

Approved Budget Narrative FY2014



Charleston County, South Carolina





End Section

**COUNTY OF CHARLESTON
SOUTH CAROLINA**

APPROVED BUDGET FOR FISCAL YEAR 2014

BUDGET NARRATIVE

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J. ELLIOTT SUMMEY, VICE CHAIRMAN
COLLEEN T. CONDON
HENRY DARBY
ANNA B. JOHNSON
JOE QUALEY
A. VICTOR RAWL
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COUNTY ADMINISTRATOR
Kurt Taylor

**CHARLESTON
COUNTY
SOUTH CAROLINA**

Distinguished Budget Presentation Award

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Charleston County, South Carolina for its annual budget for the fiscal year beginning July 1, 2012, for the 24th 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.

Table of Contents

Charleston County

Table of Contents	A-3
Charleston County at a Glance.....	A-10
Administrator’s Letter to Citizens	A-11
Organizational Chart.....	A-15
County Council	A-16
Elected and Appointed Officials	A-17
Budget Highlights	A-18

PERFORMANCE MEASURES

Mission and Values	B-1
Performance Measures’ Guide	B-2
Performance Measures – Fiscal Year 2013 Notable Results	B-4

OVERVIEW

Budget User’s Guide	C-1
Description of Funds.....	C-5
Fund Balance Changes	C-13
Budget Analysis	C-15
Major Revenue Sources	C-26

SCHEDULES

Introduction.....	D-1
Where It Comes From	D-4
Where It Goes	D-5
Budget Summary, All Funds	D-6
Revenues	D-8
Expenditures.....	D-16
Interfund Transfers	D-22
Authorized Positions.....	D-23
All Funds Fund Statement	D-32
Fund Statement by Fund Type	D-33
General Fund.....	D-34
Debt Service Fund.....	D-36
Special Revenue Funds.....	D-38
Enterprise Funds	D-76
Internal Service Funds.....	D-84

Table of Contents

Charleston County

COUNCIL AGENCIES

County Council	E-1
Accommodations Tax: Local.....	E-2
Accommodations Tax: State.....	E-3
Internal Auditor	E-4
Legal	
Legal	E-7
Seized Assets.....	E-8
Environmental Management	
Administration	E-10
Bees Ferry Landfill Convenience Center.....	E-12
Compost and Mulch Operations.....	E-13
Containerization	E-14
Curbside Collection	E-15
Debt Service.....	E-16
Drop Site Collection	E-17
Landfill Operations	E-18
Litter Control.....	E-19
Material Recovery Facility	E-20
State Agencies	E-21
Transportation Sales Tax Agencies.....	E-22

ELECTED OFFICIALS

Auditor	F-1
Clerk of Court	
Clerk of Court	F-4
IV-D Child Support Enforcement	F-6
Victim's Bill of Rights	F-7
Coroner.....	F-8
Legislative Delegation.....	F-9
Probate Courts	F-10
Register of Mesne Conveyance.....	F-13

Table of Contents

Charleston County

Sheriff

Asset Forfeiture	F-16
Detention Center	F-17
Programs	F-18
IV-D Child Support Enforcement	F-19
Law Enforcement.....	F-20
School Crossing Guards.....	F-23
Victim’s Bill of Rights	F-24

Solicitor

Alcohol Education Program	F-26
Bond Estreatment.....	F-27
Criminal Domestic Violence Appropriation	F-28
Drug Court	F-29
Drug Seizure.....	F-30
Expungement	F-31
Juvenile Education Program.....	F-32
Pretrial Intervention	F-33
Solicitor.....	F-34
State Appropriation.....	F-37
Traffic Education Program.....	F-38
Victim Unclaimed Restitution	F-39
Victim’s Bill of Rights	F-40
Victim-Witness State Appropriation	F-41
Worthless Check	F-42

Treasurer	F-43
-----------------	------

APPOINTED OFFICIALS

Elections and Voter Registration	G-1
Library.....	G-3
Master-In-Equity	G-5
Public Defender	
Berkeley County	G-8
Charleston County.....	G-9
General Fund Support	G-11
Veterans Affairs	G-12

Table of Contents

Charleston County

ADMINISTRATOR

Administrator	
Administrator	H-2
Public Information: Transportation Sales Tax	H-3
Summer Youth Program: General Fund	H-4
Summer Youth Program: Special Revenue Fund	H-5
Consolidated Dispatch	
Dispatch Operations	H-7
Emergency 911 Communications	H-9
Public Safety Systems	H-10
Economic Development	H-11
Greenbelt Programs	H-12

DEPUTY ADMINISTRATOR FINANCE

Deputy Administrator Finance	I-2
Assessor	I-3
Budget	I-6
Finance	I-8
Revenue Collections	
Delinquent Tax	I-10
Revenue Collections	I-12

DEPUTY ADMINISTRATOR GENERAL SERVICES

Deputy Administrator General Services	J-2
Building Inspections	
Building Inspections	J-4
Project Impact	J-7
Facilities Management	
Facilities Management	J-9
Parking Garages	J-12

Table of Contents

Charleston County

Internal Services	
Fleet Operations	J-16
Office Services	J-19
Magistrates' Courts	
Magistrates' Courts.....	J-23
Victim's Bill of Rights	J-25
Technology Services	
Communications Administration	J-28
Radio Communications	J-29
Records Management	J-31
Technology Services	J-34
Telecommunications.....	J-37
Zoning/Planning	
Tree Fund	J-40
Zoning/Planning.....	J-41

DEPUTY ADMINISTRATOR HUMAN SERVICES

Deputy Administrator Human Services	K-2
Emergency Management	
Awendaw Fire Department	K-4
East Cooper Fire District.....	K-6
Emergency Preparedness	K-7
Hazardous Materials Enforcement	K-9
Northern Charleston County Fire District.....	K-11
Volunteer Rescue Squad.....	K-12
West St. Andrew's Fire District	K-13
Emergency Medical Services	K-14
Human Resources	
Employee Benefits.....	K-18
Human Resources	K-19
Procurement	
Central Parts Warehouse	K-22
MWDBE: Transportation Sales Tax.....	K-24
Procurement.....	K-25
Safety & Risk Management	
Risk Management.....	K-28
Safety/Workers' Compensation	K-30

Table of Contents

Charleston County

ASSISTANT COUNTY ADMINISTRATOR COMMUNITY SERVICES

Community Services	
Brownfields	L-2
Community Services Administration	L-3
MIAP	L-5
Department of Alcohol and Other Drug Abuses Services (DAODAS)	
Administration	L-8
Adolescent Services	L-11
Adult Services.....	L-12
Community Prevention Services.....	L-13
Criminal Justice Services.....	L-14
Debit Services	L-15
Detention Outpatient.....	L-16
Medical Services	L-17
Opioid Treatment Services	L-18
Support Services	L-19
Therapeutic Child Care.....	L-20
Women’s Services.....	L-21

ASSISTANT COUNTY ADMINISTRATOR TRANSPORTATION & PUBLIC WORKS

Assistant County Administration for Transportation & Public Works.....	M-2
Public Works	
Administration	M-4
Asset Management.....	M-7
Civil Engineering.....	M-8
Field Operations	M-9
Mosquito Control	M-10
Stormwater Drainage.....	M-11
Transportation Development	
Roads Program	M-13
Transportation Development	M-14

CAPITAL

Capital Projects	N-1
------------------------	-----

DEBT

Debt Service	O-1
--------------------	-----

Table of Contents

Charleston County

LONG-TERM FINANCIAL PLANS

Long-Term Financial Plans..... P-1

APPENDIX

Community ProfileQ-1
Community StatisticsQ-5
Description of Budget ProcessQ-9
Budget OrdinancesQ-13
Description of Financial Systems.....Q-24
Financial Policies.....Q-25
GlossaryQ-35
Acronyms.....Q-42
Index.....Q-44

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 4.3 percent since 2010 to an estimated 2012 population of 365,162, with a median age of 36. The labor force consists of around 176,000 workers, with a per capita income of approximately \$29,738.

Around 87.9 percent of Charleston County residents have a high school degree or higher level of education, while 37.7 percent hold a bachelor's degree or higher.

Source: U.S. Census Bureau and Charleston Regional Development Alliance



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 billion.

The top 10 major employers in the County are: Joint Base Charleston, Medical University of South Carolina (MUSC), Charleston County School District, Boeing, Roper St. Francis Healthcare, Berkeley County School District, JEM Restaurant Group, Dorchester County School District II, Trident Health System and Walmart Inc.

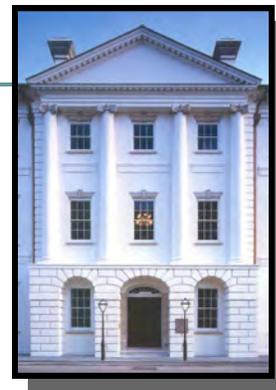
Source: Charleston Regional Development Alliance and Charleston Metro Chamber of Commerce, Center for Business Research



The Government

Charleston County Government comprises 43 departments and offices. A full-time staff of 2,300 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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Lonnie Hamilton, III Public Services Building
4045 Bridge View Drive
North Charleston, SC 29405-7464

Citizens of Charleston County:

I am pleased to present to you the Fiscal Year (FY) 2014 Charleston County Operating Budget, as adopted by Charleston County Council on June 18, 2013. The challenges that we have faced over the last several years seem to be lifting as we look ahead to FY 2014. That is not to say the next few years will be easy ones. There are many new challenges looming on the horizon. To that end, this budget focused on a number of long-term issues and the approach necessary to best position the County as we move forward.

HIGHLIGHTS

- *Provides Net Tax Cut to Homeowners*
- *Expands Services*
 - *Consolidated Dispatch*
 - *Public Works: Mosquito Control*
- *Maintains Prudent Fund Balance and Rainy Day Fund*

The FY 2014 budget is balanced and meets the following objectives established at the beginning of the budget process:

- ❖ **Limit financial impact on taxpayer.** County Council decreased the level of taxation for our residents and maintained the level of taxation for our businesses. The *net* tax and fee bill for the four percent assessed property homeowner of a \$250,000 in appraised property value will total \$253, which is \$12 less than the current year's bill.
- ❖ **Improve direct services to the community.**
 - Public Safety: This budget includes the final year of transition costs associated with the opening of the Consolidated Dispatch Center.
 - Public Health: This budget also includes two positions to increase mosquito control coverage in the County.
- ❖ **Maintain a qualified and highly motivated work force.** The FY 2014 budget includes implementation of Phase I of a compensation study and a one-time fixed Cost-of-living-adjustment (COLA) for certain employees. In addition, the budget provides funding to reclassify certain part-time personnel and temporary employees working over 30 hours per week to full-time status.
- ❖ **Maintain County's fiscal health.** The County endeavors to maintain its strong AAA bond rating with all three major rating agencies. The County's fund balance level, reserves, structurally balanced budgets, and five-year financial forecasts are all crucial to sustaining the County's fiscal health.
- ❖ **Preserve County assets.** During the recent economic recession, the County deferred some building maintenance and equipment replacement. The FY 2014 budget represents increased efforts to preserve the County's assets, including buildings, equipment and vehicles valued at approximately \$400 million.

The local economy is one of the principal drivers in formulating the budget. Most signs point to a gradually improving economy. Both Gross Domestic Product (GDP) and per capita income are rising. The unemployment rate, 7.2% as of May 2013, is declining in Charleston County and continues to remain below the national unemployment rate. Between January 2012 and today, eight manufacturing and technology businesses have either expanded or relocated to Charleston County. These improvements, along with increased tourism, set the stage for the FY 2014 budget.

THE BUDGET IN BRIEF

The improvements in the local economy are reflected in consumer spending and Local Option Sales Tax (LOST) revenues. According to State law, at least 71 percent of this sales tax revenue must be designated to reduce local property taxes. Charleston County budgets 100 percent of LOST revenues as credits against local property taxes. As a result of an increase in the LOST credit, County Council was able to reduce the FY 2014 net tax bill for the homeowner even though the millage rate increased by 0.8 mills.

Revenues and other sources for all operating funds¹ total \$396.2 million for FY 2014, an increase of \$8.3 million over the previous fiscal year. Due to a 0.8 millage rate increase and one percent property base growth, property tax revenues are increased \$5.7 million in the General Fund. Increased consumer spending provided additional revenues of \$6.2 million in the Local Option Sales Tax (a one percent tax) and \$3.5 million in the Transportation Sales Tax (a 0.5 percent tax). Revenue from municipalities for the consolidation of dispatch functions increased \$2.6 million and will phase out in FY 2015 and FY 2016.

Expenditures and other uses for all operating funds total \$420.8 million for FY 2014, an \$11.5 million decrease from the previous year. In FY 2013, the County ramped-up one-time spending in various areas due to an increase in available funds and new initiatives in the County. The FY 2014 decrease is related to a reduction in one-time expenditures for projects in FY 2013: \$8.4 million for the expansion of the recycling program and \$15 million for a new material recycling facility. Funding is available in the FY 2014 budget to implement recommendations from the FY 2013 compensation study and to convert temporaries to regular status as part of compliance with the Federal health care program.

Most of the increases in expenditure are a result of increased personnel cost. Charleston County added 25 Full-Time Equivalent (FTEs) in FY 2014 to expand services primarily in the Consolidated Dispatch Center. Additional funding is also included for increased costs for retirement and health benefits.

The beginning fund balance for all operating funds for FY 2014 is projected at \$188.1 million. The General Fund's beginning fund balance is \$53.3 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 2014. For FY 2014, \$7.6 million from the General Fund's fund balance and \$17.0 million from other funds' fund balance are generally used for pay-as-you-go capital equipment and other one-time purposes.

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

MAJOR POLICY ISSUES

While the County made every attempt not to balance the budget at the expense of County employees during the national recession, County employees were slightly impacted by the national economy. Employees have not received a recurring (COLA) in several years. In addition, the County offered more part-time and temporary employment to minimize the effects of employment costs.

The FY 2014 budget begins to address these challenges. The budget includes funds to offer a one-time fixed COLA and funds to implement the recommendations for refinements to the compensation system. In addition, funds are available to convert certain part-time and temporary employees working more than 30 hours a week to full-time equivalents.

The Capital Improvement section of the Financial Policies states that the County will strive to maintain existing assets and replace infrastructure 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. During the recession, the County used cost saving mechanisms to meet budget constraints, including lower allocations for building maintenance and equipment replacement. The FY 2014 budget represents a continued effort to increase funding for building maintenance and vehicle replacements to the pre-recession level. In previous years, Charleston County had matched one-time funds with capital and one-time expenditures. During FY 2013 and FY 2014, Charleston County used recurring funds for capital and one-time expenditures to meet its asset preservation goal.

Resulting from the County's initiative in long-range financial planning, the County was aware of the future costs of Consolidated Dispatch. Municipalities agreed to pay the additional costs to the County of absorbing their dispatch staff until full consolidation occurred in FY 2014. After full consolidation, the County would absorb \$7.0 million in additional costs over two years (FY 2015 and FY 2016).

Due to improvements in the economy, additional revenue from the LOST was available to offset the increased millage rate in FY 2013 and FY 2014. As stated above, the County used recurring revenues from the millage increases in FY 2013 and FY 2014 for capital and one-time expenditures. As the County progresses toward its preservation goals, the recurring funds used for capital will be transitioned to Consolidated Dispatch costs in FY 2015 and FY 2016. This approach is expected to avoid a tax increase in FY 2015 and FY 2016 to fund the additional expenses associated with Consolidated Dispatch.

As the nation continues to slowly recover from the recent recession, management will continue monitoring the local economy and address policy issues associated with political and economic changes on the national and state level of governments.

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 align with the County's mission and initiatives.

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 percent. 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.

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

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. In addition, the County will evaluate an in-house health insurance program for possible increased savings and improved benefits.

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

Construction of Lined Landfill Cell - The Environmental Management Department will close a lined landfill cell in FY 2014, with the next closure expected in FY 2018. Currently, the County is managing the Environmental Management Fund balance and reserves to ensure there is \$9.0 million available for the next cell closure 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.

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

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, 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 this level in future years.

CONCLUSION

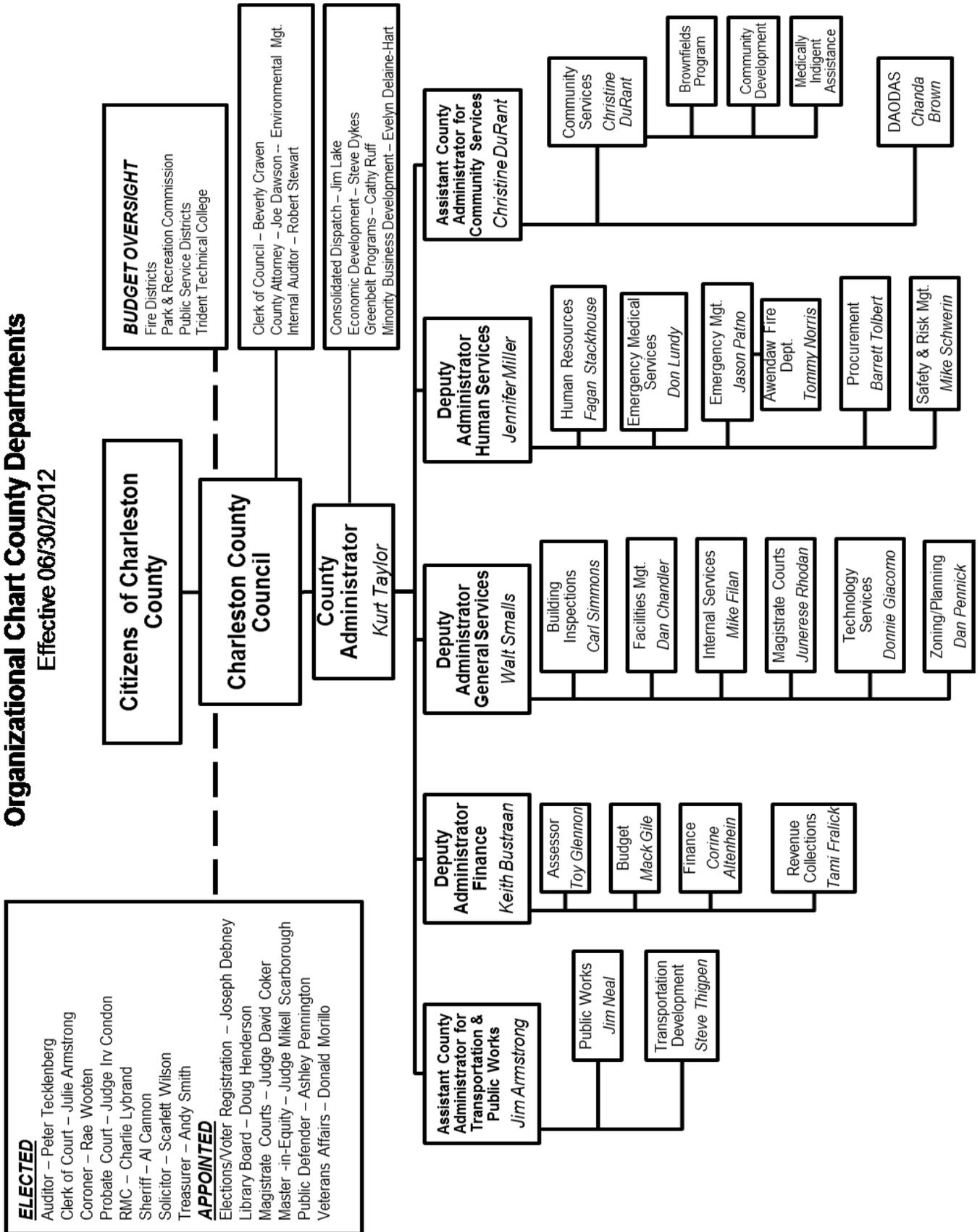
The FY 2014 Charleston County Operating Budget meets the County's budget objectives and addresses the major policy issues that face the County. As the County enters a new year and looks forward to future years, we will continue to strive to efficiently and effectively meet the needs of Charleston County's citizens.

Respectfully submitted,



Kurt Taylor
Charleston County Administrator

Charleston County, South Carolina Organizational Chart County Departments Effective 06/30/2012



Charleston County Council

Hebert R. Sass, III
District 1

Henry Darby
District 4

J. Elliott Summey
Vice Chairman, District 3

A. Victor Rawl
District 6

Dickie Schweers
District 2

Teddie E. Pryor, Sr.
Chairman, District 5

Anna B. Johnson
District 8

Colleen T. Condon
District 7

Joseph K. Qualey
District 9

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:

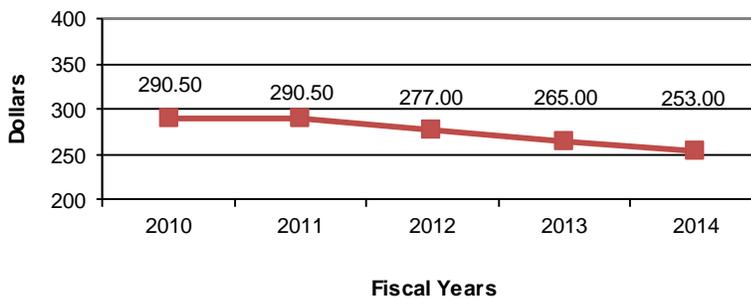
The General Fund operating budget is \$194.0 million, which is up \$6.9 million or 3.7 percent. The FY 2014 Charleston County budget is balanced. The operating millage is 40.7 mills and reflects an increase of 0.8 mills from Fiscal Year 2013.

Debt Service millage remains unchanged at 6.1 mills.

The Local Option Sales Tax (LOST) credit reflects a change to \$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 2010-2014
(\$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 2010 through FY 2014.

The chart illustrates the overall tax and fee bill for a \$250,000 home (four percent assessed property) for FY 2013 and FY 2014.

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

	FY 2013	FY 2014
Taxes with LOST credit	\$ 265.00	\$ 253.00
Recycling/Disposal Fee	99.00	99.00
Total Tax Bill	\$ 364.00	\$ 352.00



Initiatives/Projects During Fiscal Year 2014

- Complete construction of Trident Nursing Building
- Begin upgrade of the Public Safety System
- Complete upgrade of Station Alerting System
- Complete construction/renovation of Law Enforcement Center



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 2014 adopted	
0.0468	County millage rate *	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.

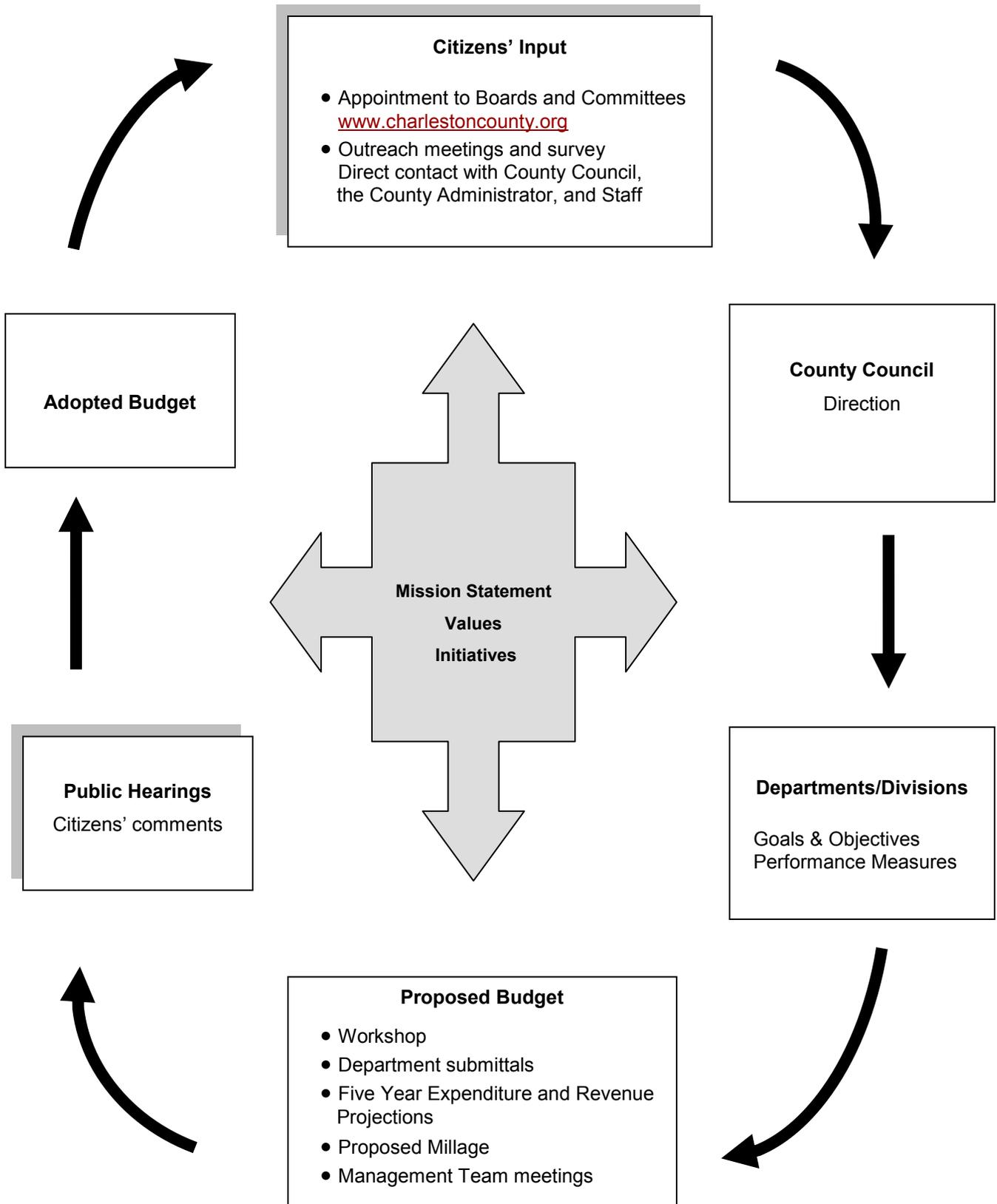
Diversity (the respect and understanding of the integrity and worth of all people, lifestyles and cultures) is a key to the success of Charleston County - To provide effective government services in an increasingly demanding and diverse environment, the County is committed to eliminating the physical, 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 2013 Notables

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

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

- The inaugural *Charleston Tells Storytelling Festival* with national, regional and local storytellers featured over a two-day weekend. *Charleston Tells* drew rave reviews from both attendees and tellers. More than 1,700 people attended the Festival, pre-event programs held to promote and educate the community about storytelling, and pre-event school programs with tellers visiting area schools.
- TumbleBook Library - a collection of free interactive animated talking storybooks for children. Some books feature “Word Help” to assist children in sounding out words. There are also book-related puzzles and games to play. Stories are available in English, Spanish, French and Chinese.
- Mango Languages - an online learning service that helps users learn 40 different languages, provides English as a Second Language lesson in 16 languages, and offers a text-based translation tool for customers wanting to translate Spanish into English.
- Summer Reading programs for nearly 20,000 children, young adults, and adults.



Charleston Tells



Storytelling Festival

Officials from multiple jurisdictions celebrated the grand opening of Charleston County’s **Consolidated Dispatch Center (CDC)** and **Emergency Operations Center**. The CDC uses dedicated call takers to process calls through the use of nationally-recognized protocols and has a full-time Quality Assurance Department. The 38,000 square foot structure enables the full consolidation of 9-1-1 and emergency dispatch operations in Charleston County and serves as the new location for the Emergency Operations Center and public safety information hub. It is designed to be occupied during disasters, with the ability to withstand winds of 191 mph and resist earthquake forces.



“We are extremely proud of the Consolidated 9-1-1 Center for reaching this significant milestone, which has been envisioned since the establishment of the agreement for consolidating our emergency 9-1-1 and dispatch services.”

Jon Zumalt
North Charleston Police Chief

Fiscal Year 2013 Notables

Expanding its use of social media communication with the public, **Charleston County** added the following:

- New main County Facebook page offers news releases, additional photos and video links to County programs and events
- **Consolidated 9-1-1 Center's** Public Education Program Facebook page includes video examples of 9-1-1 calls to teach the proper way to call for help during an emergency
- **Emergency Management Department** Facebook page plays a key role in disseminating information to citizens in the event of a hurricane or other natural or manmade disaster situation

The **Delinquent Tax Department** announced a new website service to help citizens identify unclaimed funds. The new service offers citizens the ability to:

- Identify an unclaimed balance resulting from a tax sale of property
- Access a property Tax Sale Year link for unclaimed funds
- Provide instructions and forms to claim their funds



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

The **Human Resources'** Wave Riders Team developed and implemented the Customer Service Excellence program. The key initiatives include:

- Customer Service Satisfaction Survey—to improve processes and to better serve our citizens and internal customers
- Information Desk Staffing and Logistical Improvements—to provide improved service to guests entering the building
- Employee Appraisal Element—to add Customer Service Excellence as a ninth County value and as a job duty element to the employees' Performance Appraisals
- Employee Engagement Survey—to identify trends and opportunities for improvement



The **Human Resources Department** implemented a Train-the-Trainer program to provide customer service training for all County employees.

In partnership with Ambrose Family Farm of Wadmalaw Island, the **Human Resources'** Wellness Committee offered employees the opportunity to participate in a Community Supported Agriculture (CSA) program. Participants purchased a "share" of the farm's fresh, highest quality food grown the safest most organic method possible.

Fiscal Year 2013 Notables

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

The **County Treasurer** and the S.C. Department of Motor Vehicles (SCDMV) implemented a new effort that will save taxpayer dollars and will streamline the process for vehicle license renewals. Through a Memorandum of Agreement, the County Treasurer participates in a service that the SCDMV offers to all counties regarding how receipts are sent to taxpayers. The SCDMV will mail one document that will contain both the customer's vehicle registration and their vehicle property tax receipt. Previously, the treasurer and the SCDMV sent two different pieces of mail. An estimated savings of \$72,000 annually will be realized by the County through the partnership.

With the efforts of the **Economic Development Department**, Morgan Olson LLC established its new 100,000 square foot facility in Charleston County. Morgan Olson's Charleston facility will strip and retrofit truck chassis built by Mercedes in North Charleston, as well as upfit cargo vans with modular interiors for Fed Ex, Ryder and other customers. The \$1 million investment is expected to generate 119 new jobs.



“We are excited about locating our new facility in Charleston County. South Carolina offers a business-friendly environment and the skilled workforce we need for our operations.”

Dave Halladay
Vice President of Operations at Morgan Olson

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

With International Academies of Emergency Dispatch awarded Accreditation to the Charleston County **Consolidated Dispatch Center** as an Emergency Fire and Emergency Medical Dispatch Center of Excellence. The Consolidated Dispatch Center is only the 24th Emergency Fire Dispatch Center and the 171st Emergency Medical Dispatch Center in the world to be awarded the highest distinction for their comprehensive implementation and compliance with the Fire and Medical Priority Dispatch System and associated 20 Points of Excellence.

The American Public Works Association (APWA) awarded Accreditation to the **Public Works, Transportation Development, and Facilities** departments. Public Works is charged with maintaining county roads and drainage systems as well as managing the mosquito control program. Transportation Development is tasked with road improvement projects from the design phase to maintenance and all stages in between. Facilities ensure all County building structures are in efficient working order.

Fiscal Year 2013 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 South Carolina African American Heritage Commission (SCAAHC) recognized **Charleston County Government** for their efforts to preserve the remnants of a large inland rice field discovered during the construction of the Palmetto Commerce Parkway. The visible water dikes in the Palmetto Commerce Parkway area were once part of a large inland rice plantation that has not been used for over a century. Charleston County created the Inland Rice Fields Project to offer citizens a chance to learn about the site. The project is registered with the State Historic Preservation Office, which is a part of the South Carolina Department of Archives and History. Included in the plan is a website, a resource guide, and a Traveling Trunk program to help educate students about the historic rice fields.



“The Inland Rice Fields Project has allowed Charleston County Government to demonstrate our commitment to preserve the heritage of the county and state.”

Kurt Taylor
Charleston County Administrator

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

- Developed the Special Event Recycling Program to effectively recycle waste generated at special events.
- Expanded the Greening Schools Program to include food waste recycling at 10 elementary schools across the County.
- Partnered with Publix Super Markets to launch a pilot program for composting their organic waste.
- Implemented Phase V of the single stream residential recycling program to include 9,000 more homes.
- Began a collaborative effort to recycle more cardboard generated by downtown Charleston businesses.





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, Assistant County Administrator Community Services, Assistant County 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, Assistant County Administrator Community Services, and Assistant County 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 expenditure.
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.

The diagram shows a budget page layout with callout boxes 1 through 8. Box 1 points to the 'BUDGET' title. Box 2 points to the 'GENERAL FUND' and 'GENERAL GOVERNMENT' fund categories. Box 3 points to the right side of the fund categories. Box 4 points to the 'Division / Program - Where Applicable' section. Box 5 points to the 'Mission' statement. Box 6 points to the 'Services Provided' list. Box 7 points to the 'Departmental Summary' table. Box 8 points to the 'Funding Adjustments for FY 2014 Include:' list.

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 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2014 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	--	0.0
Personnel	\$ 570,654	\$ 582,432	\$ 627,890	\$ 640,278	\$ 12,388	2.0
Operating	14,113	13,442	18,383	18,919	536	2.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 584,767	\$ 595,874	\$ 646,273	\$ 659,197	\$ 12,924	2.0

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect no significant changes.

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

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.

MEASURES:

	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Number of Federal Awards	2	95	97	95
Output:				
Budgeted General Fund revenues	1(a)	166,167,209	175,498,557	185,866,487
Actual General Fund revenues ^{1&2}	1(a)	175,664,617	182,455,667	185,866,487
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0.00	\$0.00	\$0.00
Outcome:				
Five-year plans prepared	1(b)	100%	100%	100%
Percent of revenue variance	1(a)	5.7%	4.0%	+/-2.0%
Single Audit findings	2	0.0	0.0	0.0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2013 Actual reflects the projection at time of budget preparation.

² FY 2014 reflects 100% of the revenue amount.

2014 ACTION STEPS

Department Goal 1

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

Description of Funds

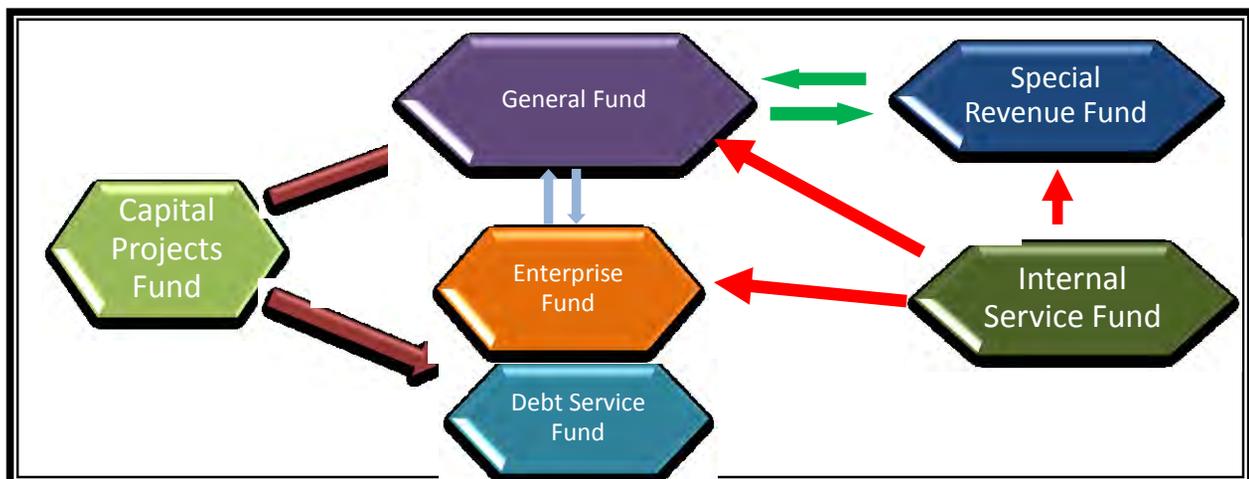
Charleston County

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 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 : \$420,750,396¹

GOVERNMENTAL FUND TYPES : \$312,142,029²

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

GENERAL FUND : \$194,002,904

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 : \$24,230,613³

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

SPECIAL REVENUE FUNDS : \$93,908,512⁴

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 : \$108,608,367⁵

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

ENTERPRISE FUNDS : \$54,535,867⁶

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 : \$54,072,500

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 \$265,296 in budgeted increases in the ending fund balances.

² Does not reflect \$99,140 in budgeted increases in the ending fund balances of several governmental fund types.

³ Does not reflect \$31,891 in budgeted increases in the ending fund balance of the Debt Service Fund.

⁴ Does not reflect \$67,249 in budgeted increases in the ending fund balances of several Special Revenue Funds.

⁵ Does not reflect \$166,156 in budgeted increases in the ending fund balance of one proprietary fund type.

⁶ Does not reflect \$166,156 in budgeted increase in the ending fund balance of one Enterprise Fund.

Description of Funds

Charleston County

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS : \$93,908,512⁷

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

Accommodations Tax - Local : \$13,211,243

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 : \$92,000

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 – 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 : \$36,142

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 - Multi-County Parks : \$1,905,621

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

Emergency Management - Awendaw Fire Department : \$2,513,929

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

Emergency Management - East Cooper Fire District : \$145,000

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

⁷ Does not reflect \$67,249 in budgeted increase in the ending fund balances of several Special Revenue Funds.

Description of Funds

Charleston County

Emergency Management - Hazardous Materials Enforcement : \$254,256

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 : \$287,800

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 : \$8,000

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

Legal - Seized Assets : \$115,558

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

Public Defender - Berkeley County : \$713,370⁸

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

Public Defender - Charleston County : \$4,041,787

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

Public Works – Stormwater Drainage : \$2,810,356

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 : \$230,100

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 : \$789,102

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 : \$79,064

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

⁸ Does not reflect \$22,338 in budgeted increase in the ending fund balance.

Description of Funds

Charleston County

Solicitor - Alcohol Education Program : \$112,338

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 – Criminal Domestic Violence Appropriation : \$111,831

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

Solicitor - Drug Court : \$300,280

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

Solicitor - Estreatment : \$94,890

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

Solicitor - Expungement : \$228,874

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

Solicitor - Juvenile Education : \$123,688

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

Solicitor - Pretrial Intervention : \$440,956

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 : \$1,048,272⁹

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

Solicitor - Traffic Education Program : \$30,744¹⁰

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: \$6,007

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

⁹ Does not reflect \$37,855 in budgeted increases in the ending fund balance.

¹⁰ Does not reflect \$7,056 in budgeted increases in the ending fund balance.

Description of Funds

Charleston County

Solicitor - Victim-Witness State Appropriation : \$118,110

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 : \$139,555

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

Transportation Sales Tax - Greenbelts : \$8,870,520

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

Transportation Sales Tax - Roads : \$36,305,289

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

Transportation Sales Tax - Transit : \$9,630,000

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

Trident Technical College : \$5,910,000

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.

Trident Technical College – Debt Service : \$1,537,000

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 : \$406,830

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 : \$54,535,867

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 : \$1,810,331

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

Consolidated Dispatch – Public Safety Systems : \$346,205

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

Department of Alcohol and Other Drug Abuse Services (DAODAS) : \$10,517,004¹¹

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 : \$32,338,019

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 : \$3,146,611

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

Revenue Collections : \$2,080,000

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 - Radio Communications : \$4,297,697

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

¹¹ Does not reflect \$166,156 in budgeted increases in the ending fund balance

Description of Funds

Charleston County

INTERNAL SERVICE FUNDS : \$54,072,500

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

Human Resources - Employee Benefits : \$27,223,000

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

Internal Services - Fleet Operations/Central Parts Warehouse : \$16,210,788

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

Internal Services - Office Support Services : \$2,040,089

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 : \$6,014,148

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 : \$2,584,475

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 2014.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Funds	\$53.3	\$45.7	(7.6)
Debt Service Fund	14.7	14.7	0.0
Special Revenue Funds	48.3	36.3	(12.0)
Enterprise Funds	60.3	55.7	(4.6)
Internal Service Funds	12.6	12.3	(0.4)
Total	\$189.2	\$164.6	(\$24.6)

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 2012 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 2014 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 \$7.6 million or 14% of the \$53.3 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 2014 budget, \$7.6 million is used for one-time fixed COLA to employees, facility costs 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 County's financial policies for the **Debt Service Fund** 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 designated funds, the excess is used to fund the difference between revenues and expenditures. No excess will be used in FY2014; however, the use of fund balance in FY 2015 will delay a tax increase until FY 2016.

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 \$1.1 million or 7% of the \$16.4 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 use \$1.8 million or 32% of the beginning fund balance. The Transportation Sales Tax: Transit has a negative fund balance due to the program borrowing \$7.5 million from the Roads program. The program is using fund balance in FY 2014 to make a one-time payment to CARTA and Tri-County LINK, the region's transit systems, for one-time costs.

The operations portion of the **Transportation Sales Tax: Roads Fund** is projected to use \$6.1 million or 22% of the beginning \$27.6 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.

The operating portion of the **Environmental Management** is projected to use \$4.3 million or 12% of the \$35.1 million beginning fund balance. 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. During FY 2014, fund balance is being used to fund two capital projects in the Environmental Management Capital Program - the completion of the current lined landfill cell and development of the household hazardous waste center.

The **non-major funds** are projected to use \$3.7 million or 9% of the \$40.2 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) 2014 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 2014 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds which total \$421.0 million and reflect an \$11.4 million or 2.6 percent decrease from the FY 2013 budget. The FY 2014 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 2014 Operating Budget
(Expressed in Millions of Dollars)

<u>Description</u>	
Available Funds (Including Beginning Fund Balance)	\$ 585.4
Less Budgeted Disbursements	<u>420.8</u>
Nonspendable	57.0
Restricted: External	0.8
Restricted: Internal	77.6
Available	<u>29.3</u>
Ending Fund Balance	\$ <u>164.6</u>

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage is increasing for FY 2014 to 40.7 mills, an increase of 0.8 mills. The Debt Service levy, used to pay interest and principal on funds borrowed for capital projects, is anticipated to remain constant from the FY 2013 rate at 6.1 mills. The combined operating and debt service levy is anticipated to increase to 46.8 mills.

Budget Analysis

Charleston County

Figure 2 presents a summary of the County's millage rates for FY 2014 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 2014 is \$215 for the \$250,000 homeowner, and has increased \$20 from the current tax year. After applying the Sales Tax credit, the net tax is \$253, representing a \$12 decrease from the current year for the \$250,000 homeowner.

Figure 2 - County Millage Rates

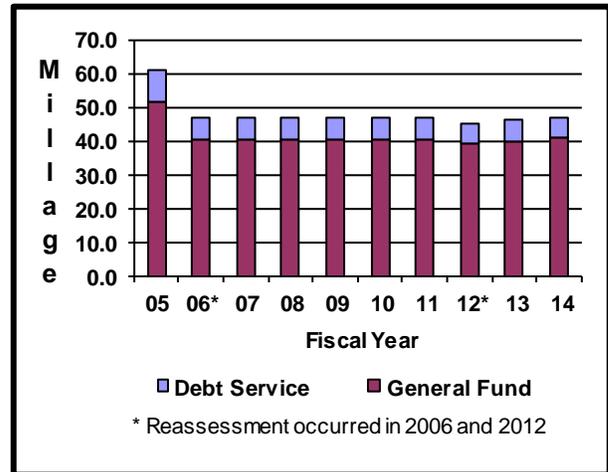
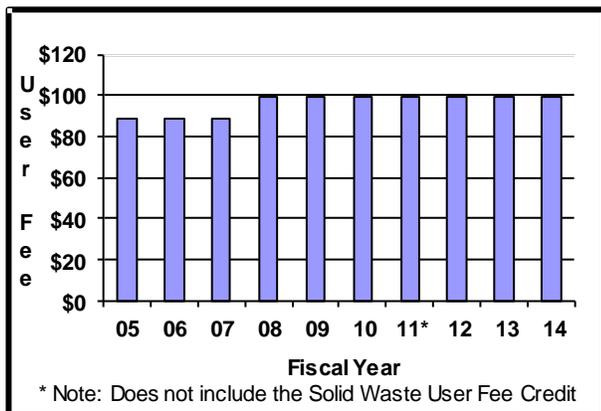


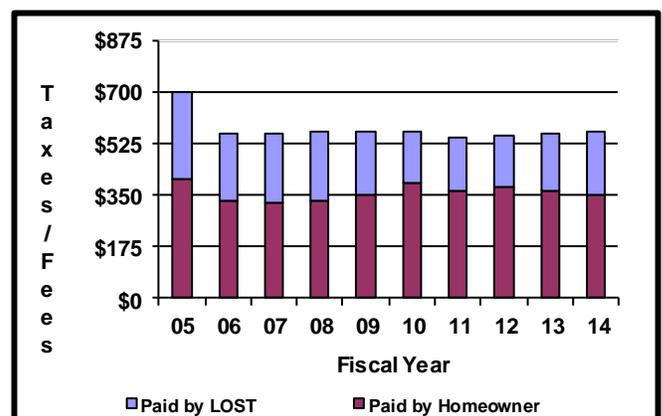
Figure 3 - Solid Waste User Fee



The Solid Waste Recycling and Disposal Fee of \$99 for a single-family residence remains unchanged from FY 2013. 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 a \$12 decrease 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 25 Full-Time Equivalents (FTEs) added in FY 2014, bringing the total number of FTEs employed by Charleston County to 2,374. The major additions in FTEs resulted from adding 19 FTEs for transition to the new Consolidated Dispatch Center, 1 FTE to assist Veterans Affairs with the increase in the number of veterans in the county, 1 FTE to assist Building Services with the increase in the number of building permits resulting from improvements in the economy, 2 FTEs to assist with the increased workload in Public Works: Mosquito Control and 2 FTEs to assist with the increased workload in Public Defender: Charleston County.

Figure 5 – Full-Time Equivalents

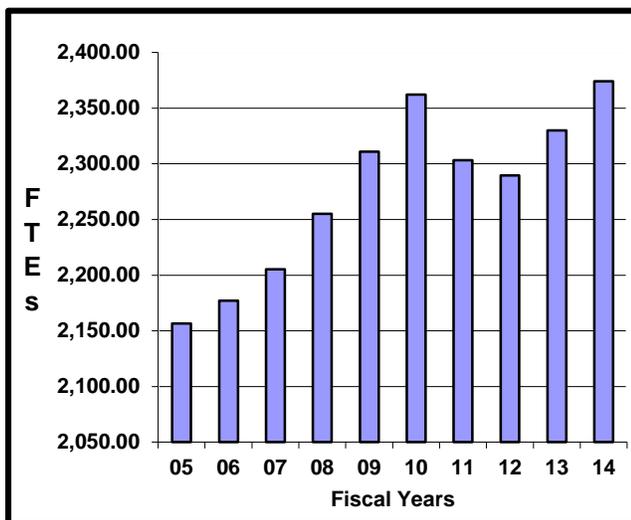


Figure 5 presents a summary of the County's FTEs for FY 2014 and the prior nine years. The FTEs for Charleston County had a steady increasing trend until FY 2011. The major reductions in FTEs resulted from cost saving actions during the recession, including voluntary retirement incentives, and transferring 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.

GENERAL FUND

SUMMARY

The FY 2014 Council approved budgeted disbursements for the General Fund total \$194.0 million, a \$6.9 million or 3.7 percent increase from the FY 2013 budget. Budgeted funds available for the FY 2014 budget also total \$194.0 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 2014 is \$53.3 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 2014 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Nonspendable (Inventory)	\$ 935
Restricted: Internal	
Encumbrances	1,500
Designated for PAYGO projects in FY 2014	9,094
Rainy Day Fund	3,388
Two months of Operating Expenditures	32,333
Available	<u>6,000</u>
Total	<u>\$ 53,250</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 \$185.9 million reflect an increase of \$10.4 million or 5.9 percent from FY 2013. 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 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Local Option Sales Tax	44,840	51,000	\$6,160	13.7%
Property Tax Revenue	114,470	120,180	5,710	5.0%
Consolidated Dispatch: Local Gov't Contribution	3,112	5,712	2,600	83.5%
Lost: Sales Tax Credit	(44,270)	(50,360)	(6,090)	13.8%

Budget Analysis

Charleston County

The increase in the revenue from the Local Option Sales Tax of \$6.2 million, which is used to offset the amount property owners pay on their tax bill, reflects improvements in the local economy. The County's largest revenue source, the Property Tax, reflects an increase of \$5.7 million. This includes a 0.8 mill increase (\$2.4 million) above the FY 2013 millage rate. Although the County's millage rate increased in FY 2014, the improvements in the revenue from the Local Option Sales Tax resulted in a net tax decrease for homeowners.

Another change to General Fund revenues is a budgeted increase of \$2.6 million in Consolidated Dispatch: Local Government Contribution. These revenues reflect 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 for dispatchers switching over to the Consolidated Dispatch Center. The transition period allows payment from these entities during a 2-year transition period. The increase reflects the total consolidation as of January 1, 2014.

INTERFUND TRANSFERS IN

Approximately \$0.5 million is transferred to the General Fund from other funds, which represents a decrease of \$0.3 million or 33.6 percent from the FY 2013 budget. The decrease represents a reduction in transfers from the Clerk of Court (Special Revenue Fund) and Revenue Collections (Enterprise Fund) due to a reduction in available funds.

EXPENDITURES

The FY 2014 approved budgeted expenditures for the General Fund total \$179.1 million, which represents an increase of \$8.2 million or 4.8 percent from the FY 2013 budget. Figure 8 shows the significant budget changes in expenditures for FY 2014.

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

<u>Department/Division</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Consolidated Dispatch	7,145	8,734	\$1,589	22.2%
Nondepartmental Operating	\$1,974	\$3,191	1,217	61.7%

The \$1.6 million increase in the Consolidated Dispatch operating expenditures represents the hiring of 19 additional Telecommunicators planned for the next phase of the consolidation of Emergency 911 services, which were previously provided by the County and various municipalities, into the County.

The \$1.2 million increase in the Nondepartmental operating expenditures includes the cost to implement the recommendations from the FY 2013 compensation study and changes resulting from converting temporaries to full-time personnel as part of compliance with the Federal health care program.

Budget Analysis

Charleston County

INTERFUND TRANSFERS OUT

Approximately \$14.9 million is transferred from the General Fund to various other funds. The transfers are decreased \$1.3 million or 8.2 percent from the prior year due to less one-time expenditures than in FY 2013. In particular, the FY 2013 expenditures included two large projects: the Station Alerting System and Total Law Enforcement System upgrade. The decrease is offset by increases in transfers to Internal Service Fund: Telecommunications for county-wide telephone upgrades and Internal Service: Employee Benefits for transitional costs of considering alternative health insurance plans.

FUND BALANCE

The FY 2014 ending fund balance is projected to be \$45.7 million. Of this amount, \$32.3 million is set aside in an effort to maintain a two month buffer and is in addition to the \$3.4 million Rainy Day Fund for unexpected events. The County's policy is to use available fund balance to fund one-time expenditures. In FY 2014, Council authorized, in total, the use of \$9.1 million from fund balance for pay-as-you-go capital equipment and other one-time expenditures.

DEBT SERVICE FUND

SUMMARY

The FY 2014 approved budgeted disbursements for the Debt Service Fund total \$24.2 million which is a \$1.4 million or 5.6 percent decrease from the FY 2013 budget. Budgeted funds available for FY 2014 also total \$24.2 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2013.

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 \$19.2 million and reflect an increase of \$0.4 million or 2.0 percent from FY 2014.

INTERFUND TRANSFERS IN

Approximately \$5.1 million is transferred to the Debt Service Fund from other funds. The transfers in have not significantly changed from the FY 2013 budget.

EXPENDITURES

The FY 2014 budgeted expenditures for the Debt Service Fund total \$23.8 million. This amount is a \$1.1 million or 4.6 percent decrease from FY 2013 as a result of an additional \$0.8 million reimbursement for tourist-related debt from Special Revenue Fund: Local Accommodations Tax.

INTERFUND TRANSFERS OUT

Approximately \$0.4 million is transferred from the Debt Service Fund to the DAODAS Enterprise Fund for debt service payments. The most significant decrease results from a decision by the County to pay copier lease costs in the General Fund in FY 2014. The

Budget Analysis

Charleston County

decrease represents a change by the County to allocate costs to departments in the operating fund.

FUND BALANCE

The FY 2014 ending fund balance is projected to be \$14.7 million, which represents no significant change from FY 2013.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2014 approved budgeted disbursements for the Special Revenue Funds total \$94.0 million (including budgeted increases in fund balance), a \$3.7 million or a 4.1 percent increase from the FY 2013 budget. Budgeted funds available for FY 2014 also total \$94.0 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 \$76.0 million and reflect a \$4.9 million or 7.0 percent increase from the FY 2013 budget. Figure 9 provides information on significant budgeted revenue changes.

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

<u>Department/Division</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Development: Roads Program	\$26,025	\$28,315	\$2,290	8.8%
Accommodation Tax: Local	11,675	12,755	1,080	9.3%

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 \$1.1 million or a 9.3 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.

INTERFUND TRANSFERS IN

In total, approximately \$5.9 million is transferred into Special Revenue Funds from various other funds. The overall transfers are decreased \$9.6 million or 61.9 percent from the FY 2013 budget. The most significant decrease, in Transportation Sales Tax, Greenbelts and Roads Programs, results from a decision by the County to use the premiums from any bond issuance

Budget Analysis

Charleston County

toward the related debt service. This decrease represents a lower transfer from the bond fund to the operating fund in FY 2014 for the payment of the County's outstanding debt obligations.

EXPENDITURES

The FY 2014 budgeted expenditures for the Special Revenue Funds total \$78.0 million, which is a \$3.6 million or 4.9 percent increase from FY 2013. Figure 10 shows the significant budget change in expenditures.

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

<u>Department/Division</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Sales Tax Agencies	\$7,200	\$9,630	\$2,430	33.8%
Accommodations Tax: Local	11,728	13,211	1,483	12.6%

The budgeted increases in Transportation Sales Tax agencies are due to increased contributions 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.

The budgeted increase in Accommodations Tax: Local 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 based on the Council established formulas.

INTERFUND TRANSFERS OUT

Approximately \$15.9 million is transferred from the Special Revenue Funds to various other funds. There is no significant change from the FY 2013 budget.

FUND BALANCE

The FY 2014 ending fund balance is projected to be \$36.3 million, which reflects a \$12.1 million reduction primarily due to the Transportation Sales Tax: Roads and Greenbelts programs.

ENTERPRISE FUNDS

SUMMARY

The FY 2014 approved budgeted disbursements for the Enterprise Funds total \$54.5 million. This is a \$24.1 million or 30.7 percent decrease from the FY 2013 budget. Funds available for FY 2013 also total \$54.5 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 \$45.9 million and reflect a \$0.8 million or 1.7 percent decrease from the FY 2013 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 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Radio Communications	\$2,227	\$2,684	\$457	20.5%
Environmental Management	30,051	28,058	(1,993)	-6.6%

The revenue increase in Radio Communications reflects annualization of the radio use fee increase from \$25 to \$38 effective January 1, 2013. The revenue decrease in Environmental Management reflects a decrease in revenue from the Solid Waste User Fee. Revenues from the user fee are declining as a result of the County's aggressive recycling program decreasing the volume of garbage disposed in the county's landfills.

INTERFUND TRANSFERS IN

Approximately \$4.0 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 \$49.5 million which is a \$7.8 million or 13.5 percent decrease from FY 2013. 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 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Environmental Management	\$37,008	\$27,838	(\$9,170)	-24.8%

The \$9.2 million decrease in Environmental Management reflects a reduction in funding in FY 2014 due to the purchase of single stream roll carts for the ramped-up recycling program, initiatives implemented in the Environmental Management program, and the number of new vehicles and equipment purchased in FY 2013.

Budget Analysis

Charleston County

INTERFUND TRANSFERS OUT

In total, approximately \$5.1 million is transferred from Environmental Management to the capital fund for Environmental Management. The overall transfers are decreased \$16.4 million from the FY 2013 budget. The transfer out decreases represent Environmental Management's plans in FY 2013 to develop a new Materials Recovery Facility and costs associated with the lined landfill cell project.

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 \$6.1 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 2014 combined ending fund balance is projected to be \$55.7 million which reflects a \$4.6 million reduction, with the majority of the decrease due to Environmental Management's recycling efforts and capital needs.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2014 approved budgeted disbursements for the Internal Service Funds total \$54.1 million, which is a \$3.4 million or 6.7 percent increase from the FY 2013 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 \$48.4 million, a \$3.1 million or 6.7 percent increase from the FY 2013. 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 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$25,181	\$26,673	\$1,492	5.9%
Internal Services: Fleet Operations	9,172	9,772	600	6.5%

Budget Analysis

Charleston County

The increase in Human Resources: Employee Benefits reflects an increase by the State of South Carolina to the health insurance rate for employers and employees as well as the cost associated with evaluating a county-wide, in-house health insurance program. In addition, Internal Services: Fleet revenues represent an increase in charges mainly due to the increased cost of fuel, parts and labor.

INTERFUND TRANSFERS IN

Approximately \$5.3 million is transferred to the Internal Service Funds from other funds. The transfers in have not significantly changed from the FY 2013 budget.

EXPENSES

Internal Service Funds expenses total \$54.1 million which is a \$3.5 million or 6.9 percent increase from the FY 2013 budget. Figure 14 shows the significant budget change in expenditures.

Figure 14 - Major Changes in Expenditures for the Internal Service Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$25,181	\$27,223	\$2,042	8.1%
Technology Services: Telecommunications	1,975	2,585	610	30.9%

The Human Resources: Employee Benefits increase reflects an increase by South Carolina State to the health insurance rate for employers and employees the cost associated with establishing a county-wide, in-house health insurance program. The increase in Technology Services: Telecommunications expenditures reflect an increase due to full-year funding of voice and data circuits for the new Consolidated Dispatch building

FUND BALANCE

The FY 2014 ending fund balance is projected to be \$12.3 million, which is similar to the FY 2013 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 76.9% of the \$375.4 million in total revenues for FY 2014.

	FY 2014 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	\$124,250	33.10%
General Fund: Local Option Sales Tax	51,000	13.6%
General Fund: Local Government Fund	12,860	3.4%
Debt Service Fund: Ad Valorem Taxes	18,090	4.8%
Special Revenue Fund: Transportation Sales Tax	43,500	11.6%
Special Revenue Fund: Accommodations Tax – Local	12,750	3.4%
Enterprise Fund: User Fee	26,300	7.0%

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 2013 to continue in the future.



Amounts in the millions

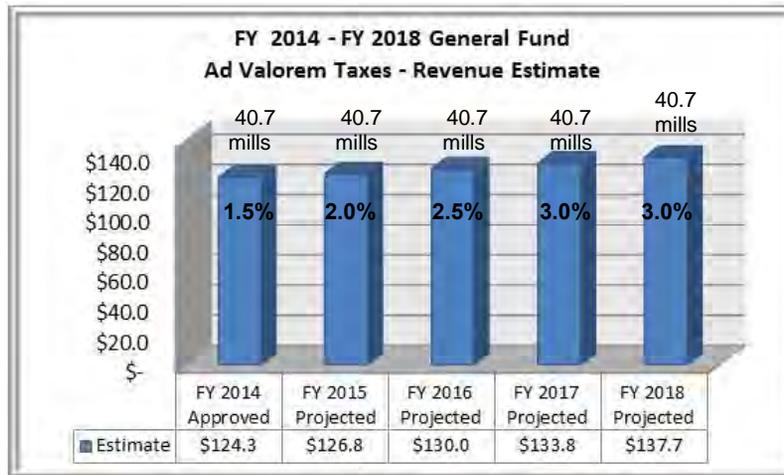
*Reassessment Year

Revenue Estimates

The FY 2014 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 2012 receipts, and FY 2013 year-to-date collection trends. The estimate includes a 0.8 mill increase of \$2.4 million, which equates to \$3.20 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 \$0.5 million in FY 2014. The estimate also projects an additional \$1.9 million from a 2.5 percent increase in motor vehicle collections and a 1.5 percent increase in real property.

Major Revenue Sources

Charleston County



Amounts in the millions

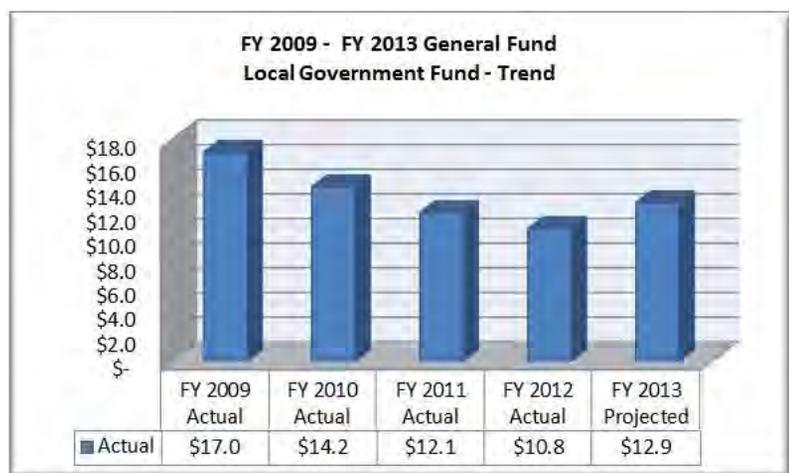
General Fund Local Government Fund

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 FY 2013 increase was noted by the State as one-time funds.



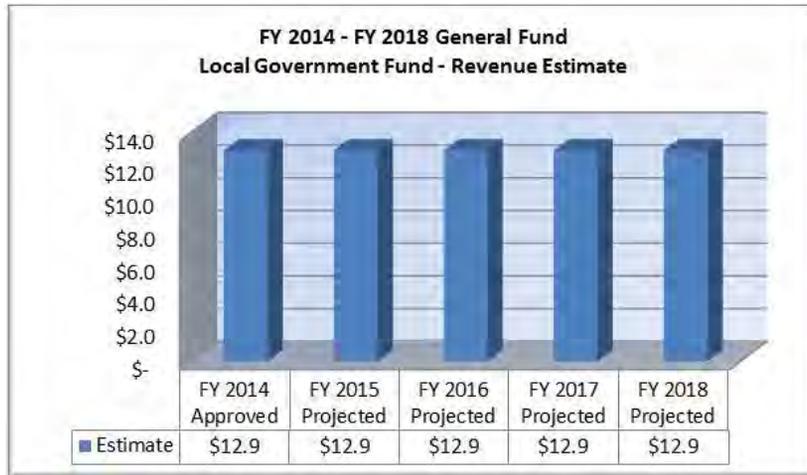
Amounts in the millions

Major Revenue Sources

Charleston County

Revenue Estimate

The FY 2014 budgeted Local Government Fund is not expected to change from the FY 2013 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

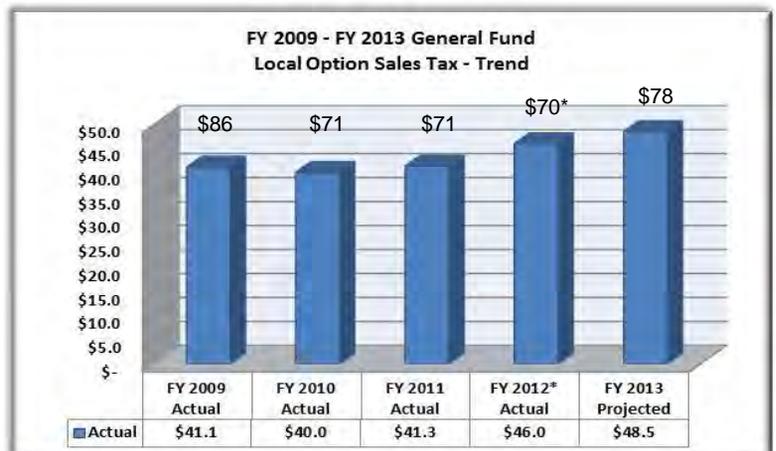
General Fund Local Option Sales Tax

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

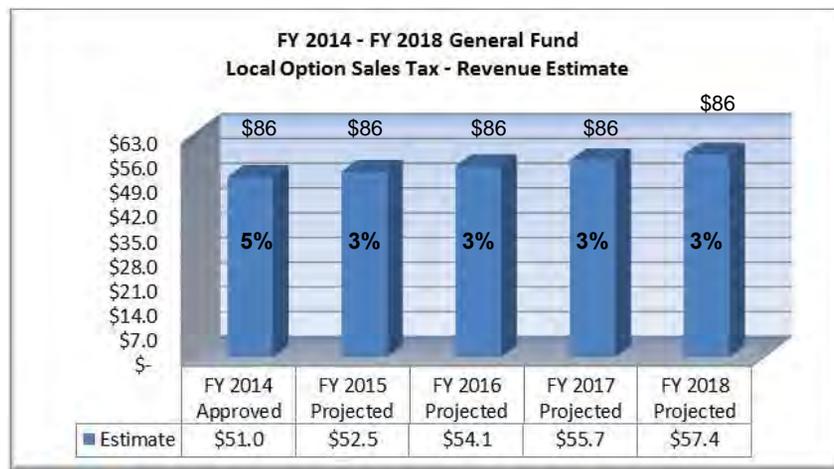
*Reassessment Year

Major Revenue Sources

Charleston County

Revenue Estimate

The budgeted revenues from the Local Option Sales Tax represent growth of five percent over the FY 2013 projections. The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2014 equates to a credit of \$86 per \$100,000 of appraised value, an increase of \$8 from FY 2103. The FY 2014 LOST estimate is based on a review of Charleston County and national economic indicators, actual FY 2012 receipts, and FY 2013 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 closely match the growth in property taxes. As a result, the LOST credit is anticipated to remain at \$86.



Amounts in the millions

Debt Service Fund Ad Valorem Taxes

Description

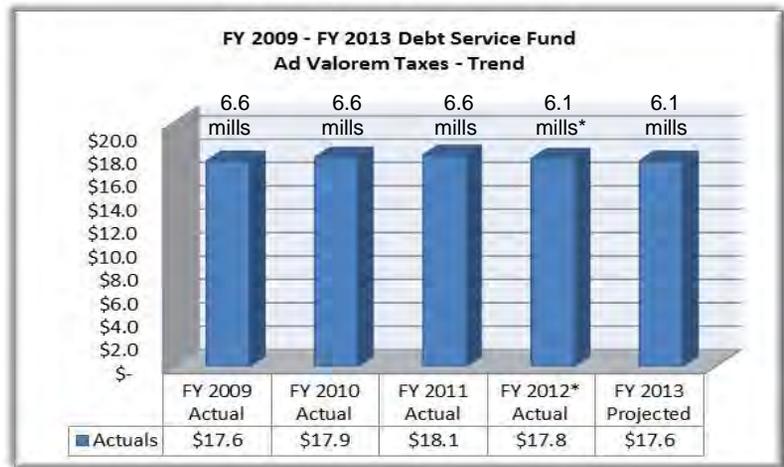
The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer 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 2013 to continue in the future.

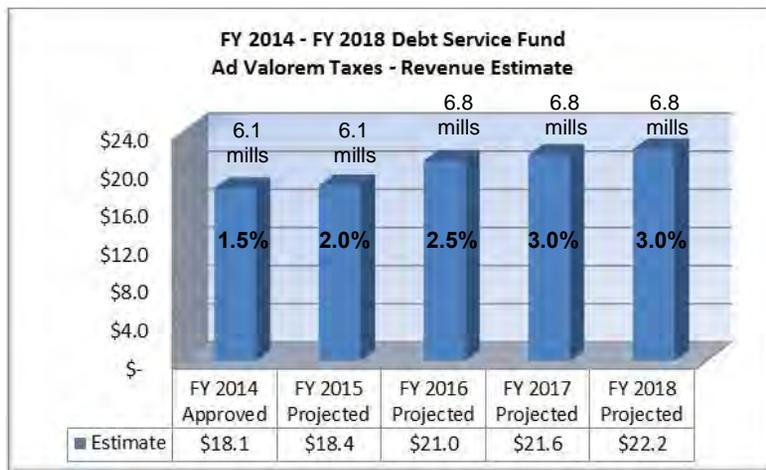


Amounts in the millions

*Reassessment

Revenue Estimate

The FY 2014 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 2012 receipts, and FY 2013 year-to-date collection trends. The estimate includes approximately a 1.5 percent increase in the tax base. The County does not expect a millage increase until FY 2016, in which the millage is estimated to increase by 0.7 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

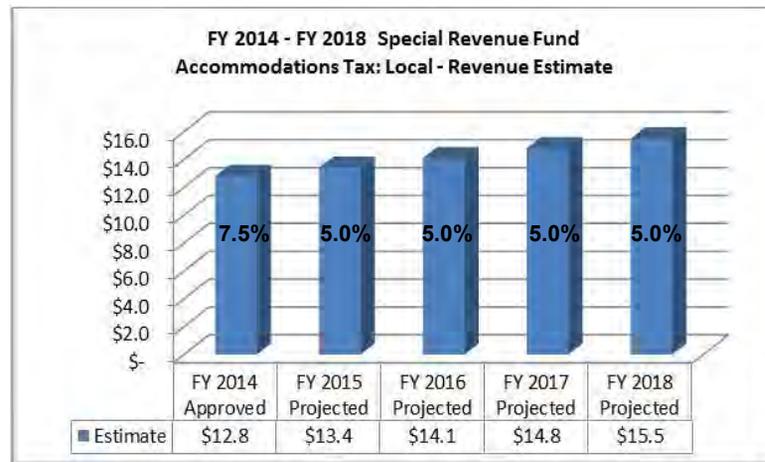
The revenues from the Accommodations Tax - Local had consistently shown an increasing trend until FY 2009 when the recession impacted tourism. The downward trend continued through FY 2010, but began showing improvement in FY 2011. The upward trend is expected to remain constant as tourism continues to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



Amounts in the millions

Revenue Estimate

The budgeted Accommodations Tax - Local reflects an estimated 7.5 percent increase from the FY 2013 projection. The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2012 receipts, FY 2013 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

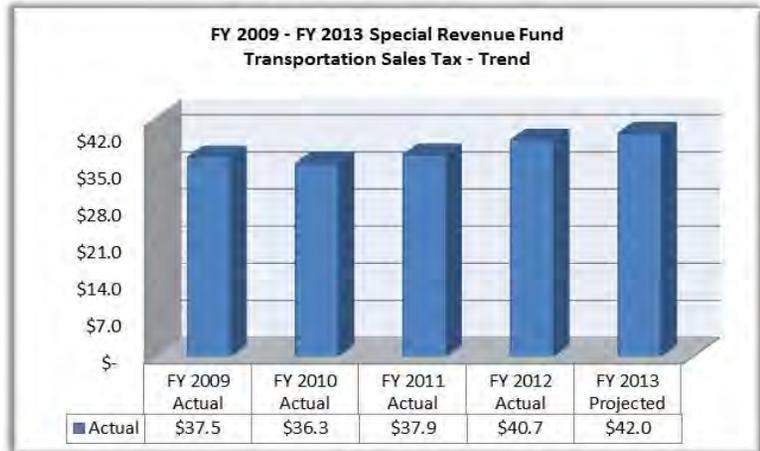
The citizens of Charleston County passed, by referendum, an additional one-half of one percent sales and use tax that took effect May 1, 2005 and will continue for 25 years or until \$1.3 billion is collected. According to the referendum, the sales tax revenues are designated to provide funds for transportation-related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

Major Revenue Sources

Charleston County

Trend

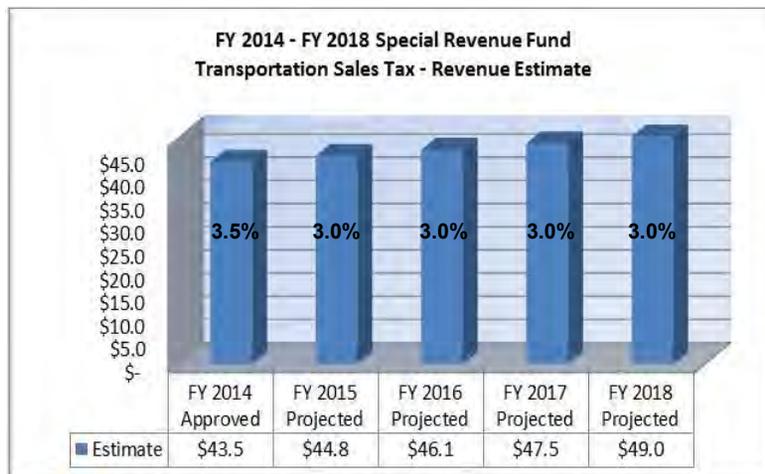
The revenues from the Transportation Sales Tax had a general trend of increasing through FY 2008. As a result of the nationwide recession, the revenue from the Transportation Sales Tax declined in FY 2009 and FY 2010. Consumer spending in the County began improving in FY 2011.



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 2012 receipts, and FY 2013 year-to-date collection trends. The Transportation Sales Tax shows approximately a 3.5 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. At the end of the 25 year plan, \$1.25 billion is estimated to be collected rather than the authorized \$1.3 billion.



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.

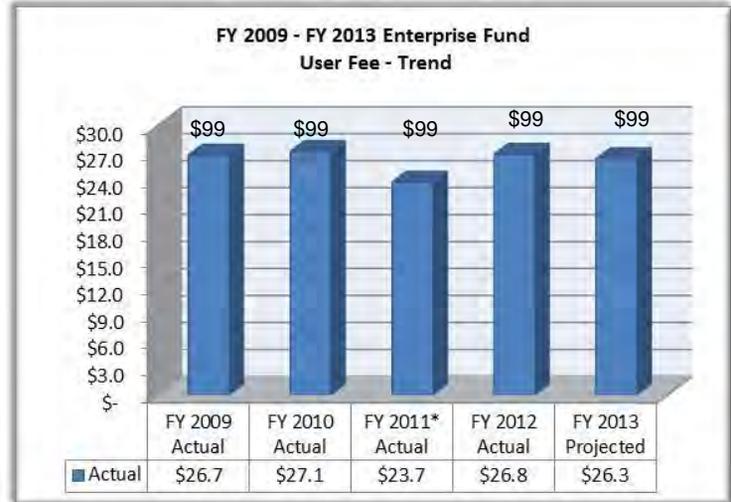
Major Revenue Sources

Charleston County

The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department calculates and bills the commercial entities on an annual basis.

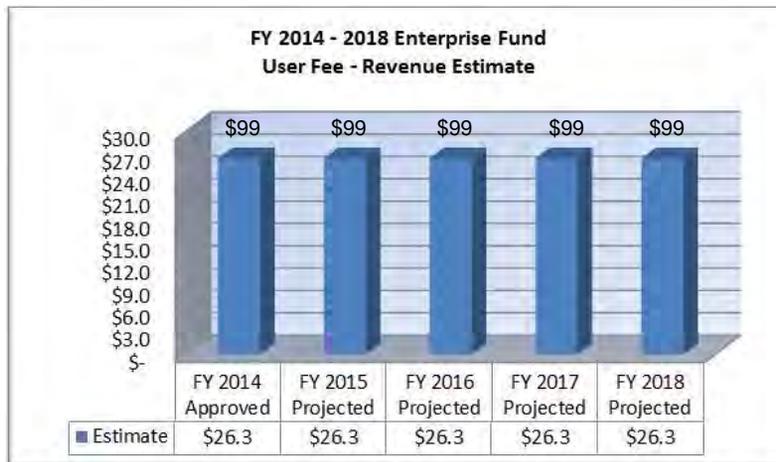
Trend

The 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.



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 seven years. The decrease in the FY 2014 revenue estimate reflects a reduction in the volume of commercial disposal. Charleston County implemented a robust recycling program in FY 2010, which has reduced the volume of garbage disposal into the landfill. However, the County projects flat revenues as growth in population will offset the reduction in commercial fees due to the expanded recycling program.



Amounts in millions

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 2014 All Funds** graph, the **Where It Goes. . . . FY 2014 All Funds** graph, and the **Budget Summary All Funds** on pages D-6 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-89) 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 2011, 2012, 2013, and 2014. Page D-33 provides a summary by fund type of the County's Fiscal Year 2014 budget. Individual fund statements start on page D-34 with the General Fund. Note that the FY 2013 Projected column on the fund statements includes the estimated amounts from the FY 2013 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

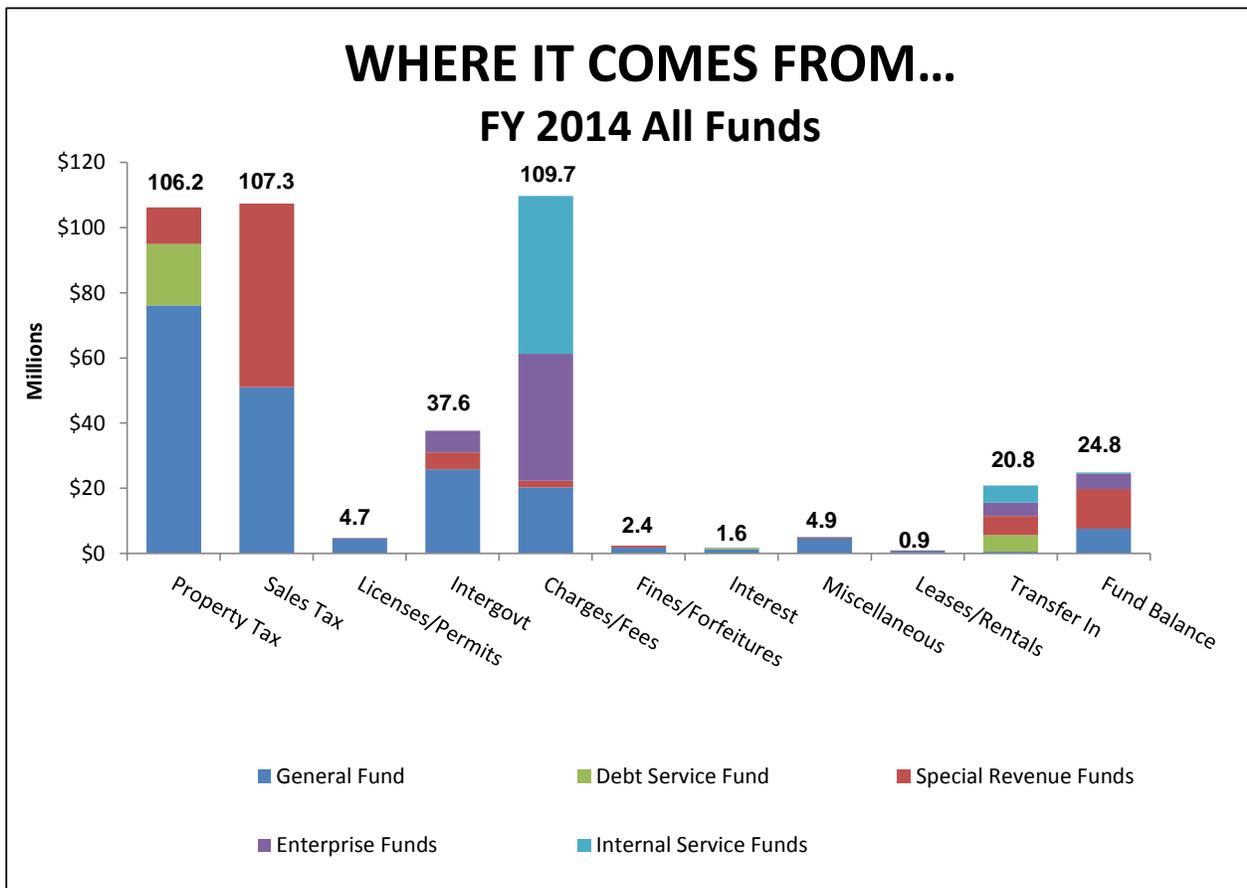
1. **Beginning Fund Balance** – Unexpended funds from the previous year.
2. **Revenues** - Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.
3. **Interfund Transfer In** - Flow of assets from one fund within the County to another fund without requiring 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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
1 → Beginning Balance, July 1	\$251,307,753	\$211,657,025	\$230,310,226	\$230,310,226	\$189,196,205
2 → Revenues:					
Property Tax	104,625,892	106,311,488	105,459,637	107,542,317	106,213,394
Sales Tax	89,223,161	97,819,974	96,535,000	102,442,000	107,342,000
Licenses and Permits	4,074,230	4,408,120	4,561,650	4,567,350	4,728,500
Intergovernmental	34,505,651	31,527,526	35,575,823	34,808,581	37,596,411
Charges and Fees	95,817,475	104,782,573	106,080,759	106,586,848	109,688,508
Fines and Forfeitures	2,420,797	2,628,510	2,476,700	2,276,430	2,362,806
Interest	1,441,680	1,641,422	1,266,500	1,630,150	1,611,350
Miscellaneous	5,908,057	5,960,895	4,679,805	5,121,880	4,941,856
Leases and Rent	756,243	791,843	789,302	844,221	875,484
Subtotal	338,773,166	355,872,381	357,425,176	365,819,757	375,360,109
3 → Interfund Transfer In	18,557,437	22,704,752	30,431,754	30,443,260	20,839,426
4 → Total Available	608,718,376	590,234,138	618,167,156	626,573,243	585,395,740
5 → Expenditures:					
Personnel	131,787,707	136,070,863	147,638,848	145,760,430	154,033,377
Operating	158,620,823	147,288,632	161,769,978	160,899,968	165,283,637
Capital	835,602	1,571,376	12,071,736	17,167,932	8,361,815
Debt Service	41,468,480	46,019,430	56,599,640	59,581,559	56,808,558
Subtotal	332,612,612	330,950,301	378,080,202	383,409,889	384,487,387
6 → Interfund Transfer Out	64,148,738	28,975,409	54,196,346	54,187,148	36,263,209
7 → Total Disbursements	397,061,351	359,923,912	432,276,548	437,597,037	420,750,596
8 → Nonspendable	49,552,404	57,029,052	57,029,052	57,029,052	56,979,052
9 → Restricted: External	8,234,392	8,863,781	8,900,283	8,900,283	812,107
9 → Restricted: Internal	98,600,167	123,082,020	81,672,309	99,764,895	77,595,856
9 → Available	55,270,062	43,335,373	40,289,964	25,502,005	29,258,329
10 → Ending Balance, June 30	\$211,657,025	\$230,310,226	\$185,890,608	\$189,196,205	\$184,845,344

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 2014.

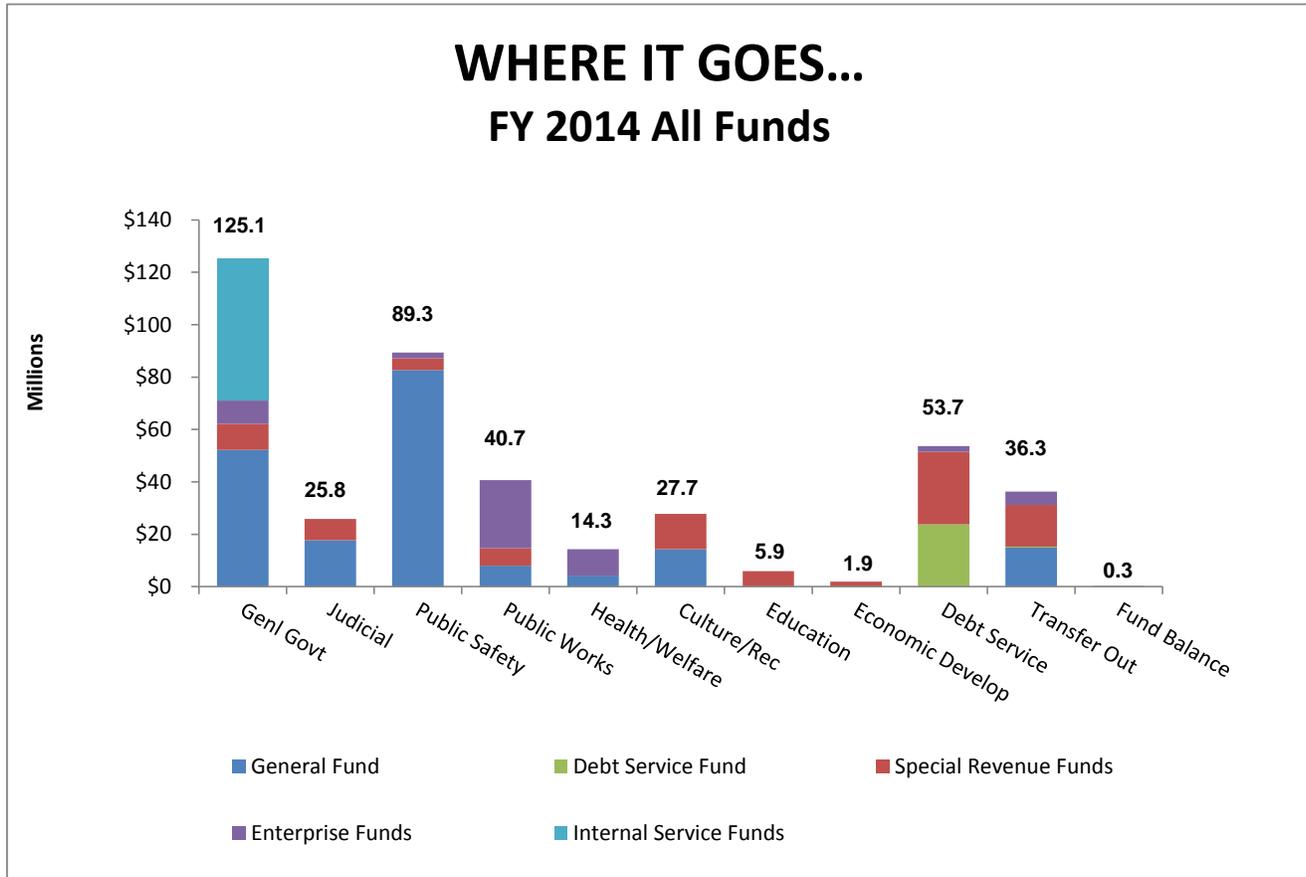


Total Available Budgeted: \$421,015,692



	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Change	Percent Change
Property Tax	\$ 104,625,892	\$ 106,311,498	\$ 105,459,637	\$ 106,213,394	\$ 753,757	0.7
Sales Tax	89,223,161	97,819,974	96,535,000	107,342,000	10,807,000	11.2
Licenses & Permits	4,074,230	4,408,120	4,561,650	4,728,500	166,850	3.7
Intergovernmental	34,505,651	31,527,526	35,575,823	37,596,411	2,020,588	5.7
Charges & Fees	95,817,475	104,782,573	106,080,759	109,688,508	3,607,749	3.4
Fines & Forfeitures	2,420,797	2,628,510	2,476,700	2,362,806	(113,894)	(4.6)
Interest	1,441,680	1,641,422	1,266,500	1,611,350	344,850	27.2
Miscellaneous	5,908,057	5,960,895	4,679,805	4,941,656	261,851	5.6
Leases & Rentals	756,243	791,843	789,302	875,484	86,182	10.9
Total Revenues	338,773,186	355,872,361	357,425,176	375,360,109	17,934,933	5.0
Transfer In	18,557,437	22,704,752	30,431,754	20,839,426	(9,592,328)	(31.5)
Use of Fund Balance	47,078,983	2,188,215	44,549,199	24,816,157	(19,733,042)	(44.3)
Total Avail. Budgeted	\$ 404,409,606	\$ 380,765,328	\$ 432,406,129	\$ 421,015,692	\$ (11,390,437)	(2.6)

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 2014.



Total Uses: \$421,015,692

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Change	Percent Change
General Govt.	\$ 101,726,312	\$ 107,126,584	\$ 114,794,668	\$ 125,148,399	\$ 10,353,731	9.0
Judicial	22,321,212	23,436,196	25,397,346	25,816,555	419,209	1.7
Public Safety	77,954,286	80,179,176	85,218,455	89,308,597	4,090,142	4.8
Public Works	48,066,413	31,050,915	50,299,958	40,679,559	(9,620,399)	(19.1)
Health/Welfare	12,342,086	13,438,181	14,251,389	14,275,677	24,288	0.2
Culture/Recreation	24,136,004	24,680,907	25,832,097	27,745,677	1,913,580	7.4
Education	5,833,111	5,715,068	5,824,000	5,910,000	86,000	1.5
Economic Develop.	1,061,456	1,233,116	1,939,952	1,905,621	(34,331)	(1.8)
Debt Service	39,471,732	44,090,360	54,522,337	53,697,102	(825,235)	(1.5)
Total Expenditures	332,912,612	330,950,503	378,080,202	384,487,187	6,406,985	1.7
Transfer Out	64,148,739	28,973,409	54,196,346	36,263,209	(17,933,137)	(33.1)
Total Disbursements	397,061,351	359,923,912	432,276,548	420,750,396	(11,526,152)	(2.7)
Increase in Fund Bal.	7,348,255	20,841,417	129,581	265,296	135,715	105
Total Uses	\$ 404,409,606	\$ 380,765,329	\$ 432,406,129	\$ 421,015,692	\$ (11,390,437)	(2.6)

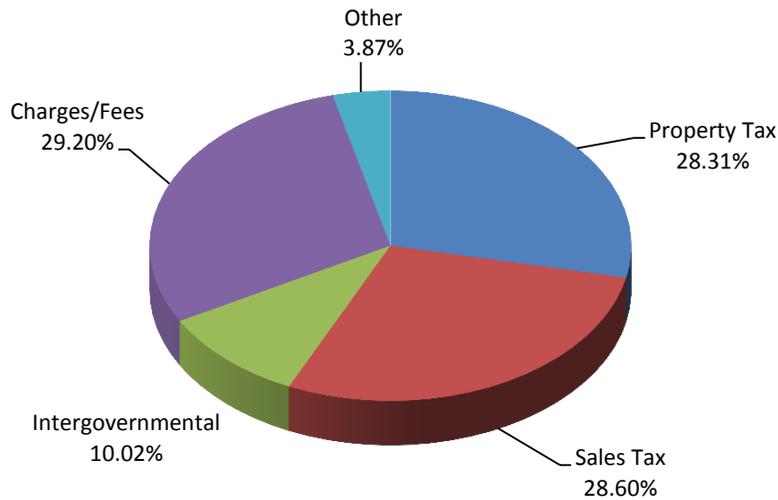
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2014

	Fund Statement Page Number	Revenues (D-8 to D-15)	Transfers In (Page D-22)	Sources
GENERAL FUND	D-34	\$185,866,487	\$ 542,714	\$186,409,201
DEBT SERVICE FUND	D36	19,189,977	5,072,527	24,262,504
Accommodations Tax: Local	D-39	12,755,000	-	12,755,000
Accommodations Tax: State	D-40	92,000	-	92,000
Administrator: Summer Youth Program	D-41	-	100,000	100,000
Building Inspections: Project Impact	D-42	-	-	-
Clerk of Court: IV-D Child Support Enf	D-43	1,000,000	-	1,000,000
Economic Development	D-44	1,823,594	-	1,823,594
Emergency Mgmt: Awendaw Fire Department	D-45	2,159,614	-	2,159,614
Emergency Mgmt: East Cooper Fire District	D-46	145,000	-	145,000
Emergency Mgmt: Hazard Materials Enforce	D-47	201,000	-	201,000
Emergency Mgmt: Northern Chas Co Fire Dist	D-48	287,800	-	287,800
Emergency Mgmt: West St. Andrew's Fire Dist	D-49	7,700	-	7,700
Legal: Seized Assets	D-50	17,200	-	17,200
Public Defender: Berkeley County	D-51	735,708	-	735,708
Public Defender: Charleston County	D-52	1,055,696	2,984,480	4,040,176
Public Works: Stormwater Drainage	D-53	1,650,500	-	1,650,500
Sheriff: Asset Forfeiture	D-54	168,456	-	168,456
Sheriff: Programs	D-55	483,220	92,724	575,944
Sheriff: IV-D Child Support Enforcement	D-56	55,000	24,064	79,064
Solicitor: Alcohol Education Program	D-57	87,000	-	87,000
Solicitor: Criminal Domestic Violence Approp	D-58	100,000	11,831	111,831
Solicitor: Drug Court	D-59	260,000	-	260,000
Solicitor: Estreatment	D-60	35,000	-	35,000
Solicitor: Expungement	D-61	166,000	-	166,000
Solicitor: Juvenile Education Program	D-62	94,000	29,688	123,688
Solicitor: Pretrial Intervention	D-63	345,000	-	345,000
Solicitor: State Appropriation	D-64	663,848	422,279	1,086,127
Solicitor: Traffic Education	D-65	37,800	-	37,800
Solicitor: Victims' Unclaimed Restitution	D-66	-	-	-
Solicitor: Victim-Witness State Approp	D-67	40,000	44,749	84,749
Solicitor: Worthless Check Unit	D-68	120,000	-	120,000
Transportation Sales Tax: Greenbelts	D-69	7,435,000	291,048	7,726,048
Transportation Sales Tax: Roads	D-70	28,315,000	1,879,158	30,194,158
Transportation Sales Tax: Transit	D-71	7,830,000	-	7,830,000
Trident Technical College	D-72	5,910,000	-	5,910,000
Trident Technical College: Debt Service	D-73	1,537,000	-	1,537,000
Victim's Bill of Rights	D-74	348,000	-	348,000
Zoning/Planning Tree Fund	D-75	10,000	-	10,000
SPECIAL REVENUE FUNDS	D-38	75,971,136	5,880,021	81,851,157
Consolidated Dispatch: Emergency 911 Comm	D-77	1,802,000	-	1,802,000
Consolidated Dispatch: Public Safety Systems	D-78	72,000	274,205	346,205
Dept of Alcohol & Other Drug Abuse Services	D-79	8,480,277	2,202,883	10,683,160
Environmental Management	D-80	28,057,500	-	28,057,500
Facilities Management: Parking Garages	D-81	2,746,611	-	2,746,611
Revenue Collections	D-82	2,080,000	-	2,080,000
Technology Services: Radio Communications	D-83	2,684,249	1,563,448	4,247,697
ENTERPRISE FUNDS	D-76	45,922,637	4,040,536	49,963,173
Human Resources: Employee Benefits	D-85	26,673,000	550,000	27,223,000
Internal Services: Fleet/Parts Warehouse	D-86	11,921,788	4,289,000	16,210,788
Internal Services: Office Support Services	D-87	1,975,461	64,628	2,040,089
Safety & Risk Mgt: Safety/Workers' Comp	D-88	5,935,148	-	5,935,148
Technology Services: Telecommunications	D-89	1,904,475	400,000	2,304,475
INTERNAL SERVICE FUNDS	D-84	48,409,872	5,303,628	53,713,500
Total of All Funds		\$375,360,109	\$20,839,426	\$396,199,535

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
\$179,102,834	\$ 14,900,070	\$194,002,904	(\$7,593,703)	\$ 53,250,457	\$ 45,656,754
23,824,233	406,380	24,230,613	31,891	14,692,447	14,724,338
13,211,243	-	13,211,243	(456,243)	933,265	477,022
63,650	28,350	92,000	-	-	-
100,000	-	100,000	-	-	-
36,142	-	36,142	(36,142)	36,142	-
726,953	273,047	1,000,000	-	-	-
1,905,621	-	1,905,621	(82,027)	1,195,715	1,113,688
2,291,684	222,245	2,513,929	(354,315)	581,053	226,738
145,000	-	145,000	-	17,898	17,898
254,256	-	254,256	(53,256)	145,050	91,794
287,800	-	287,800	-	-	-
8,000	-	8,000	(300)	(928)	(1,228)
111,693	3,865	115,558	(98,358)	98,358	-
713,370	-	713,370	22,338	150,984	173,322
4,041,787	-	4,041,787	(1,611)	618,145	616,534
2,810,356	-	2,810,356	(1,159,856)	1,953,679	793,823
230,100	-	230,100	(61,644)	865,649	804,005
789,102	-	789,102	(213,158)	998,133	784,975
79,064	-	79,064	-	-	-
82,650	29,688	112,338	(25,338)	350,614	325,276
111,831	-	111,831	-	-	-
153,613	146,667	300,280	(40,280)	282,826	242,546
5,000	89,890	94,890	(59,890)	171,260	111,370
228,874	-	228,874	(62,874)	748,669	685,795
123,688	-	123,688	-	-	-
440,956	-	440,956	(95,956)	312,788	216,832
998,673	49,599	1,048,272	37,855	62,145	100,000
30,744	-	30,744	7,056	78,592	85,648
6,007	-	6,007	(6,007)	6,007	-
118,110	-	118,110	(33,361)	33,361	-
139,555	-	139,555	(19,555)	27,780	8,225
8,870,520	-	8,870,520	(1,144,472)	16,444,759	15,300,287
22,805,289	13,500,000	36,305,289	(6,111,131)	27,604,921	21,493,790
9,630,000	-	9,630,000	(1,800,000)	(5,683,613)	(7,483,613)
5,910,000	-	5,910,000	-	-	-
-	1,537,000	1,537,000	-	-	-
406,830	-	406,830	(58,830)	87,382	28,552
160,000	-	160,000	(150,000)	204,526	54,526
78,028,161	15,880,351	93,908,512	(12,057,355)	48,325,160	36,267,805
1,810,331	-	1,810,331	(8,331)	6,233,642	6,225,311
346,205	-	346,205	-	-	-
10,517,004	-	10,517,004	166,156	6,032,130	6,198,286
27,838,019	4,500,000	32,338,019	(4,280,519)	35,108,985	30,828,466
2,664,853	481,758	3,146,611	(400,000)	12,143,756	11,743,756
1,985,350	94,650	2,080,000	-	240,856	240,856
4,297,697	-	4,297,697	(50,000)	521,808	471,808
49,459,459	5,076,408	54,535,867	(4,572,694)	60,281,177	55,708,483
27,223,000	-	27,223,000	-	1,068,151	1,068,151
16,210,788	-	16,210,788	-	9,562,351	9,562,351
2,040,089	-	2,040,089	-	169,068	169,068
6,014,148	-	6,014,148	(79,000)	1,460,926	1,381,926
2,584,475	-	2,584,475	(280,000)	386,468	106,468
54,072,500	-	54,072,500	(359,000)	12,646,964	12,287,964
\$384,487,187	\$36,263,209	\$420,750,396	(\$24,550,861)	\$189,196,205	\$164,645,344
Total Increase in Ending Fund Balance			265,296		
Total Use of Beginning Fund Balance			(24,816,157)		

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 \$375,360,109 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 2014 Charleston County All Funds



Total Revenues: \$375,360,109

Source	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Change	Percent Change
Property Tax	\$ 104,625,892	\$ 106,311,498	\$ 105,459,637	\$106,213,394	\$ 753,757	0.7
Sales Tax	89,223,161	97,819,974	96,535,000	107,342,000	10,807,000	11.2
Licenses & Permits	4,074,230	4,408,120	4,561,650	4,728,500	166,850	3.7
Intergovernmental	34,505,651	31,527,526	35,575,823	37,596,411	2,020,588	5.7
Charges & Fees	95,817,475	104,782,573	106,080,759	109,688,508	3,607,749	3.4
Fines & Forfeitures	2,420,797	2,628,510	2,476,700	2,362,806	(113,894)	(4.6)
Interest	1,441,680	1,641,422	1,266,500	1,611,350	344,850	27.2
Miscellaneous	5,908,057	5,960,895	4,679,805	4,941,656	261,851	5.6
Leases & Rentals	756,243	791,843	789,302	875,484	86,182	10.9
Total Revenues	\$338,773,186	\$355,872,361	\$357,425,176	\$375,360,109	\$17,934,933	5.0

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 6,233,699	\$ 5,969,882	\$ 6,570,000	\$ 7,220,000	9.9
Current: Real Property Taxes	107,274,904	108,309,693	111,260,000	117,030,000	5.2
Current: TIF Refunds	(3,136,084)	(3,410,622)	(3,360,000)	(4,070,000)	21.1
Subtotal	110,372,519	110,868,953	114,470,000	120,180,000	5.0
Less: Sales Tax Credit	(38,139,912)	(39,402,078)	(44,270,000)	(50,360,000)	13.8
Less: Homestead	(1,705,295)	(1,681,117)	(1,800,000)	(1,700,000)	(5.6)
Net: Current- Real & Motor Veh	70,527,312	69,785,758	68,400,000	68,120,000	(0.4)
Delinquent: Real Property Taxes	4,475,258	4,813,143	4,500,000	4,800,000	6.7
Other: Adds to Adds	108,963	26,636	-	-	na
Other Taxes:					
FILOT Rebate	1,084	1,084	-	-	na
Multi-County Parks	2,038,966	2,950,209	2,950,000	3,000,000	1.7
Payments in Lieu of Taxes	144,361	166,299	140,000	160,000	14.3
Sales Tax	41,340,224	46,044,345	44,840,000	51,000,000	13.7
Subtotal	118,636,168	123,787,474	120,830,000	127,080,000	5.2
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	625	600	600	450	(25.0)
Assessor: Mobile Home Decals	2,830	2,445	2,000	2,750	37.5
Assessor: Mobile Home Moving Fee	3,480	5,255	3,000	3,500	16.7
Auditor: Temporary Vehicle License	310	285	200	200	0.0
Building Inspections: Building Permits	793,880	973,764	1,025,000	1,200,000	17.1
Building Inspections: Contractor Licensing Fee	142,389	160,184	165,000	175,000	6.1
Building Inspections: Trade Permits	46,603	54,663	-	-	na
Coroner: Cremation Permits	31,425	32,425	32,500	28,000	(13.8)
Non-Departmental: Business Licenses	2,559,472	2,668,762	2,850,000	2,800,000	(1.8)
Probate Courts: Marriage Licenses	225,698	244,844	230,000	245,000	6.5
Sheriff: Gold Permits	300	200	150	200	33.3
Sheriff: Non Ferrous Metals Permit	-	2,400	2,200	2,400	9.1
Zoning/Planning: Zoning Permits	76,019	69,880	60,000	70,000	16.7
Subtotal	3,883,031	4,215,707	4,370,650	4,527,500	3.6
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supp	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Gov Contribution	2,642,607	2,548,876	3,112,433	5,712,390	83.5
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Detention Center: Federal Prisoners	4,752,676	3,349,304	3,650,000	3,550,000	(2.7)
Detention Center: Illegal Alien Assistance	185,959	153,099	200,000	200,000	0.0
Detention Center: Social Security Reimb	53,000	34,200	40,000	30,000	(25.0)
Election/Voter Registration: Local Government	-	113,882	-	89,000	100.0
Election/Voter Registration: State Oper Supp	187,174	97,530	224,225	134,820	(39.9)
Election/Voter Registration: State Salary Supp	-	11,804	12,500	12,500	0.0
Emergency Preparedness: Disaster Grant	744	-	-	-	na
Non-Departmental: Homestead Direct	1,705,295	1,681,117	1,800,000	1,700,000	(5.6)
Non-Departmental: Federal Non-grant Approp	1,027	-	-	-	na
Probate Courts: State Salary Supplement	1,575	1,575	1,575	1,575	0.0

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
GENERAL FUND (continued)					
Procurement: Local Reimbursement	\$ 17,089	\$ -	\$ -	\$ -	na
Public Works: Local Govt Reimbursement	10,472	2,341	-	-	na
Public Works: Civil Eng. Local Govt Reimb	1,349	-	-	-	na
RMC: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Federal Reimbursement	65,935	114,465	85,000	40,000	(52.9)
Sheriff: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Unit Cost Reimbursement	-	9,983	-	-	na
Solicitor: Victim/Witness Grant	8,823	8,294	8,000	8,000	0.0
State: Aid to Sub- Local Government Fund	12,111,216	10,779,692	13,535,000	12,860,000	(5.0)
State: Manufacturers Depreciation	212,875	171,151	200,000	170,000	(15.0)
State: Merchants Inventory Tax	1,101,298	1,101,298	1,101,298	1,101,298	0.0
State: Motor Carrier	90,535	75,186	85,000	85,000	0.0
State: Sunday Liquor Permits	91,500	86,680	80,000	85,000	6.3
Veterans Affairs: State Op Supplement	11,163	10,494	10,000	10,000	0.0
Subtotal	<u>23,258,612</u>	<u>20,357,271</u>	<u>24,151,331</u>	<u>25,795,883</u>	6.8
CHARGES AND FEES					
Assessor: Sale of Maps & Publ	5,342	5,560	5,000	2,500	(50.0)
Auditor: Copy Charges	25	75	100	-	(100.0)
Building Inspections: Contracted Bldg Services	4,164	1,350	2,000	-	(100.0)
Building Inspections: Flood Plain Fees	22,664	8,860	15,000	10,000	(33.3)
Building Inspections: Plan Review Fees	254,246	285,613	265,000	310,000	17.0
Building Inspections: Sale of Code Books	365	-	-	-	na
Building Inspections: Sales of Maps/Publications	(5)	-	-	-	na
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,008	1,092	1,000	1,000	0.0
Clerk of Court: CP Copy Charges	275	976	500	500	0.0
Clerk of Court: CP Co. 44%/ \$200 Rein	88	-	50	-	(100.0)
Clerk of Court: CP St 56%/ \$200 Rein	312	400	400	400	0.0
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	2,000	5,000	2,000	5,000	150.0
Clerk of Court: FC Co. 56%/5% Support Fee	794,096	790,972	780,000	770,000	(1.3)
Clerk of Court: FC Copy Charges	11,110	12,823	12,500	12,500	0.0
Clerk of Court: Client Fees	120	2,000	1,600	1,000	(37.5)
Clerk of Court: FC Co. 100%/\$35 Expunge Fee	630	315	600	600	0.0
Clerk of Court: GS Co. 100%/\$35 Expunge Fee	29,820	28,595	30,000	30,000	0.0
Clerk of Court: GS Copy Charges	10,789	9,522	11,000	10,000	(9.1)
Coroner: Copy Charges	6,367	6,551	5,000	5,000	0.0
County Council: Industrial Bond Processing	-	3,750	-	-	na
Delinquent Tax: Levy Costs	1,462,170	1,173,166	1,000,000	1,050,000	5.0
Detention Center: Concealed Weapons	3,360	3,415	3,000	3,500	16.7
Detention Center: Copy Charges	392	315	300	300	0.0
Detention Center: Pay Telephone Comm	296,794	263,110	275,000	250,000	(9.1)
Detention Center: Records Check	9,152	8,529	8,000	10,000	25.0
Election/Voter Registration: Copy Charges	73	33	75	-	(100.0)
EMS: Charges	7,050,004	7,452,737	7,140,000	7,250,000	1.5
EMS: Copy Charges	895	60	-	-	na
EMS: Debt Set Aside	480,134	623,168	475,000	475,000	0.0
Finance: Child Support Fee	5,175	4,785	5,000	5,000	0.0
Health Department: Vital Statistics Fee	123,213	161,282	120,000	140,000	16.7
Magistrate Courts: Civil Fees	969,758	968,284	1,000,000	1,000,000	0.0
Magistrate Courts: Copy Charges	4,475	2,616	2,000	1,500	(25.0)
Magistrate Courts: St. Boating Under Influence	147	303	300	200	(33.3)
Magistrate Courts: Worthless Check Fee	1,000	-	-	-	na
Master-In-Equity: Advertising Discount	309,452	233,630	240,000	200,000	(16.7)
Master-In-Equity: Fees	1,731,808	1,206,117	1,200,000	1,000,000	(16.7)
Non-Departmental: Cable TV Franchise Fees	578,864	754,091	750,000	775,000	3.3
Non-Departmental: Worthless Check Fee	64,288	70,017	65,000	75,000	15.4

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
GENERAL FUND (continued)					
Probate Courts: Advertising Discount	\$ 57,790	\$ 56,493	\$ 50,000	\$ 55,000	10.0
Probate Courts: Copy Charges	15,124	10,337	14,000	10,000	(28.6)
Probate Courts: Fees	803,201	747,951	750,000	850,000	13.3
Probate Courts: Marriage Ceremonies	4,680	16,380	15,000	15,000	0.0
Probate Courts: Non-Profit Reimbursement	14,000	14,000	14,000	14,000	0.0
Probate Courts: Adult Court: Client Fee	44,347	53,307	45,000	35,000	(22.2)
Peobate Courts: Juvenile Court: Client Fees	636	-	-	-	na
Procurement: Copy Charges	501	973	500	1,000	100.0
Public Works: Civil Engineering Permit/Insp Fees	2,170	770	-	-	na
Public Works: Mosquito Abatement Services	109,933	87,669	100,000	100,000	0.0
Public Works: Right of Way Abandonment Fees	-	500	-	-	na
RMC: Discount Documentary Stamps	190,542	197,256	185,500	280,000	50.9
RMC: Documentary Stamps	2,686,954	2,781,822	2,650,000	4,000,000	50.9
RMC: Fees	1,094,757	1,179,483	1,090,000	1,400,000	28.4
Sheriff: Animal Shelter Fees	37,720	34,395	35,000	36,000	2.9
Sheriff: Civil Fees	96,846	75,103	70,000	50,000	(28.6)
Sheriff: Copy Charges	878	531	600	250	(58.3)
Sheriff: Escort Fees	3,499	1,530	2,000	1,000	(50.0)
Sheriff: Off Duty Vehicle Use	11,030	11,729	13,000	13,000	0.0
Sheriff: Records Check Fees	4,512	4,910	4,000	4,500	12.5
Tech. Svcs: Orthophoto Sales	8,825	5,700	7,000	5,000	(28.6)
Transportation Development: Copy Charges	-	54	-	-	na
Treasurer: Copy Charges	3	-	-	-	na
Treasurer: Duplicate Tax Receipt Fee	1,624	131	1,000	-	(100.0)
Zoning/Planning: Sale of Maps & Publications	153	484	500	250	(50.0)
Zoning/Planning: Subdivision Fees	22,140	23,400	20,000	23,000	15.0
Zoning/Planning: Zoning Fees	304,619	14,337	10,000	2,000	(80.0)
Subtotal	<u>19,751,054</u>	<u>19,408,357</u>	<u>18,492,525</u>	<u>20,289,000</u>	9.7
FINES AND FORFEITURES					
Clerk of Court: GS Fine/Fee/Filing State Remit	(123,381)	(90,875)	(105,000)	(104,000)	(1.0)
Clerk of Court: GS St. 44% Fines	47,135	44,867	44,000	44,000	0.0
Clerk of Court: GS Co. 56% Fines	59,060	61,781	60,000	54,000	(10.0)
Clerk of Court: GS DUI/DUS/BUI State Remit	(13,089)	(13,664)	(13,550)	(13,550)	0.0
Clerk of Court: GS Co. 100% 3% Collection Fee	13,457	14,189	11,000	10,000	(9.1)
Clerk of Court: GS St. 100% \$25 Law Enf Surg	38,111	41,388	35,000	35,000	0.0
Clerk of Court: GS \$100 Drug Surcharge	61,854	77,372	55,000	55,000	0.0
Clerk of Court: GS Surcharges State Rebate	(106,594)	(125,740)	(96,000)	(96,000)	0.0
Clerk of Court: GS St. 25% Bond Estreatments	74,246	41,808	60,000	45,000	(25.0)
Clerk of Court: GS Co. 50%/25% Bond Estreat	86,246	51,370	80,000	50,000	(38)
Clerk of Court: GS Assessments State Remit	(54,843)	(56,415)	(55,000)	(55,000)	0.0
Clerk of Court: GS St. Cr. Justice Academy \$5	6,628	6,980	6,000	6,000	0.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	457	601	500	500	0.0
Clerk of Court: GS St. DUI 100% \$12 per case	861	790	800	800	0.0
Clerk of Court: GS St. 100% \$100 DUI Surch	7,270	6,573	7,000	7,000	0.0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	4,002	5,434	5,000	5,000	0.0
Clerk of Court:GS St.DUI SLED Pullout \$200 3rd	200	40	50	50	0.0
Clerk of Court: GS St. 64.65 Assessment	54,843	56,415	55,000	55,000	0.0
Clerk of Court: GS St. DUI/DUAC Breath Test	300	225	200	200	0.0
Clerk of Court: GS St. 100% Condition Discharge	700	11,550	1,000	15,000	1,400.0
Clerk of Court: FC Co. 44% \$100 Filing Fee	167,442	151,536	150,000	150,000	0.0
Clerk of Court: FC St. 56% \$100 Filing Fee	213,108	192,864	185,440	175,000	(5.6)
Clerk of Court: FC St. 44%/5% Support Fee	623,933	621,478	610,000	610,000	0.0
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,107,933)	(1,175,219)	(1,036,040)	(1,040,000)	0.4

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
GENERAL FUND (continued)					
Clerk of Court: FC St. 44% Fines	\$ 968	\$ 880	\$ 1,000	\$ 150	(85.0)
Clerk of Court: FC Co. 56% Fines	1,232	1,120	1,900	1,000	(47.4)
Clerk of Court: FC Co. 56% Court Costs	90,881	105,334	100,000	30,000	(70.0)
Clerk of Court: FC ST. 44% Court Cost	7,424	82,762	80,000	20,000	(75.0)
Clerk of Court: FC St. 100% Motion Fee Judicial	72,250	73,760	68,000	64,000	(5.9)
Clerk of Court: FC St. 100% \$50 Filing Fee	190,250	203,475	170,000	170,000	0.0
Clerk of Court: CP Co. 44% \$100 Filing Fee	319,830	296,914	320,000	280,000	(12.5)
Clerk of Court: CP St. 56% \$100 Filing Fee	406,993	377,890	424,560	382,800	(9.8)
Clerk of Court: CP Fine/Fee/Filing State Remit	(1,050,536)	(975,431)	(1,077,410)	(985,100)	(8.6)
Clerk of Court: CP St. 100% Motion Fee Judicial	281,775	259,525	272,000	256,000	(5.9)
Clerk of Court: CP St. 100% \$50 Filing Fee	360,888	337,157	380,000	345,500	(9.1)
Clerk of Court: CP St. 44% \$100 OUT	792	858	800	800	0.0
Probate-Esates Division: Lic \$20 Dom Violence	81,660	88,460	81,000	85,000	4.9
Probate-Esates Division: Fines/Fees/Filing State	(81,660)	(88,460)	(81,000)	(85,000)	4.9
Sheriff: Family Court Fees	(4,639)	6,940	5,500	7,000	27.3
Sheriff: DUI/DUS	-	1,475	4,000	4,000	0.0
Magistrate Courts: Fine/Fee/Filing State Remit	(311,737)	(307,722)	(325,000)	(320,000)	(1.5)
Magistrate Courts: Fines	1,148,106	1,312,879	1,200,000	1,250,000	4.2
Magistrate Courts: DUI/DUS/BUI State Remit	(118,627)	(139,691)	(120,000)	(114,000)	(5.0)
Magistrate Courts: St. 100% \$25 Law Surch.	370,786	398,789	370,000	425,000	14.9
Magistrate Courts: St. \$100 Drug Surcharge	37,752	43,822	35,000	42,000	20.0
Magistrate Courts: Surcharges State Rebate	(479,823)	(520,143)	(475,000)	(552,000)	16.2
Magistrate Courts: Civil St Assess Rebate	(1,057,063)	(1,122,786)	(1,050,000)	(1,050,000)	0.0
Magistrate Courts: St. Crim Just Acad. Surch	71,285	77,532	70,000	85,000	21.4
Magistrate Courts: Filing Assessment \$25	112,810	99,800	110,000	105,000	(4.5)
Magistrate Courts: Filing Assessment \$10	198,692	207,922	215,000	215,000	0.0
Magistrate Courts: St. DUS/DPS \$100 Hwy	33,724	35,294	30,000	31,000	3.3
Magistrate Courts: St. DUI 100% \$12 Per Case	1,912	2,222	2,500	2,250	(10.0)
Magistrate Courts: St. 100% \$100 DUI Surch	15,966	18,202	20,000	15,750	(21.3)
Magistrate Courts: St. DUI/DPS \$100 Hwy	15,193	17,207	18,000	15,000	(16.7)
Magistrate Courts: St. DUI/DUAC Breath Test	2,135	4,160	4,000	3,500	(12.5)
Magistrate Courts: St. 88.84% Assessment	1,057,063	1,122,786	1,050,000	1,050,000	0.0
Magistrate Courts: ST 100% Condition Disch	1,650	4,200	3,000	3,500	16.7
Non-Departmental: Pollution Control Fines	560	-	-	-	na
Subtotal	<u>1,832,505</u>	<u>1,952,480</u>	<u>1,968,250</u>	<u>1,792,150</u>	(8.9)
INTEREST					
Clerk of Court: GS Interest Income	(435)	(786)	-	-	na
Clerk of Court: CP Interest Income	1,895	308	1,000	1,000	0.0
Delinquent Tax: Interest Income	48,154	59	50,000	-	(100.0)
Magistrate Courts: Interest Income	2,986	13,732	1,000	1,000	0.0
Master-In-Equity: Interest Income	3,683	1,766	4,000	2,000	(50.0)
RMC: Interest Income	435	222	500	350	(30.0)
Treasurer: Allocated Interest	(791,356)	(732,972)	(1,250,000)	(500,000)	(60.0)
Treasurer: Interest Income	1,506,810	1,935,092	2,000,000	1,750,000	(12.5)
Subtotal	<u>772,172</u>	<u>1,217,421</u>	<u>806,500</u>	<u>1,254,350</u>	55.5
MISCELLANEOUS					
Miscellaneous: Miscellaneous Revenue	416,141	305,451	221,000	128,500	(41.9)
Non-Departmental: Costs Reimbursement	3,682,022	3,846,157	4,108,301	4,464,104	8.7
Non-Departmental: Credit Card Costs	(15,942)	(35,037)	(15,000)	(35,000)	133.3
Safety & Risk Management: Ins Prm Rebates	8,369	7,735	-	-	na
Subtotal	<u>4,090,590</u>	<u>4,124,306</u>	<u>4,314,301</u>	<u>4,557,604</u>	5.6

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
GENERAL FUND (continued)					
LEASES AND RENTALS					
Cap. Proj./Facilities: Rents & Leases	\$ 618,864	\$ 601,601	\$ 565,000	\$ 570,000	0.9
Subtotal	618,864	601,601	565,000	570,000	0.9
Total GENERAL FUND	172,842,996	175,664,617	175,498,557	185,866,487	5.9
DEBT SERVICE FUND					
Debt Service Fund	19,431,819	18,788,291	18,812,977	19,189,977	2.0
Total DEBT SERVICE FUND	19,431,819	18,788,291	18,812,977	19,189,977	2.0
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	9,932,827	11,016,147	11,675,000	12,755,000	9.3
Accommodations Tax: State	24,778	92,325	25,000	92,000	268.0
Legal: Seized Assets	19,383	37,407	23,000	17,200	(25.2)
Transportation Sales Tax: Transit	6,827,564	7,321,057	7,200,000	7,830,000	8.8
Trident Technical College	5,833,111	5,715,068	5,824,000	5,910,000	1.5
Trident Technical College: Debt Service	-	1,471,040	1,456,000	1,537,000	5.6
Subtotal	22,637,663	25,653,044	26,203,000	28,141,200	7.4
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	1,104,217	1,077,193	1,060,000	1,000,000	(5.7)
Clerk of Court: Victim Bill of Rights	184,128	240,800	150,000	150,000	0.0
Sheriff: Asset Forfeiture	144,931	316,728	85,450	168,456	97.1
Sheriff: Grants and Programs	547,911	473,690	474,672	483,220	1.8
Sheriff: IV-D Child Support Enforcement	105,551	93,588	105,000	55,000	(47.6)
Solicitor: Alcohol Education Program	77,828	88,249	75,000	87,000	16.0
Solicitor: Bond Estreatment	73,793	37,712	50,000	35,000	(30.0)
Solicitor: Criminal Domestic Violence Appro			100,000	100,000	0.0
Solicitor: Drug Court	187,853	261,515	187,000	260,000	39.0
Solicitor: Expungements	186,987	167,847	150,000	166,000	10.7
Solicitor: Juvenile Education Program	110,780	94,243	120,000	94,000	(21.7)
Solicitor: Pretrial Intervention	404,153	356,485	400,000	345,000	(13.8)
Solicitor: State Appropriation	639,511	943,943	649,925	663,848	2.1
Solicitor: Traffic Diversion	20,673	48,970	10,000	37,800	278.0
Solicitor: Victim Bill of Rights Assess	-	5,680	5,000	5,000	0.0
Solicitor: Victim-Witness State Appropriation	41,464	40,625	40,000	40,000	0.0
Solicitor: Victims' Unclaimed Restitution	38,107	-	-	-	na
Solicitor: Worthless Check	117,568	142,686	115,241	120,000	4.1
Subtotal	3,985,455	4,389,954	3,777,288	3,810,324	0.9
APPOINTED OFFICIALS					
Public Defender: Berkeley County	575,208	660,184	745,708	735,708	(1.3)
Public Defender: Charleston County	883,242	891,004	865,744	1,055,696	21.9
Subtotal	1,458,450	1,551,188	1,611,452	1,791,404	11.2
ADMINISTRATOR					
Economic Development	1,207,438	1,707,951	1,939,952	1,823,594	(6.0)
Greenbelt Programs	6,537,750	6,953,807	6,850,000	7,435,000	8.5
Subtotal	7,745,188	8,661,758	8,789,952	9,258,594	5.3

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

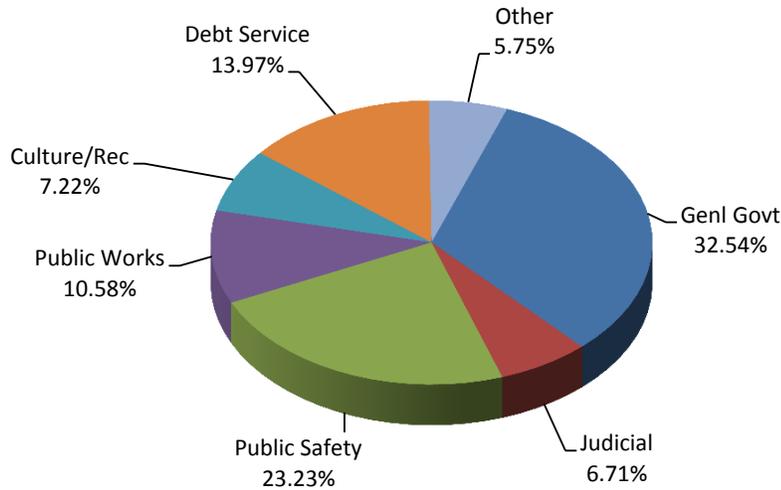
	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
<u>SPECIAL REVENUE FUNDS (continued)</u>					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	\$ 110	\$ -	\$ -	\$ -	na
Magistrate Courts: Victim Bill of Rights	195,611	202,788	193,000	193,000	0.0
Zoning/Planning: Tree Fund	2,400	8,280	10,000	10,000	0.0
Subtotal	<u>198,121</u>	<u>211,068</u>	<u>203,000</u>	<u>203,000</u>	0.0
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Department	1,764,537	1,755,515	1,955,854	2,159,614	10.4
Emergency Mgmt: Charleston Co. Northern Fire	250,119	226,373	254,200	287,800	13.2
Emergency Mgmt: East Cooper Fire District	144,522	147,437	145,000	145,000	0.0
Emergency Mgmt: Haz-Mat Enforcement	191,199	192,413	191,000	201,000	5.2
Emergency Mgmt: West St. Andrew's Fire Dist.	7,952	9,557	7,785	7,700	(1.1)
Subtotal	<u>2,358,329</u>	<u>2,331,295</u>	<u>2,553,839</u>	<u>2,801,114</u>	9.7
ASST CTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	1,716,734	1,879,824	1,866,650	1,650,500	(11.6)
Transportation Development: Roads Program	25,059,089	26,492,993	26,025,000	28,315,000	8.8
Subtotal	<u>26,775,823</u>	<u>28,372,817</u>	<u>27,891,650</u>	<u>29,965,500</u>	7.4
Total SPECIAL REVENUE FUNDS	<u>65,159,029</u>	<u>71,171,124</u>	<u>71,030,181</u>	<u>75,971,136</u>	7.0
<u>ENTERPRISE FUNDS</u>					
COUNCIL AGENCIES					
Legal: Environmental Management	27,563,571	29,989,597	30,051,000	28,057,500	(6.6)
Subtotal	<u>27,563,571</u>	<u>29,989,597</u>	<u>30,051,000</u>	<u>28,057,500</u>	(6.6)
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	1,708,537	1,763,039	1,701,000	1,802,000	5.9
Consolidated Dispatch: Public Safety Systems	-	-	-	72,000	100.0
Subtotal	<u>1,708,537</u>	<u>1,763,039</u>	<u>1,701,000</u>	<u>1,874,000</u>	10.2
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,672,687	1,835,523	2,105,000	2,080,000	(1.2)
Subtotal	<u>1,672,687</u>	<u>1,835,523</u>	<u>2,105,000</u>	<u>2,080,000</u>	(1.2)
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	2,827,620	2,912,033	2,617,236	2,746,611	4.9
Tech Services: Radio Communications	1,584,067	1,734,144	2,227,390	2,684,249	20.5
Subtotal	<u>4,411,687</u>	<u>4,646,177</u>	<u>4,844,626</u>	<u>5,430,860</u>	12.1
ASST CTY ADMIN COMMUNITY SERVICES					
DAODAS	6,121,518	7,294,830	8,026,817	8,480,277	5.6
Subtotal	<u>6,121,518</u>	<u>7,294,830</u>	<u>8,026,817</u>	<u>8,480,277</u>	5.6
Total ENTERPRISE FUNDS	<u>41,478,000</u>	<u>45,529,166</u>	<u>46,728,443</u>	<u>45,922,637</u>	(1.7)

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Technology Services: Records Management	\$ 572,762	\$ 596,316	\$ 616,897	\$ 531,137	(13.9)
Internal Services: Fleet Operations	8,361,061	9,632,811	9,171,594	9,771,788	6.5
Internal Services: Office Services	1,086,354	1,084,944	1,252,351	1,444,324	15.3
Tech Services: Telecommunications	1,526,819	1,660,258	1,856,072	1,904,475	2.6
Subtotal	<u>11,546,996</u>	<u>12,974,329</u>	<u>12,896,914</u>	<u>13,651,724</u>	5.9
ASSISTANT ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	23,113,213	25,081,369	25,181,000	26,673,000	5.9
Procurement: Central Warehouse	1,652,943	1,998,421	1,800,000	2,150,000	19.4
Safety & Risk: Safety/Workers' Compensation	3,548,190	4,665,044	5,477,104	5,935,148	8.4
Subtotal	<u>28,314,346</u>	<u>31,744,834</u>	<u>32,458,104</u>	<u>34,758,148</u>	7.1
Total INTERNAL SERVICE FUNDS	<u>39,861,342</u>	<u>44,719,163</u>	<u>45,355,018</u>	<u>48,409,872</u>	6.7
Total GENERAL FUND	172,842,996	175,664,617	175,498,557	185,866,487	5.9
Total OTHER FUNDS	<u>165,930,190</u>	<u>180,207,744</u>	<u>181,926,619</u>	<u>189,493,622</u>	4.2
Total REVENUES	<u>\$ 338,773,186</u>	<u>\$ 355,872,361</u>	<u>\$ 357,425,176</u>	<u>\$ 375,360,109</u>	5.0

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 \$384,487,187 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.

Expenditures by Function FY 2014 Charleston County All Funds



Total Expenditures: \$384,487,187

Function	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Change	Percent Change
General Govt.	\$ 101,726,312	\$ 107,126,584	\$ 114,794,668	\$ 125,148,399	\$ 10,353,731	9.0
Judicial	22,321,212	23,436,196	25,397,346	25,816,555	419,209	1.7
Public Safety	77,954,286	80,179,176	85,218,455	89,308,597	4,090,142	4.8
Public Works	48,066,413	31,050,915	50,299,958	40,679,559	(9,620,399)	(19.1)
Health/Welfare	12,342,086	13,438,181	14,251,389	14,275,677	24,288	0.2
Culture/Recreation	24,136,004	24,680,907	25,832,097	27,745,677	1,913,580	7.4
Education	5,833,111	5,715,068	5,824,000	5,910,000	86,000	1.5
Economic Develop.	1,061,456	1,233,116	1,939,952	1,905,621	(34,331)	(1.8)
Debt Service	39,471,732	44,090,360	54,522,337	53,697,102	(825,235)	(1.5)
Total Expenditures	\$ 332,912,612	\$ 330,950,503	\$ 378,080,202	\$ 384,487,187	\$ 6,406,985	1.7

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 1,038,051	\$ 1,125,446	\$ 1,412,090	\$ 2,000,843	41.7
Internal Auditor	211,118	187,210	219,666	222,303	1.2
Legal	954,906	972,636	1,015,480	1,067,407	5.1
State Agencies	274,909	360,023	377,106	377,106	0.0
Subtotal	<u>2,478,984</u>	<u>2,645,315</u>	<u>3,024,342</u>	<u>3,667,659</u>	21.3
ELECTED OFFICIALS					
Auditor	1,840,122	2,003,480	2,076,391	2,104,355	1.3
Clerk of Court	3,030,762	3,114,416	3,422,265	3,408,852	(0.4)
Coroner	1,085,561	1,156,282	1,210,948	1,236,812	2.1
Legislative Delegation	158,729	172,335	191,767	195,544	2.0
Probate Courts	1,925,371	2,065,590	2,228,513	2,291,741	2.8
Register Mesne Conveyance	1,674,793	1,689,065	1,857,907	1,879,066	1.1
Sheriff: Detention Centers	31,397,132	31,186,946	32,642,620	33,408,680	2.3
Sheriff: Law Enforcement	24,449,334	25,247,223	25,672,355	25,584,908	(0.3)
Sheriff: School Crossing Guards	592,344	659,680	613,222	668,000	8.9
Solicitor	4,612,019	4,918,971	5,162,498	5,360,971	3.8
Treasurer	1,541,928	1,598,711	1,695,325	1,791,483	5.7
Subtotal	<u>72,308,095</u>	<u>73,812,699</u>	<u>76,773,811</u>	<u>77,930,412</u>	1.5
APPOINTED OFFICIALS					
Elections and Voter Registration	1,305,590	1,465,329	1,591,868	1,617,680	1.6
Library	13,921,189	13,492,594	13,921,188	14,287,911	2.6
Master-In-Equity	559,871	579,380	598,317	619,014	3.5
Veterans Affairs	277,185	293,043	300,586	342,599	14.0
Subtotal	<u>16,063,835</u>	<u>15,830,346</u>	<u>16,411,959</u>	<u>16,867,204</u>	2.8
ADMINISTRATOR					
Administrator	744,844	806,411	955,460	989,468	3.6
Administrator: Summer Youth Program	23,326	157,603	50,209	-	(100.0)
Consolidated Dispatch	4,944,731	5,481,140	7,145,051	8,734,290	22.2
Nondepartmental Operating	806,028	(35,054)	1,974,026	3,191,391	61.7
Subtotal	<u>6,518,929</u>	<u>6,410,100</u>	<u>10,124,746</u>	<u>12,915,149</u>	27.6
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	466,966	464,623	472,341	456,968	(3.3)
Assessor	3,530,040	3,495,476	3,687,077	4,041,205	9.6
Budget	584,767	595,874	646,273	659,197	2.0
Finance	998,166	912,376	936,351	955,078	2.0
Revenue Collections: Delinquent Tax	982,072	1,031,984	1,089,440	1,133,499	4.0
Subtotal	<u>6,562,011</u>	<u>6,500,333</u>	<u>6,831,482</u>	<u>7,245,947</u>	6.1

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	\$ 338,249	\$ 349,275	\$ 360,733	\$ 372,794	3.3
Building Inspections	1,217,701	1,358,572	1,446,639	1,602,185	10.8
Facilities Management	11,825,052	12,228,798	12,481,504	12,779,472	2.4
Magistrate Courts	4,428,321	4,537,885	4,679,837	4,770,778	1.9
Technology Services	7,806,220	8,459,449	9,255,494	9,770,327	5.6
Tech Services: Communications Administration	166,041	133,085	137,142	139,295	1.6
Zoning/Planning	1,412,226	1,649,626	1,541,045	1,566,433	1.6
Subtotal	<u>27,193,810</u>	<u>28,716,690</u>	<u>29,902,394</u>	<u>31,001,284</u>	3.7
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Deputy Administrator Human Services	452,957	392,160	410,634	391,542	(4.6)
Emerg Mgmt: Emergency Preparedness	298,556	373,316	361,846	411,406	13.7
Emerg Mgmt: Volunteer Rescue Squad	297,262	297,255	352,820	387,864	9.9
Emergency Medical Services	9,776,122	10,700,358	11,110,069	11,921,633	7.3
Human Resources	1,128,979	1,284,837	1,324,992	1,423,644	7.4
Procurement	794,822	766,509	827,128	879,763	6.4
Safety & Risk Mgmt: Risk Management	1,784,358	1,847,207	1,889,457	2,020,113	6.9
Subtotal	<u>14,533,056</u>	<u>15,661,642</u>	<u>16,276,946</u>	<u>17,435,965</u>	7.1
ASST CTY ADMIN COMMUNITY SERVICES					
Community Services: Administration	387,180	455,020	498,125	524,570	5.3
Community Services: Brownfields	-	-	45,595	45,595	0.0
Community Serv: Medical Indigent Assistance	1,389,220	1,377,184	1,324,916	1,372,432	3.6
Subtotal	<u>1,776,400</u>	<u>1,832,204</u>	<u>1,868,636</u>	<u>1,942,597</u>	4.0
ASST CTY ADMIN TRANSPORTATION & PW					
Asst Admin Transportation & PW	18,369	20,441	17,842	18,964	6.3
Public Works: Administration	476,589	489,036	517,424	631,485	22.0
Public Works: Asset Management	-	544,482	612,970	639,940	4.4
Public Works: Civil Engineering	879,464	689,766	697,561	701,648	0.6
Public Works: Field Operations	5,706,775	5,378,419	5,130,204	5,645,294	10.0
Public Works: Mosquito Control	1,626,214	2,238,907	2,349,632	2,080,301	(11.5)
Transportation Development	362,994	430,512	371,554	378,985	2.0
Subtotal	<u>9,070,405</u>	<u>9,791,563</u>	<u>9,697,187</u>	<u>10,096,617</u>	4.1
Total GENERAL FUND	<u>156,505,525</u>	<u>161,200,892</u>	<u>170,911,503</u>	<u>179,102,834</u>	4.8
DEBT SERVICE FUNDS					
COUNCIL AGENCIES					
Capital Leases	969,832	1,040,675	1,102,000	1,237,000	12.3
Certificates of Participation	8,525,959	5,384,958	5,145,913	4,688,223	(8.9)
General Obligation Bonds	11,965,292	14,208,330	15,723,856	14,899,010	(5.2)
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	<u>24,461,083</u>	<u>23,633,963</u>	<u>24,971,769</u>	<u>23,824,233</u>	(4.6)

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	\$ 10,044,692	\$ 10,969,163	\$ 11,727,874	\$ 13,211,243	12.6
Accommodations Tax: State	-	63,959	-	63,650	100.0
Legal: Seized Assets	14,676	16,960	123,000	111,693	(9.2)
Transportation Sales Tax Agencies	7,395,970	7,521,570	7,200,000	9,630,000	33.8
Trident Technical College	5,833,111	5,715,068	5,824,000	5,910,000	1.5
Subtotal	23,288,449	24,286,720	24,874,874	28,926,586	16.3
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	605,829	629,332	696,112	726,953	4.4
Sheriff: Asset Forfeiture	111,197	35,759	197,163	230,100	16.7
Sheriff: Grants and Programs	499,507	588,231	846,710	789,102	(6.8)
Sheriff: IV-D Child Support Enforcement	75,949	89,050	75,962	79,064	4.1
Sheriff: Victim's Bill of Rights	189,517	202,417	197,157	200,254	1.6
Solicitor: Alcohol Education Program	44,528	47,579	50,312	82,650	64.3
Solicitor: Bond Estreatment	18,196	10,340	9,226	5,000	(45.8)
Solicitor: CDV Appropriation	-	-	100,000	111,831	11.8
Solicitor: Drug Court	40,444	125,147	157,447	153,613	(2.4)
Solicitor: Expungements	132,496	92,619	231,702	228,874	(1.2)
Solicitor: Juvenile Education Program	113,335	120,428	123,400	123,688	0.2
Solicitor: Pretrial Intervention	411,691	428,388	499,828	440,956	(11.8)
Solicitor: Seized Assets	-	-	83,168	-	(100.0)
Solicitor: State Appropriation	651,080	717,886	1,047,223	998,673	(4.6)
Solicitor: Traffic Education	-	12,578	1,544	30,744	1,891.2
Solicitor: Victim's Bill of Rights	130,294	127,122	142,338	139,750	(1.8)
Solicitor: Victim's Unclaimed Restitution	-	2,100	36,007	6,007	(83.3)
Solicitor: Victim-Witness State	48,016	91,342	118,068	118,110	0.0
Solicitor: Worthless Check	144,303	112,992	115,241	139,555	21.1
Subtotal	3,216,382	3,433,310	4,728,608	4,604,924	(2.6)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	634,653	640,317	690,045	713,370	3.4
Public Defender: Charleston County	3,609,366	3,805,192	3,910,149	4,041,787	3.4
Subtotal	4,244,019	4,445,509	4,600,194	4,755,157	3.4
ADMINISTRATOR					
Administrator: Public Information - Sales Tax	40,090	30,055	36,141	36,539	1.1
Administrator: Summer Youth Program	-	-	119,791	100,000	
Economic Development	1,061,456	1,233,116	1,939,952	1,905,621	(1.8)
Greenbelt Programs	6,692,929	7,340,128	8,710,112	8,870,520	1.8
Subtotal	7,794,475	8,603,299	10,805,996	10,912,680	1.0
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	8,384	4,269	38,752	36,142	(6.7)
Magistrates: Victim's Bill of Rights	95,076	100,310	83,158	66,826	(19.6)
Zoning/Planning: Tree Fund	6,940	3,800	160,000	160,000	0.0
Subtotal	110,400	108,379	281,910	262,968	(6.7)

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Department	\$ 1,829,801	\$ 1,617,113	\$ 1,931,079	\$ 2,291,684	18.7
Emergency Mgmt: East Cooper Fire District	145,000	145,000	145,000	145,000	0.0
Emergency Mgmt: Hazardous Materials	188,380	222,728	246,810	254,256	3.0
Emergency Mgmt: Northern Fire District	249,590	226,373	254,200	287,800	13.2
Emerg Mgmt: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Procurement: MWDBE Sales Tax	240,472	289,240	308,860	318,400	3.1
Subtotal	<u>2,661,243</u>	<u>2,508,454</u>	<u>2,893,949</u>	<u>3,305,140</u>	14.2
ASST CTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	1,725,989	2,021,510	3,489,241	2,810,356	(19.5)
Transportation Development: Roads Program	24,797,459	10,467,847	22,708,250	22,450,350	(1.1)
Subtotal	<u>26,523,448</u>	<u>12,489,357</u>	<u>26,197,491</u>	<u>25,260,706</u>	(3.6)
Total SPECIAL REVENUE FUNDS	<u>67,838,416</u>	<u>55,875,028</u>	<u>74,383,022</u>	<u>78,028,161</u>	4.9
ENTERPRISE FUNDS					
COUNCIL AGENCIES					
Legal: Environmental Management (EM)- Admin	3,273,187	3,856,758	5,860,610	4,655,036	(20.6)
Legal: EM - Bees Ferry Landfill Conven. Center	260,689	262,321	358,217	448,170	25.1
Legal: EM - Compost/Mulch Operations	1,923,740	1,852,164	3,030,116	2,099,511	(30.7)
Legal: EM - Containerization	2,022,594	2,214,370	2,873,487	2,360,765	(17.8)
Legal: EM - Curbside Collection	2,509,616	3,061,031	9,510,832	3,751,169	(60.6)
Legal: EM - Debt Service	369,443	284,526	1,922,502	1,792,002	(6.8)
Legal: EM - Drop Site Collection	642,228	755,770	871,346	717,607	(17.6)
Legal: EM - Landfill Operations	10,609,473	10,596,861	12,141,968	11,745,411	(3.3)
Legal: EM - Litter Control	56,309	39,277	39,577	39,848	0.7
Legal: EM - Materials Recovery Facility	432,078	879,294	399,000	228,500	(42.7)
Subtotal	<u>22,099,357</u>	<u>23,802,372</u>	<u>37,007,655</u>	<u>27,838,019</u>	(24.8)
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	1,661,103	1,718,786	1,701,000	1,810,331	6.4
Con. Dispatch: Total Law Enforcement System	-	-	109,000	346,205	217.6
Subtotal	<u>1,661,103</u>	<u>1,718,786</u>	<u>1,810,000</u>	<u>2,156,536</u>	19.1
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,829,076	1,695,681	1,943,966	1,985,350	2.1
Subtotal	<u>1,829,076</u>	<u>1,695,681</u>	<u>1,943,966</u>	<u>1,985,350</u>	2.1
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	1,953,685	1,966,740	2,110,818	2,664,853	26.2
Tech Services: Radio Communications	2,989,104	3,282,431	3,995,229	4,297,697	7.6
Subtotal	<u>4,942,789</u>	<u>5,249,171</u>	<u>6,106,047</u>	<u>6,962,550</u>	14.0

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
ASST CTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	\$ 1,850,069	\$ 1,805,095	\$ 1,811,524	\$ 1,886,762	4.2
DAODAS: Adolescent Services	-	512,935	555,473	486,763	(12.4)
DAODAS: Adult Services	1,147,967	1,670,876	2,046,961	1,850,151	(9.6)
DAODAS: Bedded Services	832,867	-	-	-	na
DAODAS: Community Prevention Services	266,685	277,605	288,662	363,746	26.0
DAODAS: Criminal Justice	660,449	626,234	733,434	695,643	(5.2)
DAODAS: Debt Service	225,067	179,136	443,589	413,765	(6.7)
DAODAS: Detention Outpatient	369,428	549,279	596,530	597,052	0.1
DAODAS: Detoxification Services	758,608	-	-	-	na
DAODAS: Juvenile Drug Court	31,879	-	-	-	na
DAODAS: Medical Services	39,720	13,044	35,000	35,000	0.0
DAODAS: New Life	479,369	-	-	-	na
DAODAS: Opioid Treatment Services	867,756	1,081,287	1,175,792	1,216,753	3.5
DAODAS: PAIRS	307,626	345,500	-	-	na
DAODAS: Support Services	-	602,385	633,890	899,537	41.9
DAODAS: Therapeutic Child Care	456,127	459,801	505,466	476,032	(5.8)
DAODAS: Women's Services	706,008	1,224,983	1,516,417	1,595,800	5.2
Subtotal	8,999,625	9,348,160	10,342,738	10,517,004	1.7
Total ENTERPRISE FUNDS	39,531,950	41,814,170	57,210,406	49,459,459	(13.5)
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Internal Services: Fleet Operations	10,636,038	11,900,435	14,079,294	14,060,788	(0.1)
Internal Services: Office Services	1,378,807	1,371,795	1,519,633	1,444,324	(5.0)
Technology Services: Records Mgmt	626,163	625,974	524,510	595,765	13.6
Technology Services: Telecommunications	1,434,869	1,539,019	1,974,961	2,584,475	30.9
Subtotal	14,075,877	15,437,223	18,098,398	18,685,352	3.2
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	23,149,063	25,494,194	25,181,000	27,223,000	8.1
Procurement: Central Parts Warehouse	1,667,163	1,959,227	1,800,000	2,150,000	19.4
Safety & Risk: Safety/Workers' Compensation	5,683,535	5,535,806	5,524,104	6,014,148	8.9
Subtotal	30,499,761	32,989,227	32,505,104	35,387,148	8.9
Total INTERNAL SERVICE FUND	44,575,638	48,426,450	50,603,502	54,072,500	6.9
Total GENERAL FUND	156,505,525	161,200,892	170,911,503	179,102,834	4.8
Total OTHER FUNDS	176,407,087	169,749,611	207,168,699	205,384,353	(0.9)
Total EXPENDITURES	\$332,912,612	\$ 330,950,503	\$ 378,080,202	\$ 384,487,187	1.7

Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2014
(In Thousands of Dollars)

TRANSFER TO:

FUND	General	Debt Service	Capital Projects	Admin: Summer Youth Program	Emerg. Mgmt. Award Grant	Public Defender	Sheriff: Program	Solicitor: Program	Trans. Sales Tax Road Operating	Trans. Sales Tax Road Projects	Trans. Sales Tax Road Projects	DAODAS	Environ. Mgmt. Capital Projects	Disp. Total Law System	Radio Communication	Human Resources: Employee Benefits	Internal Services: Fleet	Tech. Services: Internal Funds	Total Out
General	2,561		2,561	100		2,984	117	332				1,665		274	1,563	550	4,289	465	14,900
Debt Service												406							406
Capital Projects: Lease		186																	186
Accom. Tax State	28																		28
Emerg. Mgmt. Award					222														222
Family Court IV-D	273							180											273
Solicitor: Programs	147																		291
Trans. Sales Tax Green Bds									1,879										1,879
Trans. Sales Tax Rds Bnds										10,500									13,500
Trident Tech Debt Service		3,000																	3,000
Trans. Sales Tax Rds Oper.		1,537											4,500						1,537
Environ. Mgmt. Operations												132							4,500
Parking Garages		350																	350
Revenue Collections	95																		95
Total In	543	5,073	2,561	100	222	2,984	117	512	291	10,500	1,879	2,203	4,500	274	1,563	550	4,289	465	38,626

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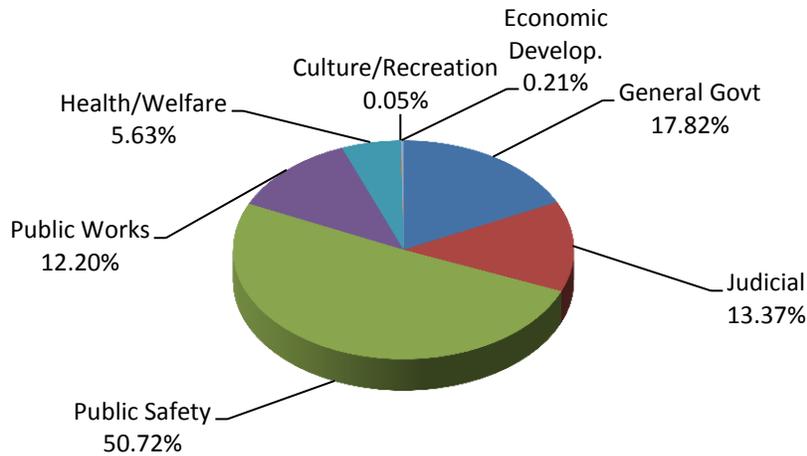
The transfer out side of \$186 for the Capital Projects: Lease, \$291 for the Transportation Sales Tax Greenbelt Bonds, \$1,879 for the Transportation Sales Tax Roads Bonds, and \$7 for Solicitor Programs are not reflected in the FY 2014 budget.

The transfer in side of \$2,561 for Capital Projects, \$10,500 for the Transportation Sales Tax Roads Projects, \$4,500 for the Environmental Management Capital Projects, \$222 for the Emergency Management: Award Grant and \$4 for Solicitor Programs are not reflected in the FY 2014 budget.

Reconciliation	Total Out	Total In
Per Matrix	38,626	38,626
Unbudgeted Per Notes	(2,363)	(17,787)
FY 2014 Budgeted	36,263	20,839

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 2,374.09 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.

Authorized Positions (FTEs) By Function FY 2014 Charleston County All Funds



Total FTEs: 2,374.09

Source	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Change	Percent Change
General Govt	426.72	421.41	423.41	423.01	(0.40)	(0.1)
Judicial	320.93	318.93	316.43	317.43	1.00	0.3
Public Safety	1,128.24	1,123.24	1,182.24	1,204.24	22.00	1.9
Public Works	287.30	287.11	288.11	289.51	1.40	0.5
Health/Welfare	133.60	132.60	132.60	133.60	1.00	0.8
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	2,303.09	2,289.59	2,349.09	2,374.09	25.00	1.1

Charleston County, South Carolina
 Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
 Fiscal Year 2014

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	12.00							12.00
Administrator	7.50			0.30				7.80
Assessor	54.00							54.00
Asst Cty Adm Trans & PW	0.10							0.10
Auditor	31.00							31.00
Budget	7.00							7.00
Building Inspections			22.00					22.00
Clerk of Court		57.00						57.00
Community Services	6.40				5.60			12.00
Consolidated Dispatch			161.00					161.00
Coroner		9.00						9.00
DAODAS					102.00			102.00
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.	10.00							10.00
Emergency Management			34.00					34.00
Emergency Medical Svs			151.50					151.50
Facilities Management	75.00				1.00			76.00
Finance	11.00							11.00
Greenbelt Programs						1.30		1.30
Human Resources	16.00							16.00
Internal Auditor	2.00							2.00
Internal Services	33.00							33.00
Legal	6.41			126.90				133.31
Legislative Delegation	3.00							3.00
Magistrate Courts		68.63						68.63
Master-In-Equity		7.00						7.00
Nondepartmental	1.00							1.00
Probate Courts		19.80						19.80
Procurement	14.00			3.00				17.00
Public Defender		54.00						54.00
Public Works				138.00	20.00			158.00
Register Mesne Convey.	27.00							27.00
Revenue Collections	25.00							25.00
Safety & Risk Mgmt.	5.00							5.00
Sheriff			835.74					835.74
Solicitor		102.00						102.00
Technology Services	25.00							25.00
Transp Development				21.31				21.31
Treasurer	21.00							21.00
Veterans Affairs					5.00			5.00
Zoning/Planning	20.60							20.60
Total FTEs	423.01	317.43	1,204.24	289.51	133.60	1.30	5.00	2,374.09

Charleston County, South Carolina
 Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
 Fiscal Year 2014

Organization	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	12.00				12.00
Administrator	7.50	0.30			7.80
Assessor	54.00				54.00
Asst Cty Admin Transportation & PW	0.10				0.10
Auditor	31.00				31.00
Budget	7.00				7.00
Building Inspections	22.00				22.00
Clerk of Court	50.92	6.08			57.00
Community Services	6.40	5.60			12.00
Consolidated Dispatch	151.00		10.00		161.00
Coroner	9.00				9.00
DAODAS			102.00		102.00
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	10.00				10.00
Emergency Management	4.25	29.75			34.00
Emergency Medical Service	151.50				151.50
Facilities Management	59.35		16.65		76.00
Finance	11.00				11.00
Greenbelt Programs		1.30			1.30
Human Resources	16.00				16.00
Internal Auditor	2.00				2.00
Internal Services				33.00	33.00
Legal	6.41		126.90		133.31
Legislative Delegation	3.00				3.00
Magistrate Courts	67.63	1.00			68.63
Master-In-Equity	7.00				7.00
Nondepartmental	1.00				1.00
Probate Courts	19.80				19.80
Procurement	10.00	3.00		4.00	17.00
Public Defender		54.00			54.00
Public Works	147.75	10.25			158.00
Register Mesne Conveyance	27.00				27.00
Revenue Collections	6.00		19.00		25.00
Safety & Risk Management	0.80			4.20	5.00
Sheriff	823.74	12.00			835.74
Solicitor	63.00	39.00			102.00
Technology Services	11.00		2.50	11.50	25.00
Transportation Development	17.00	4.31			21.31
Treasurer	21.00				21.00
Veterans Affairs	5.00				5.00
Zoning/Planning	20.60				20.60
Total FTEs	<u>1,872.75</u>	<u>171.59</u>	<u>277.05</u>	<u>52.70</u>	<u>2,374.09</u>

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

GENERAL FUND	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2014 Approved	Change
COUNCIL AGENCIES					
County Council	11.00	12.00	12.00	12.00	-
Internal Auditor	2.00	2.00	2.00	2.00	-
Legal	6.92	6.41	6.41	6.41	-
Subtotal	19.92	20.41	20.41	20.41	-
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	9.00	9.00	-
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	17.30	17.30	17.80	17.80	-
Probate Courts: Adult Drug Court	1.00	1.00	1.00	1.00	-
Probate Courts: Mental Health Court	1.00	1.00	1.00	1.00	-
Register Mesne Conveyance	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	460.00	460.00	461.00	461.00	-
Sheriff: Law Enforcement	307.00	309.00	312.00	312.00	-
Sheriff: School Crossing Guards	52.74	50.74	50.74	50.74	-
Solicitor	61.80	61.58	63.00	63.00	-
Treasurer	20.00	20.00	21.00	21.00	-
Subtotal	1,041.76	1,041.54	1,048.46	1,048.46	-
APPOINTED OFFICIALS					
Elections and Voter Registration	10.00	10.00	10.00	10.00	-
Master-In-Equity	7.00	7.00	7.00	7.00	-
Veterans Affairs	4.00	4.00	4.00	5.00	1.00
Subtotal	21.00	21.00	21.00	22.00	1.00
ADMINISTRATOR					
Administrator	6.20	5.90	6.90	7.50	0.60
Consolidated Dispatch	100.50	95.50	131.50	151.00	19.50
Nondepartmental	8.00	3.00	-	1.00	1.00
Subtotal	114.70	104.40	138.40	159.50	21.10
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	4.00	4.00	4.00	-
Assessor	53.00	53.00	54.00	54.00	-
Budget	7.00	7.00	7.00	7.00	-
Finance	12.00	12.00	11.00	11.00	-
Revenue Collections: Delinquent Tax	7.00	7.00	6.00	6.00	-
Subtotal	83.00	83.00	82.00	82.00	-

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

GENERAL FUND (continued)	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Adjusted	FY 2014 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Deputy Admin General Services	3.00	3.00	3.00	3.00	-
Building Inspections	21.00	21.00	21.00	22.00	1.00
Facilities Management	58.00	58.60	59.35	59.35	-
Magistrate Courts	65.63	66.63	67.63	67.63	-
Technology Services	9.00	10.00	11.00	10.00	(1.00)
Tech Services: Communications Admin.	1.50	1.00	1.00	1.00	-
Zoning/Planning	20.60	20.60	20.60	20.60	-
Subtotal	<u>178.73</u>	<u>180.83</u>	<u>183.58</u>	<u>183.58</u>	<u>-</u>
DEPUTY ADMIN HUMAN SERVICES					
Deputy Admin Human Services	3.00	3.00	3.00	3.00	-
Emergency Mgmt: Emergency Prep.	4.25	4.25	4.25	4.25	-
Emergency Medical Services	135.50	135.50	151.50	151.50	-
Human Resources	16.00	17.00	17.00	16.00	(1.00)
Procurement	10.00	10.00	10.00	10.00	-
Safety & Risk Management: Risk Mgmt.	0.80	0.80	0.80	0.80	-
Subtotal	<u>169.55</u>	<u>170.55</u>	<u>186.55</u>	<u>185.55</u>	<u>(1.00)</u>
ASST CTY ADMIN COMMUNITY SERVICES					
Community Services: Administration	6.40	6.40	6.40	6.40	-
Subtotal	<u>6.40</u>	<u>6.40</u>	<u>6.40</u>	<u>6.40</u>	<u>-</u>
ASST CTY ADMIN TRANSPORTATION & PW					
Asst Cty Admin Transportation & PW	0.10	0.10	0.10	0.10	-
Public Works: Administration	7.75	6.75	7.75	7.75	-
Public Works: Asset Management	-	8.00	7.00	7.00	-
Public Works: Civil Engineering	11.00	8.00	10.00	10.00	-
Public Works: Field Operations	101.00	97.00	101.00	101.00	-
Public Works: Mosquito Control	20.00	20.00	20.00	22.00	2.00
Transportation Development	17.00	17.00	17.00	17.00	-
Subtotal	<u>156.85</u>	<u>156.85</u>	<u>162.85</u>	<u>164.85</u>	<u>2.00</u>
Total GENERAL FUND	<u>1,791.91</u>	<u>1,784.98</u>	<u>1,849.65</u>	<u>1,872.75</u>	<u>23.10</u>

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

SPECIAL REVENUE FUNDS	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Adjusted	FY 2014 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	-
Sheriff: Programs	5.00	4.00	5.00	5.00	-
Sheriff: Intelligence Analyst	-	1.00	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	1.00	1.30	1.30	-
Solicitor: CCR Domestic Violence Grant	3.00	-	-	-	-
Solicitor: CDV Appropriation	-	-	1.00	1.00	-
Solicitor: Criminal Domestic Viol. Grant	1.00	-	-	-	-
Solicitor: Drug Court	0.42	0.65	0.65	0.65	-
Solicitor: Drug Crime Prosecutor Grant	1.00	1.00	1.00	1.00	-
Solicitor: Drug Prosecutor Grant	5.00	4.80	-	-	-
Solicitor: Drug Seizure	-	-	1.00	-	(1.00)
Solicitor: DUI Drug Prosecution Grant	1.00	1.00	1.00	1.00	-
Solicitor: Expungement	3.00	4.00	4.00	4.00	-
Solicitor: Justice Assistance Grant	2.00	2.00	1.00	1.00	-
Solicitor: Formula Justice Assistant Grant	1.00	1.00	1.00	1.00	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	2.00	-
Solicitor: North Charleston CDV Grant	1.00	1.00	1.00	-	(1.00)
Solicitor: Pretrial Intervention	8.00	7.91	6.77	6.77	-
Solicitor: Prosecution Community Grant	-	1.00	-	-	-
Solicitor: State Appropriation	7.78	8.03	8.88	9.88	1.00
Solicitor: Traffic Education	-	0.03	0.40	0.40	-
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	1.00	2.00	2.00	-
Solicitor: Violence Against Women Grant	3.00	3.00	2.00	2.00	-
Solicitor: Worthless Check	3.00	2.00	2.00	2.00	-
Subtotal	<u>63.28</u>	<u>62.50</u>	<u>59.08</u>	<u>57.08</u>	<u>(2.00)</u>
APPOINTED OFFICIALS					
Public Defender: Berkeley County	7.50	7.50	7.50	7.50	-
Public Defender: Charleston County	44.50	44.50	44.50	46.50	2.00
Subtotal	<u>52.00</u>	<u>52.00</u>	<u>52.00</u>	<u>54.00</u>	<u>2.00</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>6.60</u>	<u>-</u>

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

SPECIAL REVENUE FUNDS (continued)	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Adjusted	FY 2014 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Building Inspections: EPA CARE Grant	1.00	-	-	-	-
Magistrate Courts: Vict. Bill of Rights	2.00	2.00	1.00	1.00	-
Subtotal	3.00	2.00	1.00	1.00	-
DEPUTY ADMIN HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Dept.	22.25	22.25	22.25	22.25	-
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	32.75	-
ASST CTY ADMIN COMMUNITY SERVICES					
Community Services: Urban Entitlement Funds	5.60	5.60	5.60	5.60	-
Subtotal	5.60	5.60	5.60	5.60	-
ASST CTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	12.27	12.25	10.25	10.25	-
Transportation Development - Roads Program	4.58	4.41	4.41	4.31	(0.10)
Subtotal	16.85	16.66	14.66	14.56	(0.10)
Total SPECIAL REVENUE FUNDS	180.08	178.11	171.69	171.59	(0.10)
ENTERPRISE FUNDS					
COUNCIL AGENCIES					
Legal: Environ Mgmt (EM) - Administration	13.00	14.00	14.00	13.50	(0.50)
Legal: EM - Bees Ferry Landfill Conv Ctr	6.00	6.00	6.00	6.00	-
Legal: EM - Compost & Mulch Operations	11.00	11.00	11.00	11.00	-
Legal: EM - Containerization	28.00	28.00	28.00	28.00	-
Legal: EM - Curbside Collection	19.00	19.00	18.00	18.00	-
Legal: EM - Drop Site Collection	8.00	8.00	8.00	8.00	-
Legal: EM - Landfill Operations	24.00	24.00	22.00	22.00	-
Legal: EM - Litter Control	0.40	0.40	0.40	0.40	-
Legal: EM - Materials Recovery Facility	21.00	20.00	20.00	20.00	-
Subtotal	130.40	130.40	127.40	126.90	(0.50)

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

ENTERPRISE FUNDS (continued)	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Adjusted	FY 2014 Approved	Change
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	6.50	6.50	6.50	8.00	1.50
Consolidated Dispatch: Public Safety Systems	-	-	1.00	2.00	1.00
Subtotal	<u>6.50</u>	<u>6.50</u>	<u>7.50</u>	<u>10.00</u>	<u>2.50</u>
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	18.00	18.00	19.00	19.00	-
Subtotal	<u>18.00</u>	<u>18.00</u>	<u>19.00</u>	<u>19.00</u>	<u>-</u>
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	2.00	1.00	1.00	1.00	-
Facilities Management: Parking Garages	17.20	15.65	15.90	15.65	(0.25)
Tech Services: Radio Communications	2.00	2.00	2.50	2.50	-
Subtotal	<u>21.20</u>	<u>18.65</u>	<u>19.40</u>	<u>19.15</u>	<u>(0.25)</u>
ASST CTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	13.95	15.00	15.00	15.00	-
DAODAS: Adolescent Services	-	7.80	6.80	6.80	-
DAODAS: Adult Services	19.30	15.65	15.55	15.55	-
DAODAS: Bedded Services	8.21	-	-	-	-
DAODAS: Comm Prevention Services	3.25	3.20	4.55	4.55	-
DAODAS: Criminal Justice	7.00	7.60	7.60	7.60	-
DAODAS: Detention Outpatient	5.60	7.60	7.40	7.40	-
DAODAS: Detoxification Services	6.01	-	-	-	-
DAODAS: Medical Services	1.40	1.90	2.60	2.40	(0.20)
DAODAS: New Life	8.83	-	-	-	-
DAODAS: Opioid Treatment Services	9.80	9.20	9.20	9.40	0.20
DAODAS: Support Services	-	12.80	12.30	12.30	-
DAODAS: Therapeutic Child Care	7.40	7.20	7.55	7.55	-
DAODAS: Women's Outpatient Services	11.25	14.05	13.45	13.45	-
Subtotal	<u>102.00</u>	<u>102.00</u>	<u>102.00</u>	<u>102.00</u>	<u>-</u>
Total ENTERPRISE FUNDS	<u>278.10</u>	<u>275.55</u>	<u>275.30</u>	<u>277.05</u>	<u>1.75</u>

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

INTERNAL SERVICE FUNDS	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Adjusted	FY 2014 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Internal Services: Fleet Operations	23.65	24.00	26.00	26.50	0.50
Internal Services: Office Services	6.45	6.50	6.50	6.50	-
Technology Services: Records Management	11.70	9.25	8.25	8.00	(0.25)
Technology Services: Telecommunications	3.00	3.00	3.50	3.50	-
Subtotal	<u>44.80</u>	<u>42.75</u>	<u>44.25</u>	<u>44.50</u>	<u>0.25</u>
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	<u>8.20</u>	<u>8.20</u>	<u>8.20</u>	<u>8.20</u>	<u>-</u>
Total INTERNAL SERVICE FUNDS	<u>53.00</u>	<u>50.95</u>	<u>52.45</u>	<u>52.70</u>	<u>0.25</u>
Total Positions GENERAL FUND	1,791.91	1,784.98	1,849.65	1,872.75	23.10
Total Positions OTHER FUNDS	<u>511.18</u>	<u>504.61</u>	<u>499.44</u>	<u>501.34</u>	<u>1.90</u>
Total Positions ALL FUNDS	<u><u>2,303.09</u></u>	<u><u>2,289.59</u></u>	<u><u>2,349.09</u></u>	<u><u>2,374.09</u></u>	<u><u>25.00</u></u>

Charleston County, South Carolina
All Funds
Fund Statement

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$251,387,753	\$211,657,025	\$230,310,226	\$230,310,226	\$189,196,205
Revenues:					
Property Tax	104,625,892	106,311,498	105,459,637	107,542,317	106,213,394
Sales Tax	89,223,161	97,819,974	96,535,000	102,442,000	107,342,000
Licenses and Permits	4,074,230	4,408,120	4,561,650	4,567,350	4,728,500
Intergovernmental	34,505,651	31,527,526	35,575,823	34,808,561	37,596,411
Charges and Fees	95,817,475	104,782,573	106,080,759	106,586,848	109,688,508
Fines and Forfeitures	2,420,797	2,628,510	2,476,700	2,276,430	2,362,806
Interest	1,441,680	1,641,422	1,266,500	1,630,150	1,611,350
Miscellaneous	5,908,057	5,960,895	4,679,805	5,121,880	4,941,656
Leases and Rent	756,243	791,843	789,302	844,221	875,484
Subtotal	<u>338,773,186</u>	<u>355,872,361</u>	<u>357,425,176</u>	<u>365,819,757</u>	<u>375,360,109</u>
Interfund Transfer In	<u>18,557,437</u>	<u>22,704,752</u>	<u>30,431,754</u>	<u>30,443,260</u>	<u>20,839,426</u>
Total Available	<u>608,718,376</u>	<u>590,234,138</u>	<u>618,167,156</u>	<u>626,573,243</u>	<u>585,395,740</u>
Expenditures:					
Personnel	131,787,707	136,070,863	147,638,848	145,760,430	154,033,377
Operating	158,820,823	147,288,832	161,769,978	160,699,968	165,283,637
Capital	835,602	1,571,378	12,071,736	17,167,932	8,561,615
Debt Service	41,468,480	46,019,430	56,599,640	59,561,559	56,608,558
Subtotal	<u>332,912,612</u>	<u>330,950,503</u>	<u>378,080,202</u>	<u>383,189,889</u>	<u>384,487,187</u>
Interfund Transfer Out	<u>64,148,739</u>	<u>28,973,409</u>	<u>54,196,346</u>	<u>54,187,148</u>	<u>36,263,209</u>
Total Disbursements	<u>397,061,351</u>	<u>359,923,912</u>	<u>432,276,548</u>	<u>437,377,037</u>	<u>420,750,396</u>
Nonspendable	49,552,404	57,029,052	57,029,052	57,029,052	56,979,052
Restricted: External	8,234,392	6,863,781	6,900,263	6,900,263	812,107
Restricted: Internal	98,600,167	123,082,020	81,672,309	99,764,885	77,595,856
Available	<u>55,270,062</u>	<u>43,335,373</u>	<u>40,288,984</u>	<u>25,502,005</u>	<u>29,258,329</u>
Ending Balance, June 30	<u><u>\$211,657,025</u></u>	<u><u>\$230,310,226</u></u>	<u><u>\$185,890,608</u></u>	<u><u>\$189,196,205</u></u>	<u><u>\$164,645,344</u></u>

Charleston County, South Carolina
Fund Statement by Fund Type

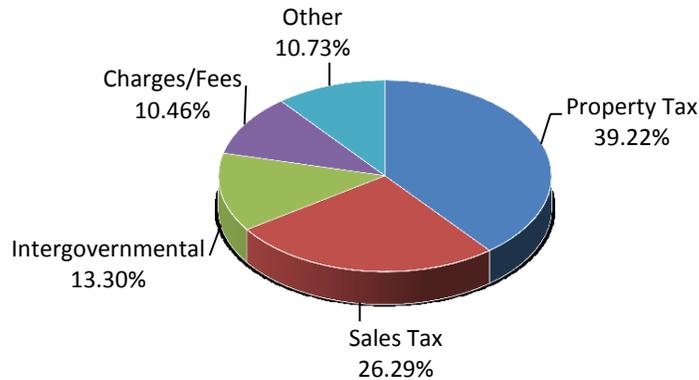
	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 53,250,457	\$ 14,692,447	\$ 48,325,160	\$ 60,281,177	\$ 12,646,964	\$ 189,196,205
Revenues:						
Property Tax	76,080,000	18,889,000	11,244,394	-	-	106,213,394
Sales Tax	51,000,000	-	56,342,000	-	-	107,342,000
Licenses and Permits	4,527,500	-	201,000	-	-	4,728,500
Intergovernmental	25,795,883	70,977	5,165,066	6,564,485	-	37,596,411
Charges and Fees	20,289,000	-	2,003,300	39,021,336	48,374,872	109,688,508
Fines and Forfeitures	1,792,150	-	570,656	-	-	2,362,806
Interest	1,254,350	230,000	87,000	25,000	15,000	1,611,350
Miscellaneous	4,557,604	-	357,720	6,332	20,000	4,941,656
Leases and Rent	570,000	-	-	305,484	-	875,484
Subtotal	<u>185,866,487</u>	<u>19,189,977</u>	<u>75,971,136</u>	<u>45,922,637</u>	<u>48,409,872</u>	<u>375,360,109</u>
Interfund Transfer In	<u>542,714</u>	<u>5,072,527</u>	<u>5,880,021</u>	<u>4,040,536</u>	<u>5,303,628</u>	<u>20,839,426</u>
Total Available	<u>239,659,658</u>	<u>38,954,951</u>	<u>130,176,317</u>	<u>110,244,350</u>	<u>66,360,464</u>	<u>585,395,740</u>
Expenditures:						
General Government	52,237,999	-	9,890,000	8,947,900	54,072,500	125,148,399
Judicial	17,688,168	-	8,128,387	-	-	25,816,555
Public Safety	82,718,966	-	4,433,095	2,156,536	-	89,308,597
Public Works	7,997,352	-	6,636,190	26,046,017	-	40,679,559
Health/Welfare	4,172,438	-	-	10,103,239	-	14,275,677
Culture/Recreation	14,287,911	-	13,457,766	-	-	27,745,677
Education	-	-	5,910,000	-	-	5,910,000
Economic Development	-	-	1,905,621	-	-	1,905,621
Debt Service	-	23,824,233	27,667,102	2,205,767	-	53,697,102
Subtotal	<u>179,102,834</u>	<u>23,824,233</u>	<u>78,028,161</u>	<u>49,459,459</u>	<u>54,072,500</u>	<u>384,487,187</u>
Interfund Transfer Out	<u>14,900,070</u>	<u>406,380</u>	<u>15,880,351</u>	<u>5,076,408</u>	<u>-</u>	<u>36,263,209</u>
Total Disbursements	<u>194,002,904</u>	<u>24,230,613</u>	<u>93,908,512</u>	<u>54,535,867</u>	<u>54,072,500</u>	<u>420,750,396</u>
Nonspendable	935,078	-	8,542,199	38,181,798	9,319,977	56,979,052
Restricted: External	-	687,107	-	-	125,000	812,107
Restricted: Internal	38,721,676	11,206,668	15,777,309	11,890,203	-	77,595,856
Available	<u>6,000,000</u>	<u>2,830,563</u>	<u>11,948,297</u>	<u>5,636,482</u>	<u>2,842,987</u>	<u>29,258,329</u>
Ending Balance, June 30	<u>\$ 45,656,754</u>	<u>\$ 14,724,338</u>	<u>\$ 36,267,805</u>	<u>\$ 55,708,483</u>	<u>\$ 12,287,964</u>	<u>\$ 164,645,344</u>

General Fund

Charleston County

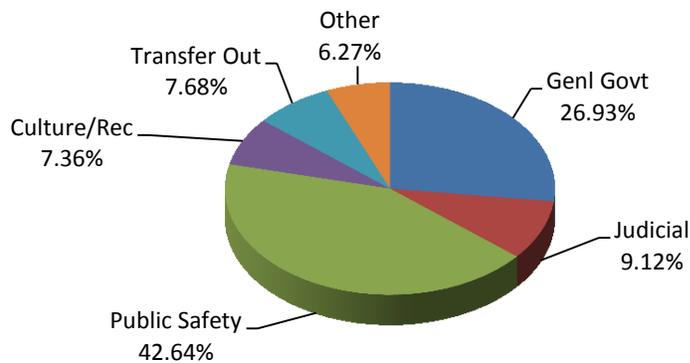
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2014 Charleston County General Fund



Total Available Budgeted: \$194,002,904

WHERE IT GOES... FY 2014 Charleston County General Fund



Total Uses: \$194,002,904

Charleston County, South Carolina
General Fund
Fund Statement

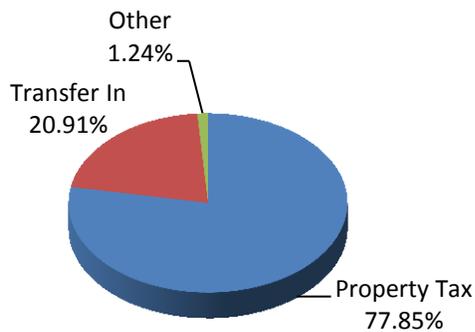
	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2013 <u>Projected</u>	FY 2014 <u>Approved</u>
Beginning Balance, July 1	\$ 52,596,024	\$ 52,348,633	\$ 56,458,537	\$ 56,458,537	\$ 53,250,457
Revenues:					
Property Tax	77,295,944	77,743,129	75,990,000	77,522,400	76,080,000
Sales Tax	41,340,224	46,044,345	44,840,000	48,500,000	51,000,000
Licenses and Permits	3,883,031	4,215,707	4,370,650	4,376,350	4,527,500
Intergovernmental	23,258,612	20,357,271	24,151,331	23,197,656	25,795,883
Charges and Fees	19,751,054	19,408,357	18,492,525	20,506,035	20,289,000
Fines and Forfeitures	1,832,505	1,952,480	1,968,250	1,786,700	1,792,150
Interest	772,172	1,217,421	806,500	1,255,150	1,254,350
Miscellaneous	4,090,590	4,124,306	4,314,301	4,746,376	4,557,604
Leases and Rentals	618,864	601,601	565,000	565,000	570,000
Subtotal	<u>172,842,996</u>	<u>175,664,617</u>	<u>175,498,557</u>	<u>182,455,667</u>	<u>185,866,487</u>
Interfund Transfer In	<u>885,872</u>	<u>585,170</u>	<u>817,859</u>	<u>731,698</u>	<u>542,714</u>
Total Available	<u>226,324,892</u>	<u>228,598,420</u>	<u>232,774,953</u>	<u>239,645,902</u>	<u>239,659,658</u>
Expenditures:					
Personnel	102,789,376	105,710,854	113,204,176	112,464,176	119,055,436
Operating	53,209,266	54,428,627	56,544,673	54,747,270	58,865,788
Capital	506,883	1,061,411	1,162,654	2,957,932	1,181,610
Subtotal	<u>156,505,525</u>	<u>161,200,892</u>	<u>170,911,503</u>	<u>170,169,378</u>	<u>179,102,834</u>
Interfund Transfer Out	<u>17,470,734</u>	<u>10,938,991</u>	<u>16,226,067</u>	<u>16,226,067</u>	<u>14,900,070</u>
Total Disbursements	<u>173,976,259</u>	<u>172,139,883</u>	<u>187,137,570</u>	<u>186,395,445</u>	<u>194,002,904</u>
Nonspendable	1,080,137	935,078	935,078	935,078	935,078
Restricted: Internal	40,994,722	46,255,856	37,434,702	46,315,379	38,721,676
Available	<u>10,273,774</u>	<u>9,267,603</u>	<u>7,267,603</u>	<u>6,000,000</u>	<u>6,000,000</u>
Ending Balance, June 30	<u>\$ 52,348,633</u>	<u>\$ 56,458,537</u>	<u>\$ 45,637,383</u>	<u>\$ 53,250,457</u>	<u>\$ 45,656,754</u>

Debt Service Fund

Charleston County

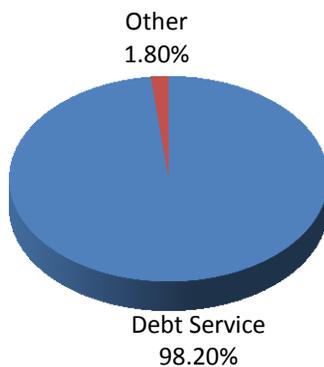
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2014 Charleston County Debt Service Funds



Total Available Budgeted: \$24,262,504

WHERE IT GOES... FY 2014 Charleston County Debt Service Funds



Total Uses: \$24,262,504

***Includes \$31,891 in budgeted increases in fund balance.**

Charleston County, South Carolina
Debt Service Fund
Fund Statement

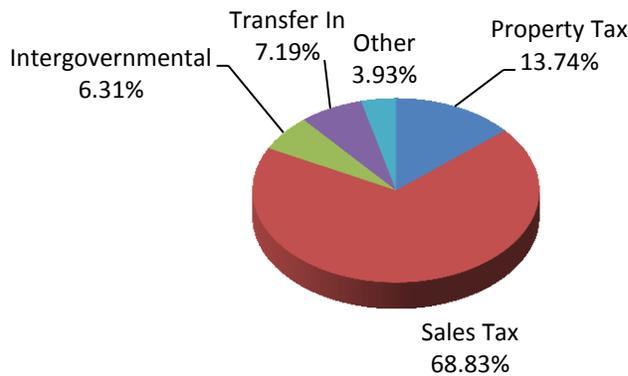
	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 20,672,652	\$ 19,694,980	\$ 19,122,743	\$ 19,122,743	\$ 14,692,447
Revenues:					
Property Tax	18,789,364	18,221,576	18,467,000	18,828,000	18,889,000
Intergovernmental	355,765	333,318	70,977	70,977	70,977
Interest	286,690	233,397	275,000	230,000	230,000
Subtotal	<u>19,431,819</u>	<u>18,788,291</u>	<u>18,812,977</u>	<u>19,128,977</u>	<u>19,189,977</u>
Interfund Transfer In	<u>5,058,749</u>	<u>4,961,390</u>	<u>4,978,960</u>	<u>5,034,831</u>	<u>5,072,527</u>
Total Available	<u>45,163,220</u>	<u>43,444,661</u>	<u>42,914,680</u>	<u>43,286,551</u>	<u>38,954,951</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	(1,697,700)	(1,705,145)	(1,238,000)	(1,238,000)	(2,036,000)
Capital	-	-	-	-	-
Debt Service	<u>26,158,783</u>	<u>25,339,108</u>	<u>26,209,769</u>	<u>29,171,687</u>	<u>25,860,233</u>
Subtotal	<u>24,461,083</u>	<u>23,633,963</u>	<u>24,971,769</u>	<u>27,933,687</u>	<u>23,824,233</u>
Interfund Transfer Out	<u>1,007,157</u>	<u>687,955</u>	<u>684,986</u>	<u>660,417</u>	<u>406,380</u>
Total Disbursements	<u>25,468,240</u>	<u>24,321,918</u>	<u>25,656,755</u>	<u>28,594,104</u>	<u>24,230,613</u>
Restricted: External	5,009,507	3,698,420	3,734,902	3,734,902	687,107
Restricted: Internal	12,284,933	11,904,869	10,759,840	10,759,840	11,206,668
Available	<u>2,400,540</u>	<u>3,519,454</u>	<u>2,763,183</u>	<u>197,705</u>	<u>2,830,563</u>
Ending Balance, June 30	<u>\$ 19,694,980</u>	<u>\$ 19,122,743</u>	<u>\$ 17,257,925</u>	<u>\$ 14,692,447</u>	<u>\$ 14,724,338</u>

Special Revenue Funds

Charleston County

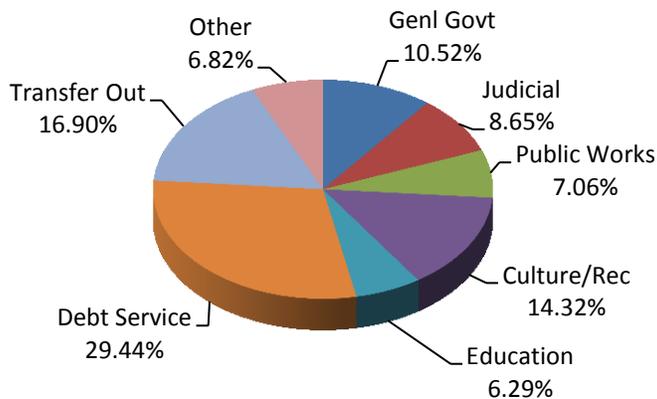
The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The graphs below present an overall summary of the Special Revenue Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM... FY 2014 Charleston County Special Revenue Funds



Total Available Budgeted: \$93,975,761

WHERE IT GOES... FY 2014 Charleston County Special Revenue Funds



Total Uses: \$93,975,761

***Includes \$67,249 in budgeted increases in fund balance.**

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 823,229	\$ 711,364	\$ 758,348	\$ 758,348	\$ 933,265
Revenues:					
Sales Tax	9,927,318	11,010,863	11,670,000	11,850,000	12,750,000
Interest	5,509	5,284	5,000	5,000	5,000
Subtotal	<u>9,932,827</u>	<u>11,016,147</u>	<u>11,675,000</u>	<u>11,855,000</u>	<u>12,755,000</u>
Total Available	<u>10,756,056</u>	<u>11,727,511</u>	<u>12,433,348</u>	<u>12,613,348</u>	<u>13,688,265</u>
Expenditures:					
Personnel	2,056,706	2,104,785	2,282,060	2,282,060	2,560,173
Operating	7,862,694	8,538,171	9,132,249	9,084,458	10,322,521
Capital	125,292	326,207	313,565	313,565	328,549
Subtotal	<u>10,044,692</u>	<u>10,969,163</u>	<u>11,727,874</u>	<u>11,680,083</u>	<u>13,211,243</u>
Total Disbursements	<u>10,044,692</u>	<u>10,969,163</u>	<u>11,727,874</u>	<u>11,680,083</u>	<u>13,211,243</u>
Restricted: Internal	608,390	586,475	583,750	933,265	477,022
Available	<u>102,974</u>	<u>171,873</u>	<u>121,724</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 711,364</u></u>	<u><u>\$ 758,348</u></u>	<u><u>\$ 705,474</u></u>	<u><u>\$ 933,265</u></u>	<u><u>\$ 477,022</u></u>

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

Note: FY2014 Restricted: Internal is \$160,728 lower than 5% of revenues.

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	24,712	92,221	25,000	92,000	92,000
Interest	66	104	-	-	-
Subtotal	<u>24,778</u>	<u>92,325</u>	<u>25,000</u>	<u>92,000</u>	<u>92,000</u>
Total Available	<u>24,778</u>	<u>92,325</u>	<u>25,000</u>	<u>92,000</u>	<u>92,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	63,959	-	63,650	63,650
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>63,959</u>	<u>-</u>	<u>63,650</u>	<u>63,650</u>
Interfund Transfer Out	<u>24,778</u>	<u>28,366</u>	<u>25,000</u>	<u>28,350</u>	<u>28,350</u>
Total Disbursements	<u>24,778</u>	<u>92,325</u>	<u>25,000</u>	<u>92,000</u>	<u>92,000</u>
Ending Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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: Summer Youth Program
Fund Statement

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer In	-	-	119,791	119,791	100,000
Total Available	-	-	119,791	119,791	100,000
Expenditures:					
Personnel	-	-	109,791	109,791	90,000
Operating	-	-	10,000	10,000	10,000
Capital	-	-	-	-	-
Subtotal	-	-	119,791	119,791	100,000
Total Disbursements	-	-	119,791	119,791	100,000
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Special Revenue Fund
 Building Inspections: Project Impact
 Fund Statement

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2013 <u>Projected</u>	FY 2014 <u>Approved</u>
Beginning Balance, July 1	\$ 51,295	\$ 43,021	\$ 38,752	\$ 38,752	\$ 36,142
Revenues:					
Miscellaneous	<u>110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>51,405</u>	<u>43,021</u>	<u>38,752</u>	<u>38,752</u>	<u>36,142</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,384	4,269	38,752	2,610	36,142
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>8,384</u>	<u>4,269</u>	<u>38,752</u>	<u>2,610</u>	<u>36,142</u>
Total Disbursements	<u>8,384</u>	<u>4,269</u>	<u>38,752</u>	<u>2,610</u>	<u>36,142</u>
Restricted: Internal	<u>43,021</u>	<u>38,752</u>	<u>-</u>	<u>36,142</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 43,021</u>	<u>\$ 38,752</u>	<u>\$ -</u>	<u>\$ 36,142</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 24,329	\$ 3,390	\$ 48,077	\$ 48,077	\$ -
Revenues:					
Intergovernmental	1,104,217	1,077,193	1,060,000	1,000,000	1,000,000
Subtotal	1,104,217	1,077,193	1,060,000	1,000,000	1,000,000
Total Available	1,128,546	1,080,583	1,108,077	1,048,077	1,000,000
Expenditures:					
Personnel	334,302	401,632	414,807	402,074	433,592
Operating	251,176	227,700	259,305	278,245	283,361
Capital	20,351	-	22,000	22,000	10,000
Subtotal	605,829	629,332	696,112	702,319	726,953
Interfund Transfer Out	519,327	403,174	385,888	345,758	273,047
Total Disbursements	1,125,156	1,032,506	1,082,000	1,048,077	1,000,000
Restricted: Internal Available	3,390	26,077	26,077	-	-
	-	22,000	-	-	-
Ending Balance, June 30	\$ 3,390	\$ 48,077	\$ 26,077	\$ -	\$ -

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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 538,627	\$ 684,609	\$ 1,159,444	\$ 1,159,444	\$ 1,195,715
Revenues:					
Property Tax	1,207,438	1,707,951	1,939,952	1,911,417	1,823,594
Subtotal	1,207,438	1,707,951	1,939,952	1,911,417	1,823,594
Total Available	1,746,065	2,392,560	3,099,396	3,070,861	3,019,309
Expenditures:					
Personnel	378,545	453,619	510,587	425,587	539,060
Operating	648,271	779,497	1,429,365	1,449,559	1,366,561
Capital	34,640	-	-	-	-
Subtotal	1,061,456	1,233,116	1,939,952	1,875,146	1,905,621
Total Disbursements	1,061,456	1,233,116	1,939,952	1,875,146	1,905,621
Restricted: Internal Available	58,424 626,185	16,311 1,143,133	16,311 1,143,133	82,027 1,113,688	- 1,113,688
Ending Balance, June 30	\$ 684,609	\$ 1,159,444	\$ 1,159,444	\$ 1,195,715	\$ 1,113,688

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 910,183	\$ 810,422	\$ 862,024	\$ 862,024	\$ 581,053
Revenues:					
Property Tax	1,258,543	1,247,275	1,382,000	1,497,800	1,539,600
Intergovernmental	496,886	506,088	573,854	604,014	620,014
Miscellaneous	9,108	2,152	-	-	-
Subtotal	<u>1,764,537</u>	<u>1,755,515</u>	<u>1,955,854</u>	<u>2,101,814</u>	<u>2,159,614</u>
Total Available	<u>2,674,720</u>	<u>2,565,937</u>	<u>2,817,878</u>	<u>2,963,838</u>	<u>2,740,667</u>
Expenditures:					
Personnel	1,439,993	1,332,750	1,486,749	1,451,749	1,467,652
Operating	389,808	284,363	378,530	330,691	418,526
Capital	-	-	65,800	449,990	405,506
Subtotal	<u>1,829,801</u>	<u>1,617,113</u>	<u>1,931,079</u>	<u>2,232,430</u>	<u>2,291,684</u>
Interfund Transfer Out	<u>34,497</u>	<u>86,800</u>	<u>150,355</u>	<u>150,355</u>	<u>222,245</u>
Total Disbursements	<u>1,864,298</u>	<u>1,703,913</u>	<u>2,081,434</u>	<u>2,382,785</u>	<u>2,513,929</u>
Nonspendable	-	221,000	221,000	221,000	171,000
Restricted: Internal	607,274	446,131	386,351	354,315	-
Available	<u>203,148</u>	<u>194,893</u>	<u>129,093</u>	<u>5,738</u>	<u>55,738</u>
Ending Balance, June 30	<u><u>\$ 810,422</u></u>	<u><u>\$ 862,024</u></u>	<u><u>\$ 736,444</u></u>	<u><u>\$ 581,053</u></u>	<u><u>\$ 226,738</u></u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 7,839	\$ 7,361	\$ 9,798	\$ 9,798	\$ 17,898
Revenues:					
Property Tax	141,658	144,679	142,200	150,300	142,200
Intergovernmental	2,864	2,758	2,800	2,800	2,800
Subtotal	<u>144,522</u>	<u>147,437</u>	<u>145,000</u>	<u>153,100</u>	<u>145,000</u>
Total Available	<u>152,361</u>	<u>154,798</u>	<u>154,798</u>	<u>162,898</u>	<u>162,898</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>
Restricted: Internal Available	2,100 <u>5,261</u>	- <u>9,798</u>	- <u>9,798</u>	- <u>17,898</u>	- <u>17,898</u>
Ending Balance, June 30	<u>\$ 7,361</u>	<u>\$ 9,798</u>	<u>\$ 9,798</u>	<u>\$ 17,898</u>	<u>\$ 17,898</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 230,381	\$ 233,200	\$ 193,860	\$ 193,860	\$ 145,050
Revenues:					
Licenses and Permits	191,199	192,413	191,000	191,000	201,000
Subtotal	191,199	192,413	191,000	191,000	201,000
Total Available	421,580	425,613	384,860	384,860	346,050
Expenditures:					
Personnel	129,027	145,825	161,748	154,748	167,577
Operating	58,981	76,903	85,062	85,062	86,679
Capital	372	-	-	-	-
Subtotal	188,380	222,728	246,810	239,810	254,256
Interfund Transfer Out	-	9,025	-	-	-
Total Disbursements	188,380	231,753	246,810	239,810	254,256
Restricted: Internal Available	49,360	55,810	-	53,256	-
	183,840	138,050	138,050	91,794	91,794
Ending Balance, June 30	\$ 233,200	\$ 193,860	\$ 138,050	\$ 145,050	\$ 91,794

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 2,481	\$ 3,010	\$ 3,010	\$ 3,010	\$ -
Revenues:					
Property Tax	245,978	222,307	250,700	292,900	284,300
Intergovernmental	4,141	4,066	3,500	3,500	3,500
Subtotal	<u>250,119</u>	<u>226,373</u>	<u>254,200</u>	<u>296,400</u>	<u>287,800</u>
Total Available	<u>252,600</u>	<u>229,383</u>	<u>257,210</u>	<u>299,410</u>	<u>287,800</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	249,590	226,373	254,200	299,410	287,800
Capital	-	-	-	-	-
Subtotal	<u>249,590</u>	<u>226,373</u>	<u>254,200</u>	<u>299,410</u>	<u>287,800</u>
Total Disbursements	<u>249,590</u>	<u>226,373</u>	<u>254,200</u>	<u>299,410</u>	<u>287,800</u>
Available	<u>3,010</u>	<u>3,010</u>	<u>3,010</u>	-	-
Ending Balance, June 30	<u><u>\$ 3,010</u></u>	<u><u>\$ 3,010</u></u>	<u><u>\$ 3,010</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note: Refer to page K-11 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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ (3,937)	\$ (3,985)	\$ (2,428)	\$ (2,428)	\$ (928)
Revenues:					
Property Tax	7,945	9,550	7,785	9,500	7,700
Intergovernmental	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>7,952</u>	<u>9,557</u>	<u>7,785</u>	<u>9,500</u>	<u>7,700</u>
Total Available	<u>4,015</u>	<u>5,572</u>	<u>5,357</u>	<u>7,072</u>	<u>6,772</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>(3,985)</u>	<u>(2,428)</u>	<u>(2,643)</u>	<u>(928)</u>	<u>(1,228)</u>
Ending Balance, June 30	<u><u>\$ (3,985)</u></u>	<u><u>\$ (2,428)</u></u>	<u><u>\$ (2,643)</u></u>	<u><u>\$ (928)</u></u>	<u><u>\$ (1,228)</u></u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 210,674	\$ 190,503	\$ 183,168	\$ 183,168	\$ 98,358
Revenues:					
Fines and Forfeitures	18,603	36,846	23,000	23,000	17,200
Interest	780	561	-	-	-
Subtotal	<u>19,383</u>	<u>37,407</u>	<u>23,000</u>	<u>23,000</u>	<u>17,200</u>
Total Available	<u>230,057</u>	<u>227,910</u>	<u>206,168</u>	<u>206,168</u>	<u>115,558</u>
Expenditures:					
Personnel	-	-	79,303	79,303	-
Operating	14,676	16,960	126,865	28,507	111,693
Capital	-	-	-	-	-
Subtotal	<u>14,676</u>	<u>16,960</u>	<u>206,168</u>	<u>107,810</u>	<u>111,693</u>
Interfund Transfer Out	<u>24,878</u>	<u>27,782</u>	<u>-</u>	<u>-</u>	<u>3,865</u>
Total Disbursements	<u>39,554</u>	<u>44,742</u>	<u>206,168</u>	<u>107,810</u>	<u>115,558</u>
Restricted: Internal Available	190,503	161,063	-	98,358	-
	<u>-</u>	<u>22,105</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 190,503</u>	<u>\$ 183,168</u>	<u>\$ -</u>	<u>\$ 98,358</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 147,099	\$ 87,654	\$ 107,521	\$ 107,521	\$ 150,984
Revenues:					
Intergovernmental	534,431	636,518	695,708	685,708	685,708
Charges and Fees	40,219	23,276	50,000	50,000	50,000
Interest	558	390	-	-	-
Subtotal	<u>575,208</u>	<u>660,184</u>	<u>745,708</u>	<u>735,708</u>	<u>735,708</u>
Total Available	<u>722,307</u>	<u>747,838</u>	<u>853,229</u>	<u>843,229</u>	<u>886,692</u>
Expenditures:					
Personnel	513,498	505,401	543,885	535,465	563,627
Operating	121,155	134,916	146,160	156,780	149,743
Capital	-	-	-	-	-
Subtotal	<u>634,653</u>	<u>640,317</u>	<u>690,045</u>	<u>692,245</u>	<u>713,370</u>
Total Disbursements	<u>634,653</u>	<u>640,317</u>	<u>690,045</u>	<u>692,245</u>	<u>713,370</u>
Restricted: Internal	87,548	-	-	-	-
Available	<u>106</u>	<u>107,521</u>	<u>163,184</u>	<u>150,984</u>	<u>173,322</u>
Ending Balance, June 30	<u>\$ 87,654</u>	<u>\$ 107,521</u>	<u>\$ 163,184</u>	<u>\$ 150,984</u>	<u>\$ 173,322</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 602,249	\$ 708,614	\$ 679,492	\$ 679,492	\$ 618,145
Revenues:					
Intergovernmental	728,492	763,923	748,244	797,085	936,696
Charges and Fees	177,148	120,988	117,500	117,000	117,000
Fines and Forfeitures	(25,435)	(21,386)	-	-	-
Interest	3,037	2,479	-	-	2,000
Miscellaneous	-	25,000	-	-	-
Subtotal	<u>883,242</u>	<u>891,004</u>	<u>865,744</u>	<u>914,085</u>	<u>1,055,696</u>
Interfund Transfer In	<u>2,832,489</u>	<u>2,885,066</u>	<u>2,925,961</u>	<u>2,925,961</u>	<u>2,984,480</u>
Total Available	<u>4,317,980</u>	<u>4,484,684</u>	<u>4,471,197</u>	<u>4,519,538</u>	<u>4,658,321</u>
Expenditures:					
Personnel	3,294,325	3,453,083	3,559,466	3,509,133	3,686,910
Operating	315,041	352,109	350,683	392,260	354,877
Capital	-	-	-	-	-
Subtotal	<u>3,609,366</u>	<u>3,805,192</u>	<u>3,910,149</u>	<u>3,901,393</u>	<u>4,041,787</u>
Total Disbursements	<u>3,609,366</u>	<u>3,805,192</u>	<u>3,910,149</u>	<u>3,901,393</u>	<u>4,041,787</u>
Restricted: Internal Available	255,804	129,721	11,277	1,611	-
	<u>452,810</u>	<u>549,771</u>	<u>549,771</u>	<u>616,534</u>	<u>616,534</u>
Ending Balance, June 30	<u><u>\$ 708,614</u></u>	<u><u>\$ 679,492</u></u>	<u><u>\$ 561,048</u></u>	<u><u>\$ 618,145</u></u>	<u><u>\$ 616,534</u></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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 2,662,190	\$ 2,652,935	\$ 2,511,249	\$ 2,511,249	\$ 1,953,679
Revenues:					
Intergovernmental	666,654	327,028	586,650	601,750	605,000
Charges and Fees	1,042,453	1,547,130	1,280,000	1,047,250	1,045,500
Interest	7,627	5,666	-	-	-
Subtotal	<u>1,716,734</u>	<u>1,879,824</u>	<u>1,866,650</u>	<u>1,649,000</u>	<u>1,650,500</u>
Total Available	<u>4,378,924</u>	<u>4,532,759</u>	<u>4,377,899</u>	<u>4,160,249</u>	<u>3,604,179</u>
Expenditures:					
Personnel	1,048,850	1,432,907	1,686,274	1,555,091	1,553,971
Operating	564,934	588,603	1,802,967	651,479	1,238,385
Capital	112,205	-	-	-	18,000
Subtotal	<u>1,725,989</u>	<u>2,021,510</u>	<u>3,489,241</u>	<u>2,206,570</u>	<u>2,810,356</u>
Total Disbursements	<u>1,725,989</u>	<u>2,021,510</u>	<u>3,489,241</u>	<u>2,206,570</u>	<u>2,810,356</u>
Nonspendable	651,184	793,823	793,823	793,823	793,823
Restricted: Internal	<u>2,001,751</u>	<u>1,717,426</u>	<u>94,835</u>	<u>1,159,856</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 2,652,935</u></u>	<u><u>\$ 2,511,249</u></u>	<u><u>\$ 888,658</u></u>	<u><u>\$ 1,953,679</u></u>	<u><u>\$ 793,823</u></u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 652,128	\$ 685,862	\$ 951,862	\$ 951,862	\$ 865,649
Revenues:					
Fines and Forfeitures	142,979	174,709	85,450	100,450	168,456
Interest	1,952	1,919	-	-	-
Miscellaneous	-	140,100	-	-	-
Subtotal	<u>144,931</u>	<u>316,728</u>	<u>85,450</u>	<u>100,450</u>	<u>168,456</u>
Total Available	<u>797,059</u>	<u>1,002,590</u>	<u>1,037,312</u>	<u>1,052,312</u>	<u>1,034,105</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	75,338	34,781	152,101	141,601	215,100
Capital	<u>35,859</u>	<u>978</u>	<u>45,062</u>	<u>45,062</u>	<u>15,000</u>
Subtotal	<u>111,197</u>	<u>35,759</u>	<u>197,163</u>	<u>186,663</u>	<u>230,100</u>
Interfund Transfer Out	<u>-</u>	<u>14,969</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>111,197</u>	<u>50,728</u>	<u>197,163</u>	<u>186,663</u>	<u>230,100</u>
Restricted: Internal Available	87,602	97,713	-	61,644	-
	<u>598,260</u>	<u>854,149</u>	<u>840,149</u>	<u>804,005</u>	<u>804,005</u>
Ending Balance, June 30	<u>\$ 685,862</u>	<u>\$ 951,862</u>	<u>\$ 840,149</u>	<u>\$ 865,649</u>	<u>\$ 804,005</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 1,068,181	\$ 1,200,685	\$ 1,178,496	\$ 1,178,496	\$ 998,133
Revenues:					
Intergovernmental	103,500	103,500	103,500	103,500	103,500
Charges and Fees	-	-	12,000	12,000	22,000
Miscellaneous	444,411	370,190	359,172	359,172	357,720
Subtotal	<u>547,911</u>	<u>473,690</u>	<u>474,672</u>	<u>474,672</u>	<u>483,220</u>
Interfund Transfer In	<u>84,100</u>	<u>92,352</u>	<u>97,359</u>	<u>97,359</u>	<u>92,724</u>
Total Available	<u>1,700,192</u>	<u>1,766,727</u>	<u>1,750,527</u>	<u>1,750,527</u>	<u>1,574,077</u>
Expenditures:					
Personnel	230,110	300,732	349,316	255,000	378,123
Operating	269,397	106,322	337,394	337,394	410,979
Capital	-	181,177	160,000	160,000	-
Subtotal	<u>499,507</u>	<u>588,231</u>	<u>846,710</u>	<u>752,394</u>	<u>789,102</u>
Total Disbursements	<u>499,507</u>	<u>588,231</u>	<u>846,710</u>	<u>752,394</u>	<u>789,102</u>
Restricted: Internal Available	239 <u>1,200,446</u>	283,665 <u>894,831</u>	8,986 <u>894,831</u>	213,158 <u>784,975</u>	- <u>784,975</u>
Ending Balance, June 30	<u>\$ 1,200,685</u>	<u>\$ 1,178,496</u>	<u>\$ 903,817</u>	<u>\$ 998,133</u>	<u>\$ 784,975</u>

Note: Refer to page F-18 for budget narrative related to this fund.

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	105,551	93,588	105,000	55,000	55,000
Subtotal	105,551	93,588	105,000	55,000	55,000
Interfund Transfer In	-	-	-	20,962	24,064
Total Available	105,551	93,588	105,000	75,962	79,064
Expenditures:					
Personnel	68,992	81,864	72,607	72,607	75,514
Operating	6,957	7,186	3,355	3,355	3,550
Capital	-	-	-	-	-
Subtotal	75,949	89,050	75,962	75,962	79,064
Interfund Transfer Out	29,602	4,538	29,038	-	-
Total Disbursements	105,551	93,588	105,000	75,962	79,064
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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 256,179	\$ 289,479	\$ 330,149	\$ 330,149	\$ 350,614
Revenues:					
Charges and Fees	76,550	87,061	75,000	87,000	87,000
Interest	1,278	1,188	-	-	-
Subtotal	<u>77,828</u>	<u>88,249</u>	<u>75,000</u>	<u>87,000</u>	<u>87,000</u>
Total Available	<u>334,007</u>	<u>377,728</u>	<u>405,149</u>	<u>417,149</u>	<u>437,614</u>
Expenditures:					
Personnel	44,050	46,746	47,569	48,077	79,907
Operating	478	833	2,743	2,743	2,743
Capital	-	-	-	-	-
Subtotal	<u>44,528</u>	<u>47,579</u>	<u>50,312</u>	<u>50,820</u>	<u>82,650</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,715</u>	<u>29,688</u>
Total Disbursements	<u>44,528</u>	<u>47,579</u>	<u>50,312</u>	<u>66,535</u>	<u>112,338</u>
Restricted: Internal Available	<u>-</u> <u>289,479</u>	<u>-</u> <u>330,149</u>	<u>-</u> <u>354,837</u>	<u>25,338</u> <u>325,276</u>	<u>-</u> <u>325,276</u>
Ending Balance, June 30	<u>\$ 289,479</u>	<u>\$ 330,149</u>	<u>\$ 354,837</u>	<u>\$ 350,614</u>	<u>\$ 325,276</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	-	-	100,000	100,000	100,000
Subtotal	-	-	100,000	100,000	100,000
Interfund Transfer In	-	-	-	5,119	11,831
Total Available	-	-	100,000	105,119	111,831
Expenditures:					
Personnel	-	-	100,000	105,119	111,831
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	100,000	105,119	111,831
Total Disbursements	-	-	100,000	105,119	111,831
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 280,156	\$ 333,639	\$ 320,915	\$ 320,915	\$ 282,826
Revenues:					
Intergovernmental	187,853	261,515	187,000	260,000	260,000
Subtotal	187,853	261,515	187,000	260,000	260,000
Total Available	468,009	595,154	507,915	580,915	542,826
Expenditures:					
Personnel	17,828	65,875	68,404	65,379	69,570
Operating	22,616	59,272	89,043	86,043	84,043
Capital	-	-	-	-	-
Subtotal	40,444	125,147	157,447	151,422	153,613
Interfund Transfer Out	93,926	149,092	125,290	146,667	146,667
Total Disbursements	134,370	274,239	282,737	298,089	300,280
Restricted: Internal Available	97,434 236,205	96,138 224,777	400 224,778	40,280 242,546	- 242,546
Ending Balance, June 30	\$ 333,639	\$ 320,915	\$ 225,178	\$ 282,826	\$ 242,546

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 49,217	\$ 118,114	\$ 145,486	\$ 145,486	\$ 171,260
Revenues:					
Fines and Forfeitures	73,568	37,700	50,000	35,000	35,000
Interest	225	12	-	-	-
Subtotal	<u>73,793</u>	<u>37,712</u>	<u>50,000</u>	<u>35,000</u>	<u>35,000</u>
Interfund Transfer In	<u>13,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>136,310</u>	<u>155,826</u>	<u>195,486</u>	<u>180,486</u>	<u>206,260</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	18,196	8,735	3,500	3,500	5,000
Capital	-	1,605	5,726	5,726	-
Subtotal	<u>18,196</u>	<u>10,340</u>	<u>9,226</u>	<u>9,226</u>	<u>5,000</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,890</u>
Total Disbursements	<u>18,196</u>	<u>10,340</u>	<u>9,226</u>	<u>9,226</u>	<u>94,890</u>
Restricted: Internal Available	<u>-</u> <u>118,114</u>	<u>-</u> <u>145,486</u>	<u>-</u> <u>186,260</u>	<u>59,890</u> <u>111,370</u>	<u>-</u> <u>111,370</u>
Ending Balance, June 30	<u>\$ 118,114</u>	<u>\$ 145,486</u>	<u>\$ 186,260</u>	<u>\$ 171,260</u>	<u>\$ 111,370</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 685,488	\$ 716,020	\$ 791,248	\$ 791,248	\$ 748,669
Revenues:					
Charges and Fees	182,535	166,350	150,000	150,000	166,000
Interest	4,452	1,497	-	-	-
Subtotal	<u>186,987</u>	<u>167,847</u>	<u>150,000</u>	<u>150,000</u>	<u>166,000</u>
Total Available	<u>872,475</u>	<u>883,867</u>	<u>941,248</u>	<u>941,248</u>	<u>914,669</u>
Expenditures:					
Personnel	122,272	85,096	222,031	182,908	219,203
Operating	10,224	7,523	9,671	9,671	9,671
Capital	-	-	-	-	-
Subtotal	<u>132,496</u>	<u>92,619</u>	<u>231,702</u>	<u>192,579</u>	<u>228,874</u>
Total Disbursements	<u>156,455</u>	<u>92,619</u>	<u>231,702</u>	<u>192,579</u>	<u>228,874</u>
Restricted: Internal Available	232,028 <u>483,992</u>	81,702 <u>709,546</u>	- <u>709,546</u>	62,874 <u>685,795</u>	- <u>685,795</u>
Ending Balance, June 30	<u><u>\$ 716,020</u></u>	<u><u>\$ 791,248</u></u>	<u><u>\$ 709,546</u></u>	<u><u>\$ 748,669</u></u>	<u><u>\$ 685,795</u></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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 42,424	\$ 39,869	\$ 13,684	\$ 13,684	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	50,222	34,243	60,000	34,000	34,000
Interest	558	-	-	-	-
Subtotal	<u>110,780</u>	<u>94,243</u>	<u>120,000</u>	<u>94,000</u>	<u>94,000</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,715</u>	<u>29,688</u>
Total Available	<u>153,204</u>	<u>134,112</u>	<u>133,684</u>	<u>123,399</u>	<u>123,688</u>
Expenditures:					
Personnel	111,671	118,469	120,061	120,060	121,502
Operating	1,664	1,959	3,339	3,339	2,186
Capital	-	-	-	-	-
Subtotal	<u>113,335</u>	<u>120,428</u>	<u>123,400</u>	<u>123,399</u>	<u>123,688</u>
Total Disbursements	<u>113,335</u>	<u>120,428</u>	<u>123,400</u>	<u>123,399</u>	<u>123,688</u>
Restricted: Internal Available	<u>-</u> <u>39,869</u>	<u>3,400</u> <u>10,284</u>	<u>-</u> <u>10,284</u>	<u>-</u> <u>-</u>	<u>-</u> <u>-</u>
Ending Balance, June 30	<u>\$ 39,869</u>	<u>\$ 13,684</u>	<u>\$ 10,284</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 519,332	\$ 511,794	\$ 439,891	\$ 439,891	\$ 312,788
Revenues:					
Charges and Fees	392,841	353,231	400,000	345,000	345,000
Interest	11,312	3,254	-	-	-
Subtotal	<u>404,153</u>	<u>356,485</u>	<u>400,000</u>	<u>345,000</u>	<u>345,000</u>
Total Available	<u>923,485</u>	<u>868,279</u>	<u>839,891</u>	<u>784,891</u>	<u>657,788</u>
Expenditures:					
Personnel	380,930	399,549	462,689	434,964	399,549
Operating	30,761	28,839	37,139	37,139	41,407
Capital	-	-	-	-	-
Subtotal	<u>411,691</u>	<u>428,388</u>	<u>499,828</u>	<u>472,103</u>	<u>440,956</u>
Total Disbursements	<u>411,691</u>	<u>428,388</u>	<u>499,828</u>	<u>472,103</u>	<u>440,956</u>
Restricted: Internal Available	52,210	99,828	-	95,956	-
	<u>459,584</u>	<u>340,063</u>	<u>340,063</u>	<u>216,832</u>	<u>216,832</u>
Ending Balance, June 30	<u><u>\$ 511,794</u></u>	<u><u>\$ 439,891</u></u>	<u><u>\$ 340,063</u></u>	<u><u>\$ 312,788</u></u>	<u><u>\$ 216,832</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 90,126	\$ 228,041	\$ 510,778	\$ 510,778	\$ 62,145
Revenues:					
Intergovernmental	639,511	648,697	649,925	650,925	663,848
Miscellaneous	-	295,246	-	-	-
Subtotal	<u>639,511</u>	<u>943,943</u>	<u>649,925</u>	<u>650,925</u>	<u>663,848</u>
Interfund Transfer In	<u>200,000</u>	<u>110,745</u>	<u>-</u>	<u>-</u>	<u>422,279</u>
Total Available	<u>929,637</u>	<u>1,282,729</u>	<u>1,160,703</u>	<u>1,161,703</u>	<u>1,148,272</u>
Expenditures:					
Personnel	637,955	670,328	970,535	970,535	892,334
Operating	13,125	47,558	26,688	26,688	106,339
Capital	-	-	50,000	50,000	-
Subtotal	<u>651,080</u>	<u>717,886</u>	<u>1,047,223</u>	<u>1,047,223</u>	<u>998,673</u>
Interfund Transfer Out	<u>50,516</u>	<u>54,065</u>	<u>52,335</u>	<u>52,335</u>	<u>49,599</u>
Total Disbursements	<u>701,596</u>	<u>771,951</u>	<u>1,099,558</u>	<u>1,099,558</u>	<u>1,048,272</u>
Restricted: Internal Available	180,870	257,298	-	-	-
	<u>47,171</u>	<u>253,480</u>	<u>61,145</u>	<u>62,145</u>	<u>100,000</u>
Ending Balance, June 30	<u><u>\$ 228,041</u></u>	<u><u>\$ 510,778</u></u>	<u><u>\$ 61,145</u></u>	<u><u>\$ 62,145</u></u>	<u><u>\$ 100,000</u></u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 19,020	\$ 39,693	\$ 76,085	\$ 76,085	\$ 78,592
Revenues:					
Intergovernmental	-	22,230	-	21,000	21,000
Charges and Fees	20,161	26,740	10,000	16,800	16,800
Interest	512	-	-	-	-
Subtotal	<u>20,673</u>	<u>48,970</u>	<u>10,000</u>	<u>37,800</u>	<u>37,800</u>
Total Available	<u>39,693</u>	<u>88,663</u>	<u>86,085</u>	<u>113,885</u>	<u>116,392</u>
Expenditures:					
Personnel	-	1,238	1,544	26,893	22,344
Operating	-	11,340	-	8,400	8,400
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>12,578</u>	<u>1,544</u>	<u>35,293</u>	<u>30,744</u>
Total Disbursements	<u>-</u>	<u>12,578</u>	<u>1,544</u>	<u>35,293</u>	<u>30,744</u>
Available	<u>39,693</u>	<u>76,085</u>	<u>84,541</u>	<u>78,592</u>	<u>85,648</u>
Ending Balance, June 30	<u><u>\$ 39,693</u></u>	<u><u>\$ 76,085</u></u>	<u><u>\$ 84,541</u></u>	<u><u>\$ 78,592</u></u>	<u><u>\$ 85,648</u></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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ 38,107	\$ 36,007	\$ 36,007	\$ 6,007
Revenues:					
Miscellaneous	38,107	-	-	-	-
Subtotal	38,107	-	-	-	-
Total Available	38,107	38,107	36,007	36,007	6,007
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	2,100	36,007	-	6,007
Capital	-	-	-	-	-
Subtotal	-	2,100	36,007	-	6,007
Interfund Transfer Out	-	-	-	30,000	-
Total Disbursements	-	2,100	36,007	30,000	6,007
Restricted: Internal Available	-	36,007	-	6,007	-
	38,107	-	-	-	-
Ending Balance, June 30	\$ 38,107	\$ 36,007	\$ -	\$ 6,007	\$ -

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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 231,998	\$ 180,620	\$ 106,800	\$ 106,800	\$ 33,361
Revenues:					
Intergovernmental	40,625	40,625	40,000	40,000	40,000
Miscellaneous	839	-	-	-	-
Subtotal	<u>41,464</u>	<u>40,625</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Interfund Transfer In	<u>5,174</u>	<u>-</u>	<u>35,817</u>	<u>35,817</u>	<u>44,749</u>
Total Available	<u>278,636</u>	<u>221,245</u>	<u>182,617</u>	<u>182,617</u>	<u>118,110</u>
Expenditures:					
Personnel	45,266	90,864	115,773	116,613	117,467
Operating	2,750	478	2,295	2,295	643
Capital	-	-	-	-	-
Subtotal	<u>48,016</u>	<u>91,342</u>	<u>118,068</u>	<u>118,908</u>	<u>118,110</u>
Interfund Transfer Out	<u>50,000</u>	<u>23,103</u>	<u>30,348</u>	<u>30,348</u>	<u>-</u>
Total Disbursements	<u>98,016</u>	<u>114,445</u>	<u>148,416</u>	<u>149,256</u>	<u>118,110</u>
Restricted: Internal Available	91,402	47,359	-	33,361	-
	<u>89,218</u>	<u>59,441</u>	<u>34,201</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 180,620</u></u>	<u><u>\$ 106,800</u></u>	<u><u>\$ 34,201</u></u>	<u><u>\$ 33,361</u></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 Unit
Fund Statement

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ (50)	\$ 5,511	\$ 37,384	\$ 37,384	\$ 27,780
Revenues:					
Charges and Fees	117,568	142,686	115,241	120,000	120,000
Subtotal	117,568	142,686	115,241	120,000	120,000
Interfund Transfer In	32,296	2,179	-	-	-
Total Available	149,814	150,376	152,625	157,384	147,780
Expenditures:					
Personnel	121,039	87,675	89,744	104,107	112,339
Operating	23,264	25,317	25,497	25,497	27,216
Capital	-	-	-	-	-
Subtotal	144,303	112,992	115,241	129,604	139,555
Total Disbursements	144,303	112,992	115,241	129,604	139,555
Restricted: Internal Available	- 5,511	- 37,384	- 37,384	19,555 8,225	- 8,225
Ending Balance, June 30	\$ 5,511	\$ 37,384	\$ 37,384	\$ 27,780	\$ 8,225

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 26,093,227	\$ 15,957,088	\$ 16,112,157	\$ 16,112,157	\$ 16,444,759
Revenues:					
Sales Tax	6,448,254	6,914,332	6,800,000	7,140,000	7,395,000
Interest	86,941	39,273	50,000	50,000	40,000
Miscellaneous	2,555	202	-	-	-
Subtotal	<u>6,537,750</u>	<u>6,953,807</u>	<u>6,850,000</u>	<u>7,190,000</u>	<u>7,435,000</u>
Interfund Transfer In	<u>19,040</u>	<u>879,004</u>	<u>1,837,000</u>	<u>1,837,000</u>	<u>291,048</u>
Total Available	<u>32,650,017</u>	<u>23,789,899</u>	<u>24,799,157</u>	<u>25,139,157</u>	<u>24,170,807</u>
Expenditures:					
Personnel	143,621	121,303	126,519	132,606	137,352
Operating	26,502	33,888	56,516	34,713	45,521
Capital	-	-	-	-	-
Debt Service	<u>6,522,806</u>	<u>7,184,937</u>	<u>8,527,077</u>	<u>8,527,078</u>	<u>8,687,647</u>
Subtotal	<u>6,692,929</u>	<u>7,340,128</u>	<u>8,710,112</u>	<u>8,694,397</u>	<u>8,870,520</u>
Interfund Transfer Out	<u>10,000,000</u>	<u>337,614</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>16,692,929</u>	<u>7,677,742</u>	<u>8,710,112</u>	<u>8,694,397</u>	<u>8,870,520</u>
Restricted: Internal	<u>15,957,088</u>	<u>16,112,157</u>	<u>16,089,045</u>	<u>16,444,759</u>	<u>15,300,287</u>
Ending Balance, June 30	<u><u>\$ 15,957,088</u></u>	<u><u>\$ 16,112,157</u></u>	<u><u>\$ 16,089,045</u></u>	<u><u>\$ 16,444,759</u></u>	<u><u>\$ 15,300,287</u></u>

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

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

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2013 <u>Projected</u>	FY 2014 <u>Approved</u>
Beginning Balance, July 1	\$ 51,854,349	\$ 19,495,506	\$ 26,422,079	\$ 26,422,079	\$ 27,604,921
Revenues:					
Sales Tax	24,655,089	26,437,156	26,000,000	27,300,000	28,275,000
Intergovernmental	295,803	-	-	-	-
Charges and Fees	204	-	-	-	-
Interest	107,993	55,837	25,000	25,000	40,000
Subtotal	<u>25,059,089</u>	<u>26,492,993</u>	<u>26,025,000</u>	<u>27,325,000</u>	<u>28,315,000</u>
Interfund Transfer In	<u>193,508</u>	<u>4,992,740</u>	<u>10,434,000</u>	<u>10,434,000</u>	<u>1,879,158</u>
Total Available	<u>77,106,946</u>	<u>50,981,239</u>	<u>62,881,079</u>	<u>64,181,079</u>	<u>57,799,079</u>
Expenditures:					
Personnel	772,581	729,080	752,714	736,928	776,631
Operating	16,412,107	(2,749,736)	3,643,137	3,681,830	3,049,203
Capital	-	-	-	-	-
Debt Service	7,893,333	12,807,798	18,657,400	18,657,400	18,979,455
Subtotal	<u>25,078,021</u>	<u>10,787,142</u>	<u>23,053,251</u>	<u>23,076,158</u>	<u>22,805,289</u>
Interfund Transfer Out	<u>32,533,419</u>	<u>13,772,018</u>	<u>13,500,000</u>	<u>13,500,000</u>	<u>13,500,000</u>
Total Disbursements	<u>57,611,440</u>	<u>24,559,160</u>	<u>36,553,251</u>	<u>36,576,158</u>	<u>36,305,289</u>
Nonspendable	6,481,806	7,577,376	7,577,376	7,577,376	7,577,376
Restricted: Internal	6,505,751	132,944	38,693	6,111,131	-
Available	<u>6,507,949</u>	<u>18,711,759</u>	<u>18,711,759</u>	<u>13,916,414</u>	<u>13,916,414</u>
Ending Balance, June 30	<u>\$ 19,495,506</u>	<u>\$ 26,422,079</u>	<u>\$ 26,327,828</u>	<u>\$ 27,604,921</u>	<u>\$ 21,493,790</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ (5,274,694)	\$ (5,843,100)	\$ (6,043,613)	\$ (6,043,613)	\$ (5,683,613)
Revenues:					
Sales Tax	<u>6,827,564</u>	<u>7,321,057</u>	<u>7,200,000</u>	<u>7,560,000</u>	<u>7,830,000</u>
Subtotal	<u>6,827,564</u>	<u>7,321,057</u>	<u>7,200,000</u>	<u>7,560,000</u>	<u>7,830,000</u>
Total Available	<u>1,552,870</u>	<u>1,477,957</u>	<u>1,156,387</u>	<u>1,516,387</u>	<u>2,146,387</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,395,970	7,521,570	7,200,000	7,200,000	9,630,000
Capital	-	-	-	-	-
Subtotal	<u>7,395,970</u>	<u>7,521,570</u>	<u>7,200,000</u>	<u>7,200,000</u>	<u>9,630,000</u>
Total Disbursements	<u>7,395,970</u>	<u>7,521,570</u>	<u>7,200,000</u>	<u>7,200,000</u>	<u>9,630,000</u>
Available	<u>(5,843,100)</u>	<u>(6,043,613)</u>	<u>(6,043,613)</u>	<u>(5,683,613)</u>	<u>(7,483,613)</u>
Ending Balance, June 30	<u><u>\$ (5,843,100)</u></u>	<u><u>\$ (6,043,613)</u></u>	<u><u>\$ (6,043,613)</u></u>	<u><u>\$ (5,683,613)</u></u>	<u><u>\$ (7,483,613)</u></u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	5,679,022	5,567,390	5,824,000	5,824,000	5,910,000
Intergovernmental	154,089	147,678	-	-	-
Subtotal	<u>5,833,111</u>	<u>5,715,068</u>	<u>5,824,000</u>	<u>5,824,000</u>	<u>5,910,000</u>
Total Available	<u>5,833,111</u>	<u>5,715,068</u>	<u>5,824,000</u>	<u>5,824,000</u>	<u>5,910,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,833,111	5,715,068	5,824,000	5,824,000	5,910,000
Capital	-	-	-	-	-
Subtotal	<u>5,833,111</u>	<u>5,715,068</u>	<u>5,824,000</u>	<u>5,824,000</u>	<u>5,910,000</u>
Total Disbursements	<u>5,833,111</u>	<u>5,715,068</u>	<u>5,824,000</u>	<u>5,824,000</u>	<u>5,910,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	-	1,447,641	1,456,000	1,506,000	1,537,000
Intergovernmental	-	23,399	-	-	-
Subtotal	-	1,471,040	1,456,000	1,506,000	1,537,000
Total Available	-	1,471,040	1,456,000	1,506,000	1,537,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	-	-	-
Interfund Transfer Out	-	1,471,040	1,456,000	1,506,000	1,537,000
Total Disbursements	-	1,471,040	1,456,000	1,506,000	1,537,000
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 81,032	\$ 45,884	\$ 165,303	\$ 165,303	\$ 87,382
Revenues:					
Intergovernmental	3,562	8,707	8,000	3,817	8,000
Charges and Fees	-	680	-	-	-
Fines and Forfeitures	376,177	439,881	340,000	331,000	340,000
Subtotal	<u>379,739</u>	<u>449,268</u>	<u>348,000</u>	<u>334,817</u>	<u>348,000</u>
Interfund Transfer In	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>460,771</u>	<u>595,152</u>	<u>513,303</u>	<u>500,120</u>	<u>435,382</u>
Expenditures:					
Personnel	393,597	413,356	388,450	388,669	378,259
Operating	21,290	16,493	34,203	18,252	28,571
Capital	-	-	-	-	-
Subtotal	<u>414,887</u>	<u>429,849</u>	<u>422,653</u>	<u>406,921</u>	<u>406,830</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,817</u>	<u>-</u>
Total Disbursements	<u>414,887</u>	<u>429,849</u>	<u>422,653</u>	<u>412,738</u>	<u>406,830</u>
Restricted: Internal Available	42,621 <u>3,263</u>	48,277 <u>117,026</u>	- <u>90,650</u>	58,830 <u>28,552</u>	- <u>28,552</u>
Ending Balance, June 30	<u>\$ 45,884</u>	<u>\$ 165,303</u>	<u>\$ 90,650</u>	<u>\$ 87,382</u>	<u>\$ 28,552</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-25).

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

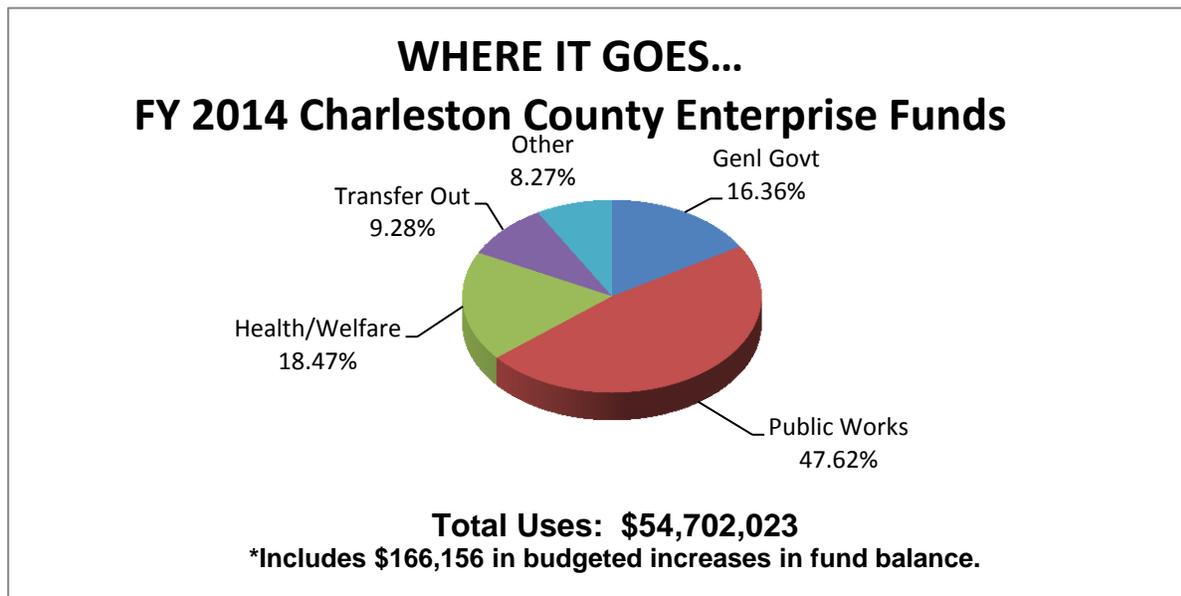
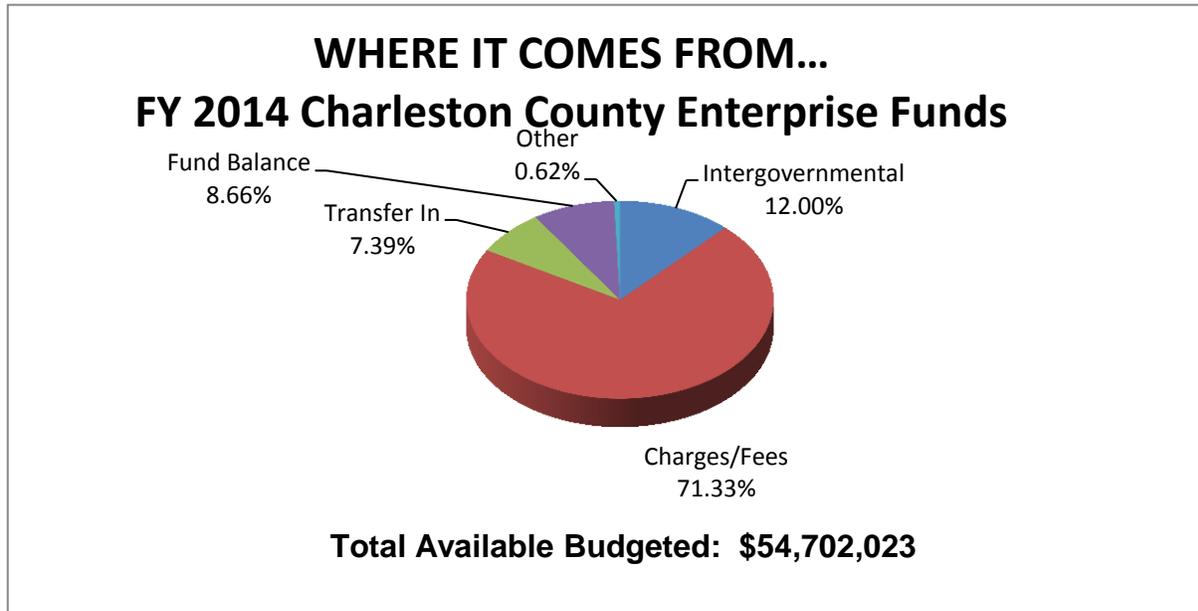
	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2013 <u>Projected</u>	FY 2014 <u>Approved</u>
Beginning Balance, July 1	\$ 204,306	\$ 199,766	\$ 204,246	\$ 204,246	\$ 204,526
Revenues:					
Fines and Forfeitures	<u>2,400</u>	<u>8,280</u>	<u>10,000</u>	<u>280</u>	<u>10,000</u>
Subtotal	<u>2,400</u>	<u>8,280</u>	<u>10,000</u>	<u>280</u>	<u>10,000</u>
Total Available	<u>206,706</u>	<u>208,046</u>	<u>214,246</u>	<u>204,526</u>	<u>214,526</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	6,940	3,800	160,000	-	160,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>6,940</u>	<u>3,800</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Total Disbursements	<u>6,940</u>	<u>3,800</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Restricted: Internal	150,000	150,000	-	150,000	-
Available	<u>49,766</u>	<u>54,246</u>	<u>54,246</u>	<u>54,526</u>	<u>54,526</u>
Ending Balance, June 30	<u>\$ 199,766</u>	<u>\$ 204,246</u>	<u>\$ 54,246</u>	<u>\$ 204,526</u>	<u>\$ 54,526</u>

Note: Refer to page J-40 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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
	\$ 5,979,379	\$ 6,026,813	\$ 6,071,066	\$ 6,071,066	\$ 6,233,642
Revenues:					
Intergovernmental	1,099,586	1,192,118	1,106,000	1,225,000	1,225,000
Charges and Fees	591,018	555,742	570,000	570,000	567,000
Interest	17,933	15,179	25,000	10,000	10,000
Subtotal	<u>1,708,537</u>	<u>1,763,039</u>	<u>1,701,000</u>	<u>1,805,000</u>	<u>1,802,000</u>
Total Available	<u>7,687,916</u>	<u>7,789,852</u>	<u>7,772,066</u>	<u>7,876,066</u>	<u>8,035,642</u>
Expenditures:					
Personnel	281,846	337,967	411,635	363,859	523,987
Operating	1,379,257	1,380,819	1,289,365	1,273,565	1,286,344
Capital	-	-	-	5,000	-
Subtotal	<u>1,661,103</u>	<u>1,718,786</u>	<u>1,701,000</u>	<u>1,642,424</u>	<u>1,810,331</u>
Total Disbursements	<u>1,661,103</u>	<u>1,718,786</u>	<u>1,701,000</u>	<u>1,642,424</u>	<u>1,810,331</u>
Nonspendable	641,210	504,290	504,290	504,290	504,290
Restricted: Internal	3,763,588	3,755,000	3,755,000	4,978,331	4,970,000
Available	<u>1,622,015</u>	<u>1,811,776</u>	<u>1,811,776</u>	<u>751,021</u>	<u>751,021</u>
Ending Balance, June 30	<u>\$ 6,026,813</u>	<u>\$ 6,071,066</u>	<u>\$ 6,071,066</u>	<u>\$ 6,233,642</u>	<u>\$ 6,225,311</u>

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

Charleston County, South Carolina
Enterprise Fund
Consolidated Dispatch: Public Safety Systems
Fund Statement

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	-	-	-	-	72,000
Subtotal	-	-	-	-	72,000
Interfund Transfer In	-	-	109,000	109,000	274,205
Total Available	-	-	109,000	109,000	346,205
Expenditures:					
Personnel	-	-	84,000	20,000	147,705
Operating	-	-	25,000	89,000	198,500
Capital	-	-	-	-	-
Subtotal	-	-	109,000	109,000	346,205
Total Disbursements	-	-	109,000	109,000	346,205
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 6,529,392	\$ 6,042,884	\$ 5,891,027	\$ 5,891,027	\$ 6,032,130
Revenues:					
Intergovernmental	4,272,170	4,498,994	4,901,930	4,906,425	4,895,485
Charges and Fees	1,772,432	2,678,140	2,993,853	3,054,592	3,376,595
Interest	9,544	4,877	15,000	5,000	5,000
Miscellaneous	5,559	410	5,000	10,000	20,000
Leases and Rentals	61,813	112,409	111,034	165,953	183,197
Subtotal	<u>6,121,518</u>	<u>7,294,830</u>	<u>8,026,817</u>	<u>8,141,970</u>	<u>8,480,277</u>
Interfund Transfer In	<u>2,391,599</u>	<u>1,901,473</u>	<u>2,164,297</u>	<u>2,164,297</u>	<u>2,202,883</u>
Total Available	<u>15,042,509</u>	<u>15,239,187</u>	<u>16,082,141</u>	<u>16,197,294</u>	<u>16,715,290</u>
Expenditures:					
Personnel	5,229,271	5,518,510	6,339,228	5,688,986	6,219,667
Operating	3,545,287	3,650,514	3,559,921	3,946,613	3,857,572
Capital	-	-	-	85,976	26,000
Debt Service	225,067	179,136	443,589	443,589	413,765
Subtotal	<u>8,999,625</u>	<u>9,348,160</u>	<u>10,342,738</u>	<u>10,165,164</u>	<u>10,517,004</u>
Total Disbursements	<u>8,999,625</u>	<u>9,348,160</u>	<u>10,342,738</u>	<u>10,165,164</u>	<u>10,517,004</u>
Nonspendable	4,110,563	4,137,455	4,137,455	4,137,455	4,137,455
Restricted: Internal	870,923	339,520	187,896	-	-
Available	<u>1,061,398</u>	<u>1,414,052</u>	<u>1,414,052</u>	<u>1,894,675</u>	<u>2,060,831</u>
Ending Balance, June 30	<u>\$ 6,042,884</u>	<u>\$ 5,891,027</u>	<u>\$ 5,739,403</u>	<u>\$ 6,032,130</u>	<u>\$ 6,198,286</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 56,462,354	\$ 61,933,067	\$ 68,120,292	\$ 68,120,292	\$ 35,108,985
Revenues:					
Intergovernmental	139,471	166,663	120,000	120,000	120,000
Charges and Fees	26,693,895	29,502,407	29,921,000	28,321,000	27,937,500
Interest	13,441	(18,016)	10,000	10,000	-
Miscellaneous	716,764	338,543	-	-	-
Subtotal	<u>27,563,571</u>	<u>29,989,597</u>	<u>30,051,000</u>	<u>28,451,000</u>	<u>28,057,500</u>
Interfund Transfer In	<u>6,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>84,032,424</u>	<u>91,922,664</u>	<u>98,171,292</u>	<u>96,571,292</u>	<u>63,166,485</u>
Expenditures:					
Personnel	5,372,608	5,948,058	6,918,541	6,962,673	6,952,551
Operating	16,357,306	17,569,788	23,128,087	25,145,883	17,814,516
Capital	-	-	5,038,525	6,697,049	1,278,950
Debt Service	369,443	284,526	1,922,502	1,922,502	1,792,002
Subtotal	<u>22,099,357</u>	<u>23,802,372</u>	<u>37,007,655</u>	<u>40,728,107</u>	<u>27,838,019</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>20,734,200</u>	<u>20,734,200</u>	<u>4,500,000</u>
Total Disbursements	<u>22,099,357</u>	<u>23,802,372</u>	<u>57,741,855</u>	<u>61,462,307</u>	<u>32,338,019</u>
Nonspendable	19,415,126	23,626,368	23,626,368	23,626,368	23,626,368
Restricted: External	3,099,885	3,040,361	3,040,361	3,040,361	-
Restricted: Internal	8,410,039	37,109,664	9,420,289	9,980,356	5,699,837
Available	<u>31,008,017</u>	<u>4,343,899</u>	<u>4,342,419</u>	<u>(1,538,100)</u>	<u>1,502,261</u>
Ending Balance, June 30	<u>\$ 61,933,067</u>	<u>\$ 68,120,292</u>	<u>\$ 40,429,437</u>	<u>\$ 35,108,985</u>	<u>\$ 30,828,466</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 12,765,356	\$ 11,619,293	\$ 12,103,180	\$ 12,103,180	\$ 12,143,756
Revenues:					
Intergovernmental	251,861	251,642	250,000	248,000	252,000
Charges and Fees	2,493,381	2,594,360	2,275,736	2,345,856	2,415,742
Interest	20,057	9,264	25,000	25,000	10,000
Miscellaneous	(13,245)	(21,066)	(13,668)	(13,668)	(13,668)
Leases and Rentals	75,566	77,833	80,168	80,168	82,537
Subtotal	<u>2,827,620</u>	<u>2,912,033</u>	<u>2,617,236</u>	<u>2,685,356</u>	<u>2,746,611</u>
Total Available	<u>15,592,976</u>	<u>14,531,326</u>	<u>14,720,416</u>	<u>14,788,536</u>	<u>14,890,367</u>
Expenditures:					
Personnel	890,638	933,425	948,118	991,092	1,002,644
Operating	828,067	848,151	627,468	612,038	825,126
Capital	-	-	-	-	300,000
Debt Service	234,980	185,164	535,232	535,232	537,083
Subtotal	<u>1,953,685</u>	<u>1,966,740</u>	<u>2,110,818</u>	<u>2,138,362</u>	<u>2,664,853</u>
Interfund Transfer Out	<u>2,019,998</u>	<u>461,406</u>	<u>506,418</u>	<u>506,418</u>	<u>481,758</u>
Total Disbursements	<u>3,973,683</u>	<u>2,428,146</u>	<u>2,617,236</u>	<u>2,644,780</u>	<u>3,146,611</u>
Nonspendable	8,546,024	9,841,843	9,841,843	9,841,843	9,841,843
Restricted: Internal	2,488,922	1,237,890	1,237,890	1,220,366	1,220,366
Available	<u>584,347</u>	<u>1,023,447</u>	<u>1,023,447</u>	<u>1,081,547</u>	<u>681,547</u>
Ending Balance, June 30	<u><u>\$ 11,619,293</u></u>	<u><u>\$ 12,103,180</u></u>	<u><u>\$ 12,103,180</u></u>	<u><u>\$ 12,143,756</u></u>	<u><u>\$ 11,743,756</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 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 46,544	\$ 146,155	\$ 302,856	\$ 302,856	\$ 240,856
Revenues:					
Charges and Fees	1,648,112	1,829,635	2,105,000	2,080,000	2,080,000
Interest	24,329	2,366	-	-	-
Miscellaneous	246	3,522	-	-	-
Subtotal	<u>1,672,687</u>	<u>1,835,523</u>	<u>2,105,000</u>	<u>2,080,000</u>	<u>2,080,000</u>
Interfund Transfer In	<u>256,000</u>	<u>16,859</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>1,975,231</u>	<u>1,998,537</u>	<u>2,407,856</u>	<u>2,382,856</u>	<u>2,320,856</u>
Expenditures:					
Personnel	1,336,649	1,194,517	1,239,288	1,239,288	1,296,369
Operating	492,427	501,164	667,678	667,678	688,981
Capital	-	-	37,000	37,000	-
Subtotal	<u>1,829,076</u>	<u>1,695,681</u>	<u>1,943,966</u>	<u>1,943,966</u>	<u>1,985,350</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>198,034</u>	<u>198,034</u>	<u>94,650</u>
Total Disbursements	<u>1,829,076</u>	<u>1,695,681</u>	<u>2,142,000</u>	<u>2,142,000</u>	<u>2,080,000</u>
Restricted: Internal Available	70,800	37,000	-	-	-
	<u>75,355</u>	<u>265,856</u>	<u>265,856</u>	<u>240,856</u>	<u>240,856</u>
Ending Balance, June 30	<u><u>\$ 146,155</u></u>	<u><u>\$ 302,856</u></u>	<u><u>\$ 265,856</u></u>	<u><u>\$ 240,856</u></u>	<u><u>\$ 240,856</u></u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 242,940	\$ 525,906	\$ 574,979	\$ 574,979	\$ 521,808
Revenues:					
Charges and Fees	1,584,325	1,733,950	2,194,290	2,194,290	2,644,499
Interest	(258)	194	-	-	-
Leases and Rentals	-	-	33,100	33,100	39,750
Subtotal	<u>1,584,067</u>	<u>1,734,144</u>	<u>2,227,390</u>	<u>2,227,390</u>	<u>2,684,249</u>
Interfund Transfer In	<u>1,688,003</u>	<u>1,597,360</u>	<u>1,717,839</u>	<u>1,717,839</u>	<u>1,563,448</u>
Total Available	<u>3,515,010</u>	<u>3,857,410</u>	<u>4,520,208</u>	<u>4,520,208</u>	<u>4,769,505</u>
Expenditures:					
Personnel	152,194	144,775	167,044	165,198	188,284
Operating	2,836,910	3,137,656	3,778,185	3,789,509	4,059,413
Capital	-	-	50,000	43,693	50,000
Subtotal	<u>2,989,104</u>	<u>3,282,431</u>	<u>3,995,229</u>	<u>3,998,400</u>	<u>4,297,697</u>
Total Disbursements	<u>2,989,104</u>	<u>3,282,431</u>	<u>3,995,229</u>	<u>3,998,400</u>	<u>4,297,697</u>
Nonspendable	104,167	71,842	71,842	71,842	71,842
Restricted: Internal	117,968	134,227	84,227	50,000	-
Available	<u>303,771</u>	<u>368,910</u>	<u>368,910</u>	<u>399,966</u>	<u>399,966</u>
Ending Balance, June 30	<u>\$ 525,906</u>	<u>\$ 574,979</u>	<u>\$ 524,979</u>	<u>\$ 521,808</u>	<u>\$ 471,808</u>

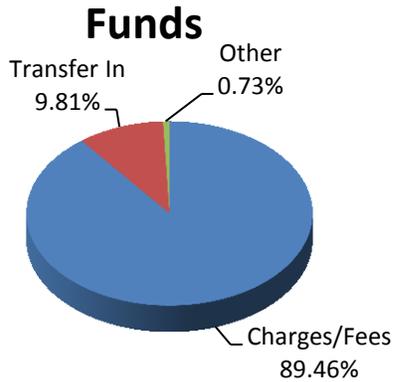
Note: Refer to page J-29 for budget narrative related to this fund.

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.

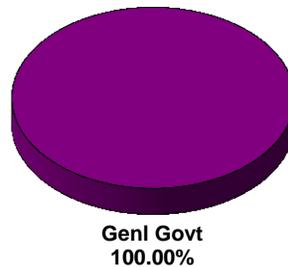
WHERE IT COMES FROM... FY 2014 Charleston County Internal Service



Total Available Budgeted: \$54,072,500

WHERE IT GOES... FY 2014 Charleston County Internal Service

Funds



Total Uses: \$54,072,500

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 793,826	\$ 757,976	\$ 1,095,151	\$ 1,095,151	\$ 1,068,151
Revenues:					
Charges and Fees	23,066,655	25,035,801	25,181,000	25,503,000	26,673,000
Interest	46,558	45,058	-	-	-
Miscellaneous	-	510	-	-	-
Subtotal	<u>23,113,213</u>	<u>25,081,369</u>	<u>25,181,000</u>	<u>25,503,000</u>	<u>26,673,000</u>
Interfund Transfer In	-	750,000	-	-	550,000
Total Available	<u>23,907,039</u>	<u>26,589,345</u>	<u>26,276,151</u>	<u>26,598,151</u>	<u>28,291,151</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	23,149,063	25,494,194	25,181,000	25,530,000	27,223,000
Capital	-	-	-	-	-
Subtotal	<u>23,149,063</u>	<u>25,494,194</u>	<u>25,181,000</u>	<u>25,530,000</u>	<u>27,223,000</u>
Total Disbursements	<u>23,149,063</u>	<u>25,494,194</u>	<u>25,181,000</u>	<u>25,530,000</u>	<u>27,223,000</u>
Restricted: Internal Available	95,000 <u>662,976</u>	87,399 <u>1,007,752</u>	87,399 <u>1,007,752</u>	- <u>1,068,151</u>	- <u>1,068,151</u>
Ending Balance, June 30	<u>\$ 757,976</u>	<u>\$ 1,095,151</u>	<u>\$ 1,095,151</u>	<u>\$ 1,068,151</u>	<u>\$ 1,068,151</u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 9,684,534	\$ 10,229,714	\$ 10,969,797	\$ 10,969,797	\$ 9,562,351
Revenues:					
Intergovernmental	-	-	51,404	51,404	-
Charges and Fees	9,429,731	11,079,587	10,920,190	10,920,190	11,921,788
Miscellaneous	584,273	551,645	-	-	-
Subtotal	<u>10,014,004</u>	<u>11,631,232</u>	<u>10,971,594</u>	<u>10,971,594</u>	<u>11,921,788</u>
Interfund Transfer In	<u>3,100,325</u>	<u>3,471,984</u>	<u>4,907,700</u>	<u>4,907,700</u>	<u>4,289,000</u>
Total Available	<u>22,798,863</u>	<u>25,332,930</u>	<u>26,849,091</u>	<u>26,849,091</u>	<u>25,773,139</u>
Expenditures:					
Personnel	1,945,871	1,880,554	2,153,612	2,153,612	2,197,640
Operating	10,343,182	11,979,108	8,769,778	8,949,275	9,824,148
Capital	-	-	4,955,904	6,183,853	4,189,000
Debt Service	14,148	-	-	-	-
Subtotal	<u>12,303,201</u>	<u>13,859,662</u>	<u>15,879,294</u>	<u>17,286,740</u>	<u>16,210,788</u>
Interfund Transfer Out	<u>265,948</u>	<u>503,471</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>12,569,149</u>	<u>14,363,133</u>	<u>15,879,294</u>	<u>17,286,740</u>	<u>16,210,788</u>
Nonspendable	8,376,508	9,228,723	9,228,723	9,228,723	9,228,723
Restricted: Internal	1,594,843	1,407,446	1,407,446	-	-
Available	<u>258,363</u>	<u>333,628</u>	<u>333,628</u>	<u>333,628</u>	<u>333,628</u>
Ending Balance, June 30	<u>\$ 10,229,714</u>	<u>\$ 10,969,797</u>	<u>\$ 10,969,797</u>	<u>\$ 9,562,351</u>	<u>\$ 9,562,351</u>

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

Note: Refer to pages J-16 and K-22 for budget narratives related to this fund.

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 289,894	\$ 234,523	\$ 166,489	\$ 166,489	\$ 169,068
Revenues:					
Charges and Fees	1,643,813	1,566,686	1,869,248	1,869,248	1,975,461
Miscellaneous	15,303	114,574	-	-	-
Subtotal	<u>1,659,116</u>	<u>1,681,260</u>	<u>1,869,248</u>	<u>1,869,248</u>	<u>1,975,461</u>
Interfund Transfer In	<u>290,483</u>	<u>248,475</u>	<u>267,282</u>	<u>267,282</u>	<u>64,628</u>
Total Available	<u>2,239,493</u>	<u>2,164,258</u>	<u>2,303,019</u>	<u>2,303,019</u>	<u>2,209,157</u>
Expenditures:					
Personnel	807,402	726,803	739,014	739,014	733,966
Operating	1,147,648	1,232,205	982,558	996,113	967,750
Capital	-	-	18,500	44,086	-
Debt Service	49,920	38,761	304,071	304,071	338,373
Subtotal	<u>2,004,970</u>	<u>1,997,769</u>	<u>2,044,143</u>	<u>2,083,284</u>	<u>2,040,089</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>92,387</u>	<u>50,667</u>	<u>-</u>
Total Disbursements	<u>2,004,970</u>	<u>1,997,769</u>	<u>2,136,530</u>	<u>2,133,951</u>	<u>2,040,089</u>
Nonspendable	90,203	69,068	69,068	69,068	69,068
Restricted: Internal	52,134	38,541	38,541	-	-
Available	<u>92,186</u>	<u>58,880</u>	<u>58,880</u>	<u>100,000</u>	<u>100,000</u>
Ending Balance, June 30	<u>\$ 234,523</u>	<u>\$ 166,489</u>	<u>\$ 166,489</u>	<u>\$ 169,068</u>	<u>\$ 169,068</u>

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

Note: Refer to pages J-19 and J-31 for budget narratives related to this fund.

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 2,103,130	\$ 1,467,785	\$ 702,884	\$ 702,884	\$ 1,460,926
Revenues:					
Charges and Fees	3,516,339	4,636,377	5,432,104	5,500,000	5,900,148
Interest	18,414	14,218	30,000	15,000	15,000
Miscellaneous	13,437	14,449	15,000	20,000	20,000
Subtotal	<u>3,548,190</u>	<u>4,665,044</u>	<u>5,477,104</u>	<u>5,535,000</u>	<u>5,935,148</u>
Interfund Transfer In	<u>1,500,000</u>	<u>105,861</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>7,151,320</u>	<u>6,238,690</u>	<u>6,179,988</u>	<u>6,237,884</u>	<u>7,396,074</u>
Expenditures:					
Personnel	397,537	360,242	406,700	402,200	433,297
Operating	5,285,998	5,175,564	5,070,404	4,327,758	5,501,851
Capital	-	-	47,000	47,000	79,000
Subtotal	<u>5,683,535</u>	<u>5,535,806</u>	<u>5,524,104</u>	<u>4,776,958</u>	<u>6,014,148</u>
Total Disbursements	<u>5,683,535</u>	<u>5,535,806</u>	<u>5,524,104</u>	<u>4,776,958</u>	<u>6,014,148</u>
Nonspendable	36,556	16,146	16,146	16,146	16,146
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	500,923	49,354	2,354	79,000	-
Available	<u>805,306</u>	<u>512,384</u>	<u>512,384</u>	<u>1,240,780</u>	<u>1,240,780</u>
Ending Balance, June 30	<u><u>\$ 1,467,785</u></u>	<u><u>\$ 702,884</u></u>	<u><u>\$ 655,884</u></u>	<u><u>\$ 1,460,926</u></u>	<u><u>\$ 1,381,926</u></u>

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

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Projected	FY 2014 Approved
Beginning Balance, July 1	\$ 162,670	\$ 254,620	\$ 379,953	\$ 379,953	\$ 386,468
Revenues:					
Charges and Fees	1,526,819	1,659,146	1,856,072	1,743,587	1,904,475
Miscellaneous	-	1,112	-	-	-
Subtotal	<u>1,526,819</u>	<u>1,660,258</u>	<u>1,856,072</u>	<u>1,743,587</u>	<u>1,904,475</u>
Interfund Transfer In	<u>-</u>	<u>4,094</u>	<u>18,889</u>	<u>18,889</u>	<u>400,000</u>
Total Available	<u>1,689,489</u>	<u>1,918,972</u>	<u>2,254,914</u>	<u>2,142,429</u>	<u>2,690,943</u>
Expenditures:					
Personnel	299,157	272,981	304,866	304,866	327,344
Operating	1,135,712	1,266,038	1,570,095	1,431,095	1,577,131
Capital	-	-	100,000	20,000	680,000
Subtotal	<u>1,434,869</u>	<u>1,539,019</u>	<u>1,974,961</u>	<u>1,755,961</u>	<u>2,584,475</u>
Total Disbursements	<u>1,434,869</u>	<u>1,539,019</u>	<u>1,974,961</u>	<u>1,755,961</u>	<u>2,584,475</u>
Nonspendable	18,920	6,040	6,040	6,040	6,040
Restricted: Internal	50,562	101,000	1,000	280,000	-
Available	<u>185,138</u>	<u>272,913</u>	<u>272,913</u>	<u>100,428</u>	<u>100,428</u>
Ending Balance, June 30	<u>\$ 254,620</u>	<u>\$ 379,953</u>	<u>\$ 279,953</u>	<u>\$ 386,468</u>	<u>\$ 106,468</u>

Note: Refer to page J-37 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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>	<u>Percent</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Approved</u>		<u>Change</u>
Positions/FTE	11.00	12.00	12.00	12.00	-	0.0
Miscellaneous	\$ -	\$ 3,750	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ -	\$ 3,750	\$ -	\$ -	\$ -	0.0
Personnel	\$ 338,912	\$ 396,869	\$ 503,281	\$ 521,084	\$ 17,803	3.5
Operating	699,139	728,577	808,809	1,279,759	470,950	58.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,038,051	1,125,446	1,312,090	1,800,843	488,753	37.2
Contingency	100,000	208,124	100,000	200,000	100,000	100.0
Less: Appropriations to Depts.	(100,000)	(208,124)	-	-	-	0.0
Contingency Balance	-	-	100,000	200,000	100,000	100.0
TOTAL DISBURSEMENTS	\$ 1,038,051	\$ 1,125,446	\$ 1,412,090	\$ 2,000,843	\$ 588,753	41.7

Funding Adjustments for FY 2014 Include:

- Personnel costs represent projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in funding for the Senior Citizens Center in West Ashley.
- Council’s contingency contains budgeted funding of \$200,000.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 9,927,318	\$ 11,010,863	\$ 11,670,000	\$ 12,750,000	\$ 1,080,000	9.3
Interest	5,509	5,284	5,000	5,000	-	0.0
TOTAL REVENUES	\$ 9,932,827	\$ 11,016,147	\$ 11,675,000	\$ 12,755,000	\$ 1,080,000	9.3
Personnel	\$ 2,056,706	\$ 2,104,785	\$ 2,282,060	\$ 2,560,173	\$ 278,113	12.2
Operating	7,862,694	8,538,171	9,132,249	10,322,521	1,190,272	13.0
Capital	125,292	326,207	313,565	328,549	14,984	4.8
TOTAL EXPENDITURES	\$ 10,044,692	\$ 10,969,163	\$ 11,727,874	\$ 13,211,243	\$ 1,483,369	12.6

Funding Adjustments for FY 2014 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.
- 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 24,712	\$ 92,221	\$ 25,000	\$ 92,000	\$ 67,000	268.0
Interest	66	104	-	-	-	0.0
TOTAL REVENUES	<u>\$ 24,778</u>	<u>\$ 92,325</u>	<u>\$ 25,000</u>	<u>\$ 92,000</u>	<u>\$ 67,000</u>	268.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	63,959	-	63,650	63,650	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>-</u>	<u>63,959</u>	<u>-</u>	<u>63,650</u>	<u>63,650</u>	100.0
Interfund Transfer Out	24,778	28,366	25,000	28,350	3,350	13.4
TOTAL DISBURSEMENTS	<u>\$ 24,778</u>	<u>\$ 92,325</u>	<u>\$ 25,000</u>	<u>\$ 92,000</u>	<u>\$ 67,000</u>	268.0

Funding Adjustments for FY 2014 Include:

- Revenues are based on historical trends.
- Operating expenditures reflect increased funding to the Charleston Area Convention and Visitors Bureau to promote tourism due to increased budgeted revenues.
- Interfund Transfer Out represents the amount transferred to the General Fund as determined by State law.

INTERNAL AUDITOR

GENERAL FUND

GENERAL GOVERNMENT

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

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 203,678	\$ 179,716	\$ 211,728	\$ 209,369	\$ (2,359)	(1.1)
Operating	7,440	7,494	7,938	12,934	4,996	62.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 211,118</u>	<u>\$ 187,210</u>	<u>\$ 219,666</u>	<u>\$ 222,303</u>	<u>\$ 2,637</u>	1.2

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase due to higher ISF charges and additional training for the new staff auditor.

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:	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Output:				
Council audit reports	1(a)	14	9	15
Periodic monitoring reports	1(a)	4	4	5
Integrity services investigations	1(a)	3	5	5
Recommendations in audit reports ¹	2(b)	9	12	15
Efficiency:				
Cost per audit hour	1(b)	\$93.58	\$89.00	\$80.00
Outcome:				
Completion percent of Annual Audit Plan	1(a)	84.0%	94.7%	100%
Surveys returned	2(a)	57.0%	55.6%	50.0%
Average evaluation score	2(a)	95	96	95
Recommendations accepted and implemented	2(b)	8	12	15
Percent of recommendations accepted and implemented	2(b)	89.0%	100%	100%

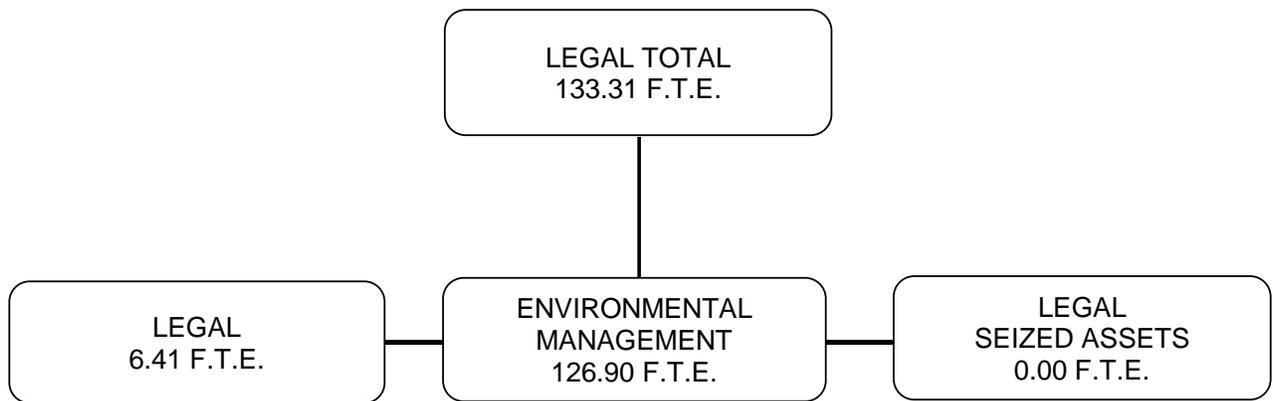
¹This total does not include recommendations in Memorandums of Minor Exceptions, Periodic Monitoring Reports, or Integrity Services Investigations.

2014 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.92	6.41	6.41	6.41	-	0.0
Personnel	\$ 609,003	\$ 649,026	\$ 645,911	\$ 694,189	\$ 48,278	7.5
Operating	345,903	323,610	369,569	373,218	3,649	1.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 954,906</u>	<u>\$ 972,636</u>	<u>\$ 1,015,480</u>	<u>\$ 1,067,407</u>	<u>\$ 51,927</u>	5.1

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase due to increased ISF charges.

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.

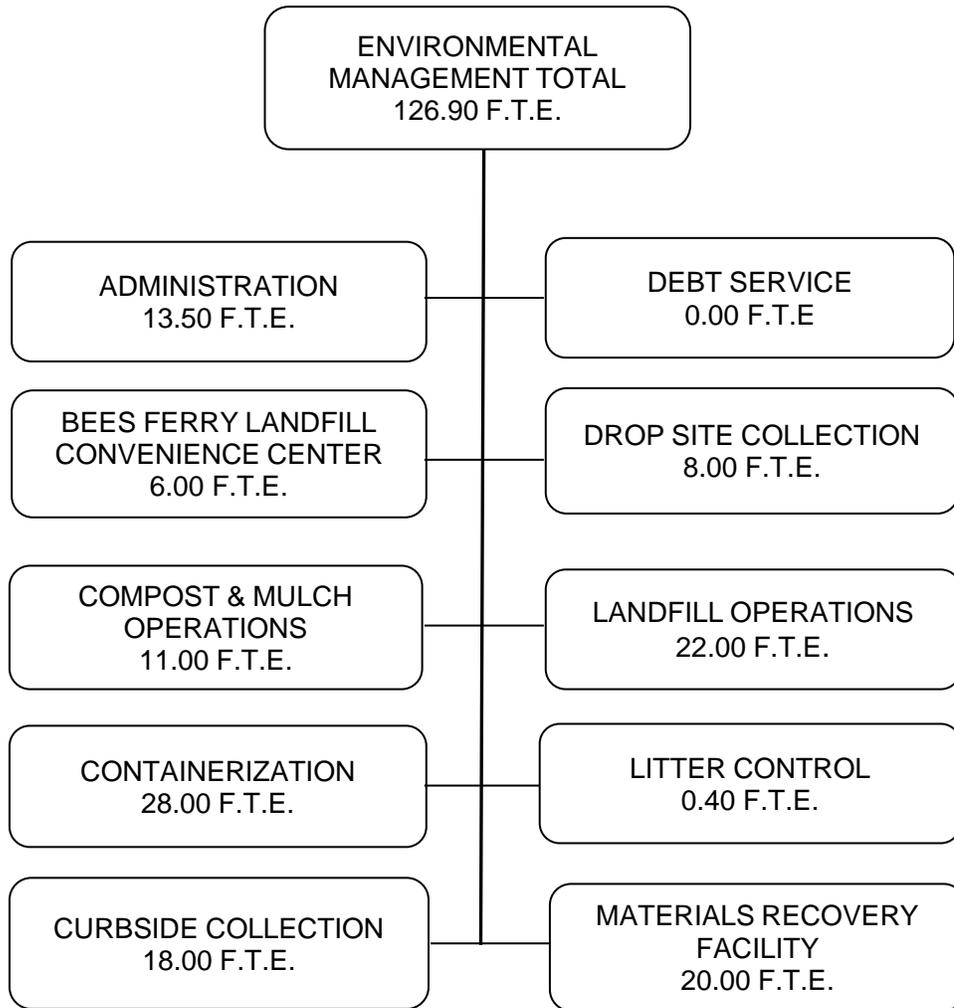
Program Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 18,603	\$ 36,846	\$ 23,000	\$ 17,200	\$ (5,800)	(25.2)
Interest	780	561	-	-	-	0.0
TOTAL REVENUES	<u>\$ 19,383</u>	<u>\$ 37,407</u>	<u>\$ 23,000</u>	<u>\$ 17,200</u>	<u>\$ (5,800)</u>	<u>(25.2)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	14,676	16,960	123,000	111,693	(11,307)	(9.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 14,676</u>	<u>\$ 16,960</u>	<u>\$ 123,000</u>	<u>\$ 111,693</u>	<u>\$ (11,307)</u>	<u>(9.2)</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease in seized drug funds.
- Operating expenditures represent a decrease in the contingency line item and the training and conference line item based on anticipated needs and historical costs.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.00	14.00	14.00	13.50	(0.50)	(3.6)
Charges and Fees	\$23,845,844	\$26,929,516	\$27,980,000	\$26,390,000	\$ (1,590,000)	(5.7)
Interest	13,441	(18,016)	10,000	-	(10,000)	(100.0)
Miscellaneous	25,142	179,137	-	-	-	0.0
TOTAL REVENUES	<u>\$23,884,427</u>	<u>\$27,090,637</u>	<u>\$27,990,000</u>	<u>\$26,390,000</u>	<u>\$ (1,600,000)</u>	<u>(5.7)</u>
Personnel	\$ 597,942	\$ 808,629	\$ 1,255,645	\$ 1,250,222	\$ (5,423)	(0.4)
Operating	2,675,245	3,048,129	4,555,665	3,404,814	(1,150,851)	(25.3)
Capital	-	-	49,300	-	(49,300)	(100.0)
TOTAL EXPENSES	<u>\$ 3,273,187</u>	<u>\$ 3,856,758</u>	<u>\$ 5,860,610</u>	<u>\$ 4,655,036</u>	<u>\$ (1,205,574)</u>	<u>(20.6)</u>

Funding Adjustments for FY 2014 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. The decrease in interest earnings is a result of current financial market conditions.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect the transfer of the Media Coordinator position to the Administrator's Office.
- Operating expenditures reflect a lower contingency to fund new initiatives in the Environmental Management programs in FY 2014.

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 25% to 40%.

Objective 2(b): Increase educational outreach to all sectors through aggressive community programs.

MEASURES:	Objective	FY 2012 Actual	FY 2013 Actual ¹	FY 2014 Projected
Input:				
Annual MSW Tonnage ²	1	340,240	348,732	352,000
Total dollars spent for services	1	\$31,361,607	\$22,827,802	\$32,338,019
Total County Population – 2010 US Census	1	350,209	350,209	350,209
Number of Residential Customers	2(a)(b)	165,501	165,501	165,501
Number of Commercial Customers	2(a)(b)	7,897	7,897	7,897
Output:				
Total tons landfilled	1	256,805	261,334	265,000
Total residential participants	2(a)(b)	115,000	115,000	120,000
Total commercial participants	2(a)(b)	1,300	1,500	2,500
Total Educational Outreach participants	2(a)(b)	225,000	225,000	230,000
Efficiency:				
Total tons composted	1	55,981	54,352	55,000
Total tons recycled	2	27,454	33,045	36,000
Outcome:				
Total tons diverted from landfill	1	83,435	87,397	91,000
Total cost per capita	1	\$89	\$65	\$92
Percentage of recycling rate	1,2(a)(b)	25.0%	25.1%	26.0%

¹ FY 2013 Actual reflects the projection at time of budget preparation.

² Municipal Solid Waste

2014 ACTION STEPS

Department Goal 1

- Continue development and implementation of a department wide study that will review current methods for reducing, reusing, and recycling.
- 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

- Continue incremental expansions of the County's residential Single Stream Recycling Program to offer service countywide by FY 2014.
- Increase department's community presence through advertising and partnering opportunities at all local events.
- Increase commercial sector recycling 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 47,813	\$ 51,640	\$ 39,000	\$ 37,500	\$ (1,500)	(3.8)
TOTAL REVENUES	\$ 47,813	\$ 51,640	\$ 39,000	\$ 37,500	\$ (1,500)	(3.8)
Personnel	\$ 175,723	\$ 191,024	\$ 242,676	\$ 243,353	\$ 677	0.3
Operating	84,966	71,297	115,541	155,992	40,451	35.0
Capital	-	-	-	48,825	48,825	100.0
TOTAL EXPENSES	\$ 260,689	\$ 262,321	\$ 358,217	\$ 448,170	\$ 89,953	25.1

Funding Adjustments for FY 2014 Include:

- Revenues reflect a slight decrease based on projected FY 2014 revenues.
- Personnel costs reflect a projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses represent an increase in the disposal of e-waste based on projected usage. The increase is offset by a reduction in the cost to dispose of household hazardous waste, batteries, and light bulbs.
- The Capital expense represents replacement costs for one trash compactor and the shed at the Romney Convenience Center.

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:

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2014 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	11.00	11.00	-	0.0
Charges and Fees	\$ 53,838	\$ 72,944	\$ 50,000	\$ 58,000	\$ 8,000	16.0
TOTAL REVENUES	\$ 53,838	\$ 72,944	\$ 50,000	\$ 58,000	\$ 8,000	16.0
Personnel	\$ 796,742	\$ 721,310	\$ 772,711	\$ 795,948	\$ 23,237	3.0
Operating	1,126,998	1,130,854	721,805	852,663	130,858	18.1
Capital	-	-	1,535,600	450,900	(1,084,700)	(70.6)
TOTAL EXPENSES	\$ 1,923,740	\$ 1,852,164	\$ 3,030,116	\$ 2,099,511	\$ (930,605)	(30.7)

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase based on projected FY 2014 revenues.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses reflect an increase in vehicle fleet expenses, which is partially offset by a decrease in gravel and fill material.
- Capital expenses represent the cost for the replacement of two Extended Crew Cab Pickup Trucks, one Dump Truck and one Wheel Loader.

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:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	28.00	28.00	-	0.0
Misscelaneous	\$ 21,528	\$ 444	\$ -	\$ -	\$ -	0.0
TOTAL Revenues	<u>\$ 21,528</u>	<u>\$ 444</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,134,387	\$ 1,149,841	\$ 1,315,702	\$ 1,339,317	\$ 23,615	1.8
Operating	888,207	1,064,529	721,285	841,148	119,863	16.6
Capital	<u>-</u>	<u>-</u>	<u>836,500</u>	<u>180,300</u>	<u>(656,200)</u>	(78.4)
TOTAL EXPENSES	<u>\$ 2,022,594</u>	<u>\$ 2,214,370</u>	<u>\$ 2,873,487</u>	<u>\$ 2,360,765</u>	<u>\$ (512,722)</u>	(17.8)

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- The Operating expenses reflect an increase in vehicle fleet costs.
- Capital costs include the replacement of one Roll-Off Container 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	19.00	18.00	18.00	-	0.0
Miscellaneous	\$ 2,550	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 2,550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 932,909	\$1,219,761	\$1,294,559	\$1,308,639	\$ 14,080	1.1
Operating	1,576,707	1,841,270	6,795,073	2,442,530	(4,352,543)	(64.1)
Capital	-	-	1,421,200	-	(1,421,200)	(100.0)
TOTAL EXPENSES	<u>2,509,616</u>	<u>3,061,031</u>	<u>9,510,832</u>	<u>3,751,169</u>	<u>(5,759,663)</u>	<u>(60.6)</u>
Interfund Transfer Out	-	-	34,200	-	(34,200)	(100.0)
TOTAL DISBURSEMENTS	<u>\$2,509,616</u>	<u>\$3,061,031</u>	<u>\$9,545,032</u>	<u>\$3,751,169</u>	<u>\$ (5,793,863)</u>	<u>(60.7)</u>

Funding Adjustments for FY 2014 Include:

- Personnel expenses represent projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses represent a decrease due to full funding for the purchase of single stream roll carts for the residential recycling during FY 2013. However, operating expenses include \$1.5 million for commercial single stream roll carts. Also included is an increase in vehicle fleet expenses.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

PROGRAM – Debt Service

Mission: The Debt Service Program accounts for servicing of the 2004 Environmental Management Revenue Bonds which refinanced the 1994 Environmental Management Revenue Bonds. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	369,443	284,526	1,922,502	1,792,002	(130,500)	(6.8)
TOTAL EXPENSES	<u>\$ 369,443</u>	<u>\$ 284,526</u>	<u>\$ 1,922,502</u>	<u>\$ 1,792,002</u>	<u>\$ (130,500)</u>	<u>(6.8)</u>

Funding Adjustments for FY 2013 Include:

- Debt Service reflects the scheduled principal and interest payments on the 2004 Revenue Bond.

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Miscellaneous	\$ 2,641	\$ 1,718	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 2,641</u>	<u>\$ 1,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 438,063	\$ 491,410	\$ 506,710	\$ 514,207	\$ 7,497	1.5
Operating	204,165	264,360	194,036	203,400	9,364	4.8
Capital	-	-	170,600	-	(170,600)	(100.0)
TOTAL EXPENSES	<u>\$ 642,228</u>	<u>\$ 755,770</u>	<u>\$ 871,346</u>	<u>\$ 717,607</u>	<u>\$ (153,739)</u>	(17.6)

Funding Adjustments for FY 2014 Include:

- Personnel expenses reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	24.00	24.00	22.00	22.00	-	0.0
Intergovernmental	\$ 139,471	\$ 133,722	\$ 120,000	\$ 120,000	\$ -	0.0
Charges and Fees	332,214	175,978	110,000	110,000	-	0.0
Miscellaneous	289,856	144,744	-	-	-	0.0
TOTAL REVENUES	<u>\$ 761,541</u>	<u>\$ 454,444</u>	<u>\$ 230,000</u>	<u>\$ 230,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 1,099,801	\$ 1,085,210	\$ 1,445,961	\$ 1,456,017	\$ 10,056	0.7
Operating	9,509,672	9,511,651	9,670,682	9,690,469	19,787	0.2
Capital	-	-	1,025,325	598,925	(426,400)	(41.6)
TOTAL EXPENSES	<u>10,609,473</u>	<u>10,596,861</u>	<u>12,141,968</u>	<u>11,745,411</u>	<u>(396,557)</u>	<u>(3.3)</u>
Interfund Transfer Out	-	-	5,700,000	4,500,000	(1,200,000)	(21.1)
TOTAL DISBURSEMENTS	<u>\$10,609,473</u>	<u>\$10,596,861</u>	<u>\$17,841,968</u>	<u>\$16,245,411</u>	<u>\$(1,596,557)</u>	<u>(8.9)</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect no significant changes.
- Personnel expenses reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses represent an increase in fleet vehicle costs and in fees associated with waste disposal services.
- Capital expenses include replacement of a Utility Vehicle and a Bull Dozer.
- Interfund Transfer Out reflects the transfer of funds to the Environmental Management Capital Improvement Program for costs associated with the Household Hazardous Waste Facility and the next lined landfill cell.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.40	0.40	0.40	0.40	-	0.0
Miscellaneous	\$ (6,499)	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	(6,499)	-	-	-	-	0.0
Interfund Transfer In	6,499	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 35,433	\$ 24,277	\$ 24,577	\$ 24,848	\$ 271	1.1
Operating	20,876	15,000	15,000	15,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 56,309</u>	<u>\$ 39,277</u>	<u>\$ 39,577</u>	<u>\$ 39,848</u>	<u>\$ 271</u>	0.7

Funding Adjustments for FY 2014 Include:

- Personnel expenses reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses include \$15,000 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:

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2014 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.00	20.00	20.00	20.00	-	0.0
Intergovernmental	\$ -	\$ 32,941	\$ -	\$ -	\$ -	0.0
Charges and Fees	2,414,186	2,272,329	1,742,000	1,342,000	(400,000)	(23.0)
Miscellaneous	31,546	12,500	-	-	-	0.0
TOTAL REVENUES	\$ 2,445,732	\$ 2,317,770	\$ 1,742,000	\$ 1,342,000	\$ (400,000)	(23.0)
Personnel	\$ 161,608	\$ 256,596	\$ 60,000	\$ 20,000	\$ (40,000)	(66.7)
Operating	270,470	622,698	339,000	208,500	(130,500)	(38.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	432,078	879,294	399,000	228,500	(170,500)	(42.7)
Interfund Transfer Out	-	-	15,000,000	-	(15,000,000)	(100.0)
TOTAL DISBURSEMENTS	\$ 432,078	\$ 879,294	\$ 15,399,000	\$ 228,500	\$ (15,170,500)	(98.5)

Funding Adjustments for FY 2014 Include:

- Revenues are projected to decrease based on current commodity prices for commingled recyclable materials.
- Personnel expenses reflect a decrease due to reduced contracted temporary services to support the Single Stream Recycling Program.
- Operating expenses reflect a decrease in vehicle fleet expenditures and contracted services for maintenance of the facility.
- Interfund Transfer Out reflects the one-time transfer of funds to the Environmental Management Capital Improvement Program for costs associated with Materials Recovery Facility.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 123,213	\$ 161,282	\$ 120,000	\$ 140,000	\$ 20,000	16.7
TOTAL REVENUES	\$ 123,213	\$ 161,282	\$ 120,000	\$ 140,000	\$ 20,000	16.7
						0.0
Department of Social Services	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0
Health Department	202,909	240,776	257,859	257,859	-	0.0
Mental Health Center	-	47,247	47,247	47,247	-	0.0
TOTAL EXPENDITURES	\$ 274,909	\$ 360,023	\$ 377,106	\$ 377,106	\$ -	0.0

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase based on historical trends.
- 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 6,827,564	\$ 7,321,057	\$ 7,200,000	\$ 7,830,000	\$ 630,000	8.8
TOTAL REVENUES	<u>\$ 6,827,564</u>	<u>\$ 7,321,057</u>	<u>\$ 7,200,000</u>	<u>\$ 7,830,000</u>	<u>\$ 630,000</u>	8.8
Transportation - CARTA	\$ 7,007,570	\$ 7,126,750	\$ 6,762,000	\$ 9,052,000	\$ 2,290,000	33.9
Transportation - LINK	348,400	355,000	398,000	533,000	135,000	33.9
Transportation - ITN	30,000	30,000	30,000	35,000	5,000	16.7
Indirect Cost	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	-	0.0
TOTAL EXPENDITURES	<u>\$ 7,395,970</u>	<u>\$ 7,521,750</u>	<u>\$ 7,200,000</u>	<u>\$ 9,630,000</u>	<u>\$ 2,430,000</u>	33.8

Funding Adjustments for FY 2014 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 on-going services. This expenditure includes a one-time payment of \$1.7 million to assist CARTA with one-time capital costs.
- Contributions to the Tricounty Link (LINK) reflect funding to provide services in the rural areas of Charleston County. In addition, a one-time payment of \$100,000 is included to assist 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.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	31.00	31.00	31.00	-	0.0
Licenses and Permits	\$ 310	\$ 285	\$ 200	\$ 200	\$ -	0.0
Charges and Fees	25	75	100	-	(100)	(100.0)
TOTAL REVENUES	<u>\$ 335</u>	<u>\$ 360</u>	<u>\$ 300</u>	<u>\$ 200</u>	<u>\$ (100)</u>	<u>(33.3)</u>
Personnel	\$ 1,648,334	\$ 1,815,498	\$ 1,860,125	\$ 1,881,097	\$ 20,972	1.1
Operating	191,788	187,982	216,266	223,258	6,992	3.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,840,122</u>	<u>\$ 2,003,480</u>	<u>\$ 2,076,391</u>	<u>\$ 2,104,355</u>	<u>\$ 27,964</u>	<u>1.3</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase due to the increase of ISF charges: telephone, fuel, postage and fleet. The increase is slightly offset by the decrease in other ISF charges: wireless, records storage and records services.

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 are administered with 100% accuracy.

MEASURES:

	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Output:				
Refunds processed	1(b),2(b)	3,560	16,762	16,762
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	583,240	560,097	590,000
Deed transfers processed	2(b)	20,320	14,544	17,500
Measurement changes processed	2(b)	3,000	50	50
Homestead Exemptions/Property Tax Relief processed	2(c)	1,500	1,500	1,500
Efficiency:				
Average time in days per deed transfer to process	2(b)	2	14	10
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)	3.5%	5.0%	3.0%
Deed transfer accuracy rate	1(b),2(b)	98.0%	97.0%	98.0%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	100%	98.0%	100%

2014 ACTION STEPS

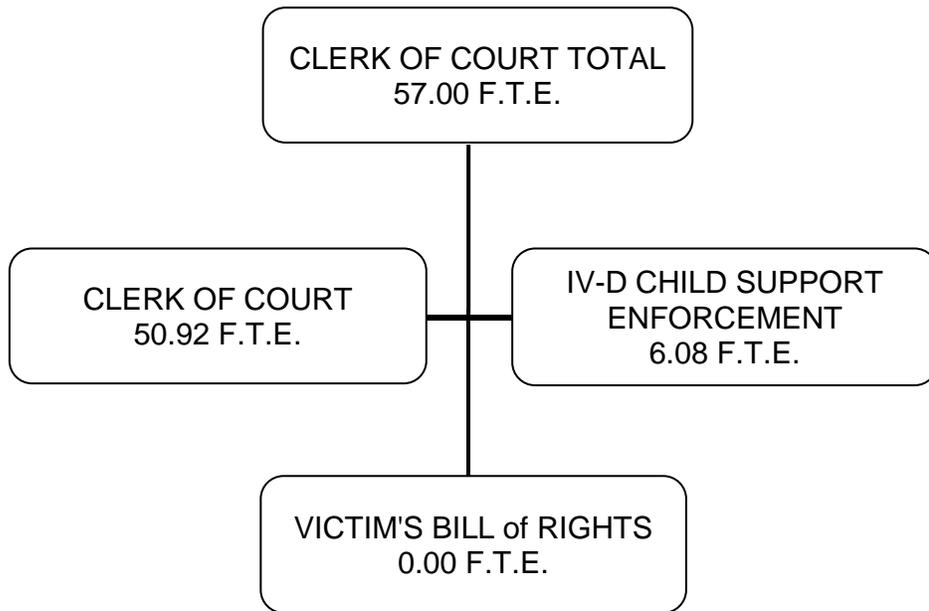
Department Goal 1

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

Department Goal 2

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

CLERK OF COURT



CLERK OF COURT

GENERAL FUND

JUDICIAL

DEPARTMENT - Clerk of Court

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

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>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	850,248	851,695	839,650	831,000	(8,650)	(1.0)
Fines and Forfeitures	736,760	689,592	801,250	574,150	(227,100)	(28.3)
Interest	1,460	(478)	1,000	1,000	-	0.0
Miscellaneous	106,146	5,740	26,000	23,000	(3,000)	(11.5)
TOTAL REVENUES	1,696,189	1,548,124	1,669,475	1,430,725	(238,750)	(14.3)
Interfund Transfer In	511,798	403,174	385,888	273,047	(112,841)	(29.2)
TOTAL SOURCES	<u>\$2,207,987</u>	<u>\$1,951,298</u>	<u>\$2,055,363</u>	<u>\$1,703,772</u>	<u>\$ (351,591)</u>	(17.1)
Personnel	\$2,551,966	\$2,645,442	\$2,882,709	\$2,945,731	\$ 63,022	2.2
Operating	478,796	468,974	539,556	453,121	(86,435)	(16.0)
Capital	-	-	-	10,000	10,000	100.0
TOTAL EXPENDITURES	<u>\$3,030,762</u>	<u>\$3,114,416</u>	<u>\$3,422,265</u>	<u>\$3,408,852</u>	<u>\$ (13,413)</u>	(0.4)

Funding Adjustments for FY 2014 Include:

- Revenues represent a decrease in projected fines and forfeitures due to the interpretation of a federal ruling regarding child support enforcement hearings.
- 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 an increase in the fringe benefit rate from 40% to 41%. Also included is an increase for temporary staff.
- Operating expenditures reflect a reduction in jury fees. The reduction is offset by a one-time purchase to replace 60 deteriorating office chairs.
- Capital expenditures represent the replacement of a microfilm scanner/printer.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	<u>\$ 1,104,217</u>	<u>\$ 1,077,193</u>	<u>\$ 1,060,000</u>	<u>\$ 1,000,000</u>	<u>\$ (60,000)</u>	(5.7)
TOTAL REVENUES	<u><u>\$ 1,104,217</u></u>	<u><u>\$ 1,077,193</u></u>	<u><u>\$ 1,060,000</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ (60,000)</u></u>	(5.7)
Personnel	\$ 334,302	\$ 401,632	\$ 414,807	\$ 433,592	\$ 18,785	4.5
Operating	251,176	227,700	259,305	283,361	24,056	9.3
Capital	<u>20,351</u>	-	<u>22,000</u>	<u>10,000</u>	<u>(12,000)</u>	(54.5)
TOTAL EXPENDITURES	605,829	629,332	696,112	726,953	30,841	4.4
Interfund Transfer Out	<u>519,327</u>	<u>403,174</u>	<u>385,888</u>	<u>273,047</u>	<u>(112,841)</u>	(29.2)
TOTAL DISBURSEMENTS	<u><u>\$ 1,125,156</u></u>	<u><u>\$ 1,032,506</u></u>	<u><u>\$ 1,082,000</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ (82,000)</u></u>	(7.6)

Funding Adjustments for FY 2014 Include:

- Revenues reflect an anticipated reimbursement decrease from the Department of Social Services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Also included is an increase for temporary staff.
- Operating expenditures reflect the higher costs of postage for mailers and telephone charges based on historical and projected usage. This increase is offset by a decrease in records management charges.
- Capital expenditures represent the replacement of a microfilm scanner/printer.
- 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 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>\$ 184,128</u>	<u>\$ 240,800</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>\$ 184,128</u>	<u>\$ 240,800</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2014 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	9.00	9.00	9.00	9.00	-	0.0
Licenses and Permits	\$ 31,425	\$ 32,425	\$ 32,500	\$ 28,000	\$ (4,500)	(13.8)
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	6,367	6,551	5,000	5,000	-	0.0
Miscellaneous	64	607	-	-	-	0.0
TOTAL REVENUES	<u>\$ 39,431</u>	<u>\$ 41,158</u>	<u>\$ 39,075</u>	<u>\$ 34,575</u>	<u>\$ (4,500)</u>	<u>(11.5)</u>
Personnel	\$ 595,163	\$ 679,460	\$ 691,761	\$ 707,954	\$ 16,193	2.3
Operating	490,398	476,822	519,187	528,858	9,671	1.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,085,561</u>	<u>1,156,282</u>	<u>1,210,948</u>	<u>1,236,812</u>	<u>25,864</u>	<u>2.1</u>
Interfund Transfer Out	5,244	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,090,805</u>	<u>\$ 1,156,282</u>	<u>\$ 1,210,948</u>	<u>\$ 1,236,812</u>	<u>\$ 25,864</u>	<u>2.1</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect decreases in projected cremation requests.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in training and conferences and cremation services.

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</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	\$ 145,046	\$ 159,993	\$ 173,188	\$ 176,288	\$ 3,100	1.8
Operating	13,683	12,342	18,579	19,256	677	3.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 158,729</u>	<u>\$ 172,335</u>	<u>\$ 191,767</u>	<u>\$ 195,544</u>	<u>\$ 3,777</u>	2.0

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in copier costs.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.30	19.30	19.80	19.80	-	0.0
Licenses and Permits	\$ 225,698	\$ 244,844	\$ 230,000	\$ 245,000	\$ 15,000	6.5
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	<u>939,778</u>	<u>898,468</u>	<u>888,000</u>	<u>979,000</u>	<u>91,000</u>	10.2
TOTAL REVENUES	1,167,051	1,144,887	1,119,575	1,225,575	106,000	9.5
Interfund Transfer In	<u>93,926</u>	<u>149,092</u>	<u>125,290</u>	<u>146,667</u>	<u>21,377</u>	17.1
TOTAL SOURCES	<u>\$ 1,260,977</u>	<u>\$ 1,293,979</u>	<u>\$ 1,244,865</u>	<u>\$ 1,372,242</u>	<u>\$ 127,377</u>	10.2
Personnel	\$ 1,344,011	\$ 1,481,023	\$ 1,589,875	\$ 1,621,012	\$ 31,137	2.0
Operating	581,360	584,567	638,638	647,169	8,531	1.3
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,560</u>	<u>23,560</u>	100.0
TOTAL EXPENDITURES	<u>\$ 1,925,371</u>	<u>\$ 2,065,590</u>	<u>\$ 2,228,513</u>	<u>\$ 2,291,741</u>	<u>\$ 63,228</u>	2.8

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease 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 an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in training costs and contracted services associated with the drug courts. Operating costs also reflect higher copier and postage costs based on historical usage. This increase is offset by a decrease in records management.
- Capital expenditures represent the replacement of a microfilm reader/printer.

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Number of conservatorships and guardianships	1(a)	209	224	250
Number of court cases filed	1(b)	1,536	1849	2000
Output:				
Certified copies issued	1(c)	4,607	7,399	7,500
Cases scheduled for litigation	1(b)(d)	1,015	1,011	1,100
Estates opened ¹	1(d)	1,886	1,807	2,000
Speaking engagements	1(e)(f)	34	40	40
Number of accountings and guardianship reports	2	782	811	815
Marriage licenses issued	3(a)	4,200	4,500	4,700
Mandatory probate forms completed	3(b)	3,000	3,000	3,000
Efficiency:				
Average cases per clerk	1(b)(d)	470	501	450
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		244	257	250
456 days to 540 days		185	207	200
541 days to 720 days		208	227	200
721 days or more		382	401	350
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

2014 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>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	3,972,253	4,158,561	3,925,500	5,680,000	1,754,500	44.7
Interest	435	222	500	350	(150)	(30.0)
Miscellaneous	2,043	-	-	-	-	0.0
TOTAL REVENUES	\$3,976,306	\$4,160,358	\$3,927,575	\$5,681,925	\$ 1,754,350	44.7
Personnel	\$1,533,398	\$1,562,348	\$1,718,051	\$1,734,111	\$ 16,060	0.9
Operating	130,851	126,717	139,856	144,955	5,099	3.6
Capital	10,544	-	-	-	-	0.0
TOTAL EXPENDITURES	\$1,674,793	\$1,689,065	\$1,857,907	\$1,879,066	\$ 21,159	1.1

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in photo and microfilm supply in conjunction with a historical imaging project.

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:

	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	97,137	116,435	116,435
Efficiency:				
Average number of documents processed per staff	2(a)	4,223	4,851	4,851
Outcome:				
Revenue above budget ¹	2(a)	\$314,364	\$1,935,582	\$1,935,582
Document turnaround time	2(a)	2 weeks	2 weeks	2 weeks
Percent decrease in turnaround time	2(a)	50.0%	50.0%	50.0%
Percent of Plats scanned	2(b)	100%	100%	100%

¹ FY 2013 reflects an increase in real estate sales resulting in more documents being recorded.

2014 ACTION STEPS

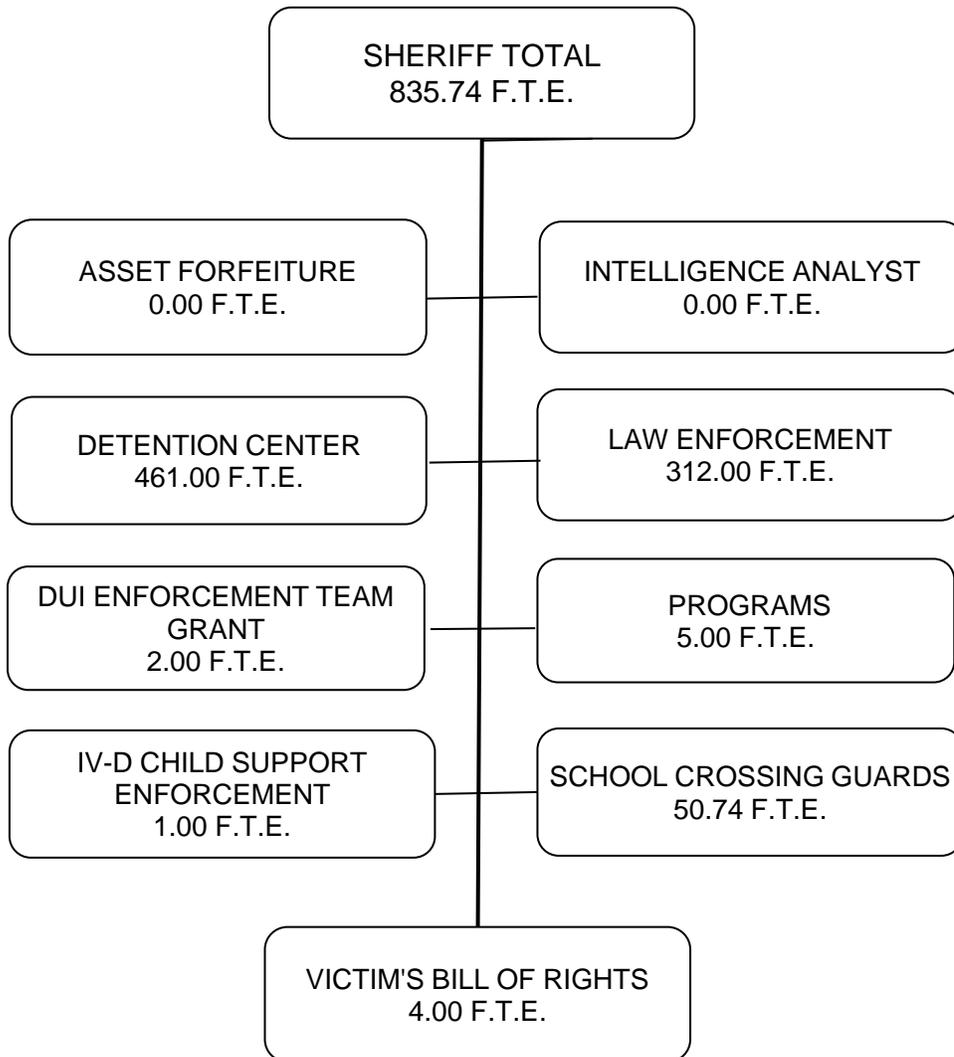
Department Goal 1

- Complete conversion of County main frame to RMC imaging system.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 142,979	\$ 174,709	\$ 85,450	\$ 168,456	\$ 83,006	97.1
Interest	1,952	1,919	-	-	-	0.0
Miscellaneous	-	140,100	-	-	-	0.0
TOTAL REVENUES	<u>\$ 144,931</u>	<u>\$ 316,728</u>	<u>\$ 85,450</u>	<u>\$ 168,456</u>	<u>\$ 83,006</u>	97.1
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	75,338	34,781	152,101	215,100	62,999	41.4
Capital	35,859	978	45,062	15,000	(30,062)	(66.7)
TOTAL EXPENDITURES	111,197	35,759	197,163	230,100	32,937	16.7
Interfund Transfer Out	-	14,969	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 111,197</u>	<u>\$ 50,728</u>	<u>\$ 197,163</u>	<u>\$ 230,100</u>	<u>\$ 32,937</u>	16.7

Funding Adjustments for FY 2014 Include:

- Revenues reflect projections based on the current rate of seized asset forfeitures.
- Operating expenditures reflect an increase in the contingency line item for unanticipated expenses.
- Capital reflects the planned purchase of a narcotic patrol canine.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	460.00	460.00	461.00	461.00	-	0.0
Intergovernmental	\$ 4,991,635	\$ 3,536,603	\$ 3,890,000	\$ 3,780,000	\$ (110,000)	(2.8)
Charges and Fees	309,698	275,369	286,300	263,800	(22,500)	(7.9)
Miscellaneous	16,839	23,857	-	-	-	0.0
TOTAL REVENUES	5,318,172	3,835,829	4,176,300	4,043,800	(132,500)	(3.2)
Interfund Transfer In	225,768	-	-	-	-	0.0
TOTAL SOURCES	\$ 5,543,940	\$ 3,835,829	\$ 4,176,300	\$ 4,043,800	\$ (132,500)	(3.2)
Personnel	\$24,503,041	\$24,085,390	\$25,259,557	\$25,880,581	\$ 621,024	2.5
Operating	6,894,091	7,101,556	7,383,063	7,528,099	145,036	2.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	31,397,132	31,186,946	32,642,620	33,408,680	766,060	2.3
Interfund Transfer Out	271,920	50,000	-	-	-	0.0
TOTAL DISBURSEMENTS	\$31,669,052	\$31,236,946	\$32,642,620	\$33,408,680	\$ 766,060	2.3

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease in the amount of per diem reimbursement from the federal government for "holding" federal prisoners and reimbursement from the social security administration for prisoners receiving social security. 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 an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in the base cost for contracted medical services/care for inmates.

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.00	4.00	5.00	5.00	-	0.0
Inmate Welfare Fund	\$ 444,411	\$ 370,190	\$ 359,172	\$ 357,720	\$ (1,452)	(0.4)
School Resource Officer Prog	103,500	103,500	103,500	103,500	-	0.0
Sex Offender Registry			12,000	22,000	10,000	
TOTAL REVENUES	<u>547,911</u>	<u>473,690</u>	<u>474,672</u>	<u>483,220</u>	<u>8,548</u>	<u>1.8</u>
Interfund Transfer In	84,100	92,352	97,359	92,724	(4,635)	(4.8)
TOTAL SOURCES	<u>\$ 632,011</u>	<u>\$ 566,042</u>	<u>\$ 572,031</u>	<u>\$ 575,944</u>	<u>\$ 3,913</u>	<u>0.7</u>
Personnel	\$ 230,110	\$ 300,732	\$ 349,316	\$ 378,123	\$ 28,807	8.2
Operating	269,397	106,322	337,394	410,979	73,585	21.8
Capital	-	181,177	160,000	-	(160,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 499,507</u>	<u>\$ 588,231</u>	<u>\$ 846,710</u>	<u>\$ 789,102</u>	<u>\$ (57,608)</u>	<u>(6.8)</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect the full-year funding for the addition of a new program, The Sex Offender Registry, in FY 2013. This increase is offset by a decrease from vending machine commission (Inmate Welfare Fund) due to a reduction in the inmate population and their use of the canteen.
- Interfund Transfer In reflects the General Fund's portion of the cost to support the School Resource Officer program for the expenses not fully paid by the Charleston County School District.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures also represent the full-year funding of one FTE added to the Inmate Welfare Fund program in FY 2013.
- Operating expenditures reflect costs associated with purchasing twenty-six laptops to improve accessibility of public defenders to detainees at 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 105,551	\$ 93,588	\$ 105,000	\$ 55,000	\$ (50,000)	(47.6)
TOTAL REVENUES	105,551.00	93,588.00	105,000.00	55,000.00	(50,000)	(47.6)
Interfund Transfer In	-	-	-	24,064	24,064	100.0
TOTAL SOURCES	<u>\$ 105,551</u>	<u>\$ 93,588</u>	<u>\$ 105,000</u>	<u>\$ 79,064</u>	<u>\$ (25,936)</u>	(24.7)
Personnel	\$ 68,992	\$ 81,864	\$ 72,607	\$ 75,514	\$ 2,907	4.0
Operating	6,957	7,186	3,355	3,550	195	5.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	75,949	89,050	75,962	79,064	3,102	4.1
Interfund Transfer Out	29,602	4,538	29,038	-	(29,038)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 105,551</u>	<u>\$ 93,588</u>	<u>\$ 105,000</u>	<u>\$ 79,064</u>	<u>\$ (25,936)</u>	(24.7)

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease in the estimate for reimbursement from the Department of Social Services (DSS) for serving warrants.
- Interfund Transfer In represents an increase in the General Fund's portion to offset the decrease in reimbursement received from the Department of Social Services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures show a small increase in telephone costs.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	307.00	309.00	312.00	312.00	-	0.0
Licenses and Permits	\$ 300	\$ 2,600	\$ 2,350	\$ 2,600	\$ 250	10.6
Intergovernmental	67,510	126,023	86,575	41,575	(45,000)	(52.0)
Charges and Fees	154,485	128,198	124,600	104,750	(19,850)	(15.9)
Fines and Forfeitures	(4,639)	8,415	9,500	11,000	1,500	15.8
Miscellaneous	19,465	67,402	-	-	-	0.0
TOTAL REVENUES	237,121	332,638	223,025	159,925	(63,100)	(28.3)
Interfund Transfer In	29,602	4,538	29,038	-	(29,038)	(100.0)
TOTAL SOURCES	\$ 266,723	\$ 337,176	\$ 252,063	\$ 159,925	\$ (92,138)	(36.6)
Personnel	\$ 19,607,815	\$ 20,392,553	\$ 20,767,354	\$ 20,720,583	\$ (46,771)	(0.2)
Operating	4,841,519	4,815,859	4,905,001	4,864,325	(40,676)	(0.8)
Capital	-	38,811	-	-	-	0.0
TOTAL EXPENDITURES	24,449,334	25,247,223	25,672,355	25,584,908	(87,447)	(0.3)
Interfund Transfer Out	84,100	230,422	97,359	116,788	19,429	20.0
TOTAL DISBURSEMENTS	\$ 24,533,434	\$ 25,477,645	\$ 25,769,714	\$ 25,701,696	\$ (68,018)	(0.3)

Funding Adjustments for FY 2014 Include:

- Revenues include a decrease in Intergovernmental revenues which represents a decline in projected federal reimbursement for actual costs associated with services provided in conjunction with the Coast Guard, the Bureau of Alcohol, Tobacco, Firearms and Explosives, and other federal law enforcement agencies. The reduction in Charges and Fees is due to a projected decrease in civil fee charges.
- Interfund Transfer In reflects a decreased transfer of available funds from the Sheriff’s IV-D Child Support Enforcement Program.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase is offset due to an Accommodation Tax reimbursement for public safety services to tourists.
- Operating expenditures represent a decrease due to the one-time purchase of in-car cameras in FY 2013. The decrease is offset by an increase in vehicle fuel expenses and radio communication services.
- Interfund Transfer Out represents the General Fund's portion of the cost to support the School Resource Officer program for the expenses not fully paid by the Charleston County School District.

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Detention operating expenditures	2(a)	\$7,101,557	\$6,726,857	\$7,528,099
Federal prisoner per diem revenues	2(a)	\$3,349,304	\$2,171,096	\$3,550,000
Output:				
Value of property stolen due to crime	1(a)	\$13,530,556	\$14,114,948	\$14,256,097
Bad check warrants received	1(b)	n/a	6,116	6,000
Bad check warrants served	1(b)	n/a	6,078	5,900
Grant monies awarded no-match	2(b)	\$1,511,739	\$516,015	\$405,842
Efficiency:				
Value of property recovered	1(a)	\$3,426,459	\$2,420,120	\$2,444,321
Daily cost per prisoner	2(a)	\$55	\$55	\$55
Actual cost of grant personnel and purchased equipment	2(b)	\$1,173,560	\$83,463	\$405,842
Outcome:				
Value of property recovered as a percent of property reported stolen	1(a)	25.32%	17.15%	17.15%
Percent of bad check warrants served	1(b)	0.00%	99.38%	98.33%
Percent of federal prisoner per diem revenues to expenditures	2(a)	47.16%	32.28%	47.16%
Personnel, equipment purchased using non-general fund dollars	2(b)	78.0%	16.0%	100%
Actual civil fees received	2(c)	\$75,103	\$52,974	\$50,000

¹ FY 2012 data unavailable at time of publication.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

2014 ACTION STEPS

Department Goal 1

- Acquire Mobile Data Terminals for Patrol Division.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	52.74	50.74	50.74	50.74	-	0.0
Personnel	\$ 580,496	\$ 651,234	\$ 605,222	\$ 660,000	\$ 54,778	9.1
Operating	11,848	8,446	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 592,344</u></u>	<u><u>\$ 659,680</u></u>	<u><u>\$ 613,222</u></u>	<u><u>\$ 668,000</u></u>	<u><u>\$ 54,778</u></u>	<u><u>8.9</u></u>

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.

- Operating expenditures reflect no change.

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.

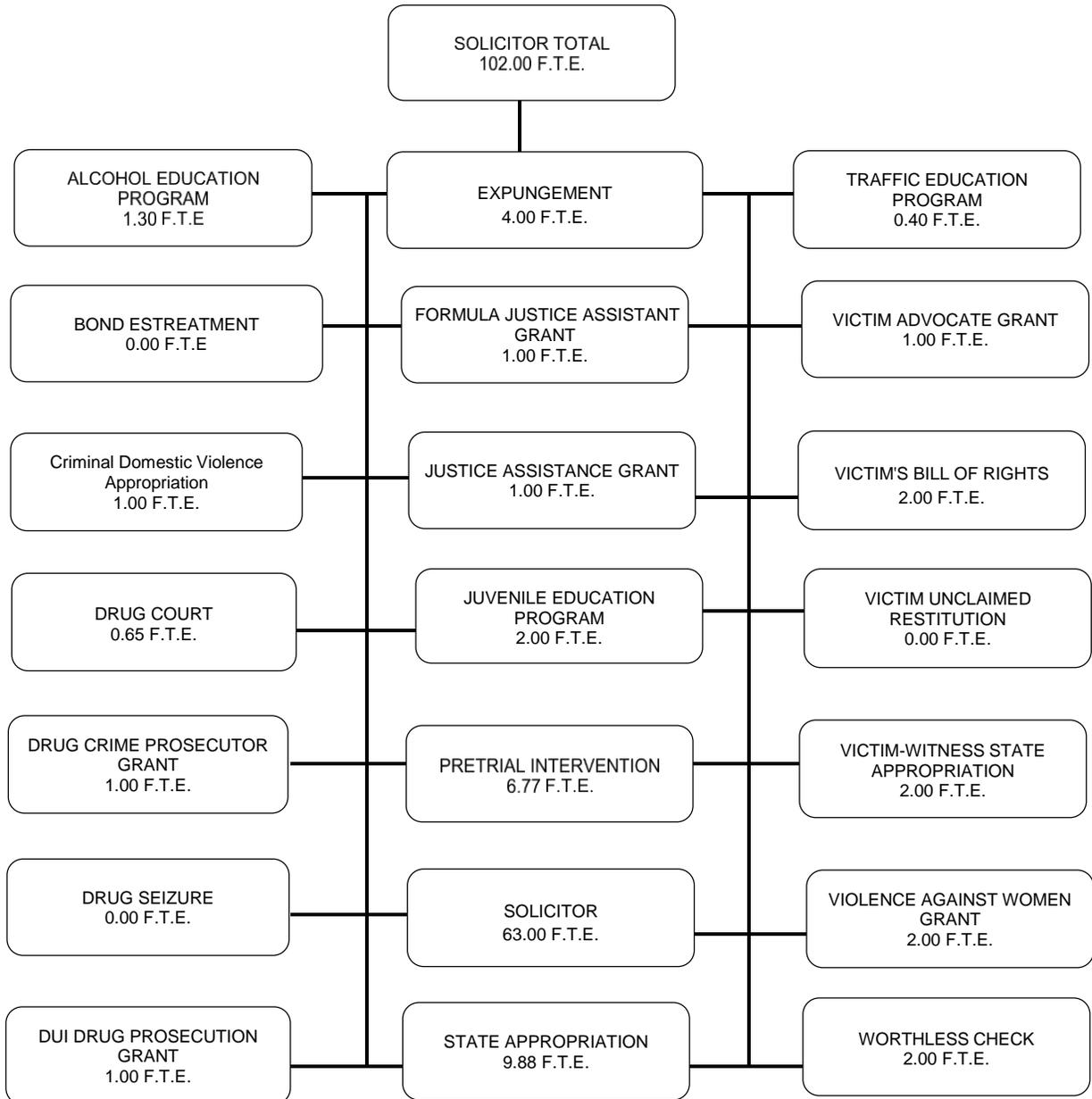
Program Summary:

	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</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	\$ 187,807	\$ 200,707	\$ 194,949	\$ 198,046	\$ 3,097	1.6
Operating	1,710	1,710	2,208	2,208	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 189,517</u>	<u>\$ 202,417</u>	<u>\$ 197,157</u>	<u>\$ 200,254</u>	<u>\$ 3,097</u>	1.6

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.30	1.30	-	0.0
Charges and Fees	\$ 76,550	\$ 87,061	\$ 75,000	\$ 87,000	\$ 12,000	16.0
Interest	1,278	1,188	-	-	-	0.0
TOTAL REVENUES	<u>\$ 77,828</u>	<u>\$ 88,249</u>	<u>\$ 75,000</u>	<u>\$ 87,000</u>	<u>\$ 12,000</u>	16.0
Personnel	\$ 44,050	\$ 46,746	\$ 47,569	\$ 79,907	\$ 32,338	68.0
Operating	478	833	2,743	2,743	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>44,528.00</u>	<u>47,579.00</u>	<u>50,312.00</u>	<u>82,650.00</u>	<u>32,338.00</u>	64.3
Interfund Transfer Out	-	-	-	29,688	29,688	100.0
TOTAL DISBURSEMENTS	<u>\$ 44,528</u>	<u>\$ 47,579</u>	<u>\$ 50,312</u>	<u>\$ 112,338</u>	<u>\$ 62,026</u>	123.3

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase in alcohol education fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also represent the reallocation of personnel within the Solicitor’s office.
- Operating expenditures reflect no changes.
- Interfund Transfer Out represents a transfer to 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 73,568	\$ 37,700	\$ 50,000	\$ 35,000	\$ (15,000)	(30.0)
Interest	225	12	-	-	-	0.0
TOTAL REVENUES	73,793	37,712	50,000	35,000	(15,000)	(30.0)
Interfund Transfer In	13,300	-	-	-	-	0.0
TOTAL SOURCES	\$ 87,093	\$ 37,712	\$ 50,000	\$ 35,000	\$ (15,000)	(30.0)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	18,196	8,735	3,500	5,000	1,500	42.9
Capital	-	1,605	5,726	-	(5,726)	(100.0)
TOTAL EXPENDITURES	18,196	10,340	9,226	5,000	(4,226)	(45.8)
Interfund Transfer Out	-	-	-	89,890	89,890	100.0
TOTAL DISBURSEMENTS	\$ 18,196	\$ 10,340	\$ 9,226	\$ 94,890	\$ 85,664	928.5

Funding Adjustments for FY 2014 Include:

- Revenues are reflective of estreatment fees based on current and historical trends.
- Operating expenditures reflect an increase due to the purchase new office equipment.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	1.00	1.00	-	0.0
Intergovernmental	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	-	-	100,000	100,000	-	0.0
Interfund Transfer In	-	-	-	11,831	11,831	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 111,831</u>	<u>\$ 11,831</u>	11.8
Personnel	\$ -	\$ -	\$ 100,000	\$ 111,831	\$ 11,831	11.8
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 111,831</u>	<u>\$ 11,831</u>	11.8

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.42	0.65	0.65	0.65	-	0.0
Intergovernmental	<u>\$ 187,853</u>	<u>\$ 261,515</u>	<u>\$ 187,000</u>	<u>\$ 260,000</u>	<u>\$ 73,000</u>	39.0
TOTAL REVENUES	<u><u>\$ 187,853</u></u>	<u><u>\$ 261,515</u></u>	<u><u>\$ 187,000</u></u>	<u><u>\$ 260,000</u></u>	<u><u>\$ 73,000</u></u>	39.0
Personnel	\$ 17,828	\$ 65,875	\$ 68,404	\$ 69,570	\$ 1,166	1.7
Operating	22,616	59,272	89,043	84,043	(5,000)	(5.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>40,444</u>	<u>125,147</u>	<u>157,447</u>	<u>153,613</u>	<u>(3,834)</u>	(2.4)
Interfund Transfer Out	<u>93,926</u>	<u>149,092</u>	<u>125,290</u>	<u>146,667</u>	<u>21,377</u>	17.1
TOTAL DISBURSEMENTS	<u><u>\$ 134,370</u></u>	<u><u>\$ 274,239</u></u>	<u><u>\$ 282,737</u></u>	<u><u>\$ 300,280</u></u>	<u><u>\$ 17,543</u></u>	6.2

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect a decrease in contingency.
- 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 – Drug Seizure

Mission: The Drug Seizure Program receives special assistance, investigation, and recording of State seized drug funds from the Legal Department for the purpose of prosecuting cases in circuit court in an attempt to reduce the number of outstanding records. The amount distributed to the Solicitor from the Legal Department is recorded in Drug Seizure.

Program Summary:

	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	1.00	-	(1.00)	(100.0)
Personnel	\$ -	\$ -	\$ 79,303	\$ -	\$ (79,303)	(100.0)
Operating	-	-	3,865	-	(3,865)	(100.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	83,168	-	(83,168)	(100.0)
Interfund Transfer Out	<u>24,878</u>	<u>27,782</u>	<u>-</u>	<u>3,865</u>	<u>3,865</u>	100.0
TOTAL DISBURSEMENTS	<u>\$ 24,878</u>	<u>\$ 27,782</u>	<u>\$ 83,168</u>	<u>\$ 3,865</u>	<u>\$ (79,303)</u>	(95.4)

Funding Adjustments for FY 2014 Include:

- There are no operating or personnel costs.
- Interfund Transfer Out reflects funding to supplement drug seizure funds from the City of Charleston.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	4.00	4.00	4.00	-	0.0
Charges and Fees	\$ 182,535	\$ 167,847	\$ 150,000	\$ 166,000	\$ 16,000	10.7
Interest	4,452	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 186,987</u>	<u>\$ 167,847</u>	<u>\$ 150,000</u>	<u>\$ 166,000</u>	<u>\$ 16,000</u>	10.7
Personnel	\$ 122,272	\$ 85,096	\$ 222,031	\$ 219,203	\$ (2,828)	(1.3)
Operating	10,224	7,523	9,671	9,671	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>132,496</u>	<u>92,619</u>	<u>231,702</u>	<u>228,874</u>	<u>(2,828)</u>	(1.2)
Interfund Transfer Out	23,959	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 156,455</u>	<u>\$ 92,619</u>	<u>\$ 231,702</u>	<u>\$ 228,874</u>	<u>\$ (2,828)</u>	(1.2)

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. The decrease represents a reduction in temporary personnel.
- Operating expenditures reflect no changes.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Juvenile Education

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

Program Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0
Charges and Fees	50,222	34,243	60,000	34,000	(26,000)	(43.3)
Interest	558	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 110,780</u>	<u>\$ 94,243</u>	<u>\$ 120,000</u>	<u>\$ 94,000</u>	<u>\$ (26,000)</u>	<u>(21.7)</u>
Personnel	\$ 111,671	\$ 118,469	\$ 120,061	\$ 121,502	\$ 1,441	1.2
Operating	1,664	1,959	3,339	2,186	(1,153)	(34.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 113,335</u>	<u>\$ 120,428</u>	<u>\$ 123,400</u>	<u>\$ 123,688</u>	<u>\$ 288</u>	<u>0.2</u>

Funding Adjustments for FY 2014 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.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41% of salary.
- Operating expenditures reflect a decrease in wireless phone charges based on historical and projected usages.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	7.91	6.77	6.77	-	0.0
Charges and Fees	\$ 392,841	\$ 353,231	\$ 400,000	\$ 345,000	\$ (55,000)	(13.8)
Interest	11,312	3,254	-	-	-	0.0
TOTAL REVENUES	<u>\$ 404,153</u>	<u>\$ 356,485</u>	<u>\$ 400,000</u>	<u>\$ 345,000</u>	<u>\$ (55,000)</u>	(13.8)
Personnel	\$ 380,930	\$ 399,549	\$ 462,689	\$ 399,549	\$ (63,140)	(13.6)
Operating	30,761	28,839	37,139	41,407	4,268	11.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 411,691</u>	<u>\$ 428,388</u>	<u>\$ 499,828</u>	<u>\$ 440,956</u>	<u>\$ (58,872)</u>	(11.8)

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also represent the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect an increase in office expenses and wireless phone charges based on historical trends and usage.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	61.80	61.58	63.00	63.00	-	0.0
Intergovernmental	\$ 8,823	\$ 8,294	\$ 8,000	\$ 8,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 8,823</u>	<u>\$ 8,294</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 4,299,600	\$4,603,087	\$4,822,182	\$5,006,449	\$ 184,267	3.8
Operating	312,419	315,884	340,316	354,522	14,206	4.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>4,612,019</u>	<u>4,918,971</u>	<u>5,162,498</u>	<u>5,360,971</u>	<u>198,473</u>	<u>3.8</u>
Interfund Transfer Out	221,638	137,924	-	332,389	332,389	100.0
TOTAL DISBURSEMENTS	<u>\$ 4,833,657</u>	<u>\$5,056,895</u>	<u>\$5,162,498</u>	<u>\$5,693,360</u>	<u>\$ 530,862</u>	<u>10.3</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect no changes in State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41. The increase in personnel costs represent full-year funding for the Assistant Solicitor position.
- Operating expenditures reflect an increase in vehicle fleet and copier service charges based on historical trends and usage.
- 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: Reduce Court of General Sessions' 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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1	8,867	8,392	8,687
Average number of open cases per attorney	1	341	289	300
Family Court:				
Number of open cases beginning of fiscal year	1	932	1,001	1,011
Average number of open cases per attorney	1	233	250	253
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	8,378	8,045	7,723
Number of cases disposed	2(d)	10,023	8,520	8,179
Family Court:				
Number of new cases	2(c)(d)	2,420	2,263	2,116
Number of cases disposed	2(d)	2,258	2,052	1,865
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤400)	2(b)	289	277	266
Average number of disposed cases added per attorney	2(d)	346	294	282
Family Court:				
Average number of new cases added per attorney (≤600)	2(c)	613	566	523
Average number of disposed cases per attorney	2(d)	562	513	468
Outcome:				
Court of General Sessions:				
Percent of cases pending over 180 days (≤40%)	1	58.0%	58.0%	55.0%
Percent of cases available for plea or trial ¹	2(a)	91.0%	92.0%	92.0%
Dispositions:				
Percent of convictions (≥50%)	2(a)	45.0%	51.0%	53.0%
Percent of NP/Dismissal		55.0%	47.0%	45.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		3.0%	2.0%	2.0%
Completion rate of warrants added (100%)	2(d)	120.0%	106.0%	106.0%
Family Court:				
Percent of cases available for adjudication ¹	2(a)	90.0%	93.0%	93.0%
Dispositions:				
Percent adjudicated (≥50%)	2(a)	85.0%	88.0%	88.0%
Percent NP/Dismissal		15.0%	12.0%	12.0%
Percent found not guilty		0.0%	0.0%	0.0%
Percent of adjudicated cases referred to arbitration		34.0%	33.0%	33.0%
Percent of cases referred to diversion		10.0%	11.0%	11.0%
Completion rate of cases added (100%)	2(d)	93.0%	91.0%	91.0%

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

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

2014 ACTION STEPS

Department Goal 1

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

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.78	8.03	8.88	9.88	1.00	11.3
Intergovernmental	\$ 639,511	\$ 650,688	\$ 649,925	\$ 663,848	\$ 13,923	2.1
Miscellaneous	-	293,255	-	-	-	0.0
TOTAL REVENUES	639,511	943,943	649,925	663,848	13,923	2.1
Interfund Transfer In	200,000	110,745	-	422,279	422,279	100.0
TOTAL SOURCES	<u>\$ 839,511</u>	<u>\$1,054,688</u>	<u>\$ 649,925</u>	<u>\$1,086,127</u>	<u>\$ 436,202</u>	67.1
Personnel	\$ 637,955	\$ 670,328	\$ 970,535	\$ 892,334	\$ (78,201)	(8.1)
Operating	13,125	47,558	26,688	106,339	79,651	298.5
Capital	-	-	50,000	-	(50,000)	(100.0)
TOTAL EXPENDITURES	651,080	717,886	1,047,223	998,673	(48,550)	(4.6)
Interfund Transfer Out	50,516	54,065	52,335	49,599	(2,736)	(5.2)
TOTAL DISBURSEMENTS	<u>\$ 701,596</u>	<u>\$ 771,951</u>	<u>\$1,099,558</u>	<u>\$1,048,272</u>	<u>\$ (51,286)</u>	(4.7)

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase in State non-grant funds.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also include a decrease due to interdepartmental staffing changes.
- Operating expenditures reflect an increase in contingency.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	0.03	0.40	0.40	-	0.0
Intergovernmental	\$ -	\$ 22,230	\$ -	\$ 21,000	\$ 21,000	100.0
Fines and Forfeitures	20,161	26,740	10,000	16,800	6,800	68.0
Interest	512	-	-	-	-	0.0
TOTAL REVENUES	\$ 20,673	\$ 48,970	\$ 10,000	\$ 37,800	\$ 6,800	68.0
Personnel	\$ -	\$ 1,238	\$ 1,544	\$ 22,344	\$ 20,800	1347.2
Operating	-	11,340	-	8,400	8,400	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ 12,578	\$ 1,544	\$ 30,744	\$ 29,200	1891.2

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. Personnel costs also include an increase due to interdepartmental staffing changes.
- Operating expenditures reflect the fines distributed to other entities per State requirements.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ 38,107	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 38,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	2,100	36,007	6,007	(30,000)	(83.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 2,100</u>	<u>\$ 36,007</u>	<u>\$ 6,007</u>	<u>\$ (30,000)</u>	(83.3)

Funding Adjustments for FY 2014 Include:

- Operating expenditures reflect a decrease as the department depletes the remaining available funds.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 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	\$ 5,000 -	\$ 5,000 -	\$ - -	0.0 0.0
TOTAL REVENUES	-	5,680	-	-	-	0.0
Interfund Transfer In	-	25,000	-	-	-	0.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 36,360</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 112,424	\$ 115,036	\$ 112,899	\$ 115,870	\$ 2,971	2.6
Operating	17,870	12,086	29,439	23,880	(5,559)	(18.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 130,294</u>	<u>\$ 127,122</u>	<u>\$ 142,338</u>	<u>\$ 139,750</u>	<u>\$ (2,588)</u>	(1.8)

Funding Adjustments for FY 2014 Include:

- Revenues reflect funding from local municipalities for victim services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures represent a reduction in contingency.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	2.00	2.00	-	0.0
Intergovernmental	\$ 40,625	\$ 40,625	\$ 40,000	\$ 40,000	\$ -	0.0
Miscellaneous	839	-	-	-	-	0.0
TOTAL REVENUES	41,464	40,625	40,000	40,000	-	0.0
Interfund Transfer In	5,174	-	35,817	44,749	8,932	24.9
TOTAL SOURCES	<u>\$ 46,638</u>	<u>\$ 40,625</u>	<u>\$ 75,817</u>	<u>\$ 84,749</u>	<u>\$ 8,932</u>	11.8
Personnel	\$ 45,266	\$ 90,864	\$ 115,773	\$ 117,467	\$ 1,694	1.5
Operating	2,750	478	2,295	643	(1,652)	(72.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	48,016	91,342	118,068	118,110	42	0.0
Interfund Transfer Out	50,000	23,103	30,348	-	(30,348)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 98,016</u>	<u>\$ 114,445</u>	<u>\$ 148,416</u>	<u>\$ 118,110</u>	<u>\$ (30,306)</u>	(20.4)

Funding Adjustments for FY 2014 Include:

- Revenues are based on anticipated State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect a decrease in contingency for grant matches.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	2.00	2.00	2.00	-	0.0
Charges and Fees	<u>\$ 117,568</u>	<u>\$ 142,686</u>	<u>\$ 115,241</u>	<u>\$ 120,000</u>	<u>\$ 4,759</u>	4.1
TOTAL REVENUES	117,568	142,686	115,241	120,000	4,759	4.1
Interfund Transfer In	<u>32,296</u>	<u>2,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 149,864</u>	<u>\$ 144,865</u>	<u>\$ 115,241</u>	<u>\$ 120,000</u>	<u>\$ 4,759</u>	4.1
Personnel	\$ 121,039	\$ 87,675	\$ 89,744	\$ 112,339	\$ 22,595	25.2
Operating	23,264	25,317	25,497	27,216	1,719	6.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 144,303</u>	<u>\$ 112,992</u>	<u>\$ 115,241</u>	<u>\$ 139,555</u>	<u>\$ 24,314</u>	21.1

Funding Adjustments for FY 2014 Include:

- Revenues are reflective of projected client fees based on historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase represents the addition of temporary personnel.
- Operating expenditures reflect an increase in internal service fees.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	20.00	21.00	21.00	-	0.0
Charges and Fees	\$ 1,627	\$ 131	\$ 1,000	\$ -	\$ (1,000)	(100.0)
Interest	<u>715,454</u>	<u>1,202,120</u>	<u>750,000</u>	<u>1,250,000</u>	<u>500,000</u>	<u>66.7</u>
TOTAL REVENUES	<u><u>\$ 717,081</u></u>	<u><u>\$1,202,251</u></u>	<u><u>\$ 751,000</u></u>	<u><u>\$1,250,000</u></u>	<u><u>\$ 499,000</u></u>	<u><u>66.4</u></u>
Personnel	\$1,094,311	\$1,208,020	\$1,223,168	\$1,366,703	\$ 143,535	11.7
Operating	447,617	390,691	472,157	424,780	(47,377)	(10.0)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u><u>\$1,541,928</u></u>	<u><u>\$1,598,711</u></u>	<u><u>\$1,695,325</u></u>	<u><u>\$1,791,483</u></u>	<u><u>\$ 96,158</u></u>	<u><u>5.7</u></u>

Funding Adjustments for FY 2014 Include:

- Revenues are increased based on historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase also represents funding for a new Project Officer.
- Operating expenditures reflect a decrease in the cost of mailers due to a new partnership with the South Carolina Department of Motor Vehicles.

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:	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Input:				
Interest revenue ¹	2(a)	\$1,506,810	\$1,510,368	\$1,520,000
Output:				
Internet payments	1	\$14,173,910	\$17,265,284	\$17,300,000
Total real and other taxes billed	2(b)	\$678,988,314	\$684,488,755	\$684,500,000
Efficiency:				
Average Internet payments per month	1	\$1,181,159	\$1,438,774	\$1,441,667
Average monthly interest rate	2(a)	0.31%	0.24%	0.30%
Average collections per month	2(b)	\$48,399,316	\$48,666,269	\$48,700,000
Outcome:				
Rate of increase in Internet payments	1	16.0%	21.8%	0.2%
Increase in interest revenue	2(a)	(8.12%)	0.24%	0.64%
Total real and other taxes collected	2(b)	\$580,791,793	\$588,487,595	\$588,500,000
Collection rate of real and other taxes	2(b)	93.44%	94.94%	94.93%

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.

2014 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	10.00	10.00	10.00	10.00	-	0.0
Intergovernmental Charges and Fees	\$ 187,174 73	\$ 223,216 33	\$ 236,725 75	\$ 236,320 -	\$ (405) (75)	(0.2) (100.0)
TOTAL REVENUES	<u>\$ 187,247</u>	<u>\$ 223,249</u>	<u>\$ 236,800</u>	<u>\$ 236,320</u>	<u>\$ (480)</u>	<u>(0.2)</u>
Personnel	\$ 958,437	\$1,155,583	\$1,166,120	\$1,139,798	\$ (26,322)	(2.3)
Operating	347,153	309,746	425,748	477,882	52,134	12.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,305,590</u>	<u>\$1,465,329</u>	<u>\$1,591,868</u>	<u>\$1,617,680</u>	<u>\$ 25,812</u>	<u>1.6</u>

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect a decrease in overtime costs for municipal elections and the Primary Election in June 2014.
- Operating expenditures reflect an increase in election costs associated with the municipal elections in FY 2014. This increase is offset by a decrease in postage costs.

ELECTIONS & VOTER REGISTRATION (continued)

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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Output:				
Number of active voters	1	236,287	249,041	250,000
Number of voters using iVotronic	1	93,974	161,707	95,000
Number of poll workers attending one or more required training sessions	1	2,015	2,598	1,000
Average number of classes conducted	1	58	48	35
Efficiency:				
Total cost per training class	1	\$155	\$150	\$155
Total hours to train	1	180	225	160
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	1,999	2,543	1,568
Percent of poll managers with passing score	1	98.0%	96.0%	100%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

2014 ACTION STEPS

Department Goal 1

- Schedule an Open House to improve public perception and increase voter confidence in voting machines.
- Increase number of poll managers using online training by 15%.
- Increase percentage of poll managers with a passing score on first attempt by 100%.
- Recruit poll managers with higher skills of computer knowledge.
- Utilize super-precinct concept.
- Expand outreach to more college campuses.
- Conduct regular scheduled meetings with municipal leaders.
- Explore usage of HP Touchpad.
- Consult with County IT department for enhancement features to the Elections and Voter Registration's website.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
County appropriation	<u>\$13,921,189</u>	<u>\$13,492,594</u>	<u>\$13,921,188</u>	<u>\$14,287,911</u>	<u>\$ 366,723</u>	2.6
Expenditures	<u>\$13,921,189</u>	<u>\$13,492,594</u>	<u>\$13,921,188</u>	<u>\$14,287,911</u>	<u>\$ 366,723</u>	2.6

Funding Adjustments for FY 2014 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 2014 by increasing the number of registered users by 1% by June 30, 2014.

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 2014.

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:		FY 2012	FY 2013	FY 2014
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Library visits ¹	1(a)	1,940,896	1,910,545	1,929,651
Hours open	1(a)	37,499	37,383	37,499
Program attendees	1(a)	194,268	166,542	168,207
PC use	1(a)	404,259	620,621	626,827
Output:				
Registered cardholders ²	1(a)	269,552	284,328	287,171
Programs held	1(a)	7,023	5,966	6,026
Reference questions answered ³	1(b)	1,098,026	657,204	663,776
Efficiency:				
Library visits per capita	1(a)	5.54	5.45	5.51
Cost per library visit	1(a)	\$6.95	\$7.29	\$7.40
Cost per registered cardholder	1(a)	\$50.06	\$48.86	\$49.75
Reference questions answered per capita ³	1(b)	3.14	1.88	1.90
Percent change in circulation per capita	1(c)	1.07%	0.72%	1.72%
Items catalogued per capita	1(c)	3.45	3.76	3.80
Circulation of all materials per year	1(c)	3,131,596	3,381,870	3,415,689
Outcome:				
New registrations added annually	1(a)	33,261	34,703	35,050
Registered users as percentage of population ²	1(a)	76.97%	81.20%	82.20%
Percent change in registrations as percent of population ²	1(a)	-4.30%	4.23%	1.00%
Customer user satisfaction ⁴	1(a)(b)(c)	90.0%	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	n/a
Percentage increase of questions answered ³	1(b)	-45.12%	-40.15%	1.00%
Circulation per capita	1(c)	8.94	9.66	9.75

¹ Customers are now allowed to renew items three times as of FY 2012. This means customers do not have to come to the library in person as often, but numbers have increased since FY 2012.

² System was purged of old, unused accounts in FY 2013.

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 2013 data is unavailable at time of publication.

⁶ Number 2 of 41 counties Statewide.

2014 ACTION STEPS

Department Goal 1

- Proceed with County Council to approve the library referendum in November 2014.
- Complete library Continuity of Operation Plan
- Increase our visibility in the community.

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Charges and Fees	\$ 2,041,260	\$ 1,439,747	\$ 1,440,000	\$ 1,200,000	\$ (240,000)	(16.7)
Interest	<u>3,683</u>	<u>1,766</u>	<u>4,000</u>	<u>2,000</u>	<u>(2,000)</u>	(50.0)
TOTAL REVENUES	<u>\$ 2,044,943</u>	<u>\$ 1,441,513</u>	<u>\$ 1,444,000</u>	<u>\$ 1,202,000</u>	<u>\$ (242,000)</u>	(16.8)
Personnel	\$ 536,307	\$ 556,691	\$ 571,398	\$ 589,183	\$ 17,785	3.1
Operating	23,564	22,689	26,919	29,831	2,912	10.8
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 559,871</u>	<u>\$ 579,380</u>	<u>\$ 598,317</u>	<u>\$ 619,014</u>	<u>\$ 20,697</u>	3.5

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease due to a reduction in the number of foreclosures.
- Personnel costs reflect projected compensation including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures represent an increase in copier costs.

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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Cases referred	1	3,020	1,600	1,700
Output:				
Disposed cases ¹	1	2,063	1,736	1,550
Percent of disposed cases ¹	1	68.31%	110%	91.0%
Efficiency:				
Cost per case	1	\$266.53	\$339.39	\$346.58
Outcome:				
Average case length in days	1	360	360	360

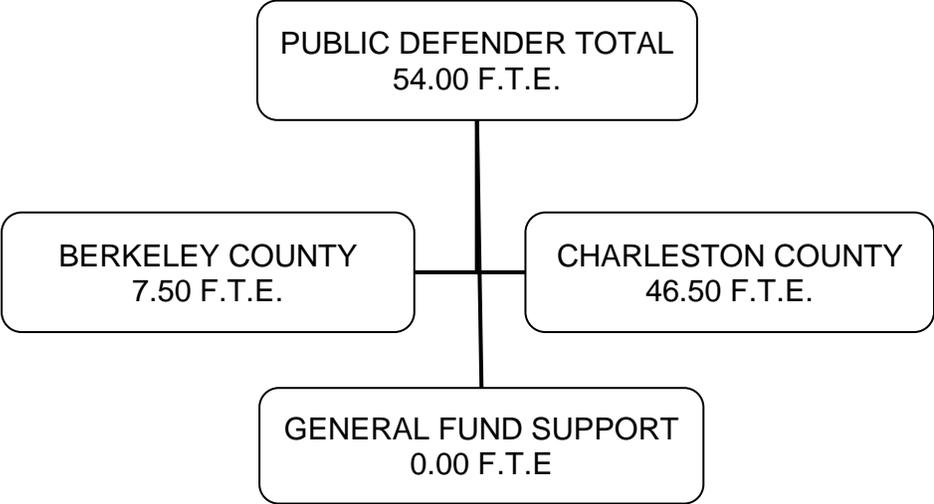
¹ The Master-In-Equity has been hampered in its efficiency of disposing of cases by the Administrative Order of Chief Justice Jean Toal dated May 1, 2011, in which the mortgage company is now ordered to participate in modifying owner-occupied mortgages for a minimum of 90 days prior to any judicial hearing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

2014 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.50	7.50	7.50	7.50	-	0.0
Intergovernmental	\$ 534,431	\$ 636,518	\$ 695,708	\$ 685,708	\$ (10,000)	(1.4)
Interest	558	390	-	-	-	0.0
Charges and Fees	40,219	23,276	50,000	50,000	-	0.0
TOTAL REVENUES	<u>\$ 575,208</u>	<u>\$ 660,184</u>	<u>\$ 745,708</u>	<u>\$ 735,708</u>	<u>\$ (10,000)</u>	<u>(1.3)</u>
Personnel	\$ 513,498	\$ 505,401	\$ 543,885	\$ 563,627	\$ 19,742	3.6
Operating	121,155	134,916	146,160	149,743	3,583	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 634,653</u>	<u>\$ 640,317</u>	<u>\$ 690,045</u>	<u>\$ 713,370</u>	<u>\$ 23,325</u>	<u>3.4</u>

Funding Adjustments for FY 2014 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. The decrease in revenues is due to the decrease of funds from the Supplemental SSCID which is due to the drop in State fees and fines.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in building rental costs, training and conferences expenses and contracted services.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

DIVISION – Charleston County

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

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	44.50	44.50	44.50	46.50	2.00	4.5
Intergovernmental	\$ 728,492	\$ 763,923	\$ 748,244	\$ 936,696	\$ 188,452	25.2
Fines and Forfeitures	(25,435)	(21,386)	-	-	-	0.0
Interest	3,037	2,479	-	2,000	2,000	100.0
Service Charges	177,148	120,988	117,500	117,000	(500)	(0.4)
Miscellaneous	-	25,000	-	-	-	0.0
TOTAL REVENUES	883,242	891,004	865,744	1,055,696	189,952	21.9
Interfund Transfer In	<u>2,832,489</u>	<u>2,885,066</u>	<u>2,925,961</u>	<u>2,984,480</u>	<u>58,519</u>	<u>2.0</u>
TOTAL SOURCES	<u>\$ 3,715,731</u>	<u>\$ 3,776,070</u>	<u>\$ 3,791,705</u>	<u>\$ 4,040,176</u>	<u>\$ 248,471</u>	6.6
Personnel	\$ 3,294,325	\$ 3,453,083	\$ 3,559,466	\$ 3,686,910	\$ 127,444	3.6
Operating	315,041	352,109	350,683	354,877	4,194	1.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,609,366</u>	<u>\$ 3,805,192</u>	<u>\$ 3,910,149</u>	<u>\$ 4,041,787</u>	<u>\$ 131,638</u>	3.4

Funding Adjustments for FY 2014 Include:

- Revenues represent State appropriations and fees to fund the Public Defender’s operations in Charleston County. The increase in revenues is due to one-time supplemental funding received from the State.
- Interfund Transfer In reflects the amount of funding from the General Fund to support the Public Defender’s function in Charleston County.
- Personnel costs reflect projected compensation, the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

- Operating expenditures reflects an increase in the telephone, wireless tech, record storage and fleet ISF charges. The increase is slightly offset by a decrease in local mileage and copier ISF charges.

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Jail cases pending per attorney per month	1(a)(d)	36	36	37
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	6	6
Community and school activities attended	1(e)	75	75	75
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)	289	292	292
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)</u> ¹				
Trials (clients)		26	26	26
Guilty Pleas (clients)		2,113	2,008	2,008
Probation Violations (warrants)		429	394	394
<u>Family Court/Juveniles (jail & non-jail)</u> ¹				
Trials		0	1	1
Total petitions disposed		1,170	1,127	1,127
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed		822	881	881

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

2014 ACTION STEPS

Department Goal 1

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

PUBLIC DEFENDER (continued)

GENERAL FUND

JUDICIAL

PROGRAM – Public Defender

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

Program Summary:

	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</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>2,832,489</u>	<u>2,885,066</u>	<u>2,925,961</u>	<u>2,984,480</u>	<u>58,519</u>	2.0
TOTAL DISBURSEMENTS	<u>\$2,832,489</u>	<u>\$2,885,066</u>	<u>\$2,925,961</u>	<u>\$2,984,480</u>	<u>\$ 58,519</u>	2.0

Funding Adjustments for FY 2014 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	5.00	1.00	25.0
Intergovernmental	\$ 11,163	\$ 10,494	\$ 10,000	\$ 10,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 11,163</u>	<u>\$ 10,494</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 261,427	\$ 276,535	\$ 283,326	\$ 322,495	\$ 39,169	13.8
Operating	15,758	16,508	17,260	20,104	2,844	16.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 277,185</u>	<u>\$ 293,043</u>	<u>\$ 300,586</u>	<u>\$ 342,599</u>	<u>\$ 42,013</u>	14.0

Funding Adjustments for FY 2014 Include:

- Revenues reflect no change.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase also includes the addition of one new FTE to assist with the increase in the number of veterans in the Charleston County area.
- Operating expenditures reflect an increase in telephone ISF charges and copier ISF charges.

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:	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Output:				
Office contacts ¹	1(a)	9,166	9,487	9,795
Claims filed ¹	1(b)	2,871	3,388	4,038
Outcome:				
Percent of walk-ins served in five minutes	1(a)	99.0%	98.4%	99.0%
Percent of claims submitted within two business days ²	1(b)	98.0%	95.0%	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.

2014 ACTION STEPS

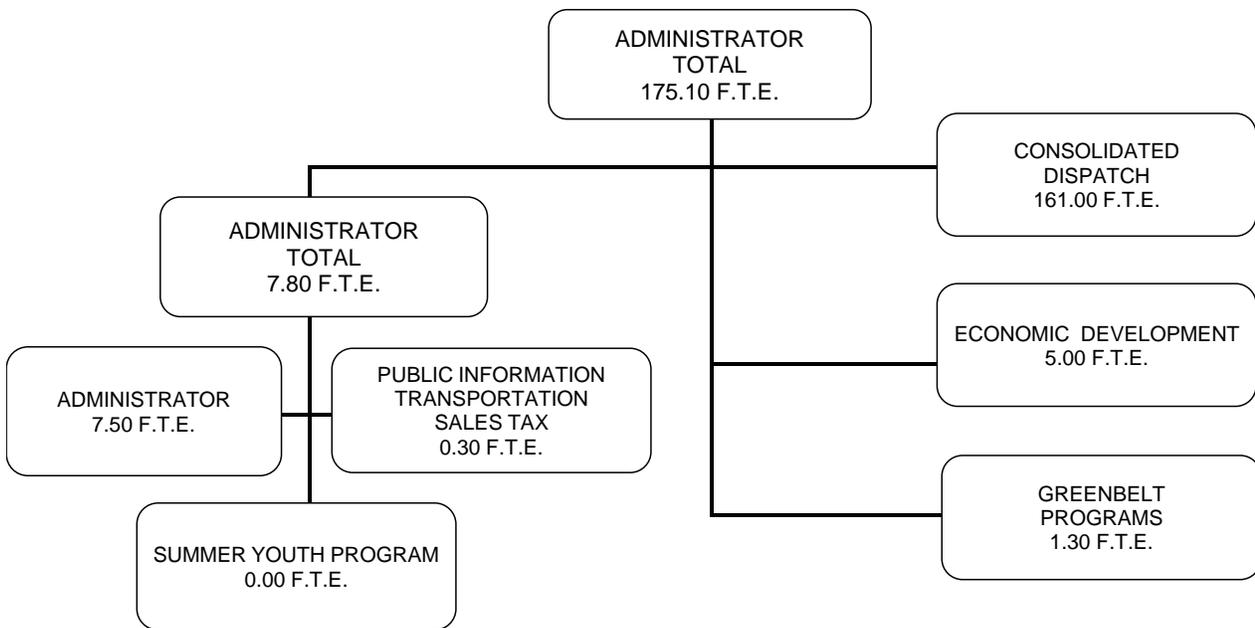
Department Goal 1

- 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.



End Section

ADMINISTRATOR



COUNTY ADMINISTRATOR

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.20	5.90	6.90	7.50	0.60	8.7
Personnel	\$ 719,679	\$ 600,916	\$ 905,798	\$ 927,322	\$ 21,524	2.4
Operating	25,165	205,495	49,662	62,146	12,484	25.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 744,844</u>	<u>\$ 806,411</u>	<u>\$ 955,460</u>	<u>\$ 989,468</u>	<u>\$ 34,008</u>	3.6

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in employee recognition, copier and telephone charges.

ADMINISTRATOR (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION – Public Information: Transportation Sales Tax

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

Division Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.30	0.30	0.30	0.30	-	0.0
Personnel	\$ 40,090	\$ 30,055	\$ 36,141	\$ 36,539	\$ 398	1.1
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 40,090</u>	<u>\$ 30,055</u>	<u>\$ 36,141</u>	<u>\$ 36,539</u>	<u>\$ 398</u>	1.1

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.

ADMINISTRATOR (continued)

GENERAL FUND

JUDICIAL

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 23,326	\$ 97,936	\$ 31,682	\$ -	\$ (31,682)	(100.0)
Operating	-	59,667	18,527	-	(18,527)	(100.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	23,326	157,603	50,209	-	(50,209)	(100.0)
Interfund Transfer Out	-	-	119,791	100,000	(19,791)	(16.5)
TOTAL DISBURSEMENTS	<u>\$ 23,326</u>	<u>\$ 157,603</u>	<u>\$ 170,000</u>	<u>\$ 100,000</u>	<u>\$ (70,000)</u>	(41.2)

Funding Adjustments for FY 2014 Include:

- Interfund Transfer Out represents the General Fund's support of the Summer Youth Program. The budget for the program was moved into the Special Revenue Fund to accommodate the program's calendar year, which runs non-concurrent with the County's fiscal year.

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.

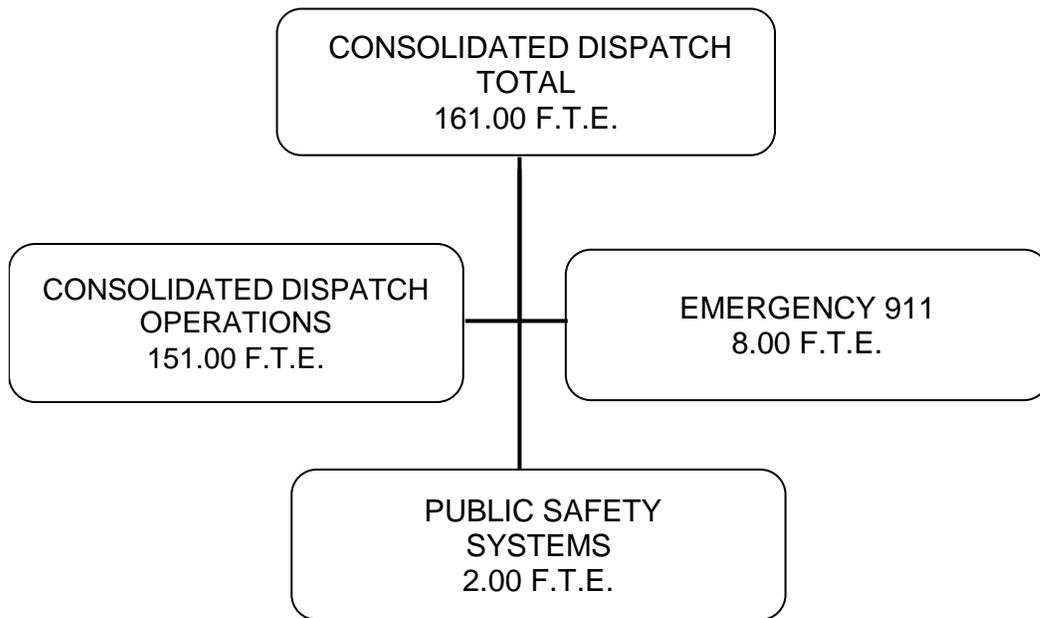
Program Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	-	-	119,791	100,000	(19,791)	(16.5)
TOTAL SOURCES	\$ -	\$ -	\$ 119,791	\$ 100,000	\$ (19,791)	(16.5)
Personnel	\$ -	\$ -	\$ 109,791	\$ 90,000	\$ (19,791)	(18.0)
Operating	-	-	10,000	10,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ 119,791	\$ 100,000	\$ (19,791)	(16.5)

Funding Adjustments for FY 2014 Include:

- Interfund Transfer In reflects the amount of funding from the General Fund to support the Summer Youth Program. The budget for the program was moved into the Special Revenue Fund to accommodate the program's calendar year, which runs non-concurrent with the County's fiscal year.
- 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	100.50	95.50	131.50	151.00	19.50	14.8
Intergovernmental	\$ 2,642,607	\$ 2,548,876	\$ 3,112,433	\$ 5,712,390	\$2,599,957	83.5
Miscellaneous	-	435	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,642,607</u>	<u>\$ 2,549,311</u>	<u>\$ 3,112,433</u>	<u>\$ 5,712,390</u>	<u>\$2,599,957</u>	83.5
Personnel	\$ 4,585,118	\$ 5,129,186	\$ 6,717,884	\$ 8,138,539	\$1,420,655	21.1
Operating	359,613	351,954	544,381	595,751	51,370	9.4
Capital	-	-	(117,214)	-	117,214	(100.0)
TOTAL EXPENDITURES	<u>4,944,731</u>	<u>5,481,140</u>	<u>7,145,051</u>	<u>8,734,290</u>	<u>1,589,239</u>	22.2
Interfund Transfer Out	-	260,000	1,879,000	274,205	(1,604,795)	(85.4)
TOTAL DISBURSEMENTS	<u>\$ 4,944,731</u>	<u>\$ 5,741,140</u>	<u>\$ 9,024,051</u>	<u>\$ 9,008,495</u>	<u>\$ (15,556)</u>	(0.2)

Funding Adjustments for FY 2014 Include:

- Revenues reflect reimbursements from member agencies such as 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 increase reflects the total consolidation as of January 1, 2014.

CONSOLIDATED DISPATCH

GENERAL FUND

PUBLIC SAFETY

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase in costs also reflects 19.5 additional FTEs to staff the new dispatch center that was opened in 2013.
- Operating expenditures represent increases in consulting fees and telephone charges based on historical trends and usage. The increases are partially offset due to reallocating the maintenance contract costs associated with the public safety system and by a reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Interfund Transfer Out is for transitional costs related to the Public Safety Systems.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.50	6.50	6.50	8.00	1.50	23.1
Intergovernmental	\$1,099,586	\$1,192,118	\$1,106,000	\$1,225,000	\$ 119,000	10.8
Charges and Fees	591,018	555,742	570,000	567,000	(3,000)	(0.5)
Interest	17,933	15,179	25,000	10,000	(15,000)	(60.0)
Miscellaneous	-	-	-	-	-	0.0
TOTAL REVENUES	<u>\$1,708,537</u>	<u>\$1,763,039</u>	<u>\$1,701,000</u>	<u>\$1,802,000</u>	<u>\$ 101,000</u>	5.9
Personnel	\$ 281,846	\$ 337,967	\$ 411,635	\$ 523,987	\$ 112,352	27.3
Operating	1,379,257	1,380,819	1,289,365	1,286,344	(3,021)	(0.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,661,103</u>	<u>\$1,718,786</u>	<u>\$1,701,000</u>	<u>\$1,810,331</u>	<u>\$ 109,331</u>	6.4

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase in State funding based on historical analysis and recent collections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase in personnel costs represents the addition of a Public Education Officer position and a CAD Support Assistant position.
- Operating expenditures reflect no significant changes.

CONSOLIDATED DISPATCH (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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	1.00	2.00	1.00	100.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 72,000	72,000	100.0
TOTAL REVENUES	-	-	-	72,000	72,000	100.0
Interfund Transfer In	-	-	109,000	274,205	165,205	151.6
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,000</u>	<u>\$ 346,205</u>	<u>\$ 237,205</u>	217.6
Personnel	\$ -	\$ -	\$ 84,000	\$ 147,705	63,705	75.8
Operating	-	-	25,000	198,500	173,500	694.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,000</u>	<u>\$ 346,205</u>	<u>237,205</u>	217.6

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The cost also reflects the funding for a new position.
- Operating expenditures represent an increase to consultant fees and maintenance contract costs for implementation of the new public safety 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Taxes	<u>\$ 1,207,438</u>	<u>\$ 1,707,951</u>	<u>\$ 1,939,952</u>	<u>\$ 1,823,594</u>	<u>\$ (116,358)</u>	(6.0)
TOTAL REVENUES	<u><u>\$ 1,207,438</u></u>	<u><u>\$ 1,707,951</u></u>	<u><u>\$ 1,939,952</u></u>	<u><u>\$ 1,823,594</u></u>	<u><u>\$ (116,358)</u></u>	(6.0)
Personnel	\$ 378,545	\$ 453,619	\$ 510,587	\$ 539,060	\$ 28,473	5.6
Operating	648,271	779,497	1,429,365	1,366,561	(62,804)	(4.4)
Capital	<u>34,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,061,456</u></u>	<u><u>\$ 1,233,116</u></u>	<u><u>\$ 1,939,952</u></u>	<u><u>\$ 1,905,621</u></u>	<u><u>\$ (34,331)</u></u>	(1.8)

Funding Adjustments for FY 2014 Include:

- Revenues represent fees collected from Multi-County Park accounts. The decrease is due to various companies depreciating their equipment and removing equipment from service.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures represent a decrease 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

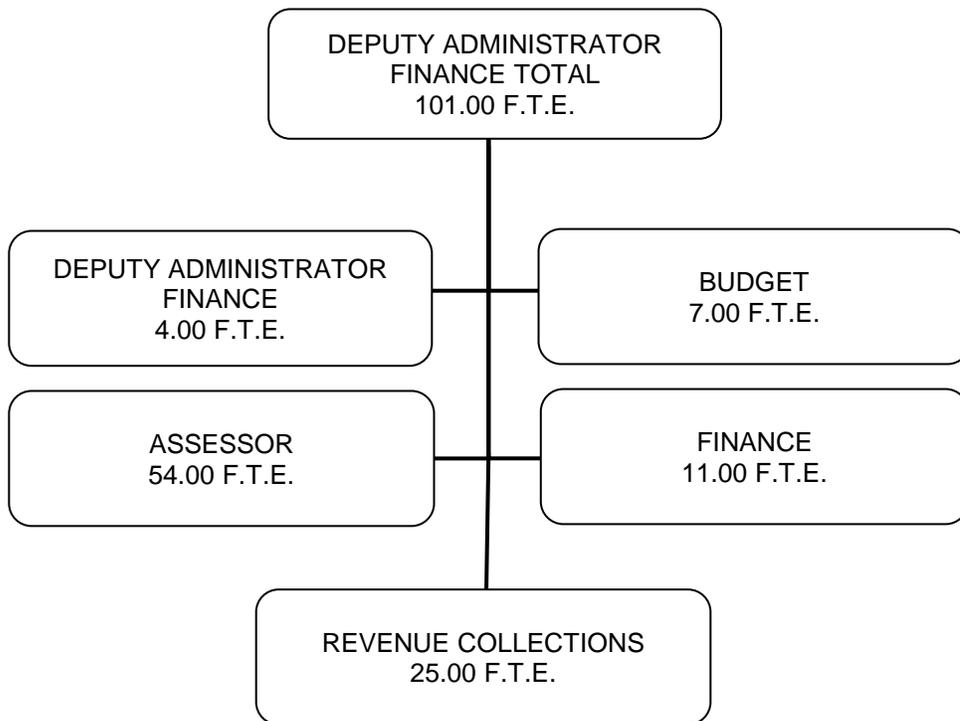
Departmental Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.30	1.30	1.30	1.30	-	0.0
Sales Tax	\$ 6,448,254	\$ 6,914,332	\$ 6,800,000	\$ 7,395,000	\$ 595,000	8.8
Interest	86,941	39,273	50,000	40,000	(10,000)	(20.0)
Miscellaneous	2,555	202	-	-	-	(100.0)
TOTAL REVENUES	6,537,750	6,953,807	6,850,000	7,435,000	585,000	8.5
Interfund Transfer In	19,040	879,004	1,837,000	291,048	(1,545,952)	(84.2)
TOTAL SOURCES	\$ 6,556,790	\$ 7,832,811	\$ 8,687,000	\$ 7,726,048	\$ (960,952)	(11.1)
Personnel	\$ 143,621	\$ 121,303	\$ 126,519	\$ 137,352	\$ 10,833	8.6
Operating	26,502	33,888	56,515	45,521	(10,994)	(19.5)
Capital	-	-	-	-	-	0.0
Debt Service	6,522,806	7,184,937	8,527,078	8,687,647	160,569	1.9
TOTAL EXPENDITURES	6,692,929	7,340,128	8,710,112	8,870,520	160,408	1.8
Interfund Transfer Out	10,000,000	337,614	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 16,692,929	\$ 7,677,742	\$ 8,710,112	\$ 8,870,520	\$ 160,408	1.8

Funding Adjustments for FY 2014 Include:

- Revenues show a projected increase in collections for the half-percent Transportation Sales Tax.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect reductions in administrative costs.
- Debt Service is increased due to scheduled bond payments.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 460,229	\$ 458,426	\$ 461,561	\$ 440,733	\$ (20,828)	(4.5)
Operating	6,737	6,197	10,780	16,235	5,455	50.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 466,966</u>	<u>\$ 464,623</u>	<u>\$ 472,341</u>	<u>\$ 456,968</u>	<u>\$ (15,373)</u>	(3.3)

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity Program and an increase in the fringe benefit rate from 40% to 41%. The cost also reflects a decrease due to personnel changes.
- Operating expenditures reflect an increase in ISF charges: telephone, copier and postage.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	53.00	53.00	54.00	54.00	-	0.0
Licenses and Permits	\$ 6,935	\$ 8,300	\$ 5,600	\$ 6,700	\$ 1,100	19.6
Charges and Fees	5,342	5,560	5,000	2,500	(2,500)	(50.0)
Miscellaneous	440	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 12,717</u>	<u>\$ 13,860</u>	<u>\$ 10,600</u>	<u>\$ 9,200</u>	<u>\$ (1,400)</u>	<u>(13.2)</u>
Personnel	\$ 3,221,122	\$ 3,299,605	\$ 3,429,431	\$ 3,740,158	\$ 310,727	9.1
Operating	308,918	195,871	257,646	301,047	43,401	16.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,530,040</u>	<u>\$ 3,495,476</u>	<u>\$ 3,687,077</u>	<u>\$ 4,041,205</u>	<u>\$ 354,128</u>	<u>9.6</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease due to a reduction in the sale of maps and publications because citizens are using the internet to receive appraisal and assessment information.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The costs also reflect an increase in overtime and temporary personnel to initiate work on the next reassessment. In addition, temporary personnel are added to pursue non-qualified four percent legal residence as a revenue enhancement for the County.
- Operating expenditures reflect an increase due to the addition of consulting services to assist with the growing number of complex appeals. In addition, the increase represents higher telephone and copier ISF charges based on historical trends and usage.

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 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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Number of ATI appraisals	1(b)	8,133	9,781	11,250
Inspections per year ¹	2	n/a	n/a	10,000
Notification date ¹	3	n/a	n/a	3/15/14
Output:				
Percent of time spent on new construction ²	1(a)	n/a	15.5%	18.0%
Percent of time spent on new ATI appraisals ²	1(b)	n/a	4.7%	6.0%
Average date of inspection for improved properties ²	2(a)	n/a	1/1/08	6/30/09
Median date of inspection for improved properties ²	2(b)	n/a	8/31/10	9/30/11
Percent of time spent on objections	1(c)	32.2%	7.3%	5.0%
Lag in inspection date average versus Tax Year ²	2(a)	n/a	5.5 yrs	5.0 yrs
Lag in inspection date median versus Tax Year ²	2(b)	n/a	2.83 yrs	2.73 yrs
Number removed or back taxed ¹	3	n/a	n/a	300
Efficiency:				
Rate per day new construction appraisals (per appraiser)	1(a)	\$10.72	\$5.10	\$7.00
Rate per day ATI appraisals (per appraiser) ²	1(a)	n/a	\$21.00	\$20.00
Rate per day objections (per appraiser)	1(b)	\$5.10	\$7.20	\$7.00
Rate per day audit removals denials (total average daily) ¹	3	n/a	n/a	\$5.00

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

Outcome:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Date new construction completed ³	1(a)	9/12	8/13 est	6/30/14
New construction appraisals completed ⁴	1(a)	6,028	16,198	10,000
Change in valuation tax base due to new construction ¹	1(a)	n/a	n/a	2.0% inc
Date ATIs completed ⁵	1(b)	10/12	8/13 est	6/15/14
Change in valuation tax base due to ATIs ¹	1(b)	n/a	n/a	1.0% inc
Date reassessment BAAs completed (occurs every five years) ¹	1(c)	n/a	n/a	6/1/14
Date objections completed ⁶	1(c)	6/12/12	5/20/13	5/1/14
Increase in number of properties inspected per year ¹	2(a,b)	n/a	n/a	10.0% inc
Ongoing increase in tax base by removals (prorated 1 st yr est) ¹	3	n/a	n/a	1,000,000
Legal residence audit removals and back taxed implemented ¹	3	n/a	n/a	300
Back tax revenue prorated for one quarter of FY 2014 ¹	3	n/a	n/a	200,000

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

² This department began measuring performance against this objective in FY 2013.

³ Data is reported by tax year (calendar year). TY 2012 new construction was completed in September 2012; TY 2013 new construction was due to be completed July 12, 2013 but is still in progress with early August 12 completion estimates.

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. An estimate based on timely completion is provided.

⁵ Data reported tax year (calendar year). TY 2012 ATIs were complete October 12; TY 2013 ATI deadline was August 16 with an estimated completion of August 30, 2013.

⁶ Filing deadline is January 15 each year with 30 days to process. May 1 allows 45 days for decisions and notifications.

2014 ACTION STEPS

Department Goal 1

- Complete updating "Assess 14" permits in computer by January 15 each year to estimate new construction workload and establish appraisals needed per day/week by appraiser to meet goal.
- Complete sale verification by February 15 to establish ATI count and establish appraisals need per day/week by appraiser to meet goal.
- Code objections received near deadline date within 4 days. Process various noncompliant Appeal/Objections and noncompliant Protests received at deadline within 2 weeks of receipt. Finalize protests within 30 days of receipt.

Department Goal 2

- Develop process to scrub new construction and objection/appeal appraisals against inspection date to ensure all inspections are captured by January 1, 2014.
- Develop process to scrub building permit inspection dates against ProVal dates by June 1, 2014 to ensure inspections for no values and voided permits are captured.
- Develop process for comparing sales verification to inspection date by January 1 to restart enforcement of inspection of ATIs and sale inspections.
- Continue use of Data Specialist sweeps prior to implementation of 2015 reassessment.

Department Goal 3

- Execute contract with vendor no later than September 30, 2013.
- Provide file to vendor/consultant no later than October 30, 2013.
- Develop method for tracking each recommended removal, test, and implement no later than January 1, 2014.
- Final decision on recommended removals at a rate of no less than \$5.00 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:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 570,654	\$ 582,432	\$ 627,890	\$ 640,278	\$ 12,388	2.0
Operating	14,113	13,442	18,383	18,919	536	2.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 584,767</u>	<u>\$ 595,874</u>	<u>\$ 646,273</u>	<u>\$ 659,197</u>	<u>\$ 12,924</u>	2.0

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect no significant changes.

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 2012	FY 2013	FY 2014
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Number of Federal Awards	2	95	97	95
Output:				
Budgeted General Fund revenues	1(a)	166,167,209	175,498,557	185,866,487
Actual General Fund revenues ^{1&2}	1(a)	175,664,617	182,455,667	185,866,487
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0.00	\$0.00	\$0.00
Outcome:				
Five-year plans prepared	1(b)	100\$	100%	100%
Percent of revenue variance	1(a)	5.7%	4.0%	+/-2.0%
Single Audit findings	2	0.0	0.0	0.0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2013 Actual reflects the projection at time of budget preparation.

² FY 2014 reflects 100% of the revenue amount.

2014 ACTION STEPS

Department Goal 1

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

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	11.00	11.00	-	0.0
Charges and Fees	\$ 5,175	\$ 4,785	\$ 5,000	\$ 5,000	\$ -	0.0
TOTAL REVENUES	\$ 5,175	\$ 4,785	\$ 5,000	\$ 5,000	\$ -	0.0
Personnel	\$ 951,012	\$ 869,906	\$ 892,816	\$ 909,631	\$ 16,815	1.9
Operating	47,154	42,470	43,535	45,447	1,912	4.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 998,166	\$ 912,376	\$ 936,351	\$ 955,078	\$ 18,727	2.0

Funding Adjustments for FY 2014 Include:

- Revenues reflect no change.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also include an increase due to interdepartmental staffing changes.
- Operating expenditures reflect an increase in office expenses, printing/binding, and telephone charges based on historical trends and usage.

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 2012 Actual	FY 2013 Actual ¹	FY 2014 Projected
Output:				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	240	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		130	60	68
Journal entries required after year end		66	75	75
Management letter comments/material weaknesses		0	0	0

¹ FY 2013 reflects data before the finalized audit.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	6.00	6.00	-	0.0
Charges and Fees	\$ 1,462,170	\$ 1,173,166	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5.0
Interest	48,154	59	50,000	-	(50,000)	(100.0)
Miscellaneous	8,364	180	5,000	-	(5,000)	(100.0)
TOTAL REVENUES	<u>\$ 1,518,688</u>	<u>\$ 1,173,405</u>	<u>\$ 1,055,000</u>	<u>\$ 1,050,000</u>	<u>\$ (5,000)</u>	(0.5)
Personnel	\$ 641,549	\$ 658,512	\$ 675,715	\$ 695,614	\$ 19,899	2.9
Operating	340,523	373,472	413,725	437,885	24,160	5.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 982,072</u>	<u>\$ 1,031,984</u>	<u>\$ 1,089,440</u>	<u>\$ 1,133,499</u>	<u>\$ 44,059</u>	4.0

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease in interest earnings and miscellaneous revenues. The decreases are partially offset by an increase due to the projected increase in levy cost revenue.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase also includes the addition of temporary personnel to assist with collecting delinquent property taxes.
- Operating expenditures reflect an increase in printing cost associated with developing new tax forms. The increase in operating is also due to additional legal service required as a result of increased property sales.

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 taxes.

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

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

Objective 1(d): Attain collection rates of 60% for valid delinquent mobile home taxes.²

MEASURES:		FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Output:				
Total reduction in real property receivables	1(a)	\$16,088,945	\$22,240,227	\$22,240,227
Total reduction in Business Personal Property receivables	1(b)	\$432,142	\$76,919	\$76,919
Total reduction in Department of Revenue Business Personal Property receivables	1(c)	\$637,960	\$584,687	\$584,687
Total reduction in mobile home receivables	1(d)	n/a	n/a	n/a
Efficiency:				
Cost per collection ³	1(a)(b)(c)	n/a	n/a	n/a
Outcome:				
Closure rate for Real property	1(a)	94.0%	95.0%	95.0%
Closure rate for business personal property	1(b)	24.0%	32.0%	32.0%
Closure rate for Department of Revenue Business Personal Property	1(c)	17.0%	29.0%	29.0%
Closure rate for mobile home	1(d)	n/a	n/a	n/a

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

² This department will begin measuring performance against this objective during FY 2014.

³ Data unavailable at time of publication.

2014 ACTION STEPS

Department Goal 1

- Complete the implementation of the Delinquent Tax portion of the County tax system.

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 2010 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	18.00	19.00	19.00	-	0.0
Charges and Fees	\$ 1,648,112	\$ 1,829,635	\$ 2,105,000	\$ 2,080,000	\$ (25,000)	(1.2)
Interest	24,329	2,366	-	-	-	0.0
Miscellaneous	246	3,522	-	-	-	0.0
TOTAL REVENUES	<u>1,672,687</u>	<u>1,835,523</u>	<u>2,105,000</u>	<u>2,080,000</u>	<u>(25,000)</u>	<u>(1.2)</u>
Interfund Transfer In	256,000	16,859	-	-	-	0.0
TOTAL SOURCES	<u>\$ 1,928,687</u>	<u>\$ 1,852,382</u>	<u>\$ 2,105,000</u>	<u>\$ 2,080,000</u>	<u>\$ (25,000)</u>	<u>(1.2)</u>
Personnel	\$ 1,336,649	\$ 1,194,517	\$ 1,239,288	\$ 1,296,369	\$ 57,081	4.6
Operating	492,427	501,164	667,678	688,981	21,303	3.2
Capital	-	-	37,000	-	(37,000)	(100.0)
TOTAL EXPENDITURES	<u>1,829,076</u>	<u>1,695,681</u>	<u>1,943,966</u>	<u>1,985,350</u>	<u>41,384</u>	<u>2.1</u>
Interfund Transfer Out	-	-	198,034	94,650	(103,384)	(52.2)
TOTAL DISBURSEMENTS	<u>\$ 1,829,076</u>	<u>\$ 1,695,681</u>	<u>\$ 2,142,000</u>	<u>\$ 2,080,000</u>	<u>\$ (62,000)</u>	<u>(2.9)</u>

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease based on projected revenues from County collection fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures increased due to higher County administrative charges.
- Interfund Transfer Out represents decreased funding to the General Fund.

REVENUE COLLECTIONS (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Output:				
Field inspections/calls/emails	1(a)	8,100	8,500	9,000
Illegal businesses located – businesses noncompliant	1(b)	154	165	150
Audits conducted	1(c)	1,148	1,196	1,250
Efficiency:				
Average chargeback per audit	1(c)	\$534	\$674	\$375
Outcome:				
Percent increase of business license inspections	1(a)	1.0%	5.0%	6.0%
Percent increase of locating businesses operating illegally	1(b)	(9.0%)	7.0%	(9.0%)
Percent increase of audits conducted	1(c)	9.0%	5.0%	5.0%
Collections from audit charge backs	1(c)	\$613,048	\$447,273	\$400,000

2014 ACTION STEPS

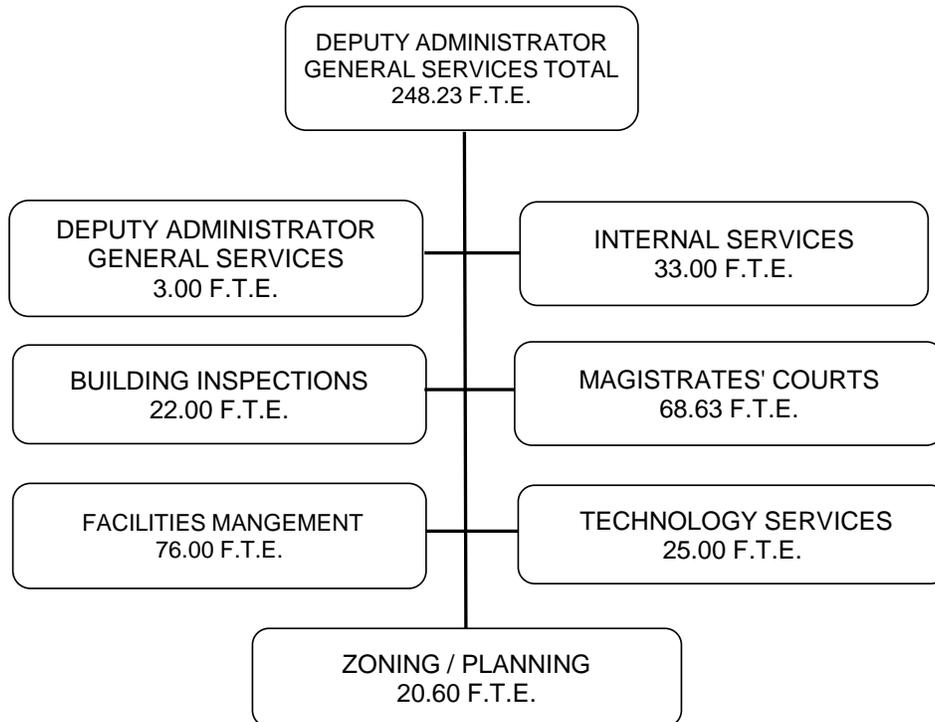
Department Goal 1

- Migrate user fee system off the mainframe and Stormwater off Access into Manatron.
- Attract additional municipalities into our consolidated programs.



End Section

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.

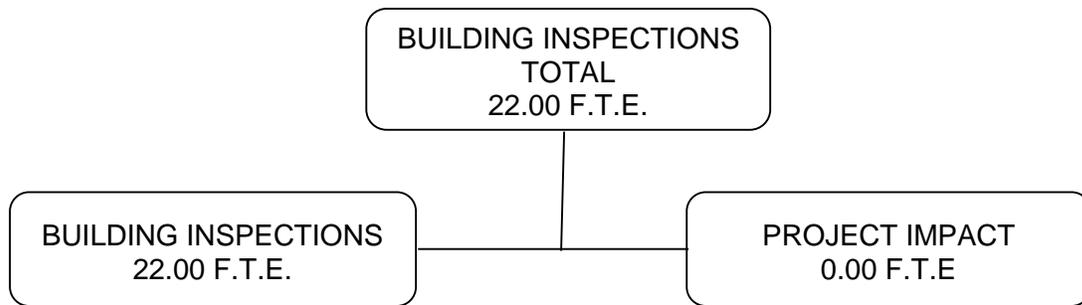
Departmental Summary:

	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</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	\$ 331,967	\$ 342,146	\$ 354,495	\$ 363,673	\$ 9,178	2.6
Operating	6,282	7,129	6,238	9,121	2,883	46.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 338,249</u>	<u>\$ 349,275</u>	<u>\$ 360,733</u>	<u>\$ 372,794</u>	<u>\$ 12,061</u>	3.3

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase due to the higher ISF charges: telephone, copier and postage service charges.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.00	21.00	21.00	22.00	1.00	4.8
Licenses and Permits	\$ 982,872	\$ 1,188,611	\$ 1,190,000	\$ 1,375,000	\$ 185,000	15.5
Charges and Fees	281,434	295,823	282,000	320,000	38,000	13.5
Miscellaneous	20,985	15,699	20,000	2,500	(17,500)	(87.5)
TOTAL REVENUES	<u>\$ 1,285,291</u>	<u>\$ 1,500,133</u>	<u>\$ 1,492,000</u>	<u>\$ 1,697,500</u>	<u>\$ 205,500</u>	13.8
Personnel	\$ 1,136,050	\$ 1,270,890	\$ 1,344,469	\$ 1,456,964	\$ 112,495	8.4
Operating	81,651	87,682	102,170	145,221	43,051	42.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,217,701</u>	<u>\$ 1,358,572</u>	<u>\$ 1,446,639</u>	<u>\$ 1,602,185</u>	<u>\$ 155,546</u>	10.8

Funding Adjustments for FY 2014 Include:

- Revenues are reflective of increased construction activity based on current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. This cost also includes funding for a new FTE to assist with the projected increase in the number of building inspections required in FY 2014.
- Operating expenditures include an increase in training and conference costs for new employees and an increase in radio communication, telephone, and copier charges based on historical trends and usage.

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 2 rating with the private insurance industry which results in selective rate reductions in property insurance.

Objective 3(c): Maintain educational program for continuing education for Code Enforcement Officers to keep current with all federal, state, and local code modifications.

MEASURES:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Permit revenue	1(a)	\$1,451,723	\$1,479,915	\$1,697,500
Output:				
Permits issued	1(a)	7,147	6,676	7,600
Inspections performed	1(a)	17,634	20,804	22,000
Commercial plans approved	1(a)	143	167	183
Residential plans approved	1(a)	633	639	669
Number of contractor's licenses issued/renewed	1(a)	2,166	2,099	2,150
Number of Certificates of Occupancy issued	1(a)	223	239	259
Number of people serviced by E-commerce system	1(a)(b)	13,217	14,043	15,500
Number impacted by public education programs	2(a)	116,310	126,737	158,000
Number attending educational seminars	2(b)	183	161	200
Hours of Codes Enforcement Officers training	3(c)	312	376	450
Efficiency:				
Average number of days per commercial plan review	1(a)(c)	10	10	10
Average number of days per residential plan review	1(a)(c)	10	11	10
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	1(c)	n/a	n/a	100%
Favorable Rating achieved during Semi-Annual Internal Audit	1(c)	n/a	n/a	100%
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 2	Class 2
Percentage of Code Enforcement Officers training completed	3(c)	100%	100%	100%

¹ This department will begin measuring performance against this objective during FY 2014.

BUILDING INSPECTIONS

GENERAL FUND

PUBLIC SAFETY

2014 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.

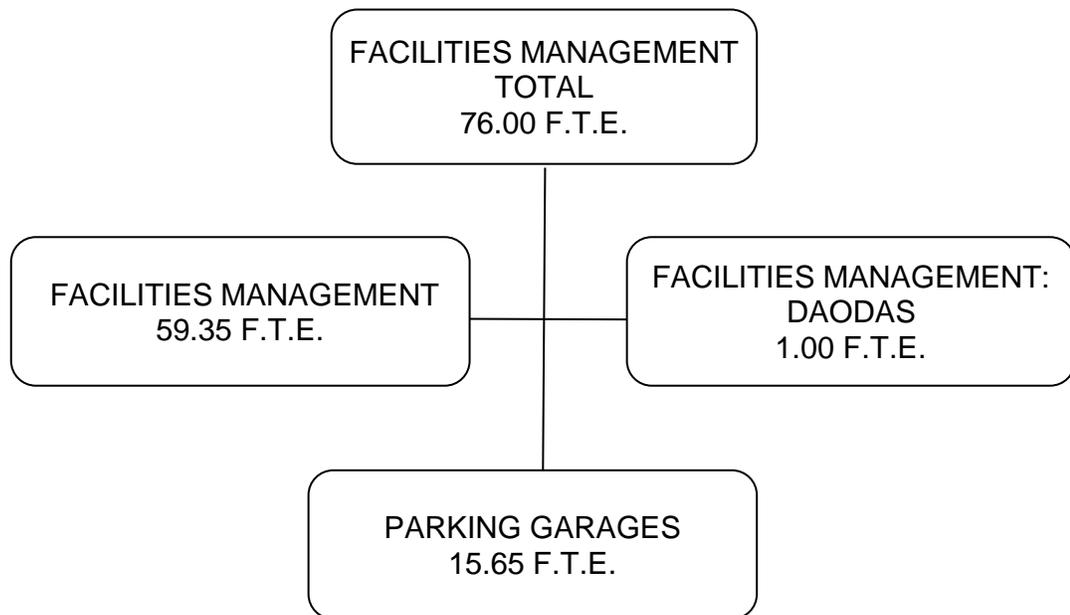
Program Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 110	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,384	4,269	38,752	36,142	(2,610)	(6.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 8,384</u>	<u>\$ 4,269</u>	<u>\$ 38,752</u>	<u>\$ 36,142</u>	<u>\$ (2,610)</u>	(6.7)

Funding Adjustments for FY 2014 Include:

- Revenues are not budgeted for this grant because the grant period has ended. The County will not receive any additional funds from the federal government.
- 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	58.00	58.60	59.35	59.35	-	0.0
Rents and Leases	\$ 618,864	\$ 601,601	\$ 565,000	\$ 570,000	\$ 5,000	0.9
Miscellaneous	9,508	26,014	-	-	-	0.0
TOTAL REVENUES	<u>\$ 628,372</u>	<u>\$ 627,615</u>	<u>\$ 565,000</u>	<u>\$ 570,000</u>	<u>\$ 5,000</u>	0.9
Personnel	\$ 3,738,028	\$ 3,756,684	\$ 3,908,704	\$ 4,051,463	\$ 142,759	3.7
Operating	8,060,943	8,372,475	8,572,800	8,728,009	155,209	1.8
Capital	26,081	99,639	-	-	-	0.0
TOTAL EXPENDITURES	<u>11,825,052</u>	<u>12,228,798</u>	<u>12,481,504</u>	<u>12,779,472</u>	<u>297,968</u>	2.4
Interfund Transfer Out	7,294	20,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$11,832,346</u>	<u>\$12,248,798</u>	<u>\$12,481,504</u>	<u>\$12,779,472</u>	<u>\$ 297,968</u>	2.4

Funding Adjustments for FY 2014 Include:

- Revenue increases are due to a slight increase in the lease agreements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in the maintenance of equipment, buildings and grounds due to the completion of the new Consolidated Dispatch Center. The increase is offset by a reduction to rental costs due to relocating the bond hearing and preliminary courts to the Detention Center.

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 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Input:				
Capital Projects:				
Total number of active construction contracts	1(a)	5	2	16
Value of completed construction contracts designed by A&E	1(a)	4	1	n/a ¹
Total value of active contracts	1(a)	\$108M	\$18M	\$16.7M
Dollar value of contracts awarded	1(b)	\$108M	\$5M	n/a ¹
Output:				
Capital Projects:				
Number of contracts awarded (design & construction)	1(a)	53	29	n/a ¹
Design estimate for awarded contracts	1(c)	\$31M	\$5.3M	n/a ¹
Number of change orders negotiated	1(d)	16	3	n/a ¹
Dollar value of negotiated change orders	1(d)	\$362,606	\$383,739	n/a ¹
Total resources approved at construction award	1(d)	\$108M	\$5M	n/a ¹
Facilities:				
Work orders issued	2(a)	8,322	7,376	8,000
Projects schedules	2(b)	63	76	39
Programmed maintenance work orders issued	2(c)	5,665	4,962	5,100
Total contracted services budgeted	3(b)	\$2,835,887	\$3,077,668	\$3,354,348
Utilities budgeted	3(c)	\$4,918,171	\$4,692,947	\$4,566,872
Department operating budget	3(d)	\$12,153,976	\$12,282,764	\$12,670,416

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Efficiency:				
Capital Projects:				
Percent of awarded value to estimate	1(a)	63.0%	68.0%	n/a ¹
Average number of days from "substantial completion" to completion of "punch list"	1(b)	30	30	n/a ¹
Facilities:				
Percent of work orders completed	2(a)	95.00%	96.82%	98.00%
Percent of projects completed	2(b)	100%	99.53%	100%
Programmed maintenance compliance	2(c)	89.0%	100%	100%
Budgeting effectiveness percent – Contracts	3(b)	94.23%	96.97%	98.00%
Budgeting effectiveness percent – Utilities	3(c)	80.26%	88.65%	95.00%
Department operating budget effectiveness percent	3(d)	90.04%	99.80%	100%
Outcome:				
Capital Projects:				
Number of contracts completed (design & construction)	1(a)	38	19	n/a ¹
Dollar value of construction completed (WIP)	1(a)	\$4,578,469	\$25,652,633	n/a ¹
Total number of construction contracts closed out	1(a)	4	1	n/a ¹
Total number of projects completed	1(a)	4	1	n/a ¹
Total final cost of projects completed	1(a)	\$94,313,876	\$25M	n/a ¹
Number of projects completed within approved resources	1(a)	4	1	n/a ¹
Number of contracts within 15% design estimate	1(c)	4	1	n/a ¹
Total amount saved through negotiations	1(c)	\$9,608	\$4,615	n/a ¹
Facilities:				
Work orders completed	2(a)	7,920	7,142	7,250
Projects completed	2(b)	46	76	39
Programmed maintenance work orders completed	2(c)	5,030	4,939	5,100
Actual expended costs of special projects	3(a)	\$313,654	\$534,956	\$746,335
Total contracted services actual expenses	3(b)	\$2,672,368	\$2,984,681	\$3,327,273
Utilities actual expenditures	3(c)	\$3,974,731	\$4,692,947	\$4,407,325
Department operating budget effectiveness	3(d)	\$12,524,009	\$12,429,496	\$12,429,472

¹ To be determined.

2014 ACTION STEPS

Department Goal 1

- Closeout of the Consolidated Dispatch Center.
- Complete design and construction contracts for Parking Automation Project for the County Garage Repairs.
- Complete construction of the Preliminary Hearing/Bond Courts.
- Complete construction of the Law Enforcement Center.

Department Goal 2

- Begin design/construction of the FY 2014 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	17.20	15.65	15.90	15.65	(0.25)	(1.6)
Intergovernmental	\$ 251,861	\$ 251,642	\$ 250,000	\$ 252,000	\$ 2,000	0.8
Charges and Fees	2,493,381	2,594,360	2,275,736	2,415,742	140,006	6.2
Interest	20,057	9,264	25,000	10,000	(15,000)	(60.0)
Leases and Rentals	75,566	77,833	80,168	82,537	2,369	3.0
Miscellaneous	(13,245)	(21,066)	(13,668)	(13,668)	-	0.0
TOTAL REVENUES	<u>\$ 2,827,620</u>	<u>\$ 2,912,033</u>	<u>\$ 2,617,236</u>	<u>\$ 2,746,611</u>	<u>\$ 129,375</u>	4.9
Personnel	\$ 890,638	\$ 933,425	\$ 948,118	\$ 1,002,644	\$ 54,526	5.8
Operating	828,067	848,151	627,468	825,126	197,658	31.5
Capital	-	-	-	300,000	300,000	100.0
Debt Service	234,980	185,164	535,232	537,083	1,851	0.3
TOTAL EXPENSES	1,953,685	1,966,740	2,110,818	2,664,853	554,035	26.2
Interfund Transfer Out	2,019,998	461,406	506,418	481,758	(24,660)	(4.9)
TOTAL DISBURSEMENTS	<u>\$ 3,973,683</u>	<u>\$ 2,428,146</u>	<u>\$ 2,617,236</u>	<u>\$ 3,146,611</u>	<u>\$ 529,375</u>	20.2

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. Personnel expenses also reflect an increase in temporary staff costs.
- Operating expenses reflect increases in County administrative charges and contingency costs. This increase is offset due to savings from interest expense on the debt for the Cumberland Parking Garage.
- Capital expenses include the upgrade of two elevators for the King and Queen parking garage.
- 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:		FY 2012	FY 2013	FY 2014
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Cumberland Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$808,106	\$1,037,751	\$938,694
Vouchers		\$33,018	\$34,121	\$34,790
City reimbursement		\$252,487	\$263,546	\$256,000
Contracts ¹		\$230,934	\$239,461	\$245,000
Commercial space leases (shops)		\$77,833	\$80,168	\$82,537
Free parking cost ²		\$164,839	\$172,948	\$178,360
<u>Transaction Volume</u>	1(b)			
Number of transactions		131,588	132,998	133,425
Free transactions		21,798	22,490	23,948
Annual number of safety training initiatives conducted	2(a)	12	12	12
Recordable incidents	2(b)	25	22	23

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
King and Queen Parking Garage:				
<u>Parking Revenue</u>				
Transient revenue	1(a)	\$1,116,779	\$1,157,700	\$1,048,928
Vouchers		\$36,840	\$36,200	\$36,890
Contracts ²		\$97,770	\$98,590	\$98,000
Free parking cost		\$162,427	\$168,750	\$175,842
<u>Transaction Volume</u>				
Number of transactions	1(b)	197,956	198,251	196,560
Free transactions		19,440	20,607	20,425
Annual number of audits for conducting training initiatives	2(a)	12	12	12
Recordable incidents	2(b)	13	19	18
Efficiency:				
Annual operating expense per space – combined garage costs ³	3(b)	\$1,742	\$1,585	\$1,757
Outcome:				
Annual revenue per space:				
	3(a)			
Cumberland Parking Garage		\$1,527	\$1,828	\$1,716
King and Queen Parking Garage		\$3,001	\$3,099	\$2,838

¹ FY 2014 increase reflects new office building adjacent to Cumberland Garage.

² Free parking cost does not include County Employee parking privilege.

³ Annual Operating Costs is the sum of total actual expenses, existing encumbrance, interfund transfer out and credit card costs divided by number of total spaces, i.e. 1,322. (Actual Expenses are minus Debt Service and Capital)

2014 ACTION STEPS

Department Goal 1

- Begin installation of the Automated Parking System Upgrade, which will include significant investment in technologies designed to automate existing processes and reduce overall staff costs.
- Begin installation of new signage in support of the new Automated Parking System Upgrade, which will promote the use of automation, and ease traffic congestion problems with the garages.

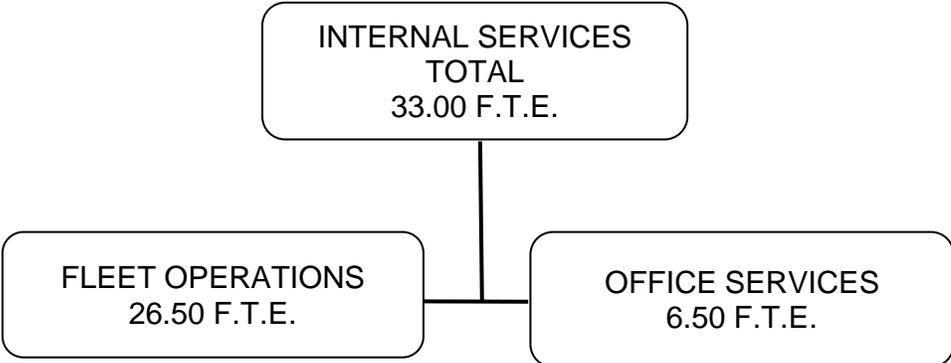
Department Goal 2

- Continue to upgrade garage lighting in the King and Queen garage with energy efficient T-5 fluorescent fixtures and to install additional surveillance equipment.
- 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 3

- 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.

INTERNAL SERVICES



INTERNAL SERVICES

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Fleet Operations

Mission: Fleet Operations establishes efficient and effective delivery of the Charleston County vehicle fleet by providing customer agencies with safe, reliable, economical and environmentally-sound transportation and by performing related support services that are responsive to the needs of customer departments and that conserve vehicle value and equipment investment.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	23.65	24.00	26.00	26.50	0.50	1.9
Charges and Fees	\$ 7,776,788	\$ 9,081,166	\$ 9,171,594	\$ 9,771,788	\$ 600,194	6.5
Miscellaneous	<u>584,273</u>	<u>551,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	8,361,061	9,632,811	9,171,594	9,771,788	600,194	6.5
Interfund Transfer In	<u>3,100,325</u>	<u>3,468,608</u>	<u>4,907,700</u>	<u>4,289,000</u>	<u>(618,700)</u>	(12.6)
TOTAL SOURCES	<u>\$11,461,386</u>	<u>\$13,101,419</u>	<u>\$14,079,294</u>	<u>\$14,060,788</u>	<u>\$ (18,506)</u>	(0.1)
Personnel	\$ 1,738,879	\$ 1,676,820	\$ 1,934,960	\$ 1,969,852	\$ 34,892	1.8
Operating	8,897,159	10,223,615	7,188,430	7,901,936	713,506	9.9
Capital	<u>-</u>	<u>-</u>	<u>4,955,904</u>	<u>4,189,000</u>	<u>(766,904)</u>	(15.5)
TOTAL EXPENSES	10,636,038	11,900,435	14,079,294	14,060,788	(18,506)	(0.1)
Interfund Transfer Out	<u>265,948</u>	<u>503,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$10,901,986</u>	<u>\$12,403,906</u>	<u>\$14,079,294</u>	<u>\$14,060,788</u>	<u>\$ (18,506)</u>	(0.1)

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

- Operating expenses represent a significant increase due to the higher cost of fuel and parts. Operating costs also include funds for a consultant to analyze the viability and implementation of a compressed natural gas fueling facility.
- Capital expenses include the cost of ambulances, law enforcement vehicles, Public Works heavy equipment, and various other vehicles.

Performance Measures:

Initiative III: Long-Term Financial Planning

Department Goal 1: Ensure fiscal accountability in managing and “Right-Sizing” Fleet assets.

Objective 1: Establish optimal size of fleet.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Provide cost effective maintenance promoting the useful life and availability of Fleet equipment.

Objective 2(a): Minimize breakdown repairs through an effective Preventative Maintenance (PM) Program.

Objective 2(b): Achieve optimal fleet availability through an effective PM Program and by performing efficient and timely repairs.

Objective 2(c): Monitor cost per mile to operate support vehicles.

MEASURES:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Number of support vehicles	1	583	587	593
Total number of work orders	2(a)	7,701	8,622	8,500
Output:				
Availability of fleet units	2(b)	93.63%	94.02%	92.00%
Average total expenses versus budgeted total expenses	2(c)	104%	105.9%	100%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.35	\$0.37	\$0.36
Average cost per work order	2(a)	\$682	\$602	\$660
Average number of units out of service per day ¹	2(b)	29	33	30
Outcome:				
Number of vehicles added to departments from surplus	1	0	0	0
Number of vehicles turned in	1	0	1	0
Savings per reduction of support vehicles ²	1	0	18,000	0
Percent of “repair” work order to total work orders (≤45%) ¹	2(a)	46.0%	64.0%	45.0%
Percent of scheduled maintenance to unscheduled repairs (≥60%) ¹	2(b)	59.1%	44.6%	60.0%
Fleet availability (≥90%) ¹	2(b)	93.63%	94.02%	93.00%
Percent of actual total expenses to budgeted total expenses (≤100%) ¹	2(a)(b)(c)	104%	105.9%	100%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2014 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.

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).

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Office Services

Mission: Office Services provides photocopy, postal services, and specialized printing applications for County government departments delivering services to County citizens.

Services Provided:

- Provide the most cost efficient methods to process County mail
- Provide office equipment support and repair service

Division Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.45	6.50	6.50	6.50	-	0.0
Charges and Fees	<u>\$1,086,354</u>	<u>\$1,084,944</u>	<u>\$1,252,351</u>	<u>\$1,444,324</u>	<u>\$ 191,973</u>	15.3
TOTAL REVENUES	1,086,354	1,084,944	1,252,351	1,444,324	191,973	15.3
Interfund Transfer In	<u>230,692</u>	<u>240,909</u>	<u>267,282</u>	<u>-</u>	<u>(267,282)</u>	(100.0)
TOTAL SOURCES	<u>\$1,317,046</u>	<u>\$1,325,853</u>	<u>\$1,519,633</u>	<u>\$1,444,324</u>	<u>\$ (75,309)</u>	(5.0)
Personnel	\$ 322,571	\$ 320,330	\$ 353,424	\$ 361,919	\$ 8,495	2.4
Operating	1,056,236	1,051,465	1,147,709	1,082,405	(65,304)	(5.7)
Capital	<u>-</u>	<u>-</u>	<u>18,500</u>	<u>-</u>	<u>(18,500)</u>	(100.0)
TOTAL EXPENSES	<u>\$1,378,807</u>	<u>\$1,371,795</u>	<u>\$1,519,633</u>	<u>\$1,444,324</u>	<u>\$ (75,309)</u>	(5.0)

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase to General Fund departments to replace the Interfund Transfer In from the Debt Service Fund. The Debt Service Fund previously funded the capital lease cost for General Fund departments.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses decreased due to a reduction in paper costs and postage based on historical trends and usage. The decrease is partially offset by an projected increase in the new copier lease contract.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

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.

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Budgeted for postage	2(b)	\$528,213	\$495,085	\$413,322
Budgeted for copying	2(b)	\$428,149	\$492,873	\$503,359
Output:				
Mail pieces processed in-house ¹	1(a),3(a)	403,125	410,307	398,000
Mail pieces sent to outside contractor ²	2(a)	940,786	942,653	40,000
Number of copiers maintained	3(a)	195	193	198
Copies produced	3(a)	13,590,334	13,400,937	14,000,000
Efficiency:				
Percent of mail that meets automation criteria ³	1(a)	88.6%	89.5%	90.0%
Man hours saved using mail preparation equipment	1(b)	225	195	200
Number of copiers networked	3(a)	190	190	198
Outcome:				
Amount saved due to presorting flats	1(a)	\$4,312	\$3,821	\$4,000
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$101,261	\$100,274	\$100,000
Amount saved due to using Electronic Return Receipts	1(c)	\$550	\$448	\$450
Ratio of actual postal expenses to budgeted postal expenses	2(c)	91.0%	99.0%	98.0%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	92.0%	105%	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. FY 2014 reflects a reduction due to no major elections.

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.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2014 ACTION STEPS

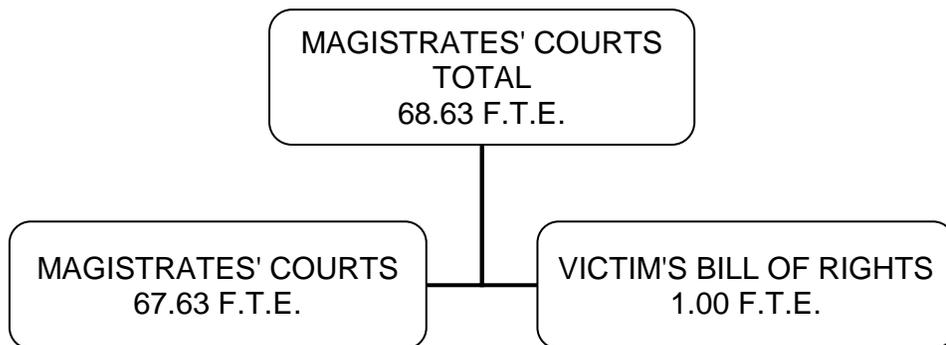
Department Goal 1

- 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



MAGISTRATE COURTS

GENERAL FUND

JUDICIAL

DIVISION – Magistrate Courts

Mission: The Magistrate 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	65.63	66.63	67.63	67.63	-	0.0
Charges and Fees	\$ 975,380	\$ 971,203	\$1,002,300	\$1,001,700	\$ (600)	(0.1)
Fines and Forfeitures	1,099,824	1,254,473	1,157,500	1,207,000	49,500	4.3
Interest	2,986	13,732	1,000	1,000	-	0.0
Miscellaneous	13,356	2,903	-	3,000	3,000	100.0
TOTAL REVENUES	<u>\$2,091,546</u>	<u>\$2,242,311</u>	<u>\$2,160,800</u>	<u>\$2,212,700</u>	<u>\$ 51,900</u>	2.4
Personnel	\$4,061,547	\$4,169,960	\$4,310,467	\$4,384,677	\$ 74,210	1.7
Operating	366,774	367,925	369,370	386,101	16,731	4.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>4,428,321</u>	<u>4,537,885</u>	<u>4,679,837</u>	<u>4,770,778</u>	<u>90,941</u>	1.9
Interfund Transfer Out	-	25,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$4,428,321</u>	<u>\$4,562,885</u>	<u>\$4,679,837</u>	<u>\$4,770,778</u>	<u>\$ 90,941</u>	1.9

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. Personnel costs also include full-year funding for the transfer in of a Summary Court Specialist position from the Victim’s Bill of Rights Division in FY 2013.

MAGISTRATE COURTS (continued)

GENERAL FUND

JUDICIAL

- Operating expenditures reflect an increase in local mileage and copier costs based on historical and projected usage. This increase is offset by a decrease in records management 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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Small Claims cases filed	1(a)	4,026	3,617	3,500
DUI cases filed	1(b)	488	418	450
Efficiency:				
Average Small Claims case age in days	1(a)	113	151	145
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	90	90	90
Outcome:				
Disposed Small Claims cases	1(a)	3,994	3,739	4,000
Percent of Small Claims cases disposed	1(a)	99.0%	100%	100%
Disposed DUI cases	1(b)	532	504	525
Percent of DUI cases disposed	1(b)	68.0%	73.0%	75.0%
DUI cases pending	1(b)	245	272	225

2014 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.

MAGISTRATE 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	1.00	1.00	-	0.0
Intergovernmental	\$ 3,562	\$ 3,707	\$ 3,000	\$ 3,000	\$ -	0.0
Charges and Fees	<u>192,049</u>	<u>199,081</u>	<u>190,000</u>	<u>190,000</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	195,611	202,788	193,000	193,000	-	0.0
Interfund Transfer In	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL SOURCES	<u>\$ 195,611</u>	<u>\$ 227,788</u>	<u>\$ 193,000</u>	<u>\$ 193,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 93,366	\$ 97,613	\$ 80,602	\$ 64,343	\$ (16,259)	(20.2)
Operating	1,710	2,697	2,556	2,483	(73)	(2.9)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 95,076</u>	<u>\$ 100,310</u>	<u>\$ 83,158</u>	<u>\$ 66,826</u>	<u>\$ (16,332)</u>	<u>(19.6)</u>

Funding Adjustments for FY 2014 Include:

- Revenues are anticipated to remain unchanged based on current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect the transfer of a Summary Court Specialist position to the Magistrate Courts Division.
- Operating expenditures reflect no significant changes.

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.

MAGISTRATE COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

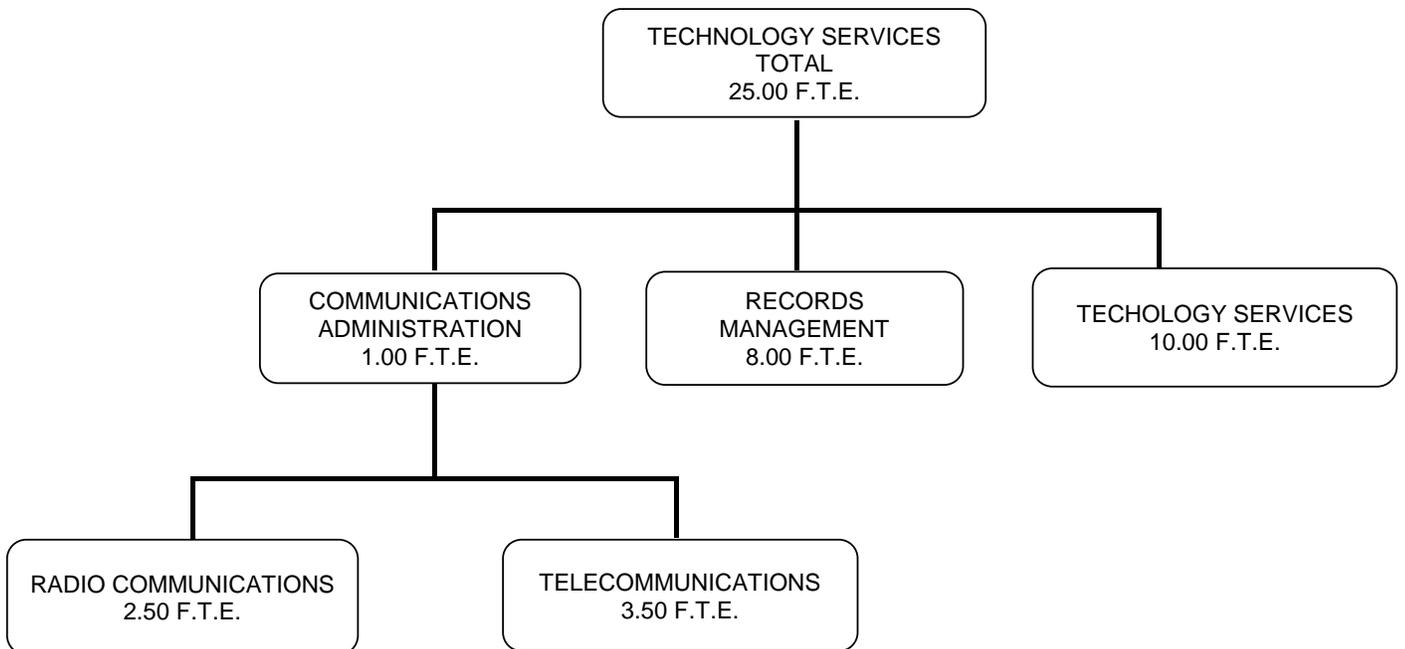
MEASURES:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	99.0%	99.0%	99.0%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	99.0%	97.0%	99.0%
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)	99.0%	98.0%	99.0%

2014 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.00	1.00	1.00	-	0.0
Personnel	\$ 161,746	\$ 128,729	\$ 132,299	\$ 134,968	\$ 2,669	2.0
Operating	4,295	4,356	4,843	4,327	(516)	(10.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>166,041</u>	<u>133,085</u>	<u>137,142</u>	<u>139,295</u>	<u>2,153</u>	<u>1.6</u>
Interfund Transfer Out	<u>1,675,465</u>	<u>1,589,331</u>	<u>1,698,950</u>	<u>1,563,448</u>	<u>(135,502)</u>	<u>(8.0)</u>
TOTAL DISBURSEMENTS	<u>\$ 1,841,506</u>	<u>\$ 1,722,416</u>	<u>\$ 1,836,092</u>	<u>\$ 1,702,743</u>	<u>\$ (133,349)</u>	<u>(7.3)</u>

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect a reduction in wireless phone charges.
- Interfund Transfer Out represents the amount transferred to the Radio Communications Enterprise Fund to support ongoing operations.

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.00	2.00	2.50	2.50	-	0.0
Charges and Fees	\$ 1,584,325	\$ 1,733,950	\$ 2,227,390	\$ 2,684,249	\$ 456,859	20.5
Interest	(258)	194	-	-	-	0.0
TOTAL REVENUES	<u>1,584,067</u>	<u>1,734,144</u>	<u>2,227,390</u>	<u>2,684,249</u>	<u>456,859</u>	<u>20.5</u>
Interfund Transfer In	<u>1,688,003</u>	<u>1,597,360</u>	<u>1,717,839</u>	<u>1,563,448</u>	<u>(154,391)</u>	<u>(9.0)</u>
TOTAL SOURCES	<u>\$ 3,272,070</u>	<u>\$ 3,331,504</u>	<u>\$ 3,945,229</u>	<u>\$ 4,247,697</u>	<u>\$ 302,468</u>	<u>7.7</u>
Personnel	\$ 152,194	\$ 144,775	\$ 167,044	\$ 188,284	\$ 21,240	12.7
Operating	2,836,910	3,137,656	3,778,185	4,059,413	281,228	7.4
Capital	-	-	50,000	50,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,989,104</u>	<u>\$ 3,282,431</u>	<u>\$ 3,995,229</u>	<u>\$ 4,297,697</u>	<u>\$ 302,468</u>	<u>7.6</u>

Funding Adjustments for FY 2014 Include:

- Revenues are from Charleston County agencies and neighboring external public safety agencies throughout the county, including all municipal based public safety agencies. The significant increase reflects a proposed radio use fee increase from \$25 to \$38 effective January 1, 2013.
- Interfund Transfer In from the General Fund supports the ongoing cost of operations of the Radio Communications Division. The transfer from the General Fund will decrease as the radio user fee revenue stream increases.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Personnel costs reflect projected compensation, the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect the annualization of maintenance contracts for the radio system.
- 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 1second, 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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Total number of work tickets	1(a)	2,150	2,077	2,050
Efficiency:				
Average hours of work tickets per month	1(a)	1,505	1,425	1,400
Outcome:				
<u>Repair of Defective Radio Equipment</u>				
Acceptable <2 days	1(a)	80.0%	83.0%	85.0%
Marginal 2-5 days		16.0%	15.0%	14.0%
Unacceptable >5 days		2.0%	2.0%	1.0%
<u>Radio Resource Usage</u>				
System downtime (unplanned)	1(b)(c)	0 min	0 min	0 min
Average busy signal		.05 sec	.035 sec	.03 sec
Average talk group busy signals		0/day	0/day	0/day
COMM-1 downtime		1 days	1 days	1 days
Average departmental response		32 min	30 min	28 min

2014 ACTION STEPS

Department Goal 1

- Successfully complete the fire Station Alerting Project, with installations at 65 fire stations within the County, by the end of FY 2014.
- Program all fire departments in Charleston County with new radio templates for interoperability with CDC dispatch operational changes.
- Upgrade the Edisto Island tower, with funds from Colleton County, to support emergency communications on Edisto Beach and Hunting Island, South Carolina.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.70	9.25	8.25	8.00	(0.25)	(3.0)
Charges and Fees	\$ 572,762	\$ 495,293	\$ 616,897	\$ 531,137	\$ (85,760)	(13.9)
Miscellaneous	-	101,023	-	-	-	0.0
TOTAL REVENUES	572,762	596,316	616,897	531,137	(85,760)	(13.9)
Interfund Transfer In	59,791	7,566	-	64,628	64,628	100.0
TOTAL SOURCES	\$ 632,553	\$ 603,882	\$ 616,897	\$ 595,765	\$ (21,132)	(3.4)
Personnel	\$ 484,831	\$ 406,473	\$ 385,590	\$ 372,047	\$ (13,543)	(3.5)
Operating	141,332	219,501	138,920	223,718	84,798	61.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	626,163	625,974	524,510	595,765	71,255	13.6
Interfund Transfer Out	-	-	92,387	-	(92,387)	(100.0)
TOTAL DISBURSEMENTS	\$ 626,163	\$ 625,974	\$ 616,897	\$ 595,765	\$ (21,132)	(3.4)

Funding Adjustments for FY 2014 Include:

- Revenues reflect a decrease in records storage requests.
- Interfund Transfer In represents support from the General Fund for a one-time shelving and lighting project in the warehouse.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also include a decrease due to the reallocation of staff to other areas.
- Operating expenditures reflect an increase in equipment and maintenance supplies for the replacement cost of shelving and lighting in the warehouse due to safety concerns.

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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Output:				
Warehouse service units provided ¹	1	272,862	297,133	300,000
Microfilm service units provided ²	1	2,912	1,231,302	1,300,000
Laboratory service units provided ³	1	4,176	1,006	1,200
Digital imaging service units provided ⁴	1	3,024,487	1,468,695	1,500,000
Preservation services units provided ⁵	1	10,123	0	0
Efficiency:				
Services Provided per Dollar Expended by County Depts:				
Warehouse service units per dollar ¹	1	1.88	2.06	2
Microfilm service units per dollar ²		1.30	29.69	30
Laboratory service units per dollar ³		2.16	0.20	1
Digital imaging service units per dollar ⁴		15.35	12.17	13
Preservation service units per dollar ⁵		2.28	n/a	3
Outcome:				
Cost of Services Provided to County Depts:				
<u>Warehouse Services</u>				
Monthly box storage		\$0.45	\$0.45	\$0.45
Document in-transfers		\$4.25	\$4.25	\$4.25
File destructions ⁶		\$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		n/a	\$24.50	\$24.50
Archive Writer Images converted per image		n/a	\$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 ⁷		\$0.04	\$0.04	\$0.04
Cartridge loading		n/a	\$2.00	\$2.00
Cartridge labeling		n/a	\$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		\$2.00	\$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
<u>Digital Imaging Services</u>				
Document scan per page		\$0.08	\$0.08	\$0.08
Document book scan per page		n/a	\$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		n/a	\$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

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

¹ Warehouse services include monthly box storage units, transports, document in-transfers, file destructions, and file retrievals. Destruction charges increased due to First Friday non-storage destructions.

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. The addition of Archive Writer services significantly increases the amount of services provided for microfilm services in FY 2013 and FY 2014 as compared to FY 2012.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected. FY 2013 increase in diazo charges due to increase in material costs. FY 2013 saw a decrease in Laboratory services due to the addition of the Archive Writer equipment in microfilm services.

⁴ Digital imaging services include standard scanning, book scanning, film to digital image conversion, indexing, running pages through the OCR, and media production. Due to the acquisition of Archive Writer equipment digital image to film conversion is no longer provided in the same manner.

⁵ Preservation services include repairing, cleaning, and hourly processing of files. There were no Preservation services for FY 2013. Records will resume Preservation services in FY 2014.

⁶ Substantial price increase in FY 2012 continued in FY 2013 and FY 2014 due to contract with an alternate vendor for secure destruction services.

⁷ Service moved from laboratory services to microfilm services and replaced with archival quality checking per roll.

2014 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.
- Continue to utilize Optical Character Recognition (OCR) indexing system to increase efficiencies and productivity.
- Improve productivity and continue to measure staff performance levels to ensure the division achieves budget goals.
- Continue to identify and enhance efficiencies in production.
- Implement and deploy the new warehouse inventory management system focusing on identifying critical retention schedules and reducing obsolete records storage practices.
- Solicit work from outside agencies.
- 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 2014, will continue a per pound charge for this service.
- Improve storage retrieval productivity in Records warehouse. This includes a shelving project budgeted for FY 2014.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	10.00	10.00	10.00	-	0.0
Charges and Fees	\$ 8,825	\$ 5,700	\$ 7,000	\$ 5,000	\$ (2,000)	(28.6)
TOTAL REVENUES	8,825	5,700	7,000	5,000	(2,000)	(28.6)
Interfund Transfer In	-	-	54,609	-	(54,609)	(100.0)
TOTAL SOURCES	<u>\$ 8,825</u>	<u>\$ 5,700</u>	<u>\$ 61,609</u>	<u>\$ 5,000</u>	<u>\$ (56,609)</u>	(91.9)
Personnel	\$ 623,293	\$ 668,764	\$ 799,253	\$ 816,286	\$ 17,033	2.1
Operating	6,772,765	6,804,338	7,180,022	7,823,631	643,609	9.0
Capital	410,162	986,347	1,276,219	1,130,410	(145,809)	(11.4)
TOTAL EXPENDITURES	7,806,220	8,459,449	9,255,494	9,770,327	514,833	5.6
Interfund Transfer Out	550,000	68,754	3,015,000	1,019,590	(1,995,410)	(66.2)
TOTAL DISBURSEMENTS	<u>\$ 8,356,220</u>	<u>\$ 8,528,203</u>	<u>\$ 12,270,494</u>	<u>\$ 10,789,917</u>	<u>\$ (1,480,577)</u>	(12.1)

Funding Adjustments for FY 2014 Include:

- Revenues represent a decrease in the sale of ortho photos due to a reduced demand for GIS maps and data.
- Interfund Transfer Out represents the amount transferred for large projects that were moved to the Capital Improvement Plan.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures represent increases in software maintenance contracts based on historical trends and increased vendor contract costs largely due to Dispatch requirements.
- Capital represents the purchase of Information Technology hardware and software requirements of 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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	2,525	2,759	3,500
Number of service requests	1(a)(c)	2,665	3,980	4,500
Number of approved work orders	1(b)	33	32	33
Available and reliable systems >98% ²	1(d)	99.99%	99.54%	>98.0%
Availability of Internet connectivity	1(d)	99.86%	99.60%	>98.0%
Efficiency:				
Service requests handled in satisfactory manner	1(a)	100%	100%	>98.0%
Work orders completed within 10% of schedule and budget ³	1(b)	100%	100%	>98.0%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	91.0%	88.0%	>80.0%
Percent of Help Desk Calls resolved within 2 days	1(a)	96.0%	95.0%	>90.0%
Percent of system platform availability >98% ²	1(d)	99.99%	99.54%	>98.0%
Customer Service Satisfaction survey acceptable or better	2	8.66	8.98	>8.0%

¹ Break-Fix.

² FY 2013 reflects two separate instances of power interruptions (July 28, 29: UPS failure; May 19: upgrade datacenter power capacity) that amounted to a total of 28 hours of power loss to the datacenter leading to substantial downtime for servers and platforms. Excluding this downtime, the availability would have been 99.9% for Internet and 99.93% for servers and platforms.

³ Scope changes and customer wait time considered.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

2014 ACTION STEPS

Department Goal 1

- Probate Court system implementation – in progress: revised target before December 2013.
- Legal Case Management System – Upgrade.
- Augment storage capacity for virtualization.
- DR and auto failover capability for key Windows servers.
- Websense Web Security Software Upgrade.
- Network Vulnerability Test.
- Datacenter Network Refresh.

Department Goal 2

- AV Refresh – PSB.
- Migrate Family Court application to EGL.
- Solicitor's Case Management System – Migration to new software.
- EnerGov Upgrade.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.50	3.50	-	0.0
Charges and Fees	\$ 1,526,819	\$ 1,660,258	\$ 1,856,072	\$ 1,904,475	\$ 48,403	2.6
TOTAL REVENUES	1,526,819	1,660,258	1,856,072	1,904,475	48,403	2.6
Interfund Transfer In	-	4,094	18,889	400,000	381,111	2017.6
TOTAL SOURCES	<u>\$ 1,526,819</u>	<u>\$ 1,664,352</u>	<u>\$ 1,874,961</u>	<u>\$ 2,304,475</u>	<u>\$ 429,514</u>	22.9
Personnel	\$ 299,157	\$ 272,981	\$ 304,866	\$ 327,344	\$ 22,478	7.4
Operating	1,135,712	1,266,038	1,570,095	1,577,131	7,036	0.4
Capital	-	-	100,000	680,000	580,000	580.0
TOTAL EXPENDITURES	1,434,869	1,539,019	1,974,961	2,584,475	609,514	30.9
Interfund Transfer Out	-	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,434,869</u>	<u>\$ 1,539,019</u>	<u>\$ 1,974,961</u>	<u>\$ 2,584,475</u>	<u>\$ 609,514</u>	30.9

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase in the amount charged to user departments for telecommunications services based on projections of usage.
- Interfund Transfer In represents increased funding from the General Fund to pay for upgrades to the phone system at the PSB and Judicial Center.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The cost also includes full-year funding for a new FTE added in FY13.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

- Operating expenditures reflect an increase due to full-year funding of voice and data circuits for the Consolidated Dispatch building. The increase is offset by cost reductions in the state negotiated wireless phone contract.
- Capital expenditures reflect the cost to upgrade the phone system at the PSB and Judicial Center.

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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Number of telephones	1(a)	2,950	2,950	2,950
Number of cellular phones	1(a)	867	926	1,018
Number of pagers	1(b)	8	1	1
Output:				
Average monthly cellular charges	1(a)	\$28,736	\$29,939	\$32,933
Average monthly telephone charges	1(a)	\$53,545	\$63,415	\$69,756
Average monthly long distance charges	1(a)	\$2,297	\$1,759	\$1,700
Average monthly pager charges ¹	1(b)	\$1,324	\$321	\$14
Average monthly maintenance/work orders	1(c)	26	24	25
Efficiency:				
Cost per minute of long distance	1(c)	\$0.037	\$0.036	\$0.036
Average cost per line of service	1(c)	\$27.58	\$32.33	\$32.00
Outcome:				
Savings percent of long distance rate	1(c)	0.0%	2.7%	0.0%
Minute Pool Utilization	1(c)	71.8%	67.0%	80.0%

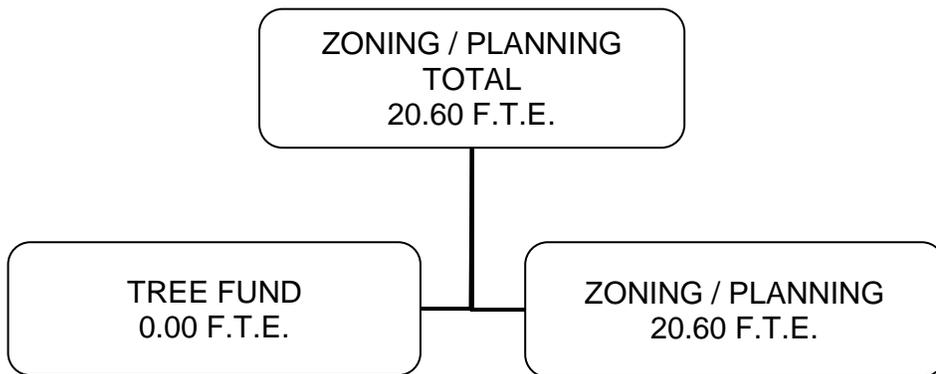
¹ FY 2013 and FY 2014 reflect the continued reduction of active pagers.

2014 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.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 2,400	\$ 8,280	\$ 10,000	\$ 10,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 2,400</u>	<u>\$ 8,280</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	6,940	3,800	160,000	160,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 6,940</u>	<u>\$ 3,800</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2014 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.60	20.60	20.60	20.60	-	0.0
Licenses and Permits	\$ 76,019	\$ 69,880	\$ 60,000	\$ 70,000	\$ 10,000	16.7
Charges and Fees	326,912	38,221	30,500	25,250	(5,250)	(17.2)
Miscellaneous	247	3,249	-	-	-	0.0
TOTAL REVENUES	<u>\$ 403,178</u>	<u>\$ 111,350</u>	<u>\$ 90,500</u>	<u>\$ 95,250</u>	<u>\$ 4,750</u>	5.2
Personnel	\$ 1,331,488	\$ 1,390,074	\$ 1,426,900	\$ 1,438,522	\$ 11,622	0.8
Operating	80,738	259,552	114,145	127,911	13,766	12.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,412,226</u>	<u>1,649,626</u>	<u>1,541,045</u>	<u>1,566,433</u>	<u>25,388</u>	1.6
Interfund Transfer Out	19,615	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,431,841</u>	<u>\$ 1,649,626</u>	<u>\$ 1,541,045</u>	<u>\$ 1,566,433</u>	<u>\$ 25,388</u>	1.6

Funding Adjustments for FY 2014 Include:

- Revenues reflect an anticipated increase in licenses and permits. The increase is offset by a reduction in zoning charges and fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase based on increased internal service charges.

ZONING/PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

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.

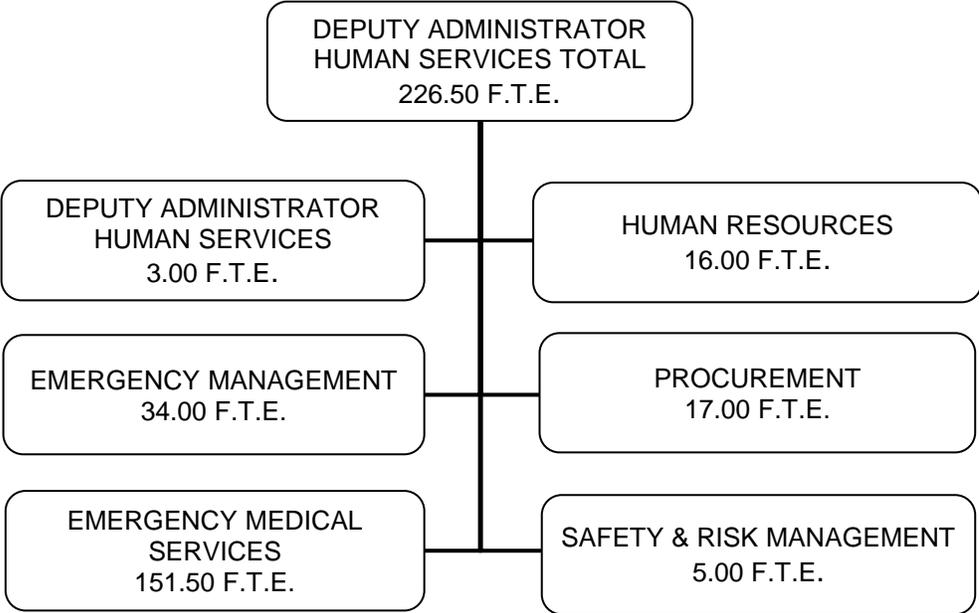
MEASURES:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Subdivision applications submitted	1(c)	231	280	250
Pre-application conferences	1(d)	305	324	325
Number of new streets	1(e)	47	64	60
Output:				
Zoning/Building Permits processed	1(a)	3,114	2,864	3,000
Site plans reviewed	1(b)	22	33	40
Outcome:				
Percent of zoning permits processed error free	1(a)	99.9%	96.5%	99.9%
Percent of site plan review applications processed within 30 days	1(b)	95.0%	95.0%	97.0%
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)	95.0%	100%	100%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

2014 ACTION STEPS

Department Goal 1

- Continue implementation of the work program projects included in the County's ten year update of the Comprehensive Plan.
- Complete the five year review of the 2008 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).
- Work on transferring selected addressing functions to 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.

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 four departments which include Emergency Medical Services, Emergency Management, Human Resources and Safety and Risk Management.

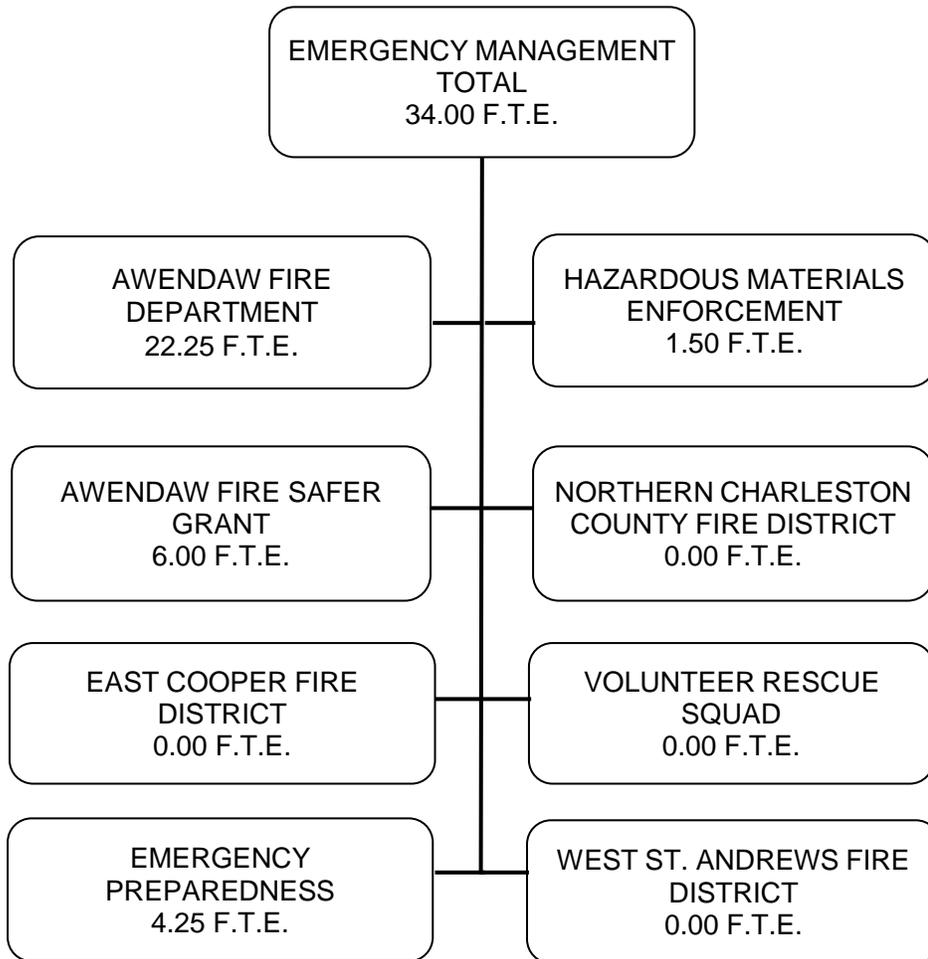
Departmental Summary:

	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</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	\$ 444,702	\$ 385,347	\$ 403,148	\$ 380,658	\$ (22,490)	(5.6)
Operating	8,255	6,813	7,486	10,884	3,398	45.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 452,957</u>	<u>\$ 392,160</u>	<u>\$ 410,634</u>	<u>\$ 391,542</u>	<u>\$ (19,092)</u>	<u>(4.6)</u>

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The increase is offset by the elimination of temporary staff.
- Operating expenditures reflect an increase due to higher internal service charges.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.25	22.25	22.25	22.25	-	0.0
Property Tax	\$1,258,543	\$1,247,275	\$1,382,000	\$1,539,600	\$ 157,600	11.4
Intergovernmental	496,886	506,088	573,854	620,014	46,160	8.0
Miscellaneous	9,108	2,152	-	-	-	0.0
TOTAL REVENUES	<u>\$1,764,537</u>	<u>\$1,755,515</u>	<u>\$1,955,854</u>	<u>\$2,159,614</u>	<u>\$ 203,760</u>	10.4
Personnel	\$1,439,993	\$1,332,750	\$1,486,749	\$1,467,652	\$ (19,097)	(1.3)
Operating	389,808	284,363	378,530	418,526	39,996	10.6
Capital	-	-	65,800	405,506	339,706	516.3
TOTAL EXPENDITURES	1,829,801	1,617,113	1,931,079	2,291,684	360,605	18.7
Interfund Transfer Out	34,497	86,800	150,355	222,245	71,890	47.8
TOTAL DISBURSEMENTS	<u>\$1,864,298</u>	<u>\$1,703,913</u>	<u>\$2,081,434</u>	<u>\$2,513,929</u>	<u>\$ 432,495</u>	20.8

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. The costs also represent a decrease in the need for additional overtime due to an increase in the number of temporary employees.
- Operating expenditures reflect an increase to purchase one-time safety equipment for the new temporary employees.
- Capital costs are for the replacement of a Water Tender Fire Engine and a mid-size Sport Utility Vehicle.

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): Respond to 100% of emergency incidents in East Cooper unincorporated areas within 7 minutes of notification.

Objective 1(c): Maintain fire loss at .05% or less of appraised property value.

Objective 1(d): Maintain emergency fire suppression apparatus that meets National Fire Protection Association (NFPA) standards of less than 10 years old for first out response.

MEASURES:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Number of First Responder medical calls (EMS assisted, auto accidents) ²	1(b)	777	757	780
Number of residential structural fire responses (working) ²	1(b)	20	23	20
Number of other fire responses (woods, brush, vehicle, trash, push ups) ²	1(b)	94	82	90
Number of residential structural fire responses (non-working/false alarm) ²	1(b)	97	134	120
Appraised property values	1(c)	n/a ³	n/a ³	n/a ³
Number of emergency fire suppression apparatus	1(d)	12	14	14
Output:				
Total responses of calls for service	1(b)	1,136	1,280	1,300
Dollars of fire loss ⁴	1(c)	\$572,040	\$1,098,050	\$500,000
Percent that meets NFPA standards	1(d)	49.0%	60.0%	80.0%
Percent of apparatus less than 10 years old	1(d)	56.25%	64.00%	75.00%
Efficiency:				
Average cost per structure fire incident	1(b)	\$1,200	\$1,332	\$1,400
Average time at working structure fire	1(b)	4.00 hrs	3.20 hrs	3.00 hrs
Average cost per EMS incident	1(b)	\$199	\$214	\$225
Outcome:				
Federal OSHA regulations complied	1(a)	100%	100%	100%
<u>Unincorporated</u>	<u>Minutes: Seconds</u>			
Acceptable	<6:59	9.0%	30.0%	30.0%
Fire death rate of occupants in dwelling fires/structures	1(b)	0	0	0
Percent of fire loss of appraised property value	1(c)	37.0%	26.0%	15.0%
Percent of emergency fire suppression apparatus in need of replacement	1(d)	46.70%	36.00%	25.00%

¹ 2 inside a burning structure and 2 outside a burning structure to enable a rescue operation.

² Based on 10,734 population.

³ Data unavailable at time of publication.

⁴ Includes South Santee/Germantown in the St. James Santee Tax District. Awendaw Consolidated Fire District contracts with Towns of Awendaw and McClellanville.

2014 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.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 141,658	\$ 144,679	\$ 142,200	\$ 142,200	\$ -	0.0
Intergovernmental	2,864	2,758	2,800	2,800	-	0.0
TOTAL REVENUES	<u>\$ 144,522</u>	<u>\$ 147,437</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 2014 Include:

- Revenues reflect no change from FY2013.
- Operating expenditures reflect no change from FY 2013.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.25	4.25	4.25	4.25	-	0.0
Intergovernmental	\$ 744	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 744	\$ -	\$ -	\$ -	\$ -	0.0
Personnel	\$ 264,602	\$ 338,510	\$ 329,184	\$ 336,917	\$ 7,733	2.3
Operating	33,954	34,806	32,662	74,489	41,827	128.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 298,556	\$ 373,316	\$ 361,846	\$ 411,406	\$ 49,560	13.7

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase telephone and copier costs.

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:

	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Output:				
Number of people trained	1(a)(d)(g)(h)(i)	564	574	500
Number of exercises conducted ¹	1(f)(h)(i),2(b)	7	7	5
Number of training classes conducted	1(d)(f),2(a)(c)	15	18	15
Number of public speaking events ²	1(j)	n/a	21	20
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)	185	220	180
Average hours spent per test exercise	1(f)(h)(i),2(b)	5	6	5
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%	90.0%	90.0%
Percent of alternate EOC readiness	2(c)	0.0%	60.0%	90.0%

¹ There is constant training in cycles throughout the year in a variety of training/exercise programs.

² This department began measuring performance against this objective in FY 2013.

2014 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).
- 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 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Licenses and Permits	\$ 191,199	\$ 192,413	\$ 191,000	\$ 201,000	\$ 10,000	5.2
Charges and Fees	-	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 191,199</u>	<u>\$ 192,413</u>	<u>\$ 191,000</u>	<u>\$ 201,000</u>	<u>\$ 10,000</u>	5.2
Personnel	\$ 129,027	\$ 145,825	\$ 161,748	\$ 167,577	\$ 5,829	3.6
Operating	58,981	76,903	85,062	86,679	1,617	1.9
Capital	372	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 188,380</u>	<u>\$ 222,728</u>	<u>\$ 246,810</u>	<u>\$ 254,256</u>	<u>\$ 7,446</u>	3.0

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. This number also reflects an additional temporary employee.
- Operating expenditures reflect an increase in DP Refresh costs.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Reported HazMat incidents	1(a)	334	135	135
Requests for guidance and instruction	1(b)	33	15	10
Output:				
Team members attending advanced training	1(a)	348	369	300
Students trained	1(b)	435	385	340
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	3	3
Training revenue generated	1(b)	\$192,413	\$203,280	\$200,000
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.

2014 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 245,978	\$ 222,307	\$ 250,700	\$ 284,300	\$ 33,600	13.4
Intergovernmental	4,141	4,066	3,500	3,500	-	0.0
TOTAL REVENUES	<u>\$ 250,119</u>	<u>\$ 226,373</u>	<u>\$ 254,200</u>	<u>\$ 287,800</u>	<u>\$ 33,600</u>	13.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	249,590	226,373	254,200	287,800	33,600	13.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 249,590</u>	<u>\$ 226,373</u>	<u>\$ 254,200</u>	<u>\$ 287,800</u>	<u>\$ 33,600</u>	13.2

Funding Adjustments for FY 2014 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	297,262	297,255	352,820	387,864	35,044	9.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 297,262</u>	<u>\$ 297,255</u>	<u>\$ 352,820</u>	<u>\$ 387,864</u>	<u>\$ 35,044</u>	9.9

Funding Adjustments for FY 2014 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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 7,945	\$ 9,550	\$ 7,785	\$ 7,700	\$ (85)	(1.1)
Intergovernmental	7	7	-	-	-	0.0
TOTAL REVENUES	<u>\$ 7,952</u>	<u>\$ 9,557</u>	<u>\$ 7,785</u>	<u>\$ 7,700</u>	<u>\$ (85)</u>	<u>(1.1)</u>
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>	<u>0.0</u>

Funding Adjustments for FY 2014 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 2013.

EMERGENCY MEDICAL SERVICES

GENERAL FUND

PUBLIC SAFETY

DEPARTMENT – Emergency Medical Services

Mission: Emergency Medical Services provides prompt, efficient, and effective emergency medical care and transportation to the citizens of and visitors to the County of Charleston.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	135.50	135.50	151.50	151.50	-	0.0
Charges and Fees	\$ 7,531,033	\$ 8,075,965	\$ 7,615,000	\$ 7,725,000	\$ 110,000	1.4
Miscellaneous	33,076	7,435	-	-	-	0.0
TOTAL REVENUES	<u>\$ 7,564,109</u>	<u>\$ 8,083,400</u>	<u>\$ 7,615,000</u>	<u>\$ 7,725,000</u>	<u>\$ 110,000</u>	1.4
Personnel	\$ 7,980,024	\$ 8,735,616	\$ 8,734,001	\$ 9,341,242	\$ 607,241	7.0
Operating	1,758,650	1,979,442	2,202,445	2,329,708	127,263	5.8
Capital	37,448	(14,700)	173,623	250,683	77,060	44.4
TOTAL EXPENDITURES	9,776,122	10,700,358	11,110,069	11,921,633	811,564	7.3
Interfund Transfer Out	1,403	8,210	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 9,777,525</u>	<u>\$10,708,568</u>	<u>\$11,110,069</u>	<u>\$11,921,633</u>	<u>\$ 811,564</u>	7.3

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures also include a reduction in budgeted temporaries and overtime costs.
- Operating expenditures are increased due to radio communication fee, medical supplies, and vehicle maintenance costs.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

- Capital expenditures include five cardiac monitors to replace six units past their life expectancy, four ambulance stretchers to prevent back injuries to personnel, and five auto pulse units to prevent damage to existing units that are shared between ambulances. These costs are offset by a reimbursement from the Local Accommodations Tax for servicing tourist areas.

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 2012	FY 2013	FY 2014
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Patients transported	1	38,414	42,783	44,000
Incidents responded to	1	49,818	55,563	57,800
Total billed	2(a)	\$14,769,492	\$16,226,931	\$17,000,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
Efficiency:				
Cost per incident	1(a),2	\$296.46	\$292.04	\$325.00
Total received	2(a)(b)	\$6,931,376	\$7,715,091	\$7,250,000
Outcome:				
<u>Response Time Standard</u> ^{1&2}	<u>Minutes: Seconds</u>	1		
Average	<7:59			
Average Response Time		n/a	8.4	<7:59
Percentage of Compliance		n/a	58.0%	90.0%
Collection	2(a)	\$6,931,376	\$7,715,091	\$7,250,000
Collections less refunds and adjustments	2(a)	\$5,754,802	\$6,517,947	\$6,200,000
Percent of rejection rate	2(a)(b)	7.10%	8.65%	9.0%
Percent of revenue increased	2(a)(b)	n/a	n/a	n/a
Percent of reviewed reports – 100% critical	3	100%	95.0%	95.0%
Percent of Field Operations personnel certified	4(a)	100%	100%	100%
Survey rating of satisfaction >90%	4(b)	95.5%	98.4%	98.0%

¹ This department began measuring performance against this objective in FY 2013.

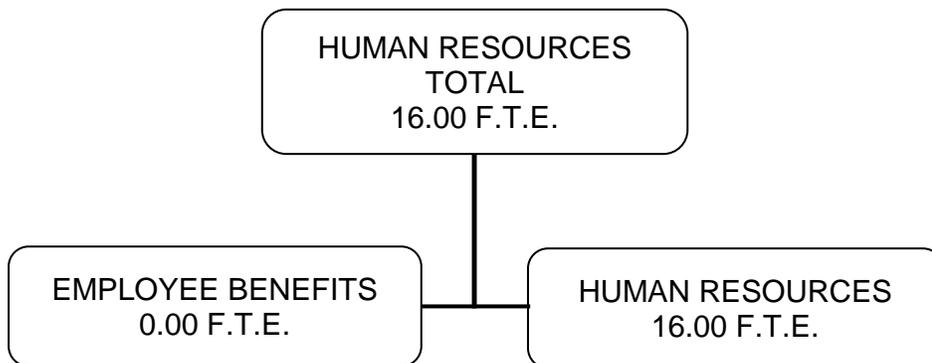
² Based on Time Assigned to Time Staged/Time Arrived At Scene for units on calls. Priorities include Bravo, Charlie, Delta, and Echo. Exclusions include test calls, calls not placed in the CAD, unneeded spawned calls, reopened for case number calls, duplicate call, and calls with priorities 0, Alpha, and Omega.

2014 ACTION STEPS

Department Goal 3

- Implement Mutual Aid Agreement policies with other ambulance/EMS organizations in our immediate or neighboring service area.
- 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, or other unusual circumstances presenting the possibility of a threat to life.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$23,066,655	\$25,035,801	\$25,181,000	\$26,673,000	\$ 1,492,000	5.9
Interest	46,558	45,058	-	-	-	0.0
Miscellaneous	-	510	-	-	-	0.0
TOTAL REVENUES	<u>23,113,213</u>	<u>25,081,369</u>	<u>25,181,000</u>	<u>26,673,000</u>	<u>1,492,000</u>	5.9
Interfund Transfer In	-	750,000	-	550,000	550,000	100.0
TOTAL SOURCES	<u>\$23,113,213</u>	<u>\$25,831,369</u>	<u>\$25,181,000</u>	<u>\$27,223,000</u>	<u>\$ 2,042,000</u>	8.1
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	23,149,063	25,494,194	25,181,000	27,223,000	2,042,000	8.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$23,149,063</u>	<u>\$25,494,194</u>	<u>\$25,181,000</u>	<u>\$27,223,000</u>	<u>\$ 2,042,000</u>	8.1

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase due to higher costs of health insurance for the employer and employees.
- Interfund Transfer In for FY 2014 is a one-time transfer from the General Fund to offset the cost associated with implementing an in-house health insurance program for Charleston County.
- Operating expenditures reflect the higher costs of various employee insurances as passed through by the State and the cost associated with establishing a countywide, in-house health insurance program.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	17.00	17.00	16.00	(1.00)	(5.9)
Personnel	\$ 1,067,290	\$ 1,185,056	\$ 1,258,804	\$ 1,296,233	\$ 37,429	3.0
Operating	61,689	99,781	66,188	127,411	61,223	92.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,128,979</u>	<u>\$ 1,284,837</u>	<u>\$ 1,324,992</u>	<u>\$ 1,423,644</u>	<u>\$ 98,652</u>	7.4

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect the transfer of a Human Resources Manager to Consolidated Dispatch.
- Operating expenditures represent an increase of \$20,000 in one-time Consultant Fees to complete the Structural and Compensation System. The costs also include increased training for county employees.

Performance Measures:

Initiative II: Human Resources & Resource Management

Department Goal 1: Provide effective customer service.

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 and supervisors.

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

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 2012	FY 2013	FY 2014
	Objective	Actual	Actual	Projected
Output:				
Number of applications processed ¹	1(a)	13,944	12,932	14,200
Employees attending training sessions	1(b)	1,263	3,100	2,500
Number of training hours provided	1(b)	177	513	350
Number of Administrator's employees trained in Customer Service Excellence (2 sessions each) ²	1(c)	n/a	1,234	1,192
Number of Administrator's supervisors trained in Customer Service Excellence (1 session each) ²	1(c)	n/a	171	59
Number of employees trained in Diversity related topics	2(a)	205	528	350
Number of managers/supervisors trained in "Behavioral/Team Interviewing"	2(b)	16	17	25
Number of positions filled using "Behavioral/Team Interviewing" process ³	2(b)	160	200	200
Number of exit interviews conducted online	2(c)	17	26	30
Outcome:				
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	98.5%	98.5%	98.5%
Overall Countywide Training Program evaluations achieving "good" to "excellent" satisfaction rating on average ⁴	1(b)	100%	100%	100%
Percentage of Administrator's employees trained in Customer Service Excellence (2 sessions) ³	1(c)	n/a	50.9%	49.1%
Percentage of Administrator's supervisors trained in Customer Service Excellence (1 session) ³	1(c)	n/a	74.3%	25.6%
Percentage of full-time positions filled using the "Behavioral/Team Interviewing" process ³	2(b)	75.0%	53.9%	55.0%
Percentage of online exit interviews conducted to total terminations	2(c)	13.0%	31.0%	35.0%

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 Elected and Appointed Officials do not utilize Human Resources in Team Interviewing.

⁴ FY 2013 reflects a change of the overall evaluation score vs percentages (scale of 1 to 5 with 5 being the highest rating).

2014 ACTION STEPS

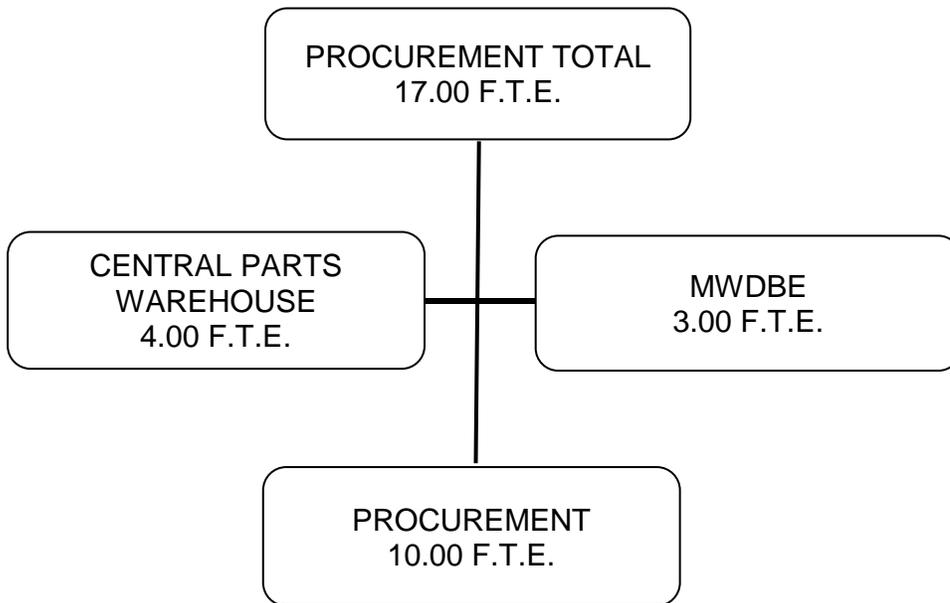
Department Goal 1

- Provide Customer Service Excellence training.
- Highlight and examine excellent customer service moments.

Department Goal 2

- Assist hiring managers/panels with understanding outreach efforts especially in the placement of minorities, females, veterans and individuals with disabilities for each job opening; particularly for those job groups where placement goals exist.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	<u>\$1,652,943</u>	<u>\$1,998,421</u>	<u>\$1,800,000</u>	<u>\$2,150,000</u>	<u>\$ 350,000</u>	19.4
TOTAL REVENUES	<u>\$1,652,943</u>	<u>\$1,998,421</u>	<u>\$1,800,000</u>	<u>\$2,150,000</u>	<u>\$ 350,000</u>	19.4
Personnel	\$ 206,992	\$ 203,734	\$ 218,652	\$ 227,788	\$ 9,136	4.2
Operating	1,460,171	1,755,493	1,581,348	1,922,212	340,864	21.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$1,667,163</u>	<u>\$1,959,227</u>	<u>\$1,800,000</u>	<u>\$2,150,000</u>	<u>\$ 350,000</u>	19.4

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%.
- 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:		FY 2012	FY 2013	FY 2014
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Inventory line items	1(a)	1,745	1,771	1,800
Supplies issued monthly	1(b)	3,475	4,032	4,050
Received and stored items processed monthly	1(b)	3,413	3,858	3,900
Efficiency:				
Average error rate on issuing supplies	1(c)	2.0%	2.0%	2.0%
Outcome:				
Percent of stored items processed within 2 hours of receipt	1(b)	95.0%	97.0%	95.0%
Annual ratio of stock turnover	1(c)	5.78:1	6.11:1	5.50:1

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</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	\$ 207,467	\$ 232,739	\$ 252,148	\$ 260,224	\$ 8,076	3.2
Operating	33,005	56,501	56,712	58,176	1,464	2.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 240,472</u>	<u>\$ 289,240</u>	<u>\$ 308,860</u>	<u>\$ 318,400</u>	<u>\$ 9,540</u>	3.1

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase in training and conference costs.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	10.00	-	0.0
Intergovernmental	\$ 17,089	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	501	973	500	1,000	500	100.0
TOTAL REVENUES	\$ 17,590	\$ 973	\$ 500	\$ 1,000	\$ 500	100.0
Personnel	\$ 761,828	\$ 724,842	\$ 790,762	\$ 836,504	\$ 45,742	5.8
Operating	32,994	41,667	36,366	43,259	6,893	19.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 794,822	\$ 766,509	\$ 827,128	\$ 879,763	\$ 52,635	6.4

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase in copy charges.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures reflect an increase due to the increased costs of internal services. This cost also reflects an increase in Training and Conference as part of the initiative for employees to attain certification in their field.

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:

	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Input:				
Purchase Card purchases	2(a)	17,691	20,990	22,000
Purchase orders	2(a)(b),4	1,508	1,322	1,300
Output:				
Number of staff attending training	1(a)	12	6	7
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	1,041	929	900
Solicitations processed	2(b),3(a)(b)	99	88	100
Purchase orders ≥ \$25,000 processed	3(a)(b)	467	393	300
Number of Purchase Orders audited	3(a)	200	235	250
Efficiency:				
Cost per purchase order processed	2(a)(b)	\$89	\$100	\$100
Outcome:				
Percent of staff receiving at least 2 CEUs per fiscal year	1(a)	<1.0%	44.0%	50.0%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	27.0%	27.7%	40.0%
Percent of purchase orders ≥ \$25,000 processed within 60 business day	2(b)	63.0%	64.0%	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	80.0%	100%	100%

2014 ACTION STEPS

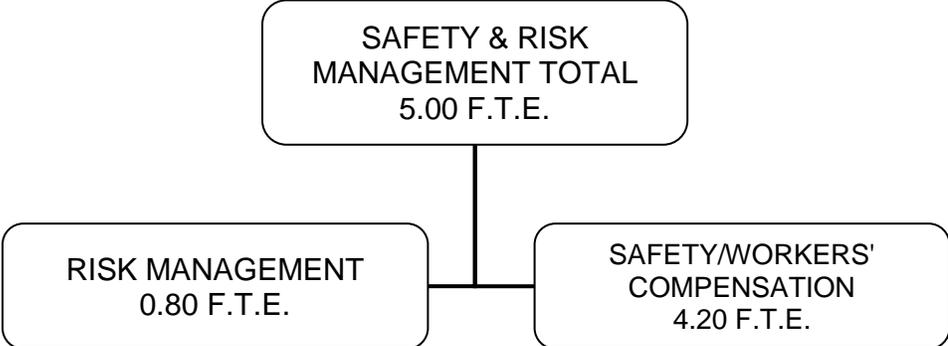
Department Goal 1

- 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.80	0.80	0.80	0.80	-	0.0
Miscellaneous	\$ 8,369	\$ 7,735	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 8,369</u>	<u>\$ 7,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 76,219	\$ 78,535	\$ 78,317	\$ 79,180	\$ 863	1.1
Operating	1,708,139	1,768,672	1,811,140	1,940,933	129,793	7.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,784,358</u>	<u>\$1,847,207</u>	<u>\$1,889,457</u>	<u>\$2,020,113</u>	<u>\$ 130,656</u>	6.9

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures increased due to the higher cost of insurance premiums for 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:	<u>Objective</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Projected</u>
Input:				
Tort and property claims	1(c)	46	33	35
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%

2014 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.20	4.20	4.20	4.20	-	0.0
Charges and Fees	\$3,516,339	\$4,636,377	\$5,432,104	\$ 5,900,148	\$ 468,044	8.6
Interest	18,414	14,218	30,000	15,000	(15,000)	(50.0)
Miscellaneous	13,437	14,449	15,000	20,000	5,000	33.3
TOTAL REVENUES	3,548,190	4,665,044	5,477,104	5,935,148	458,044	8.4
Interfund Transfer In	1,500,000	105,861	-	-	-	0.0
TOTAL SOURCES	<u>\$5,048,190</u>	<u>\$4,770,905</u>	<u>\$5,477,104</u>	<u>\$ 5,935,148</u>	<u>\$ 458,044</u>	8.4
Personnel	\$ 397,537	\$ 360,242	\$ 406,700	\$ 433,297	\$ 26,597	6.5
Operating	5,285,998	5,175,564	5,070,404	5,501,851	431,447	8.5
Capital	-	-	47,000	79,000	32,000	68.1
TOTAL EXPENSES	<u>\$5,683,535</u>	<u>\$5,535,806</u>	<u>\$5,524,104</u>	<u>\$ 6,014,148</u>	<u>\$ 490,044</u>	8.9

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses increased due to a higher estimate for anticipated worker’s compensation premiums.
- Capital expenses include the replacement of Crew Cab Pickup Truck and a Security Scanner.

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 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Number of strain injuries	1	51	76	70
Workers' compensation claims/on-the-job injuries	1,2(b)	234	313	300
Employee safety hazard complaints received	3(a)	4	2	2
Output:				
New drivers trained in DDC-4	3(b)	174	177	175
Percent of new drivers trained in DDC-4	3(b)	95.0%	95.0%	95.0%
Efficiency:				
Lost work days	1	2,981	2,207	2,200
Outcome:				
Percent of strain injury reduction	1	27.0%	49.0%	20.0%
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%	99.0%	99.0%
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

2014 ACTION STEPS

Department Goal 1

- Conduct comprehensive safety inspections of owned and leased Charleston County buildings.

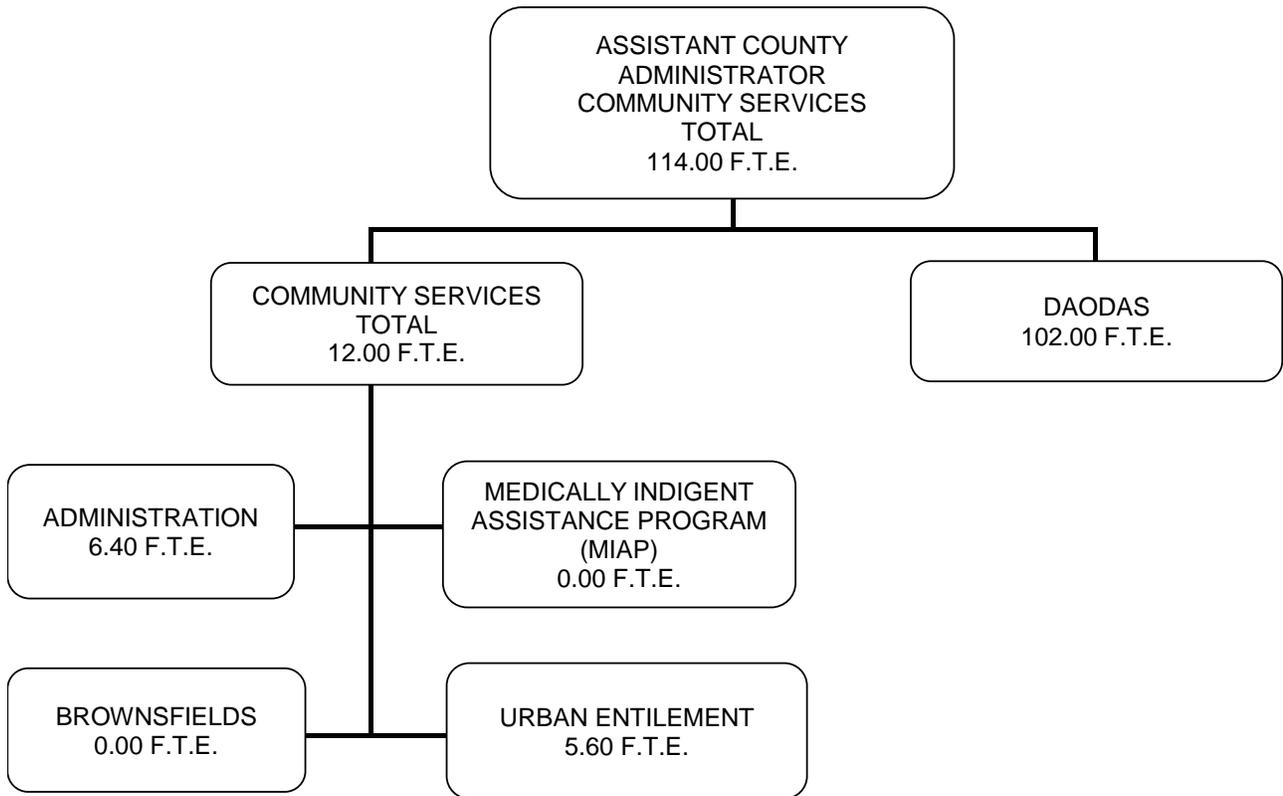
Department Goal 2

- 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.

ASSISTANT COUNTY ADMINISTRATOR COMMUNITY SERVICES



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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</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 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The majority of the personnel expenses are charged to the General Fund for 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.40	6.40	6.40	6.40	-	0.0
Personnel	\$ 376,445	\$ 445,705	\$ 486,713	\$ 511,110	\$ 24,397	5.0
Operating	10,735	9,315	11,412	13,460	2,048	17.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 387,180	\$ 455,020	\$ 498,125	\$ 524,570	\$ 26,445	5.3

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation the continuation of the longevity program, and an increase in the fringe benefit rate from 40% to 41%. The increase also includes the reclassification of one of the positions to better accommodate department needs.
- Operating expenditures reflect an increase in copier charges.

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected ²
Input:				
Housing-related contracts issued/managed	1(a)	7	8	6
Infrastructure contracts issued/managed (well/septic program)	1(b)	4	4	3
Contracts issued/managed for homeless services ¹	1(c)	5	2	2
Output:				
LMI individuals provided housing assistance ³	1(a)	26	31	16
LMI households provided infrastructure service ⁴	1(b)	96	42	41
Homeless individuals served ¹	1(c)	464	289	300
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)	24	10	8
Homeless individuals served per contract issued/managed ¹	1(c)	n/a	145	150
Outcome:				
Percent increase of individuals served for housing-related needs	1(a)	(60.0%)	19.2%	(-48.0%)
Percent increase of individuals served for infrastructure-needs ⁴	1(b)	174%	(56.3%)	2.3%
Percent increase of homeless individuals ¹	1(c)	n/a	(37.7%)	3.8%

¹ FY 2012 and FY 2013 – 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. Anticipate the outcomes to be realized in FY 2014.

2014 ACTION STEPS

Department Goal 1

- Develop a Request for Qualification (RFQ) process, in tandem with the Procurement Department that will serve as the County's certification program whereby organizations are analyzed/evaluated to determine if the County will issue a Community Housing Development Organization (CHDO) Certificate.
- Continue to refine the County's well/septic program to expedite service and lower costs.

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 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 17,598	\$ 30,175	\$ 27,972	\$ 28,446	\$ 474	1.7
Operating	1,371,622	1,347,009	1,296,944	1,343,986	47,042	3.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,389,220</u>	<u>\$1,377,184</u>	<u>\$1,324,916</u>	<u>\$1,372,432</u>	<u>\$ 47,516</u>	3.6

Funding Adjustments for FY 2014 Include:

- Personnel expenditures represent the cost of temporary employees.
- 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 reconsider for patient eligibility.

Objective 1(b): Reconsideration designee responses not to exceed 30 days from receiving the request for reconsideration.

MEASURES:	<u>Objective</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Projected</u>
Input:				
Denial notices requesting reconsideration for eligibility	1(a)	46	18	10
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%	55.0%	(44.0%)
Percent of reconsiderations at or under 30 days	1(b)	100%	100%	100%

MEDICALLY INDIGENT ASSISTANCE PROGRAM (continued)

GENERAL FUND

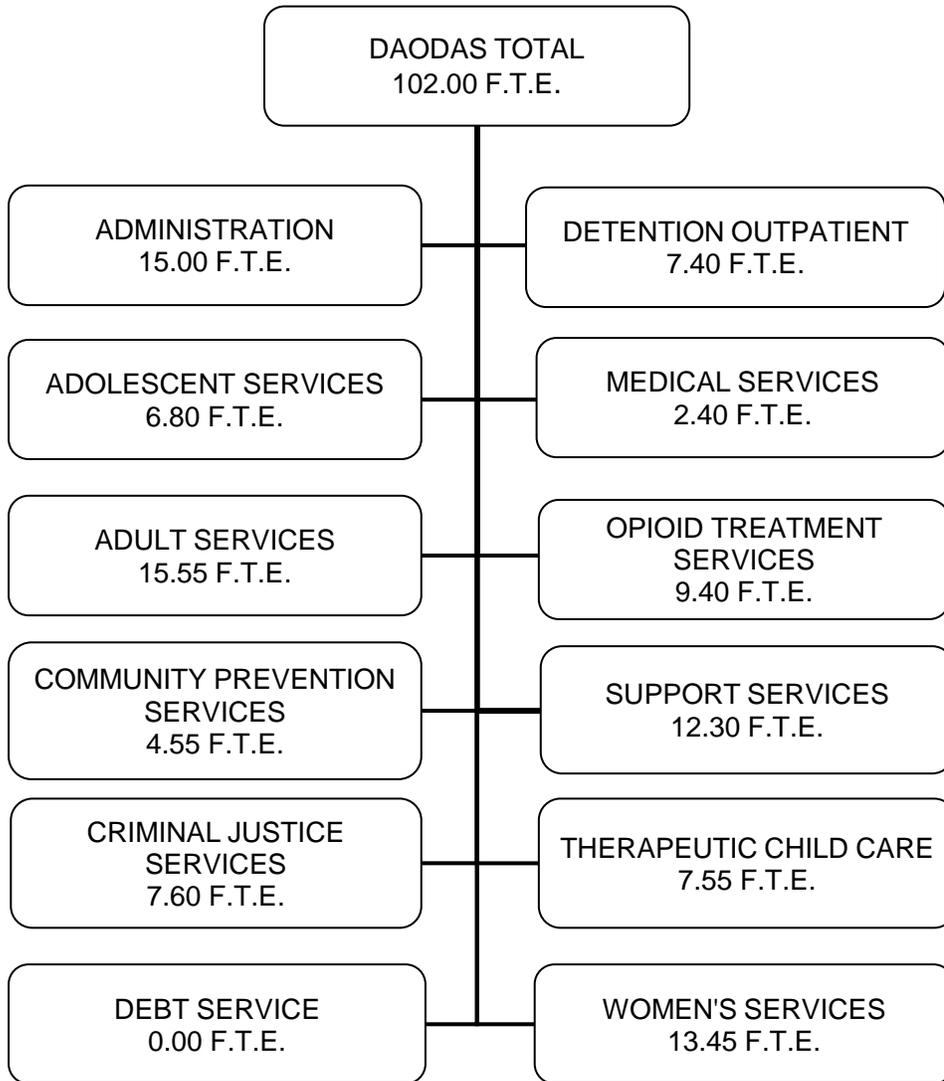
HEALTH AND WELFARE

2014 ACTION STEPS

Department Goal 1

- Provide more information on Charleston County's website to include links to the MIAP brochures.
- Work to provide greater efficiency by reducing costs for the program's administration.

DAODAS



DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.95	15.00	15.00	15.00	-	0.0
Intergovernmental	\$ 103,421	\$ 170,971	\$ 235,500	\$ 156,000	\$ (79,500)	(33.8)
Charges and Fees	224,739	233,207	230,000	230,000	-	0.0
Interest	9,544	4,877	15,000	5,000	(10,000)	(66.7)
Leases and Rentals	61,813	112,409	111,034	183,197	72,163	65.0
Miscellaneous	767	210	5,000	20,000	15,000	300.0
TOTAL REVENUES	400,284	521,674	596,534	594,197	(2,337)	(0.4)
Interfund Transfer In	1,313,130	1,449,434	1,728,093	1,796,503	68,410	4.0
TOTAL SOURCES	\$ 1,713,414	\$ 1,971,108	\$ 2,324,627	\$ 2,390,700	\$ 66,073	2.8
Personnel	\$ 1,080,009	\$ 927,597	\$ 1,022,921	\$ 1,109,519	\$ 86,598	8.5
Operating	770,060	877,498	788,603	777,243	(11,360)	(1.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,850,069	\$ 1,805,095	\$ 1,811,524	\$ 1,886,762	\$ 75,238	4.2

Funding Adjustments for FY 2014 Include:

- Revenues reflect projected decreases in funding from the State DAODAS office and interest income. This is offset by an anticipated increase in rental income.
- Interfund Transfer In from the General Fund will fund indirect costs for support services. Funds are also transferred in from the Parking Garages to fund employee and client parking fees.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures also reflect an offset in temporary staffing and overtime costs.
- Operating expenses reflect a decrease in allocated administrative cost and is offset by county administrative charges.

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:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Total client intakes	1(a)	3,520	3,292	3,600
Output:				
Percentage attendance of scheduled clients ¹	1(b)	n/a	69.0%	75.0%
Percentage direct client contact hours ¹	1(c)	n/a	30.0%	37.5%
Collections of accounts receivable	2(a)	\$3,399,590	\$3,449,367	\$3,621,835
Overall department billing ¹	2(b)	n/a	2,983,004	3,132,154
Outcome:				
Percentage increase of collection rate	2(a)	10.8%	1.5%	5.0%
Percentage increase of billing rate ¹	2(b)	n/a	5.3%	5.0%
Percentage of successful tobacco buys to minors	3(a)	14.0%	25.6%	20.0%
Ratio comparison of successful to unsuccessful completions of treatment	3(a)	2.15	1.35	1.50
Employment increase	3(b)	31.9%	2.1%	15.0%
Reductions in emergency room visits	3(b)	76.2%	47.1%	50.0%
Reductions in arrests	3(b)	64.7%	66.7%	70.0%
Decreased use of illegal drugs	3(b)	91.7%	87.7%	90.0%
Decreased drinking to intoxication	3(b)	86.3%	91.8%	92.0%
Number of drug-free births	3(b)	17	19	20
Percentage of drug-free births	3(b)	94.4%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	95.4%	93.2%	90.0%

¹ This department began measuring performance against this objective in FY 2013.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

2014 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	7.80	6.80	6.80	-	0.0
Intergovernmental	\$ -	\$ 197,524	\$ 210,990	\$ 224,490	\$ 13,500	6.4
Charges and Fees	-	40,748	78,500	28,600	(49,900)	(63.6)
TOTAL REVENUES	\$ -	\$ 238,272	\$ 289,490	\$ 253,090	\$ (36,400)	(12.6)
Personnel	\$ -	\$ 355,413	\$ 373,184	\$ 290,602	\$ (82,582)	(22.1)
Operating	-	157,522	182,289	196,161	13,872	7.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ 512,935	\$ 555,473	\$ 486,763	\$ (68,710)	(12.4)

Funding Adjustments for FY 2014 Include:

- Revenues reflect an anticipated decrease in client fees. The decrease is partially offset due to Medicaid reimbursements received from the federal government.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also represent a decrease due to interdepartmental staffing changes and anticipated vacancies.
- Operating expenditures reflect an increase in bad debt provision and 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.30	15.65	15.55	15.55	-	0.0
Intergovernmental	\$ 457,754	\$1,320,367	\$1,566,882	\$ 1,570,437	\$ 3,555	0.2
Charges and Fees	142,933	210,356	250,800	381,000	130,200	51.9
TOTAL REVENUES	<u>\$ 600,687</u>	<u>\$1,530,723</u>	<u>\$1,817,682</u>	<u>\$ 1,951,437</u>	<u>\$ 133,755</u>	7.4
Personnel	\$ 783,521	\$ 725,776	\$ 924,708	\$ 857,387	\$ (67,321)	(7.3)
Operating	364,446	945,100	1,122,253	992,764	(129,489)	(11.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,147,967</u>	<u>\$1,670,876</u>	<u>\$2,046,961</u>	<u>\$ 1,850,151</u>	<u>\$ (196,810)</u>	(9.6)

Funding Adjustments for FY 2014 Include:

- Revenues represent an increase for funding from client and insurance fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures also represent a decrease in temporary staffing.
- Operating expenditures reflect a decrease in the allocation of medical services and facility costs.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.25	3.20	4.55	4.55	-	0.0
Intergovernmental	\$ 243,039	\$ 236,153	\$ 238,087	\$ 233,087	\$ (5,000)	(2.1)
Charges and Fees	29,450	19,110	25,000	25,000	-	0.0
Miscellaneous	3,368	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 275,857</u>	<u>\$ 255,263</u>	<u>\$ 263,087</u>	<u>\$ 258,087</u>	<u>\$ (5,000)</u>	<u>(1.9)</u>
Personnel	\$ 187,769	\$ 187,464	\$ 202,546	\$ 268,636	\$ 66,090	32.6
Operating	78,916	90,141	86,116	95,110	8,994	10.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 266,685</u>	<u>\$ 277,605</u>	<u>\$ 288,662</u>	<u>\$ 363,746</u>	<u>\$ 75,084</u>	<u>26.0</u>

Funding Adjustments for FY 2014 Include:

- Revenues represent a decrease in federal funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also include the full-year funding for interdepartmental staffing changes in FY 2013.
- Operating expenditures reflect an increase 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 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2014 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.60	7.60	7.60	-	0.0
Intergovernmental	\$ 40,186	\$ 37,456	\$ 47,403	\$ 40,903	\$ (6,500)	(13.7)
Charges and Fees	<u>497,080</u>	<u>454,057</u>	<u>550,016</u>	<u>559,716</u>	<u>9,700</u>	1.8
TOTAL REVENUES	<u>\$ 537,266</u>	<u>\$ 491,513</u>	<u>\$ 597,419</u>	<u>\$ 600,619</u>	<u>\$ 3,200</u>	0.5
Personnel	\$ 462,810	\$ 430,328	\$ 495,308	\$ 446,676	\$ (48,632)	(9.8)
Operating	197,639	195,906	238,126	248,967	10,841	4.6
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 660,449</u>	<u>\$ 626,234</u>	<u>\$ 733,434</u>	<u>\$ 695,643</u>	<u>\$ (37,791)</u>	(5.2)

Funding Adjustments for FY 2014 Include:

- Revenues reflect an anticipated increase in client fees based on historical collection trends. The increase is partially offset by a reduction in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures also reflect an offset for anticipated vacancies.
- Operating expenditures reflect an increase to County administrative fees and facility costs.

**DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES
(continued)**

ENTERPRISE FUND

HEALTH AND WELFARE

PROGRAM – Debt Service

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

Program Summary:

	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	<u>\$ 723,369</u>	<u>\$ 452,039</u>	<u>\$ 436,204</u>	<u>\$ 406,380</u>	<u>\$ (29,824)</u>	(6.8)
TOTAL SOURCES	<u><u>\$ 723,369</u></u>	<u><u>\$ 452,039</u></u>	<u><u>\$ 436,204</u></u>	<u><u>\$ 406,380</u></u>	<u><u>\$ (29,824)</u></u>	(6.8)
Debt Service	<u>\$ 225,067</u>	<u>\$ 179,136</u>	<u>\$ 443,589</u>	<u>\$ 413,765</u>	<u>\$ (29,824)</u>	(6.7)
TOTAL EXPENDITURES	<u><u>\$ 225,067</u></u>	<u><u>\$ 179,136</u></u>	<u><u>\$ 443,589</u></u>	<u><u>\$ 413,765</u></u>	<u><u>\$ (29,824)</u></u>	(6.7)

Funding Adjustments for FY 2014 Include:

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

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Detention Outpatient

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

Division Summary:

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2014 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.60	7.60	7.40	7.40	-	0.0
Intergovernmental	\$ (7)	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	<u>(47,131)</u>	<u>423,932</u>	<u>406,662</u>	<u>431,652</u>	<u>24,990</u>	6.1
TOTAL REVENUES	(47,138)	423,932	406,662	431,652	24,990	6.1
Interfund Transfer In	<u>271,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 224,782</u>	<u>\$ 423,932</u>	<u>\$ 406,662</u>	<u>\$ 431,652</u>	<u>\$ 24,990</u>	6.1
Personnel	\$ 294,438	\$ 423,486	\$ 473,509	\$ 458,776	\$ (14,733)	(3.1)
Operating	74,990	125,793	123,021	138,276	15,255	12.4
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 369,428</u>	<u>\$ 549,279</u>	<u>\$ 596,530</u>	<u>\$ 597,052</u>	<u>\$ 522</u>	0.1

Funding Adjustments for FY 2014 Include:

- Revenues reflect an increase in fees for services provided to the Detention Center and the Probate Adult Drug Court. The increase is partially offset due to a reduction in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenses reflect an increase in the allocation of administrative cost and an anticipated increase in the provision for bad debts.

**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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.40	1.90	2.60	2.40	(0.20)	(7.7)
Intergovernmental	\$ (6,485)	\$ 36	\$ -	\$ -	\$ -	0.0
Charges and Fees	(72,326)	238	35,000	35,000	-	0.0
Miscellaneous	1,424	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ (77,387)</u>	<u>\$ 274</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 59,192	\$ 116,416	\$ 129,458	\$ 122,161	\$ (7,297)	(5.6)
Operating	(19,472)	(103,372)	(94,458)	(87,161)	7,297	(7.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 39,720</u>	<u>\$ 13,044</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2014 Include:

- Revenues reflect no change in client fees and insurance fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect a decrease due to interdepartmental staffing changes.
- Operating expenditures reflect an increase in the allocation of medical services cost.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.80	9.20	9.20	9.40	0.20	2.2
Intergovernmental	\$ 76,992	\$ 78,190	\$ 75,600	\$ 75,600	\$ -	0.0
Charges and Fees	969,839	970,752	1,090,000	1,090,000	-	0.0
TOTAL REVENUES	\$ 1,046,831	\$1,048,942	\$1,165,600	\$1,165,600	\$ -	0.0
Personnel	\$ 416,888	\$ 545,277	\$ 561,120	\$ 582,423	\$ 21,303	3.8
Operating	450,868	536,010	614,672	634,330	19,658	3.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 867,756	\$1,081,287	\$1,175,792	\$1,216,753	\$ 40,961	3.5

Funding Adjustments for FY 2014 Include:

- Revenues reflect no changes in state funding and client fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect an increase due to interdepartmental staffing changes.
- Operating expenditures reflect an increase due to the allocation formula for administrative costs and higher costs for drugs and medical supplies. 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	12.80	12.30	12.30	-	0.0
Intergovernmental	\$ -	\$ 305,817	\$ 353,662	\$ 421,162	\$ 67,500	19.1
Charges and Fees	-	296,569	272,500	452,000	179,500	65.9
TOTAL REVENUES	\$ -	\$ 602,386	\$ 626,162	\$ 873,162	\$ 247,000	39.4
Personnel	\$ -	\$ 860,719	\$1,070,816	\$ 1,009,589	\$ (61,227)	(5.7)
Operating	-	(258,334)	(436,926)	(136,052)	300,874	(68.9)
Capital	-	-	-	26,000	26,000	100.0
TOTAL EXPENDITURES	\$ -	\$ 602,385	\$ 633,890	\$ 899,537	\$ 265,647	41.9

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 38% to 40%. Personnel costs also reflect a decrease in temporary staffing.
- Operating expenditures reflect an increase in the allocation of medical services and higher anticipated bad debt write-offs.
- Capital represents the replacement of a passenger van.

**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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.40	7.20	7.55	7.55	-	0.0
Intergovernmental	\$ 200,474	\$ 250,884	\$ 337,122	\$ 337,122	\$ -	0.0
Charges and Fees	285	863	-	-	-	0.0
Miscellaneous	-	200	-	-	-	0.0
TOTAL REVENUES	<u>\$ 200,759</u>	<u>\$ 251,947</u>	<u>\$ 337,122</u>	<u>\$ 337,122</u>	<u>\$ -</u>	0.0
Personnel	\$ 306,459	\$ 303,944	\$ 324,962	\$ 302,157	\$ (22,805)	(7.0)
Operating	149,668	155,857	180,504	173,875	(6,629)	(3.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 456,127</u>	<u>\$ 459,801</u>	<u>\$ 505,466</u>	<u>\$ 476,032</u>	<u>\$ (29,434)</u>	(5.8)

Funding Adjustments for FY 2014 Include:

- Revenues reflect no changes in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect an offset for anticipated vacancies.
- Operating expenditures reflect a decrease due to the administrative cost allocations and professional medical services.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.25	14.05	13.45	13.45	-	0.0
Intergovernmental	\$ 635,510	\$1,556,095	\$1,836,684	\$1,836,684	\$ -	0.0
Charges and Fees	<u>5,766</u>	<u>28,308</u>	<u>55,375</u>	<u>143,627</u>	<u>88,252</u>	159.4
TOTAL REVENUES	641,276	1,584,403	1,892,059	1,980,311	88,252	4.7
Interfund Transfer In	<u>279</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 641,555</u>	<u>\$1,584,403</u>	<u>\$1,892,059</u>	<u>\$1,980,311</u>	<u>\$ 88,252</u>	4.7
Personnel	\$ 479,937	\$ 586,561	\$ 703,377	\$ 718,189	\$ 14,812	2.1
Operating	226,071	638,422	813,040	877,611	64,571	7.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 706,008</u>	<u>\$1,224,983</u>	<u>\$1,516,417</u>	<u>\$1,595,800</u>	<u>\$ 79,383</u>	5.2

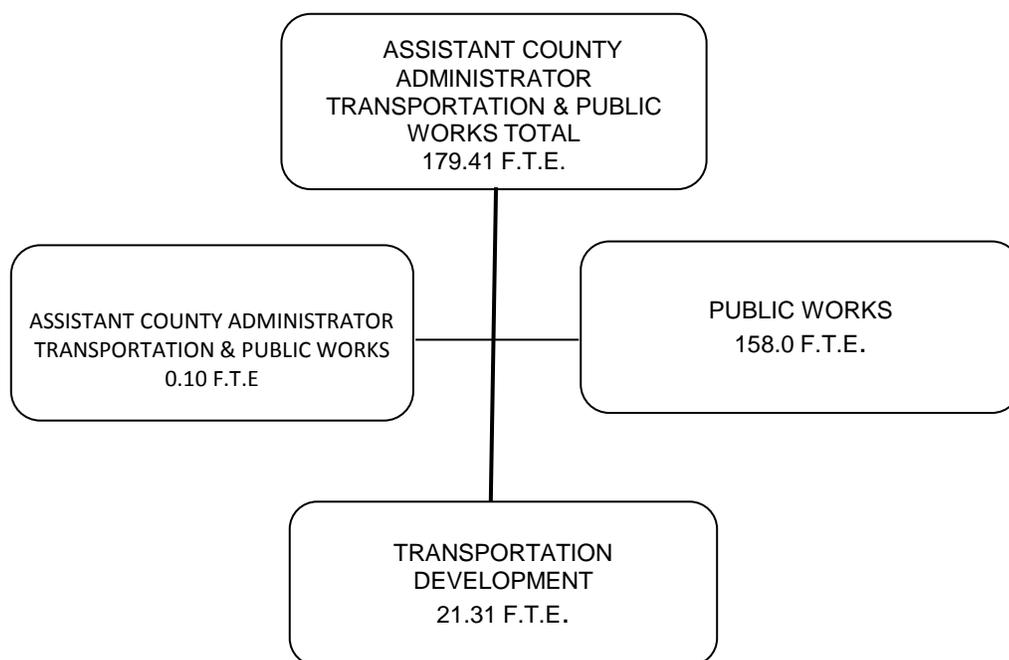
Funding Adjustments for FY 2014 Include:

- Revenues represent an anticipated increase in client and insurance fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also reflect an increase in temporary staff.
- Operating expenditures reflect an increase in allocated administrative costs and support services based on historical trends and usage.



End Section

ASSISTANT COUNTY ADMINISTRATOR TRANSPORTATION & PUBLIC WORKS



ASSISTANT COUNTY ADMINISTRATOR TRANSPORTATION AND PUBLIC WORKS

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Assistant County Administrator for Transportation and Public Works provides oversight, coordination, strategic planning, and direction for Public Works, Transportation Development, and the Roads programs of the Transportation Sales Tax.

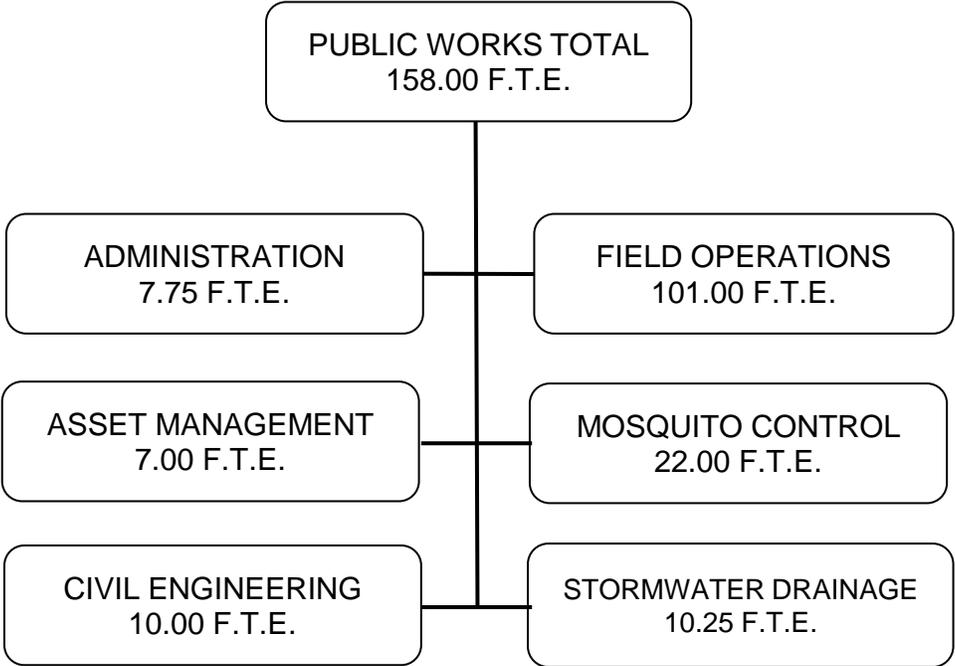
Departmental Summary:

	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.10	0.10	0.10	0.10	-	0.0
Personnel	\$ 18,369	\$ 20,441	\$ 17,842	\$ 18,964	\$ 1,122	6.3
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 18,369</u>	<u>\$ 20,441</u>	<u>\$ 17,842</u>	<u>\$ 18,964</u>	<u>\$ 1,122</u>	6.3

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The majority of the personnel expenses for this position are charged to the Special Revenue Fund for Transportation Sales Tax.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.75	6.75	7.75	7.75	-	0.0
Personnel	\$ 572,197	\$ 438,018	\$ 482,720	\$ 583,305	\$ 100,585	20.8
Operating	(95,755)	51,018	34,704	48,180	13,476	38.8
Capital	147	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 476,589</u>	<u>\$ 489,036</u>	<u>517,424</u>	<u>631,485</u>	<u>\$ 114,061</u>	22.0

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel costs also include the full-year funding of one FTE added in FY 2013.
- Operating expenditures reflect an increase due to higher copier costs based on historical and projected usage.

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

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 3.5 or less.³

Objective 2(b): Increase ground larviciding levels by 50% based on pesticide application levels.⁴

Objective 2(c): Increase Citizen Awareness Program efforts by 20%.

Objective 2(d): Respond and clear all requests for service within 36 business hours of receipt.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

Department Goal 3: Ensure the citizens of Charleston County are provided a safe and functional locally maintained drainage system.

Objective 3(a): Annually devegetate 100% of County maintained drainage systems.⁵

Objective 3(b): Excavate to grade 20% of mechanically cleaned drainage systems annually.⁵

Objective 3(c): Inspect 100% of open drainage systems annually.⁵

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.⁶

Objective 4(b): Inspect all permitted sites at least twice during the open permit status of the project.⁶

Initiative IV: Workflow Analysis-Process Management

Department Goal 5: Maintain all American Public Works Association (APWA) accreditation practices at Full Compliance based on current edition of the Public Works Practices Manual.

Objective 5(a): Effect improvements for practices rated at Substantial Compliance during accreditation site visit.⁷

Objective 5(b): Revisit all practices, review current procedures, and develop/implement improved standards.

MEASURES:

	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Total roadway inventory (miles – earth/rock/paved)	1(a),(c)	182	186	191
Total number of maintained signs (each)	1(b)	3,088	3,637	3,640
Mosquito Control expenditures ⁸	2(a)	\$2,238,907	\$2,136,252	\$2,080,301
Number of requests for service	2(d)	3,350	2,791	3,000
Drainage inventory subject to devegetation (miles)	3(a)	211.7	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)	814	724	814
Plans submitted for stormwater permits	4(a)	253	221	221
Stormwater permitted sites inspected	4(b)	2,021	2,285	2,285
APWA accreditation practices rated at Substantial Compliance ⁹	5(a)	n/a	3	0
APWA accreditation practices to be reviewed	5(b)	n/a	328	328
Output:				
Roads inspected (miles)	1(a)	60	145	149
Number of signs replaced	1(b)	405	245	350
Cost of sign replacements	1(b)	\$95,149	\$57,199	\$81,712
Inspected roads with passing rating	1(c)	59	144	149
Light trap collection count	2(a)	6.1	7.3	7.0
Landing rate count	2(a)	7.2	8.4	8.0
Two day service request average	2(a)	10.0	22.0	10.0
Larviciding pesticide level applied (gallons) ⁴	2(b)	24,000	35,095	n/a
Number of households visited (Mosquito Control)	2(c)	1,264	1,484	1,781
Service requests cleared within 36 business hours	2(d)	2,060	2,791	3,000
Drainage system inventory devegetated (miles)	3(a)	211.7	211.6	211.6
Vegetation control expenditures	3(a)	\$1,070,215	\$1,319,543	\$1,319,543
Drainage system inventory mechanically excavated to grade (miles)	3(b)	43.1	44.7	50.0
Mechanically maintained drainageway expenditures	3(b)	\$394,022	\$363,449	\$363,449
Open drainage system inspected (each)	3(c)	814	724	814
Stormwater permits reviewed within 20 working days	4(a)	253	221	221
Stormwater permit review expenses	4(a)	\$16,635	\$26,535	\$26,535
Stormwater permitted sites inspected at least twice	4(b)	2,012	2,285	2,285
Stormwater permit site inspection expenses	4(b)	\$52,767	\$52,767	\$52,767
Substantial compliance APWA practices improved to Full compliance	5(a)	n/a	0	3
APWA accreditation practices reviewed	5(b)	n/a	325	328

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

MEASURES:		FY 2012	FY 2013	FY 2014
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Efficiency:				
Cost per sign replacement	1(b)	\$235	\$233	\$233
Cost per ADI unit ⁸	2(a)	\$960,904	\$566,645	\$832,120
Cost per mile vegetation control	3(a)	\$5,056	\$6,236	\$6,236
Cost per mile mechanically cleaned drainageways	3(b)	\$9,144	\$8,131	\$7,269
Cost per stormwater permit processed	4(a)	\$66	\$120	\$120
Cost per site for stormwater inspection services	4(b)	\$26	\$23	\$23
Outcome:				
Percentage of roadway network inspected	1(a)	33.0%	78.0%	78.0%
Percentage of signs replaced	1(b)	13.1%	6.7%	9.6%
Percentage of inspected roadways with passing rating	1(c)	98.3%	99.3%	100%
Level of mosquito control (ADI)	2(a)	2.3	3.8	2.5
Percentage change in larviciding pesticide application ^{4&10}	2(b)	n/a	46.2%	n/a
Citizen Awareness Program change ¹⁰	2(c)	n/a	17.4%	20.0%
Percentage of service requests cleared within 36 business hours	2(d)	61.5%	100%	100%
Percentage of drainage system devegetated	3(a)	100%	100%	100%
Percentage of drainage system mechanically cleaned	3(b)	53.6%	55.6%	62.2%
Percentage of open drainage systems inspected	3(c)	100%	100%	100%
Percentage of Accreditation practices improved to at least Substantial	5(a)	n/a	99.1%	100%

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 This measure reached its goal in FY 2013 and will be retired in FY 2014.

⁵ Includes only sections of drainage ways actively maintained by the Public Works Department.

⁶ Includes only unincorporated Charleston County and municipalities covered under an Intergovernmental Agreement (IGA).

⁷ Practices are outlined in the APWA Public Works Practices Manual, 7th edition.

⁸ FY 2012 reflects closed book figures; FY 2013 reflects end-of-fiscal-year figures.

⁹ APWA site visit evaluation conducted April 24 – 26, 2013.

¹⁰ Actual percentages reported starting with FY 2013 as adequate records became available.

2014 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.
- Complete transition from Vector Control Management System (VCMS) to FieldSeeker software.
- 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.

Department Goal 5

- Develop methodologies to document cost savings (efficiency).

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	8.00	7.00	7.00	-	0.0
Personnel	\$ -	\$ 509,181	\$ 541,309	\$ 563,959	\$ 22,650	4.2
Operating	-	35,301	71,661	75,981	4,320	6.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 544,482</u>	<u>\$ 612,970</u>	<u>\$ 639,940</u>	<u>\$ 26,970</u>	4.4

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures also reflect an increase for anticipated vacancies.
- Operating expenditures reflect an increase due to higher safety equipment and supplies costs.

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	8.00	10.00	10.00	-	0.0
Intergovernmental	\$ 1,349	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	2,170	1,270	-	-	-	0.0
Miscellaneous	31	-	-	-	-	0.0
TOTAL REVENUES	\$ 3,550	\$ 1,270	\$ -	\$ -	\$ -	0.0
Personnel	\$ 790,861	\$ 647,193	\$ 623,451	\$ 623,607	\$ 156	0.0
Operating	88,603	42,573	74,110	65,346	(8,764)	(11.8)
Capital	-	-	-	12,695	12,695	100.0
TOTAL EXPENDITURES	\$ 879,464	\$ 689,766	\$ 697,561	\$ 701,648	\$ 4,087	0.6

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. The changes are offset by an increase in personnel reimbursement in from NPDES-Stormwater Drainage.
- Operating expenditures reflect a decrease due to reduced cost of fuel.
- Capital represents the replacement of a multi-function printer/plotter.

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 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2014 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	101.00	97.00	101.00	101.00	-	0.0
Intergovernmental	\$ 10,472	\$ 2,341	\$ -	\$ -	\$ -	0.0
Miscellaneous Revenues	8,580	39,056	-	-	-	0.0
TOTAL REVENUES	\$ 19,052	\$ 41,397	\$ -	\$ -	\$ -	0.0
Personnel	\$ 3,997,258	\$ 3,946,258	\$ 3,932,242	\$ 4,257,292	\$ 325,050	8.3
Operating	1,709,517	1,432,161	1,197,962	1,388,002	190,040	15.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,706,775	\$ 5,378,419	\$ 5,130,204	\$ 5,645,294	\$ 515,090	10.0

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program, and an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures reflect a lower estimate of anticipated vacancies during FY 2014. During FY 2013, personnel costs were reduced to allow Mosquito Control to purchase pesticides.
- Operating expenditures reflect an increase due to higher fleet costs and grounds maintenance supplies. This increase is offset by an 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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	20.00	20.00	22.00	2.00	10.0
Charges and Fees	\$ 109,933	\$ 87,669	\$ 100,000	\$ 100,000	\$ -	0.0
Miscellaneous	-	1,306	-	-	-	0.0
TOTAL REVENUES	<u>\$ 109,933</u>	<u>\$ 88,975</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 752,653	\$ 889,220	\$ 985,664	\$ 996,826	\$ 11,162	1.1
Operating	851,060	1,272,166	1,363,968	1,050,363	(313,605)	(23.0)
Capital	22,501	77,521	-	33,112	33,112	100.0
TOTAL EXPENDITURES	<u>\$ 1,626,214</u>	<u>\$ 2,238,907</u>	<u>\$ 2,349,632</u>	<u>\$ 2,080,301</u>	<u>\$ (269,331)</u>	(11.5)

Funding Adjustments for FY 2014 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 an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures also include the addition of two Spray Technician positions. The increase is offset by the elimination of anticipated vacancies.
- Operating expenditures include a decrease in flying contracts and pesticide costs. These costs also include a reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Capital expenditures include a helicopter navigation system, an air filter kit, and a fuel filter kit to maintain helicopter operation.

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.

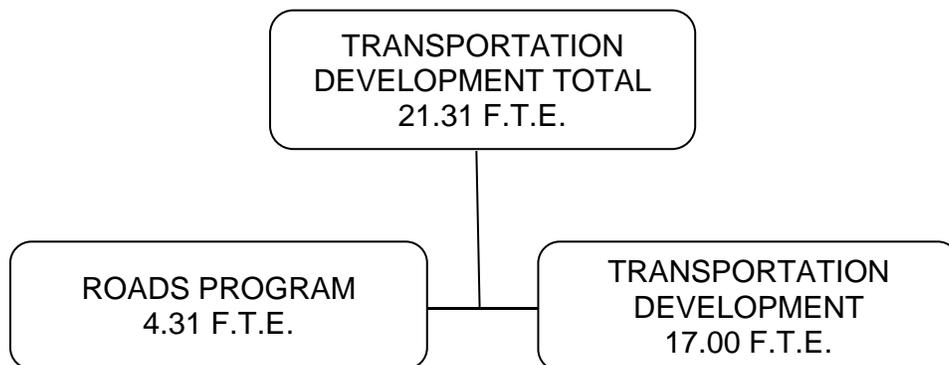
Division Summary:

	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Adjusted</u>	<u>FY 2014</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.27	12.25	10.25	10.25	-	0.0
Intergovernmental	\$ 666,654	\$ 327,028	\$ 586,650	\$ 605,000	\$ 18,350	3.1
Charges and Fees	1,042,453	1,547,130	1,280,000	1,045,500	(234,500)	(18.3)
Interest	7,627	5,666	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,716,734</u>	<u>\$ 1,879,824</u>	<u>\$ 1,866,650</u>	<u>\$ 1,650,500</u>	<u>\$ (216,150)</u>	(11.6)
Personnel	\$ 1,048,850	\$ 1,432,907	\$ 1,686,274	\$ 1,553,971	\$ (132,303)	(7.8)
Operating	564,934	588,603	1,802,967	1,238,385	(564,582)	(31.3)
Capital	112,205	-	-	18,000	18,000	100.0
TOTAL EXPENDITURES	<u>\$ 1,725,989</u>	<u>\$ 2,021,510</u>	<u>\$ 3,489,241</u>	<u>\$ 2,810,356</u>	<u>\$ (678,885)</u>	(19.5)

Funding Adjustments for FY 2014 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 decreased based on actual collections during FY 2013.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%. Personnel expenditures reflect a decrease due to the reimbursement associated with operating a vacuum truck.
- Operating expenditures reflect a reduction in available funds.
- Capital represents a pole camera to support the NPDES requirement of creating an inventory library.

TRANSPORTATION DEVELOPMENT



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 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Adjusted</u>	FY 2014 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.58	4.41	4.41	4.31	(0.10)	(2.3)
Sales Tax	\$ 24,655,089	\$ 26,437,156	\$ 26,000,000	\$ 28,275,000	\$ 2,275,000	8.8
Intergovernmental	295,803	-	-	-	-	0.0
Charges and Fees	204	-	-	-	-	0.0
Interest	107,993	55,837	25,000	40,000	15,000	60.0
TOTAL REVENUES	25,059,089	26,492,993	26,025,000	28,315,000	2,290,000	8.8
Interfund Transfer In	193,508	4,992,740	10,434,000	1,879,158	(8,554,842)	(82.0)
TOTAL SOURCES	\$ 25,252,597	\$ 31,485,733	\$ 36,459,000	\$ 30,194,158	\$ (6,264,842)	(17.2)
Personnel	\$ 525,024	\$ 466,286	\$ 464,425	\$ 479,868	\$ 15,443	3.3
Operating	16,379,102	(2,806,237)	3,586,425	2,991,027	(595,398)	(16.6)
Capital	-	-	-	-	-	0.0
Debt Service	7,893,333	12,807,798	18,657,400	18,979,455	322,055	1.7
TOTAL EXPENDITURES	24,797,459	10,467,847	22,708,250	22,450,350	(257,900)	(1.1)
Interfund Transfer Out	32,533,419	13,772,018	13,500,000	13,500,000	-	0.0
TOTAL DISBURSEMENTS	\$ 57,330,878	\$ 24,239,865	\$ 36,208,250	\$ 35,950,350	\$ (257,900)	(0.7)

Funding Adjustments for FY 2014 Include:

- Sales Tax revenues are expected to increase based on current trends.
- Interfund Transfer in reflects a premium from the 2011 bond issuance that is used to pay debt service.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- Operating expenditures represent a decrease in consultant fees as management transitions to county staff.
- 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 allocation to Transportation Sales Tax project.

TRANSPORTATION DEVELOPMENT

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 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	17.00	17.00	17.00	-	0.0
Miscellaneous	\$ -	\$ 54	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ -	\$ 54	\$ -	\$ -	\$ -	0.0
Personnel	\$ 1,329,465	\$ 1,414,123	\$ 1,472,132	\$ 1,494,902	\$ 22,770	1.5
Operating	(966,471)	(983,611)	(1,100,578)	(1,115,917)	(15,339)	1.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 362,994	\$ 430,512	\$ 371,554	\$ 378,985	\$ 7,431	2.0

Funding Adjustments for FY 2014 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and an increase in the fringe benefit rate from 40% to 41%.
- 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. The reimbursement increased to partially offsets the increase in personnel costs.

TRANSPORTATION DEVELOPMENT

GENERAL FUND

PUBLIC WORKS

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 paved roadway Overall Condition Index (OCI) of 73 or more.

MEASURES:	Objective	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Input:				
Paved road expenditures ¹	1(a)	\$8,346,423	\$11,030,865	\$7,000,000
Efficiency:				
Cost per OCI unit ¹	1(a)	\$112,790	\$151,107	\$95,890
Outcome:				
Condition of paved road network (OCI) ¹	1(a)	74	73	73

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.

2014 ACTION STEPS

Department Goal 1

- Seek alternate resources or strategies necessary to achieve a 20% annual inspection threshold of the County's road system.
- Develop and implement maintained rating system.



End Section

Capital Projects – General

Charleston County

Overview

The FY 2014 – FY 2018 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 2014 – 2018 Adopted CIPs total \$563.6 million for five years and includes \$80.5 million or 14 percent of this amount allocated to the General Capital Improvement Plan, \$446.1 million or 79 percent allocated to the Transportation Sales Tax Comprehensive Plan of Expenditures, and \$37.0 million or 7 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	\$1,181,610
Special Revenue Funds	777,055
Enterprise Funds	1,654,950
Internal Service Funds	4,948,000
Grand Total	\$8,561,615

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 2014–FY 2018 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 *

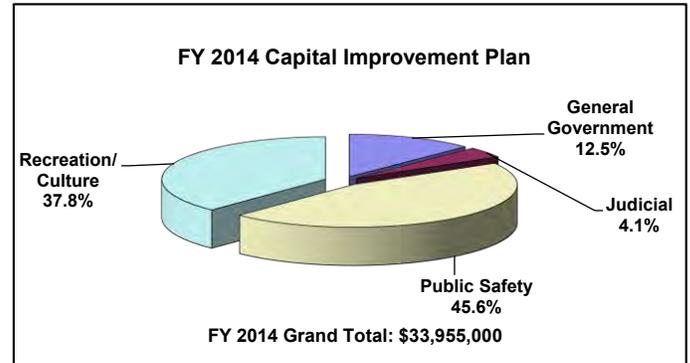
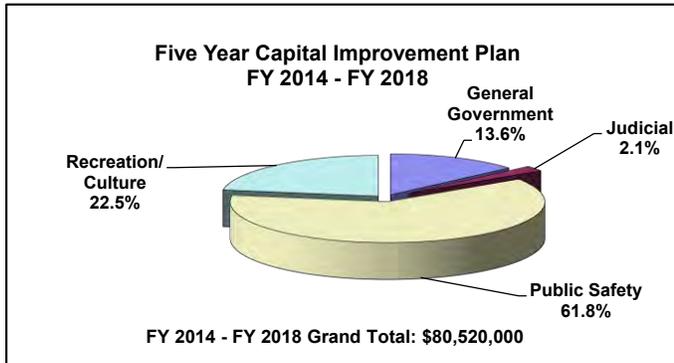
Project Title	Prior	2014	2015	2016	2017	2018	Beyond	Total
GENERAL GOVERNMENT								
Azalea Fuel - Consolidate	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Banov - Replace HVAC Sys.	25	450	-	-	-	-	-	475
Building Insp Energov Upgrade	-	200	-	-	-	-	-	200
Cty Office Bldg - Carpet Replace	-	-	-	-	200	-	-	200
Cty Office Bldg - Ext Painting	-	-	-	200	-	-	-	200
Human Services Building	-	100	-	-	-	-	-	100
Lee Bldg - Carpet Replace	-	-	-	200	-	-	-	200
Lee Bldg - HVAC Upgrade	-	250	-	-	-	-	-	250
Lee Bldg - Roof Replace	-	-	-	-	500	-	-	500
Parking Garages	2,580	1,120	-	400	-	-	150	4,250
PSB - Carpet Replace	-	-	-	250	120	-	-	370
PSB - IT Room HVAC Sys.	-	180	-	-	-	-	-	180
RMC Historical Imaging	-	150	-	-	-	-	-	150
Tax Software System	2,070	130	-	-	-	-	-	2,200
Telephone Upgrade COB/Judicial	-	350	-	-	-	-	-	350
Telephone Upgrade PSB	-	330	-	-	-	-	-	330
General Government Total	4,675	4,260	-	1,050	820	-	150	10,955
JUDICIAL								
Clerk of Court Systems	320	450	-	-	-	-	-	770
Magistrate Court: N. Charleston	-	560	-	-	-	-	-	560
Solicitor: Case Mgmt System	-	375	-	-	-	-	-	375
Judicial Total	320	1,385	-	-	-	-	-	1,705
PUBLIC SAFETY								
Consolidated Dispatch Center	24,000	620	-	-	-	-	-	24,620
Coroner's Office Renovation	-	825	-	-	-	-	-	825
Detention Ctr Admin Renovation	650	850	-	-	-	-	-	1,500
Detention Ctr Admin Roof	-	225	-	-	-	-	-	225
Detention Ctr Air Handling Unit	120	120	-	-	-	-	-	240
Detention Ctr Exterior	-	160	-	-	-	-	-	160
Detention Ctr Tower	-	-	-	-	725	-	-	725
EMS Warehouse	-	-	150	-	-	-	-	150
Law Enforcement Center	5,700	6,800	-	-	-	-	-	12,500
Law Enforcement Training Center	-	500	-	-	-	-	-	500
Sheriff Fingerprint/facial recog.	-	295	-	-	-	-	-	295
Station Alerting	-	3,500	-	-	-	-	-	3,500
Public Safety System	-	1,575	2,925	-	-	-	-	4,500
Public Safety Total	30,470	15,470	3,075	-	725	-	-	49,740
RECREATION/CULTURE								
Chas Sr Citizen Center HVAC	-	-	120	-	-	-	-	120
Trident Nursing Building	5,160	12,840	-	-	-	-	-	18,000
Recreation/Culture Total	5,160	12,840	120	-	-	-	-	18,120
GRAND TOTAL	\$ 40,625	\$ 33,955	\$ 3,195	\$ 1,050	\$ 1,545	\$ -	\$ 150	\$ 80,520

Twenty Six of the 34 projects listed in the CIP have funds appropriated for use in FY 2014.

Capital Projects – General

Charleston County

The following graphs show the proposed projects scheduled during the five year CIP and the individual projects scheduled for FY 2014. 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 *

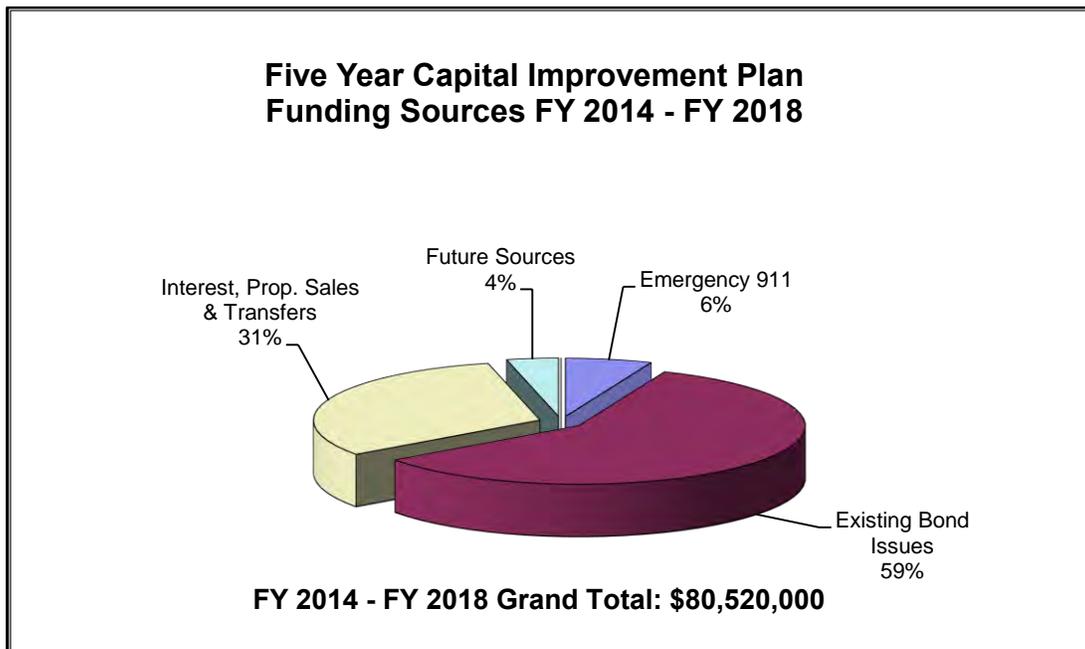
Funding Source	Prior	2014	2015	2016	2017	2018	Beyond	Total
Emergency 911	\$ 4,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,980
Existing Bond Issues	24,148	23,240	-	-	-	-	-	47,388
Interest, Sales, Transfer & Other	11,497	10,215	3,075	400	-	-	-	25,187
Future Sources	-	500	120	650	1,545	-	150	2,965
GRAND TOTAL	\$40,625	\$33,955	\$ 3,195	\$ 1,050	\$ 1,545	\$ -	\$ 150	\$ 80,520

*Amounts in thousands

Forty-two percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2014.

Capital Projects – General

Charleston County



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

AZALEA FUEL CONSOLIDATION*

This project consolidates the two antiquated and unsafe fueling stations at the Azalea site into a single safer more effective fueling facility. The old underground tanks would be removed and new environmentally compliant above ground tanks installed.

Function: General Government		Start Date: 2014					End Date: 2014	
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	-	1,000	-	-	-	-	-	1,000
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	1,000	-	-	-	-	-	1,000
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	(3)	-	-	-		

IV. O&M Impacts: There is an anticipated reduction in insurance costs due to consolidating sites.

BANOV – REPLACE HVAC SYSTEM*

This project will replace the existing HVAC system with a more energy efficient system. The existing system has exceeded its life expectancy and has become costly to maintain. Without replacement, the system will soon become un-maintainable with a high probability of failure resulting in unacceptable working conditions within the facility.

Function: General Government		Start Date: 2013					End Date: 2014	
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	25	450	-	-	-	-	-	475
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	25	450	-	-	-	-	-	475
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	(6)	-	-	-		

IV. O&M Impacts: There are minor utility savings expected from the more efficient unit.

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

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:	2014	End Date:	2014		
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	200	-	-	-	-	-	200
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	200	-	-	-	-	-	200
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

COUNTY OFFICE BUILDING – CARPET REPLACEMENT*

The carpet has exceeded its life expectancy and requires replacement. This project will cover the purchase costs and installation of all required carpeting in the building.

Function:	General Government		Start Date:	2017	End Date:	2017		
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	-	-	-	200	-	-	200
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Future Sources	-	-	-	-	200	-	-	200
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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

COUNTY OFFICE BUILDING – EXTERIOR PAINTING*

In order to keep the County Office Building exterior from deteriorating, the building will require patching and painting of its outside surfaces.

Function:	General Government	Start Date:	2016	End Date:	2016			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	-	-	200	-	-	-	200
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Future Sources	-	-	-	200	-	-	-	200
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

HUMAN SERVICES BUILDING*

In order to keep the Human Services Building exterior from deteriorating, the building will require the masonry to be re-anchored and repointed and the window lintels to be repaired.

Function:	General Government	Start Date:	2014	End Date:	2014			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	100	-	-	-	-	-	100
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	100	-	-	-	-	-	100
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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 – CARPET REPLACEMENT*

The carpet has exceeded its life expectancy and requires replacement.

Function:	General Government	Start Date:	2016	End Date:	2016			
I. Expenditures:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
	-	-	-	200	-	-	-	200
II. Fund Source:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
Future Sources	-	-	-	200	-	-	-	200
III. O&M Costs (Savings):		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

LEE BUILDING – HVAC UPGRADE*

This project will include the replacement of 4 of 10 ten ton HVAC units to include trunk supply and return ducting. The units are beyond repair and the existing duct board is collapsing.

Function:	General Government	Start Date:	2016	End Date:	2016			
I. Expenditures:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
	-	250	-	-	-	-	-	250
II. Fund Source:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	-	250	-	-	-	-	-	250
III. O&M Costs (Savings):		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	(4)	-		
IV. O&M Impacts:	Estimated decrease in annual energy cost is \$4,300.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

LEE BUILDING – ROOF REPLACEMENT*

This project replaces the roofing system on the Lee Building. The roof is under constant repair and total replacement is the only option.

Function:	General Government	Start Date:	2017	End Date:	2017			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	-	-	-	500	-	-	500
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Future Sources	-	-	-	-	500	-	-	500
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	(2)		
IV. O&M Impacts:	There are minimal utility savings of \$2,000 expected in FY 2018.							

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:	2016			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	2,580	1,120	-	400	-	-	150	4,250
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	2,580	1,120	-	400	-	-	-	4,250
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	(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

PUBLIC SERVICE BUILDING – CARPET REPLACEMENT*

The carpet has exceeded its life expectancy and requires replacement. This will be accomplished in two phases. Phase I will cover the purchase costs and installation in the highest traffic areas in the building. Phase II will cover the installation of the carpet in the remaining portions of the building.

Function:	General Government	Start Date:	2016	End Date:	2017			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	-	-	250	120		-	370
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Future Sources	-	-	-	250	120		-	370
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

PUBLIC SERVICE BUILDING IT ROOM HVAC SYSTEM*

This project will provide cooling to the main server room. This project is necessary due to the amount of additional IT equipment purchased. Currently the total air conditioning load now exceeds the amount available. This project will install two additional dedicated units.

Function:	General Government	Start Date:	2014	End Date:	2014			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	180	-	-	-	-	-	180
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	180	-	-	-	-	-	180
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	9	-	-	-		
IV. O&M Impacts:	This project will increase the service contracts for the two additional units.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

RMC HISTORICAL IMAGING*

This project will make the historical records available to the public in a digitized format rather than in their current fragile condition. Some of these documents are three hundred years old and are in critical need of preservation work.

Function:	General Government		Start Date:	2014	End Date:	2014		
I. Expenditures:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
	-	150	-	-	-	-	-	150
II. Fund Source:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	-	150	-	-	-	-	-	150
III. O&M Costs (Savings):		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>		
Personnel		-	-	-	-	-		
Operating		4	-	-	-	-		
IV. O&M Impacts:	Although an estimate for related supplies was added to the FY14 budget, the estimated increase in annual maintenance costs is unknown at this time.							

TAX SOFTWARE SYSTEM*

The new application will provide the County Tax Departments (Auditor, Treasurer, Assessor and Delinquent Tax Collector) a comprehensive Commercial off the Shelf tax system that will satisfy the South Carolina statutory requirements of issuing and collecting real and personal property taxes. Furthermore, with the tax application, the County will implement a new CAMA system for the Assessor's Office that will improve the ability to reassess real property.

Function:	General Government		Start Date:	2008	End Date:	2014		
I. Expenditures:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
	2,070	130	-	-	-	-	-	2,200
II. Fund Source:	<u>Prior</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Beyond</u>	<u>Total</u>
Existing Funds	2,070	130	-	-	-	-	-	2,200
III. O&M Costs (Savings):		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	This software is being migrated from the mainframe system to a mini-mainframe environment. There is no significant additional operating or maintenance costs or savings due to this project.							

*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: 2014				
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	350	-	-	-	-	-	350
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	350	-	-	-	-	-	350
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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: 2014		End Date: 2014				
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	330	-	-	-	-	-	330
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	330	-	-	-	-	-	330
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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

CLERK OF COURT SYSTEMS*

The State of South Carolina is implementing a statewide common system that was originally scheduled to be implemented in 2014. However, due to unforeseen delays, a new project plan is being developed and the new implementation timeline will be announced at a later time. Although the current applications are being run in the mainframe environment, the applications are in progress of migrating to a mini-mainframe.

Function: General Government		Start Date: 2010					End Date: 2014		
	Prior	2014	2015	2016	2017	2018	Beyond	Total	
I. Expenditures:	320	450	-	-	-	-	-	770	
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total	
Existing Funds	320	450	-	-	-	-	-	770	
III. O&M Costs (Savings):		2014	2015	2016	2017	2018			
Personnel		-	-	-	-	-			
Operating		-	-	-	-	-			
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.								

MAGISTRATE COURT: N. CHARLESTON*

This project will add 1063 sq. ft. to the existing courtroom which will enlarge the judge's chambers, clerical staff offices, lobby and add a conference room. The additional space will also increase seating capacity, enlarge the jury box and provide more space for the attorneys.

Function: General Government		Start Date: 2014					End Date: 2014		
	Prior	2014	2015	2016	2017	2018	Beyond	Total	
I. Expenditures:	-	560	-	-	-	-	-	560	
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total	
Existing Funds	-	560	-	-	-	-	-	560	
III. O&M Costs (Savings):		2014	2015	2016	2017	2018			
Personnel		-	-	-	-	-			
Operating		-	5	-	-	-			
IV. O&M Impacts:	An estimated increase of \$4,500 in operating and maintenance costs are anticipated.								

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

SOLICITOR: CASE MGMT 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: 2014		End Date: 2014				
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	375	-	-	-	-	-	375
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	375	-	-	-	-	-	375
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	35	-	-	-		
IV. O&M Impacts:	There will be an increase in maintenance costs of a approximately \$35,000.							

Public Safety Projects

CONSOLIDATED DISPATCH CENTER*

This project will provide facilities for full implementation of the Charleston County Consolidated 9-1-1 Center which will result in faster emergency response times along with enhanced interoperability and coordination among responding agencies. Transition to the Consolidated 9-1-1 Center will provide countywide emergency dispatch for law enforcement, fire and emergency medical services.

Function: Public Safety		Start Date: 2009		End Date: 2014				
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	24,000	620	-	-	-	-	-	24,620
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Emergency 911	3,750	-	-	-	-	-	-	3,750
Existing Bond Issues	14,668	-	-	-	-	-	-	14,668
Existing Funds	5,582	620	-	-	-	-	-	6,202
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		1,420	-	-	-	-		
Operating		413	-	-	-	-		
IV. O&M Impacts:	Upon full consolidation, estimated for 2014, a total of 102 positions will be added. Additional operating costs will include utilities and communications costs at the new facility.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

CORONER’S OFFICE RENOVATION *

This project will renovate and expand the Coroner’s office from vacant office space. The total square footage to be renovated is 4,560 sq. ft.

Function: Public Safety		Start Date: 2014					End Date: 2014	
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	-	825	-	-	-	-	-	825
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	825	-	-	-	-	-	825
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		

IV. O&M Impacts: There are no significant additional operating or maintenance costs or savings due to this project.

DETENTION CENTER ADMINISTRATION BUILDING RENOVATIONS *

This project includes renovation of the existing one-story administration building to provide courtrooms and office space for the bond hearing and preliminary hearing courts, and suites for juvenile detention, logistics, and sheriff’s training.

Function: Public Safety		Start Date: 2012					End Date: 2014	
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	650	850	-	-	-	-	-	1,500
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	650	850	-	-	-	-	-	1,500
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		(78)	-	-	-	-		

IV. O&M Impacts: Renovations to this building are anticipated to eliminate \$78,000 of lease costs associated with the courts.

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

DETENTION CENTER ADMINISTRATION ROOF*

This project is approximately 66,000 square feet of roof on the old administration sections and building wings of the Detention Center which are currently unoccupied. However, Bond Hearing Court and Preliminary Bond Court will be relocating to this area. The roof is currently be maintained with routine patching.

Function:	Public Safety	Start Date:	2014	End Date:	2014			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	225	-	-	-	-	-	225
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	225	-	-	-	-	-	225
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	(6)	-	-	-		
IV. O&M Impacts:	An estimated decrease of \$6,000 in annual energy costs is anticipated.							

DETENTION CENTER AIR HANDLING UNIT*

The HVAC system in the older portion of the Detention Center has exceeded its life expectancy by more than a decade. Four air handler units can no longer be repaired and require replacement. These units will be replaced with more energy efficient units.

Function:	General Government	Start Date:	2013	End Date:	2014			
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	120	120	-	-	-	-	-	240
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	120	120	-	-	-	-	-	240
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	(40)	-	-	-		
IV. O&M Impacts:	An estimated decrease of \$40,000 in annual energy costs is anticipated.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

DETENTION CENTER EXTERIOR*

This project includes pressure washing, re-caulking and painting of the older areas of the Detention Center including the corridor and the wings.

Function: Public Safety		Start Date: 2014		End Date: 2014				
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	-	160	-	-	-	-	-	160
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	160	-	-	-	-	-	160
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		

IV. O&M Impacts: This project will mitigate additional deterioration of the existing wall system and reduce future maintenance and repair costs.

DETENTION CENTER TOWER*

This project replaces approximately 37,000 sq. ft. of roof and roof insulation on the old tower and corridor of the Detention Center.

Function: Public Safety		Start Date: 2017		End Date: 2017				
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	-	-	-	-	725	-	-	725
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Future Sources	-	-	-	-	725	-	-	725
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	(3)		

IV. O&M Impacts: An estimated decrease of \$3,400 in energy costs is anticipated.

*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: 2014					End Date: 2014	
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	-	500	-	-	-	-	-	500
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	500	-	-	-	-	-	500
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	Estimated increase in annual operating and maintenance costs are unknown at this time.							

SHERIFF FINGERPRINT/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: 2014	
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	-	295	-	-	-	-	-	335
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	295	-	-	-	-	-	335
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	40	-	-	-		
IV. O&M Impacts:	There are no significant additional operating costs but there is an estimated increase of \$40,000 in maintenance costs.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

STATION ALERTING*

Station Alerting reduces the workload of the Dispatch staff while increasing the speed and efficiency of dispatching the correct units 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:	General Government		Start Date:	2014	End Date:	2014		
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	3,500	-	-	-	-	-	3,500
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	3,500	-	-	-	-	-	3,500
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		100	-	-	-	-		
IV. O&M Impacts:	Additional maintenance costs are anticipated.							

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:	General Government		Start Date:	2014	End Date:	2015		
I. Expenditures:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	-	1,575	2,925	-	-	-	-	4,500
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	-	1,575	2,925	-	-	-	-	4,500
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	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

Recreation / Culture Projects

CHARLESTON SENIOR CITIZEN CENTER HVAC*

The HVAC system has exceeded its life expectancy by more than a decade. It is no longer economically repairable and requires replacement. The system will be replaced with a more energy efficient system.

Function: General Government		Start Date: 2015		End Date: 2015				
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	-	-	120	-	-	-	-	120
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Future Sources	-	-	120	-	-	-	-	120
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	The replacement of the system is anticipated to reduce utility costs.							

*Amounts in thousands of dollars

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: 2014				
	Prior	2014	2015	2016	2017	2018	Beyond	Total
I. Expenditures:	5,160	12,840	-	-	-	-	-	18,000
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Bond Issues	5,160	12,840	-	-	-	-	-	18,000
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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.

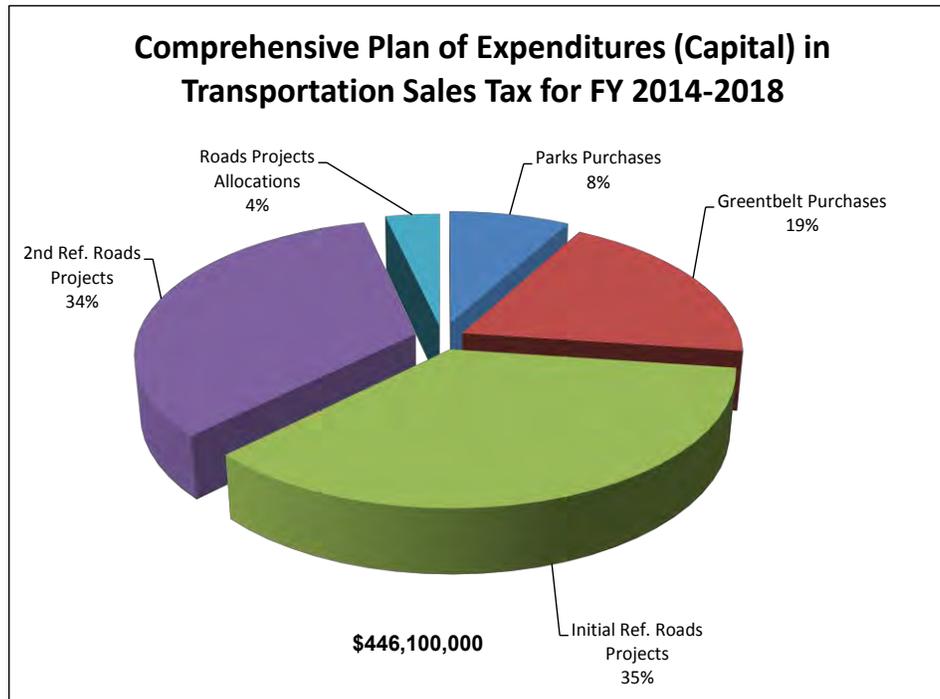
The Greenbelt program is funded through half-cent sales tax revenue as well and is administered by Charleston County Staff under the guidance of the Greenbelt Advisory Board and the Greenbelt Bank Board. The Greenbelt purchases are funded through the proceeds of the 2004 and 2006 bond referendums that 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	2014	2015	2016	2017	2018	Beyond	Project Total
Public Works								
PRC Purchases	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Greenbelt Purchases	71,500	10,000	3,500	-	-	-	-	85,000
Initial Referendum Projects	142,500	4,400	7,600	4,200	-	-	-	158,700
2nd Referendum Projects	56,100	43,800	19,000	18,100	8,500	4,700	-	150,200
Roads Projects Allocations	-	-	-	-	-	400	15,800	16,200
GRAND TOTAL	\$ 306,100	\$ 58,200	\$ 30,100	\$ 22,300	\$ 8,500	\$ 5,100	\$ 15,800	\$ 446,100

* 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.

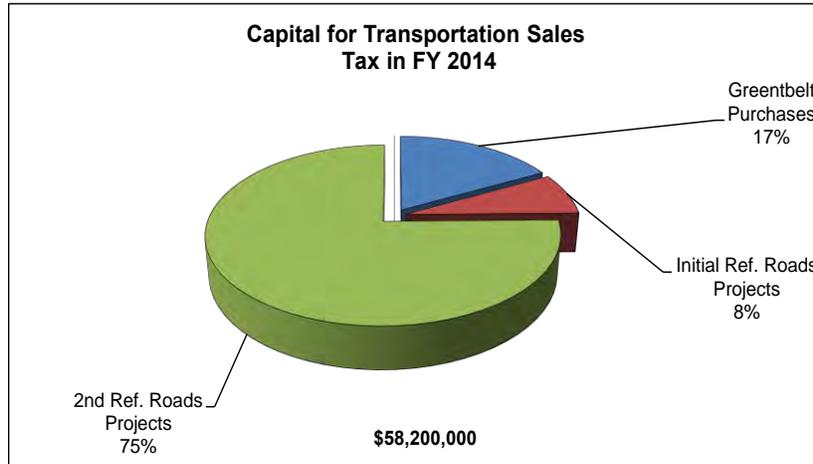
Transportation Sales Tax Source Summary *

Funding Source	Prior	2014	2015	2016	2017	2018	Beyond	Total
SCDOT/CHATS/Earmark	\$ 11,700	\$ 19,900	\$ 3,800	12,100	10,900	\$ 5,700	\$ -	64,100
Existing Bond Funds	294,400	38,300	26,300	7,200	-	-	15,800	382,000
GRAND TOTAL	\$ 306,100	\$58,200	\$30,100	\$19,300	\$10,900	\$ 5,700	\$15,800	\$446,100

* Amounts in thousands of dollars

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 City of Charleston Mayor Riley attend a RoadWise 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

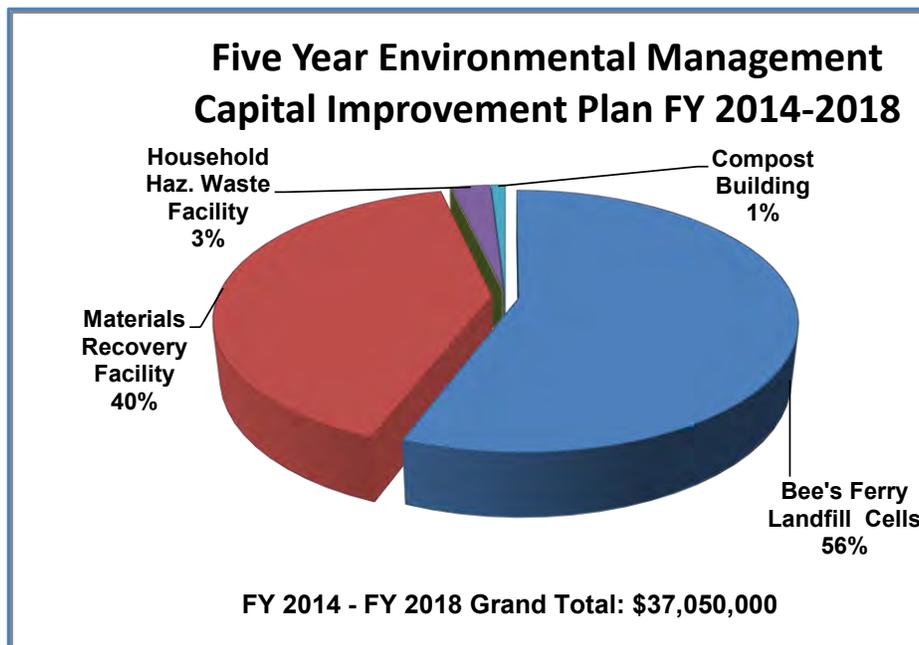
Environmental Management Capital Improvement Plan

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	2014	2015	2016	2017	2018	Beyond	Project Total
Public Works								
Bee's Ferry Landfill - Entrance	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Landfill Cell 4 - Phase 3	1,000	8,000	2,000	-	-	-	-	11,000
Landfill Cell 5 - Phase 4	-	-	-	-	-	9,000	-	9,000
Compost Building	35	315	-	-	-	-	-	350
Household Haz. Waste Facility	100	900	-	-	-	-	-	1,000
Materials Recovery Facility	3,000	12,000	-	-	-	-	-	15,000
GRAND TOTAL	\$ 4,835	\$ 21,215	\$ 2,000	\$ -	\$ -	\$ 9,000	\$ -	\$ 37,050

* 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	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	\$ 4,835	\$ 21,215	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 28,050
Future Sources	-	-	-	-	-	9,000	-	9,000
GRAND TOTAL	\$ 4,835	\$ 21,215	\$ 2,000	\$ -	\$ -	\$ 9,000	\$ -	\$ 37,050

* 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:	2013			
I. Expenses:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	700	-	-	-	-	-	-	700
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	700	-	-	-	-	-	-	700
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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 / PHASE 3 - 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:	2013	End Date:	2015			
I. Expenses:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	1,000	8,000	2,000	-	-	-	-	11,000
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	1,000	8,000	2,000	-	-	-	-	11,000
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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

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:	2012	End Date:	2014			
I. Expenses:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	100	900	-	-	-	-	-	1,000
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	100	900	-	-	-	-	-	1,000
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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:	2014			
I. Expenses:	Prior	2014	2015	2016	2017	2018	Beyond	Total
	3,000	12,000	-	-	-	-	-	15,000
II. Fund Source:	Prior	2014	2015	2016	2017	2018	Beyond	Total
Existing Funds	3,000	12,000	-	-	-	-	-	15,000
III. O&M Costs (Savings):		2014	2015	2016	2017	2018		
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 \$187.4 million as of June 30, 2013, and its capacity to issue new debt is approximately \$72.5 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, 2013	\$3,248.7
Constitutional Debt Limit (8% of Assessment)	\$259.9
Outstanding 8% Debt	\$187.4
Available Capacity	\$72.5

Financial Policies

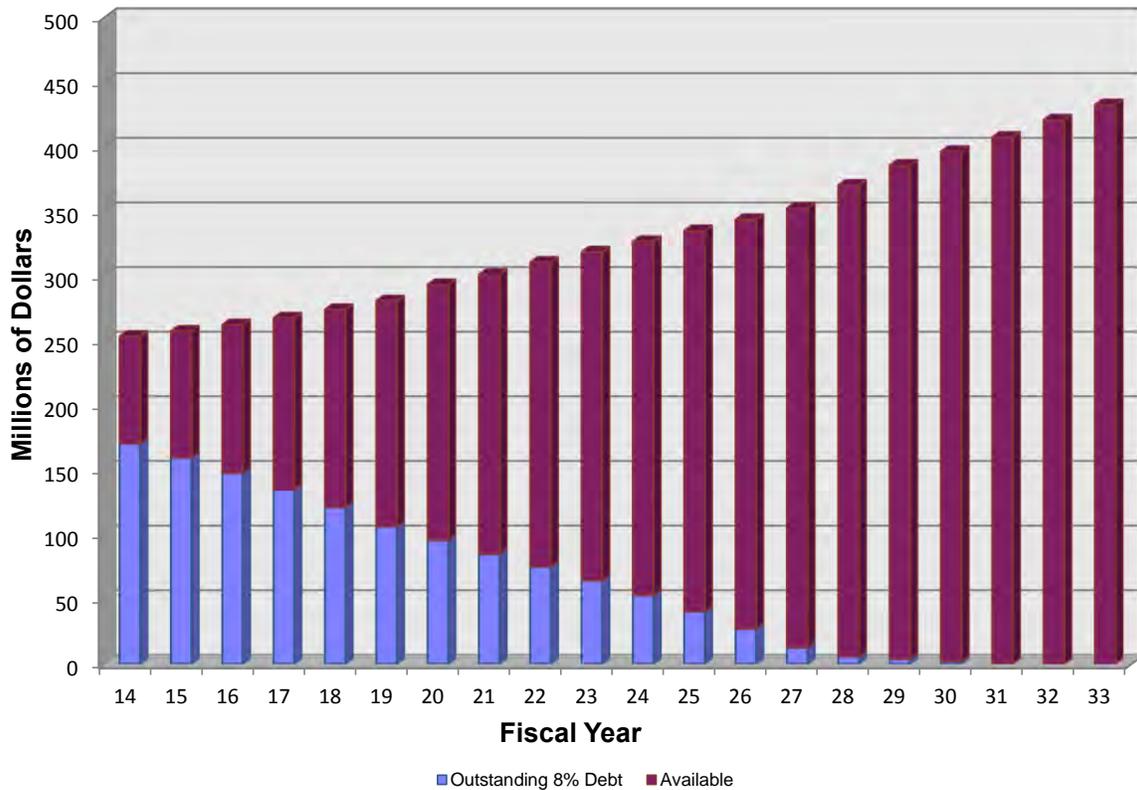
- *Debt Management Policy #5: ... maintain an adequate cushion in its constitutional debt limit margin...*

Debt Service

Charleston County

Current Constitutional 8% Debt

(Assumptions: No Additional Debt Issued, 1.5% Growth for FY14, 2% Growth for FY15, 2.5% Growth for FY16 and FY17, 3% Annual Growth beginning in FY18, 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, 2013, outstanding debt for the next 20 fiscal years is \$851.4 million (principal payments of \$608.5 million and interest payments of \$242.9 million).

Debt Issues		
	Original	Outstanding
2004 GOB Refunding	\$ 63.7	\$ 35.4
2006 GOB Transportation Sales Tax Referendum	65.0	21.4
2007 GOB	75.0	69.1
2007 GOB Transportation Sales Tax Referendum	150.0	138.5
2009 GOB	50.0	47.7
2009 GOB Refunding	20.8	11.5
2011 GOB (Sales Tax)	167.0	162.4
2011 GOB	27.1	26.3
2012 GOB (Sales Tax) Refunding	32.1	31.9
2004 Certificates of Participation, Refunding	44.2	19.3
2005 Certificates of Participation, Refunding	19.9	13.8
2004 Solid Waste User Fee Revenue Bond, Refunding	14.5	1.7
2001 SC Transportation Infrastructure Bank Loan	39.4	29.7
TOTAL	\$ 768.7	\$ 608.7

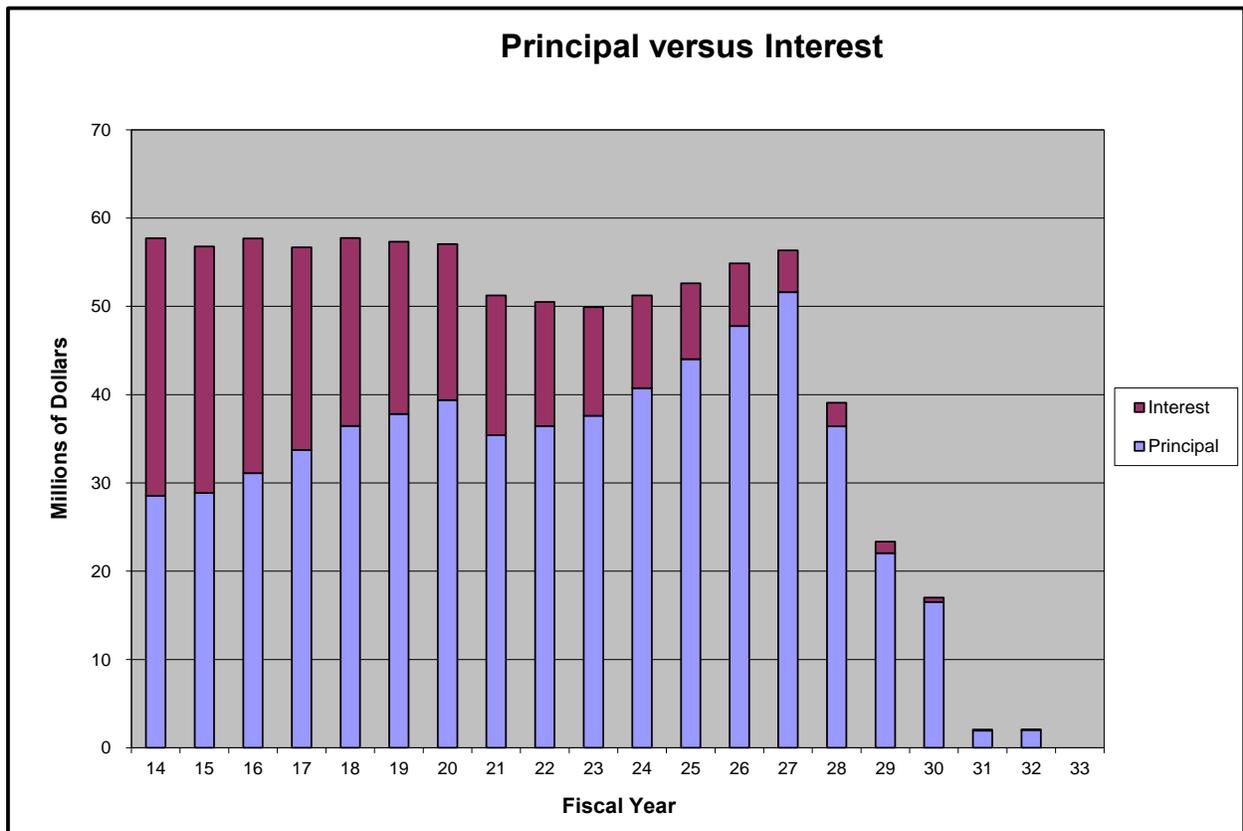
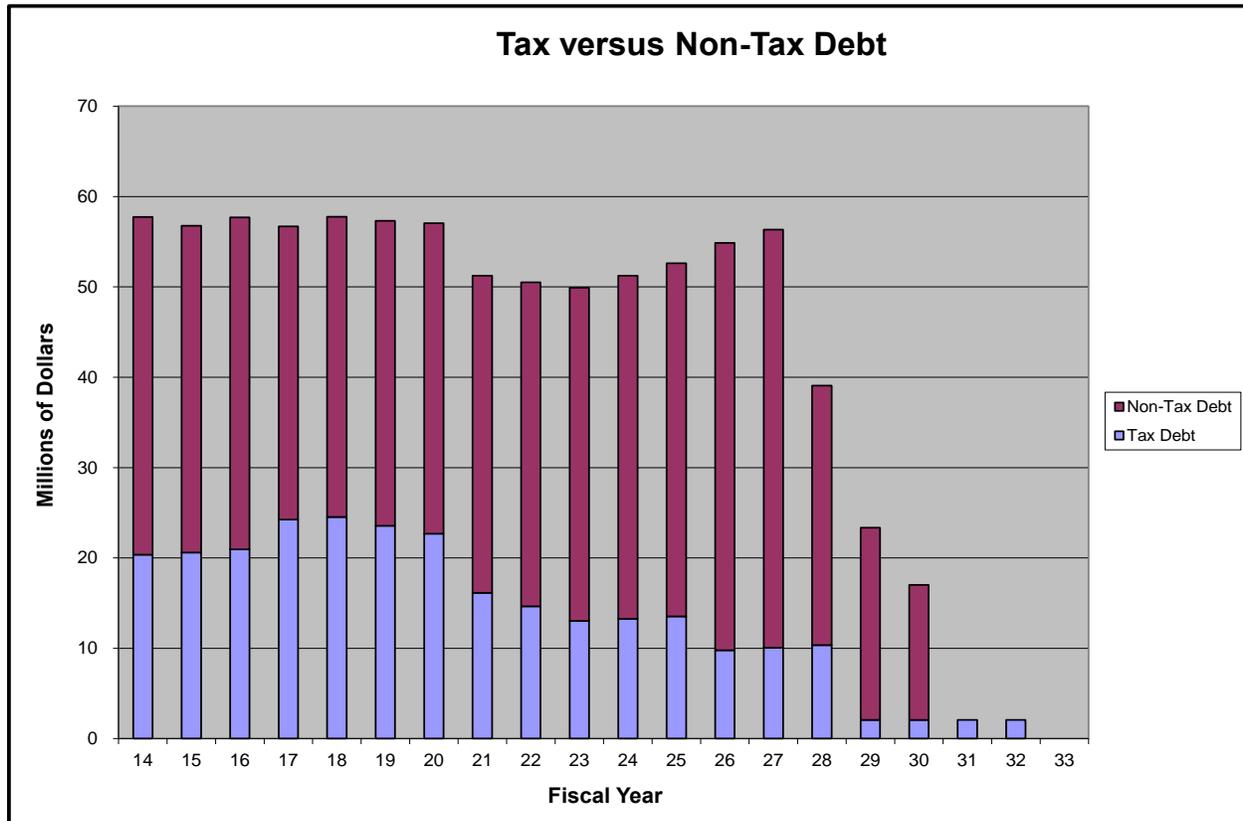
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

Fiscal Year								TOTAL
	14	15	16	17	18-22	23-27	28-33	
Tax Supported								
Principal	\$ 11.9	\$ 12.6	\$ 13.4	\$ 17.4	\$ 78.7	\$ 50.7	\$ 17.5	\$ 202.2
Interest	8.4	8.0	7.5	6.9	22.8	9.0	1.2	63.8
Subtotal	20.3	20.6	20.9	24.3	101.5	59.7	18.7	266.0
Revenue/Fee Supported								
Principal	16.6	16.3	17.7	16.4	106.7	171.1	61.5	406.3
Interest	20.7	19.9	19.1	16.1	65.6	34.2	3.5	179.1
Subtotal	37.3	36.2	36.8	32.5	172.3	205.3	65.0	585.4
Total								
Principal	28.5	28.9	31.1	33.8	185.4	221.8	79.0	608.5
Interest	29.1	27.9	26.6	23.0	88.4	43.2	4.7	242.9
TOTAL ANNUAL DEBT	\$ 57.6	\$ 56.8	\$ 57.7	\$ 56.8	\$273.8	\$265.0	\$ 83.7	\$ 851.4

Debt Service

Charleston County



Debt Service

Charleston County

Future Debt Service

Looking forward, the County does not anticipate borrowing additional funds in FY 2014 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.

Financial Policies

- *Debt Management Policy #3: ... [develop] five-year Debt Management Plan ... annually*

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					
	FY14	FY15	FY16	FY17	FY18	TOTAL
Revenues						
Existing Sources	\$ 24.3	\$ 24.6	\$ 25.1	\$ 25.8	\$ 27.0	\$ 126.8
Additional Revenues	0.0	0.0	2.2	2.2	2.3	6.7
Subtotal	<u>24.3</u>	<u>24.6</u>	<u>27.3</u>	<u>28.0</u>	<u>29.3</u>	<u>133.5</u>
Disbursements						
Existing Disbursements	24.8	27.5	26.9	28.5	28.8	136.5
Subtotal	<u>24.8</u>	<u>27.5</u>	<u>26.9</u>	<u>28.5</u>	<u>28.8</u>	<u>136.5</u>
Increase (use) of Fund Balance	<u>\$ (0.5)</u>	<u>\$ (2.9)</u>	<u>\$ 0.4</u>	<u>\$ (0.5)</u>	<u>\$ 0.5</u>	<u>\$ (3.0)</u>

* Note: Charleston County anticipates an estimated increase of 0.7 mills in FY 2016 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 \$305.3 million or 73% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$194.0
Debt Service Fund	24.2
Transportation Sales Tax Special Revenue Fund	54.8
Environmental Management Enterprise Fund	32.3

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 1.5% for FY 2014, 2% for FY 2015, 2.5% for FY 2016 and 3% for FY 2017 and FY 2018.
- | |
|----|
| #2 |
|----|

 ○ Sales taxes are estimated to grow at 3% annually.
- | |
|----|
| #3 |
|----|

 ○ Intergovernmental revenues are anticipated to increase in FY 2014 to reflect other governmental agencies cost sharing for Consolidated Dispatch. These additional revenues are reduced to 50% in FY 2015 and 0% in FY 2016.
- | |
|----|
| #4 |
|----|

 ○ Based on historical performance, an additional 1.5% of overall revenues is anticipated over budget.

- Expenditures

- | |
|----|
| #5 |
|----|

 ○ Personnel, Operating and Capital expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.
- | |
|----|
| #6 |
|----|

 ○ Based on historical performance, 1.5% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- | |
|----|
| #6 |
|----|

 ○ Based on previous years, \$1.6 million is estimated for outstanding encumbrances at year end and another \$1.5 million is projected for ongoing projects. These amounts are included in the Restricted: Internal category of fund balance.
- | |
|----|
| #7 |
|----|

 ○ The conversion of non-standard roads to County standards is estimated to increase Public Works costs by \$0.6 million in FY 2015, by \$0.3 million in FY 2016 and \$0.5 million annually in each of FY 2017 and FY 2018.

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 retirees’ health insurance continues to add pressure to the benefits as the County accumulates funds for previously promised benefits.

Long-Term Financial Plans

Charleston County

General Fund Five-year Forecast (continued)

		FY14	FY15	FY16	FY17	FY18
		Projected	Projected	Projected	Projected	Projected
Beginning Balance, July 1		\$ 53,250,457	\$ 51,266,754	\$ 50,288,129	\$ 49,246,708	\$ 48,652,838
Revenues:						
Property Tax	#1	76,080,000	76,820,000	78,120,000	80,020,000	84,680,000
Sales Tax	#2	51,000,000	52,530,000	54,110,000	55,730,000	57,400,000
Licenses and Permits		4,527,500	4,650,100	4,780,500	4,910,100	5,047,500
Intergovernmental	#3	25,795,883	23,949,133	20,708,071	20,046,173	20,175,673
Charges and Fees		20,289,000	20,381,000	20,431,700	20,482,300	20,732,900
Fines and Forfeitures		1,792,150	1,780,150	1,780,150	1,780,150	1,780,150
Interest		1,254,350	1,254,350	2,084,350	3,124,350	4,164,350
Miscellaneous		4,557,604	4,646,500	4,737,500	4,830,500	4,925,500
Leases and Rentals		570,000	580,000	590,000	600,000	610,000
Unanticipated: 1.5%	#4	2,790,000	2,800,000	2,810,000	2,870,000	2,990,000
Interfund Transfer In		542,714	542,714	542,714	542,714	542,714
Total Available		242,449,658	241,200,701	240,983,114	244,182,995	251,701,625
Expenditures:						
Personnel		119,055,436	118,741,119	120,090,624	122,192,846	124,636,702
Operating	#7	61,865,788	62,976,063	64,679,782	66,205,312	68,029,418
Capital		1,181,610	1,239,391	1,264,000	1,289,000	1,315,000
Lapse: 1.5%	#5	(2,730,000)	(2,740,000)	(2,790,000)	(2,850,000)	(2,910,000)
Lapse: Enc & Desig	#6	(3,090,000)	(3,152,000)	(3,216,000)	(3,280,000)	(3,346,000)
Interfund Transfer Out		14,900,070	13,848,000	11,708,000	11,973,000	12,242,000
Total Disbursements		191,182,904	190,912,572	191,736,406	195,530,158	199,967,121
Nonspendable		935,078	935,000	935,000	935,000	935,000
Restricted: Internal		42,706,621	43,463,927	44,718,219	46,082,712	47,709,548
Available		7,625,055	5,889,202	3,593,489	1,635,126	3,089,956
Ending Balance, June 30		\$ 51,266,754	\$ 50,288,129	\$ 49,246,708	\$ 48,652,838	\$ 51,734,504

Long-Term Financial Plans

Charleston County

Debt Management Plan

Assumptions:

- Revenues

- #1 Property tax base is estimated to grow 1.5% for FY 2014, 2% for FY 2015, 2.5% for FY 2016 and 3% for FY 2017 and FY 2018.
- #2 Property tax millage increase of 0.7 mills in FY 2016.

- Expenditures

- #3 Reimbursement from Local Accommodations Tax ends in FY14 as tourist-related debt is paid off.

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 2016.

	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Beginning Balance, July 1	\$ 14,692,447	\$ 14,724,338	\$ 12,355,212	\$ 12,391,408	\$ 12,544,806
Property Tax	#1 & #2 18,889,000	19,189,000	21,701,000	22,223,000	23,222,000
Intergovernmental	70,977	70,977	70,977	70,977	70,977
Interest	230,000	230,000	390,000	590,000	790,000
Interfund Transfer In	5,072,527	5,108,000	5,139,000	5,171,000	5,204,000
Total Available	38,954,951	39,322,315	39,656,189	40,446,385	41,831,783
Expenditures:					
Operating	#3 (2,036,000)	64,000	66,000	68,000	70,000
Debt Service	25,860,233	26,490,127	26,786,178	27,419,941	27,802,128
Interfund Transfer Out	406,380	412,976	412,603	413,638	413,462
Total Disbursements	24,230,613	26,967,103	27,264,781	27,901,579	28,285,590
Restricted: External	687,107	801,625	916,143	1,030,661	1,145,179
Restricted: Internal	13,805,783	11,322,139	11,300,448	11,339,328	11,732,521
Available	231,448	231,448	174,817	174,817	668,493
Ending Balance, June 30	\$ 14,724,338	\$ 12,355,212	\$ 12,391,408	\$ 12,544,806	\$ 13,546,193

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 3% annually. Although receipts have improved recently, they are still projected to be lower than the original projections for the 25-year program.

- Expenditures

- #2 ○ Contract administration is anticipated to transition from a contractor to County staff in FY 2015.
- #3 ○ Annual allocation funds for road projects (Interfund transfer out) are anticipated to decrease in FY 2018 to match available funds.

Challenges:

- Revenues appear to be a long-range issue until collections recover from the impact of the recession. Adjustments to annual allocation funds may continue to be necessary after the five-year plan.
- The repayment of the \$7.5 million loan (Nonspendable category of fund balance) from the Roads program to the Transit program remains uncertain.

	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Beginning Balance, July 1	\$ 38,366,067	\$ 29,310,464	\$ 23,244,464	\$ 18,216,464	\$ 13,784,464
Revenues #1	43,580,000	44,845,000	46,179,000	47,553,000	48,969,000
Interfund Transfer In	2,170,206	-	-	-	-
Total Available	84,116,273	74,155,464	69,423,464	65,769,464	62,753,464
Expenditures:					
Personnel	913,983	903,000	902,000	938,000	975,000
Operating #2	12,724,724	8,365,000	8,194,000	8,431,000	8,675,000
Debt Service	27,667,102	28,143,000	28,611,000	29,116,000	29,805,000
Interfund Transfer Out #3	13,500,000	13,500,000	13,500,000	13,500,000	13,121,000
Total Disbursements	54,805,809	50,911,000	51,207,000	51,985,000	52,576,000
Nonspendable	7,577,376	7,577,376	7,165,000	6,740,000	6,302,000
Restricted: Internal	15,300,287	13,884,000	12,577,000	11,314,000	10,060,000
Available	6,432,801	1,783,088	(1,525,536)	(4,269,536)	(6,184,536)
Ending Balance, June 30	\$ 29,310,464	\$ 23,244,464	\$ 18,216,464	\$ 13,784,464	\$ 10,177,464

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, Operating and Capital expenditures are projected to increase at 2% per year based on recent trends and economic forecasts of the annual inflation rate.
- #3 Operating expenditures in FY 2014 include \$1.5 million for the transition to single-stream containers.
- #4 Debt service is anticipated to be paid off in FY 2014.
- #4 Interfund transfers out reflect the use of fund balance for the Environmental Management Capital Improvement Plan. FY 2014 includes \$4 million and FY 2014 includes \$2 million for the next Lined Landfill Cell. FY 2014 also includes \$0.5 million for the Household Hazardous Waste Facility. FY 2018 reflects \$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.

	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Beginning Balance, July 1	\$ 35,108,985	\$ 30,828,466	\$ 31,114,058	\$ 32,884,201	\$ 34,128,588
Revenues	#1 28,057,500	28,058,000	28,058,000	28,058,000	28,058,000
Total Available	63,166,485	58,886,466	59,172,058	60,942,201	62,186,588
Expenditures:					
Personnel	6,952,551	7,091,602	7,233,434	7,378,103	7,525,665
Operating	#2 17,814,516	16,130,806	16,453,422	16,782,491	17,118,141
Capital	1,278,950	2,550,000	2,601,000	2,653,020	2,706,080
Debt Service	#3 1,792,002	-	-	-	-
Interfund Transfer Out	#4 4,500,000	2,000,000	-	-	9,000,000
Total Disbursements	32,338,019	27,772,408	26,287,857	26,813,614	36,349,886
Nonspendable	23,626,368	23,626,368	23,626,368	23,626,368	23,626,368
Restricted: Internal	5,699,837	5,699,837	5,699,837	5,699,837	5,699,837
Available	1,502,261	1,787,853	3,557,996	4,802,383	(3,489,503)
Ending Balance, June 30	\$ 30,828,466	\$ 31,114,058	\$ 32,884,201	\$ 34,128,588	\$ 25,836,702

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 357,000 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 tennis competition. It is held each year at the Family Circle Tennis Center on Daniel Island. It averages over 90,000 attendees with a \$30 million economic impact. The annual Cooper River Bridge Run 10K has over 40,000 participants and an \$18 million impact.

On August 2012, the Ocean Course at Kiawah Island Golf Resort was the location of the 94th PGA Championship. The estimated economic impact on South Carolina was approximately \$193 million. In addition, Carnival Cruises currently offers weekly embarkations on a year-round basis. In response to the growing demand from leisure, business, and meeting/convention and group tour travelers, many new hotels have been built to provide additional lodging.

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 by Conde Nast who named Charleston the top travel city on the planet in 2013. Reader's Choice also named Charleston the Friendliest City in the U.S.

The region's visitor industry has expanded rapidly over the past few years, experiencing 4.83 million visitors in 2012. The tourism industry contributes more than \$3.5 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 \$50 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

Community Profile

Charleston County

to 50 feet. Shipping volume through South Carolina ports increased by 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 280,600 jobs.



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, even with the national slowdown in 2008 and 2009.

On April 27th, 2012, Boeing rolled out its first Charleston-made 787 Dreamliner. In May of 2013, Boeing announced that it was establishing a propulsion operation in North Charleston to enhance the performance of future airplanes, beginning with the 737 MAX.

Other elements of the diverse Charleston economy also remain robust. Look no farther than the arrival of Jet Blue Airlines, which enabled direct flights to JFK and Boston. Other recent company announcements include Weber Automotive, Mediterranean Shipping Company, SKF Group, Shimano American Corporation and TIGHITCO.



***TIGHITCO Ribbon Cutting
March 18, 2013***

Community Profile

Charleston County

Infrastructure



Palmetto Commerce Parkway

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.

Completed in March of 2011, Palmetto Commerce Parkway provides a north-south link between Ashley Phosphate and Ladson roads, the Palmetto Commerce Parkway corridor is home to several world-class businesses such as The Boeing Company, Daimler Vans Manufacturing, Cummins Turbo, Shimano, IFA Rotorion, TIGHITCO, Streit USA Armoring and The Intertech Group.

Education

During 2012, over 37,500 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 2013, the Charleston region is experiencing 6.2% unemployment rate, compared to the State of South Carolina rate at a 7.8% and the national rate at 7.4%.

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>
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
2003	378,438,773	1,347,982,940	1,726,421,713

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>
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
2003	4,873	67,783,866	118,014,137

NOTE: This information was provided by the Building Inspections Department.

Community Statistics

Charleston County

The ten largest taxpayers as of December 2012 are set forth below.

<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
S.C. Electric & Gas	\$52,138,497	Public Utility
Boeing	29,448,263	Manufacturing
Kapstone Kraft *	14,698,076	Manufacturing/Chemical
Bell South	12,565,760	Public Utility
Kiawah Real Estate Company	7,876,700	Real Estate
East Cooper Community Hospital	7,070,853	Hospital
Charleston/North Charleston MSA	6,230,940	Retail
Berkeley Electric Co-Op	5,987,530	Public Utility
Charleston Place LLC	5,008,500	Hotel
Cummins	4,411,569	Manufacturing

* 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 2012.

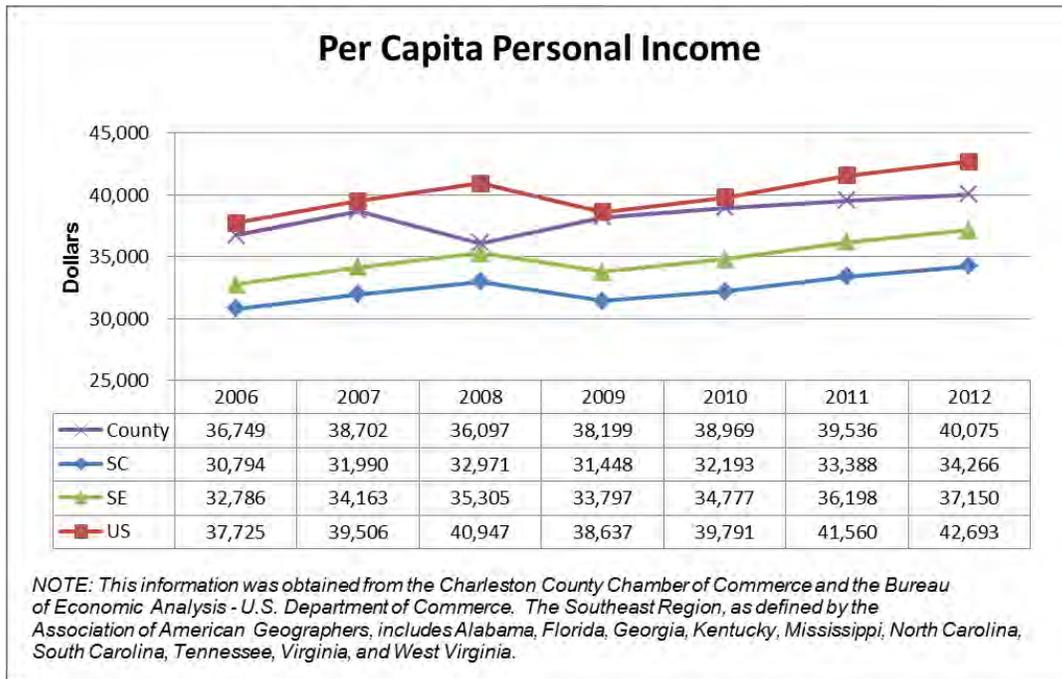
<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Joint Base Charleston	22,000	13.46%
Medical University of South Carolina (MUSC)	13,000	7.95%
Charleston County School District	5,300	3.24%
Roper St. Francis Healthcare	5,100	3.12%
Boeing Charleston	5,900	3.61%
JEM Restaurant Group Inc.	3,000	1.83%
Trident Medical Center (Trident Health System)	2,500	1.53%
College of Charleston	2,400	1.47%
Charleston County	2,300	1.41%
Wal-Mart	2,300	1.41%

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.

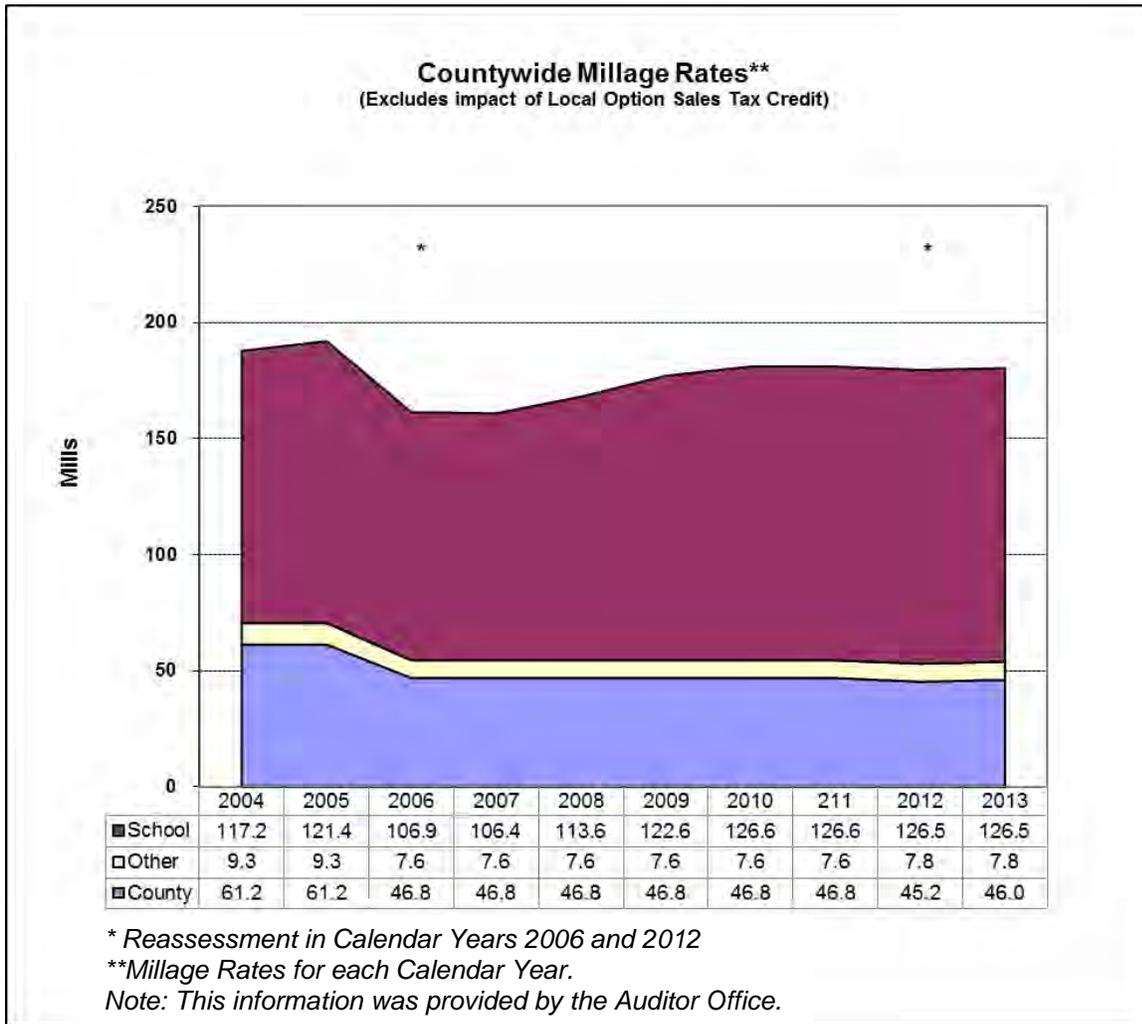
Calendar Year	DEMOGRAPHICS		
	County Population	Median Age	Unemployment Rate
2012	351,336	35.0	7.8%
2011	350,209	36.0	9.4%
2010	355,276	36.9	8.6%
2009	348,046	36.0	5.3%
2008	342,973	36.0	4.5%
2007	343,522	36.0	5.0%
2006	340,625	36.2	5.0%
2005	336,865	35.5	4.7%
2004	332,561	35.3	4.4%
2003	324,900	34.5	4.2%

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.

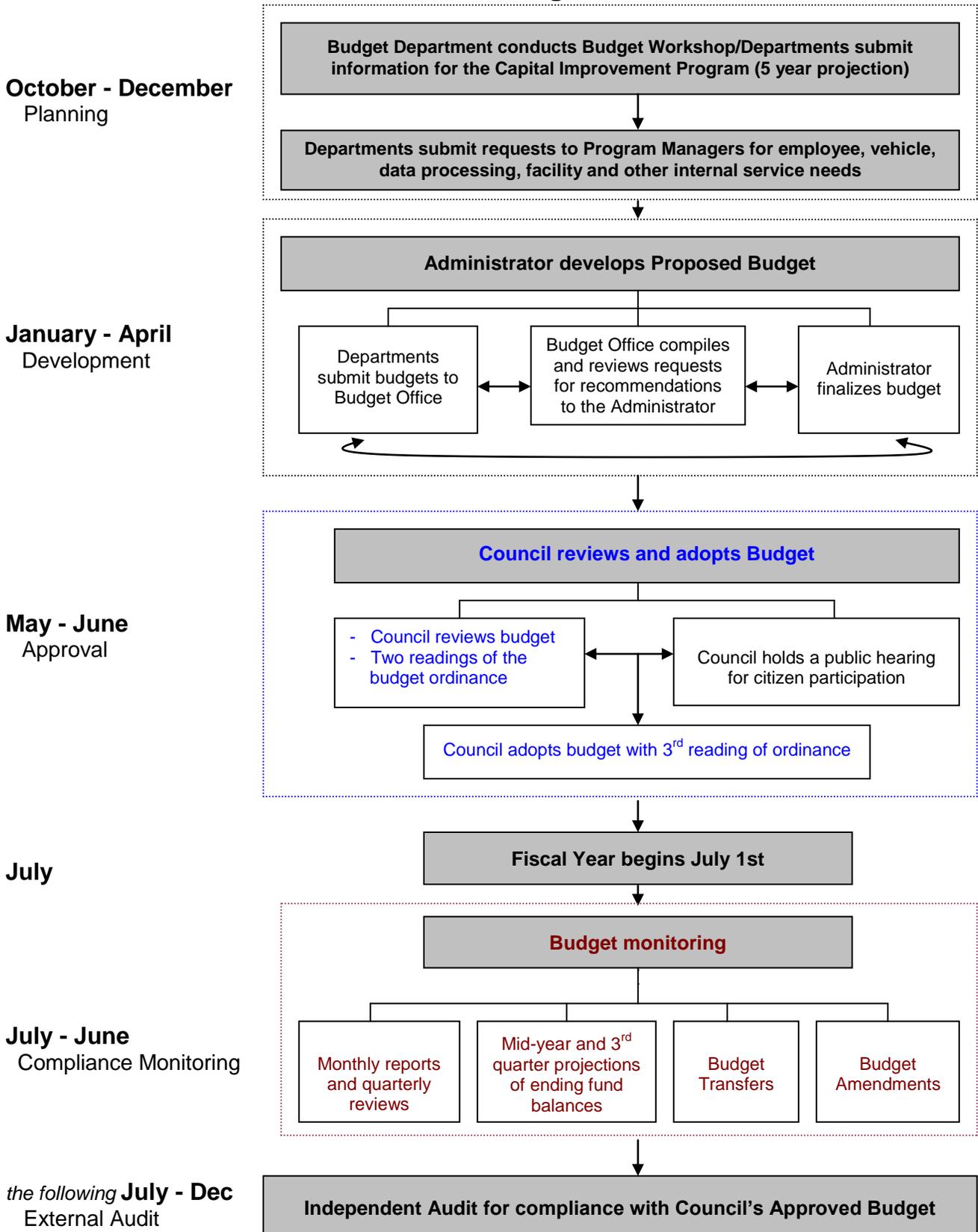
The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for specific CIP projects. The Debt section provides detailed information on debt management.

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



Budget Ordinance

Charleston County

CHARLESTON COUNTY ORDINANCE 1783

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014, HEREINAFTER REFERRED TO AS FISCAL YEAR 2014; 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 2014; 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 2013.

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 2014, 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, 2013, and ending June 30, 2014, to wit:

Budget Ordinance

Charleston County

Organization Units:	General	Debt Service	Proprietary	Special Revenue
COUNCIL AGENCIES				
County Council	\$ 2,000,843	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	-	13,211,243
Accommodations Tax - State	-	-	-	92,000
Internal Auditor	222,303	-	-	-
Legal	1,067,407	-	32,338,019	111,693
State Agencies	377,106	-	-	-
ELECTED OFFICIALS				
Auditor	2,104,355	-	-	-
Clerk of Court	3,408,852	-	-	1,000,000
Coroner	1,236,812	-	-	-
Legislative Delegation	195,544	-	-	-
Probate Courts	2,291,741	-	-	-
Register of Mesne Conveyance	1,879,066	-	-	-
Sheriff	59,778,376	-	-	1,298,520
Solicitor	5,693,360	-	-	2,899,160
Treasurer	1,791,483	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,617,680	-	-	-
Library	14,287,911	-	-	-
Master-In-Equity	619,014	-	-	-
Public Defender	2,984,480	-	-	4,755,157
Veterans Affairs	342,599	-	-	-
ADMINISTRATOR	1,089,468	-	-	100,000
Consolidated Dispatch	9,008,495	-	2,156,536	-
Economic Development	-	-	-	1,905,621
Nondepartmental	11,700,561	24,230,613	-	-
DEPUTY ADMINISTRATOR FINANCE	456,968	-	-	-
Assessor	4,041,205	-	-	-
Budget	659,197	-	-	-
Finance	955,078	-	-	-
Revenue Collections	1,133,499	-	2,080,000	-
DEPUTY ADMIN GENERAL SERVICES	372,794	-	-	-
Building Inspections	1,602,185	-	-	36,142
Facilities Management	12,779,472	-	3,146,611	-
Internal Services	-	-	15,505,112	-
Magistrates' Courts	4,770,778	-	-	66,826
Technology Services	12,492,660	-	7,477,937	-
Zoning/Planning	1,566,433	-	-	160,000
DEPUTY ADMIN HUMAN SERVICES	391,542	-	-	-
Emergency Management	799,270	-	-	254,256
Emergency Medical Services	11,921,633	-	-	-
Human Resources	1,423,644	-	27,223,000	-
Procurement	879,763	-	2,150,000	-
Safety & Risk Management	2,020,113	-	6,014,148	-
ASST ADMIN COMMUNITY SERVICES				
Community Services	1,942,597	-	-	-
Dept of Alcohol & Other Drug Abuse	-	-	10,517,004	-
ASST ADMIN TRANS & PUBLIC WORKS	18,964	-	-	-
Public Works	9,698,668	-	-	2,810,356
Transportation Development	378,985	-	-	-
TOTAL	\$ 194,002,904	\$ 24,230,613	\$ 108,608,367	\$ 28,700,974

Budget Ordinance

Charleston County

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 in the year 2013 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 \$2,513,929 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, 2013, and ending June 30, 2014. 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 19.1 mills in the year 2013 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.

Budget Ordinance

Charleston County

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, 2013, and ending June 30, 2014. 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 2013 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 \$287,800 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, 2013, and ending June 30, 2014. 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 4.2 mills (3.6 mills for baseline operations and 0.6 mills to eliminate the Fiscal Year 2013 deficit) in the year 2013 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.

Budget Ordinance

Charleston County

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, 2013, and ending June 30, 2014. 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 0.5 mills for debt service in the year 2013 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 \$5,910,000 for operating purposes of Trident Technical College ("TTC") and \$1,537,000 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, 2013, and ending June 30, 2014. 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 2014, 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, 2013, shall be added to the applicable organizational unit's budget for Fiscal Year 2014. 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.

Budget Ordinance

Charleston County

SECTION 17: All monies designated by County Council as of June 30, 2013, shall be added to the applicable organizational unit's budget for Fiscal Year 2014. 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 2014 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 2014 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.

Budget Ordinance

Charleston County

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, 2014, 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 \$127,080,000, 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.

Budget Ordinance

Charleston County

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.

ADOPTED and APPROVED in the meeting duly assembled this 18th day of June, 2013.



By: T E P
Teddie E. Pryor, Sr.
Chairman of Charleston County Council

ATTEST:

By: Beverly T. Craven
Beverly T. Craven
Clerk to County Council

First Reading: June 4, 2013
Second Reading: June 11, 2013
Third Reading: June 18, 2013

Budget Ordinance

Charleston County

CHARLESTON COUNTY ORDINANCE NO. 1781

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2014 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 2014 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, 2013, and ending June 30, 2014, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelts</u>	<u>Transportation Related Projects</u>
CARTA	\$ 9,052,000	\$ -	\$ -
RTMA - Tri-County Link	533,000	-	-
ITN Charleston Trident	35,000	-	-
Greenbelts - Operating	-	177,873	-
MWDBE Program	-	-	318,400
Public Information Office	-	-	36,539
Roads Program	-	-	16,810,895
Debt Service	-	8,687,647	18,979,455
County Indirect Cost	10,000	5,000	160,000
TOTAL	<u>\$ 9,630,000</u>	<u>\$ 8,870,520</u>	<u>\$ 36,305,289</u>

Budget Ordinance

Charleston County

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 2014 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.

Budget Ordinance

Charleston County

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 2014 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 the meeting duly assembled this 18th day of June, 2013.



By: T E P
Teddie E. Pryor, Sr.
Chairman of Charleston County Council

ATTEST:

By: Beverly T. Craven
Beverly T. Craven
Clerk to County Council

First Reading: June 4, 2013
Second Reading: June 11, 2013
Third Reading: June 18, 2013

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.

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 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.

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

Glossary

Charleston County

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.

Mandate - A requirement by a higher level of government, i.e. the State or federal government, to provide a service or to perform a function.

Mill - One one-thousandth of a dollar of assessed property value.

Millage Rate - The number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value.

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

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

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

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

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

Glossary

Charleston County

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.

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).

Glossary

Charleston County

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

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

ITS - Information Technology Services

Acronyms

Charleston County

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

Index

Charleston County

A

Accommodations Tax	C-6, C-11, C-26, C-31, D-6, D-13, D-19, D-39, D-40, E-2, E-3, I-12, K-15, P-4, Q-14, Q-19
Administrator	A-11, A-16, B-2, C-1, C-15, D-13, D-14, D-19, D-24 to 30, E-1, H-1 to H-5, Q-9 to Q-13, Q-17 to Q-23, Q-25, Q-28, Q-29, Q-33, Q-34
Administrator's Letter.....	A-11 to A-14
Adult Drug Court – Probate Court.....	D-26, F-29, L-16
Ad Valorem Taxes	C-7, C-8, C-10, C-11, C-26, C-27, C-30, D-9, I-3, I-10, Q-8, Q-15, Q-16, Q-17, Q-19, Q-29, Q-35, Q-39
All Funds Fund Statement	D-32
Assessor.....	A-19, D-9, D-10, D-17, D-24, D-25, D-26, I-1, I-2, I-3 to I-5, J-6, N-12, Q-5, Q-14, Q-35
Asset Forfeiture Unit - Sheriff	C-11, D-4, D-13, D-19, D-54, F-15, F-16
Assistant County Administrator for Community Services.....	L-1
Assistant County Administrator for Transportation & Public Works	M-1, M-2
Auditor	A-17, D-9, D-10, D-17, D-24 to D-26, F-1 to F-2, N-12, Q-5, Q-13 to Q-17, Q-35
Authorized Positions – All Funds.....	C-1, D-1, D-23 to D-31
Awendaw Fire Department	C-7, D-6, D-14, D-20, D-29, D-45, K-3 to K-5, Q-13, Q-15, Q-18

B

Bedded Services - DAODAS	D-21, D-30
Bond Estreatment – Solicitor	C-9, D-6, D-13, D-19, D-60, F-25, F-27
Budget Office.....	D-17, D-24, D-25, D-26, I-6 to I-7
Budget Analysis.....	C-1, C-15 to C-25
Budget Highlights	A-18 to A-19
Budget Process	Q-9 to Q-12
Budget Summary All Funds	D-6 to D-7
Budget User's Guide	C-1 to C-4
Building Inspections.....	C-7, D-6, D-9, D-10, D-14, D-18, D-19, D-24, D-25, D-27, D-29, J-1, J-2, J-3 to J-7, Q-5, Q-14

C

Capital Improvement Plan	C-2, E-18, E-20, I-6, N-1 to N-5, N-23, N-27, O-1, O-2, O-6, P-6, Q-11, Q-12, Q-25, Q-26, Q-28, Q-29, Q-31, Q-42
Capital Projects	C-5, C-6, C-13, C-14, C-15, D-22, J-9 to J-11, N-1 to N-31, Q-10, Q-19, Q-31, Q-36, Q-37, Q-38, Q-40
Central Parts Warehouse - Procurement.....	C-12, D-21, D-31, D-86, K-21, K-22
Charleston Center – DAODAS	L-19, L-20, Q-36
Charleston County Library.....	A-17, B-4, G-3 to G-4, Q-14
Charleston County Organization.....	A-15 to A-17
Child Support.....	See IV-D Child Support Enforcement
Civil Engineering – Public Works.....	D-10, D-11, D-18, D-27, M-3, M-8

Index

Charleston County

Clerk of Court	A-17, C-7, D-6, D-9, D-10, D-11, D-12, D-13
.....	D-17, D-19, D-24, D-25, D-26, D-28, D-43, F-3 to F-7, G-5, N-3, N-14, Q-14
Clerk of Court - IV-D Child Support Enforcement ...	C-7, D-6, D-13, D-19, D-28, D-43, F-3 to F-7
Commitment – Probate Court	F-10
Communications Administration – Technology Services	D-18, D-27, J-27, J-28
Community Development Block Grants (CDBG)	Q-36
Community Prevention Services - DAODAS	D-21, L-7, L-13
Community Profile	C-2, Q-1 to Q-4
Compost and Mulch Operations – Environmental Management.....	D-20,
.....	D-29, E-9, E-11, E-13
Comprehensive Annual Financial Report (CAFR)	I-8, Q-31, Q-42
Consolidated Dispatch.....	C-11 C-17, C-19, D-6, D-9, D-14, D-17, D-20
.....	D-24, D-25, D-26, D-30, D-77, D-78, H-1, H-6 to H-10,
.....	J-9, J-11, J-30, J-38, N-3, N-15, P-2, Q-14
Containerization – Environmental Management	D-20, D-29, E-9, E-14
Coroner.....	A-17, D-9, D-10, D-17, D-24, D-25, D-26, F-8, Q-14
County Council	A-16, B-2, C-1, D-14, D-17, D-24, D-25, D-26, E-1
County Health Department	D-9, E-21
Court of General Sessions (Criminal Court)	A-17, C-10, F-35, G-10, J-26
Criminal Domestic Violence Appropriation (Solicitor)	D-19, D-28, D-58, F-28
Criminal Justice Services - DAODAS	D-21, D-30, L-7, L-14
Cumberland – Parking Garage	See Parking Garages
Curbside Collection – Environmental Management.....	C-11, D-20, D-29, E-9, E-15

D

DAODAS Administration.....	D-21, D-30, L-8 to L-10
Debt Service – DAODAS	D-21, L-15
Debt Service – Environmental Management	D-20, D-80, E-16, P-6
Debt Service Fund	C-5, C-6, C-13, C-14, C-20, C-26, C-30
.....	D-1, D-2, D-3, D-4, D-6, D-13, D-18, D-36, D-37, D-73
Delinquent Tax	D-10, D-12, D-17, D-26, I-10 to I-11, J-20, N-12
Department of Alcohol and Other Drug Abuse Services (DAODAS)	C-11, C-20
.....	D-14, D-21, D-22, D-24, D-25, D-30, J-8, J-13, L-1, L-7 to L-21, Q-36, Q-42
Department of Social Services (DSS).....	E-21, F-19, Q-42
Deputy Administrator for Finance	C-1, C-2, D-14, D-17, D-20, D-26, D-30, I-1, I-2
Deputy Administrator for General Services.....	C-1, C-2, D-15, D-18, D-19, D-20, D-21, J-1, J-2
Deputy Administrator for Human Services.....	C-1, C-2, D-14, D-15, D-18, D-20, D-21, K-1, K-2
Description of Funds.....	C-1, C-5 to C-12
Detention Center (County Jail) - Sheriff.....	C-8, D-9, D-10, D-17, D-26
.....	F-15, F-17, F-18, F-21, G-10, H-10, J-9, L-14, N-18
Detention Outpatient Services - DAODAS	D-21, D-30, L-7, L-16
Detoxification Services - DAODAS	D-21, D-30, L-17
Drop Site Collection – Environmental Management	C-11, D-20, D-29, E-9, E-17
Drug Court – Solicitor	C-9, D-6, D-13, D-19, D-21, D-26, D-28, D-30, D-59, F-10, F-25, F-29
DUI Appropriation – Solicitor	D-28, F-25, J-24, Q-42

Index

Charleston County

E

East Cooper Fire District..... C-7, D-6, D-14, D-20, D-46, K-3, K-6, Q-13, Q-15, Q-16
Economic Development..... B-6, C-7, D-6, D-13, D-19, D-24, D-25, D-28, D-33, D-44, H-1, H-11
Elections and Voter Registration A-17, D-17, D-24, D-25, D-26, G-1 to G-2, Q-14, Q-42
Emergency 911 Communications (E911) See Consolidated Dispatch
Emergency Management..... C-7, C-8, D-18, D-24, D-25, K-3 to K-13
Emergency Medical Services (EMS) D-18, D-24, D-25, D-27, K-1
..... K-2, K-14 to K-16, N-15, N-19, Q-14, Q-42
Emergency Preparedness D-9, D-18, D-27, K-3, K-7 to K-8, Q-42
Employee Benefits Fund – Human Resources C-12, C-24, C-25, D-6,
..... D-15, D-21, D-85, K-17, K-18
Enterprise Funds C-5, C-6, C-11, C-13, C-22 to C-24, C-33, D-4, D-5,
..... D-6, D-14, D-20, D-21, D-29, D-30, D-76 to D-83
Environmental Management C-11, C-13, C-14, C-18, C-23, C-24, D-6
..... D-14, D-20, D-22, D-80, E-6, E-9 to E-20, N-1, N-27 to N-31, P-1, P-2, P-6, Q-11, Q-41
Environmental Management Disposal/User Fee A-18, A-19, C-16
Expenditures, All Funds..... D-5, D-16 to D-21
Expungement – Solicitor..... C-9, D-6, D-13, D-19, D-28, D-61, F-25, F-31

F

Family Court – Clerk of Court A-17, D-12, F-4, F-5, F-35, G-10, J-36
Field Operations – Public Works D-18, D-27, M-3, M-9
Finance..... D-17, D-24, D-25, D-26, I-1, I-8 to I-9, N-2, Q-10, Q-14
Financial Policies..... B-3, C-1, C-131, C-14, C-18, C-26, N-2,
..... N-4, N-23, O-1, O-2, P-1, P-2, Q-25 to Q-34
Financial Systems C-2, Q-24
Fleet Operations..... C-12, C-24, C-25, D-15, D-21, D-319, D-86, J-16 to J-18
Fund Descriptions..... C-5 to C-12
Fund Statements D-32 to D-33, D-35, D-37, D-39 to D-75, D-77 to D-83, D-85 to D-89

G

General Fund..... C-5, C-6, C-13, C-17 to C-20, C-27 to C-30, D-6 to D-7, D-9 to D-13
..... D-17 to D-18, D-26 to D-27, D-31, D-34 to D-35
Glossary Q-35 to Q-41
Grants and Programs – Sheriff C-8, D-6, D-13, D-19, D-28, D-55, F-15, F-18
Greenbelts – Transportation Sales Tax C-10, D-6, D-13, D-19, D-24
..... D-25, D-69, H-1, H-3, H-12, N-23, P-1, Q-21, Q-42

H

Hazardous Materials Enforcement - Emergency Management C-8, D-20, D-29
..... D-47, K-3, K-9 to K-10, K-16, Q-42
Health Department D-10, E-21

Index

Charleston County

Household Hazardous Waste - Environmental Management D-29, N-22, N-26
Human Resources B-5, C-12, C-24, D-6, D-15, D-18
..... D-21, D-24, D-25, D-26, D-85, K-17 to K-20, Q-14, Q-20, Q-23, Q-24, Q-25, Q-34

I

Indigent Care See Medically Indigent Assistance Program
Insurance – Safety & Risk Management C-12, K-27 to K-29
Interfund Transfers C-1, C-19, C-20, D-22
Internal Auditor D-17, D-24, D-25, D-26, E-4 to E-5, Q-14, Q-32
Internal Service Funds C-5, C-6, C-12, C-13, C-24 to C-25
..... D-6, D-15, D-21, D-22, D-31, D-84 to D-89, Q-42
IV-D Child Support Enforcement - Clerk of Court ... C-7, D-6, D-12, D-19, D-28, D-43, F-3 to F-6
IV-D Child Support Enforcement - Sheriff C-8, D-6, D-13, D-19, D-28, D-56, F-15, F-19, F-20

J

Juvenile Court (Family Court) - Clerk of Court and Solicitor F-4 to F-6
Juvenile Education - Solicitor C-9, D-6, D-13, D-19, D-28, D-62, F-25, F-29, F-32

K

King & Queen - Parking Garage See Parking Garages

L

Landfill Operations – Environmental Management D-20, D-29, E-9, E-18
Law Enforcement - Sheriff A-17, A-19, C-20, D-17, D-20, D-26, F-15, F-17 to F-20
Legal Office D-14, D-19, D-20, D-25, D-26, E-6 to E-8
Legislative Delegation D-17, D-24, D-25, D-26, F-9, Q-14
Library See Charleston County Library
Litter Control – Environmental Management D-20, D-29, E-9, E-19
Local Government Fund C-26, C-28
Local Option Sales Tax (LOST) C-16, C-19, C-26, C-29, Q-19, Q-40, Q-41, Q-43

M

Magistrates' Courts A-17, C-10, D-10, D-12, D-14, D-24, D-25
..... D-23, D-27, D-29, D-74, J-22 to J-26, Q-14
Major Revenue Sources C-1, C-26 to C-33
Marriage Licenses – Probate Courts A-17, D-9, D-11, F-10 to F-11
Master-In-Equity A-17, D-10, D-12, D-17, D-24, D-23, D-25, G-5 to G-6, Q-14
Materials Recovery Facility (MRF) – Environmental Management C-11, C-24, D-20
..... D-29, E-9, E-20, N-27, N-31, Q-43
Medical Services - DAODAS D-21, D-30, L-7, L-17
Medically Indigent Assistance Program (MIAP) - L-1, L-5, Q43

Index

Charleston County

Mental Health Center.....	E-21
Mental Health Court – Probate Courts.....	D-26
Millage Rate.....	A-17, A-19, C-15 to C-16, C-20, F-1 to F-2, P-4, Q-9, Q-39
Mission and Values	B-1, B-3, C-1, C-4
Mosquito Control – Public Works.....	A-11, B-9, C-17, D-18, D-27
.....	M-3, M-4, M-5, M-6, M-9, M-10, Q-42
Multi-County Parks	See Economic Development

N

New Life - DAODAS	D-21, D-30, L-16
Ninth Judicial Circuit -	F-4
Northern Charleston County Fire District	C-8, D-6, D-14, D-20, D-48, K-3, K-11, Q-13, Q-16

O

Occupational Safety and Health Administration (OSHA)	K-31, Q-43
Office Services	D-15, D-21, D-31, D-87, J-15, J-19, J-20
Opioid Treatment Services - DAODAS	D-21, D-30, L-7, L-18
Ordinances	A-16, Q-13 to Q-23
Organizational Chart.....	A-15
Outpatient Services - DAODAS	D-21, D-30, L-7, L-8, L-16

P

Parking Garages.....	C-11, C-13, D-6, D-14, D-20, D-22, D-30
.....	D-81, J-8, J-12, J-13, L-8, N-3, N-10
Performance Measures	B-2, B-3, C-1, C-2, C-4
Planning.....	See Zoning and Land Development Regulations - Planning
Preliminary Hearing Court – Magistrates’ Courts.....	G-9, N-16
Pretrial Intervention (PTI) - Solicitor.....	C-9, D-6, D-13, D-19, D-28, D-63, F-33, F-39, Q-43
Probate Courts	A-17, D-9, D-11, D-17, D-24, D-25, D-26, F-10 to F-12, Q-14
Procurement Services	D-10, D-11, D-15, D-18, D-20, D-21, D-24, D-25, D-27, D-29,
.....	D-31, D-86, K-21, K-22 to K-27, Q14, Q-19, Q-23, Q-25, Q-26, Q-34
Property Tax Computation.....	A-19
Public Defender	A-17, C-8, C-17, D-6, D-13, D-19, D-24
.....	D-25, D-28, D-51, D-52, G-7 to G-11, Q-14
Public Information: Transportation Sales Tax.....	D-19, D-28, H-1, H-3
Public Works.....	B-6, C-1, C-2, C-8, C-17, D-5, D-6, D-10, D-11, D-14, D-16, D-18, D-20
.....	D-23, D-24, D-25, D-27, D-29, D-33, D-38, D-53, D-76, E-10 to E-20,
.....	H-3, K-24, M-1 to M-15, N-23, N-27, N-29, N-30, N-2631, P-2, Q-14, Q-42
Public Works Administration	M-4

Index

Charleston County

R

Radio Communications – Technology Services C-11, C-23, D-6, D-14,
..... D-20, D-30, D-28, D-83, J-7, J-28, J-29
Rainy Day Fund.....A-12, C-13, C-17, C-18, C-20, C-24, Q-19, Q-28, Q-40
Records Management C-12, D-15, D31, D-87, F-10, H-10, J-27, J-31, J-35, N-21
Recycling Center See Materials Recovery Facility
Register of Mesne Conveyance (RMC) A-17, D-10, D-11, F-13, F-14, J-30, Q-14, Q-43
Revenue Collections..... C-11, C-19, C-27, D-6, D-14, D-17
..... D-20, D-22, D-24, D-25, D-26, D-30, D82, I-1, I-2, I-10 to I-13, Q-14
Revenues, All Funds D-2, D-4, D-8 to D-15
Risk Management..... K-28 to K-29
Roads Program – Transportation Sales Tax..... C-14, C-21, D-14, D-20, D-29
..... M-2, M-12, M-13 to M-15, P-1, P-5, Q-21

S

Safety and Risk Management..... C-12, D-6, D-12, D-15, D-18, D-21, D-24,
..... D-25, D-27, D-31, D-83, K-1, K-2, K-27 to K-32, N-5
Safety/Workers' Compensation C-12, D-6, D-15, D-21, D-31, D-888, K-1, K-30 to K-32
School Crossing Guards - Sheriff D-17, D-26, F-15, F-23
Sheriff A-17, C-8, C-15, D-6, D-9, D-10, D-11, D-12, D-13, D-17, D-19
..... D-22, D-24, D-25, D-26, D-28, D-54 to D-56, F-15 to F-24, Q-14
Small Claims Court – Magistrates' Courts J-24
Solicitor A-17, C-9, C-10, D-6, D-10
..... D-13, D-19, D-22, D-24, D-25, D-26, D-28, D-57 to D-68, F-25 to F-42, Q-14
Special Revenue Funds..... A-16, C-5, C-6, C-7, C-13, C-14, C-21, C-22, C-26, C31 to C-33
..... D-1, D-2, D-4, D-5, D-6, D-13, D-14, D-19, D-20, D-28, D-29, D-38 to D-75
State Agencies D-17, E-21, Q-14, Q-18
State Appropriation - Solicitor C-9, D-6, D-13, D-19, D-28, D-64, D-67
..... F-25, F-34, F-37, F-41
Statistics Q-5 to Q-8
Stormwater Drainage – Public Works C-8, D-6, D-14, D-20, D-29, D-53, M-3, M-11
Summer Youth Program (General Fund)..... D-17, H-4
Summer Youth Program (Special Revenue Fund) D-19, D-41, H-5

T

Table of Contents A-3 to A-9
Technology Services C-11, C-12, D-6, D-15,
..... D-22, D-23 D-25, J-25 to J-35, N-8, P-2, Q-25
Telecommunications – Technology Services..... C-11, D-6
..... D-15, D-29, D-31, D-89, J-1, J-27, J-37
Therapeutic Child Care - DAODAS D-21, D-30, L-7, L-20
Traffic Court – Magistrates' Courts A-17, J-23, J-24

Index

Charleston County

Transportation Projects – Transportation Sales Tax..... C-10, C-13, C-21, C-26, C-32
..... D-6, D-13, D-19, D-22, D-69 to D-71, H-12, K-24, M-2, M-13, M-14, M-15,
..... N-1, N-23 to N-26, N-29, P-1, P-5, Q-4, Q-21, Q-22, Q-23, Q-40
Transportation Sales Tax Agencies..... C-22, E-22
Transportation Sales Tax Special Revenue Fund C-13, C-26, D-13, D-19, D-69, P-1
TreasurerA-17,B-6, C-27, C-30, D-11, D-12, D-17, D-24, D-25, D-26
..... F-43 to F-44, I-11, N-12, Q-13, Q-14, Q-16, Q-17, Q-18, Q-21, Q-24, Q-31, Q-32

U

Urban Entitlement Funds – Grants Administration..... D-29
User Fee – Enterprise FundC-11, C-16, C-23, C-26, C-33, C-29, I-12, O-4, P-6

V

Veterans AffairsA-17, D-10, D-17, D-24, D-25, D-26, G-12 to G-13, Q-14, Q-43
Victim’s Bill of Rights – Clerk of Court D-13, D-74, F-7
Victim’s Bill of Rights – Magistrates’ Court C-10, D-14, D-19, D-74, J-25
Victim’s Bill of Rights – Sheriff D-19, D-28, D-74, F-15, F-24
Victim’s Bill of Rights – Solicitor..... D-13, D-19, D-28, D-74, F-40
Victim Witness State Appropriation - Solicitor.....C-10, D-6, D-10, D-13
..... D-19, D-28, D-67, F-25, F-41
Volunteer Rescue Squad – Emergency Management..... D-18, K-3, K-12
Voter Registration..... A-17, D-17, D-24, D-25, D-26, G-1 to G-2, Q-14, Q-42

W

West St. Andrews Fire District C-8, D-6, D-14, D-20, D-49, K-3, K-13, Q-14, Q-16, Q-17
Women’s Outpatient Services - DAODASD-21, D-30, L-7, L-8, L-21
Workers’ Compensation – Safety & Risk ManagementC-12, D-6, D-15, D-21,
..... D-31, D-88, K-27, K-29, K-30, K-31
Worthless Check Program – SolicitorC-10, D-6, D-10, D-13, D-19, D-28, D-68, F-25, F-42

Z

Zoning and Land Development Regulations - Planning.....J-39 to J-42