enterprise Fund as a service to the Environmental Management Department. The decrease in Charges and Fees represents a decrease in municipal household waste and an increase in recycling by citizens.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase is offset by a transfer to the General Fund for cost associated with assistance provided by the Legal department.
- Operating expenditures reflect a lower contingency to fund new initiatives in the Environmental Management programs in FY 2015. The reduction also represents a reduction in special legal services. The decreases are slightly offset by increases in Facility and Risk Management expenses.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

Performance Measures:

Initiative I: Service Delivery

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: Increase the expected life of the Bee's Ferry Landfill by diverting more waste each fiscal year through increased recycling programs.

Department Goal 2: Increase citizen involvement in recycling programs.

Objective 2(a): Increase the current recycling rate from 28% to 40%.

Objective 2(b): Increase educational outreach to all sectors through aggressive community programs.

MEASURES:		FY 2013	FY 2014	FY 2015
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u> ¹	<u>Projected</u>
Input:				
Annual MSW Tonnage ²	1	348,732	359,619	367,000
Total dollars spent for services	1	\$27,851,593	\$34,055,370	\$25,006,332
Total County Population – 2010 US Census	1	372,803	372,803	372,803
Number of Residential Customers	2(a)(b)	165,501	169,145	170,000
Number of Commercial Customers	2(a)(b)	7,897	7,782	7,800
Output:				
Total tons landfilled	1	261,334	260,431	259,000
Total residential participants	2(a)(b)	115,000	115,000	115,000
Total commercial participants	2(a)(b)	1,500	2,368	2,800
Total Educational Outreach participants	2(a)(b)	225,000	225,000	225,000
Efficiency:				
Total tons composted	1	54,352	63,625	66,000
Total tons recycled	2	33,045	35,562	42,000
Outcome:				
Total tons diverted from landfill	1	87,397	99,187	108,000
Total cost per capita	1	\$75	\$91	\$67
Percentage of recycling rate	1,2(a)(b)	25.1%	27.6%	29.4%

¹ FY 2014 Actual reflects the projection at time of budget preparation.

² Municipal Solid Waste

2015 ACTION STEPS

Department Goal 1

- Continue to divert more waste each fiscal year through increased recycling programs.
- Reduce volume of yard debris presented for composting through education to disclose *Best Practices* and better technologies.
- Create local market for High-grade compost and mulch.

Department Goal 2

- Increase department's community presence through advertising and partnering opportunities at all local events.
- Increase commercial sector recycling and food waste composting participation.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Bees Ferry Landfill Convenience Center

Mission: The Environmental Management Bees Ferry Landfill Convenience Center Division provides for proper disposal of residential garbage, trash, recyclables, electronics and household hazardous wastes such as paint, oil, gasoline, batteries, fluorescent light bulbs, pool chemicals, and insecticides at the Bees Ferry Landfill.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	9.00	9.00	-	0.0
Charges and Fees	\$ 51,640	\$ 39,316	\$ 37,500	\$ 33,300	\$ (4,200)	(11.2)
TOTAL REVENUES	<u>\$ 51,640</u>	<u>\$ 39,316</u>	<u>\$ 37,500</u>	<u>\$ 33,300</u>	<u>\$ (4,200)</u>	<u>(11.2)</u>
Personnel	\$ 191,024	\$ 259,311	\$ 243,353	\$ 359,910	\$ 116,557	47.9
Operating	71,297	111,150	154,542	156,439	1,897	1.2
Capital	-	-	48,825	103,075	54,250	111.1
TOTAL EXPENSES	<u>\$ 262,321</u>	<u>\$ 370,461</u>	<u>\$ 446,720</u>	<u>\$ 619,424</u>	<u>\$ 172,704</u>	<u>38.7</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect a slight decrease based on projected FY 2015 revenues.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also includes full-year funding for three FTEs transferred in during FY 2014 to assist with the increased workload at the Bees Ferry Landfill.
- Operating expenses represent a slight increase in operating supplies and vehicles expenses.
- The Capital expense represents replacement costs for one Box Van Truck and one Utility Vehicle.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Compost and Mulch Operations

Mission: The Environmental Management 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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	14.00	14.00	-	0.0
Charges and Fees	\$ 72,944	\$ 116,287	\$ 58,000	\$ 105,000	\$ 47,000	81.0
TOTAL REVENUES	<u>\$ 72,944</u>	<u>\$ 116,287</u>	<u>\$ 58,000</u>	<u>\$ 105,000</u>	<u>\$ 47,000</u>	81.0
Personnel	\$ 721,310	\$ 704,551	\$ 795,948	\$ 764,059	\$ (31,889)	(4.0)
Operating	1,130,854	980,095	834,273	753,626	(80,647)	(9.7)
Capital	-	-	450,900	615,600	164,700	36.5
TOTAL EXPENSES	<u>\$ 1,852,164</u>	<u>\$ 1,684,646</u>	<u>\$ 2,081,121</u>	<u>\$ 2,133,285</u>	<u>\$ 52,164</u>	2.5

Funding Adjustments for FY 2015 Include:

- Revenues reflect a budgeted increase based on recent collections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase is offset by a reduction in overtime hours and the use of temporary employees
- Operating expenses reflect a decrease in vehicle fleet expenses and gravel and fill material.
- Capital expenses represent the cost for the replacement of one Compost Screen and one Hydraulic Excavator. In addition, capital expenses include a new Utility Truck.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION - Containerization

Mission: The Environmental Management Containerization Division collects and segregates trash, garbage, and recyclables from strategically located County-maintained convenience centers throughout the rural areas of the County for recycling or composting.

Division Summary:

	FY 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	28.00	28.00	-	0.0
Miscellaneous	\$ 444	\$ 11,053	\$ -	\$ -	\$ -	0.0
TOTAL Revenues	<u>\$ 444</u>	<u>\$ 11,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,149,841	\$ 1,195,941	\$ 1,339,317	\$ 1,364,082	\$ 24,765	1.8
Operating	1,064,529	1,126,257	832,530	787,199	(45,331)	(5.4)
Capital	-	-	207,308	231,600	24,292	11.7
TOTAL EXPENSES	<u>\$ 2,214,370</u>	<u>\$ 2,322,198</u>	<u>\$ 2,379,155</u>	<u>\$ 2,382,881</u>	<u>\$ 3,726</u>	0.2

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- The Operating expenses reflect a decrease in vehicle fleet costs.
- Capital costs include the replacement of one Crew Cab Pickup Truck and one Grapple Loader Truck.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Curbside Collection

Mission: The Environmental Management Curbside Collection Division provides curbside collection of recyclables to all urban areas of Charleston County and to urban schools.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	18.00	19.00	19.00	-	0.0
Miscellaneous	\$ -	\$ 1,305	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 1,219,761	\$ 1,304,236	\$ 1,338,639	\$ 1,314,575	\$ (24,064)	(1.8)
Operating	1,841,270	5,843,396	2,442,530	1,699,010	(743,520)	(30.4)
Capital	-	-	-	449,600	449,600	0.0
TOTAL EXPENSES	<u>3,061,031</u>	<u>7,147,632</u>	<u>3,781,169</u>	<u>3,463,185</u>	<u>(317,984)</u>	<u>(8.4)</u>
Interfund Transfer Out	-	34,200	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 3,061,031</u>	<u>\$ 7,181,832</u>	<u>\$ 3,781,169</u>	<u>\$ 3,463,185</u>	<u>\$ (317,984)</u>	<u>(8.4)</u>

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenses reflect reduced funding for the purchase of 95 gallon roll-carts required to complete the County-wide Single Stream initiative. The decrease is offset by an increase in vehicle fleet expenses.
- Capital expenses include replacement of an Automated Recycling Truck, Crew Cab Pickup Truck, and a Rear Loader.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Drop Site Collection

Mission: The Environmental Management 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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Miscellaneous	\$ 1,718	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 491,410	\$ 561,521	\$ 514,207	\$ 518,771	\$ 4,564	0.9
Operating	264,360	252,148	203,400	227,057	23,657	11.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 755,770</u>	<u>\$ 813,669</u>	<u>\$ 717,607</u>	<u>\$ 745,828</u>	<u>\$ 28,221</u>	3.9

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenses reflect an increase in vehicle fleet expenses costs based on historical usage.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Landfill Operations

Mission: The Environmental Management Landfill Operations Division provides a disposal site for Environmental Management and construction debris to Charleston County customers including residents, municipalities, public service districts, other government contractors, and private haulers.

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	24.00	22.00	18.00	18.00	-	0.0
Intergovernmental	\$ 133,722	\$ 124,227	\$ 120,000	\$ 120,000	\$ -	0.0
Charges and Fees	175,978	167,852	110,000	110,000	-	0.0
Miscellaneous	144,744	40,000	-	-	-	0.0
TOTAL REVENUES	454,444	332,079	230,000	230,000	-	0.0
Interfund Transfer In	-	5,700,000	-	-	-	0.0
TOTAL SOURCES	\$ 454,444	\$ 6,032,079	\$ 230,000	\$ 230,000	\$ -	0.0
Personnel	\$ 1,085,210	\$ 1,128,307	\$ 1,456,017	\$ 1,203,616	\$ (252,401)	(17.3)
Operating	9,511,651	9,649,628	9,572,196	9,620,202	48,006	0.5
Capital	-	-	598,925	-	(598,925)	(100.0)
TOTAL EXPENSES	10,596,861	10,777,935	11,627,138	10,823,818	(803,320)	(6.9)
Interfund Transfer Out	-	5,700,000	4,500,000	-	(4,500,000)	(100.0)
TOTAL DISBURSEMENTS	\$10,596,861	\$16,477,935	\$16,127,138	\$10,823,818	\$ (5,303,320)	(32.9)

Funding Adjustments for FY 2015 Include:

- Revenues reflect no changes.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). A reduction in personnel costs is due to the transfer of six FTEs during FY 2014 to support other services provided by Environmental Management.
- Operating expenses represent an increase in fleet vehicle costs. The increase is partially offset by a reduction in the consultant costs.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Litter Control

Mission: The Environmental Management 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:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.40	0.40	0.40	0.80	0.40	100.0
Personnel	\$ 24,277	\$ 21,028	\$ 24,848	\$ 44,846	\$ 19,998	80.5
Operating	15,000	15,000	16,450	16,450	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 39,277</u>	<u>\$ 36,028</u>	<u>\$ 41,298</u>	<u>\$ 61,296</u>	<u>\$ 19,998</u>	48.4

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The increase also includes a portion of the cost for a second Codes Enforcement Officer to assist with the increased number of illegal dumping complaints from citizens in the County.
- Operating expenses include \$16,450 for the Community Pride Program and do not reflect any changes.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Materials Recovery Facility

Mission: The Environmental Management 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:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	20.00	14.00	14.00	-	0.0
Intergovernmental	\$ 32,941	\$ 4,628	\$ -	\$ -	\$ -	0.0
Charges and Fees	2,272,329	1,575,281	1,342,000	1,457,000	115,000	8.6
Miscellaneous	12,500	1,535	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,317,770</u>	<u>\$ 1,581,444</u>	<u>\$ 1,342,000</u>	<u>\$ 1,457,000</u>	<u>\$ 115,000</u>	8.6
Personnel	\$ 256,596	\$ 11,210	\$ 20,000	\$ 30,000	\$ 10,000	50.0
Operating	622,698	377,206	248,500	208,500	(40,000)	(16.1)
Capital	-	-	-	200,725	200,725	100.0
TOTAL EXPENSES	<u>\$ 879,294</u>	<u>\$ 388,416</u>	<u>\$ 268,500</u>	<u>\$ 439,225</u>	<u>\$ 170,725</u>	63.6

Funding Adjustments for FY 2015 Include:

- Revenues are projected to increase based on increased recycling tonnages resulting from the Countywide Single Stream Initiative during FY 2014.
- Personnel expenses reflect an increase due to increased contracted temporary services to support the Single Stream Recycling Program.
- Operating expenses reflect a decrease in repair and maintenance supplies for the facility.
- Capital costs include the replacement of one Fork Lift and one Wheel Loader.

FLEET MANAGEMENT

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Mission: Fleet Management 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.

Services Provided:

- Provide, repair and maintain the County's vehicles and heavy equipment, including 24-hour service for Emergency First Responders
- Maintain automated and manual fueling sites throughout the County

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	24.00	26.00	26.50	26.50	-	0.0
Charges and Fees	\$ 9,081,166	\$ 9,603,259	\$ 9,771,788	\$ 11,099,749	\$ 1,327,961	13.6
Miscellaneous	551,645	802,701	-	-	-	0.0
TOTAL REVENUES	9,632,811	10,405,960	9,771,788	11,099,749	1,327,961	13.6
Interfund Transfer In	3,468,608	5,397,850	4,285,677	3,024,350	(1,261,327)	(29.4)
TOTAL SOURCES	<u>\$13,101,419</u>	<u>\$15,803,810</u>	<u>\$14,057,465</u>	<u>\$14,124,099</u>	<u>\$ 66,634</u>	0.5
Personnel	\$ 1,676,820	\$ 1,844,615	\$ 1,969,852	\$ 2,014,014	\$ 44,162	2.2
Operating	10,223,615	10,773,311	7,623,086	8,768,585	1,145,499	15.0
Capital	-	-	4,464,527	3,341,500	(1,123,027)	(25.2)
TOTAL EXPENSES	11,900,435	12,617,926	14,057,465	14,124,099	66,634	0.5
Interfund Transfer Out	503,471	816,337	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$12,403,906</u>	<u>\$13,434,263</u>	<u>\$14,057,465</u>	<u>\$14,124,099</u>	<u>\$ 66,634</u>	0.5

Funding Adjustments for FY 2015 Include:

- Revenues represent an increase in charges mainly due to the increased cost of fuel, parts and labor.
- Interfund Transfer In reflects the amount from the General Fund used to purchase capital for General Fund departments.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenses represent a significant increase due to the higher cost of fuel and parts.
- Capital expenses include the cost of ambulances, law enforcement vehicles, Public Works heavy equipment, and various other vehicles.

FLEET MANAGEMENT (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:

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Input:				
Number of support vehicles	1	587	597	600
Total number of work orders	2(a)	8,622	9,307	9,300
Output:				
Availability of fleet units	2(b)	94.02%	94.02%	92.00%
Average total expenses versus budgeted total expenses	2(c)	105.9%	105.9%	100%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.37	\$0.35	\$0.35
Average cost per work order	2(a)	\$602	\$655	\$660
Average number of units out of service per day ¹	2(b)	33	37	35
Outcome:				
Number of vehicles added to departments from surplus	1	0	0	0
Number of vehicles turned in	1	1	1	0
Savings per reduction of support vehicles ²	1	\$18,000	\$20,000	\$0
Percent of “repair” work order to total work orders (≤45%) ¹	2(a)	64.0%	60.0%	45.0%
Percent of scheduled maintenance to unscheduled repairs (≥60%) ¹	2(b)	44.6%	45.7%	50.0%
Fleet availability (≥90%) ¹	2(b)	94.02%	95.11%	96.00%
Percent of actual total expenses to budgeted total expenses (≤100%) ¹	2(a)(b)(c)	105.9%	105.2%	100%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs

2015 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.
- Pursue and encourage grant funding as a stimulus toward improvements in 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.

FLEET MANAGEMENT (continued)

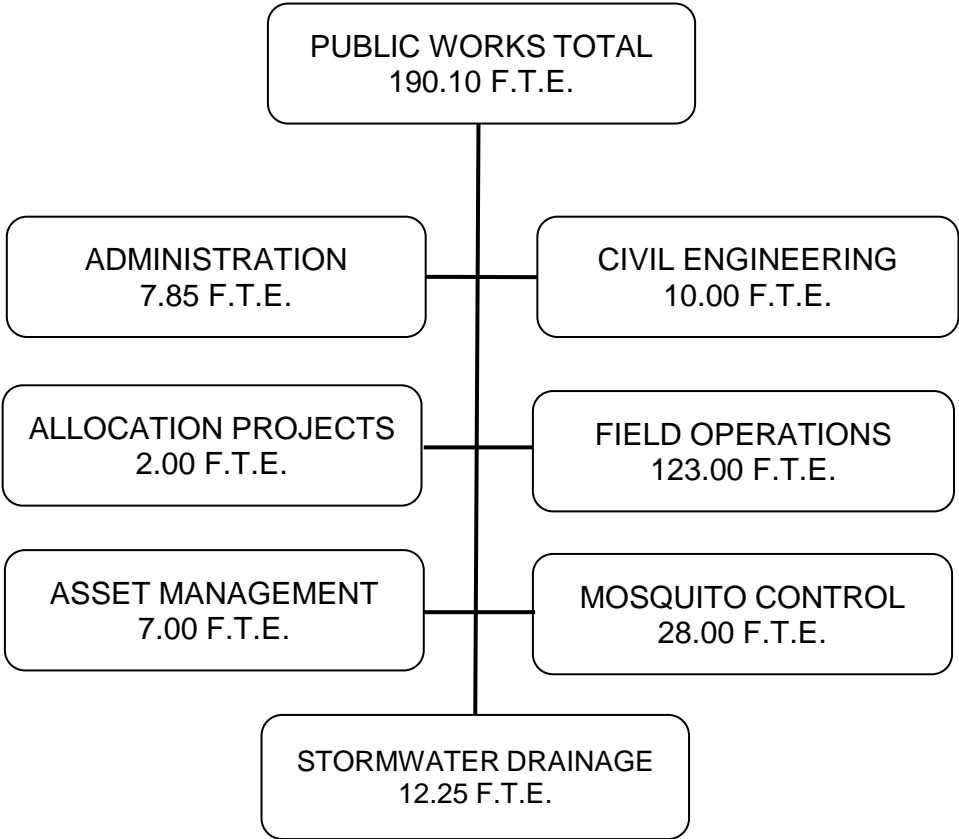
INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Department Goal 2

- Continue efforts toward fuel consumption awareness and conservation through effective Intranet access to fuel accounts and reports.
- Continue to generate utilization reports for senior management decision making.
- Explore the development and application of flexible and alternative fuel vehicles to include Compressed Natural Gas (CNG).

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' four other operating divisions to ensure efficient and consistent delivery of the Department's service activities to the citizens of Charleston County.

Services Provided:

- Provide efficient, effective, responsive, and responsible County road and drainage infrastructure management
- Provide maintenance, engineering, stormwater, and mosquito control services

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	6.85	7.85	7.85	7.85	-	0.0
Personnel	\$ 458,459	\$ 595,042	\$ 602,269	\$ 618,587	\$ 16,318	2.7
Operating	51,018	101,630	48,180	48,437	257	0.5
Capital	-	1,200	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 509,477</u>	<u>697,872</u>	<u>650,449</u>	<u>667,024</u>	<u>\$ 16,575</u>	2.5

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect no significant changes.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a safe and quality secondary and rural roadway network for the citizens of Charleston County.

Objective 1(a): Maintain a 20% annual inspection threshold for the County's roadway network.

Objective 1(b): Replace 11% of sign inventory annually.¹

Objective 1(c): Maintain a minimum pass/fail per roadway rating of 70 or higher.²

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

Department Goal 2: Regulate and manage the mosquito population in Charleston County to protect the public from nuisance and disease bearing mosquitoes.

Objective 2(a): Maintain an Adult Density Index (ADI) of 3.0 or less.³

Objective 2(b): Increase Citizen Awareness Program efforts by 20%.

Objective 2(c): Respond and clear all requests for service within 36 business hours of receipt.

Department Goal 3: Ensure the citizens of Charleston County are provided a safe and functional locally maintained drainage system.

Objective 3(a): Treat 100% of County maintained drainage systems vegetation using chemical and mechanical controls.

Objective 3(b): Maintain to grade 20% of mechanically cleaned drainage systems annually.⁴

Objective 3(c): Inspect 100% of open drainage systems annually.⁴

Department Goal 4: Protect the waterways of Charleston County through implementation of Charleston County's Stormwater Management Program.

Objective 4(a): Review all submitted plans for permitting within 20 working days for either approval, denial or request of additional information from the applicant.⁵

Objective 4(b): Inspect all permitted sites at least twice during the open permit status of the project.⁵

Initiative IV: Workflow Analysis-Process Management

Department Goal 5: Maintain all American Public Works Association (APWA) accreditation. Compliance based on current edition of the Public Works Practices Manual.⁶

Objective 5(a): Effect improvements for practices rated at Substantial Compliance during accreditation site visits.⁷

Objective 5(b): Revisit all practices, review current procedures, and develop/implement improved standards.

MEASURES:

		FY 2013	FY 2014	FY 2015
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Total roadway inventory (miles – earth/rock/paved/platted CNSR)	1(a)(c)	186	192	192
Total number of maintained signs (each)	1(b)	3,637	3,565	3,565
Mosquito Control expenditures ⁸	2(a)	\$2,250,665	\$1,811,890	\$2,194,429
Number of requests for service	2(c)	2,791	1,903	1,800
Drainage inventory subject to treatment (miles)	3(a)	211.6	211.6	211.6
Drainage inventory mechanically maintained (miles)	3(b)	80.4	80.4	80.4
Open drainage system to be inspected (each)	3(c)	724	319	319
Plans submitted for stormwater permits	4(a)	221	294	335
Stormwater permitted sites inspected	4(b)	2,285	2,255	3,000
APWA accreditation practices rated at Substantial Compliance ^{6 & 9}	5(a)	3	n/a	3
APWA accreditation practices to be reviewed ⁶	5(b)	328	n/a	350

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Output:				
Roads inspected (miles)	1(a)	145	238	238
Number of signs replaced	1(b)	245	155	228
Cost of sign replacements	1(b)	\$57,199	\$25,944	\$38,000
Inspected roads with passing rating (miles)	1(c)	144	212	212
Light trap collection count	2(a)	7.3	7.0	6.5
Landing rate count	2(a)	8.4	8.2	7.3
Two day service request average	2(a)	22.0	15.0	12.0
Number of households visited (Mosquito Control)	2(b)	1,484	2,134	2,667
Service requests cleared within 36 business hours	2(c)	2,791	1,903	1,500
Drainage system inventory treated (miles)	3(a)	211.6	248.3	211.6
Vegetation control expenditures	3(a)	\$1,319,543	\$1,214,355	\$1,215,000
Drainage system inventory mechanically excavated to grade (miles)	3(b)	44.7	51.7	48.0
Mechanically maintained drainageway expenditures	3(b)	\$363,449	\$385,185	\$385,000
Open drainage system inspected (each)	3(c)	724	319	319
Stormwater permits reviewed within 20 working days	4(a)	221	294	335
Stormwater permit review expenses	4(a)	\$26,535	\$40,445	\$40,445
Stormwater permitted sites inspected at least twice	4(b)	2,285	2,255	3,000
Stormwater permit site inspection expenses	4(b)	\$52,767	\$39,046	\$50,000
Substantial compliance APWA practices improved to Full compliance ^{6&9}	5(a)	n/a	n/a	3
APWA accreditation practices reviewed ⁶	5(b)	325	n/a	350
Efficiency:				
Cost per sign replacement	1(b)	\$233	\$167	\$167
Cost per ADI unit ⁸	2(a)	\$596,993	\$599,964	\$850,554
Cost per mile vegetation control	3(a)	\$6,236	\$4,891	\$5,742
Cost per mile mechanically cleaned drainageways	3(b)	\$8,131	\$7,450	\$8,021
Cost per stormwater permit processed	4(a)	\$120	\$138	\$121
Cost per site for stormwater inspection services	4(b)	\$23	\$17	\$17
Outcome:				
Percentage of roadway network inspected	1(a)	78.0%	124.0%	124.0%
Percentage of signs replaced (based on previous year inventory)	1(b)	6.7%	4.3%	6.4%
Percentage of inspected roadways with passing rating	1(c)	99.3%	89.1%	89.1%
Level of mosquito control (ADI)	2(a)	3.8	3.0	2.6
Citizen Awareness Program change	2(b)	17.4%	43.8%	25.0%
Percentage of service requests cleared within 36 business hours	2(c)	100%	100%	83.3%
Percentage of drainage system treated	3(a)	100%	117.3%	100%
Percentage of drainage system mechanically cleaned	3(b)	55.6%	64.3%	59.7%
Percentage of open drainage systems inspected	3(c)	100%	100%	100%
Accreditation practices improved to at least Substantial ⁶	5(a)(b)	99.1%	n/a	100%

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

- ¹ Traffic control signs are replaced on a 9 year cycle as a safety factor based on materials manufacturer's life cycle ratings of 10 years. Highest priority is given to signs not in compliance with the Manual of Uniform Traffic Control (MUTC) Devices standards. All signs must be in compliance with MUTC standards by close of calendar year 2018.
 - ² Road ratings are based on an analysis of the severity of seven fault factors. A newly constructed road will have a rating of 100.
 - ³ Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a statistical function of actual counts and service requests
 - ⁴ Includes only sections of drainage ways actively maintained by the Public Works Department.
 - ⁵ Includes only unincorporated Charleston County and municipalities covered under an Intergovernmental Agreement (IGA).
 - ⁶ Accreditation progress is based on a biennial process.
 - ⁷ Practices are outlined in the APWA Public Works Practices Manual, 7th edition.
 - ⁸ FY 2013 reflects closed book figures; FY 2014 reflects end-of-fiscal-year figures.
 - ⁹ APWA site visit evaluation conducted April 24 – 26, 2013.
-

2015 ACTION STEPS

Department Goal 1

- Bring County Non-Standard Road (CNSR) into the County maintenance system.
- Implement a County road encroachment permit policy.

Department Goal 2

- Develop GIS maps for helicopter adulticiding operations.
- Integrate Cartegraph and Field Seeker software systems.

Department Goal 3

- Develop and implement a closed drainage system maintenance program.
- Implement a maintenance based drainage rating system.

Department Goal 4

- Develop GIS Stormwater inventory for the department.
- Integrate Stormwater GIS database with Asset Management.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Asset Management

Mission: The Asset Management Division provides quality assurance, quality control, and accountability for Public Works' assets to ensure efficient delivery of services to the citizens of Charleston County.

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 509,181	\$ 543,523	\$ 563,959	\$ 568,917	\$ 4,958	0.9
Operating	35,301	71,973	75,981	86,032	10,051	13.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 544,482</u>	<u>\$ 615,496</u>	<u>\$ 639,940</u>	<u>\$ 654,949</u>	<u>\$ 15,009</u>	2.3

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect an increase due to higher operating supply and telephone costs based on historical and projected usage.

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 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	10.00	10.00	10.00	-	0.0
Charges and Fees	\$ 1,270	\$ 700	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 1,270	\$ 700	\$ -	\$ -	\$ -	0.0
Personnel	\$ 647,193	\$ 683,661	\$ 623,607	\$ 611,552	\$ (12,055)	(1.9)
Operating	42,573	43,234	67,245	70,552	3,307	4.9
Capital	-	(228)	10,796	-	(10,796)	(100.0)
TOTAL EXPENDITURES	\$ 689,766	\$ 726,667	\$ 701,648	\$ 682,104	\$ (19,544)	(2.8)

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The changes are offset by a personnel reimbursement in from NPDES-Stormwater Drainage.
- Operating expenditures reflect an increase due to higher operating supplies costs for two new work crews and the one-time purchase of non-capital equipment.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Field Operations

Mission: The Field Operations Division of Public Works provides clearing, cleaning, construction and improvement for drainageway systems; bridge maintenance and replacement; construction and maintenance of earth, rock and paved roads, streets, driveways, and parking areas; and a selected grounds maintenance program. The Field Operations Division ensures that Charleston County citizens and tourists are provided safe, effective and locally maintained road and drainage systems.

Division Summary:

	FY 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	97.00	101.00	123.00	123.00	-	0.0
Intergovernmental	\$ 2,341	\$ 311,892	\$ -	\$ -	\$ -	0.0
Miscellaneous Revenues	39,056	9,130	-	-	-	0.0
TOTAL REVENUES	\$ 41,397	\$ 321,022	\$ -	\$ -	\$ -	0.0
Personnel	\$ 3,946,258	\$ 4,001,381	\$ 4,414,542	\$ 5,062,421	\$ 647,879	14.7
Operating	1,432,161	1,355,322	1,388,002	1,882,847	494,845	35.7
Capital	-	24,890	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,378,419	\$ 5,381,593	\$ 5,802,544	\$ 6,945,268	\$ 1,142,724	19.7

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program, and a provision for a Cost of Living Adjustment (COLA). Personnel costs include the full-year funding of an Administrative Assistant I position and twenty-one Construction Maintenance Worker I positions added in FY 2014.
- Operating expenditures reflect an increase due to higher fleet costs based on current usage and fuel prices. This increase includes a reduction in operating reimbursement for the vacuum truck use by Stormwater Division.

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:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	20.00	20.00	28.00	28.00	8.00	40.0
Charges and Fees	\$ 87,669	\$ 147,284	\$ 100,000	\$ 100,000	\$ -	0.0
Miscellaneous	<u>1,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	<u><u>\$ 88,975</u></u>	<u><u>\$ 147,284</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ -</u></u>	0.0
Personnel	\$ 889,220	\$ 1,005,425	\$ 1,038,826	\$ 1,047,765	\$ 8,939	0.9
Operating	1,272,166	1,245,241	1,050,363	1,053,714	3,351	0.3
Capital	<u>77,521</u>	<u>-</u>	<u>33,112</u>	<u>92,950</u>	<u>59,838</u>	180.7
TOTAL EXPENDITURES	<u><u>\$ 2,238,907</u></u>	<u><u>\$ 2,250,666</u></u>	<u><u>\$ 2,122,301</u></u>	<u><u>\$ 2,194,429</u></u>	<u><u>\$ 72,128</u></u>	3.4

Funding Adjustments for FY 2015 Include:

- Revenues are derived from contracts to service dredged material disposal sites managed by Federal, State, and local governments.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel expenditures also include the full-year funding of two Spray Technician positions and six Construction Maintenance Worker I positions added in FY 2014.
- Operating expenditures represent no significant change. These costs also include a reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Capital expenditures include a helicopter horizontal stabilizer and a fuel control unit to maintain helicopter operation. Capital costs also represent replacement of nine ULV spray machines and a spray droplet analyzer.

PUBLIC WORKS (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION – Stormwater Drainage

Mission: The Stormwater Drainage Division implements 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. The Stormwater Division also manages the storm water management program for five other municipalities.

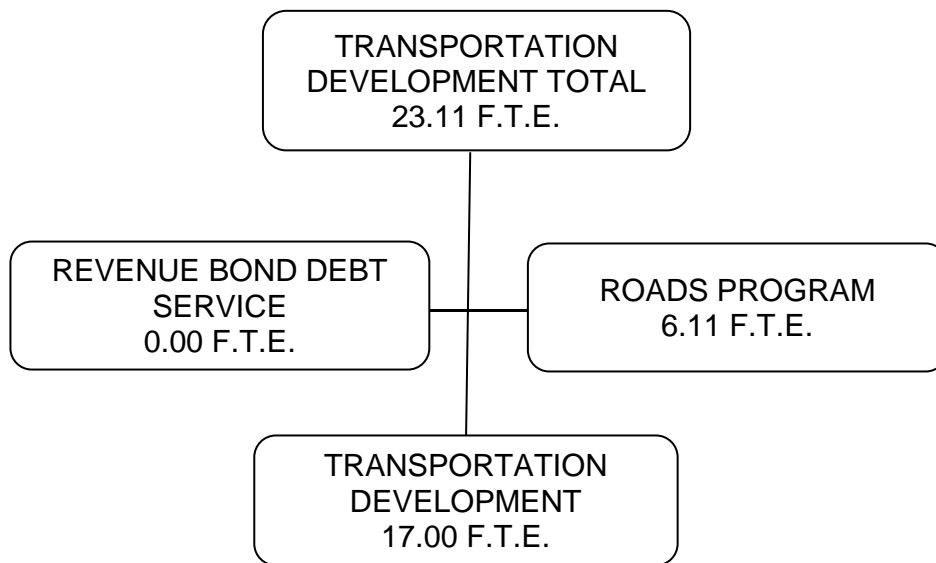
Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.25	10.25	10.25	12.25	2.00	19.5
Intergovernmental	\$ 327,028	\$ 621,362	\$ 605,000	\$ 624,500	\$ 19,500	3.2
Charges and Fees	1,547,130	802,062	1,045,500	1,120,000	74,500	7.1
Interest	5,666	5,324	-	-	-	0.0
TOTAL REVENUES	\$ 1,879,824	\$ 1,428,748	\$ 1,650,500	\$ 1,744,500	\$ 94,000	5.7
Personnel	\$ 1,432,907	\$ 1,443,418	\$ 1,562,426	\$ 1,170,924	\$ (391,502)	(25.1)
Operating	588,603	513,583	1,695,337	1,475,004	(220,333)	(13.0)
Capital	-	-	18,000	56,000	38,000	211.1
TOTAL EXPENDITURES	\$ 2,021,510	\$ 1,957,001	\$ 3,275,763	\$ 2,701,928	\$ (573,835)	(17.5)

Funding Adjustments for FY 2015 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 based on historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). Personnel expenditures include the addition of two Stormwater Inspector positions offset by a reimbursement associated with operating a vacuum truck.
- Operating expenditures reflect a reduction in available funds.
- Capital represents two utility vehicles to support the requirement of the NPDES General Permit for Stormwater Discharges from Regulated Small Municipal Separate Storm Sewer Systems.

TRANSPORTATION DEVELOPMENT



TRANSPORTATION DEVELOPMENT

SPECIAL REVENUE FUND

PUBLIC WORKS

PROGRAM – Revenue Bond Debt Service

Mission: The Debt Service Program accounts for servicing the 2013 Special Source Revenue Bond issued to fund \$80,000,000 for the South Aviation Road Project. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Adjusted</u>	<u>FY 2015 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ -	\$ -	\$ -	\$ 286,467	\$ 286,467	100.0
Debt Proceeds	-	-	13,422,276	-	(13,422,276)	(100.0)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$13,422,276</u>	<u>\$ 286,467</u>	<u>\$ (13,135,809)</u>	<u>(97.9)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	-	-	2,016,091	4,269,369	2,253,278	111.8
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,016,091</u>	<u>\$ 4,269,369</u>	<u>\$ 2,253,278</u>	<u>111.8</u>

Funding Adjustments for FY 2015 Include:

- Revenues reflect multi-county park revenues that were designated by County Council for the repayment of the debt service.
- Debt Service reflects the scheduled principal and interest payments on the 2013 Special Source Revenue Bond.

TRANSPORTATION DEVELOPMENT (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION - Roads Program

Mission: The Transportation Development Roads Program provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

	FY 2012 <u>Actual</u>	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.41	4.41	6.11	6.11	-	0.0
Sales Tax	\$ 26,437,156	\$ 27,642,826	\$ 28,275,000	\$ 31,363,000	\$ 3,088,000	10.9
Interest	55,837	65,776	40,000	20,000	(20,000)	(50.0)
Miscellaneous	-	200	-	-	-	0.0
TOTAL REVENUES	26,492,993	27,708,802	28,315,000	31,383,000	3,068,000	10.8
Interfund Transfer In	4,992,740	10,434,000	2,160,633	-	(2,160,633)	(100.0)
TOTAL SOURCES	\$ 31,485,733	\$ 38,142,802	\$ 30,475,633	\$ 31,383,000	\$ 907,367	3.0
Personnel	\$ 466,286	\$ 467,275	\$ 483,868	\$ 531,089	\$ 47,221	9.8
Operating	(2,806,237)	3,621,734	2,992,027	1,818,365	(1,173,662)	(39.2)
Capital	-	-	-	-	-	0.0
Debt Service	12,807,798	18,652,325	18,974,455	19,240,830	266,375	1.4
TOTAL EXPENDITURES	10,467,847	22,741,334	22,450,350	21,590,284	(860,066)	(3.8)
Interfund Transfer Out	13,772,018	13,530,726	13,500,000	13,500,000	-	0.0
TOTAL DISBURSEMENTS	\$ 24,239,865	\$ 36,272,060	\$ 35,950,350	\$ 35,090,284	\$ (860,066)	(2.4)

Funding Adjustments for FY 2015 Include:

- Revenues are expected to increase based on current trends for sales tax collections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA). The cost also includes full-year funding for a temporary position converted to a permanent position in FY 2014.
- Operating expenditures represent a decrease in program management fees.
- The Debt Service increase is due to the scheduled bond payments.
- Interfund Transfer Out represents \$3 million annually for the Cooper River Bridge and \$10.5 million for annual allocations of Transportation Sales Tax projects.

TRANSPORTATION DEVELOPMENT (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Transportation Development

Mission: Transportation Development provides consolidated services for construction management, quality control, design and materials testing on multi-jurisdictional infrastructure projects that span federal, state, county and municipal roads, streets, bridges, sidewalks and other transportation-related projects to ensure that funding is expended in an economical and efficient manner.

Services Provided:

- Manage the construction of roads, highways, paving and drainage projects funded by the Charleston County Transportation Half-Cent Sales Tax
- Maintain a comprehensive pavement management database of 1,650 centerline road miles of county, state and local roads to provide an effective management tool that facilitates improvement contracts based on their conditions

Division Summary:

	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	17.00	17.00	17.00	17.00	-	0.0
Charges and Fees	\$ 54	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 54	\$ -	\$ -	\$ -	\$ -	0.0
Personnel	\$ 1,414,123	\$ 1,451,548	\$ 1,494,902	\$ 1,512,578	\$ 17,676	1.2
Operating	(983,611)	(859,653)	(1,122,920)	(1,120,531)	2,389	(0.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 430,512	\$ 591,895	\$ 371,982	\$ 392,047	\$ 20,065	5.4

Funding Adjustments for FY 2015 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures are offset by reimbursements to this Division for costs associated with services provided to programs with funding sources outside the General Fund such as the Charleston Transportation Committee and the Transportation Sales Tax program.

TRANSPORTATION DEVELOPMENT (continued)

GENERAL FUND

PUBLIC WORKS

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a safe and quality paved roadway network for the citizens of Charleston County.

Objective 1(a): Maintain a paved roadway Overall Condition Index (OCI) of 70 or more.

MEASURES:

	<u>Objective</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Projected</u>
Input:				
Paved road expenditures ¹	1(a)	\$11,030,865	\$2,665,867	\$8,000,000
Outcome:				
Condition of paved road network (OCI) ¹	1(a)	73	72	72

¹ 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.

2015 ACTION STEPS

Department Goal 1

- Develop and implement a multi-year strategy in an effort to maintain or improve the Overall Condition Index (OCI) of the network.
- Develop and implement a pavement preservation program to assist with the multi-year strategy and reduce the life cycle cost of maintaining paved roads in the County.

Capital Projects – General

Charleston County

Overview

The FY 2015 – FY 2019 Adopted five year Capital Improvement Plan contains three separately approved plans including the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, and the Environmental Management Enterprise Fund Capital Improvement Plan. Each plan is developed separately from the other and provides detailed information about the individual projects within each plans’ realm of responsibility.

The three FY 2015 – 2019 Adopted CIPs total \$540.9 million for five years and includes \$79.4 million or 15 percent of this amount allocated to the General Capital Improvement Plan, \$427.0 million or 79 percent allocated to the Transportation Sales Tax Comprehensive Plan of Expenditures, and \$34.5 million or 6 percent allocated to the Environmental Management Enterprise Fund Capital Improvement Plan.

The County defines capital assets as major assets that benefit more than a single fiscal period. Typical examples are land, improvements to land, easements, buildings, vehicles, machinery equipment, computer software, and infrastructure that meet the County capitalization threshold. The capitalization threshold for various assets is as stated in the following table.

Asset Category	Items to be Capitalized
Land	All, regardless of cost.
Non-Depreciable Land Improvements	All, regardless of cost.
Depreciable Land Improvements	Any costing more than \$100,000.
Buildings and Building Improvements	Any costing more than \$100,000.
Infrastructure	Any costing more than \$100,000.
Machinery, Equipment & Vehicles	Any costing more than \$5,000.

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	\$1,660,111
Special Revenue Funds	648,907
Enterprise Funds	2,253,486
Internal Service Funds	3,474,200
Grand Total	\$8,036,704

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.

Capital Projects – General

Charleston County

Financial Policies

- *Capital Improvement Policy #1: A five-year Capital Improvement Plan shall be developed and updated annually.*
- *Expenditure Policy #1... 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.*

Each multi-year plan covers a five-year planning period and is updated annually to reflect ongoing changes and additions. These plans are submitted to County Council for adoption along with the County's annual budget. The five-year plans do not appropriate funds; they support the actual appropriations that are made through adoption of the budget.

Facility Planning Committee

Early in 2003, the County Administrator established a Facility Planning Committee composed of representatives from the Building Inspections 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 determined that the County owned some unused buildings and land. Council voted to lease portions of the unused facilities and property.

The Committee sent a survey to all department heads and elected and appointed officials requesting information about current and future service delivery and space needs. Based on the facilities evaluations and the departments' anticipated needs, 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 Finance 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. This Committee continues to review and update facilities needs and provides input to the General CIP plan annually.

Capital Improvement Plan – General

The County updates the CIP annually. The FY 2015–FY 2019 General Capital Improvement Plan reflects the current estimated schedule for approved projects. During the FY 2010 planning process, the County decided to expand the projects listed in the plan to include all projects that meet the county capitalization threshold. This added capital software and building improvements to the five year plan which increased the number of projects on the plan and provides a more detailed analysis of the County's capital needs.

Capital Projects – General

Charleston County

General Project Cost Summary *

Project Title	Prior	2015	2016	2017	2018	2019	Beyond	Total
GENERAL GOVERNMENT								
Building Insp Energov Upgrade	\$ -	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295
Coroner/DAODAS/Hlth relocation	-	550	-	-	-	-	-	550
Facilities maintenance: roofing	-	965	2,780	750	500	320	1,500	6,815
Facilities maint: heating/cooling	12	848	550	175	-	325	-	1,910
Facilities maint: general	5	620	1,500	1,045	-	120	-	3,290
Fuel upgrade - Ravenel/James Is.	-	-	-	100	100	-	-	200
Lee Building - purchase residual	-	300	-	-	-	-	-	300
Parking Garages	2,607	1,393	400	95	180	155	-	4,830
Telephone Upgrade COB/Judicial	181	169	-	-	-	-	-	350
Telephone Upgrade PSB	-	330	-	-	-	-	-	330
General Government Total	2,805	5,470	5,230	2,165	780	920	1,500	18,870
JUDICIAL								
Magistrate/EMS: 995 Morrison	-	-	-	-	-	-	3,700	3,700
Magistrate Court: N. Charleston	11	549	-	-	-	-	-	560
Solicitor: Case Mgmt System	-	375	-	-	-	-	-	375
Judicial Total	11	924	-	-	-	-	3,700	4,635
PUBLIC SAFETY								
Awendaw Fire Station	-	500	500	-	-	-	-	1,000
Law Enforcement Center	8,901	5,599	-	-	-	-	-	14,500
Law Enforcement Training Center	-	-	500	-	-	-	-	500
Public Safety System	36	1,582	2,925	-	-	-	-	4,543
Radio replacement	-	-	-	-	-	-	5,000	5,000
Sheriff Fingerprint/facial recog.	33	299	-	-	-	-	-	332
Station Alerting	1,023	2,477	-	-	-	-	-	3,500
Public Safety Total	9,993	10,457	3,925	-	-	-	5,000	29,375
PUBLIC WORKS								
Public Works Compound - Azalea	-	-	-	-	-	-	40,000	40,000
Public Works Total	-	-	-	-	-	-	40,000	40,000
RECREATION/CULTURE								
Trident Aeronautical Training Facil	-	2,000	8,375	8,375	-	-	-	18,750
Trident Nursing & Science Bldg	15,406	2,594	-	-	-	-	-	18,000
Recreation/Culture Total	15,406	4,594	8,375	8,375	-	-	-	36,750
GRAND TOTAL	\$ 28,215	\$ 21,445	\$ 17,530	\$ 10,540	\$ 780	\$ 920	\$ 50,200	\$ 129,630

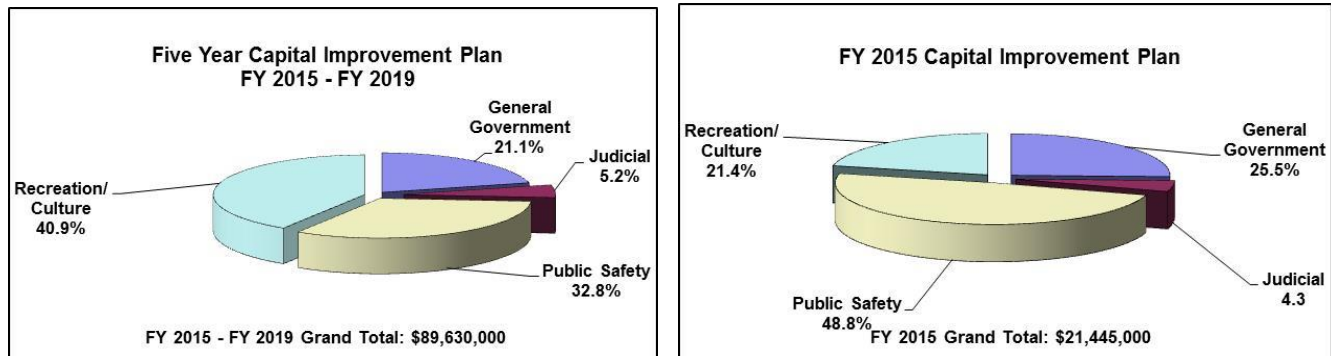
*Amounts in thousands of dollars

Capital Projects – General

Charleston County

Eighteen of the 23 projects listed in the CIP have funds appropriated for use in FY 2015.

The following graphs show the proposed projects scheduled during the five year CIP and the individual projects scheduled for FY 2015. See the Project Summary pages for project 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, Emergency 911 Fees, Municipal Contributions and transfers from the General Fund. In addition, all revenues from the sale of real estate must be used for capital projects per the County Budget Ordinance and Financial Policies.

General Project Source Summary *

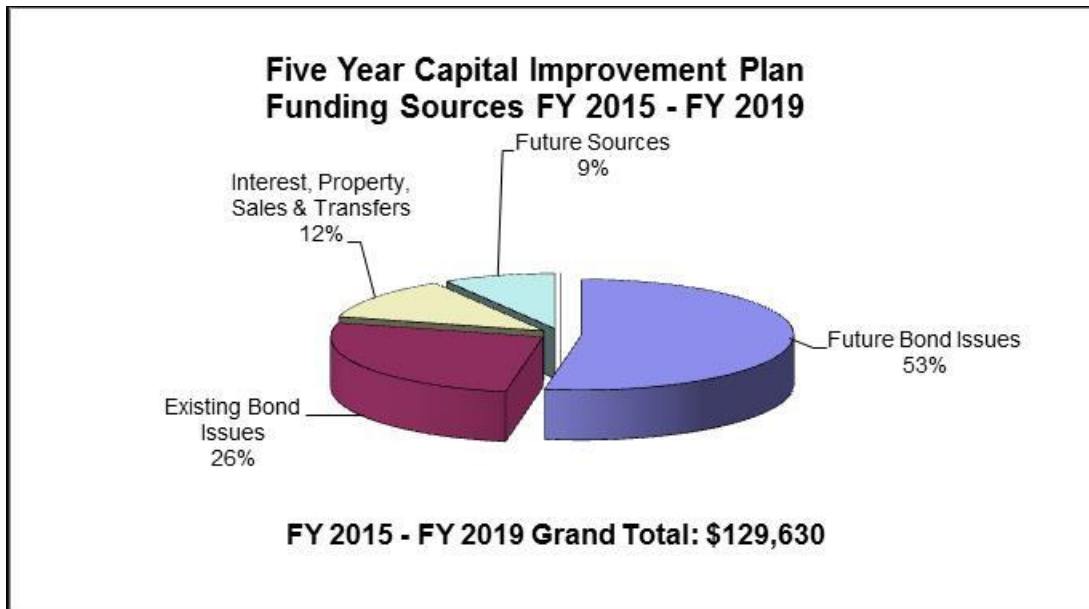
Funding Source	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Bond Issues	\$ 25,330	\$ 8,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,117
Interest, Sales, Transfer & Other	2,885	10,158	2,925	-	-	-	-	15,968
Future Bond Issues	-	2,500	8,875	8,375	-	-	48,700	68,450
Future Sources	-	-	5,730	2,165	905	920	1,500	11,095
GRAND TOTAL	\$ 28,215	\$ 21,445	\$ 17,530	\$ 10,540	\$ 780	\$ 920	\$ 50,200	\$ 129,630

* Amounts in thousands of dollars

Capital Projects – General

Charleston County

Twenty four percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2015.



Impact on the Operating Budget

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 and maintenance 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. The Technology Services Department determines the ongoing operating and update costs associated with capital management information systems. If applicable, the operating and maintenance costs are displayed in current dollars.

Capital Projects – General

Charleston County

General Government Projects

CORONER/DAODAS/DHEC RELOCATION*

This project will relocate three departments from three different locations to one centrally located building.

Function: General Government		Start Date: 2015		End Date: 2015				
	Prior	2015	2016	2017	2018	2019	Beyond	Total
I. Expenditures:	-	550	-	-	-	-	-	550
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	-	550	-	-	-	-	-	550
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are minor utility savings expected from the more efficient unit.							

ENERGOV UPGRADE*

EnerGov was implemented by the County in 2008 for use by Building Services, Planning and Revenue Collections for issuing licenses and permits, collection of corresponding fees, scheduling and monitoring building inspections and assessment and collection of the hospitality and accommodation taxes. The upgrade of this software contains many new features that will be useful for these departments.

Function: General Government		Start Date: 2015		End Date: 2015				
	Prior	2015	2016	2017	2018	2019	Beyond	Total
I. Expenditures:	-	295	-	-	-	-	-	295
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	-	295	-	-	-	-	-	295
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

FACILITIES MAINTENANCE-GENERAL*

This project will cover the purchase costs and installation of replacement carpeting, exterior building maintenance, security camera upgrades, sidewalk replacement, lighting replacement, and parking lot resurfacing.

Function:	General Government	Start Date:	2014	End Date:	2019			
I. Expenditures:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	5	620	1,500	1,045	-	120	-	3,290
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	5	620	1,500	1,045	-	120	-	3,290
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

FACILITIES MAINTENANCE-HEATING/COOLING*

This project will replace selected chillers, air handlers and other mechanical equipment in various county buildings. It will also update outdated mechanical systems which will increase energy management and conservation.

Function:	General Government	Start Date:	2014	End Date:	2019			
I. Expenditures:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	12	848	550	175	-	325	-	1,910
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	12	848	550	175	-	325	-	1,910
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There will be energy and maintenance cost offsets due to this project.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

FACILITIES MAINTENANCE-ROOFING*

The County implemented a county wide roof evaluation and developed a plan of action required to keep the roof systems in good repair and prevent further deterioration. This multi-year program will include scheduled repairs, maintenance and replacement of all County owned facilities.

Function: General Government		Start Date: 2015					End Date:		
	Prior	2015	2016	2017	2018	2019	Beyond	Total	
I. Expenditures:	-	965	2,780	750	500	320	1,500	6,815	
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total	
Existing Funds	-	965	2,780	750	500	320	1,500	6,815	
III. O&M Costs (Savings):		2015	2016	2017	2018	2019			
Personnel		-	-	-	-	-			
Operating		-	-	-	-	-			
IV. O&M Impacts:	There will be energy savings with roof replacements of lighter colored roofs and more energy efficient insulation.								

FUEL CANOPIES-PUBLIC WORKS SITES*

The existing fuel canopies at these sites are too low to accommodate the required vehicle access to pumps. This project will replace the canopies so that the vehicles can pull up to the pumps and fuel the vehicles without pulling the fuel hose out beyond the canopy.

Function: General Government		Start Date: 2017					End Date: 2018		
	Prior	2015	2016	2017	2018	2019	Beyond	Total	
I. Expenditures:	-	-	-	100	100	-	-	200	
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total	
Future Sources	-	-	-	100	100	-	-	200	
III. O&M Costs (Savings):		2015	2016	2017	2018	2019			
Personnel		-	-	-	-	-			
Operating		-	-	-	-	-			
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.								

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

LEE BUILDING – PURCHASE RESIDUAL*

In 2004, the County entered into a ten year lease with option to buy this building. In November of 2014 the County will take ownership of the building but is also purchasing an additional 3,600 square feet that was not included in the original lease.

Function: General Government		Start Date: 2015					End Date: 2015	
	Prior	2015	2016	2017	2018	2019	Beyond	Total
I. Expenditures:	-	300	-	-	-	-	-	300
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	-	300	-	-	-	-	-	300
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

PARKING GARAGES*

This project will address necessary repairs, outstanding maintenance issues, and upgrades in the Cumberland and King & Queen Parking Garages required for their continued use. Repairs include localized patching of cracks in concrete, application of corrosion inhibitor, and surface coating of the upper decks of the King & Queen Garage.

Function: General Government		Start Date: 2009					End Date: 2019	
	Prior	2015	2016	2017	2018	2019	Beyond	Total
I. Expenditures:	2,607	1,393	400	95	180	155		4,830
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	2,607	1,393	400	95	180	155	-	4,830
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		-	-	-	(90)	(90)		
IV. O&M Impacts:	There are personnel savings anticipated due to automation of some equipment.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

TELEPHONE UPGRADE COB/JUDICIAL*

This project will replace aging telephone systems in use throughout the County. The Judicial Center system will become the hub for all phone systems in the Downtown area.

Function:	General Government		Start Date:	2014	End Date:	2015		
I. Expenditures:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	181	169	-	-	-	-		350
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	181	169	-	-	-	-	-	350
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

TELEPHONE UPGRADE PSB*

This project will replace aging telephone systems in use throughout the County. The PSB system will become the hub for all phone systems in the City of North Charleston.

Function:	General Government		Start Date:	2015	End Date:	2015		
I. Expenditures:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	-	330	-	-	-	-		330
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	-	330	-	-	-	-	-	330
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

Judicial Projects

MAGISTRATE COURT: NORTH CHARLESTON*

This project will build out the leased space in Aviation Square for the relocation of the North Area Magistrate Court from Cross County Road.

Function:		Judicial		Start Date:			2014		End Date:		2015	
		Prior	2015	2016	2017	2018	2019	Beyond	Total			
I. Expenditures:		11	549	-	-	-	-	-	560			
II. Fund Source:		Prior	2015	2016	2017	2018	2019	Beyond	Total			
	Existing Funds	11	549	-	-	-	-	-	560			
III. O&M Costs (Savings):		2015		2016	2017	2018	2019					
	Personnel	-		-	-	-	-					
	Operating	-		5	5	5	5					
IV. O&M Impacts:	An estimate increase of \$4,500 in operating and maintenance costs are anticipated.											

SOLICITOR: CASE MANAGEMENT SYSTEM*

The Solicitor's Office has been using the PCMS software provided by the State to manage their case records for more than 8 years. This project will replace the existing software with an upgraded version that will enable them to meet their current needs as well as the capability to attach files to a case record.

Function:		General Government		Start Date:			2015		End Date:		2015	
		Prior	2015	2016	2017	2018	2019	Beyond	Total			
I. Expenditures:		-	375	-	-	-	-	-	375			
II. Fund Source:		Prior	2015	2016	2017	2018	2019	Beyond	Total			
	Existing Funds	-	375	-	-	-	-	-	375			
III. O&M Costs (Savings):		2015		2016	2017	2018	2019					
	Personnel	-		-	-	-	-					
	Operating	-		35	35	35	35					
IV. O&M Impacts:	There will be an increase in maintenance costs of a approximately \$35,000.											

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

Public Safety Projects

AWENDAW FIRE STATION*

This project will purchase property and build a new fire station.

Function: Public Safety **Start Date:** 2015 **End Date:** 2016

	Prior	2015	2016	2017	2018	2019	Beyond	Total
I. Expenditures:	-	500	500	-	-	-	-	1,000
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Bond Issues	-	500	500	-	-	-	-	1,000
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	10	10	10		
Operating		-	-	-	-	-		

IV. O&M Impacts: Using current trends for our smaller stations the projected yearly cost to operate the station would be \$10,000.

LAW ENFORCEMENT CENTER*

This project will relocate and consolidate the Sheriff's Office personnel from multiple locations to a single centrally located facility. The project consists of interior renovations to the existing main SCE&G building and two outbuildings on the Leeds Avenue site to house Sheriff's staff.

Function: Public Safety **Start Date:** 2011 **End Date:** 2015

	Prior	2015	2016	2017	2018	2019	Beyond	Total
I. Expenditures:	8,901	5,599	-	-	-	-	-	14,500
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	-	500	-	-	-	-	-	500
Future Sources	8,901	5,099	-	-	-	-	-	14,000
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		100	-	-	-	-		
Operating		525	-	-	-	-		

IV. O&M Impacts: O&M increases will be needed to cover the recurring cost of two additional maintenance personnel, maintenance contracts for HVAC systems, and other services. There will also be a projected increase in utility cost. Some of this cost will be offset by the reduced cost of operating the facilities that are vacated.

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

LAW ENFORCEMENT TRAINING CENTER*

This project will create a firearms shooting range and law enforcement training facility at the County owned Sheppard Tract.

Function:	Public Safety	Start Date:	2016	End Date:	2016			
I. Expenditures:	Prior	2015	2016	2017	2018	2019	Beyond	Total
	-	-	500	-	-	-	-	500
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	-	-	500	-	-	-	-	500
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	Estimated increase in annual operating and maintenance costs are unknown at this time.							

PUBLIC SAFETY SYSTEM*

The Public Safety Division administers the upgrade and maintenance of the records management system for the Detention Center, the Sheriff's Law Enforcement Division and other public safety entities.

Function:	Public Safety	Start Date:	2014	End Date:	2016			
I. Expenditures:	Prior	2015	2016	2017	2018	2019	Beyond	Total
	36	1,582	2,925	-	-	-	-	4,543
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	36	1,582	2,925	-	-	-	-	4,543
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		-	900	900	900	900		
IV. O&M Impacts:	Additional maintenance costs of approximately 20% of project costs are anticipated.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

SHERIFF FINGERPRING/FACIAL RECOGNITION*

The Sheriff's Office currently uses the NIST Manager Fingerprint Archive system. This upgrade will include the Quickd-ID fingerprint identification module and Face Plus Facial Recognition module. This upgrade will extend the NIST Manager system's reach to the field so that fingerprints can be ascertained in patrol cars, crime scenes, etc. The upgrade to the facial recognition module will help to identify persons of interest without any direct contact with them.

Function: Public Safety		Start Date: 2014					End Date: 2015		
	Prior	2015	2016	2017	2018	2019	Beyond	Total	
I. Expenditures:	33	299	-	-	-	-	-	332	
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total	
Existing Funds	33	299	-	-	-	-	-	332	
III. O&M Costs (Savings):		2015	2016	2017	2018	2019			
Personnel		-	-	-	-	-			
Operating		40	40	40	40	40			
IV. O&M Impacts:	Additional maintenance costs are anticipated.								

STATION ALERTING*

Station Alerting reduces the workload of the Dispatch staff while increasing the speed and efficiency of dispatching the correct unit to an incident. The system also reduces or eliminates the amount of radio communications needed for monitoring and only sends out the call to the assigned incident channel.

Function: Public Safety		Start Date: 2014					End Date: 2015		
	Prior	2015	2016	2017	2018	2019	Beyond	Total	
I. Expenditures:	1,023	2,477	-	-	-	-	-	3,500	
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total	
Existing Funds	1,023	2,477	-	-	-	-	-	3,500	
III. O&M Costs (Savings):		2015	2016	2017	2018	2019			
Personnel		-	-	-	-	-			
Operating		-	100	100	100	100			
IV. O&M Impacts:	Additional maintenance costs are anticipated.								

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

RECREATION/CULTURE

TRIDENT AERONAUTICAL TRAINING FACILITY*

This project will construct an approximately square foot building on the main campus of Trident Technical College. The County is providing a portion of the funding required for construction. The building will provide classrooms for. Other classrooms and space for student study will also be provided. The project addresses

Function:		Recreation / Culture		Start Date:			2015		End Date:		2017	
		Prior	2015	2016	2017	2018	2019	Beyond	Total			
I. Expenditures:		-	2,000	8,375	8,375	-	-	-	18,750			
II. Fund Source:		Prior	2015	2016	2017	2018	2019	Beyond	Total			
	Future Bond Issues	-	2,000	8,375	8,375	-	-	-	18,750			
III. O&M Costs (Savings):			2015	2016	2017	2018	2019					
	Personnel		-	-	-	-	-					
	Operating		-	-	-	-	-					
IV. O&M Impacts:	Charleston County will not own or operate this facility. There will be no operating or maintenance costs associated with this project.											

TRIDENT NURSING BUILDING*

This project will construct an approximately 90,000 square foot building on the main campus of Trident Technical College. The County is providing a portion of the funding required for construction. The building will provide classrooms for nursing and science labs. Other classrooms and space for student study will also be provided. The project addresses the tri-county area's current shortage of nursing and allied health workers.

Function:		Recreation / Culture		Start Date:			2012		End Date:		2015	
		Prior	2015	2016	2017	2018	2019	Beyond	Total			
I. Expenditures:		15,406	2,594	-	-	-	-	-	18,000			
II. Fund Source:		Prior	2015	2016	2017	2018	2019	Beyond	Total			
	Existing Bond Issues	15,406	2,594	-	-	-	-	-	18,000			
III. O&M Costs (Savings):			2015	2016	2017	2018	2019					
	Personnel		-	-	-	-	-					
	Operating		-	-	-	-	-					
IV. O&M Impacts:	Charleston County will not own or operate this facility. There will be no operating or maintenance costs associated with this project.											

*Amounts in thousands of dollars

Capital Projects – Transportation Sales Tax

Charleston County

Five Year Comprehensive Plan of Expenditures – Transportation Sales Tax

The Transportation Sales Tax program was developed after a referendum to provide specific additional tax funds for road, mass transit and green space projects was passed by the voters of Charleston County in the November 2004 countywide election. The staff of the Charleston County Transportation Development Department manages the transportation project portion of the Half Cent Sales Tax program.

Financial Policies

- *Capital Improvement Policy #3: ... strive to maintain and replace existing infrastructure (i.e. roads and bridges) as needed.*

There are two types of projects, Allocation and Bonded. The Allocation projects generally fall within the areas of resurfacing, small paving, bike and pedestrian, and drainage improvements as well as an annual contribution to the Charleston County Public Works Department. Selection is based on several criteria including, but not limited to, current road condition, community need and expected future traffic improvements. In addition, there are several large-scale projects, referred to as Bonded projects, that are funded through the two bond referendums passed in 2004 and 2006 which provided immediate funds for use on the larger projects to be paid through future half-cent sales tax revenues. All project selections are to fit within the goals of the Council's 2006 Charleston County Comprehensive Transportation Plan.

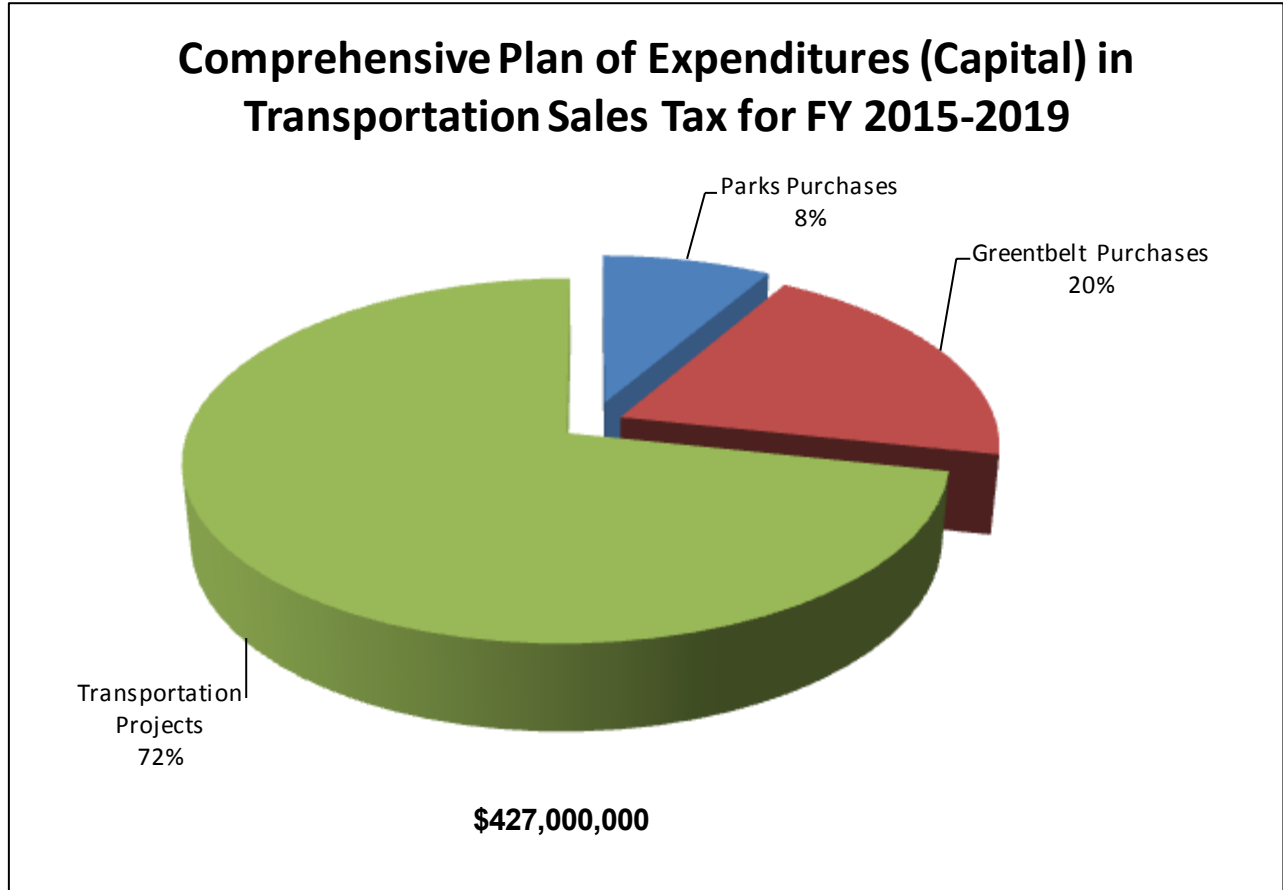
The Greenbelt program is funded through half-cent sales tax revenue as well and is administered by Charleston County Staff under the guidance of the Greenbelt Advisory Board and the Greenbelt Bank Board. The Greenbelt purchases are funded through the proceeds of the 2004 and 2006 bond referendums that will be paid for with future half-cent sales tax revenue. The purchases made by Charleston County to protect green spaces are selected based on submissions by landowners to County Staff and recommendations of the Greenbelt Boards, with final approval coming from Charleston County Council.

Transportation Sales Tax Project Cost Summary *

Project Title	Prior	2015	2016	2017	2018	2019	Beyond	Project Total
Public Works								
Parks Purchases	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Greenbelt Purchases	81,100	2,500	1,400	-	-	-	-	85,000
Transportation Projects	229,300	60,600	15,900	200	-	-	-	306,000
GRAND TOTAL	\$ 346,400	\$ 63,100	\$ 17,300	\$ 200	\$ -	\$ -	\$ -	\$ 427,000

* Amounts in thousands of dollars

Capital Projects – Transportation Sales Tax Charleston County



Financing the CIP

The funding plan for the Transportation Development Department capital projects is developed based on projected half-cent sales tax receipts and the proceeds from the bonds issued in 2006, 2007, 2009, and 2011. The collected sales tax also services the debt on the bonds that have already been issued.

Transportation Sales Tax Source Summary *

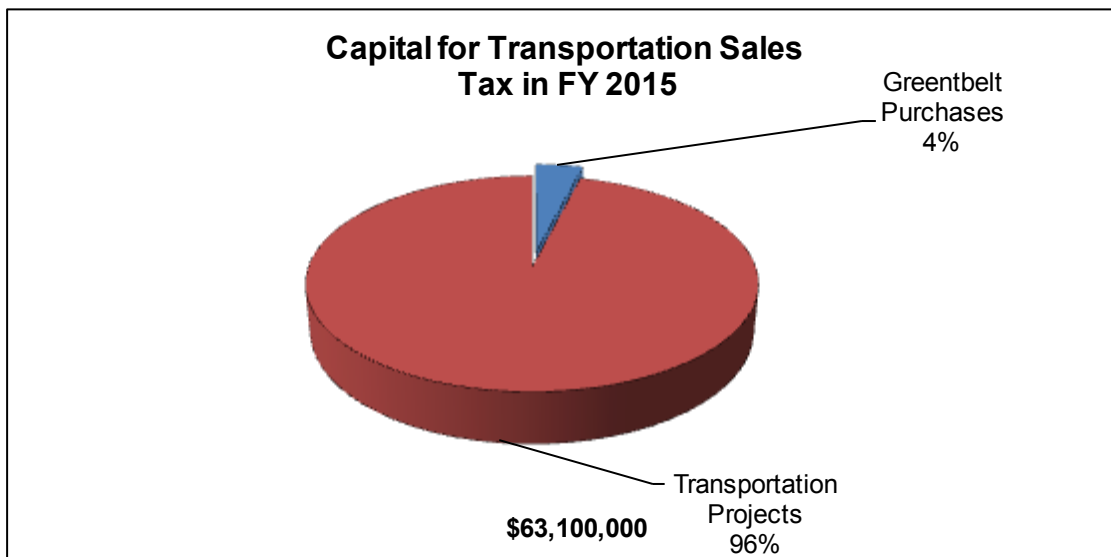
<u>Funding Source</u>	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
SCDOT/CHATS/Earmark	\$ 29,200	\$ 18,700	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ 53,700
Existing Bond Funds	382,000	-	-	-	-	-	-	382,000
GRAND TOTAL	\$ 411,200	\$ 18,700	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ 435,700

* Amounts in thousands of dollars

Capital Projects – Transportation Sales Tax

Charleston County

Funds not generated through sales tax receipts include federal or state grants and municipal contributions and are project specific. As such, they are not included in capital funding plans until secured by an actual agreement with the entity that is providing them. Depending on how the agreement is structured and which entity is managing the project, project funds that become available through partnerships with municipalities will either be disbursed to or collected from the municipality by Charleston County.



Capital Projects – Transportation Sales Tax Charleston County



County Council Chairman Pryor and County Administrator Kurt Taylor attend a Sales Tax groundbreaking ceremony.

Capital Projects – Transportation Sales Tax

Charleston County

Impact on the Operating Budget

Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures to be minimal. The majority of the funds are being used for infrastructure repairs and improvements. There is a significant savings to the County's General Fund due to this program's existence.



Improvements to Johnnie Dodds Boulevard.

Capital Projects - Environmental Management Charleston County

Environmental Management Capital Improvement Plan

The Environmental Management Department's Five Year Capital Improvement Plan provides long-range plans to continue advancing the County's 40% recycling goal and become the premier solid waste program in the southeastern United States. The five-year capital improvement plan provides a structured approach to support these goals.

Environmental Management Project Cost Summary *

Project Title	Prior	2015	2016	2017	2018	2019	Beyond	Project Total
Public Works								
Bee's Ferry Landfill - Entrance	\$ 190	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Landfill Cell 4 - Phase 3	-	8,500	-	-	-	-	-	8,500
Landfill Cell 5 - Phase 4	-	-	-	-	9,000	-	-	9,000
Compost Building	-	350	-	-	-	-	-	350
Household Haz. Waste Facility	-	-	-	1,000	-	-	-	1,000
Materials Recovery Facility	3,000	12,000	-	-	-	-	-	15,000
GRAND TOTAL	\$ 3,190	\$ 21,360	\$ -	\$ 1,000	\$ 9,000	\$ -	\$ -	\$ 34,550

* Amounts in thousands of dollars



Financing the CIP

The funding for this plan will come from the use of existing funds. Environmental Management intends to fund the projects with future revenues if necessary.

Capital Projects - Environmental Management Charleston County

Environmental Management Source Summary *

Funding Source	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	\$ 3,190	\$ 21,360	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 25,550
Future Sources	-	-	-	-	9,000	-	-	9,000
GRAND TOTAL	\$ 3,190	\$ 21,360	\$ -	\$ 1,000	\$ 9,000	\$ -	\$ -	\$ 34,550

* Amounts in thousands of dollars

Impact on the Operating Budget

Environmental Management expects additional utilities and maintenance costs associated with the new and expanded facilities in the current CIP.



Capital Projects - Environmental Management

Charleston County

Public Works Projects

BEE'S FERRY LANDFILL- ENTRANCE*

The entrance to the Bee's Ferry Landfill will be designed and constructed during the widening of Bee's Ferry Road, a Transportation Sales Tax Bonded project. Funds will support design and construction costs to relocate the entrance, install drainage improvements and install new landscaping.

Function:	Public Works	Start Date:	2013	End Date:	2015			
I. Expenses:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	190	510	-	-	-	-	-	700
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	190	510	-	-	-	-	-	700
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

*Amounts in thousands of dollars

BEE'S FERRY LANDFILL- CELL 4 - CONSTRUCTION OF CELL FOR MSW*

It is projected that the municipal solid waste landfill cell in which we are currently operating will be at capacity in 2015. A new cell will need to be constructed and operational prior to 2015. Funding will support design and construction of the new cell.

Function:	Public Works	Start Date:	2015	End Date:	2015			
I. Expenses:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	-	8,500	-	-	-	-	-	8,500
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	-	8,500	-	-	-	-	-	8,500
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no immediate additional operating or maintenance costs or savings due to this project. However, there are substantial costs related to post-closure care anticipated over the 30 years following closure of the cell.							

*Amounts in thousands of dollars

Capital Projects - Environmental Management

Charleston County

BEE'S FERRY LANDFILL- CELL 5 - CONSTRUCTION OF CELL FOR MSW*

It is projected that the municipal solid waste landfill cell will be at capacity in 2019. A new cell will need to be constructed and operational prior to 2019. Funding will support design and construction of the new cell.

Function:	Public Works	Start Date:	2017	End Date:	2018			
I. Expenses:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	-	-	-	-	9,000	-	-	9,000
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	-	-	-	-	9,000	-	-	9,000
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		

IV. O&M Impacts: There are no immediate additional operating or maintenance costs or savings due to this project. However, there are substantial costs related to post-closure care anticipated over the 30 years following closure of the cell.

*Amounts in thousands of dollars

NEW COMPOST BUILDING*

The Compost facility accepts food waste as part of a pilot program. The food waste is currently mixed with wood chips in an open environment. A new building is required to mix materials if the compost facility and program are expanded permanently to accept other organic feedstocks. Funds will support design and construction costs.

Function:	Public Works	Start Date:	2013	End Date:	2015			
I. Expenses:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
	-	350	-	-	-	-	-	350
II. Fund Source:	<u>Prior</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	-	350	-	-	-	-	-	350
III. O&M Costs (Savings):		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Personnel		-	-	-	-	-		
Operating		25	-	-	-	-		

IV. O&M Impacts: This is a new facility so there will be additional utility and maintenance cost at the Compost cell. It is anticipated that this will enable the County to produce a high-grade compost product that could add to the revenue stream.

*Amounts in thousands of dollars

Capital Projects - Environmental Management

Charleston County

NEW HOUSEHOLD HAZARDOUS WASTE FACILITY*

A replacement facility is required to process discarded electronics, paints and other chemicals for proper disposal. The current facility consists of numerous buildings and sheds housing different elements of the operation. This facility will consolidate most of the operation under one roof. Funds will support design and construction costs.

Function:	Public Works	Start Date:	2017	End Date:	2017			
I. Expenses:	Prior	2015	2016	2017	2018	2019	Beyond	Total
	-	-	-	1,000	-	-	-	1,000
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	-	-	-	1,000	-	-	-	1,000
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		-	-	25	-	-		
IV. O&M Impacts:	This is a larger, replacement facility so there will be additional utility and maintenance costs.							

*Amounts in thousands of dollars

NEW MATERIALS RECOVERY FACILITY*

The Materials Recovery Facility at 13 Romney Street in Downtown Charleston is 20 years old, utilizes outdated equipment and has limited acreage for program expansion. Funding will support the acquisition of a new facility and plant equipment for a new processing facility.

Function:	Public Works	Start Date:	2013	End Date:	2015			
I. Expenses:	Prior	2015	2016	2017	2018	2019	Beyond	Total
	3,000	12,000	-	-	-	-	-	15,000
II. Fund Source:	Prior	2015	2016	2017	2018	2019	Beyond	Total
Existing Funds	3,000	12,000	-	-	-	-	-	15,000
III. O&M Costs (Savings):		2015	2016	2017	2018	2019		
Personnel		-	-	-	-	-		
Operating		125	-	-	-	-		
IV. O&M Impacts:	This is a larger, replacement facility so there will be additional utility and maintenance costs.							

*Amounts in thousands of dollars



End Section

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.

Financial Policies

- *Debt Management Policy #1: The County shall only use long-term debt for capital projects or equipment.*
 - *When current revenues are not sufficient to use pay-as-you-go funding.*
 - *When the useful life of the project or equipment equals or exceeds the term of financing.*

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 enterprises. 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 the Transportation Sales Tax.

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.

Debt Service

Charleston County

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 is included in the Appendix of this document as part of the Financial Policies.

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 \$209.8 million as of June 30, 2014, and its capacity to issue new debt is approximately \$62.0 million. 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, 2014	\$3,397.7
Constitutional Debt Limit (8% of Assessment)	\$271.8
Outstanding 8% Debt	\$209.8
Available Capacity	\$62.0

Financial Policies

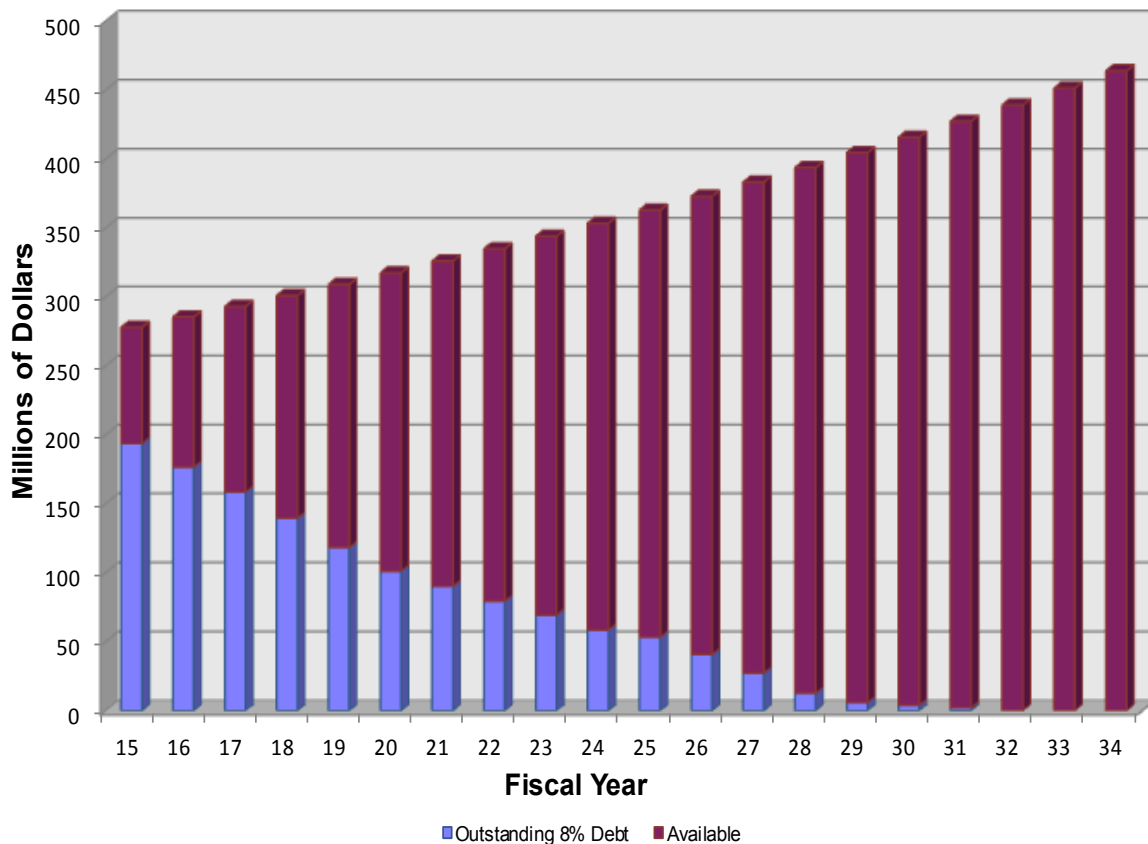
- *Debt Management Policy #5: ... maintain an adequate cushion in its constitutional debt limit margin...*

Debt Service

Charleston County

Current Constitutional 8% Debt

(Assumptions: No Additional Debt Issued, 2.5% Growth for FY15 and FY16, 3.0% Growth beginning in FY17, and Zero Growth for Future Reassessments)



Bond Ratings

Charleston County's municipal bond ratings are AAA from Fitch IBCA, Duff and Phelps (August 2011), Aaa from Moody's Investors Service (May 2010), and AAA from Standard's and Poor's (April 2006). These ratings are a direct result of the County's continued strong financial performance and emphasis on conservative fiscal management. Other factors contributing to the AAA ratings 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. In order to maintain strong bond ratings, the County employs several general strategies including maintaining two months of fund balance as a reserve, 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 Service

Charleston County

Debt Schedule

The County's annual debt service obligation includes principal and interest payments on tax and fee supported debt. As of July 1, 2014, outstanding debt for the next 20 fiscal years is \$932.7 million (principal payments of \$662.8 million and interest payments of \$269.9 million).

Debt Issues		
	Original	Outstanding
2004 GOB Refunding	\$ 34.8	\$ 4.8
2006 GOB Transportation Sales Tax Referendum	20.5	5.3
2007 GOB	44.7	36.8
2007 GOB Transportation Sales Tax Referendum	89.4	73.7
2009 GOB	50.0	46.3
2009 GOB Refunding	20.8	8.0
2011 GOB (Sales Tax)	167.0	157.5
2011 GOB	27.1	25.4
2012 GOB (Sales Tax) Refunding	32.1	31.7
2013 GOB (Sales Tax) Refunding	70.1	70.1
2013 GOB Refunding	30.7	30.2
2013 GOB Refunding	28.9	28.9
2014 GOB Refunding	14.3	14.3
2014 GOB Refunding	15.0	15.0
2001 SC Transportation Infrastructure Bank Loan	39.4	28.4
2013 Special Source Revenue Bond	86.4	86.4
TOTAL	\$ 771.2	\$ 662.8

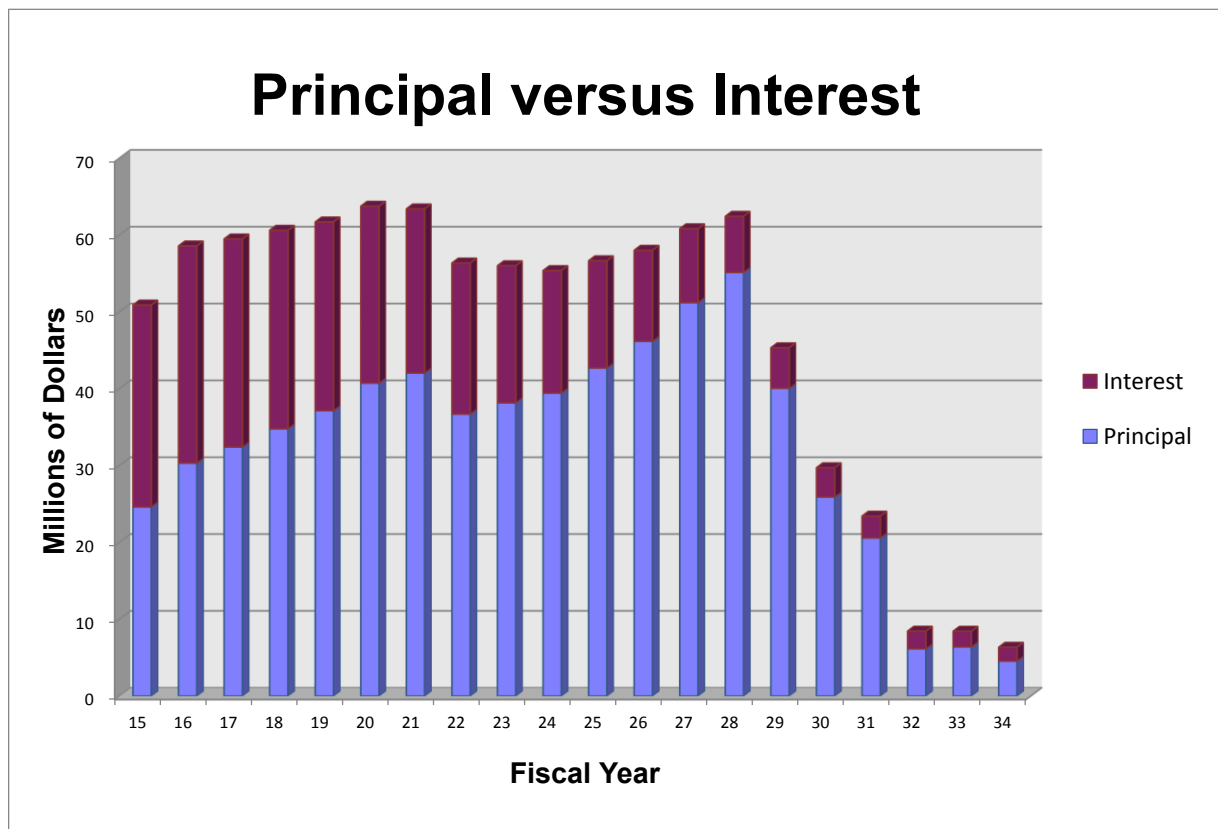
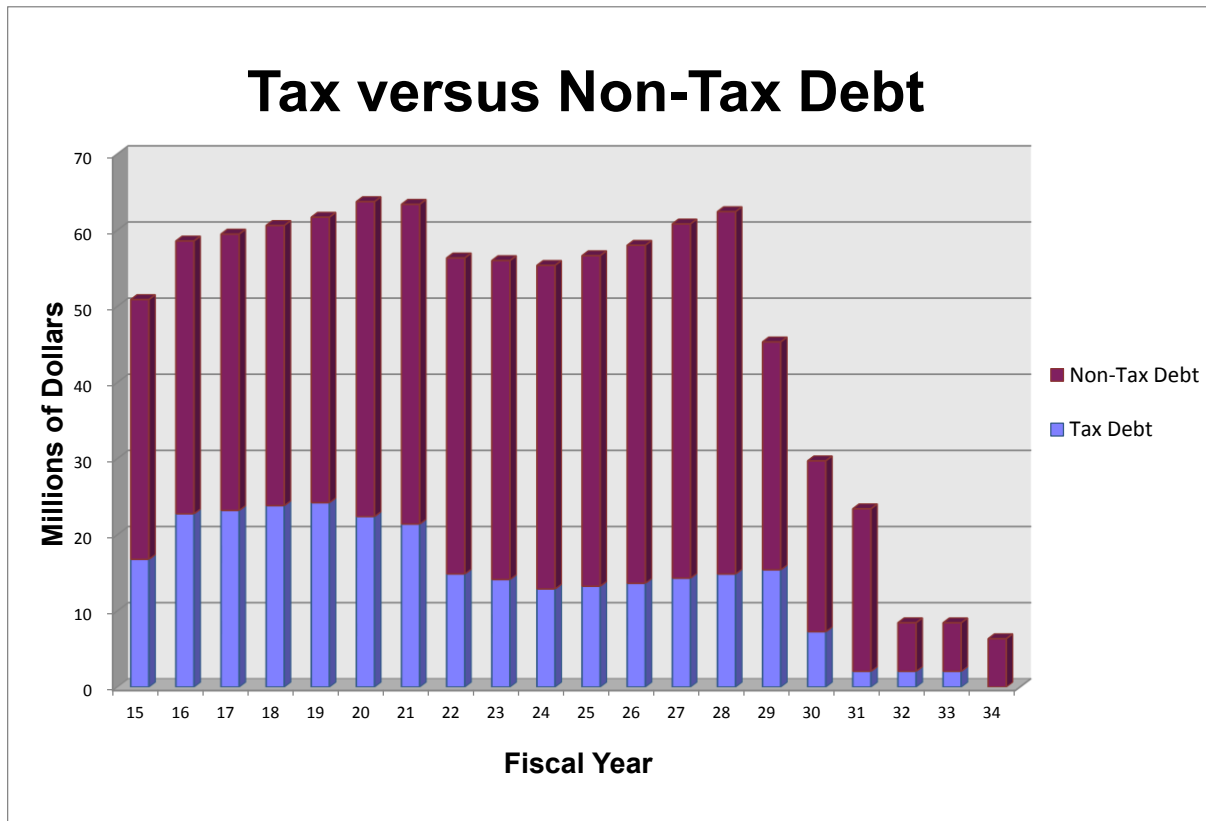
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

Fiscal Year										
	15	16	17	18	19	20-24	25-29	30-34	Beyond	TOTAL
Tax Supported										
Principal	\$ 15.6	\$ 16.5	\$ 17.6	\$ 18.4	\$ 17.1	\$ 57.4	\$ 58.6	\$ 6.0	\$ -	\$ 207.2
Interest	7.1	6.7	6.2	5.8	5.3	19.1	6.8	0.4	-	57.4
Subtotal	22.7	23.2	23.8	24.2	22.4	76.5	65.4	6.4	-	264.6
Revenue/Fee Supported										
Principal	14.7	15.9	17.2	18.7	23.6	141.5	159.8	36.5	27.7	455.6
Interest	21.1	20.4	19.6	18.8	17.8	69.7	31.1	10.2	3.8	212.5
Subtotal	35.8	36.3	36.8	37.5	41.4	211.2	190.9	46.7	31.5	668.1
Total										
Principal	30.3	32.4	34.8	37.1	40.7	198.9	218.4	42.5	27.7	662.8
Interest	28.2	27.1	25.8	24.6	23.1	88.8	37.9	10.6	3.8	269.9
TOTAL ANNUAL DEBT	\$ 58.5	\$ 59.5	\$ 60.6	\$ 61.7	\$ 63.8	\$ 287.7	\$ 256.3	\$ 53.1	\$ 31.5	\$ 932.7

Debt Service

Charleston County



Debt Service

Charleston County

Financial Policies

- *Debt Management Policy #3: ... [develop] five-year Debt Management Plan ... annually*

Future Debt Service

Looking forward, the County anticipates borrowing \$21.3 million in additional funds during FY 2015 as part of the revenues necessary for funding the Capital Improvement Plan (CIP).

One of the major advantages of having a detailed CIP is that it is viewed positively by bond rating agencies and will help the County maintain its AAA bond ratings. For a complete summary of the details and projects included in the County's CIP, see the Capital section of this document. To fund the CIP, the County has developed a Debt Management Plan which is adopted by County Council as part of the annual budget process.

The table below shows the levels of existing County debt service, revenue requirements and the Debt Service Fund's fund balance.

Debt Management Plan						
	Fiscal Year					
	FY15	FY16	FY17	FY18	FY19	TOTAL
Revenues						
Existing Sources	\$ 26.3	\$ 26.8	\$ 27.5	\$ 28.5	\$ 29.1	\$ 138.2
Additional Revenues	0.0	0.0	0.6	0.7	0.7	2.0
Subtotal	<u>26.3</u>	<u>26.8</u>	<u>28.1</u>	<u>29.2</u>	<u>29.8</u>	<u>140.2</u>
Disbursements						
Existing Disbursements	28.4	29.0	29.6	30.0	28.2	145.2
Subtotal	<u>28.4</u>	<u>29.0</u>	<u>29.6</u>	<u>30.0</u>	<u>28.2</u>	<u>145.2</u>
Increase (use) of Fund Balance	<u>\$ (2.1)</u>	<u>\$ (2.2)</u>	<u>\$ (1.5)</u>	<u>\$ (0.8)</u>	<u>\$ 1.6</u>	<u>\$ (5.0)</u>

* Note: Charleston County anticipates an estimated increase of 0.2 mills in FY 2017 to pay debt service on amounts previously borrowed.

Long-Term Financial Plans

Charleston County

Overview

The Budget Office prepares several long-term financial plans for review by County Council as part of the budget process. The focus for these plans is the major operating funds of the County. These plans comprise \$301.7 million or 70% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$195.9
Debt Service Fund	28.4
Transportation Sales Tax Special Revenue Fund	52.4
Environmental Management Enterprise Fund	25.0

General Fund Five-year Plan – This five-year forecast is required by the County's Financial Policies to be updated annually. The plan is also required by the County's Financial Policies to include estimated operating revenues and costs as well as the operating costs of future capital improvements included in the Capital Improvement Plan (CIP).

Financial Policies

- *Revenue and Expenditure Policy #2: A five-year forecast will be prepared that includes estimated operating revenues and costs.*
 - *... [Include] operating costs of future capital improvements from the capital improvement plan ...*
 - *... Update on an annual basis*

Debt Management Plan – This five-year plan is required by the County's Financial Policies to be developed annually. The Debt Section of this budget document includes this plan and other information on the County's debt obligations.

Financial Policies

- *Debt Management Policy #3: A five-year Debt Management Plan shall be developed annually.*

Transportation Sales Tax Comprehensive Plan of Expenditures – This five-year plan is required by the County ordinance that established the Transportation Sales Tax. This plan includes the operating expenditures for the Greenbelts Program, the Roads Program, and the Transit Program. The capital portion of the Transportation Sales Tax programs is discussed in the Capital Section of this budget document.

Long-Term Financial Plans

Charleston County

Environmental Management Five-year Plan – Although not required by the County’s Financial Policies, the County prepares this plan because of its significance. The Environmental Management Fund is a major Enterprise Fund and is in process of transitioning to more recycling of the county’s waste.

General Fund Five-year Forecast

Assumptions:

- Revenues

- #1 ○ Property tax base is estimated to grow 2.5% for FY 2015 and FY 2016, and 3% for FY 2017, FY 2018 and FY 2019.
- #2 ○ Sales taxes are estimated to grow at 4% annually.
- #3 ○ Intergovernmental revenues are anticipated to decrease to reflect other governmental agencies cost sharing for Consolidated Dispatch. The cost sharing revenues are reduced to 50% in FY 2015 and 0% in FY 2016.
- #4 ○ Interest income is anticipated to increase from 0.25% in FY 2015 to 0.50% in FY 2016, 0.75% in FY 2017 and 1% in FY 2018 and FY 2019.
- #5 ○ Based on historical performance, an additional 1.5% of overall revenues is anticipated over budget.

- Expenditures

- #6 ○ Personnel costs are projected to increase at 3% per year to cover compensation and benefit increases. Costs include a 1.8% Cost of Living Adjustment in FY 2015 and 2% annual merit pay increases beginning in FY 2016 to implement a new compensation system.
- #7 ○ Operating and Capital expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.
- #8 ○ Based on historical performance, 1.5% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- #9 ○ Based on previous years, \$2.1 million is estimated for outstanding encumbrances at year end and another \$1.0 million is projected for ongoing projects. These amounts are included in the Restricted: Internal category of fund balance.

Challenges:

- Additional operating costs for new and/or replacement buildings and additional maintenance costs for new and/or improved technology services will increase the strain on existing resources.
- The structure of the County’s compensation and related benefits may need to be altered to better correspond with available resources.
 - The cost for pension funding continues to add pressure to the cost of benefits as the State accumulates funds under its defined benefit plans.

Long-Term Financial Plans

Charleston County

General Fund Five-year Forecast (continued)

		FY15	FY16	FY17	FY18	FY19
		Projected	Projected	Projected	Projected	Projected
Beginning Balance, July 1		\$ 51,198,832	\$ 52,168,988	\$ 50,363,943	\$ 47,476,984	\$ 45,493,153
Revenues:						
Property Tax	#1	79,406,000	80,526,000	82,256,000	85,946,000	87,816,000
Sales Tax	#2	53,500,000	55,640,000	57,870,000	60,180,000	62,590,000
Licenses and Permits		4,645,500	4,748,500	4,849,500	4,955,500	5,058,500
Intergovernmental	#3	22,269,641	19,023,079	18,355,681	18,475,681	18,355,681
Charges and Fees		22,041,292	22,101,000	22,122,000	22,144,000	22,176,700
Fines and Forfeitures		1,958,000	1,958,000	1,958,000	1,958,000	1,958,000
Interest	#4	656,400	1,305,900	1,955,400	2,604,900	2,604,400
Miscellaneous		4,814,120	4,908,000	5,004,000	5,102,000	5,202,000
Leases and Rentals		355,000	340,000	340,000	340,000	340,000
Unanticipated: 1.5%	#5	2,840,000	2,860,000	2,920,000	3,030,000	3,090,000
Interfund Transfer In		1,499,637	1,499,637	1,499,637	1,499,637	1,499,637
Total Available		<u>245,184,422</u>	<u>247,079,104</u>	<u>249,494,161</u>	<u>253,712,702</u>	<u>256,184,071</u>
Expenditures:						
Personnel	#6	120,405,755	123,468,142	126,810,914	130,615,241	134,533,699
Operating	#7	64,587,063	65,699,206	67,502,263	69,752,308	71,147,354
Capital		1,660,111	1,738,813	1,774,000	1,809,000	1,845,000
Lapse: 1.5%	#8	(2,800,000)	(2,860,000)	(2,940,000)	(3,030,000)	(3,110,000)
Lapse: Enc & Desig	#9	(3,090,000)	(3,152,000)	(3,215,000)	(3,279,000)	(3,345,000)
Interfund Transfer Out		12,252,505	11,821,000	12,085,000	12,352,000	12,625,000
Total Disbursements		<u>193,015,434</u>	<u>196,715,161</u>	<u>202,017,177</u>	<u>208,219,550</u>	<u>213,696,053</u>
Nonspendable		923,453	923,000	923,000	923,000	923,000
Restricted: Internal		43,673,719	45,177,388	46,833,117	48,370,868	50,066,348
Available		7,571,816	4,263,555	(279,133)	(3,800,715)	(8,501,330)
Ending Balance, June 30		<u>\$ 52,168,988</u>	<u>\$ 50,363,943</u>	<u>\$ 47,476,984</u>	<u>\$ 45,493,153</u>	<u>\$ 42,488,018</u>

Long-Term Financial Plans

Charleston County

Debt Management Plan

Assumptions:

- Revenues

- #1 ○ Property tax base is estimated to grow 2.5% for FY 2015 and FY 2016, and 3% for FY 2017, FY 2018 and FY 2019.
- #2 ○ Property tax millage increase of 0.2 mills in FY 2017.

- Expenditures

- #3 ○ Debt service includes scheduled payments for existing debt and an estimated \$19 million issue for Trident Technical College's Aeronautical Training Facility during FY 2015.

Challenges:

- Property tax revenues and fund balance are not projected to be sufficient to fund annual debt service requirements. As a result, a millage increase is anticipated to be discussed by County Council for FY 2017.

	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected
Beginning Balance, July 1	\$ 17,200,926	\$ 15,091,701	\$ 12,951,264	\$ 11,502,468	\$ 10,610,282
Property Tax	#1 & #2 19,916,000	20,373,000	21,568,000	22,381,000	22,969,000
Intergovernmental	70,977	70,977	70,977	70,977	70,977
Interest	30,000	50,000	80,000	110,000	110,000
Interfund Transfer In	6,237,763	6,354,763	6,449,763	6,547,763	6,648,763
Total Available	43,455,666	41,940,441	41,120,004	40,612,208	40,409,022
Expenditures:					
Operating	217,000	66,000	68,000	70,000	72,000
Debt Service	#3 28,146,965	28,923,177	29,549,536	29,931,926	28,112,300
Total Disbursements	28,363,965	28,989,177	29,617,536	30,001,926	28,184,300
Restricted: Internal Available	15,091,701	12,951,264	11,502,468	10,610,282	12,119,521
	-	-	-	-	105,201
Ending Balance, June 30	\$ 15,091,701	\$ 12,951,264	\$ 11,502,468	\$ 10,610,282	\$ 12,224,722

Long-Term Financial Plans

Charleston County

Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues

- #1 ○ The ½ percent Transportation Sales Tax is estimated to grow at 4% annually and reach the \$1.3 billion goal before the end of the 25-year authorization.

- Expenditures

- #2 ○ Personnel costs are projected to increase at 3% per year to cover compensation and benefit increases. Costs include a 1.8% Cost of Living Adjustment in FY 2015 and 2% annual merit pay increases beginning in FY 2016 to implement a new compensation system.
- #3 ○ Operating expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.

Challenges:

- The repayment of the \$7.5 million loan (Nonspendable category of fund balance) from the Roads program to the Transit program remains uncertain.

		FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected
Beginning Balance, July 1		\$ 29,873,269	\$ 25,736,043	\$ 23,087,043	\$ 21,556,043	\$ 21,019,043
Revenues	#1	48,296,000	50,205,000	52,212,000	54,299,000	56,470,000
Total Available		78,169,269	75,941,043	75,299,043	75,855,043	77,489,043
Expenditures:						
Personnel	#2	936,284	964,000	993,000	1,023,000	1,054,000
Operating	#3	9,978,954	9,908,000	10,264,000	10,633,000	11,016,000
Debt Service		28,017,988	28,482,000	28,986,000	29,680,000	30,430,000
Subtotal		38,933,226	39,354,000	40,243,000	41,336,000	42,500,000
Interfund Transfer Out		13,500,000	13,500,000	13,500,000	13,500,000	13,500,000
Total Disbursements		52,433,226	52,854,000	53,743,000	54,836,000	56,000,000
Nonspendable		7,577,376	7,165,000	6,740,000	6,302,000	5,851,000
Restricted: Internal		8,986,000	8,438,000	4,868,000	2,319,000	696,000
Available		9,172,667	7,484,043	9,948,043	12,398,043	14,942,043
Ending Balance, June 30		\$ 25,736,043	\$ 23,087,043	\$ 21,556,043	\$ 21,019,043	\$ 21,489,043

Long-Term Financial Plans

Charleston County

Environmental Management Five-year Forecast

Assumptions:

- Revenues

#1 ○ The solid waste user fee for the disposal of waste in the county is projected to remain unchanged as growth in customers is offset by an increase in recycling.

- Expenditures

#2 ○ Personnel costs are projected to increase at 3% per year to cover compensation and benefit increases. Costs include a 1.8% Cost of Living Adjustment in FY 2015 and 2% annual merit pay increases beginning in FY 2016 to implement a new compensation system.

#3 ○ Operating and capital expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.

#4 ○ Interfund transfers out reflect the use of fund balance for the Environmental Management Capital Improvement Plan. FY 2018 includes \$9 million for another Lined Landfill Cell.

Challenges:

- Accumulate \$9 million for the next Lined Landfill Cell in FY18 while maintaining the available portion of fund balance at no less than \$5 million.

		FY15	FY16	FY17	FY18	FY19
		Projected	Projected	Projected	Projected	Projected
Beginning Balance, July 1		\$ 60,575,873	\$ 63,469,841	\$ 62,736,733	\$ 62,748,440	\$ 54,482,684
Revenues	#1	27,900,300	27,900,000	27,900,000	27,900,000	27,900,000
Total Available		88,476,173	91,369,841	90,636,733	90,648,440	82,382,684
Expenditures:						
Personnel	#2	6,797,536	7,001,462	7,211,506	7,427,851	7,650,687
Operating	#3	16,608,196	16,226,360	16,550,887	16,881,905	17,219,543
Capital		1,600,600	5,405,286	4,125,900	2,856,000	2,886,600
Interfund Transfer Out	#4	-	-	-	9,000,000	-
Total Disbursements		25,006,332	28,633,108	27,888,293	36,165,756	27,756,830
Nonspendable		25,519,909	25,519,909	25,519,909	25,519,909	25,519,909
Restricted: Internal		27,140,610	27,140,610	27,140,610	27,140,610	27,140,610
Available		10,809,322	10,076,214	10,087,921	1,822,165	1,965,335
Ending Balance, June 30		\$ 63,469,841	\$ 62,736,733	\$ 62,748,440	\$ 54,482,684	\$ 54,625,854

Community Profile

Charleston County



Downtown Charleston

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 352,000 residents.

The region's coastal location along the Atlantic Seaboard, at the junction of the Ashley and Cooper 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.

Tourism and Lowcountry Living

This city of enchantment and charm, fascinating beauty, history and culture makes it easy to fall in love with and impossible to forget. Tourism has long been an economic mainstay in this historic eighteenth century setting and continues to grow in importance. Charleston is not only an international vacation destination, it is a cosmopolitan city whose residents absolutely cherish the past and excitedly embrace the future.

Charleston is medium in size but offers big city attractions like the world renowned Spoleto Festival, Southeastern Wildlife Exposition, Charleston Wine & Food Festival, Cooper River Bridge Run and Family Circle Cup tennis tournament.

This annual tournament is the preeminent all-women's professional competition. It is held each year at the Family Circle Tennis Center on Daniel Island. It averages over 93,000 attendees with a \$30 million economic impact. The annual Cooper River Bridge Run 10K has over 40,000 participants and an \$18 million impact.

Community Profile

Charleston County



***Houses along Rainbow Row
Downtown Charleston, SC***

Charleston provides natural beauty, moderate climate, and coveted quality of life that has been deliberately and carefully preserved. So it's no wonder that it has garnered more than a few national accolades, notably being named "Top City in the United States" by Conde' Nast Traveler for the third year in a row. Reader's Choice also named Charleston the Friendliest City in the U.S. for the second year in a row.

The region's visitor industry has expanded rapidly over the past few years, experiencing 4.76 million visitors in 2013. The tourism industry contributes more than \$2.8 billion annually to the area's economy.

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."

Restaurants continue to multiply and flourish with a constant flow of aspiring chefs and affluent visitors. Charleston restaurants have been featured in *Bon Appeti* magazine, *The New York Times*, *Southern Living*, and *Wine Spectator*.

Economic Diversity

The Lowcountry has a competitive posture and a diverse economic base due to its high quality of life. The region's economic base includes the Port of Charleston, which is the fourth in container volume along the east and Gulf Coasts and eighth in the nation with cargo valued at more than \$63 billion. The Port is considered the most efficient in the world for its cargo handling systems. Activity is expected to rise over the next decade, largely due to the new container terminal currently under construction on the former Naval Base.



Port of Charleston

The new 280 acre terminal is expected to open in 2018 and will increase Charleston's total container capacity by 50%. The SC State Ports Authority also plans to deepen the harbor to 50 feet. Shipping volume through South Carolina ports increased by 8.9% in Fiscal Year 2013 and posted \$140.5 million in operating revenues. The Ports Authority has a \$45 billion economic impact for the region and provides 260,600 jobs.

Community Profile

Charleston County



Military Presence

The military has continued to be a significant presence in the area even after the closure of much of the Charleston Naval Complex. Joint Base Charleston remains the single largest employer in the region, employing over 22,000 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. Joint Base Charleston 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. The U.S. Coast Guard operates a station in Charleston.

Economic Development

Economic development has increased dramatically in the past few years.

On April 2013, Boeing Company announced another \$1 billion investment and at least 2,000 jobs at its North Charleston 787 campus by 2020. In May of the same year, Boeing announced that it was establishing a propulsion operation in North Charleston, South Carolina to enhance the performance of the future airplanes.

Other elements of the diverse Charleston economy also remain robust. Recent company announcements include Weber Automotive, Mediterranean Shipping Company, Daimler Vans Manufacturing, Aeterna Zentaris Inc. and Pacific Rim Aerospace.



Local dignitaries and officials from Mediterranean Shipping Co. held a ribbon-cutting ceremony for its South Atlantic headquarters in Mount Pleasant

Community Profile

Charleston County



Palmetto Commerce Parkway

Infrastructure

The region's growing international operations, stable businesses and industrial bases have contributed to a diverse economy. The area is also benefitted by modern airports like Charleston International Airport and superior rail access. They are committed to the constant upgrading of their highways. Palmetto Commerce Parkway continues to house a growing number of world-class businesses such as The Boeing Company, Daimler Vans Manufacturing, Cummins Turbo, Shimano, IFA Rotorion, TIGHITCO, Streit USA Armoring and The Intertech Group.

The area surrounding the park is rapidly developing. It is bound to the east by I-26 and Ladson Road to the north and Ashley Phosphate Road to the South.

Education

During 2013, over 38,700 students pursued higher education degrees in various Charleston colleges, universities and technical schools. The Medical University of South Carolina offers advanced medical degrees at the State's largest teaching hospital. Trident Technical College provides a diverse range of industrial training programs. Other higher education opportunities include the College of Charleston, The Citadel, Charleston Southern University and The Art Institute of Charleston.

Unemployment Rate

As of July 2014, the Charleston region is experiencing 5.4% unemployment rate, compared to the State of South Carolina rate at a 6.4% and the national rate at 6.5%.

Community Statistics

Charleston County

The following represents the assessed property values for personal and vehicle property and real property for each of the last ten years. A property's assessed value is the taxable value of a property based on a percentage of appraised value.

ASSESSED PROPERTY VALUES			
<u>Fiscal Year</u>	<u>Personal & Vehicle</u>	<u>Real Property</u>	<u>Total</u>
2013	\$405,407,260	\$2,834,713,312	\$3,240,120,572
2012	\$382,850,480	\$2,748,065,264	\$3,130,915,744
2011	\$389,747,922	\$2,729,144,416	\$3,118,892,338
2010	393,200,238	2,530,782,359	2,923,982,597
2009	392,720,676	2,567,170,930	2,959,891,606
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	1,777,605,922

NOTE: This information was provided by the Assessor and Auditor Offices.

The following represents the number of new commercial and residential permits issued in the County and the values of the construction permits issued for each of the last ten years.

CONSTRUCTION			
<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Commercial Value</u>	<u>Residential Value</u>
2013	8,154	29,847,333	155,231,949
2012	8,934	27,954,751	143,853,399
2011	7,262	31,870,422	126,390,397
2010	5,489	17,626,075	129,759,084
2009	4,653	22,624,569	139,674,375
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

NOTE: This information was provided by the Building Inspections Department.

Community Statistics

Charleston County

The ten largest taxpayers as of December 2013 are set forth below.

<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
S.C. Electric & Gas	\$53,339,630	Public Utility
Boeing	34,877,551	Manufacturing
Kapstone Kraft *	14,479,482	Manufacturing/Chemical
Bell South	12,138,160	Public Utility
Kiawah Real Estate Company	7,876,700	Real Estate
Kinder Morgan	6,322,123	Energy
East Cooper Community Hospital	6,320,353	Hospital
Charleston/North Charleston MSA	6,208,460	Retail
Northwood Mall CMBS	5,428,950	Retail
Charleston Place LLC	5,008,500	Hotel

* In 2009, Westvaco sold its power generation plant and the paper mill to Kapstone Kraft.
NOTE: This information was provided by the Charleston County Auditor and Treasurer Offices.

The following represents the ten largest employers within the County, their approximate number of employees, and the percentage of total county employment as of December 2013.

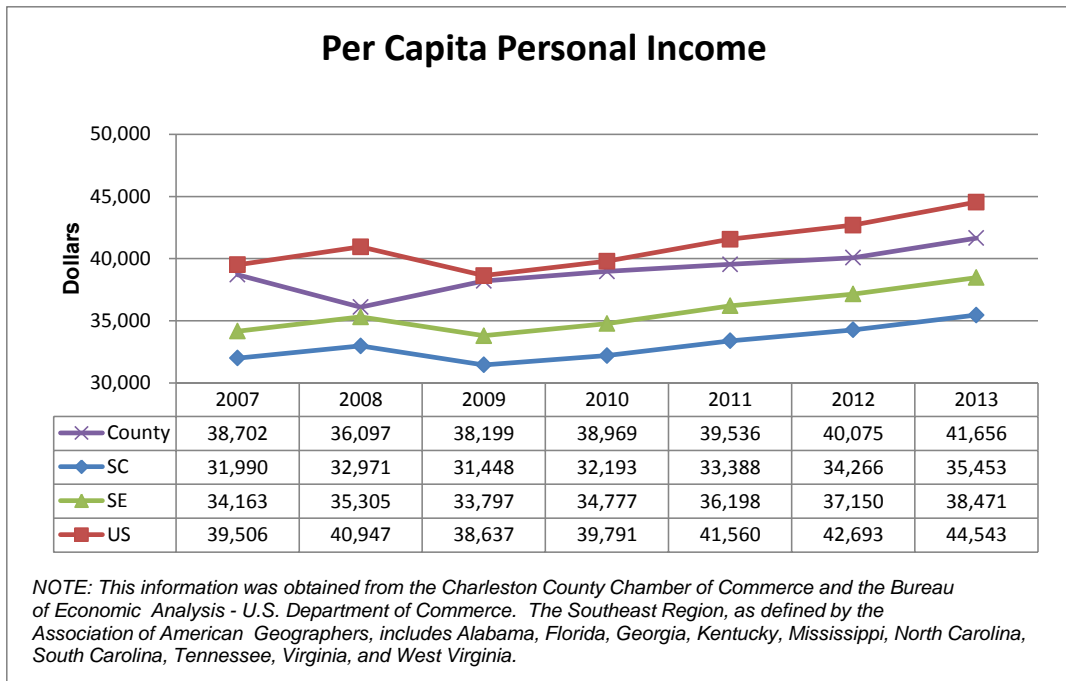
<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Joint Base Charleston	22,000	12.03%
Medical University of South Carolina (MUSC)	13,245	7.24%
Boeing Charleston	6,000	3.28%
Charleston County School District	5,300	2.90%
Roper St. Francis Healthcare	5,100	2.79%
JEM Restaurant Group Inc.	3,000	1.64%
Trident Medical Center (Trident Health System)	2,500	1.37%
County of Charleston	2,330	1.27%
Walmart	2,300	1.26%
College of Charleston	2,000	1.09%

Note: This information was provided by the Charleston Metro Chamber of Commerce Center for Business Research.

Community Statistics

Charleston County

The per capita personal income represents the total personal income of the residents divided by the resident population. According to experts, per capita personal income is often used as an important indicator of the quality of consumer markets and of the economic well-being of the residents of an area. The following represents the per capita personal income for Charleston County, South Carolina, the Southeast, and the United States.



The following represents the County population, median age, and unemployment rate for each of the last ten years.

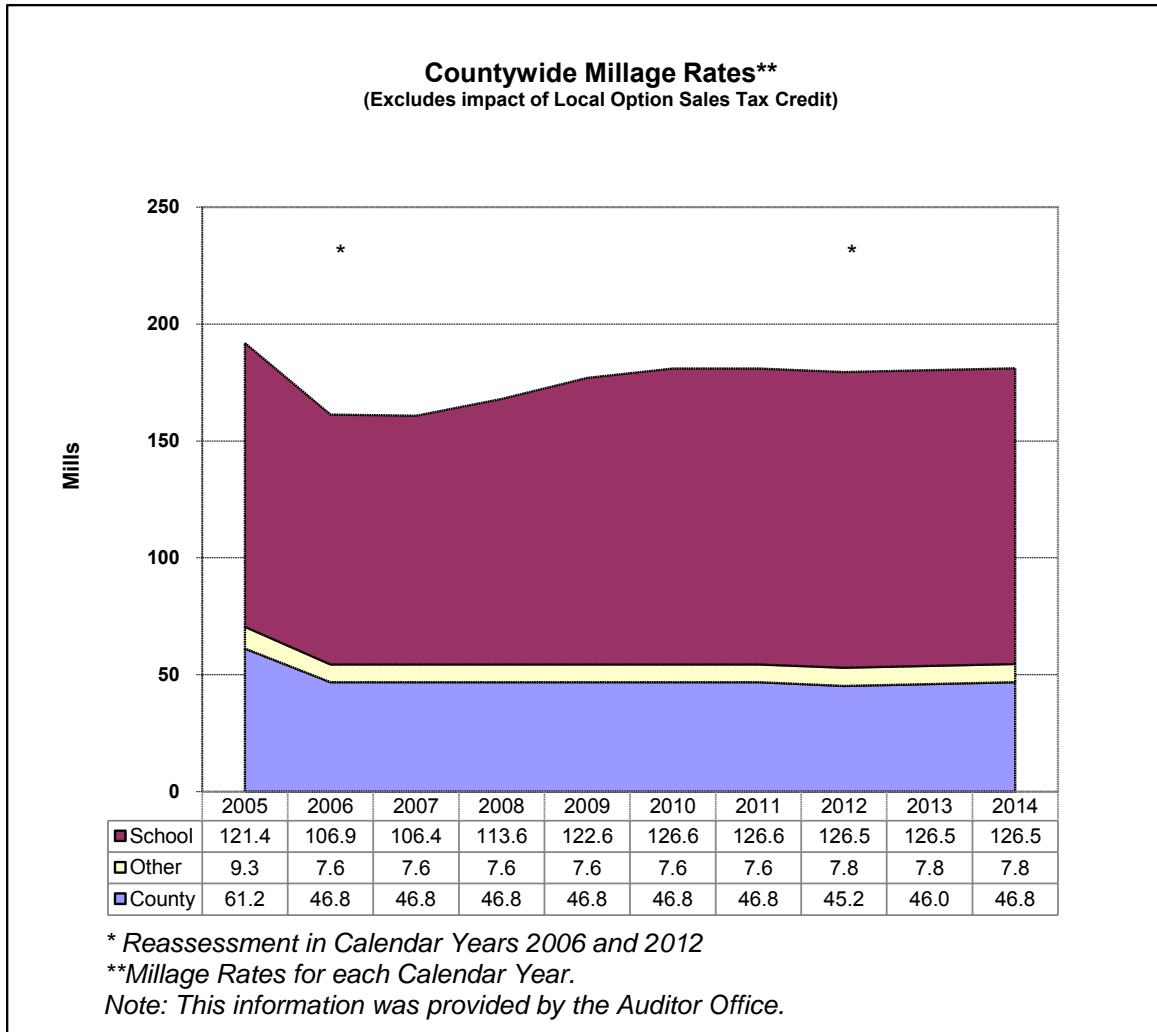
DEMOGRAPHICS			
Calendar Year	County Population	Median Age	Unemployment Rate
2013	365,162	35.7	7.2%
2012	351,336	35.0	7.8%
2011	350,209	36.0	9.4%
2010	355,276	36.9	8.6%
2009	348,046	36.0	5.3%
2008	342,973	36.0	4.5%
2007	343,522	36.0	5.0%
2006	340,625	36.2	5.0%
2005	336,865	35.5	4.7%
2004	332,561	35.3	4.4%

NOTE: This information was obtained from the Charleston Metro Chamber of Commerce, the South Carolina Office of Research and Statistics, and the South Carolina Association of Counties.

Community Statistics

Charleston County

The following table represents the operating and debt service millage rates (the number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value) for Charleston County, Charleston County School District and Other, which includes the Charleston County Park & Recreation Commission and Trident Technical College.



Budget Process

Charleston County

Charleston County's Budget Process is divided into five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page Q-12 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 May.

APPROVAL

The Finance Committee, which includes all members of County Council, reviews the proposed budget through a series of meetings in May and June; County Council makes adjustments as deemed necessary. The Approved Budget for the upcoming fiscal year is adopted in June. South Carolina law requires three separate readings (votes) of the budget ordinance. South Carolina law 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 a public hearing to solicit constituent input. A public notice of this hearing is printed in local newspapers.

COMPLIANCE MONITORING

During the fiscal year, the Finance 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 Finance 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 Finance 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 Finance 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 AMENDMENTS AND TRANSFERS

BUDGET AMENDMENTS

The highest-level revision to a budget ordinance is a budget amendment. A budget amendment is required to change the total disbursements in the General Fund and may be used to change disbursement in other funds. If a budget amendment is necessary, Council holds a public hearing and three separate readings of an ordinance. These guidelines are specified in Section 19 of the County Budget Ordinance.

BUDGET TRANSFERS

The total disbursements in other funds can be increased or decreased by a budget transfer as authorized by Section 15 of the County Budget Ordinance. If actual funding sources are greater than budgeted in non-general funds, the Administrator may increase the budget in the respective fund. If actual funding sources are lower than budgeted, the Administrator is required to decrease the budget in the respective fund.

A budget transfer is also used to receive grant funds per Section 21(a) of the County Budget Ordinance, which 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 before any monies can be expended. In all instances, grant funds are not included in the Council Approved budget.

In addition, budgets may be modified by Council or the Administrator as authorized in Section 19 of the County Budget Ordinance. By resolution, Council may generate transfers from Council's contingency to organizational units. The ordinance also allows the County Administrator (or his designated representative) to transfer funds between organization units.

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").

Budget Process

Charleston County

“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 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, principal payments for debt service, and depreciation. To better manage spending, capital items and principal payments for debt service 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 less than or equal to available resources from revenues, transfers in, and/or fund balance. (See the Glossary on pages Q35 to Q41 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 Facilities Management and the Budget Departments, along with the Assistant Administrator for Finance and the Assistant Administrator for General Services. 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 Environmental Management 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.

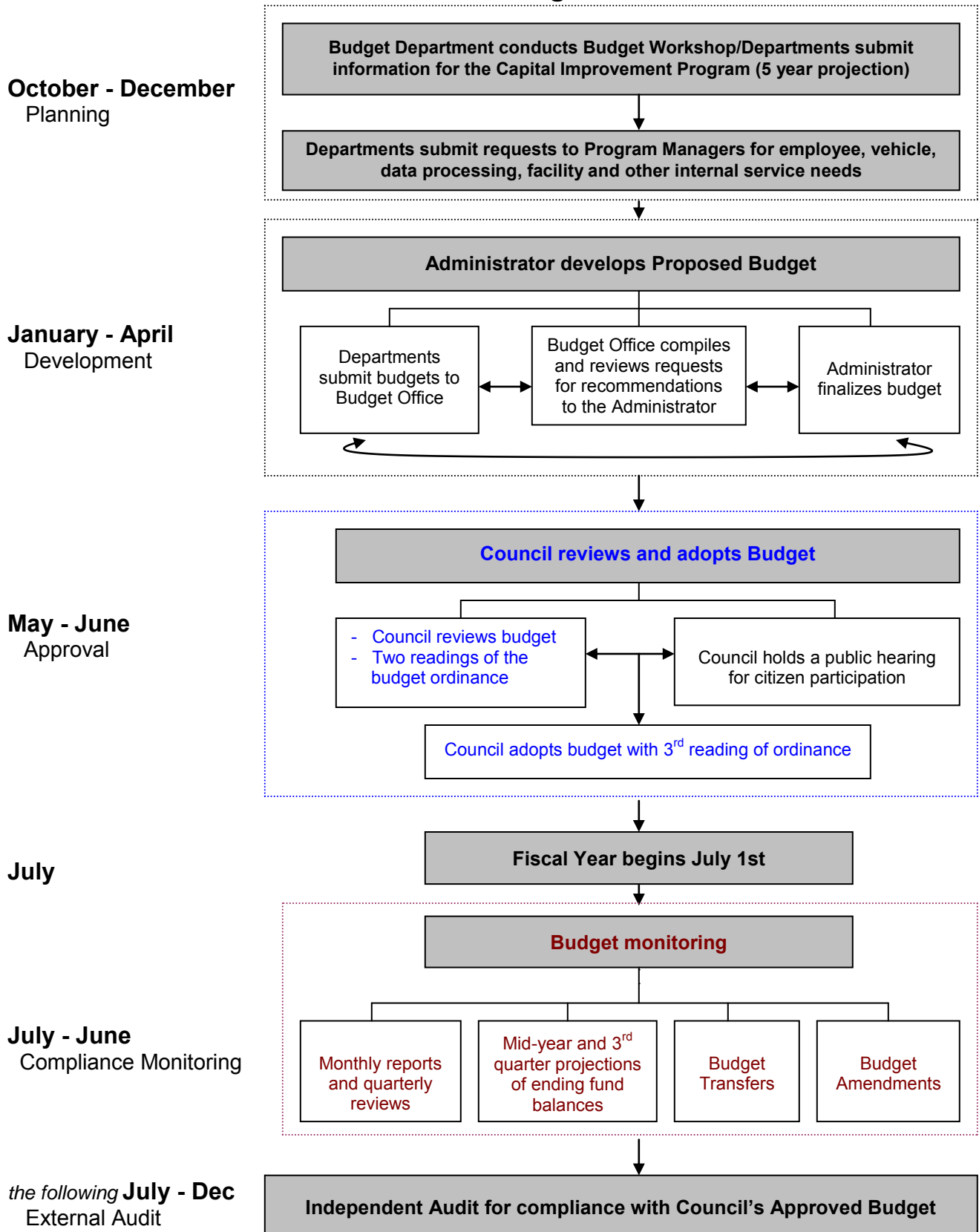
The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for specific CIP projects. The Debt section provides detailed information on debt management.

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



CHARLESTON COUNTY ORDINANCE 1810

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015, HEREINAFTER REFERRED TO AS FISCAL YEAR 2015; MAKING APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDS OF CHARLESTON COUNTY FOR SUCH PURPOSES; AND FURTHER PROVIDING 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 2015; PROVIDING 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 THE UNITS; PROVIDING FOR BUDGET CONTROL OF THE APPROPRIATIONS BY THE CHARLESTON COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; MAKING PROVISIONS FOR THE FISCAL AFFAIRS OF CHARLESTON COUNTY; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO \$25,000,000 FOR CHARLESTON COUNTY AND UP TO \$400,000 FOR THE AWENDAW CONSOLIDATED FIRE DISTRICT.

NOW, THEREFORE, be ordained by Charleston County Council, in meeting duly assembled, finds as follows:

SECTION 1: As set by Charleston County Council ("County Council"), the Charleston County Auditor (the "Auditor") shall levy 40.7 mills for General Fund Purposes and 6.1 mills for the Debt Service of Charleston County (the "County") in the year 2014.

Proceeds of the levy upon all taxable property in the County shall be collected by the Charleston County Treasurer (the "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 County together with all revenues and income accruing to the County during the Fiscal Year 2015, and regardless of sources, shall be paid out from time to time by the Treasurer in accordance with the provisions of this Budget Ordinance (the "Ordinance") and other appropriation ordinances hereafter passed by County Council, except welfare funds received by the Charleston County Department of Social Services from the State of South Carolina or the United States.

SECTION 2: It is hereby appropriated from the General, Debt Service, Proprietary, and Special Revenue Funds referred to in SECTION 1, the following amounts of money for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2014, and ending June 30, 2015, to wit:

Organization Units:	General	Debt Service	Proprietary	Special Revenue
COUNCIL AGENCIES				
County Council	\$ 1,464,749	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	-	15,099,364
Accommodations Tax - State	-	-	-	75,000
Internal Auditor	225,612	-	-	-
Legal	1,140,524	-	-	122,320
State Agencies	377,106	-	-	-
ELECTED OFFICIALS				
Auditor	2,156,720	-	-	-
Clerk of Court	3,666,245	-	-	1,000,000
Coroner	1,358,565	-	-	-
Legislative Delegation	200,041	-	-	-
Probate Courts	2,409,554	-	-	-
Register of Mesne Conveyance	1,932,552	-	-	-
Sheriff	61,558,081	-	-	1,676,037
Solicitor	5,897,926	-	-	3,182,737
Treasurer	1,848,771	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,772,218	-	-	-
Library	14,702,230	-	-	-
Master-In-Equity	657,620	-	-	-
Public Defender	3,029,247	-	-	5,080,212
Veterans Affairs	354,490	-	-	-
ADMINISTRATOR	1,147,484	-	-	147,381
Consolidated Dispatch	8,406,686	-	2,122,284	-
Economic Development	-	-	-	2,133,231
Nondepartmental	7,255,274	28,363,965	-	-
DEPUTY ADMINISTRATOR FINANCE	463,784	-	-	-
Assessor	4,422,570	-	-	-
Budget	729,740	-	-	-
Finance	969,404	-	-	-
Revenue Collections	1,196,292	-	2,100,000	-
DEPUTY ADMIN GENERAL SERVICES	386,212	-	-	-
Building Inspections	1,671,529	-	-	28,411
Facilities Management	14,098,705	-	3,760,050	-
Internal Services	-	-	1,414,505	-
Magistrates' Courts	4,848,373	-	-	68,307
Technology Services	11,675,718	-	7,187,537	-
DEPUTY ADMIN HUMAN SERVICES	403,103	-	-	-
Emergency Management	880,441	-	-	270,126
Human Resources	1,568,637	-	27,714,000	-
Procurement	908,796	-	2,225,000	-
Safety & Risk Management	2,106,849	-	6,071,361	-
Zoning/Planning	1,680,203	-	-	160,000
DEPUTY COMMUNITY SERVICES				
Community Services	1,926,976	-	-	-
Dept of Alcohol & Other Drug Abuse	-	-	11,624,406	-
Emergency Medical Services	12,870,586	-	-	-
DEPUTY TRANS & PUBLIC WORKS				
Environmental Management	-	-	25,006,332	-
Fleet Management	-	-	14,124,099	-
Public Works	11,143,774	-	-	2,701,928
Transportation Development	392,047	-	-	4,269,369
TOTAL	\$ 195,905,434	\$ 28,363,965	\$ 103,349,574	\$ 36,014,423

SECTION 3: Unless covered by SECTION 14 of this Ordinance, all of the foregoing appropriations are maximum and conditional, and subject to reduction by action of County Council in the event that the County's revenues accruing to its General, Debt Service, Proprietary, and Special Revenue Funds, as provided in SECTION 1, shall be insufficient 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 Auditor is hereby authorized and directed to levy 33.9 mills for operating purposes and 4.0 mills for debt service in the year 2014 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 Treasurer as provided by the 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 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 Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 5: It is hereby appropriated \$2,183,978 for operating purposes of the Awendaw Consolidated Fire District and \$250,000 for debt service from the funds referred to in SECTION 4 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, 2014, and ending June 30, 2015. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 6: The Auditor is hereby authorized and directed to levy 18.9 mills in the year 2014 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 the County known as the East Cooper Fire District shall be collected by the 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 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 Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 7: It is hereby appropriated \$145,000 from the funds referred to in SECTION 6 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, 2014, and ending June 30, 2015. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 8: The Auditor is hereby authorized and directed to levy 11.2 mills in the year 2014 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 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 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 Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 9: It is hereby appropriated \$257,900 from the funds referred to in SECTION 8 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, 2014, and ending June 30, 2015. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 10: The Auditor is hereby authorized and directed to levy 4.6 mills (3.7 mills for baseline operations and 0.9 mills to eliminate the Fiscal Year 2014 deficit) in the year 2014 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 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 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 ratified by County Council.

SECTION 11: It is hereby appropriated \$8,000 from the funds referred to in SECTION 10 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, 2014, and ending June 30, 2015. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 12: The Auditor is hereby authorized and directed to levy 1.9 mills for operating purposes and 1.0 mills for debt service in the year 2014 on all taxable property in Charleston County to be deposited in the Trident Technical College Special Revenue Funds.

Proceeds of the levy upon all taxable property shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in separate funds to be held and administered by the Treasurer. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 13: It is hereby appropriated \$6,210,000 for operating purposes of Trident Technical College ("TTC") and \$3,049,000 for debt service of TTC from the funds referred to in SECTION 12 and from such other funds as may be generated by TTC for and during the period beginning July 1, 2014, and ending June 30, 2015. The appropriations are for the operation of Special Revenue Funds and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 14: The Charleston County Approved Operating Budget, with the detail and provisos as so stated in the document titled Charleston County Budget Detail Fiscal Year 2015, which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby adopted as the detailed Budget for Charleston County.

SECTION 15: The 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 County Administrator (the "Administrator") shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may revise budgeted disbursements or direct the increase to be held for future years' disbursements.

SECTION 16: All monies properly encumbered as of June 30, 2014, shall be added to the applicable organizational unit's budget for Fiscal Year 2015. 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 17: All monies designated by County Council as of June 30, 2014, shall be added to the applicable organizational unit's budget for Fiscal Year 2015. These designated monies may be expended only as set forth in their authorization by County Council. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 18: For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2015 as authorized by this Ordinance or by any other appropriation ordinance hereafter ratified by County Council in and for the fiscal year, the Treasurer 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(s) 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 and on the best terms possible, a sum or sums not exceeding in the aggregate \$25,000,000 for the use of the County and a sum not exceeding in the aggregate \$400,000 for the use of the Awendaw Consolidated Fire District, and the sum or sums so borrowed for the operation of the County shall constitute a valid and prior claim against the taxes levied herein and against the County 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 taxes levied herein for the use of the Awendaw Consolidated Fire District; provided further that the Treasurer shall be authorized in his discretion to make any such loans from special fund or funds, including sinking funds, in his hands as 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 percent (8%), the Chairman of County Council 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 19: Organization units are bound to the appropriated disbursements as defined in SECTION 2 and delineated in the Fiscal Year 2015 Approved Budget Detail document.

For "State Agencies" and "Outside Agencies", the organizational budgets are bound by "object code."

The County Administrator, or his designated representative, is hereby authorized to effect transfers between organizational units. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories.

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

County Council may by amendment to this Ordinance adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this Ordinance.

SECTION 20: In order that County Council may be assured that monies appropriated to the agencies funded in "County Council" and "Local Accommodations Tax" in SECTION 2 of this Ordinance are properly expended for a public purpose, the above agencies receiving monies shall provide 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 21:

(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 County Council.

SECTION 22: 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. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by County Council

On June 30, 2015, 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 \$132,906,000, then the first \$500,000 of excess shall be placed in the Rainy Day Fund.

SECTION 23: Contracts necessary to expend monies appropriated in this budget when not specifically permitted by the Charleston County Procurement Code are hereby authorized and the 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 24: 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 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 25: The classification and grades of all positions shown in the Charleston County Approved Operating Budget are only provisional and subject to audit by the Human Resources Department to determine the appropriate grade and classification.

SECTION 26: The Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

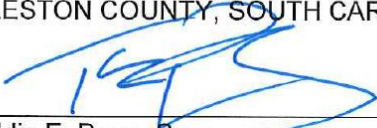
SECTION 27: If for any reason any provision of this Ordinance, or its applications to any circumstance, is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

SECTION 28: This Ordinance shall become effective upon approval of County Council following third reading.



CHARLESTON COUNTY, SOUTH CAROLINA

By: _____


Teddie E. Pryor, Sr.
Chairman of Charleston County Council

ATTEST:

By: 
Beverly T. Craven
Clerk to Charleston County Council

First Reading: May 29, 2014
Second Reading: June 03, 2014
Third Reading: June 17, 2014

CHARLESTON COUNTY ORDINANCE NO. 1811

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2015 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 2015 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, 2014, and ending June 30, 2015, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelts</u>	<u>Transportation Related Projects</u>
CARTA	\$ 7,572,000	\$ -	\$ -
RTMA - Tri-County Link	445,000	-	-
ITN Charleston Trident	35,000	-	-
Greenbelts - Operating	-	174,367	-
MWDBE Program	-	-	324,417
Roads Program	-	-	15,689,454
Debt Service	-	8,777,158	19,240,830
County Indirect Cost	10,000	5,000	160,000
TOTAL	<u>\$ 8,062,000</u>	<u>\$ 8,956,525</u>	<u>\$ 35,414,701</u>

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 disbursements as defined in SECTION 2 as delineated in the FY 2015 Approved Budget Detail document prepared in support of this ordinance.

The County Administrator, or his designated representative, is hereby authorized to effect transfers between County organizational units. 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.

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 a 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 2015 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.

ADOPTED and APPROVED in meeting duly assembled this 17th day of June, 2014.



CHARLESTON COUNTY, SOUTH CAROLINA

By: _____

Teddie E. Pryor, Sr.

Chairman of Charleston County Council

ATTEST:

By: _____

Beverly T. Craven

Clerk to Charleston County Council

First Reading: May 29, 2014

Second Reading: June 03, 2014

Third Reading: June 17, 2014

Financial Systems

Charleston County

The Deputy Administrator for Finance is responsible for providing many County financial services, including budgeting, financial accounting and reporting, payroll, accounts payable disbursement, and special financial policy analyses for County management. These functions are performed by the Budget and Finance Departments. In addition, 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 Financial and Administrative Solution) 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 2013, the County completed the upgrade of IFAS to the (7.9) version. 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 Technology Services 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.

The Procurement Department, who serves under the Deputy Administrator of Human Services, is responsible for procurement.

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.

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.

Balanced Budget – Disbursements (expenditures and transfers out) in the budget are equal to or less than the funding available (revenues, transfers in, fund balance).

Beginning Fund Balance - Unexpended funds from the previous fiscal year. A use of beginning fund balance reflects the amount budgeted from 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 Assets – Accumulates capital expenses depreciation. (Part of fund balance in the Nonspendable category.)

Glossary

Charleston County

Capital Expenditures (Expenses) - Major objects of expenditure which covers three types of purchases. These purchases include vehicles and equipment (per unit cost of more than \$5,000); land and all land improvements (all, regardless of cost); and depreciable land improvements, buildings and building improvements, and infrastructure (per unit cost of more than \$100,000).

Capital Improvement Plan – A financial management tool that provides a multi-year perspective of all capital projects along with project funding.

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 or Council directive for specific purposes. (Part of fund balance in the Restricted: Internal category.)

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.

Glossary

Charleston County

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

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

Emergency 911 (E911) - This 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. (Part of fund balance in the Restricted: Internal category.)

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, 2013 to June 30, 2014 will be Fiscal Year 2014).

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.

Glossary

Charleston County

Fund Balance - Reflects the cumulative total over time of revenues and interfund transfers in that are in excess of disbursements (expenditures/expenses and interfund transfers out) in any established fund. Fund balance categories include Nonspendable, Restricted: External, Restricted: Internal, and Available (balance after other three categories).

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.

Glossary

Charleston County

Interfund Transfer - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in without requiring a repayment or an asset in return). This results in the recording of a disbursement and a source.

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.

Nonspendable - The portion of fund balance that reflects amounts not available for spending (i.e. inventory, prepaid expenses, long-term receivables and capital assets).

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.

Major Fund - A fund in which the total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are at least 10% of the corresponding total for all funds of that fund type and at least 5% of all funds combined.

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.

Glossary

Charleston County

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

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

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

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 Funds - These funds are amounts set aside in the General Fund or Environmental Management fund balance per County Ordinance. These funds are intended to provide emergency funds in the event of a calamity and are 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.

Restricted: External – Part of fund balance set aside to meet criteria of external organizations usually related to legal requirements.

Restricted: Internal – Part of fund balance set aside for encumbrances, designations, or reservations by financial policy.

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.

Glossary

Charleston County

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

ADI - Adult Density Index (used for mosquito control)

APWA - American Public Works Association

ATI - Assessable Transfer of Interest

BCDCOG - Berkeley, Charleston, Dorchester Council of Governments

BEVR - Board of Elections and Voter Registration

CAFR - Comprehensive Annual Financial Report

CAMA - Computer Assisted Mass Appraisal System

CARTA - Charleston Area Regional Transportation Authority

CDBG - Community Development Block Grant

CERT - Citizens Emergency Response Team

CHDO - Community Housing Development Organization

CIP - Capital Improvement Plan

CNSR - County Non-Standard Roads

COLA - Cost of Living Adjustment

COP - Certificate of Participation

CPI - Consumer Price Index

CQI - Continuous Quality Improvement

DAODAS - Department of Alcohol and Other Drug Abuse Services

DDC - Defensive Driving Class

DHEC - Department of Health and Environmental Control

DSS - Department of Social Services

DUI - Driving Under the Influence (of Alcohol or Drugs)

DUS - Driving Under Suspension

E911 - Emergency 911 Division

EMS - Emergency Medical Services Department

EOC - Emergency Operations Center

EPD - Emergency Preparedness Division

ESF - Emergency Support Functions

FEMA - Federal Emergency Management Administration

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GAB - Greenbelt Advisory Board

GASB - Governmental Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GOB - General Obligation Bond

Haz Mat - Hazardous Materials Enforcement Division

HUD - The U.S. Department of Housing and Urban Development

IFAS - Integrated Fund Accounting System

ISF - Internal Service Fund

IST - In Service Training

ITN - Independent Transportation Network

Acronyms

Charleston County

ITS - Information Technology Services

JAG - Justice Assistance Grant

LMI - Low to Moderate Income

LOST - Local Option Sales Tax

MIAP - Medically Indigent Assistance Program

MLOD - Multi Lot Discount

MRF - Materials Recovery Facility

MUSC - Medical University of South Carolina

MUTC - Manual of Uniform Traffic Control

MWDBE - Minority Women Disadvantaged Business Enterprise

NFPA - National Fire Protection Association

NIDA - National Institute on Drug Abuse

NIIMS - National Interagency Incident Management System

NPDES - National Pollutant Discharge Elimination System

OCI - Overall Condition Index

OPEB - Other Post Employment Benefits

OSHA - Occupational Safety and Health Act

PAIRS - Partners in Achieving Independence through Self-Sufficiency

PILOT - Payment In Lieu Of Taxes

PGA - Professional Golfer's Association

PM - Preventative Maintenance

PRC - Park and Recreation Commission

PTI - Pretrial Intervention

RFQ - Request for Qualification

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

VA - Veterans Affairs

VCRB - Vehicle Collision Review Board

WIA - Workforce Investment Act

WIP - Work In Progress

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