

Fiscal Year 2016

Approved Budget Narrative



COUNTY OF CHARLESTON SOUTH CAROLINA



APPROVED BUDGET FOR FISCAL YEAR 2016

BUDGET NARRATIVE

COUNTY COUNCIL

**J. ELLIOTT SUMMEY, CHAIRMAN
A. VICTOR RAWL, VICE CHAIRMAN
COLLEEN T. CONDON
HENRY DARBY
ANNA B. JOHNSON
JOE QUALEY
TEDDIE E. PRYOR, SR.
HERBERT SASS
DICKIE SCHWEERS**

**COUNTY ADMINISTRATOR
KEITH BUSTRAAN**

**CHARLESTON
COUNTY
SOUTH CAROLINA**

Distinguished Budget Presentation Award

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LoElla Smalls, Assistant Budget Director
Catherine Ksenzak, Grants Manager
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Picture Cover: In 1930, Captain C. Magwood was the first fisherman to bring ocean shrimp into Mount Pleasant. Within two decades the first shrimp dock was constructed. In Shem Creek's heyday, seventy shrimp trawlers operated off the docks. By 2011, there were about ten trawlers remaining in the harbor along with a few charter boats.

Today, Shem Creek is best known for its traditional historic charm as a vibrant backdrop for restaurants. Like generations in the past, modern Mount Pleasant residents value Shem Creek for its constant provision of abundant seafood, transportation, recreation, and employment.

Photograph By: Natalie Hauff

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, 2014, for the 26th consecutive year. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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Letter from the Administrator

Keith Bustraan
County Administrator



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Citizens of Charleston County:

I am pleased to present to you the Fiscal Year (FY) 2016 Charleston County Operating Budget, as adopted by Charleston County Council on June 16, 2015. Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past twenty-six years. We are proud of this recognition, and we work hard each year to improve upon the budget from the previous year. We believe that this budget document conforms to the award program requirements, and we are submitting it to GFOA for consideration.

HIGHLIGHTS

- *Commences Library Expansion*
- *Expands Public Safety Services*
 - *51 New EMS Positions*
 - *24 New Law Enforcement Positions*
- *Continues to Update Compensation System through New Merit Program*

The FY 2016 budget is balanced and accomplishes the following objectives:

- **Address the expanded service requirements for the County's growing population.** Charleston County is estimated to grow by approximately 1,000 new residents per month during FY 2016. As a result of growth in population, the County is experiencing some growing pains which resulted in the need for additional resources. The budget includes \$10.5 million for the Library expansion that was approved by voters in the November 2014 referendum. The referendum authorized the County to borrow funds, not to exceed \$108.5 million, to build new and renovate existing Library facilities. The budget also includes \$6.5 million for public safety which provides 51 new positions for Emergency Medical Services, 24 new positions for Sheriff Law Enforcement, and one new position for the Coroner.
- **Maintain a qualified and highly motivated work force.** This budget demonstrates the County's efforts to maintain a competitive compensation system for employees by introducing a new merit program as the next phase in updating the County's compensation system. The merit program recognizes performance and contributions made to the County by employees who have been employed more than six years with the County. The merit is based on performance evaluations that are satisfactory (1%), above expectations (1.5%) or outstanding (2%). The merit program complements the existing program that provides a 3% increase to employees with at least satisfactory evaluations after the completion of the following years: 1st, 3rd, 5th, 6th, 10th, 15th and every following fifth year.
- **Limit financial impact on taxpayers.** Although this year's budget includes an operating millage increase of 4.0 mills to 44.7 mills after adjustment for reassessment, the County continues to strive to maintain a consistent level of taxation for our residents and businesses. The majority of the millage increase is related to the Library expansion, and the County was able to reduce the millage increase by over 25% by developing a five-year plan to fund the capital costs, debt service costs and operating costs. In addition, the County mitigated the millage increase for public safety by 50% by utilizing reimbursements from the Local Accommodations Tax and phasing in the timing of the service increase.

- **Sustainability of County services while maintaining County's fiscal health.** As the County enters FY 2016, the County maintains its strong AAA bond rating (gauge of the County's fiscal health) with Fitch; Moody's Investor Service; and Standard and Poor's. This budget is not balanced by drawing down one-time reserves, thus avoiding the creation of a structural imbalance that would make it more difficult to meet our fiscal needs in future years. This budget follows the County's financial policies, which include maintaining the Rainy Day funds, maintaining fund balance levels, and performing five-year financial forecasts for the County's major funds.

Growing population, thriving business development, increasing tourism, and developing partnerships are crucial to maintaining Charleston County's financial health. The Charleston area has received numerous national recognitions including **#7 Places Where Jobs Will Be in 2015** (*Forbes*, December 2014), **#2 Tourist City in the World** (*Condé Nast*, October 2014), and **#10 Small American Cities of the Future** (*American Cities of the Future*, April 2015). Recent company announcements include Hubner Manufacturing Corporation, New Orleans Cold Storage & Warehouse Company (NOCS), TorqTek Design and Manufacturing, Senior Aerospace AMT, New World Pharmaceuticals LLC and New World Consumer Products. County Council is continuing efforts to support economic development in the area through the South Aviation Road Project to improve the infrastructure for developing and expanding businesses along and around the Palmetto Commerce Parkway. In addition, County Council approved funding for Trident Technical College's Aeronautical Training Facility. As the aeronautical industry in the area continues to expand, educational institutions and local governments will work together to increase opportunities to sculpt a local workforce prepared for this growing field. These improvements, expansions and growth set the stage for the FY 2016 budget.

THE BUDGET IN BRIEF

Each budget has its own unique challenges, but the common thread in each year's budget process is to ensure that the County exercises fiscal responsibility with the taxpayers' dollars and does so with a long-range outlook beyond the single budget year horizon. Early in the budget process, the County reviewed projected appraised property value, Charleston County and national economic indicators, actual FY 2014 receipts, and FY 2015 year-to-date collection trends to project the amount of revenues available for FY 2016. From this process, a target budget was determined for each office/department. After receiving budget requests from all offices and departments, staff realized that the requests far exceeded budget targets and available funds. The following three pronged approach was utilized to reduce budget request by \$20 million to match available revenue:

- Tighten the overall budget.
- Utilize funds from outside of the General Fund.
- Defer maintenance on some facilities.

Tightening the proverbial belt is anticipated to challenge offices and departments to work within their budgets, while assuming some additional risk, and reduce the flexibility to address unplanned costs.

While the budget approach balanced the FY 2016 budget, the County still needed to address the expanded service requirements for our growing population and to fund the Library expansion approved in the November 2014 referendum. After significant evaluation and consideration, the FY 2016 Proposed Budget includes a 4.0 mill increase (after adjustment for reassessment), which totals \$15.6 million in additional revenue.

Revenues and other sources for all operating funds¹ total \$448.2 million for FY 2016, an increase of \$2.1 million over the previous fiscal year. Due to the 4.0 millage rate increase and 2.5 percent property base growth, property tax revenues are increased \$16.9 million, to \$142.7 million, in the General Fund. Increased consumer spending provided additional revenues of \$2.3 million in the Local Option Sales Tax (a 1% tax) and \$2.4 million in the Transportation Sales Tax (a 0.5% tax). These increases are offset by one-time anticipated revenue from the sale of the Charleston Center building to the Medical University of South Carolina for \$17.0 million in FY 2015.

Expenditures and other uses for all operating funds total \$464.2 million for FY 2016, a \$19.9 million increase from the previous year. The largest portion of the increase is \$10.5 million for the Library expansion. Another \$6.5 million is the result of start-up costs and partial funding of the personnel costs related to expanding Emergency Medical Services and Law Enforcement in the Charleston County area to ensure that public safety remains our top priority. By reallocating existing sources, the County funded inflationary costs and introduced a merit program.

The beginning fund balance for all operating funds for FY 2016 is projected at \$244.8 million. The General Fund's beginning fund balance is \$49.9 million which represents several different components. An amount is maintained according to a County financial policy that is equal to two months of recurring 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 2016. For FY 2016, \$7.6 million from the General Fund's fund balance will be used for pay-as-you-go capital equipment and other one-time purposes. For FY 2016, the fund balance for all other funds is anticipated to decrease \$8.5 million, or 4%, to cover transitional gaps between revenues and expenditures and for pay-as-you-go capital equipment and other one-time purposes.

MAJOR POLICY ISSUES

During the FY 2011 budget process, County Council directed a committee be formed to include representatives from County Council, Elected Officials, the County Administrator and/or designees to review job classifications and evaluation methods, pay structure and performance standards. The Committee for Auditing Performance and Evaluation

Standards (CAPES), working in conjunction with the Human Resources Department and Evergreen Solutions, LLC, a compensation advisory firm, revised the classification system, and revised the pay structure including a new merit program.

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

Revision of the classification system created 16 Core Classification which helps the Human Resources Department better understand similar jobs across the County and work to grow the workforce for future development and countywide promotion. The revised pay structure created pay ranges which are 72% from the minimum to the maximum of the pay range, an increase from the previous 50%. The expansion of the pay ranges will allow employees the opportunities for more pay growth in their current position and raise the pay cap for long-term employees. The new

¹ The operating funds include all funds appropriated on an annual basis but exclude project-length budgets, e.g., Capital Projects Funds and grants.

merit program recognizes performances and contributions made to the County by employees who have worked longer than six years with the County. The amount for merit increases will be considered during each year's budget process and are contingent on available funds in the budget year. Council approved the CAPES recommendation on June 17, 2014; and the merit increases are included in the FY 2016 budget.

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

As the County looks forward to the future, there is some concern about the ability to sustain the merit program at the projected revenue level. While the property tax base is expected to grow at 3% beginning in FY 2017 and sales taxes are projected to grow at 4%, the remaining revenues are anticipated to remain constant. Expenditures are

anticipated to increase at 3% for compensation and benefit costs and 2% for inflationary increases and smaller programmatic initiatives. The County will strive to continue budgeting the taxpayers' dollars in a responsible and respectful manner. As staff prepared the long-range plans for each of the funds, we carefully ensured that all expected costs associated with the merit program were included.

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

LOOKING AHEAD - CHALLENGES IN FY 2017 AND BEYOND

Several challenges have been identified for FY 2016 and beyond. The following section discusses the challenges and how successful resolution of these issues aligns with the County's mission and initiatives.

Charleston County Library System – County citizens voted to approve a \$108.5 million plan to expand the current Library system during the November 2014 election. The Library plan included building five new Libraries (three serving as replacements for existing facilities), renovating 13 existing branches, moving the Library's support staff out of the Main Library so

that space can be reconfigured for public use, and upgrading the technology in all buildings. The County reduced the millage increase to fund the Library expansion by combining a pay-as-you-go approach with bond financing for the capital costs. Since the borrowing for the Library capital costs will be delayed a few years, higher debt service costs from rising interest rates may exceed the estimated costs in the five-year plan.

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

Countywide Recycling Program – In FY 2009, County Council established several goals for the Environmental Management Department, including closing the waste-to-energy trash incinerator and increasing countywide recycling to 40%. The County closed the incinerator in January 2010 and has made significant advances toward reaching the 40% 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. The County is currently working to design a recycling center that is cost efficient and meets the needs of the growing

population. Funding the recycling program without increases in the Solid Waste User Fee will remain a challenge, especially in a new market where the revenue generated from recycling has decreased and recycling could potentially decrease the amount of revenue generated from the User Fee as citizens and businesses reduce the amount of waste going to the landfill.

Construction of Lined Landfill Cell - The Environmental Management Department will close a lined landfill cell in FY 2016, with the next closure expected in FY 2019. Currently, the County is managing the Environmental Management Fund balance and reserves to ensure there is \$9.0 million available for the next cell construction in FY 2019. 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: 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 the following years, the increase was partially funded with one-time funds and remains at FY 1997 levels. The County is uncertain whether the General Assembly will be able to increase this level in future years. In addition, the County is challenged with absorbing the growing costs of state mandates and state-required services.

Budget Decisions Made During the FY 2016 Budget Process – The approved FY 2016 budget includes several approaches to balance the budget. The current budget has little contingency available to address unplanned costs and forces staff to work within their budgets. In addition, the County is shifting costs outside of the General Fund; however, there is no guarantee that non-General Funds will continue to be available in the future. Finally, the County deferred some of the maintenance for the County's facilities. While great effort was made to carefully select the facilities to defer maintenance, there is concern that more costly and extensive repairs will result from this decision. Balancing a budget with available resource often forces governments to make tough decisions, and the decisions of today have the potential of causing problems in the future. As we enter the new fiscal year, staff will continue to efficiently and effectively monitor the County's fiscal health and make decisions that best align with the needs of the great citizens of Charleston County.

CONCLUSION

The FY 2016 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,



Keith Bustaan
Charleston County Administrator

Organizational Chart

Citizens of Charleston County

ELECTED

Auditor—Peter Tecklenburg
Clerk of Court—Julie Armstrong
Coroner—Rae Wooten
Probate Court—Judge Irv Condon
RMC—Charlie Lybrand
Sheriff—Al Cannon
Solicitor—Scarlett Wilson
Treasurer—Andy Smith

APPOINTED

Elections/Voter Registration—Joseph Debney
Library Board—Doug Henderson
Magistrate Courts—Judge David Coker
Master-In-Equity—Judge Mikell Scarborough
Public Defender—Ashley Pennington
Veterans Affairs—Donald Morillo

County Council

District 1—Hebert R. Sass, III
District 2—Dickie Schweers
District 3—J. Elliott Summey
District 4—Henry Darby
District 5—Teddie E. Pryor, Sr.
District 6—A. Victor Rawl
District 7—Colleen T. Condon
District 8—Anna B. Johnson
District 9—Joseph K. Qualey
Clerk of Council—Beverly Craven
County Attorney—Joe Dawson
Internal Auditor—Robert Stewart

Budget Oversight

Fire Districts
 Park & Recreation Commission
 Public Service Districts
 Trident Technical College

County Administrator Keith Bustraan

Public Information Office—Shawn Smetana
Minority Business Development—
 Evelyn Delaine-Hart
Consolidated Dispatch—Jim Lake
Economic Development—Steve Dykes
Greenbelt Programs—Cathy Ruff

Deputy Administrator
Community Services
Christine DuRant

Community
Development
Johnna Murray

Drug, Alcohol, and
Other Drug Abuse
Services (DAODAS)
Chanda Brown

Emergency Medical
Services
Vacant

Deputy Administrator
Finance
Corine Altenhein

Assessor
Toy Glennon

Budget
Mack Gile

Finance
Corine Altenhein

Revenue Collections
Tami Fralick

Deputy Administrator
General Services
Walt Smalls

Building Inspections
Carl Simmons

Facilities
Management
Dan Chandler

Magistrate Courts
Junerese Rhodan

Technology Services
Donnie Giacomo

Deputy Administrator
Human Services
Jennifer Miller

Emergency
Management
Jason Patno

Human Resources
Fagan Stackhouse

Procurement
Barrett Tolbert

Safety & Risk
Management
Mike Schwerin

Zoning / Planning
Dan Pennick

Deputy Administrator
Transportation and Public
Works
Jim Armstrong

Environmental
Management
Vacant

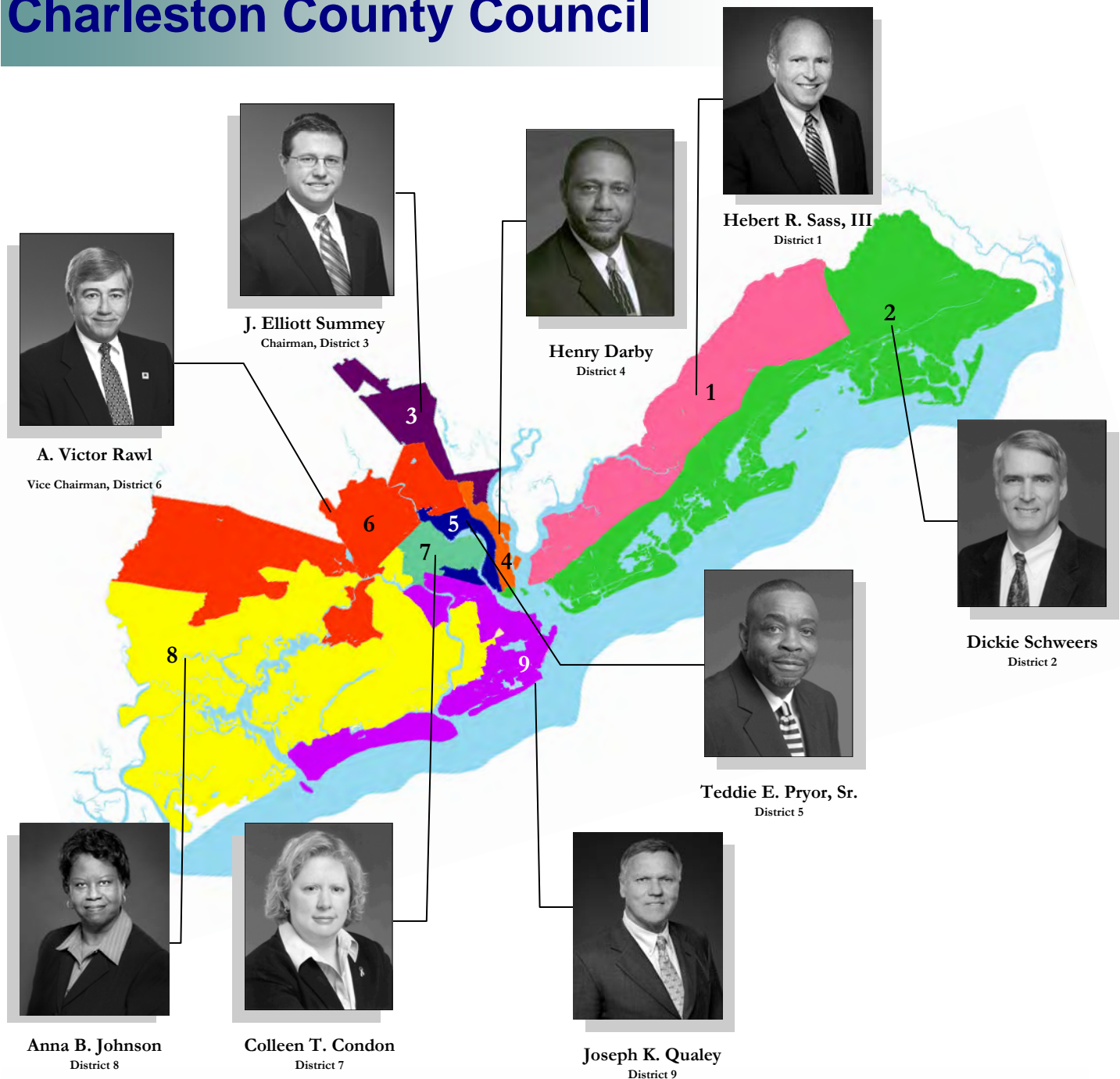
Fleet Management
Mike Filan

Public Works
Jim Neal

Transportation
Development
Steve Thigpen

Effective May 15, 2014

Charleston County Council



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.



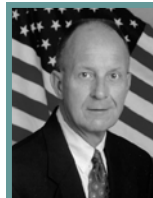
Clerk of Court - Julie Armstrong

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.



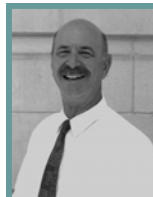
Magistrate Courts - Chief Judge David W. Coker

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.



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.



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.



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.



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:

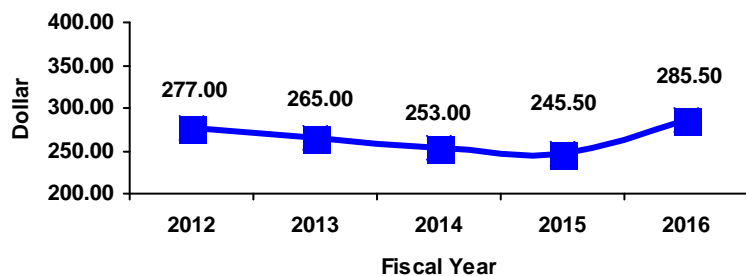
The General Fund operating budget is \$214.7 million, which is up \$18.8 million or 9.6 percent. The FY 2016 Charleston County budget is balanced. The operating millage increased from 40.7 to 44.7 mills.

Debt Service millage remains unchanged at 6.1 mills.

The Local Option Sales Tax (LOST) credit remains unchanged at \$222.50 (before adjustments for re-assessment) 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 2012-2016
(\$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 2012 through FY 2016.

The chart illustrates the overall tax and fee bill for a \$250,000 home (four percent assessed property) for FY 2015 and FY 2016.

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

	FY 2015	FY 2016
Taxes with Lost Credit	\$245.50	\$285.50
Recycling/Disposal Fee	\$99.00	\$99.00
Total Tax Bill	<u>\$344.50</u>	<u>\$384.50</u>

Projects

Initiatives/Projects During Fiscal Year 2016

- Begin construction/renovation of Charleston County Libraries
- Begin construction of Trident Aeronautical Training Facility
- Purchase and renovate facility for the Coroner's Office
- Construction of Awendaw Fire Station



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

WITH HOMESTEAD		WITHOUT HOMESTEAD
\$250,000	Appraised Property Value	\$250,000
- 50,000	Less Homestead Exemption	
200,000	Adjusted Appraised Property Value	
.04	Multiplied by the Legal Residence Assessment Ratio	.04
8,000	Total Assessment	10,000
	Multiplied by the combined millage, for example, using the FY 2016 adopted County millage rate *	
0.0508		0.0508
406.40	Total Property Tax Due for Charleston County Before Sales Tax Credit	508.00
- 222.50	Less: County Sales Tax Credit x Appraised Value (.00086 x 250,000)	-222.50
183.90	Tax Due After Sales Tax Credit	285.50
99.00	Plus: Environmental Management Recycling and Disposal Fee	99.00
\$ 282.90	Total Amount Due	\$ 384.50

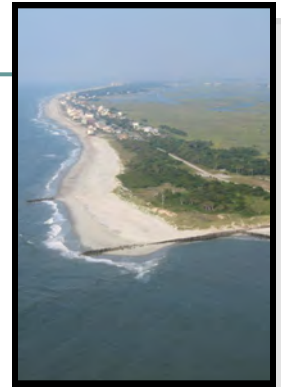
**Note: Does not include the following entities: Trident Technical College, Charleston Co. Park & Recreation Commission, Charleston County School District, or various special purpose districts or municipalities.*

Charleston County at a Glance

The Land

Charleston County is located along the southeastern coast of South Carolina. It encompasses approximately 916 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 8.8 percent since 2010 to an estimated 2014 population of 381,015, with a median age of 35. The labor force consists of around 183,068 workers, with a per capita income of approximately \$30,158.

Around 88.3 percent of Charleston County residents have a high school degree or higher level of education, while 39.4 percent hold a bachelor's degree or higher.

Source: U.S. Census Bureau

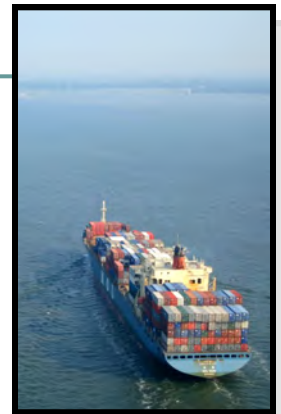


The Industry

Charleston County has a wide range of industry, including shipping, tourism and manufacturing. Total gross retail sales in the county for calendar year 2013 reached almost \$14.0 billion.

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

Source: SC Department of Revenue and Charleston Metro Chamber of Commerce Center for Business Research



The Government

Charleston County Government comprises 45 departments and offices. A full-time staff of 2,554 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 Mt. Pleasant; Town of Kiawah Island; Town of Lincolnville; Town of McClellanville; Town of Meggett; Town of Mount Pleasant; Town of Rockville; Town of Ravenel, Town of Seabrook Island; and Town of Sullivan's Island.



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.

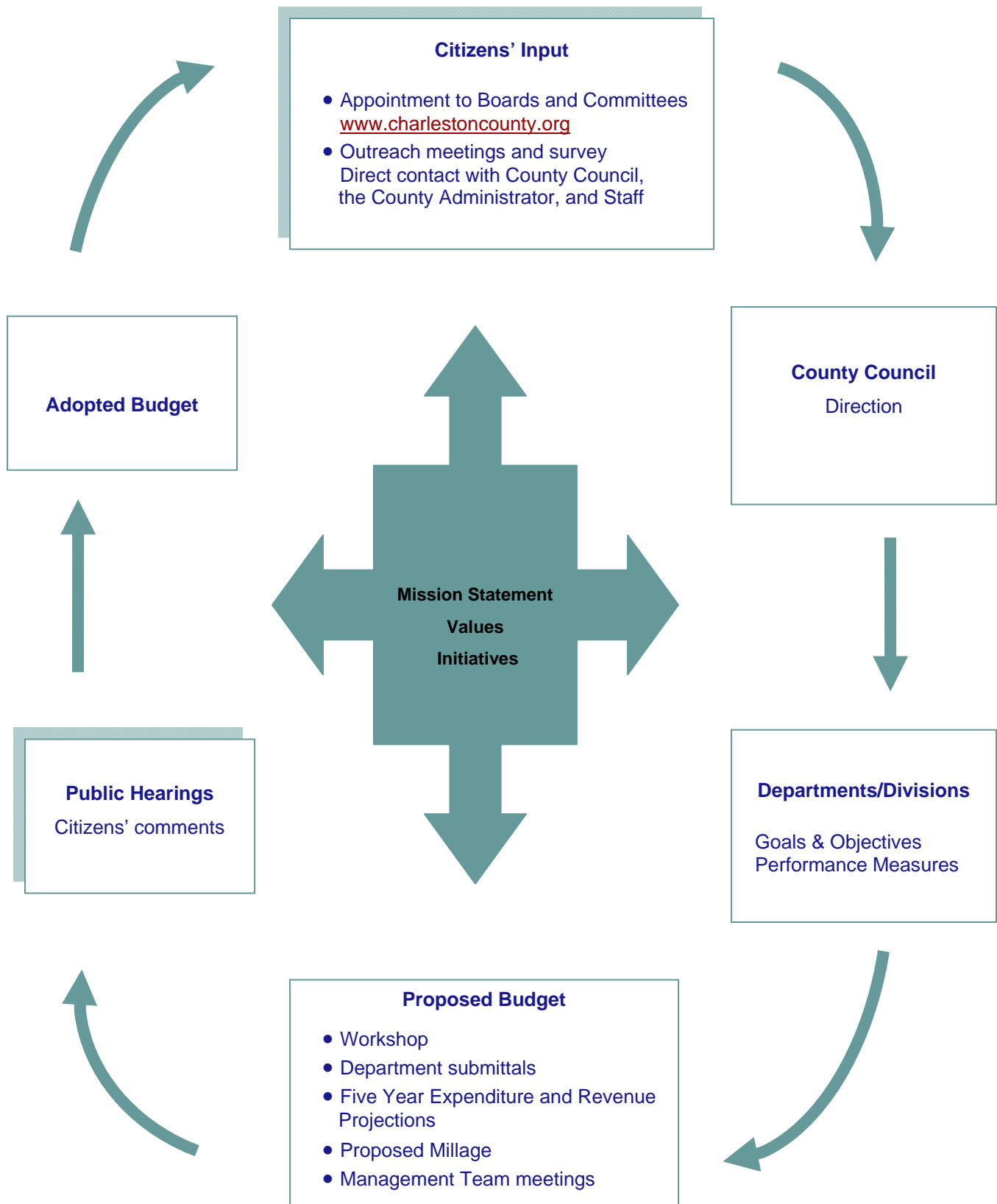
Diversity (the respect and understanding of the integrity and worth of all people, lifestyles and cultures) is a key to the success of Charleston County - To provide effective government services in an increasingly demanding and diverse environment, the County is committed to eliminating the physical,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

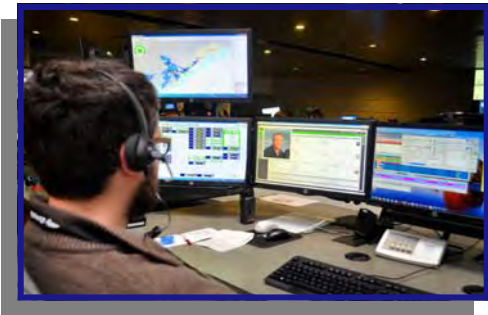
Department Goals, Objectives, Measures and **Action Steps** can be found in the individual department/division narratives, where the reader of this document will be able to cross reference a Departmental Goal to one of the County Initiatives.

Fiscal Year 2015 Notables

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

Emergency Management and the Consolidated 9-1-1 Center launched a new Citizen Alert Notification System. Charleston County can send information about emergency situations to its citizens through a multitude of platforms that include home phone, mobile phone, text message, email, and fax.

The Consolidated 9-1-1 Center announced the use of Smart911, a national service that provides 9-1-1 dispatchers with a private online profile of the individual or household calling with an emergency. The program allows citizens to create a free Safety Profile for their household, such as the names and photos of family members, health conditions, medications, pets in the home, vehicle details and emergency contacts. Smart911 is private and secure and is only made available to 9-1-1 when an emergency call is made.



“...the public can now provide us with vital information they want us to know to better help them during times of great distress, when communicating simple details can be difficult.”

Jason Patno

Charleston County Emergency Management Director

The Procurement Department facilitated the following free workshops for small business owners:

- *Federal Contracting Programs* that afford opportunities to increase competitiveness in a complex market.
- *Legal and Accounting Tools* that expand upon business legal structures and asset protection.
- *Management Software Tools* that can be tailored to the business organization's specific operations.
- *Bonding Workshop* that includes the basics of bonding, requirements to become bonded, and methods to maintain and increase bonding capacity.
- *Becoming a General Contractor* that outlines the various types of general contracting classification and the techniques to prepare for the state General Contractor's exam.
- *Business Law for Small Business Owners.*
- *Your Business and Social Media.*
- *Contact to Contracts: A Networking Event.*



Fiscal Year 2015 Notables

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

The **Human Resources Department** lead the Committee for Auditing Performance and Evaluation Standards (CAPES) with the goal of improving how our employees are recognized, rewarded and paid. The revised pay structure and staging for the Merit Program were both successfully administered. Over 400 supervisors were trained on performance management and provided with tools and resources to support the enhanced employee evaluation system.

The **Human Resources Department** developed and implemented a Professional Development Program open to all employees interested in improving their professional effectiveness. Participants completed approximately 30 hours of instruction and had the opportunity to expand their network and participate in highly interactive discussions and learning exercises. Additional events included on-site *Financial Wellness, Health, Nutrition, and Stress Reduction* Lunch and Learns.

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

With the efforts of the **Economic Development Department**, Mercedes-Benz Vans, a division of Daimler, announced plans to invest \$500 million to establish a new, full van manufacturing plant in Charleston County. The new production plant will supply the North American market with the next-generation Sprinter, creating 1,300 new jobs over the next several years. The new Sprinter plant is considered strategically essential for Mercedes-Benz Vans as the large van segment is expected to grow rapidly in North America over the next few years. The Mercedes-Benz Sprinter is the world's leading large van and more than 2.8 million Sprinters have been delivered to customers in 130 countries worldwide.



“Charleston is an excellent location for our new plant. The region has very highly-skilled workers, a dense network of reliable suppliers, and an outstanding logistics infrastructure that includes good transport connections to the nearby harbor.”

Volker Mornhinweg
Head of Mercedes-Benz Vans

Fiscal Year 2015 Notables

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

The **Awendaw McClellanville Consolidated Fire Protection District** received an enhanced insurance rating of Class 4 resulting in a 5 to 10 percent insurance premium discount to residents living within five “road” miles of a fire station. Fire department leaders credit the rating Improvement to the addition of personnel, more capable fire apparatus and fire hydrants, as well as improved personnel training. Ten percent of the overall score in the determination of the rating was also based on how well the 911 center receives and dispatches fire alarms. The county was evaluated in three categories: Emergency Reporting, Telecommunicators, and Dispatch Circuits.



The International Academies of Emergency Dispatch awarded accreditation to the **Consolidated 9-1-1 Center** as an Emergency Fire and Emergency Medical Dispatch Center of Excellence. The Consolidated 9-1-1 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 International Association of Coroners and Medical Examiners (IAC&ME) awarded Accreditation to the **Coroner's** department for its efforts in providing the highest level of service to the citizens, neighbors and visitors of Charleston County. The review covered 288 standards including the review of its administrative, forensic, investigative procedures and a site visit by the IAC&ME. The accreditation allows coroner and medical examiner offices to ensure they are conducting business practices and procedures in compliance with international standards. The Coroner's department is one of only 23 accredited departments in the United States.



“I believe that the deceased and those left behind deserve to be treated with the utmost compassion and professionalism.”

Rae Wooten
Charleston County Coroner

Fleet Management was recognized as a Certified Fleet Management Operation (CFMO) by the Government Fleet Management Alliance (GFMA). The accreditation covered 120 specific criteria points and included 15 performance standards. The principle role of Fleet Management is to provide, repair, and maintain vehicles and equipment for county departments. In addition, the department provides research, development, and assistance to agencies with specifications for vehicles and heavy equipment purchases.

Fiscal Year 2015 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 **Charleston County Library** renovation plan was developed after a detailed assessment of existing facilities, a review of population growth, changing technology, along with focus groups and interviews to determine community needs. Local citizens showed their support by overwhelmingly approving a major referendum. The \$108.5 million plan includes construction or renovation of 19 buildings throughout the county. Five new libraries will be constructed—two in areas of rapid growth and three to replace outdated facilities that are not able to meet customer needs. A total of 13 existing libraries will be renovated, the library's support staff will be relocated from the Main Library to free up space for public use, and the library's technology would be upgraded to include self-checkout kiosks, more public computers and the latest equipment in meeting rooms.



“These are the services people tell us they want, that they expect.”

Douglas Henderson
Charleston County Public Library Executive
Director

The **Zoning and Planning Department** hosted five public workshops in five different areas of the County to gather input for the five-year review of the Charleston County Comprehensive Plan. The main objectives of the five-year review are to:

- Review and revise the location of the Urban Growth Boundary for consistency with Geographic features, property boundaries, and the Urban Growth Boundaries adopted by the City of Charleston and Town of Mount Pleasant.
- Review and revise the future land use designations to reflect current demographic trends and community needs and desires.
- Review and revise the goals, needs, and strategies of all Plan elements.
- Update the implementation work plan.

The Comprehensive Plan is an expression of the County's intent for where and how future growth and development should occur. The Plan also identifies parts of the County that may or may not be appropriate for certain types of growth. The public input, along with the proposed amendments, will be presented to the Charleston County Planning Commission.

“Expanding the opportunities for citizen comments results in a larger collection of valuable input on where and how growth should occur in Charleston County and how best to manage that growth.”

Dan Pennick
Charleston County Zoning/Planning Director





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 Community Services, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Human Services, Deputy Administrator Transportation & Public Works, Capital, Debt, Long Term Financial Plans, and Appendix.

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

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

The **Overview** provides a **User Guide** and an analysis of the various funds. The **Description of Funds** and **Fund Balance Changes** provide a brief explanation of various fund types included in this document, and a total budget of expenditures for each fund type and fund and changes from the previous year. The **Budget Analysis** portion highlights major changes in the County's budgets and decisions made during Council's deliberations. This section also outlines financial policies, short and long-term goals, new activities and programs, and provides an explanation of revenue assumptions. The **Major Revenue Sources** section indicates the County's largest revenue sources and addresses trends to determine revenue estimates.

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

Budget User's Guide

Charleston County

fiscal year and what are the sources of this funding?"; and "What is the County's total current fiscal year expenditure budget?"

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

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

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

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

Finally, the ***Appendix*** section contains a **Community Profile**, a description of the County's overall **Budget Process** and **Financial System**; the **Financial Policies**; general statistical information; the **Budget Ordinances**; a **Glossary** of terms and concepts; a listing of **Acronyms**; and an **Index**.

A GUIDE TO UNDERSTANDING THE BUDGET NARRATIVE SECTION

1. **Department** – The primary organizational unit within the County. Each department performs a specific function.
2. **Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.
3. **Function** – A list of activities used to classify resources in broad service areas.
4. **Division / Program** – A smaller component of a department organized to easily track resources and related expenditures.
5. **Mission** – A concise statement that defines the purpose of the department or division.

Budget User's Guide

Charleston County

6. **Service Provided** – A short overview and explanation of the services provided to the organization and/or citizens by the departments.
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.

1. BUDGET

2. GENERAL FUND

3. GENERAL GOVERNMENT

4. Division/Program – Where Applicable

5. 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.

6. 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

7. Departmental Summary:

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change	Percent Change
Positions/FTE	7.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 608,913	\$ 611,135	\$ 714,148	\$ 723,383	\$ 9,235	1.3
Operating	16,409	21,465	16,302	18,946	2,644	16.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 625,322	\$ 632,600	\$ 730,450	\$ 742,329	\$ 11,879	1.6

8. Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect an increase in staff training due to a certification received in calendar year 2014.

Budget User's Guide

Charleston County

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 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Number of Federal Awards	2	72	62	67
Output:				
Budgeted General Fund revenues ¹	1(a)	183,646,487	187,385,953	202,517,925
Actual General Fund revenues ^{2&3}	1(a)	187,025,101	185,958,589	202,517,925
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0	\$0	\$0
Outcome:				
Five-year plans prepared	1(b)	100%	100%	100%
Percent of revenue variance ¹	1(a)	1.8%	(0.8%)	0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2014 and FY 2015 represent a one-time adjustment for an accounting change made to budgeted revenues are reflected in the actuals.

² FY 2015 Actual reflects the projection at time of budget preparation.

³ FY 2016 reflects 100% of the revenue amount.

2016 ACTION STEPS

Department Goal 1

➤ Assist with the upgrade of the County's financial system.

Budget User's Guide

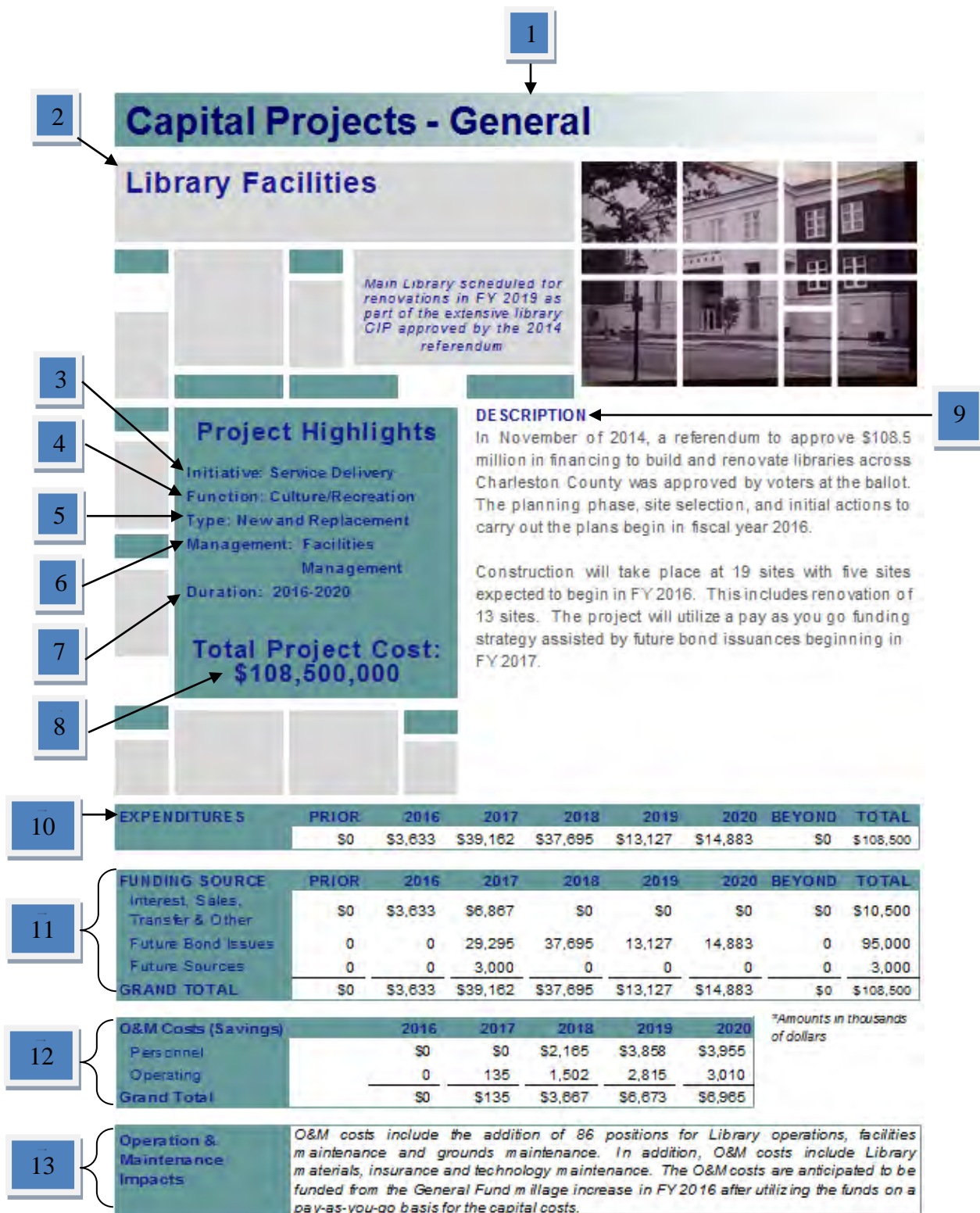
Charleston County

A GUIDE TO UNDERSTANDING THE CAPITAL IMPROVEMENT PLAN SECTION

1. **Capital Improvement Plan (CIP)** – Indicates which of the three plans the capital project belongs to: the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, or the Environmental Management Enterprise Fund.
2. **Project Name** – The name of the particular capital project being described.
3. **Initiative** – This section indicates which of the five County Initiatives the project aims to serve. County Initiatives are listed in the Performance Measures Guide in Section B of this Budget document.
4. **Function** – The capital asset will be utilized to serve a vital function of Charleston County; either general government, judicial, public safety, public works, health/welfare, culture/recreation, education, or economic development.
5. **Type** – The type of project indicates whether it will be a new capital asset, a new replacement of an old capital asset, or a renovation/upgrade of an existing capital asset.
6. **Management** – Department in Charleston County that is overseeing the capital project.
7. **Duration** – Time span over which the project is expected to last.
8. **Total Project Cost** – Total cost during the project, excluding impacts on the operating budget.
9. **Project Description** – Explanation of the project including important key points.
10. **Expenditures** – Breakdown of the expected dollar amount of spending allocated to the project per year over the course of the five year CIP.
11. **Funding Source** – Breakdown of the expected sources of funding, per year, to align with the expenditures allocated to the project each year over the course of the five year CIP. Projects are normally funded by either existing bond issues; revenue from interest, sales, transfers, and other sources; future bond issues; or future sources to be identified later.
12. **Operating and Maintenance Costs (Savings)** – The expected dollar amount of impact on the operating budget once the project is completed and in operation. The impact includes the increase or savings in personnel costs associated with the capital asset once the project is completed. The impact also quantifies the expected increases or savings in operating spending associated with the particular project.
13. **Operations and Maintenance Impacts** – This section describes why and/or how the correlating costs or savings in section 12 were determined.

Budget User's Guide

Charleston County



Description of Funds

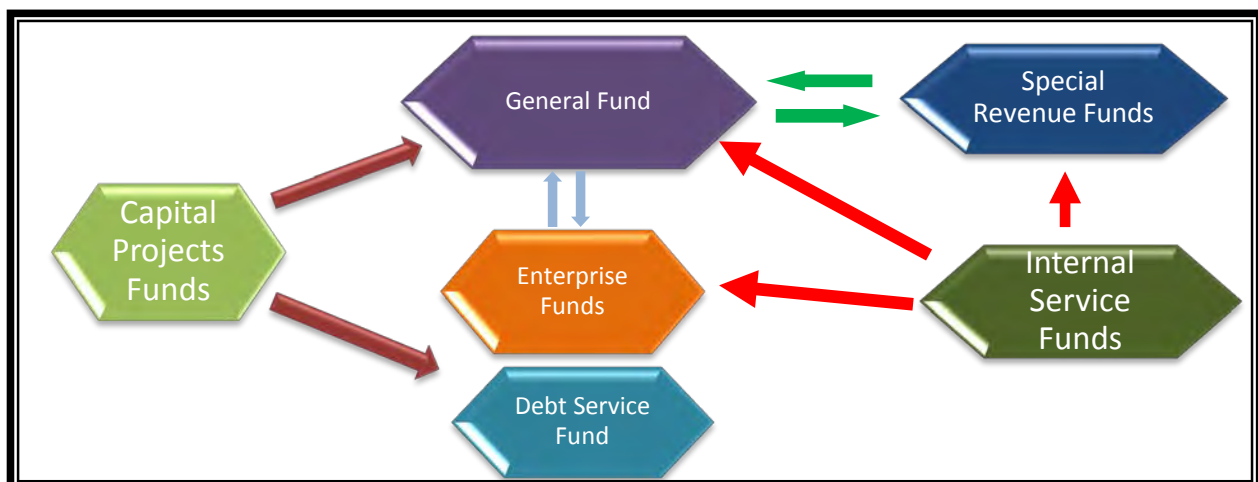
Charleston County

Charleston County utilizes fund accounting to maintain its financial records. A fund is an independent fiscal entity with assets, liabilities, reserves, residual balances, 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 Projects Funds** account for major spending on equipment and 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 Projects Funds** are used to determine the funding level for the **Debt Service Fund**. Once a capital project is complete, the operating and maintenance associated with the project influence the **General Fund**.
- Services provided by **Internal Service Funds** impact operating costs for the **General Fund**, **Enterprise Funds** and **Special Revenue Funds**.
- **Enterprise Funds** and **Special Revenue Funds** often rely on the **General Fund** for supplemental funding. In addition, the **Enterprise Funds** and **Special Revenue Funds** reimburse the **General Fund** for costs associated with the funds operations.



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

Description of Funds

Charleston County

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

Organization	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	1,613,801					1,613,801
Accommodations Tax: State			62,000			62,000
Accommodations Tax: Local			17,239,454			17,239,454
Administrator	936,904		100,000			1,036,904
Assessor	4,301,150					4,301,150
Auditor	2,229,335					2,229,335
Budget	742,329					742,329
Building Inspections	1,735,590		20,878			1,756,468
Clerk of Court	3,681,737		1,035,000			4,716,737
Community Services	1,884,188					1,884,188
Consolidated Dispatch	6,915,661			2,853,439		9,769,100
Coroner	1,547,275					1,547,275
DAODAS				11,244,139		11,244,139
Deputy Admin Finance	463,041					463,041
Deputy Admin General Services	399,636					399,636
Deputy Admin Human Services	413,347					413,347
Economic Development			3,208,040			3,208,040
Elections/Voter Registration	1,958,597					1,958,597
Emergency Management	815,192		3,152,456			3,967,648
Emergency Medical Service	15,663,519					15,663,519
Environmental Management				27,455,935		27,455,935
Facilities Management	15,490,738			3,844,561		19,335,299
Finance	1,047,862					1,047,862
Fleet Management					15,669,669	15,669,669
Greenbelt Programs			9,149,429			9,149,429
Human Resources	1,490,661				27,858,000	29,348,661
Internal Auditor	228,490					228,490
Legal	1,319,220		122,320			1,441,540
Legislative Delegation	236,121					236,121
Library	15,162,774					15,162,774
Magistrate Courts	4,872,920		76,968			4,949,888
Master-In-Equity	673,584					673,584
Nondepartmental	16,786,160	27,699,762				44,485,922
Probate Courts	2,582,527					2,582,527
Procurement	943,770		326,158		2,500,000	3,769,928
Public Defender	3,097,292		5,229,018			8,326,310
Public Works	11,497,251		2,821,937			14,319,188
Register Mesne Conveyance	1,966,672					1,966,672
Revenue Collections	1,209,500			2,091,590		3,301,090
Safety & Risk Management	2,135,276				5,594,284	7,729,560
Sheriff	65,266,421		1,323,642			66,590,063
Solicitor	5,946,546		2,742,853			8,689,399
State Agencies	377,106					377,106
Technology Services	12,764,805			4,564,634	1,973,225	19,302,664
Transit Agencies			8,361,000			8,361,000
Transportation Development	428,760		51,597,999			52,026,759
Treasurer	1,830,357					1,830,357
Trident Technical College			9,427,000			9,427,000
Veterans Affairs	358,817					358,817
Zoning/Planning	1,733,658		148,436			1,882,094
Total Disbursements	<u>214,748,590</u>	<u>27,699,762</u>	<u>116,144,588</u>	<u>52,054,298</u>	<u>53,595,178</u>	<u>464,242,416</u>

Description of Funds

Charleston County

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

Organization	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	1,613,801					1,613,801
Accommodations Tax: State			62,000			62,000
Accommodations Tax: Local			17,239,454			17,239,454
Administrator	936,904		100,000			1,036,904
Assessor	4,301,150					4,301,150
Auditor	2,229,335					2,229,335
Budget	742,329					742,329
Building Inspections	1,735,590		20,878			1,756,468
Clerk of Court	3,681,737		1,035,000			4,716,737
Community Services	1,884,188					1,884,188
Consolidated Dispatch	6,915,661			2,853,439		9,769,100
Coroner	1,547,275					1,547,275
DAODAS				11,244,139		11,244,139
Deputy Admin Finance	463,041					463,041
Deputy Admin General Services	399,636					399,636
Deputy Admin Human Services	413,347					413,347
Economic Development			3,208,040			3,208,040
Elections/Voter Registration	1,958,597					1,958,597
Emergency Management	815,192		3,152,456			3,967,648
Emergency Medical Service	15,663,519					15,663,519
Environmental Management				27,455,935		27,455,935
Facilities Management	15,490,738			3,844,561		19,335,299
Finance	1,047,862					1,047,862
Fleet Management					15,669,669	15,669,669
Greenbelt Programs			9,149,429			9,149,429
Human Resources	1,490,661				27,858,000	29,348,661
Internal Auditor	228,490					228,490
Legal	1,319,220		122,320			1,441,540
Legislative Delegation	236,121					236,121
Library	15,162,774					15,162,774
Magistrate Courts	4,872,920		76,968			4,949,888
Master-In-Equity	673,584					673,584
Nondepartmental	16,786,160	27,699,762				44,485,922
Probate Courts	2,582,527					2,582,527
Procurement	943,770		326,158		2,500,000	3,769,928
Public Defender	3,097,292		5,229,018			8,326,310
Public Works	11,497,251		2,821,937			14,319,188
Register Mesne Conveyance	1,966,672					1,966,672
Revenue Collections	1,209,500			2,091,590		3,301,090
Safety & Risk Management	2,135,276				5,594,284	7,729,560
Sheriff	65,266,421		1,323,642			66,590,063
Solicitor	5,946,546		2,742,853			8,689,399
State Agencies	377,106					377,106
Technology Services	12,764,805			4,564,634	1,973,225	19,302,664
Transit Agencies			8,361,000			8,361,000
Transportation Development	428,760		51,597,999			52,026,759
Treasurer	1,830,357					1,830,357
Trident Technical College			9,427,000			9,427,000
Veterans Affairs	358,817					358,817
Zoning/Planning	1,733,658		148,436			1,882,094
Total Disbursements	<u>214,748,590</u>	<u>27,699,762</u>	<u>116,144,588</u>	<u>52,054,298</u>	<u>53,595,178</u>	<u>464,242,416</u>

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 : \$464,242,416¹

GOVERNMENTAL FUND TYPES : \$358,592,940²

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

GENERAL FUND : \$214,748,590

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 : \$27,699,762

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

SPECIAL REVENUE FUNDS : \$116,144,588²

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, 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 : \$105,649,476

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

ENTERPRISE FUNDS : \$52,054,298

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 : \$53,595,178

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 \$1,085,215 in budgeted increases in the ending fund balances.

² Does not include grants and does not reflect \$1,085,215 in budgeted increases in the ending fund balances.

Description of Funds

Charleston County

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS : \$116,144,588³

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

Accommodations Tax - Local : \$17,239,454

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 : \$62,000

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 : \$20,878

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 : \$1,035,000

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

Economic Development : \$3,208,040

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

³ Does not reflect \$1,085,215 in budgeted increases in the ending fund balances of several Special Revenue Funds.

Description of Funds

Charleston County

Emergency Management - Awendaw McClellanville Fire Department : \$2,082,617⁴

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

Emergency Management – Awendaw Fire Debt Service : \$450,000

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

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

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

Emergency Management - Hazardous Materials Enforcement : \$228,239

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 : \$238,600

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 : \$8,000⁵

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

Greenbelts Programs : \$9,149,429

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

Legal - Seized Assets : \$122,320

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

Public Defender - Berkeley County : \$954,226

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

⁴ Does not reflect \$29,175 in budgeted increase in the ending fund balance.

⁵ Does not reflect \$850 in budgeted increase in the ending fund balance.

Description of Funds

Charleston County

Public Defender - Charleston County : \$4,274,792

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

Public Works – Stormwater Drainage : \$2,821,937

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 : \$273,100

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 : \$761,577

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 : \$85,726

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

Solicitor - Alcohol Education Program : \$117,114

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

Solicitor – Bond Estreatment : \$5,000⁶

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

Solicitor – Criminal Domestic Violence Appropriation : \$92,086⁷

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

Solicitor - Drug Court : \$315,648⁸

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

Solicitor – DUI Appropriation: \$72,673⁹

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

⁶ Does not reflect \$10,000 in budgeted increase in the ending fund balance.

⁷ Does not reflect \$7,914 in budgeted increase in the ending fund balance.

⁸ Does not reflect \$4,809 in budgeted increase in the ending fund balance.

⁹ Does not reflect \$1,017 in budgeted increase in the ending fund balance.

Description of Funds

Charleston County

Solicitor - Expungement : \$331,328

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

Solicitor - Juvenile Education : \$108,522

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

Solicitor - Pretrial Intervention : \$359,443

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 : \$902,068

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

Solicitor - Traffic Education Program : \$39,015¹⁰

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 – Violent Crime Prosecution : \$88,859¹¹

This fund receives funding from the State to accelerate the prosecution of offenders of violent crimes; consequently the acceleration will reduce the detention center population and the number of violent offenders on bond.

Solicitor – Victims' Unclaimed Restitution: \$5,000

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

Solicitor - Victim-Witness State Appropriation : \$59,301

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 : \$61,676¹²

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

Transportation Development – Special Source Revenue Bond Debt Service: \$16,669,369

This fund accounts for revenues generated by multi-county industrial park fees. The County uses a portion of the funds received to repay the principal and interest on debt issues for road projects. The balance of the funds received are disbursed to taxing entities.

¹⁰ Does not reflect \$20,985 in budgeted increase in the ending fund balance.

¹¹ Does not reflect \$11,141 in budgeted increase in the ending fund balance.

¹² Does not reflect \$324 in budgeted increase in the ending fund balance.

Description of Funds

Charleston County

Transportation Sales Tax - Roads Program : \$35,254,788

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

Transportation Sales Tax - Transit Agencies : \$8,361,000¹³

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

Trident Technical College : \$6,179,000

This fund accounts for revenues generated by countywide ad valorem taxes. The County remits the entire amount collected to Trident Technical College to fund operation and maintenance of facilities.

Trident Technical College – Debt Service : \$3,248,000

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

Victim's Bill of Rights : \$465,327

This fund accumulates fines 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 : \$148,436

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.

¹³ Does not reflect \$999,000 in budgeted increase in the ending fund balance.

Description of Funds

Charleston County

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS : \$52,054,298

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 : \$2,476,974

This fund records revenues from the State and fees levied countywide through telephone bills to support the Emergency 911 system.

Consolidated Dispatch – Fire and Agency Costs : \$376,492

This fund accounts for fees charged to recover the software maintenance costs shared among local public safety agencies.

Department of Alcohol and Other Drug Abuse Services (DAODAS) : \$11,244,139

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, and other funding sources support these programs.

Environmental Management : \$27,455,935

This fund records the operations of the County's solid waste disposal services 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 countywide user fee, tipping fees, sale of recyclables, grants, and other revenues.

Facilities Management - Parking Garages : \$3,844,561

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

Revenue Collections : \$2,091,590

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

Technology Services - Radio Communications : \$4,564,634

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

Description of Funds

Charleston County

INTERNAL SERVICE FUNDS : \$53,595,178

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

Fleet Management/Procurement - Parts Warehouse : \$16,128,967

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

Human Resources - Employee Benefits : \$27,858,000

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

Office Support Services/Technology Services - Records Management : \$2,019,702

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

Safety & Risk Management - Safety/Workers' Compensation : \$5,594,284

This fund records the operations of the County's safety program which reduces the impact of worker-related accidents. This fund also accounts for self-insured workers' compensation claims which are less than \$100,000. In addition, this fund accounts for workers' compensation insurance through the South Carolina Counties Workers' Compensation Trust.

Technology Services - Telecommunications : \$1,994,225

This fund accounts for the maintenance and service of telephone systems and wireless devices for the County.

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 2016.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Fund	\$49.9	\$42.2	\$(7.6)
Debt Service Fund	16.5	15.7	(0.8)
Special Revenue Funds	38.1	33.8	(4.3)
Enterprise Funds	119.6	117.3	(2.4)
Internal Service Funds	20.7	19.8	(0.9)
Total	\$244.8	\$228.8	\$(16.1)

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 2014 were as follows:

Governmental	Proprietary (Enterprise)
General Fund	Environmental Management
Debt Service Fund	Parking Garages
Transportation Sales Tax Special Revenue Fund	
Transportation Development: Revenue Bond*	

*The FY 2016 operating budget does not include the Transportation Development: Revenue Bond which is a project length budget.

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

Major Fund Balance Changes

The **General Fund** is projected to use \$7.6 million or 15.3% of the \$49.9 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 recurring disbursements and the General Fund's share of the Rainy Day Fund.

Financial Policies

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

Fund Balance Changes

Charleston County

For the FY 2016 budget, \$7.6 million is used for facility projects and the replacement/upgrade of equipment/software as part of the County's commitment to preserve all County assets.

The **Debt Service Fund** is projected to use \$0.8 million or 5.1% of the \$16.5 million beginning fund balance. The County's financial policies state that a portion of the "debt service payments to be made in the next fiscal year" will be set aside in the Debt Service Fund's fund balance.

After considering the restricted funds held by trustees and the set aside funds, the excess is used to fund the difference between revenues and expenditures in the FY 2016 budget. The use of fund balance is anticipated to allow debt service millage to remain level through FY 2020.

Financial Policies

- *Debt Management Policy 6: ... designate a portion of the Debt Service Fund's fund balance equal to the proportion of debt service payments due in the next fiscal year to ensure sufficient cash flows in the following year.*

The Transportation Sales Tax: Special Revenue Fund is comprised of three components: Greenbelts, Transit, and Roads. The operations portion of the **Transportation Sales Tax: Greenbelts Fund** is projected to use \$0.3 million or 2.1% of the \$13.4 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: Roads Fund** is projected to use \$1.4 million or 13.2% of the beginning \$10.9 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 operations portion of the **Transportation Sales Tax: Transit Fund** is projected to add \$1.0 million to fund balance because of improvements in revenue. The expenditures are scheduled through the end of the 25 year tax and are not accelerated when tax collections improve.

The operating portion of the **Environmental Management Fund** is projected to use \$0.8 million or 1.0% of the beginning \$74.9 million fund balance for vehicle and heavy equipment replacement.

The operating portion of the **Parking Garages Fund** is projected to use \$0.3 million or 2.0% of the beginning \$14.6 million fund balance. During FY 2016, fund balance is being used for one-time purposes, including replacement of a vehicle and facility improvements and repairs.

Non-major Fund Balance Changes

The **non-major funds** are projected to use \$5.9 million or 9.4% of the \$63.1 million beginning fund balance. Accommodations Tax: Local and Public Works: Stormwater Drainage Funds have the most significant fund balance changes in the non-major funds

Fund Balance Changes

Charleston County

The **Accommodations Tax: Local Fund** 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. The operating portion of the Accommodations Tax: Local is projected to use \$1.0 million or 48.8% of the \$2.1 million beginning balance. The County is providing additional funding for the final phase of the transition to a countywide consolidated dispatch and the expansion of public safety services. A portion of the consolidated dispatch and public safety services are required to support a growing number of tourists in the area. Future revenue growth is estimated to exceed expenditure growth. As a result, the use of fund balance is anticipated to be reduced in FY 2017 and eliminated by FY 2018.

The **Public Works: Stormwater Drainage Fund** is projected to spend \$1.1 million or 79.7% of the \$1.3 million beginning balance for drainage projects in the county. The Public Works: Stormwater Drainage Fund generated a fund balance in the earlier years as revenues outpaced expenditures.

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) 2016 budget, the County Administrator provided guidance for assembling an operational budget that included the following directives:

- ❖ Seek opportunities to improve efficiency and reduce costs.
- ❖ Limit financial impact on taxpayer.
- ❖ Protect the County's level of financial security.
- ❖ Maintain a qualified and highly motivated work force.
- ❖ Preserve County assets.

The budget presented to County Council met these directives.

The FY 2016 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds which total \$465.3 million and reflect a \$1.4 million or 0.3 percent increase from the FY 2015 budget. The FY 2016 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 2016 Operating Budget
(Expressed in Millions of Dollars)

<u>Description</u>		
Available Funds (Including Beginning Fund Balance)	\$	693.0
Less Budgeted Disbursements		<u>464.2</u>
Nonspendable	63.6	
Restricted: External	0.1	
Restricted: Internal	105.0	
Available	<u>60.1</u>	
Ending Fund Balance	\$	<u>228.8</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 2016 to 44.7 mills after an adjustment for reassessment, which is an increase of 4.0 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 2015 rate at 6.1 mills. The combined operating and debt service levy is 50.8 mills.

Budget Analysis

Charleston County

Figure 2 presents a summary of the County's millage rates for FY 2016 and the prior nine years. For the owner of a \$250,000 home (four percent assessed property) the 50.8 mills equate to a tax of \$508, which is a \$40 increase from the current tax year for the \$250,000 homeowner. 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 2016 remains constant at \$222.50 for the \$250,000 homeowner. After applying the Sales Tax credit, the net tax is \$285.50, representing a \$40 increase from the current year for the \$250,000 homeowner.

Figure 2 – County Millage Rates

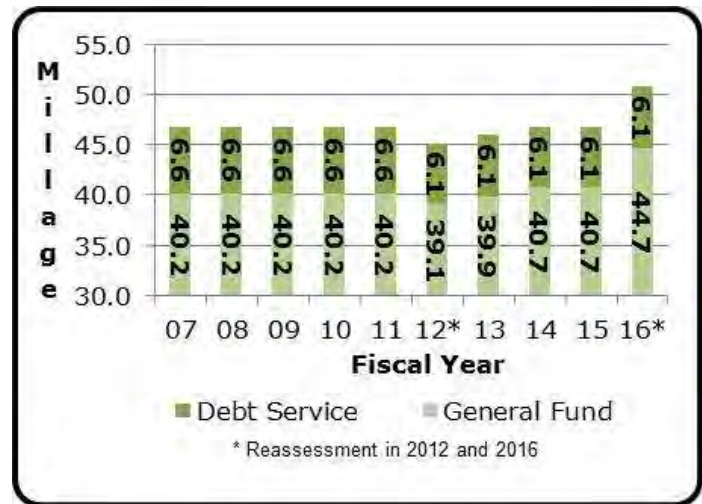
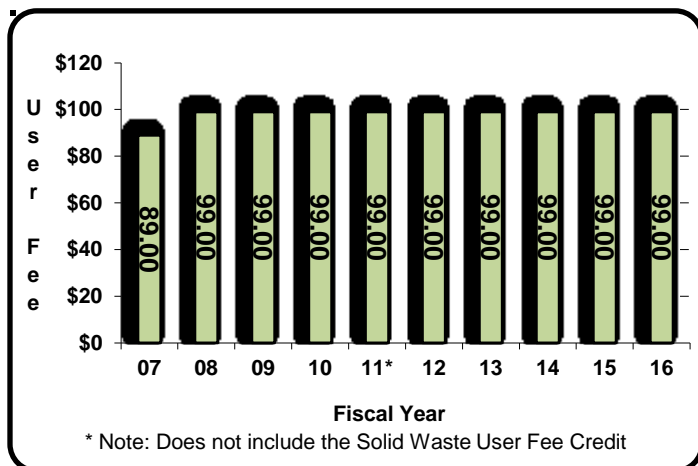


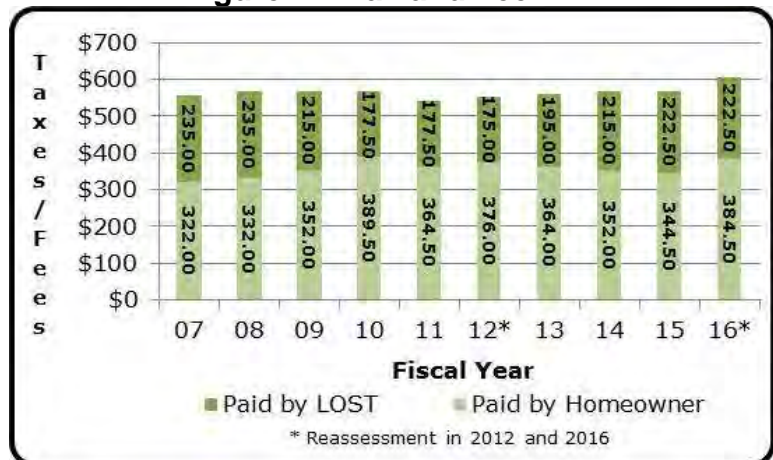
Figure 3 – Solid Waste User Fee



The Solid Waste Recycling and Disposal Fee of \$99 for a single-family residence remains unchanged from FY 2015. 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 \$384.50 representing a \$40 change from the current tax year. Figure 4 illustrates these amounts, as well as provides a ten-year history of the County's tax and fee bill paid by the homeowner, the LOST credit and by the Solid Waste User Fee credit.

Figure 4 – Tax and Fee Bill



Budget Analysis

Charleston County

There are 78 Full-Time Equivalents (FTEs) added in FY 2016, bringing the total number of FTEs employed by Charleston County to 2,554. In order to maintain high quality service levels; 51 FTEs were added to Emergency Medical Services (EMS), 24 FTEs were added to Sheriff: Law Enforcement, and 4 FTEs were added to Coroner, Probate Courts, Treasurer, and Zoning/Planning.

Figure 5 – Full-Time Equivalents

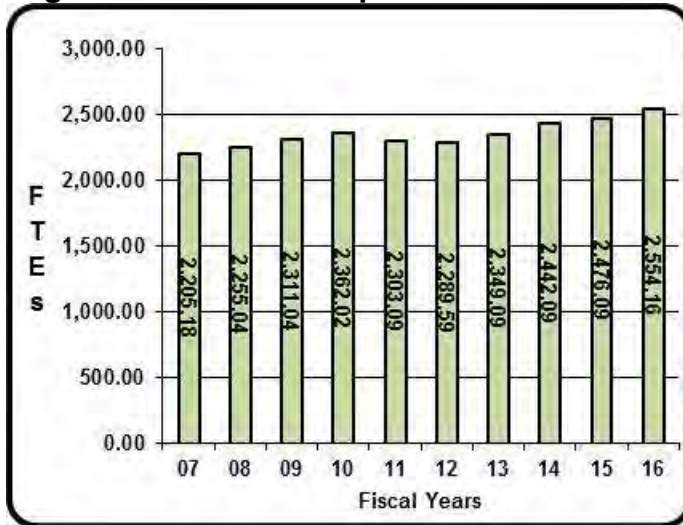


Figure 5 presents a summary of the County's FTEs for FY 2016 and the prior nine years. The FTEs for Charleston County had a steady increasing trend until FY 2011. The major reductions in FTEs resulted from cost saving actions during the recession, including voluntary retirement incentives, and transferring positions to the Council of Governments, a tri-county agency which provides assistance to local governments. The current trend is experiencing an increase as a result of the transition of employees from various entities to Charleston County for the new Consolidated Dispatch and converting part-time personnel

working more than 32 hours a week to full-time positions. In FY 2016, the County added 76 public safety positions to EMS, the Sheriff: Law Enforcement and the Coroner in response to the growing population in Charleston requiring additional services.

GENERAL FUND

SUMMARY

The FY 2016 Council approved budgeted disbursements for the General Fund total \$214.7 million, an \$18.8 million or 9.6 percent increase from the FY 2015 budget. Budgeted funds available for the FY 2016 budget also total \$214.7 million. The General Fund millage is anticipated to be 44.7 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 2016 is \$49.9 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 of recurring disbursements. (See Figure 6 for additional detail.)

Budget Analysis

Charleston County

Figure 6 - FY 2016 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Nonspendable (Inventory)	\$ 1,282
Restricted: Internal	
Encumbrances	1,550
Designated for PAYGO projects in FY 2016	9,161
Rainy Day Fund	3,701
Two months of Operating Expenditures	32,773
Available	<u>1,391</u>
Total	<u>\$ 49,858</u>

Financial Policies

- *Financial Reserve Policy 1: ...strive to maintain a minimum ... fund balance in the General Fund of 2 months of the subsequent year's...operating expenditures.*
- *Financial Reserve Policy 3: ...maintain a Rainy Day fund... at no less than four percent of the General Fund disbursements.*

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 operating budget.

REVENUES

General Fund budgeted revenues of \$202.5 million reflect an increase of \$12.9 million or 6.8 percent from FY 2016. Figure 7 shows the significant budget changes in revenues.

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

Figure 7 - GENERAL FUND - Changes in Revenues

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Property Tax Revenue	\$125,890	\$142,740	\$16,850	13.4%
Local Option Sales Tax	53,500	55,800	2,300	4.3%
Treasurer: Interest Income	1,300	2,400	1,100	84.6%
RMC: Documentary Stamps	5,000	6,000	1,000	20.0%
Multi-County Parks	3,125	1,150	(1,975)	-63.2%
Lost: Sales Tax Credit	(52,830)	(55,100)	(2,270)	4.3%
Consolidated Dispatch: Local Gov't Contribution	3,914	740	(3,174)	-81.1%

Budget Analysis

Charleston County

The County's largest revenue sources, the Property Tax and the Local Option Sales Tax, reflect a net increase of \$19.2 million. The net increase is due to an increase in the operating millage rate of 44.7, which reflects an increase of 4.0 mills from FY 2015. Charleston County increased the millage rate in FY 2016 to address the expanded service requirements for the county's growing population (estimated to grow close to 1,000 per month). The decrease in the revenue from the Local Option Sales Tax Credit, which is used to offset the amount property owners pay on their tax bill. The increase in the Local Option Sales Tax resulted in a higher credit of \$2.3 million or 4.3 percent to taxpayers.

The increase of \$1.1 million in Treasurer: Interest Income reflects a projected increase in the interest earnings rate in FY 2016. The current interest rate is 0.25% and is anticipated to grow to 0.50% in January 2016, halfway through FY 2016.

The increase of \$1.0 million in RMC: Documentary Stamps is the result of the recent economic upswing and the resulting increase in property transfers in the County. As Charleston County's population continues to grow, the County is experiencing an increase in property sales. The County began seeing an increase in property sales in FY 2013 after the recession, which is expected to continue into FY 2016 due to the population growth in the county.

The decrease of \$2.0 million in Multi-County Parks reflects an accounting change for the Transportation Special Source Revenue Bond (Special Revenue Fund). The revenue is set-aside as security for the special source revenue bond until the specific fee-in-lieu of tax is collected when the funds are transferred back to the General Fund.

The decrease of \$3.2 million in Consolidated Dispatch: Local Government Contribution, reflects a planned reduction in agency fees over a two year transition period. Beginning in FY 2014, 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 were phased out. FY 2016 is the last year the County will receive payment under the interagency agreement.

INTERFUND TRANSFERS IN

Approximately \$4.6 million is transferred to the General Fund from other funds, which represents an increase of \$3.1 million or 208.1 percent from the FY 2015 budget. The increase represents an amount from the Transportation Special Source Revenue Bond (Special Revenue Fund) due to an accounting change where the Multi-County Park fee-in-lieu of taxes serves as security for a special source revenue bond. After the bond payments are made from other sources, the funds are released to the General Fund through an interfund transfer. The increase also represents a higher amount from the Parking Garages (Enterprise Fund) due to an increase in available funds.

EXPENDITURES

The FY 2016 approved budgeted expenditures for the General Fund total \$193.1 million, which represents an increase of \$9.1 million or 5.0 percent from the FY 2015 budget. Figure 8 shows the significant budget changes in expenditures for FY 2016.

Budget Analysis

Charleston County

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

Figure 8 - GENERAL FUND - Changes in Expenditures

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Emergency Medical Services	\$12,928	\$15,664	\$2,736	21.2%
Sheriff: Law Enforcement	27,997	30,427	2,430	8.7%
Technology Services	9,358	10,878	1,520	16.2%
Facilities Management	14,356	15,491	1,135	7.9%
Consolidated Dispatch	8,283	6,916	(1,367)	-16.5%

The budgeted increase in Emergency Medical Services represents the start-up costs and partial funding of the personnel costs related to adding five ambulances and eight quick response vehicles. During FY 2017, the recurring costs for the 51 positions are anticipated to be fully funded without the need for additional revenues. The increase is slightly offset by an increased reimbursement from the Local Accommodations Tax for servicing tourist areas.

The \$2.4 million increase in the Sheriff: Law Enforcement operating expenditures represents the start-up costs and partial funding for 16 Deputy Sheriffs and eight Law Enforcement Specialists II positions. During FY 2017, the recurring costs are anticipated to be fully funded without the need for additional revenues. The budgeted increase also represents purchasing body cameras for all law enforcement officers.

The \$1.5 million or 16.2 percent increase in Technology Services operating expenditures represents an increase in maintenance contracts due to a growing number of new applications and hardware/software infrastructure. The increase also represents a change in the vendor contract for current services and new development.

Another major budgeted increase in the General Fund operating expenditure is \$1.1 million in Facilities Management, resulting from an increase in leasing costs due to moving the Department of Alcohol and Other Drug Abuses Service (DAODAS) and the Department of Health and Environmental Control (DHEC) to a new building. The increase in Facilities Management also includes higher rates for electricity and gas charges and maintenance contracts.

These increases are offset by a budgeted \$1.4 million or 16.5 percent decrease to Consolidated Dispatch operating expenditures. This decrease reflects an increased amount of reimbursement from Accommodations Tax: Local, a fee charged to tourist staying in transient accommodations. The increased reimbursement is the result of increased services provided to a growing number of tourists in Charleston.

Budget Analysis

Charleston County

INTERFUND TRANSFERS OUT

Approximately \$21.6 million is transferred from the General Fund to various other funds. The transfers are increased \$9.7 million or 81.4 percent from the prior fiscal year primarily due to an increase in funds being transferred to the Capital Projects Fund for the library expansion approved by voters in the November 2014 referendum. The County will use a pay-as-you-go approach to fund the initial two years of the library expansion capital project, and expects to borrow funds in FY 2017 for the remainder of the project.

FUND BALANCE

The FY 2016 ending fund balance is projected to be \$42.2 million. Of this amount, \$32.8 million is set aside in an effort to maintain a two month buffer and is in addition to the \$3.7 million Rainy Day Fund for unexpected events. The County's policy is to use available fund balance to fund one-time expenditures. In FY 2016, Council authorized, in total, the use of \$9.2 million from fund balance for pay-as-you-go capital equipment and other one-time expenditures.

DEBT SERVICE FUND

SUMMARY

The FY 2016 approved budgeted disbursements for the Debt Service Fund total \$27.7 million which is a \$1.4 million or 4.8 percent decrease from the FY 2015 budget. Budgeted funds available for FY 2016 also total \$27.7 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2015.

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 \$19.9 million and reflect a decrease of less than \$0.1 million from FY 2015.

INTERFUND TRANSFERS IN

Approximately \$6.9 million is transferred to the Debt Service Fund from other funds. The transfers decreased less than \$0.1 million or 0.4 percent as a result of transferring funds from non-general funds to repay general obligation bonds for capital projects.

EXPENDITURES

The FY 2016 budgeted expenditures for the Debt Service Fund total \$27.7 million. This amount is a \$1.4 million or 4.8 percent decrease from FY 2015 and represents the continued service of the County's outstanding debt obligations. The decrease in the expenditures reflects an anticipated delay until FY 2017 of the debt service for the bond issue for the Trident Technical College's Aeronautical Training Facility.

Budget Analysis

Charleston County

FUND BALANCE

The FY 2016 ending fund balance is projected to be \$15.7 million, which represents a \$2.1 million or 11.9 percent decrease from FY 2015. This is a scheduled decrease to minimize and/or delay a tax increase.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2016 approved budgeted disbursements for the Special Revenue Funds total \$116.1 million (including budgeted increases in fund balance), a \$0.2 million or a 0.1 percent increase from the FY 2015 budget. Budgeted funds available for FY 2016 also total \$116.1 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 \$104.0 million and reflect a \$5.7 million or 5.8 percent increase from the FY 2015 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)

Figure 9 - SPECIAL REVENUE FUNDS - Changes in Revenues

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Development: Roads Program	\$31,383	\$33,820	\$2,437	7.8%
Accommodation Tax: Local	14,755	16,235	1,480	10.0%

The Special Revenue Funds reflect a \$2.4 million or 7.8 percent 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 Funds revenues is a budgeted increase of \$1.5 million or 10.0 percent in Accommodations Tax: Local, reflecting the strong tourism economy within the County.

INTERFUND TRANSFERS IN

In total, approximately \$7.8 million is transferred into Special Revenue Funds from various other funds. The overall transfers are decreased \$0.3 million or 3.5 percent from the FY 2015 budget. The most significant decrease, in Solicitor: State Appropriations, represents lower support from the General Fund to sustain existing personnel.

Budget Analysis

Charleston County

EXPENDITURES

The FY 2016 budgeted expenditures for the Special Revenue Funds total \$96.0 million, which is a \$2.5 million or 2.7 percent increase from FY 2015. 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)

Figure 10 - SPECIAL REVENUE FUNDS - Changes in Expenditures

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Accommodations Tax: Local	\$15,099	\$17,239	\$2,140	14.2%
Economic Development	1,957	2,854	897	45.9%

The \$2.1 million increase in the Accommodations Tax: Local represents growth in transient room rentals in Charleston County. SC State Code Section 6-4-5 outlines operating costs associated with the criminal justice system, law enforcement, fire protection, and solid waste collection based on the estimated percentage of costs directly attributed to tourists as one of the allowable uses for accommodations revenue. The increased operating expenditures reflect additional funding for the final phase of the transition to a county-wide consolidated dispatch and the expansion of public safety services, including the Emergency Medical Services and Sheriff: Law Enforcement.

Another change to the Special Revenue Fund expenditures is a \$0.9 budgeted increase in the Economic Development Fund. Charleston County continues to be recognized as a destination for new business. In order to continue business development and expansion in the area, the Economic Development department will increase personnel and provide more business incentives in FY 2016.

INTERFUND TRANSFERS OUT

Approximately \$20.2 million is transferred from the Special Revenue Funds to various other funds. The transfers decreased \$2.3 million or 10.4 percent due to one-time payment during FY 2015 from the Greenbelts: Nondepartmental fund for a project related to protecting green space in Charleston County.

FUND BALANCE

The FY 2016 ending fund balance is projected to be \$33.8 million, which reflects less than a 0.1 million change from FY 2015.

Budget Analysis

Charleston County

ENTERPRISE FUNDS

SUMMARY

The FY 2016 approved budgeted disbursements for the Enterprise Funds total \$52.1million. This is a \$2.9 million or 5.9 percent decrease from the FY 2015 budget. Funds available for FY 2016 also total \$52.1 million.

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 \$46.7 million and reflect a \$17.3 million or 27.1percent decrease from the FY 2015 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)

Figure 11 - ENTERPRISE FUNDS - Changes in Revenues

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Environmental Management	\$ 27,900	\$ 26,688	\$ (1,213)	-4.3%
DAODAS	25,747	9,135	(16,613)	-64.5%

The \$1.2 million decrease in the Environmental Management represents the declining resale value of recyclable products. In addition, the revenue decrease in the Department of Alcohol and Other Drug Abuses Services (DAODAS) Fund reflects anticipated one-time revenue from the sale of the Charleston Center to the Medical University of South Carolina for \$17 million in FY 2015.

INTERFUND TRANSFERS IN

In total, approximately \$3.0 million is transferred into Enterprise Funds from various other funds. The overall transfers are decreased \$0.7 million or 19.8 percent from the FY 2015 budget. The most significant decrease is in Drug, Alcohol, and Other Drug Abuse Services (DAODAS) and represents reduced support transferred from the General Fund due to DAODAS partially funding a portion of the Chicora Center lease related to the Health Department.

EXPENSES

The FY 2016 budgeted expenses for the Enterprise Funds total \$50.2 million which is a \$3.0 million or 6.3 percent decrease from FY 2015. Figure 12 shows the significant budget change in expenditures.

Budget Analysis

Charleston County

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

Figure 12 - ENTERPRISE FUNDS - Changes in Expenses

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Environmental Management	\$25,006	\$27,456	\$2,450	9.8%
Consolidated Dispatch: Emergency 911	1,849	2,477	628	34.0%

The budgeted increase of \$2.5 million or a 9.8 percent in Environmental Management represents an increase in the replacement of heavy equipment in FY 2016.

Another change to the Enterprise Fund expenditures is a \$0.6 budgeted increase in the Consolidated Dispatch: Emergency 911 fund. The increase represents the reallocation of personnel into the fund from within the department and training costs for newly-hired telecommunicators. In addition, the increase is due to an upgrade of the telephone system and to procure consultant services to assist with anticipated projects.

INTERFUND TRANSFERS OUT

In total, approximately \$1.8 million is transferred from the Enterprise Fund to other funds. The most significant transfer out is revenue transferred to the General Fund from Parking Garages.

FUND BALANCE

The Rainy Day fund was established in FY 1992 to strengthen the County's balance sheet and the County's disaster preparedness position. The fund is intended to equal no less than four percent of the General Fund disbursements as required by the Budget ordinance. In FY 2011, Council set aside a \$5.7 million dollar Rainy Day Fund in the Enterprise Fund Balance. This shift was possible due to trash and debris removal constituting the majority of the costs occurring after a natural disaster. The combined total of the Rainy Day Funds in the General Fund and the Environmental Management Fund meet the four percent criteria. The FY 2016 combined ending fund balance is projected to be \$117.3 million which reflects a \$0.3 million or 0.3 percent decrease from the FY 2015 budget.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2016 approved budgeted disbursements for the Internal Service Funds total \$53.6 million. This is a \$0.6 million or 1.0 percent decrease from the FY 2015 budget. Funds available for FY 2015 also total \$53.6 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.

Budget Analysis

Charleston County

REVENUES

Internal Service Funds revenues total \$50.1 million, a \$0.5 million or 1.0 percent decrease from FY 2015. 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)

Figure 13 - INTERNAL SERVICE FUNDS - Changes in Revenues

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$ 27,564	\$ 27,858	\$ 294	1.1%
Safety & Risk: Safety/Worker's Compensation	5,977	5,030	(947)	-15.8%

Human Resources: Employee Benefits reflects an increase by the State of South Carolina to the health insurance rate for employers and employees. These increases are offset by a \$0.9 million or 15.8 percent decrease in Safety and Risk: Safety/Workers' Compensation revenue. The change represents a reduction in the anticipated cost of worker's compensation and safety programs due to lower costs and higher reserves.

INTERFUND TRANSFERS IN

Approximately \$2.6 million is transferred to the Internal Service Funds from other funds. The transfers decreased \$0.7 million or 20.4 percent from the FY 2015 budget to reflect a reduction in Fleet Management for the replacement of vehicles utilized by the General Fund.

EXPENSES

The FY 2016 budgeted expenses for the Internal Service Funds total \$53.6 million which is a \$0.5 million or 1.0 percent decrease from FY 2016. 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)

Figure 14 - INTERNAL SERVICE FUNDS - Changes in Expenses

<u>Department/Division</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Procurement: Central Parts Warehouse	\$2,233	\$2,500	\$267	12.0%
Fleet Management	14,082	13,629	(453)	-3.2%
Safety & Risk: Safety/Workers Compensation	6,071	5,594	(477)	-7.9%

The \$0.2 million increase in the Procurement: Central Parts Warehouse operating expenditures represents an increase in the cost of parts for Fleet Management to maintain vehicles.

Budget Analysis

Charleston County

The increases to expenses in the Internal Service Fund are offset by a decrease to Fleet Management by \$0.5 million or 3.2 percent. The decrease in operating expenses reflect the lower cost of fuel and a reduction in the cost for subcontracted work due to completing more mechanical work in-house.

Another change to the Internal Service Fund expenditures is a \$0.5 million budgeted decrease in Safety and Risk: Safety/Workers Compensation due to a reduction in the estimate for anticipated worker's compensation premiums and claims based on historical analysis and current trends.

FUND BALANCE

The FY 2016 ending fund balance is projected to be \$19.8 million, which represents a \$0.8 million decrease from FY 2015. The decrease is largely due to a reduction in the cost of fuel.

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 77.8% of the \$423.2 million in total revenues for FY 2016. The table below identifies revenues that are greater than \$10 million.

	FY 2016 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	\$146,360	34.6%
General Fund: Local Option Sales Tax	55,800	13.2%
General Fund: Local Government Fund	13,058	3.1%
Debt Service Fund: Ad Valorem Taxes	19,590	4.6%
Special Revenue Fund: Transportation Sales Tax	52,000	12.3%
Special Revenue Fund: Accommodations Tax – Local	16,235	3.8%
Enterprise Fund: User Fee	26,000	6.1%

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-14.

Major Revenue Sources

Charleston County

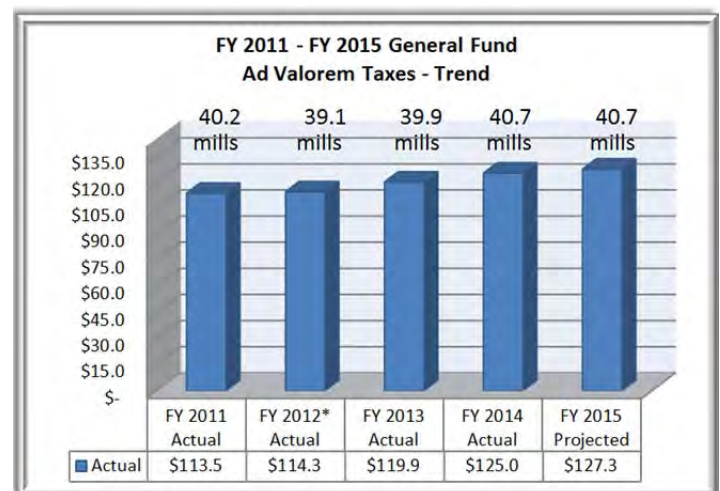
General Fund Ad Valorem Taxes

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.

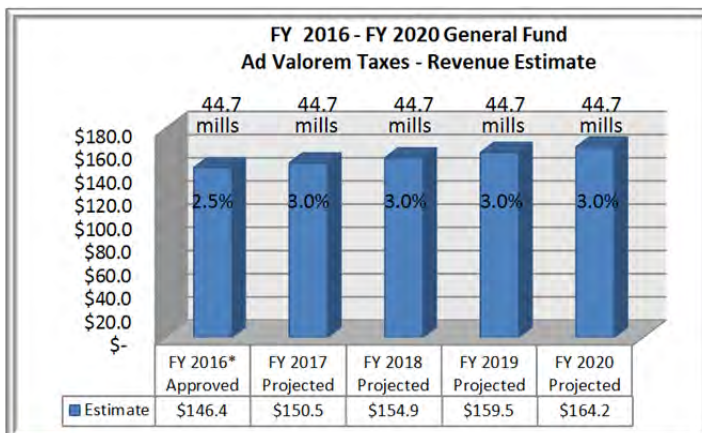
Trend

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 resulted in minimal growth in FY 2012. However, the County expects the growth seen in FY 2013 through FY 2015 to continue in the future.



Amounts in the millions

* Reassessment Year



Amounts in the millions

* Reassessment Year

Revenue Estimates

The FY 2016 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 2014 receipts, and FY 2015 year-to-date collection trends. The millage rate used in the estimate reflects an increase of 4 mills or \$16. The millage equates to \$178.80 per \$100,000 of appraised value for the homeowner. Also projected is an additional \$3.0 million from an approximately 2.5 percent increase in the tax base.

Major Revenue Sources

Charleston County

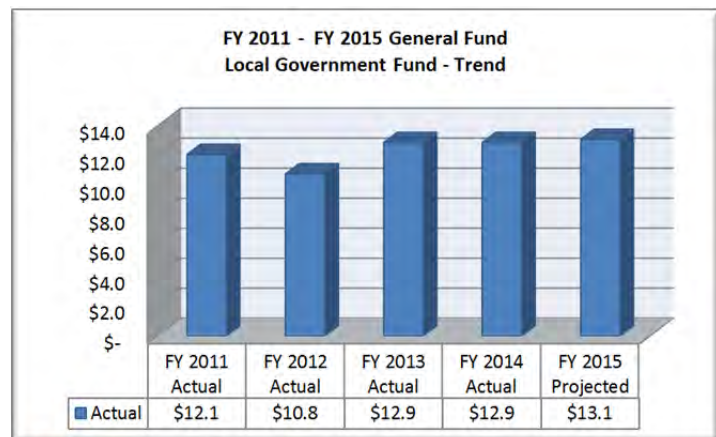
General Fund Local Government Fund

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.

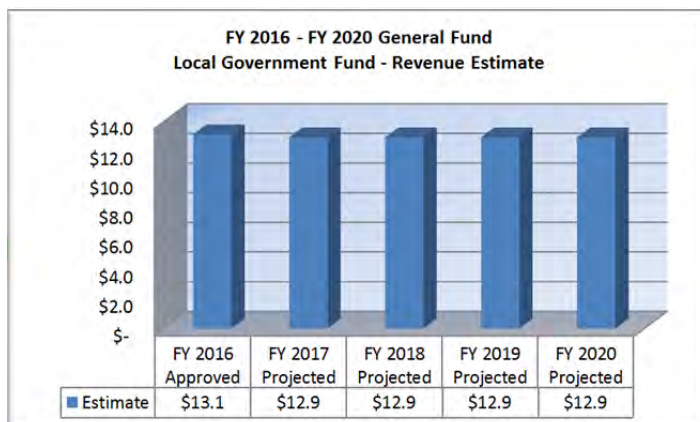
Trend

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 from FY 1992 was not used. Part of the funding for FY 2013 through FY 2015 was noted by the State as one-time funds. Due to the timing of the disbursements from the State, the funding appears in the FY 2015 projections.



Amounts in the millions

Revenue Estimate



Amounts in the millions

The FY 2016 estimate includes a projected amount due to the timing of the disbursement of the one-time additional funding from the State. In addition, 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. As a

result, the on-going projections are based on the current level of payments after adjusting for the timing of the one-time payments.

Major Revenue Sources

Charleston County

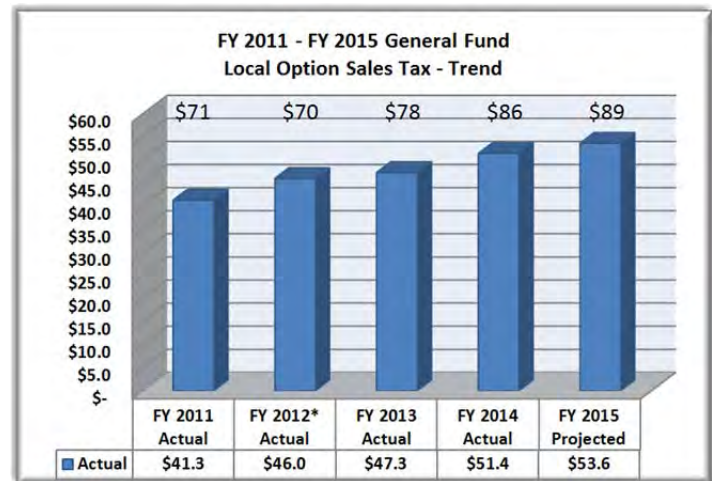
General Fund Local Option Sales Tax

Description

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

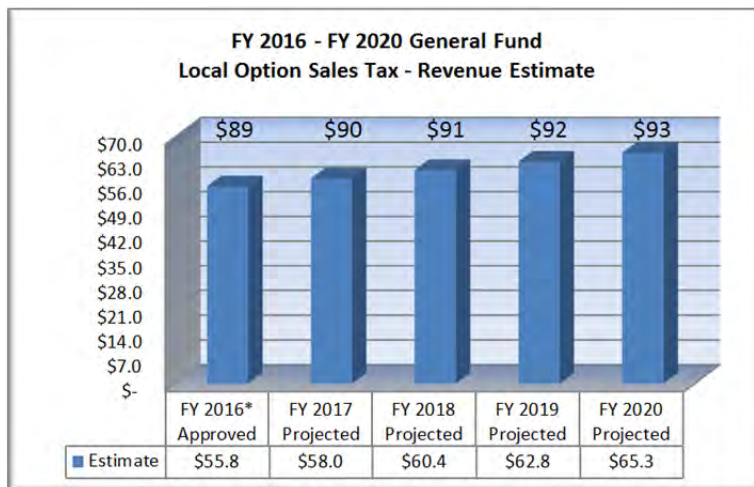
Trend

The 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. The FY 2015 projection reflects continued increased level of consumer spending in Charleston County.



Amounts in the millions

* Reassessment Year



Amounts in the millions

* Reassessment Year

Revenue Estimate

The budgeted revenues from the Local Option Sales Tax represent growth of four percent over the FY 2015 projection. The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2016 equates to a credit of \$89 per \$100,000 of appraised value; this amount is constant from FY 2015. The FY 2016 LOST estimate is based on a review of Charleston County and national economic indicators, actual FY 2014 receipts, and FY 2015 year-to-date collection trends. Sales tax

receipts are expected to continue to rise, reflecting improved economic conditions in Charleston County due to increased tourism and new industries in the area. As the economy stabilizes, the growth in the LOST revenue is expected to outpace the growth in property taxes. As a result, the LOST credit is anticipated to increase slightly in future years.

Major Revenue Sources

Charleston County

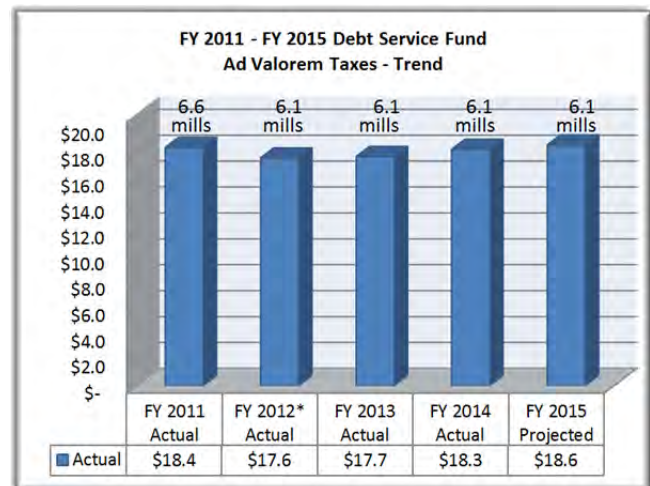
Debt Service Fund Ad Valorem Taxes

Description

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

Trend

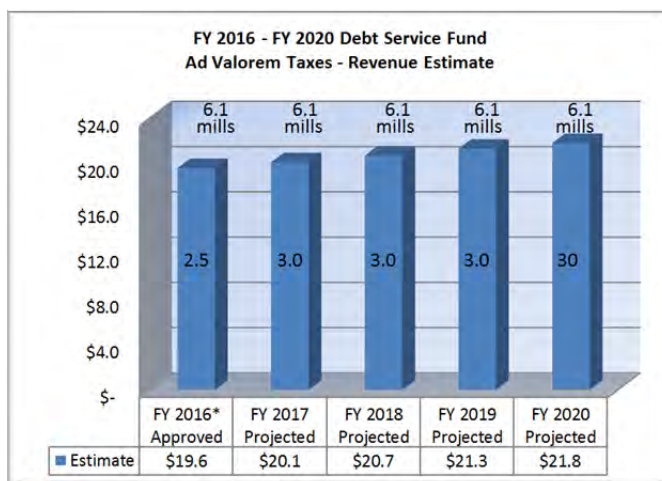
The County's portion of ad valorem taxes for its Debt Service Fund remained steady, reflecting growth in the County's tax base. South Carolina Law requires that counties reassess properties every five years. The State Mandated reassessment resulted in minimal growth in FY 2012. However, the County expects the growth seen in FY 2013 through FY 2015 to continue in the future.



Amounts in the millions

* Reassessment Year

Revenue Estimate



Amounts in the millions

* Reassessment Year

The FY 2016 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 2014 receipts, and FY 2015 year-to-date collection trends. The millage rate used in the estimate remains constant from the previous year and equates to \$24.40 per \$100,000 of appraised value for the homeowner. The estimate includes approximately a 2.5 percent increase in the tax base. The County expects the millage rate to remain constant through FY 2020.

Major Revenue Sources

Charleston County

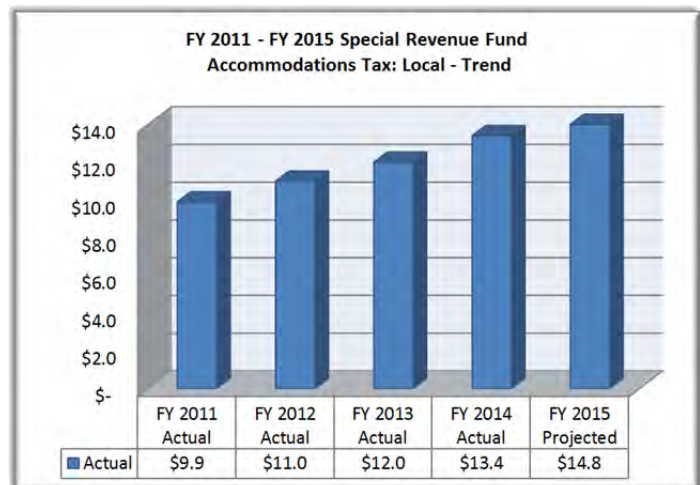
Special Revenue Fund Accommodations Tax - Local

Description

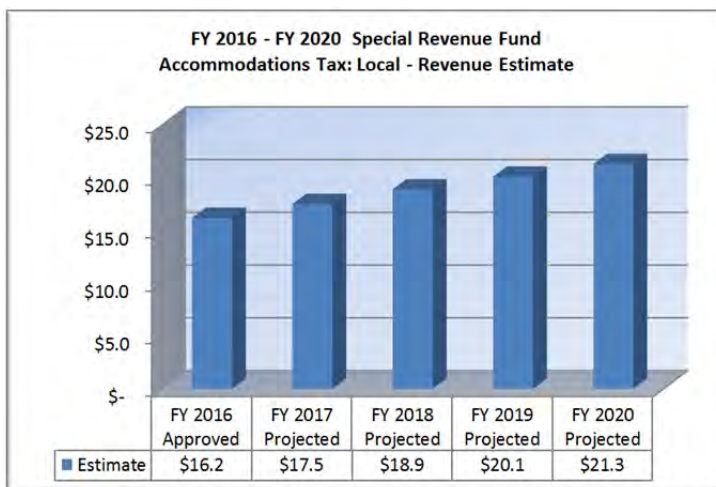
The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy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

Trend

The revenues from the Accommodations Tax - Local had consistently shown an increasing trend until FY 2009 when the recession impacted tourism. The 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



Amounts in the millions

Revenue Estimate

The budgeted Accommodations Tax - Local reflects an estimated 10.0 percent increase from the FY 2015 projection. The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2014 receipts, FY 2015 year-to-date collection trends and tourism information received from the Office of Tourism at the College of Charleston's Business School. Looking into the future, the revenue is projected to continue showing an 8.0 percent increase each year.

Major Revenue Sources

Charleston County

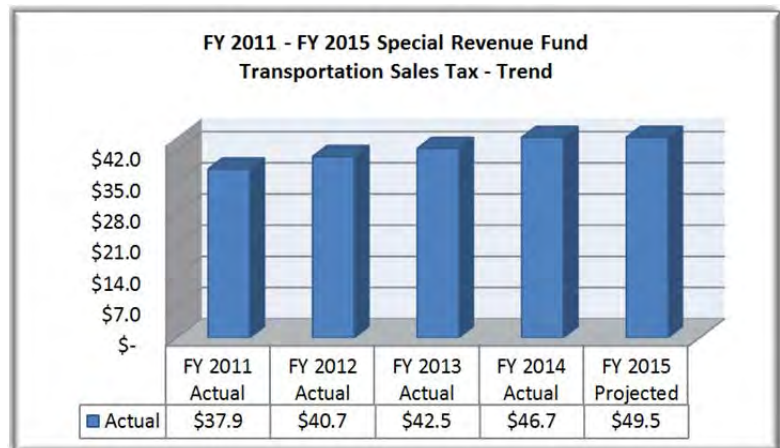
Special Revenue Fund Transportation Sales Tax

Description

The citizens of Charleston County passed, by referendum, an additional one-half of one percent sales and use tax that took effect May 1, 2005 and 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.

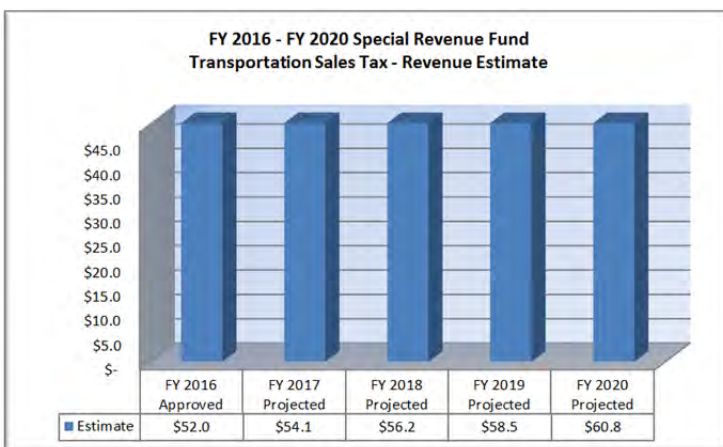
Trend

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. The upward revenue trend after FY 2011 is expected to continue.



Amounts in the millions

Revenue Estimate



Amounts in the millions

The Transportation Sales Tax revenue estimate is based on a review of Charleston County and national economic indicators, actual 2014 receipts, and FY 2015 year-to-date collection trends. The Transportation Sales Tax shows approximately a 5.0 percent increase from the FY 2015 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.

Major Revenue Sources

Charleston County

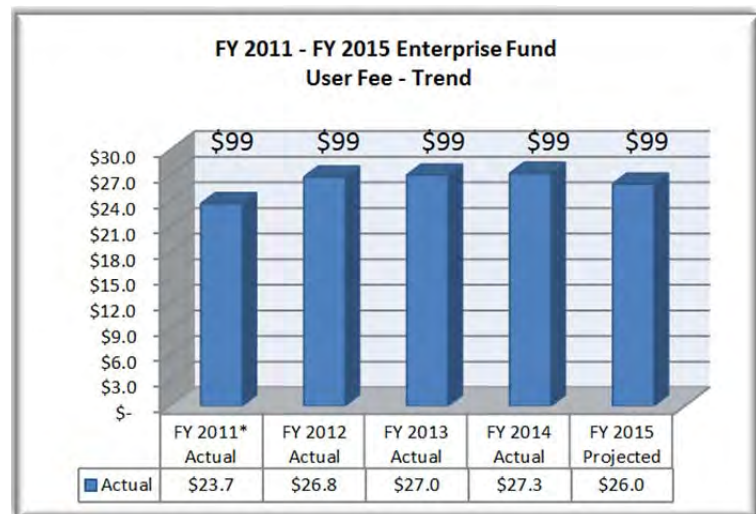
Enterprise Fund User Fee

Description

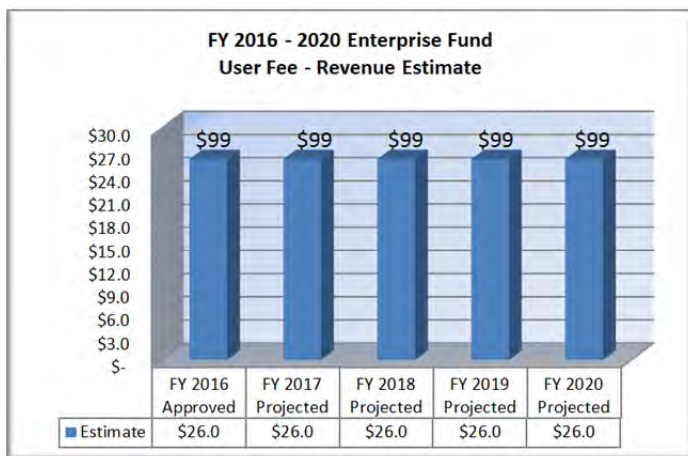
The County charges a user fee to real property owners, as well as certain commercial and governmental entities to provide funding for the County's recycling, solid waste, and disposal efforts. The Revenue Collections Department administers the billing and collection of this fee. The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department calculates and bills for 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 between FY 2012 and FY 2014 as the number of residents and businesses in the County grew. In FY 2015, the revenue growth slowed down due to the impact of the County's aggressive goal of 40% recycling. The revenue trend is anticipated to remain constant because the resident and business growth in the area will offset the reduction in the user fee revenue due to the 40% recycling fee.



*One-time \$25 credit



Revenue Estimate

The FY 2016 User Fee estimate is based on monitoring the success of the recycling program, actual FY 2014 receipts, and FY 2015 year-to-date collection trends. The User Fee charge for residential properties has remained constant at \$99 for the last nine years. The FY 2016 revenue estimate reflects a reduction in the volume of commercial disposal due to the expanded recycling program. However, the County projects flat revenues as growth in population will offset the reduction in commercial fees.



End Section

Schedules

Charleston County

The Schedules section illustrates the County's annual operating budgets. Charleston County budgets annually for Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, the Debt Service Fund, and the Special Revenue Funds. The Proprietary Funds include the Enterprise Funds and the Internal Service Funds. Refer to the **Glossary** on pages Q-36 to Q-42 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 begins with a guide to understanding fund statements. In addition, the section provides an overall summary of the County's annual operating budgets with the **Where It Comes From . . . FY 2016 All Funds** graph, the **Where It Goes. . . . FY 2016 All Funds** graph, and the **Budget Summary All Funds** on pages D-4 to D-7. Note that these graphs and schedules include interfund transfers as well as revenues and expenditures.

The next part of the Schedules provides a detailed perspective of revenues, expenditures, and interfund transfers of all funds. The revenues are on pages D-8 to D-14. The expenditures are on pages D-15 to D-20. The interfund transfers are on page D-21. This is followed by a summary of County authorized positions on pages D-22 to D-30.

The last portion of the Schedules section (pages D-31 to D-92) 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-31 shows a combined fund statement for all funds for Fiscal Years 2013, 2014, 2015, and 2016. Page D-32 provides a summary by fund type of the County's Fiscal Year 2015 budget. Individual fund statements start on page D-33 with the General Fund. Note that the FY 2015 Projected column on the fund statements includes the estimated amounts from the FY 2015 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

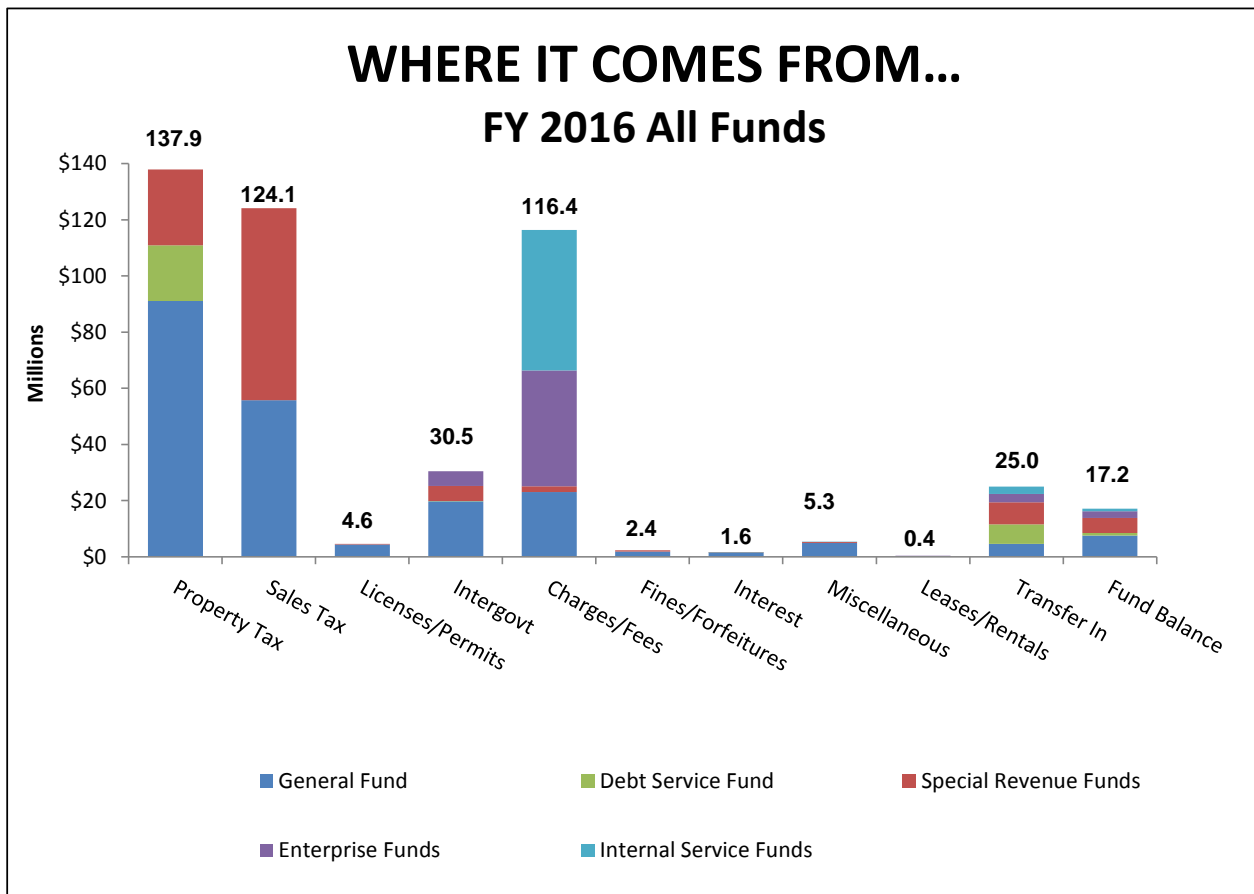
1. **Beginning Fund Balance** – Unexpended funds from the previous year.
2. **Revenues** - Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.
3. **Interfund Transfer In** - Flow of assets from one fund within the County to another fund without requiring 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 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
1 → Beginning Balance, July 1	\$230,360,226	\$230,292,347	\$237,039,919	\$237,058,871	\$244,841,500
2 → Revenues:					
Property Tax	105,984,756	116,120,501	125,862,431	119,690,600	137,932,876
Sales Tax	101,870,504	111,580,923	116,576,000	117,912,000	124,092,000
Licenses and Permits	4,579,669	4,387,436	4,865,500	4,461,170	4,565,255
Intergovernmental	34,716,110	36,210,891	33,398,467	34,239,012	30,497,820
Charges and Fees	109,049,323	116,324,230	115,660,049	113,031,433	116,401,832
Fines and Forfeitures	2,721,027	2,413,081	2,561,748	2,336,999	2,368,700
Interest	1,068,005	2,214,536	773,900	1,373,150	1,625,650
Miscellaneous	5,819,830	12,284,757	22,177,340	23,415,236	5,308,159
Leases and Rent	852,961	854,964	611,876	645,485	374,564
Debt Proceeds	-	2,339,165	-	-	-
Subtotal	366,662,185	404,730,484	422,487,311	417,105,085	423,166,856
3 → Interfund Transfer In	36,980,779	40,567,383	23,597,732	36,755,737	24,994,047
4 → Total Available	634,003,190	675,590,214	683,124,962	690,919,693	693,002,403
5 → Expenditures:					
Personnel	143,120,087	149,616,518	157,772,172	155,025,410	162,602,404
Operating	164,225,681	178,057,721	180,621,979	173,251,343	183,203,743
Capital	1,941,306	1,435,150	7,775,258	11,309,749	13,580,420
Debt Service	54,389,903	52,713,663	61,751,441	62,128,051	61,200,248
Subtotal	363,676,977	381,823,052	407,920,850	401,714,553	420,586,815
6 → Interfund Transfer Out	40,033,866	56,727,243	36,376,796	44,363,640	43,655,601
7 → Total Disbursements	403,710,843	438,550,295	444,297,646	446,078,193	464,242,416
8 → Nonspendable	63,328,364	71,299,859	71,242,109	63,664,733	63,606,983
9 → Restricted: External	6,885,268	2,466,043	125,057	125,000	125,000
Restricted: Internal	143,860,288	118,487,553	105,552,833	121,194,878	104,958,070
10 → Available	16,218,427	44,786,464	61,907,317	59,856,889	60,069,934
11 → Ending Balance, June 30	<u>\$230,292,347</u>	<u>\$237,039,919</u>	<u>\$238,827,316</u>	<u>\$244,841,500</u>	<u>\$228,759,987</u>
12 →					

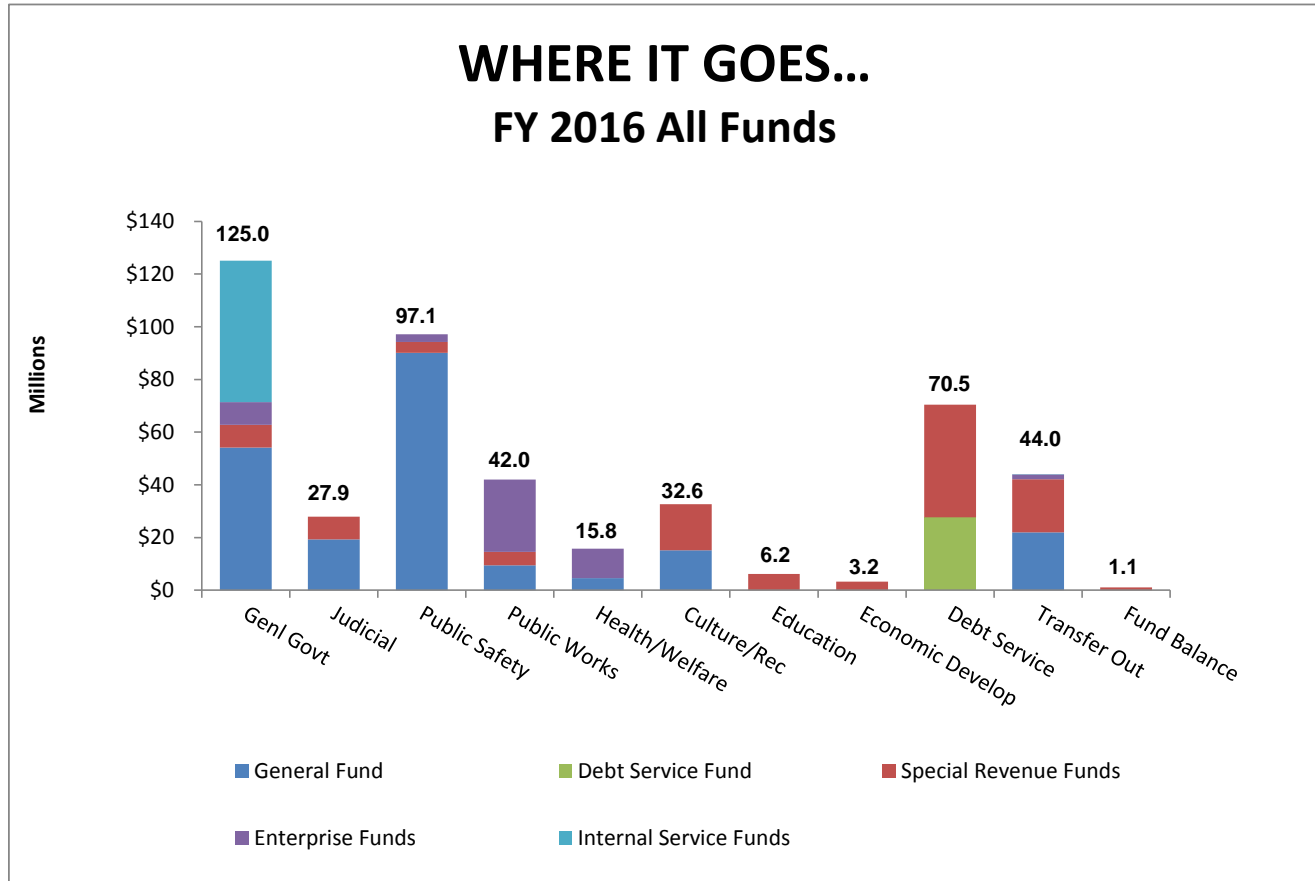
The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2016.



Total Available Budgeted: \$465,327,631

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change	Percent Change
Property Tax	\$ 105,984,756	\$ 116,120,501	\$ 125,862,431	\$ 137,932,876	\$ 12,070,445	9.6
Sales Tax	101,870,504	111,580,923	116,576,000	124,092,000	7,516,000	6.4
Licenses & Permits	4,579,669	4,387,436	4,865,500	4,565,255	(300,245)	(6.2)
Intergovernmental	34,716,110	36,210,891	33,398,467	30,497,820	(2,900,647)	(8.7)
Charges & Fees	109,049,323	116,324,230	115,660,049	116,401,832	741,783	0.6
Fines & Forfeitures	2,721,027	2,413,081	2,561,748	2,368,700	(193,048)	(7.5)
Interest	1,068,005	2,214,536	773,900	1,625,650	851,750	110.1
Miscellaneous	5,819,830	12,284,757	22,177,340	5,308,159	(16,869,181)	(76.1)
Leases & Rentals	852,961	854,964	611,876	374,564	(237,312)	(38.8)
Debt Proceeds	-	2,339,165	-	-	-	0.0
Total Revenues	366,662,185	404,730,484	422,487,311	423,166,856	679,545	0.2
Transfer In	36,980,779	40,567,383	23,597,732	24,994,047	1,396,315	5.9
Use of Fund Balance	9,050,651	8,974,375	17,854,491	17,166,728	(687,763)	(3.9)
Total Avail. Budgeted	\$ 412,693,615	\$ 454,272,242	\$ 463,939,534	\$ 465,327,631	\$ 1,388,097	0.3

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 2016.



Total Uses: \$465,327,631

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change	Percent Change
General Govt.	\$ 109,900,613	\$ 116,689,512	\$ 122,141,428	\$ 125,024,861	\$ 2,883,433	2.4
Judicial	24,977,638	25,919,802	27,532,145	27,857,396	325,251	1.2
Public Safety	87,287,167	89,364,930	92,548,209	97,099,769	4,551,560	4.9
Public Works	42,038,851	41,210,630	40,049,352	41,968,830	1,919,478	4.8
Health/Welfare	13,545,997	13,497,346	15,879,760	15,803,726	(76,034)	(0.5)
Culture/Recreation	26,077,322	28,034,119	30,066,978	32,642,155	2,575,177	8.6
Education	5,852,054	5,940,320	6,210,000	6,179,000	(31,000)	(0.5)
Economic Develop.	1,493,184	1,526,650	2,305,235	3,208,040	902,805	39.2
Debt Service	52,504,151	59,639,743	71,187,743	70,463,038	(724,705)	(1.0)
Total Expenditures	363,676,977	381,823,052	407,920,850	420,246,815	12,325,965	3.0
Transfer Out	40,033,866	56,727,243	36,376,796	43,995,601	7,618,805	20.9
Total Disbursements	403,710,843	438,550,295	444,297,646	464,242,416	19,944,770	4.5
Increase in Fund Bal.	8,982,772	15,721,947	19,641,888	1,085,215	(18,556,673)	(95)
Total Uses	\$ 412,693,615	\$ 454,272,242	\$ 463,939,534	\$ 465,327,631	\$ 1,388,097	0.3

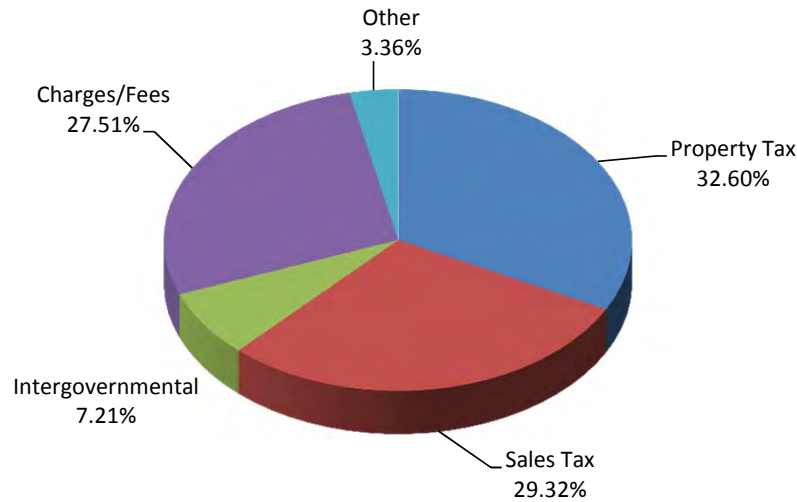
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2016

	Fund Statement Page Number	Revenues (D-8 to D-15)	Transfers In (Page D-22)	Sources
GENERAL FUND	D-33	\$202,517,925	\$ 4,619,004	\$207,136,929
DEBT SERVICE FUND	D-35	19,924,977	6,935,099	26,860,076
Accommodations Tax: Local	D-38	16,235,000	-	16,235,000
Accommodations Tax: State	D-39	62,000	-	62,000
Administrator: Summer Youth Program	D-40	-	50,000	50,000
Building Inspections: Project Impact	D-41	-	-	-
Clerk of Court: IV-D Child Support Enf	D-42	1,035,000	-	1,035,000
Economic Development	D-43	2,768,326	-	2,768,326
Emerg Mgmt: Awendaw McClellanville Fire	D-44	2,111,792	-	2,111,792
Emerg Mgmt: Awendaw McClellanville Fire Debt	D-45	240,000	-	240,000
Emergency Mgmt: East Cooper Fire District	D-46	145,000	-	145,000
Emergency Mgmt: Hazard Materials Enforce	D-47	220,000	-	220,000
Emergency Mgmt: Northern Chas Co Fire Dist	D-48	238,600	-	238,600
Emergency Mgmt: West St. Andrew's Fire Dist	D-49	8,850	-	8,850
Greenbelts Programs	D-50	8,865,000	-	8,865,000
Legal: Seized Assets	D-51	22,320	-	22,320
Public Defender: Berkeley County	D-52	948,124	-	948,124
Public Defender: Charleston County	D-53	1,177,500	3,097,292	4,274,792
Public Works: Stormwater Drainage	D-54	1,764,500	-	1,764,500
Sheriff: Asset Forfeiture	D-55	145,832	-	145,832
Sheriff: Programs	D-56	506,242	79,745	585,987
Sheriff: IV-D Child Support Enforcement	D-57	67,000	18,726	85,726
Solicitor: Alcohol Education Program	D-58	75,000	-	75,000
Solicitor: Bond Estreatment	D-59	15,000	-	15,000
Solicitor: Criminal Domestic Violence Approp	D-60	100,000	-	100,000
Solicitor: Drug Court	D-61	320,457	-	320,457
Solicitor: DUI Appropriation	D-62	73,690	-	73,690
Solicitor: Expungement	D-63	155,000	-	155,000
Solicitor: Juvenile Education Program	D-64	90,000	18,522	108,522
Solicitor: Pretrial Intervention	D-65	300,000	-	300,000
Solicitor: State Appropriation	D-66	712,235	189,833	902,068
Solicitor: Traffic Education Program	D-67	60,000	-	60,000
Solicitor: Victims' Unclaimed Restitution	D-69	500	-	500
Solicitor: Victim-Witness State Approp	D-70	40,625	18,676	59,301
Solicitor: Violent Crime Prosecution	D-68	100,000	-	100,000
Solicitor: Worthless Check	D-71	62,000	-	62,000
Trans Dev: Revenue Bond Debt Service	D-72	12,400,000	4,269,369	16,669,369
Transportation Development: Roads Program	D-73	33,820,000	-	33,820,000
Transportation Sales Tax: Transit Agencies	D-74	9,360,000	-	9,360,000
Trident Technical College	D-75	6,077,000	102,000	6,179,000
Trident Technical College: Debt Service	D-76	3,248,000	-	3,248,000
Victim's Bill of Rights	D-77	418,000	-	418,000
Zoning/Planning Tree Fund	D-78	10,000	-	10,000
SPECIAL REVENUE FUNDS	D-37	103,998,593	7,844,163	111,842,756
Consolidated Dispatch: Emergency 911 Comm	D-80	2,155,000	-	2,155,000
Consolidated Dispatch: Fire & Agency Costs	D-81	376,492	-	376,492
Dept of Alcohol & Other Drug Abuse Services	D-82	9,134,793	1,274,678	10,409,471
Environmental Management	D-83	26,687,500	-	26,687,500
Facilities Management: Parking Garages	D-84	3,556,561	-	3,556,561
Revenue Collections	D-85	2,091,590	-	2,091,590
Technology Services: Radio Communications	D-86	2,650,991	1,743,643	4,394,634
ENTERPRISE FUNDS	D-79	46,652,927	3,018,321	49,671,248
Fleet Mgt/Procurement: Parts Warehouse	D-88	13,232,507	2,556,460	15,788,967
Human Resources: Employee Benefits	D-89	27,858,000	-	27,858,000
Fac Mgt: Office Svcs/Tech Svcs: Records Mgt	D-90	1,998,702	21,000	2,019,702
Safety & Risk Mgt: Safety/Workers' Comp	D-91	5,030,000	-	5,030,000
Technology Services: Telecommunications	D-92	1,953,225	-	1,953,225
INTERNAL SERVICE FUNDS	D-87	50,072,434	2,577,460	52,649,894
Total of All Funds		<u>\$423,166,856</u>	<u>\$24,994,047</u>	<u>\$448,160,903</u>

Expenditures/ Expenses (D-16 to D-21)	Transfers Out (Page D-22)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
\$193,103,191	\$ 21,645,399	\$214,748,590	(\$7,611,661)	\$ 49,858,255	\$ 42,246,594
27,699,762	-	27,699,762	(839,686)	16,543,798	15,704,112
17,239,454	-	17,239,454	(1,004,454)	2,056,214	1,051,760
35,150	26,850	62,000	-	-	-
100,000	-	100,000	(50,000)	204,091	154,091
20,878	-	20,878	(20,878)	20,878	-
722,361	312,639	1,035,000	-	-	-
3,208,040	-	3,208,040	(439,714)	2,779,040	2,339,326
2,082,617	-	2,082,617	29,175	222,914	252,089
450,000	-	450,000	(210,000)	210,000	-
145,000	-	145,000	-	7,966	7,966
228,239	-	228,239	(8,239)	120,263	112,024
238,600	-	238,600	-	-	-
8,000	-	8,000	850	(2,002)	(1,152)
9,149,429	-	9,149,429	(284,429)	13,400,084	13,115,655
122,320	-	122,320	(100,000)	100,000	-
954,226	-	954,226	(6,102)	196,900	190,798
4,274,792	-	4,274,792	-	828,072	828,072
2,821,937	-	2,821,937	(1,057,437)	1,326,337	268,900
273,100	-	273,100	(127,268)	1,047,187	919,919
761,577	-	761,577	(175,590)	971,795	796,205
85,726	-	85,726	-	-	-
98,592	18,522	117,114	(42,114)	215,374	173,260
5,000	-	5,000	10,000	188,598	198,598
92,086	-	92,086	7,914	17,965	25,879
133,408	182,240	315,648	4,809	328,235	333,044
72,673	-	72,673	1,017	-	1,017
331,328	-	331,328	(176,328)	361,565	185,237
108,522	-	108,522	-	-	-
359,443	-	359,443	(59,443)	228,361	168,918
883,392	18,676	902,068	-	250,000	250,000
39,015	-	39,015	20,985	145,761	166,746
5,000	-	5,000	(4,500)	10,612	6,112
59,301	-	59,301	-	-	-
88,859	-	88,859	11,141	9,009	20,150
61,676	-	61,676	324	-	324
13,824,369	2,845,000	16,669,369	-	-	-
21,754,788	13,500,000	35,254,788	(1,434,788)	10,858,275	9,423,487
8,361,000	-	8,361,000	999,000	1,609,743	2,608,743
6,179,000	-	6,179,000	-	-	-
-	3,248,000	3,248,000	-	-	-
465,327	-	465,327	(47,327)	206,973	159,646
148,436	-	148,436	(138,436)	138,436	-
95,992,661	20,151,927	116,144,588	(4,301,832)	38,058,646	33,756,814
2,476,947	-	2,476,947	(321,947)	3,655,980	3,334,033
376,492	-	376,492	-	-	-
11,244,139	-	11,244,139	(834,668)	25,916,289	25,081,621
27,455,935	-	27,455,935	(768,435)	74,861,023	74,092,588
2,193,058	1,651,503	3,844,561	(288,000)	14,571,983	14,283,983
1,905,818	185,772	2,091,590	-	302,461	302,461
4,564,634	-	4,564,634	(170,000)	357,099	187,099
50,217,023	1,837,275	52,054,298	(2,383,050)	119,664,835	117,281,785
16,128,967	-	16,128,967	(340,000)	14,605,831	14,265,831
27,858,000	-	27,858,000	-	2,361,114	2,361,114
2,019,702	-	2,019,702	-	205,707	205,707
5,594,284	-	5,594,284	(564,284)	2,696,013	2,131,729
1,973,225	21,000	1,994,225	(41,000)	847,301	806,301
53,574,178	21,000	53,595,178	(945,284)	20,715,966	19,770,682
<u>\$420,586,815</u>	<u>\$43,655,601</u>	<u>\$464,242,416</u>	<u>(\$16,081,513)</u>	<u>\$244,841,500</u>	<u>\$228,759,987</u>
Total Increase in Ending Fund Balance			1,085,215		
Total Use of Beginning Fund Balance			(17,166,728)		

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 \$423,166,856 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-14.

Revenues by Source FY 2016 Charleston County All Funds



Total Revenues: \$423,166,856

Source	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change	Percent Change
Property Tax	\$ 105,984,756	\$ 116,120,501	\$ 125,862,431	\$137,932,876	\$ 12,070,445	9.6
Sales Tax	101,870,504	111,580,923	116,576,000	124,092,000	7,516,000	6.4
Licenses & Permits	4,579,669	4,387,436	4,865,500	4,565,255	(300,245)	(6.2)
Intergovernmental	34,716,110	36,210,891	33,398,467	30,497,820	(2,900,647)	(8.7)
Charges & Fees	109,049,323	116,324,230	115,660,049	116,401,832	741,783	0.6
Fines & Forfeitures	2,721,027	2,413,081	2,561,748	2,368,700	(193,048)	(7.5)
Interest	1,068,005	2,214,536	773,900	1,625,650	851,750	110.1
Miscellaneous	5,819,830	12,284,757	22,177,340	5,308,159	(16,869,181)	(76.1)
Leases & Rentals	852,961	854,964	611,876	374,564	(237,312)	(38.8)
Debt Proceeds	-	2,339,165	-	-	-	0.0
Total Revenues	\$ 366,662,185	\$ 404,730,484	\$ 422,487,311	\$ 423,166,856	\$ 679,545	0.2

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 6,551,301	\$ 7,691,285	\$ 6,900,000	\$ 8,565,000	24.1
Current: Real Property Taxes	110,823,438	117,297,685	122,650,000	137,795,000	12.3
Current: TIF Refunds	(3,431,339)	(3,443,789)	(3,660,000)	(3,620,000)	(1.1)
Subtotal	113,943,400	121,545,181	125,890,000	142,740,000	13.4
Less: Sales Tax Credit	(45,439,926)	(50,880,990)	(52,830,000)	(55,100,000)	4.3
Less: Homestead	(1,767,207)	(1,829,933)	(1,800,000)	(1,830,000)	1.7
Net: Current- Real & Motor Vehicles	66,736,267	68,834,258	71,260,000	85,810,000	20.4
Delinquent: Real Property Taxes	6,791,788	3,655,812	4,860,000	3,840,000	(21.0)
Delinquent: Vehicle Taxes	120,079	-	-	-	na
Other Taxes:					
Delinquent: Multi-County Parks	-	34,930	-	-	na
FILOT Rebate	3,484	1,084	1,000	1,000	0.0
Multi-County Parks	2,890,041	912,684	3,125,000	1,150,000	(63.2)
Payments in Lieu of Taxes	204,169	326,182	160,000	300,000	87.5
Sales Tax	47,280,580	51,409,611	53,500,000	55,800,000	4.3
Subtotal	124,026,408	125,174,561	132,906,000	146,901,000	10.5
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	470	530	450	450	0.0
Assessor: Mobile Home Decals	3,310	3,145	2,750	3,000	9.1
Assessor: Mobile Home Moving Fee	11,915	4,030	4,000	3,500	(12.5)
Auditor: Temporary Vehicle License	235	1,270	200	105	(47.5)
Building Inspections: Building Permits	1,028,673	908,885	1,200,000	1,000,000	(16.7)
Building Inspections: Contractor Licensing Fee	159,613	158,220	180,000	180,000	0.0
Coroner: Cremation Permits	33,360	34,455	32,500	36,000	10.8
Non-Departmental: Business Licenses	2,811,376	2,748,527	2,900,000	2,810,000	(3.1)
Probate Courts: Marriage Licenses	246,630	262,586	255,000	275,000	7.8
Sheriff: Gold Permits	350	200	200	200	0.0
Sheriff: Non Ferrous Metals Permit	400	1,000	400	1,000	150.0
Zoning/Planning: Zoning Permits	67,095	47,570	70,000	36,000	(48.6)
Subtotal	4,363,427	4,170,418	4,645,500	4,345,255	(6.5)
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Govt Contribution	3,141,745	5,761,481	3,913,960	739,860	(81.1)
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Detention Center: Federal Prisoners	2,503,841	1,874,521	1,740,000	1,820,000	4.6
Detention Center: Illegal Alien Assistance	264,094	214,605	200,000	150,000	(25.0)
Detention Center: Juveniles	-	200	-	1,000	100.0
Detention Center: Social Security Reimb	36,800	58,000	40,000	60,000	50.0
Election/Voter Registration: Local Government	4,079	128,796	4,000	150,300	3,657.5
Election/Voter Registration: State Oper Supp	382,866	202,315	160,000	310,587	94.1
Election/Voter Registration: State Salary Supp	7,639	11,847	12,500	12,500	0.0
Facilities: Local Govt Contrib- Operating	2,523	-	-	-	na
Non-Departmental: Homestead Direct	1,767,207	1,829,933	1,800,000	1,830,000	1.7
Probate Courts: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Procurement: Local Govt Contrib- Operating	-	-	-	15,000	100.0
Public Works: Local Govt Reimbursement	311,892	11,100	-	-	na
RMC: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Federal Reimbursement	112,828	61,385	50,000	30,000	(40.0)
Sheriff: Local Govt Contrib- Operating	-	6,250	-	-	na
Sheriff: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Solicitor: Victim/Witness Grant	8,294	8,294	8,200	8,294	1.1
State: Aid to Sub- Local Government Fund	12,882,676	12,936,633	12,860,000	13,058,000	1.5
State: Manufacturers Depreciation	182,379	221,209	170,000	200,000	17.6

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
GENERAL FUND (continued)					
State: Merchants Inventory Tax	\$ 1,101,298	\$ 1,101,298	\$ 1,101,298	\$ 1,101,298	0.0
State: Motor Carrier	85,879	93,852	85,000	95,000	11.8
State: Sunday Liquor Permits	65,865	85,400	70,000	85,000	21.4
Technology Services: Local Govt Contrib-Oper	-	-	36,000	35,000	(2.8)
Veterans Affairs: State Op Supplement	10,809	10,809	10,808	11,025	2.0
Zoning/Planning: Local Govt Contrib- Operating	-	-	-	49,782	100.0
Subtotal	22,880,589	24,625,803	22,269,641	19,770,521	(11.2)
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	2,514	4,101	3,500	4,800	37.1
Building Inspections: Contracted Bldg Services	-	376	-	-	na
Building Inspections: Flood Plain Fees	8,540	5,660	7,500	8,000	6.7
Building Inspections: Plan Review Fees	328,879	237,479	310,000	275,000	(11.3)
Clerk of Court: Client Fees	1,360	1,840	1,300	1,500	15.4
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	756	1,484	1,000	1,400	40.0
Clerk of Court: CP Copy Charges	241	147	200	100	(50.0)
Clerk of Court: CP St 56%/ \$200 Rein	400	-	400	-	(100.0)
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	6,300	6,500	6,500	5,000	(23.1)
Clerk of Court: FC Co. 56%/5% Support Fee	753,761	776,783	760,000	780,000	2.6
Clerk of Court: FC Copy Charges	13,895	12,918	14,000	13,000	(7.1)
Clerk of Court: FC Co. 100%/\$35 Expunge Fee	210	350	300	300	0.0
Clerk of Court: GS Co. 100%/\$35 Expunge Fee	30,485	28,700	30,000	25,000	(16.7)
Clerk of Court: GS Copy Charges	9,582	6,960	10,000	5,000	(50.0)
Coroner: Copy Charges	4,149	8,469	6,000	6,500	8.3
County Council: Industrial Bond Processing	1,500	1,500	-	-	na
Delinquent Tax: Levy Costs	1,000,263	1,440,018	1,188,292	1,200,000	1.0
Detention Center: Concealed Weapons	5,540	4,740	4,000	4,000	0.0
Detention Center: Copy Charges	311	155	300	120	(60.0)
Detention Center: Pay Telephone Commission	230,293	208,183	200,000	420,000	110.0
Detention Center: Records Check	8,783	8,244	8,700	8,500	(2.3)
Election/Voter Registration: Copy Charges	-	8	-	-	na
EMS: Charges	7,650,697	8,085,891	7,830,000	8,430,000	7.7
EMS: Copy Charges	20	835	-	-	na
EMS: Debt Set Aside	291,710	1,080,353	300,000	400,000	33.3
EMS: Event Fees	4,400	6,125	4,000	5,000	25.0
Finance: Child Support Fee	5,010	5,169	5,000	5,000	0.0
Health Department: Vital Statistics Fee	162,452	-	160,000	-	(100.0)
Magistrate Courts: Civil Fees	960,844	903,813	960,000	900,000	(6.3)
Magistrate Courts: Copy Charges	1,778	2,140	2,000	1,500	(25.0)
Magistrate Courts: St. Boating Under Influence	100	250	200	200	0.0
Master-In-Equity: Advertising Discount	186,058	248,925	200,000	-	(100.0)
Master-In-Equity: Fees	1,623,747	1,282,076	1,200,000	800,000	(33.3)
Non-Departmental: Cable TV Franchise Fees	791,536	771,276	775,000	775,000	0.0
Non-Departmental: Worthless Check Fee	63,038	48,529	60,000	30,000	(50.0)
Probate Courts: Adult Court: Client Fee	22,750	23,830	42,000	23,000	(45.2)
Probate Courts: Advertising Discount	60,206	62,079	65,000	51,864	(20.2)
Probate Courts: Copy Charges	10,272	12,014	10,000	15,000	50.0
Probate Courts: Fees	1,026,630	943,439	850,000	900,000	5.9
Probate Courts: Marriage Ceremonies	16,908	19,802	17,500	20,000	14.3
Probate Courts: Non-Profit Reimbursement	14,000	25,000	25,000	25,000	0.0
Procurement: Copy Charges	590	687	500	500	0.0
Public Works: Civil Engineering Permit/Insp Fees	700	735	-	-	na
Public Works: Mosquito Abatement Services	147,284	148,414	100,000	100,000	0.0
RMC: Discount Documentary Stamps	278,652	346,073	350,000	420,000	20.0
RMC: Documentary Stamps	3,929,709	4,880,522	5,000,000	6,000,000	20.0
RMC: Fees	1,410,466	1,265,536	1,400,000	1,250,000	(10.7)
Sheriff: Animal Shelter Fees	34,388	-	-	-	na
Sheriff: Civil Fees	74,928	60,729	60,000	60,000	0.0

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
GENERAL FUND (continued)					
Sheriff: Copy Charges	\$ 931	\$ 2,288	\$ 1,900	\$ 3,000	57.9
Sheriff: Escort Fees	1,270	740	1,000	1,000	0.0
Sheriff: Off Duty Vehicle Use	17,110	26,450	29,500	30,000	1.7
Sheriff: Records Check Fees	5,111	5,125	5,300	5,300	0.0
Technology Services: Orthophoto Sales	10,115	5,855	5,000	3,000	(40.0)
Treasurer: Duplicate Tax Receipt Fee	328	-	-	-	na
Zoning/Planning: Sale of Maps & Publications	407	525	400	500	25.0
Zoning/Planning: Subdivision Fees	24,200	24,390	24,000	24,000	0.0
Zoning/Planning: Zoning Fees	6,572	174,606	6,000	10,000	66.7
Subtotal	21,242,679	23,218,836	22,041,292	23,047,084	4.6
FINES AND FORFEITURES					
Clerk of Court: CP Co. 44% \$100 Filing Fee	242,849	218,816	220,000	220,000	0.0
Clerk of Court: CP Fine/Fee/Filing State Remit	(830,988)	(754,369)	(831,836)	(749,980)	(9.8)
Clerk of Court: CP St. 100% \$50 Filing Fee	275,739	248,285	288,196	250,260	(13.2)
Clerk of Court: CP St. 100% Motion Fee Judicial	245,575	226,425	240,000	231,000	(3.8)
Clerk of Court: CP St. 44% \$100 OUT	594	1,166	800	1,000	25.0
Clerk of Court: CP St. 56% \$100 Filing Fee	309,080	278,493	332,840	267,720	(19.6)
Clerk of Court: FC Co. 44% \$100 Filing Fee	146,608	156,838	150,000	150,000	0.0
Clerk of Court: FC Co. 56% Court Costs	29,997	20,612	25,000	25,000	0.0
Clerk of Court: FC Co. 56% Fines	658	84	500	500	0.0
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,044,744)	(1,072,077)	(945,394)	(1,042,570)	10.3
Clerk of Court: FC St. 100% \$50 Filing Fee	175,750	178,250	141,804	179,740	26.8
Clerk of Court: FC St. 100% Motion Fee Judicial	66,075	67,625	60,000	69,000	15.0
Clerk of Court: FC St. 44% Court Cost	23,569	16,195	20,000	20,000	0.0
Clerk of Court: FC St. 44% Fines	517	66	130	50	(61.5)
Clerk of Court: FC St. 44%/5% Support Fee	592,241	610,329	590,000	600,000	1.7
Clerk of Court: FC St. 56% \$100 Filing Fee	186,592	199,612	152,160	192,280	26.4
Clerk of Court: GS \$100 Drug Surcharge	76,297	71,135	55,000	55,000	0.0
Clerk of Court: GS Assessments State Remit	(52,054)	(59,290)	(52,500)	(60,000)	14.3
Clerk of Court: GS Co. 100% 3% Collection Fee	12,658	12,248	10,000	10,000	0.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	32,926	15,577	35,000	35,000	0.0
Clerk of Court: GS Co. 56% Fines	53,026	58,996	54,000	60,000	11.1
Clerk of Court: GS DUI/DUS/BUI State Remit	(13,446)	(14,267)	(12,950)	(13,000)	0.4
Clerk of Court: GS Fine/Fee/Filing State Remit	(70,753)	(86,225)	(86,870)	(99,950)	15.1
Clerk of Court: GS St. 100% \$100 DUI Surcharge	6,262	6,780	6,000	6,000	0.0
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	40,205	39,918	35,000	35,000	0.0
Clerk of Court: GS St. 100% Condition Discharge	29,665	29,990	21,000	25,000	19.0
Clerk of Court: GS St. 25% Bond Estreatments	32,156	13,702	28,000	25,000	(10.7)
Clerk of Court: GS St. 44% Fines	38,598	44,613	37,870	49,950	31.9
Clerk of Court: GS St. 64.65 Assessment	52,054	59,290	52,500	60,000	14.3
Clerk of Court: GS St. Cr. Justice Academy \$5	6,831	6,833	6,000	6,000	0.0
Clerk of Court: GS St. DUI 100% \$12 per case	732	822	800	800	0.0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	5,360	5,477	5,000	5,000	0.0
Clerk of Court: GS St. DUI/DUAC Breath Test	516	494	600	600	0.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	555	555	500	500	0.0
Clerk of Court: GS St. DUI SLED Pullout \$200	21	140	50	100	100.0
Clerk of Court: GS Surcharges State Rebate	(123,332)	(117,886)	(96,000)	(96,000)	0.0
Magistrate Courts: Civil St Assess Rebate	(1,111,199)	(1,150,406)	(1,125,000)	(1,140,000)	1.3
Magistrate Courts: DUI/DUS/BUI State Remit	(97,505)	(116,451)	(70,700)	(120,452)	70.4
Magistrate Courts: Filing Assessment \$10	206,820	203,405	212,000	210,000	(0.9)
Magistrate Courts: Filing Assessment \$25	89,525	77,200	90,000	67,000	(25.6)
Magistrate Courts: Fine/Fee/Filing State Remit	(299,195)	(283,905)	(302,000)	(277,000)	(8.3)
Magistrate Courts: Fines	1,483,160	1,359,477	1,400,000	1,332,000	(4.9)
Magistrate Courts: St. 100% Condition Disch	2,850	3,450	3,500	5,000	42.9
Magistrate Courts: St. \$100 Drug Surcharge	41,150	38,045	42,000	50,000	19.0
Magistrate Courts: St. 100% \$100 DUI Surch	16,509	15,656	17,000	14,000	(17.6)
Magistrate Courts: St. 100% \$25 Law Surch.	438,412	465,280	440,000	435,000	(1.1)

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
GENERAL FUND (continued)					
Magistrate Courts: St. 88.84% Assessment	\$ 1,111,199	\$ 1,149,536	\$ 1,125,000	\$ 1,140,000	1.3
Magistrate Courts: St. Crim Just Acad. Surch	86,617	91,994	90,000	87,000	(3.3)
Magistrate Courts: St. DUI 100% \$12 Per Case	1,994	2,182	2,000	2,000	0.0
Magistrate Courts: St. DUI/DPS \$100 Hwy	15,662	14,731	15,000	13,500	(10.0)
Magistrate Courts: St. DUI/DUAC Breath Test	3,732	4,130	3,500	4,000	14.3
Magistrate Courts: St. DUS/DPS \$100 Hwy	32,180	33,308	33,000	35,000	6.1
Magistrate Courts: Surcharges State Rebate	(566,179)	(595,318)	(572,000)	(572,000)	0.0
Non-Departmental: Pollution Control Fines	180	18,431	-	-	na
Probate-Estates: Lic \$20 Dom Violence	88,260	94,680	90,000	99,000	10.0
Probate-Estates: Fines/Fees/Filing State	(105,840)	(67,500)	(90,000)	(99,000)	10.0
Sheriff: Family Court Fees	7,950	8,980	8,500	8,500	0.0
Sheriff: DUI/DUS	4,009	370	3,000	3,000	0.0
Subtotal	1,998,680	1,852,527	1,958,000	1,815,548	(7.3)
INTEREST					
Clerk of Court: CP Interest Income	4,464	421	1,000	1,000	0.0
Delinquent Tax: Interest Income	(4,706)	4,741	-	-	na
Magistrate Courts: Interest Income	375	28,426	1,000	1,000	0.0
Master-In-Equity: Interest Income	4,643	4,521	4,000	3,000	(25.0)
Probate-Estates Division	-	14	-	-	na
RMC: Interest Income	323	426	400	400	0.0
Treasurer: Allocated Interest	(667,710)	(362,480)	(650,000)	(960,000)	47.7
Treasurer: Interest Income	1,336,563	1,558,061	1,300,000	2,400,000	84.6
Subtotal	673,952	1,234,130	656,400	1,445,400	120.2
MISCELLANEOUS					
Delinquent Tax: Bidder Default Fee	-	-	-	3,500	100.0
Miscellaneous: Miscellaneous Revenue	393,903	1,658,965	93,000	140,500	51.1
Non-Departmental: Costs Reimbursement	4,108,301	4,464,104	4,696,120	4,784,117	1.9
Non-Departmental: Credit Card Costs	(44,127)	(45,349)	(50,000)	(50,000)	0.0
Procurement: Procurement Card Reimbursement	53,098	79,768	75,000	70,000	(6.7)
Subtotal	4,511,175	6,157,488	4,814,120	4,948,117	2.8
LEASES AND RENTALS					
Facilities Management: Rents & Leases	565,683	591,338	355,000	245,000	(31.0)
Subtotal	565,683	591,338	355,000	245,000	(31.0)
Total GENERAL FUND	180,262,593	187,025,101	189,645,953	202,517,925	6.8
DEBT SERVICE FUND					
Debt Service Fund	18,931,289	21,545,020	20,016,977	19,924,977	(0.5)
Total DEBT SERVICE FUND	18,931,289	21,545,020	20,016,977	19,924,977	(0.5)
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	11,990,250	13,428,247	14,755,000	16,235,000	10.0
Accommodations Tax: State	75,806	62,503	75,000	62,000	(17.3)
Legal: Seized Assets	43,144	16,003	22,320	22,320	0.0
Transportation Sales Tax: Transit	7,654,938	8,403,042	8,685,000	9,360,000	7.8
Trident Technical College	5,852,054	5,838,404	6,210,000	6,077,000	(2.1)
Trident Technical College: Debt Service	1,497,331	1,519,474	3,049,000	3,248,000	6.5
Subtotal	27,113,523	29,267,673	32,796,320	35,004,320	6.7

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

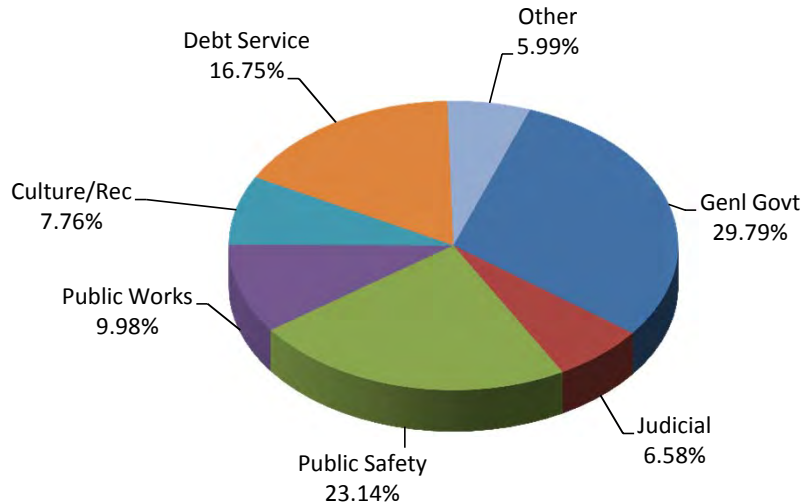
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
SPECIAL REVENUE FUNDS (continued)					
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	\$ 1,002,182	\$ 1,047,841	\$ 1,000,000	\$ 1,035,000	3.5
Clerk of Court: Victim's Bill of Rights	202,885	211,275	150,000	155,000	3.3
Sheriff: Asset Forfeiture	281,087	294,344	191,428	145,832	(23.8)
Sheriff: IV-D Child Support Enforcement	52,272	78,177	55,000	67,000	21.8
Sheriff: Programs	501,349	489,964	498,220	506,242	1.6
Solicitor: Alcohol Education Program	79,611	75,779	87,000	75,000	(13.8)
Solicitor: Bond Estreatment	36,218	15,515	35,000	15,000	(57.1)
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	281,540	320,667	273,500	320,457	17.2
Solicitor: DUI Appropriation	-	73,690	75,000	73,690	(1.7)
Solicitor: Expungement	171,861	156,700	170,000	155,000	(8.8)
Solicitor: Juvenile Education Program	95,152	89,600	95,000	90,000	(5.3)
Solicitor: Pretrial Intervention	341,687	319,626	340,000	300,000	(11.8)
Solicitor: State Appropriation	618,292	739,923	664,925	712,235	7.1
Solicitor: Traffic Education Program	43,615	40,750	66,000	60,000	(9.1)
Solicitor: Victim's Bill of Rights	1,305	3,417	55,500	55,500	0.0
Solicitor: Victim's Unclaimed Restitution	6,389	2,947	500	500	0.0
Solicitor: Victim-Witness State Appropriation	40,625	40,625	40,625	40,625	0.0
Solicitor: Violent Crime Prosecution	-	-	100,000	100,000	0.0
Solicitor: Worthless Check	110,305	90,362	110,000	62,000	(43.6)
Subtotal	3,966,375	4,191,202	4,107,698	4,069,081	(0.9)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	790,686	860,192	947,875	948,124	0.0
Public Defender: Charleston County	1,086,348	1,120,816	1,216,592	1,177,500	(3.2)
Subtotal	1,877,034	1,981,008	2,164,467	2,125,624	(1.8)
ADMINISTRATOR					
Administrator: Summer Youth Program	-	120,000	-	-	na
Economic Development	1,905,213	2,264,652	2,133,231	2,723,326	27.7
Greenbelt Programs	7,256,776	7,973,292	8,228,000	8,865,000	7.7
Minority Business Development	30,000	40,000	45,000	45,000	0.0
Subtotal	9,191,989	10,397,944	10,406,231	11,633,326	11.8
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Magistrate Courts: Victim's Bill of Rights	190,886	205,339	197,500	207,500	5.1
Subtotal	190,886	205,339	197,500	207,500	5.1
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emerg Mgmt: Awendaw McClellanville Debt Svc	-	-	250,000	240,000	(4.0)
Emerg Mgmt: Awendaw McClellanville Fire Dept	2,040,115	2,137,123	2,202,930	2,111,792	(4.1)
Emergency Mgmt: Charleston Co. Northern Fire	253,420	248,915	257,900	238,600	(7.5)
Emergency Mgmt: East Cooper Fire District	148,846	144,322	145,000	145,000	0.0
Emergency Mgmt: Hazardous Materials	216,407	222,018	220,000	220,000	0.0
Emergency Mgmt: West St. Andrew's Fire Dist.	8,734	7,392	8,800	8,850	0.6
Zoning/Planning: Tree Fund	280	-	10,000	10,000	0.0
Subtotal	2,667,802	2,759,770	3,094,630	2,974,242	(3.9)
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Stormwater Drainage	1,428,748	1,805,587	1,744,500	1,764,500	1.1
Revenue Bond Debt Service	-	12,501,595	12,400,000	12,400,000	0.0
Transportation Development: Roads Program	27,708,802	30,381,328	31,383,000	33,820,000	7.8
Subtotal	29,137,550	44,688,510	45,527,500	47,984,500	5.4
Total SPECIAL REVENUE FUNDS	74,145,159	93,491,446	98,294,346	103,998,593	5.8

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
ENTERPRISE FUNDS					
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	\$ 2,254,831	\$ 1,845,588	\$ 1,740,611	\$ 2,155,000	23.8
Consolidated Dispatch: Public Safety Systems	-	149,890	359,274	376,492	4.8
Subtotal	2,254,831	1,995,478	2,099,885	2,531,492	20.6
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Dept of Alcohol and Other Drug Abuse Serv	7,550,436	10,588,538	25,747,666	9,134,793	(64.5)
Subtotal	7,550,436	10,588,538	25,747,666	9,134,793	(64.5)
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,799,362	2,088,976	2,060,000	2,091,590	1.5
Subtotal	1,799,362	2,088,976	2,060,000	2,091,590	1.5
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	3,253,005	6,147,128	3,544,344	3,556,561	0.3
Tech Services: Radio Communications	2,197,748	2,655,465	2,605,691	2,650,991	1.7
Subtotal	5,450,753	8,802,593	6,150,035	6,207,552	0.9
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environmental Management	29,222,100	29,124,263	27,900,300	26,687,500	(4.3)
Subtotal	29,222,100	29,124,263	27,900,300	26,687,500	(4.3)
Total ENTERPRISE FUNDS	46,277,482	52,599,848	63,957,886	46,652,927	(27.1)
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Office Services	1,203,317	1,387,977	1,420,105	1,456,947	2.6
Technology Services: Records Management	359,053	469,866	532,165	541,755	1.8
Technology Services: Telecommunications	1,789,761	2,015,158	1,962,423	1,953,225	(0.5)
Subtotal	3,352,131	3,873,001	3,914,693	3,951,927	1.0
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	25,734,131	26,923,119	27,564,000	27,858,000	1.1
Procurement: Central Warehouse	2,017,718	2,246,472	2,233,000	2,500,000	12.0
Safety & Risk: Safety/Workers' Compensation	5,535,722	6,044,744	5,977,361	5,030,000	(15.8)
Subtotal	33,287,571	35,214,335	35,774,361	35,388,000	(1.1)
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	10,405,960	10,981,733	10,883,095	10,732,507	(1.4)
Subtotal	10,405,960	10,981,733	10,883,095	10,732,507	(1.4)
Total INTERNAL SERVICE FUNDS	47,045,662	50,069,069	50,572,149	50,072,434	(1.0)
Total GENERAL FUND	180,262,593	187,025,101	189,645,953	202,517,925	6.8
Total OTHER FUNDS	186,399,592	217,705,383	232,841,358	220,648,931	(5.2)
Total REVENUES	\$ 366,662,185	\$ 404,730,484	\$ 422,487,311	\$ 423,166,856	0.2

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 \$420,246,815 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-16 to D-20 and by Major Expenditure Category on page D-31.

Expenditures by Function FY 2016 Charleston County All Funds



Total Expenditures: \$420,586,815

Function	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change	Percent Change
General Govt.	\$ 109,900,613	\$ 116,689,512	\$ 122,141,428	\$ 125,334,861	\$ 3,193,433	2.6
Judicial	24,977,638	25,919,802	27,532,145	27,666,518	134,373	0.5
Public Safety	87,287,167	89,364,930	92,548,209	97,320,647	4,772,438	5.2
Public Works	42,038,851	41,210,630	40,049,352	41,968,830	1,919,478	4.8
Health/Welfare	13,545,997	13,497,346	15,879,760	15,803,726	(76,034)	(0.5)
Culture/Recreation	26,077,322	28,034,119	30,066,978	32,642,155	2,575,177	8.6
Education	5,852,054	5,940,320	6,210,000	6,179,000	(31,000)	(0.5)
Economic Develop.	1,493,184	1,526,650	2,305,235	3,208,040	902,805	39.2
Debt Service	52,504,151	59,639,743	71,187,743	70,463,038	(724,705)	(1.0)
Total Expenditures	\$ 363,676,977	\$ 381,823,052	\$ 407,920,850	\$ 420,586,815	\$ 12,665,965	3.1

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 1,326,977	\$ 1,374,001	\$ 1,464,749	\$ 1,613,801	10.2
Internal Auditor	191,039	197,666	225,954	228,490	1.1
Legal	977,490	1,053,244	1,144,514	1,319,220	15.3
State Agencies	313,574	320,760	377,106	377,106	0.0
Subtotal	2,809,080	2,945,671	3,212,323	3,538,617	10.2
ELECTED OFFICIALS					
Auditor	1,918,810	2,029,792	2,166,278	2,229,335	2.9
Clerk of Court	3,172,641	3,416,307	3,669,937	3,681,737	0.3
Coroner	1,169,963	1,246,349	1,360,429	1,547,275	13.7
Legislative Delegation	186,992	194,924	221,225	236,121	6.7
Probate Courts	2,165,551	2,298,698	2,421,037	2,582,527	6.7
Register Mesne Conveyance	1,712,746	1,851,046	1,939,398	1,966,672	1.4
Sheriff: Detention Center	31,757,609	32,334,074	33,275,751	34,031,390	2.3
Sheriff: Law Enforcement	27,187,969	27,872,328	27,997,017	30,426,560	8.7
Sheriff: School Crossing Guards	676,938	696,959	749,564	710,000	(5.3)
Solicitor	5,227,503	5,351,013	5,386,227	5,756,713	6.9
Treasurer	1,769,614	1,909,558	1,855,061	1,830,357	(1.3)
Subtotal	76,946,336	79,201,048	81,041,924	84,998,687	4.9
APPOINTED OFFICIALS					
Elections and Voter Registration	1,944,121	1,669,211	1,772,111	1,958,597	10.5
Library	14,148,330	14,513,976	14,745,747	15,162,774	2.8
Master-In-Equity	604,359	664,587	658,584	673,584	2.3
Veterans Affairs	308,820	358,373	355,875	358,817	0.8
Subtotal	17,005,630	17,206,147	17,532,317	18,153,772	3.5
ADMINISTRATOR					
County Administrator	922,209	977,579	1,048,646	886,904	(15.4)
Consolidated Dispatch	6,578,079	8,348,517	8,282,746	6,915,661	(16.5)
Nondepartmental	88,941	159,694	125,000	320,000	156.0
Subtotal	7,589,229	9,485,790	9,456,392	8,122,565	(14.1)
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Community Services: Administration	511,103	478,083	607,296	506,110	(16.7)
Community Serv: Medical Indigent Assistance	1,321,444	1,370,438	1,319,680	1,378,078	4.4
Emergency Medical Services	10,855,149	11,979,843	12,927,586	15,663,519	21.2
Subtotal	12,687,696	13,828,364	14,854,562	17,547,707	18.1
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	473,439	449,818	464,165	463,041	(0.2)
Assessor	3,690,227	3,830,545	4,419,054	4,301,150	(2.7)
Budget	625,322	632,600	730,450	742,329	1.6
Finance	946,616	953,963	969,771	1,047,862	8.1
Revenue Collections: Delinquent Tax	856,470	843,269	1,200,565	1,209,500	0.7
Subtotal	6,592,074	6,710,195	7,784,005	7,763,882	(0.3)

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	\$ 355,987	\$ 358,552	\$ 387,912	\$ 399,636	3.0
Building Inspections	1,434,895	1,534,792	1,676,845	1,735,590	3.5
Facilities Management	12,439,929	13,013,356	14,355,682	15,490,738	7.9
Magistrates' Courts	4,712,505	4,763,269	4,867,755	4,872,920	0.1
Technology Services	9,200,432	9,401,869	9,357,784	10,877,565	16.2
Tech Services: Communications Administration	135,900	139,454	140,817	143,597	2.0
Subtotal	28,279,648	29,211,292	30,786,795	33,520,046	8.9
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Deputy Administrator Human Services	413,644	395,311	403,103	413,347	2.5
Emerg Mgmt: Emergency Preparedness	373,069	414,530	489,338	471,963	(3.6)
Emerg Mgmt: Volunteer Rescue Squad	352,820	387,864	393,229	343,229	(12.7)
Human Resources	1,362,363	1,397,709	1,712,652	1,490,661	(13.0)
Procurement	805,592	860,597	926,864	943,770	1.8
Safety & Risk Mgmt: Risk Management	1,958,108	2,004,074	2,108,554	2,135,276	1.3
Zoning/Planning	1,553,091	1,597,218	1,685,231	1,733,658	2.9
Subtotal	6,818,687	7,057,303	7,718,971	7,531,904	(2.4)
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Administration	697,872	464,055	667,024	682,809	2.4
Public Works: Asset Management	615,496	600,401	655,187	661,392	0.9
Public Works: Civil Engineering	726,667	726,489	683,694	732,677	7.2
Public Works: Field Operations	5,381,593	5,865,298	6,975,254	6,974,787	(0.0)
Public Works: Mosquito Control	2,250,666	1,680,472	2,203,693	2,445,586	11.0
Transportation Development	602,871	344,466	398,620	428,760	7.6
Subtotal	10,275,165	9,681,181	11,583,472	11,926,011	3.0
Total GENERAL FUND	169,003,545	175,326,991	183,970,761	193,103,191	5.0
DEBT SERVICE FUNDS					
COUNCIL AGENCIES					
Capital Leases	1,126,052	1,095,168	938,000	785,000	(16.3)
Certificates of Participation	5,146,263	1,656,590	-	-	na
General Obligation Bonds	15,666,843	14,742,387	25,152,386	23,914,762	(4.9)
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	24,939,158	20,494,145	29,090,386	27,699,762	(4.8)
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	11,725,986	13,315,681	15,099,364	17,239,454	14.2
Accommodations Tax: State	48,266	35,628	47,500	35,150	(26.0)
Legal: Seized Assets	17,495	9,271	122,320	122,320	0.0
Transportation Sales Tax Agencies	7,200,000	9,630,000	8,062,000	8,361,000	3.7
Trident Technical College	5,852,054	5,940,320	6,210,000	6,179,000	(0.5)
Subtotal	24,843,801	28,930,900	29,541,184	31,936,924	8.1

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	\$ 658,231	\$ 686,513	\$ 734,946	\$ 722,361	(1.7)
Sheriff: Asset Forfeiture	166,233	33,675	420,100	273,100	(35.0)
Sheriff: IV-D Child Support Enforcement	77,227	81,933	79,964	85,726	7.2
Sheriff: Programs	416,993	547,343	966,287	761,577	(21.2)
Sheriff: Victim's Bill of Rights	192,920	206,190	209,686	203,239	(3.1)
Solicitor: Alcohol Education Program	65,149	104,715	94,701	98,592	4.1
Solicitor: Bond Estreatment	13,238	5,383	5,000	5,000	0.0
Solicitor: Criminal Domestic Violence Approp	109,847	88,380	89,577	92,086	2.8
Solicitor: Drug Court	125,492	113,317	145,891	133,408	(8.6)
Solicitor: DUI Appropriation	-	100,286	101,117	72,673	(28.1)
Solicitor: Expungement	214,295	342,063	516,059	331,328	(35.8)
Solicitor: Juvenile Education Program	123,835	125,322	126,663	108,522	(14.3)
Solicitor: Pretrial Intervention	478,795	335,405	396,168	359,443	(9.3)
Solicitor: Seized Assets	79,825	28,992	6,732	-	(100.0)
Solicitor: State Appropriation	918,231	846,627	1,137,133	883,392	(22.3)
Solicitor: Traffic Education Program	9,675	32,431	38,180	39,015	2.2
Solicitor: Victim's Bill of Rights	115,397	86,521	186,609	185,120	(0.8)
Solicitor: Victim's Unclaimed Restitution	3,675	1,056	8,721	5,000	(42.7)
Solicitor: Victim-Witness State Appropriation	112,896	119,625	61,046	59,301	(2.9)
Solicitor: Violent Crime Prosecution	-	-	100,000	88,859	(11.1)
Solicitor: Worthless Check	132,853	135,991	116,273	61,676	(47.0)
Subtotal	4,014,807	4,021,768	5,540,853	4,569,418	(17.5)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	728,600	850,351	921,259	954,226	3.6
Public Defender: Charleston County	3,951,357	4,112,823	4,313,794	4,274,792	(0.9)
Subtotal	4,679,957	4,963,174	5,235,053	5,229,018	(0.1)
ADMINISTRATOR					
Administrator: Public Information - Sales Tax	26,012	25,972	-	-	na
Administrator: Summer Youth Program	26,597	113,279	100,000	100,000	0.0
Economic Development	1,479,437	1,483,759	1,956,698	2,854,016	45.9
Greenbelt Programs	8,677,271	8,699,319	8,956,525	9,149,429	2.2
Minority Business Development	13,747	42,891	348,537	354,024	1.6
Subtotal	10,223,064	10,365,220	11,361,760	12,457,469	9.6
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	5,124	11,274	22,354	20,878	(6.6)
Magistrates: Victim's Bill of Rights	83,725	63,778	68,307	76,968	12.7
Subtotal	88,849	75,052	90,661	97,846	7.9

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
<u>SPECIAL REVENUE FUND (continued)</u>					
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emerg Mgmt: Awendaw McClellanville Debt Svc	\$ -	\$ -	\$ 250,000	\$ 450,000	80.0
Emerg Mgmt: Awendaw McClellanville Fire Dept	2,220,544	1,805,622	1,910,036	2,082,617	9.0
Emergency Mgmt: East Cooper Fire District	145,000	145,000	145,000	145,000	0.0
Emergency Mgmt: Hazardous Materials	217,690	257,588	269,799	228,239	(15.4)
Emergency Mgmt: Northern Fire District	253,420	248,915	257,900	238,600	(7.5)
Emerg Mgmt: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Procurement: MWDBE Sales Tax	283,007	297,797	324,417	326,158	0.5
Zoning/Planning: Tree Fund	-	-	160,000	148,436	(7.2)
Subtotal	3,127,661	2,762,922	3,325,152	3,627,050	9.1
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	1,957,001	2,155,912	2,989,370	2,821,937	(5.6)
Revenue Bond Debt Service	-	11,528,115	13,824,369	13,824,369	0.0
Transportation Development: Roads Program	22,741,334	22,014,984	21,590,284	21,428,630	(0.7)
Subtotal	24,698,335	35,699,011	38,404,023	38,074,936	(0.9)
Total SPECIAL REVENUE FUNDS	71,676,474	86,818,047	93,498,686	95,992,661	2.7
<u>ENTERPRISE FUNDS</u>					
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	4,349,993	2,018,512	1,849,010	2,476,947	34.0
Con. Dispatch: Fire and Agency Costs	-	222,247	359,274	376,492	4.8
Subtotal	4,349,993	2,240,759	2,208,284	2,853,439	29.2
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
DAODAS: Administration	1,966,291	2,091,450	3,214,236	2,820,063	(12.3)
DAODAS: Adolescent Services	399,047	425,457	533,598	494,909	(7.3)
DAODAS: Adult Services	1,741,537	1,700,877	1,902,793	859,039	(54.9)
DAODAS: Bedded Services	-	-	-	729,832	100.0
DAODAS: Community Prevention Services	250,070	290,451	249,890	160,684	(35.7)
DAODAS: Criminal Justice	669,435	607,996	742,947	757,724	2.0
DAODAS: Debt Service	181,006	74,275	-	-	na
DAODAS: Detention Outpatient	473,130	501,353	533,958	440,902	(17.4)
DAODAS: Family Care Center	-	38,499	113,827	118,655	4.2
DAODAS: Grants	341,536	502,763	-	-	na
DAODAS: Juvenile Drug Court	686	-	-	-	na
DAODAS: Medical Services	108	9,585	21,299	3,927	(81.6)
DAODAS: New Life	-	-	-	1,006,816	100.0
DAODAS: Opioid Treatment Services	1,133,960	1,174,424	1,340,354	1,305,437	(2.6)
DAODAS: Support Services	659,021	800,382	866,126	1,641,410	89.5
DAODAS: Therapeutic Child Care	458,661	288,116	544,980	484,435	(11.1)
DAODAS: Women's Services	1,258,011	1,335,950	1,559,398	420,306	(73.0)
Subtotal	9,532,499	9,841,578	11,623,406	11,244,139	(3.3)
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,786,587	1,807,059	1,959,086	1,905,818	(2.7)
Subtotal	1,786,587	1,807,059	1,959,086	1,905,818	(2.7)

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	\$ 2,103,835	\$ 2,200,915	\$ 1,876,903	\$ 2,193,058	16.8
Tech Services: Public Safety System	-	200,453	136,403	-	(100.0)
Tech Services: Radio Communications	3,917,167	4,202,995	4,441,998	4,564,634	2.8
Subtotal	6,021,002	6,604,363	6,455,304	6,757,692	4.7
DEPUTY ADMIN TRANSPORTATION & PW					
Environmental Management (EM)- Admin	4,119,038	4,000,042	4,357,390	4,423,434	1.5
EM - Bees Ferry Landfill Conven. Center	370,461	448,143	619,424	506,407	(18.2)
EM - Compost/Mulch Operations	1,684,646	2,280,829	2,133,285	2,995,856	40.4
EM - Containerization	2,322,198	2,388,294	2,407,881	2,707,244	12.4
EM - Curbside Collection	7,147,632	5,500,565	3,438,185	3,753,730	9.2
EM - Debt Service	208,431	196,334	-	-	na
EM - Drop Site Collection	813,669	761,912	745,828	1,011,120	35.6
EM - Landfill Operations	10,777,935	11,618,825	10,823,818	11,807,500	9.1
EM - Litter Control	36,028	41,228	61,296	62,440	1.9
EM - Materials Recovery Facility	388,416	491,807	419,225	188,204	(55.1)
Subtotal	27,868,454	27,727,979	25,006,332	27,455,935	9.8
Total ENTERPRISE FUNDS	49,558,535	48,221,738	47,252,412	50,217,023	6.3
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Office Services	1,479,427	1,442,324	1,420,105	1,477,947	4.1
Technology Services: Records Mgmt	465,393	520,840	588,271	541,755	(7.9)
Technology Services: Telecommunications	1,656,457	1,856,545	1,999,423	1,973,225	(1.3)
Subtotal	3,601,277	3,819,709	4,007,799	3,992,927	(0.4)
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	25,888,291	26,142,996	27,714,000	27,858,000	0.5
Procurement: Central Parts Warehouse	2,012,901	2,216,292	2,233,000	2,500,000	12.0
Safety & Risk: Safety/Workers' Compensation	4,378,870	5,159,386	6,071,361	5,594,284	(7.9)
Subtotal	32,280,062	33,518,674	36,018,361	35,952,284	(0.2)
DEPUTY ADMIN TRANSPORTATION & PW					
Fleet Management	12,617,926	13,623,748	14,082,445	13,628,967	(3.2)
Subtotal	12,617,926	13,623,748	14,082,445	13,628,967	(3.2)
Total INTERNAL SERVICE FUND	48,499,265	50,962,131	54,108,605	53,574,178	(1.0)
Total GENERAL FUND	169,003,545	175,326,991	183,970,761	193,103,191	5.0
Total OTHER FUNDS	194,673,432	206,496,061	223,950,089	227,483,624	1.6
Total EXPENDITURES	\$363,676,977	\$ 381,823,052	\$ 407,920,850	\$ 420,586,815	3.1

**Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2016
(In Thousands of Dollars)**

TRANSFER TO:

T R A N S F E R	FUND	General	Debt Service	Capital Projects	County Admin: Summer Youth Program	Public Defender	Sheriff: Program	Solicitor: Programs	Trans. Develop: Roads Projects	Trans. Develop: Roads Projects Bond	Trident Tech. Operating	DAODAS	Tech. Serv: Radio Comm- unication	Facilities Mgmt: Office Services	Fleet Mgmt.	Total Out
	General			12,635	50	3,097	98	190				1,275	1,744		2,556	21,645
	Capital Projects		204													204
	Accom. Tax State	27														27
	Clerk of Crt: Family Crt IV-D	313														313
	Solicitor: Programs	182						37								219
	Trans. Develop. Rds Bond	2,260	483							4,269	102					7,114
	Trident Tech Debt Service		3,248													3,248
	Trans. Develop: Rds Oper		3,000						10,500							13,500
	Facilities: Parking Garages	1,652														1,652
	Revenue Collections	186														186
	Telecommunications													21		21
	Total In	4,620	6,935	12,635	50	3,097	98	227	10,500	4,269	102	1,275	1,744	21	2,556	48,129

Notes:

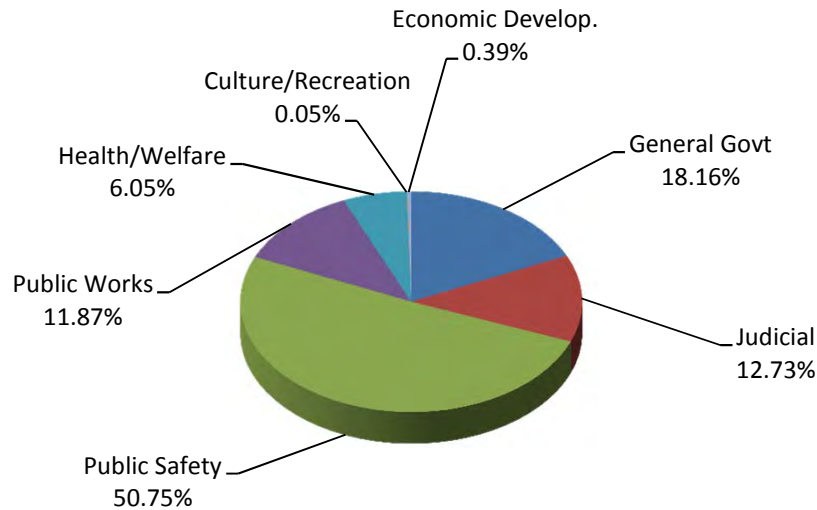
The transfer out side of \$204 for Capital Projects and \$4,269 for Debt Service is not reflected in the FY 2016 budget.

The transfer in side of \$12,635 for Capital Projects and \$10,500 for the Transportation Sales Tax Roads Projects is not reflected in the FY 2016 budget.

Reconciliation	Total Out	Total In
Per Matrix	48,129	48,129
Unbudgeted Per Notes	(4,473)	(23,135)
FY 2016 Budgeted	43,656	24,994

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 2,554.16 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 2016 Charleston County All Funds



Total FTEs: 2,554.16

Source	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change	Percent Change
General Govt	423.41	445.71	459.51	463.81	4.30	0.9
Judicial	316.43	321.43	324.43	325.20	0.77	0.2
Public Safety	1,182.24	1,204.24	1,222.24	1,296.24	74.00	6.1
Public Works	288.11	309.91	304.11	303.11	(1.00)	(0.3)
Health/Welfare	132.60	154.50	154.60	154.60	0.00	0.0
Culture/Recreation	1.30	1.30	1.20	1.20	0.00	0.0
Economic Develop.	5.00	5.00	10.00	10.00	0.00	0.0
Total FTEs	2,349.09	2,442.09	2,476.09	2,554.16	78.07	3.2

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2016

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	12.00							12.00
Administrator	7.80							7.80
Assessor	58.00							58.00
Auditor	31.00							31.00
Budget	8.00							8.00
Building Inspections			23.00					23.00
Clerk of Court		57.00						57.00
Community Services	4.40				5.60			10.00
Consolidated Dispatch			160.00					160.00
Coroner		12.00						12.00
DAODAS					115.00			115.00
Deputy Admin Finance	4.00							4.00
Deputy Admin General Svs	3.00							3.00
Deputy Admin Human Svs	3.00							3.00
Economic Development							10.00	10.00
Elections/Voter Registrat.	14.00							14.00
Emergency Management			34.00					34.00
Emergency Medical Svs			218.50					218.50
Environmental Management				114.80				114.80
Facilities Management	104.00				1.00			105.00
Finance	12.00							12.00
Fleet Management	27.00							27.00
Greenbelt Programs						1.20		1.20
Human Resources	17.00							17.00
Internal Auditor	2.00							2.00
Legal	7.41							7.41
Legislative Delegation	3.00							3.00
Magistrate Courts		70.70						70.70
Master-In-Equity		8.00						8.00
Minority Business Develop	3.00							3.00
Probate Courts		21.80						21.80
Procurement	15.00			3.00				18.00
Public Defender		54.00						54.00
Public Works				162.10	28.00			190.10
Register Mesne Convey.	27.00							27.00
Revenue Collections	26.00							26.00
Safety & Risk Mgmt.	5.00							5.00
Sheriff			860.74					860.74
Solicitor		101.70						101.70
Technology Services	25.00							25.00
Transp Development				23.21				23.21
Treasurer	23.00							23.00
Veterans Affairs					5.00			5.00
Zoning/Planning	22.20							22.20
Total FTEs	463.81	325.20	1,296.24	303.11	154.60	1.20	10.00	2,554.16

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2016

Organization	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
County Council	12.00					12.00
Administrator	7.80					7.80
Assessor	58.00					58.00
Auditor	31.00					31.00
Budget	8.00					8.00
Building Inspections	23.00					23.00
Clerk of Court	50.92	6.08				57.00
Community Services	4.50	5.50				10.00
Consolidated Dispatch	150.50			9.50		160.00
Coroner	12.00					12.00
DAODAS				115.00		115.00
Deputy Admin Finance	4.00					4.00
Deputy Admin General Services	3.00					3.00
Deputy Admin Human Services	3.00					3.00
Economic Development		10.00				10.00
Elections/Voter Registration	14.00					14.00
Emergency Management	4.50	29.50				34.00
Emergency Medical Service	218.50					218.50
Environmental Management				114.80		114.80
Facilities Management	78.00		3.00	18.00	6.00	105.00
Finance	12.00					12.00
Fleet Management					27.00	27.00
Greenbelt Programs		1.20				1.20
Human Resources	16.00				1.00	17.00
Internal Auditor	2.00					2.00
Legal	7.41					7.41
Legislative Delegation	3.00					3.00
Magistrate Courts	69.70	1.00				70.70
Master-In-Equity	8.00					8.00
Minority Business Development		3.00				3.00
Probate Courts	21.80					21.80
Procurement	11.00	3.00			4.00	18.00
Public Defender		54.00				54.00
Public Works	175.85	14.25				190.10
Register Mesne Conveyance	27.00					27.00
Revenue Collections	7.00			19.00		26.00
Safety & Risk Management	0.80				4.20	5.00
Sheriff	848.74	12.00				860.74
Solicitor	65.39	36.31				101.70
Technology Services	11.00			2.50	11.50	25.00
Transportation Development	17.00	6.21				23.21
Treasurer	23.00					23.00
Veterans Affairs	5.00					5.00
Zoning/Planning	22.20					22.20
Total FTEs	<u>2,036.61</u>	<u>182.05</u>	<u>3.00</u>	<u>278.80</u>	<u>53.70</u>	<u>2,554.16</u>

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

GENERAL FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change
COUNCIL AGENCIES					
County Council	12.00	12.00	12.00	12.00	-
Internal Auditor	2.00	2.00	2.00	2.00	-
Legal	6.41	7.11	7.11	7.41	0.30
Subtotal	20.41	21.11	21.11	21.41	0.30
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	10.00	11.00	12.00	1.00
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	19.80	19.80	20.80	21.80	1.00
Register Mesne Conveyance	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	461.00	454.00	449.00	449.00	-
Sheriff: Law Enforcement	312.00	320.00	326.00	350.00	24.00
Sheriff: School Crossing Guards	50.74	49.74	49.74	49.74	-
Solicitor	63.00	63.19	64.39	65.39	1.00
Treasurer	21.00	22.00	22.00	23.00	1.00
Subtotal	1,048.46	1,050.65	1,054.85	1,082.85	28.00
APPOINTED OFFICIALS					
Elections and Voter Registration	10.00	14.00	14.00	14.00	-
Master-In-Equity	7.00	8.00	8.00	8.00	-
Veterans Affairs	4.00	5.00	5.00	5.00	-
Subtotal	21.00	27.00	27.00	27.00	-
COUNTY ADMINISTRATOR					
County Administrator	6.90	7.50	6.80	7.80	1.00
Consolidated Dispatch	131.50	153.25	150.75	150.50	(0.25)
Subtotal	138.40	160.75	157.55	158.30	0.75
DEPUTY ADMIN COMMUNITY SERVICES					
Community Services: Administration	6.40	6.40	4.40	4.40	-
Community Services: Medical Indigent Assist	-	0.10	0.10	0.10	-
Emergency Medical Services	151.50	152.50	167.50	218.50	51.00
Subtotal	157.90	159.00	172.00	223.00	51.00

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

GENERAL FUND (continued)	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	4.00	4.00	4.00	-
Assessor	54.00	55.00	58.00	58.00	-
Budget	7.00	8.00	8.00	8.00	-
Finance	11.00	11.00	12.00	12.00	-
Revenue Collections: Delinquent Tax	6.00	7.00	7.00	7.00	-
Subtotal	82.00	85.00	89.00	89.00	-
DEPUTY ADMIN GENERAL SERVICES					
Deputy Administrator General Services	3.00	3.00	3.00	3.00	-
Building Inspections	21.00	22.00	23.00	23.00	-
Facilities Management	59.35	73.35	78.00	78.00	-
Magistrate Courts	67.63	70.63	69.63	69.70	0.07
Technology Services	11.00	10.00	10.00	10.00	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	162.98	179.98	184.63	184.70	0.07
DEPUTY ADMIN HUMAN SERVICES					
Deputy Administrator Human Services	3.00	3.00	3.00	3.00	-
Emergency Mgmt: Emergency Prep.	4.25	4.25	4.50	4.50	-
Human Resources	17.00	16.00	16.00	16.00	-
Procurement	10.00	10.00	11.00	11.00	-
Safety & Risk Management: Risk Mgmt.	0.80	0.80	0.80	0.80	-
Zoning/Planning	20.60	20.60	21.20	22.20	1.00
Subtotal	55.65	54.65	56.50	57.50	1.00
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Administration	7.85	7.85	7.85	7.85	-
Public Works: Asset Management	7.00	7.00	7.00	7.00	-
Public Works: Civil Engineering	10.00	10.00	11.00	11.00	-
Public Works: Field Operations	101.00	123.00	122.00	122.00	-
Public Works: Mosquito Control	20.00	28.00	28.00	28.00	-
Transportation Development	17.00	17.00	17.00	17.00	-
Subtotal	162.85	192.85	192.85	192.85	-
Total GENERAL FUND	1,849.65	1,930.99	1,955.49	2,036.61	81.12

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

SPECIAL REVENUE FUNDS	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	6.08	6.08	6.08	6.08	-
Sheriff: DUI Enforcement Team Grant	2.00	2.00	2.00	2.00	-
Sheriff: Programs	5.00	5.00	5.00	5.00	-
Sheriff: Intelligence Analyst Grant	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	1.30	1.50	1.50	1.50	-
Solicitor: Criminal Domestic Violence Approp	1.00	1.00	1.00	1.00	-
Solicitor: Drug Court	0.65	0.65	0.65	0.65	-
Solicitor: Drug Crime Prosecutor Grant	1.00	-	-	-	-
Solicitor: Drug Seizure	1.00	-	-	-	-
Solicitor: DUI State Appropriation	-	1.00	1.00	0.70	(0.30)
Solicitor: DUI Drug Prosecution Grant	1.00	-	-	-	-
Solicitor: Expungement	4.00	6.31	4.40	4.40	-
Solicitor: Formula Justice Assistant Grant	1.00	1.00	1.00	1.00	-
Solicitor: Justice Assistance Grant	1.00	-	-	-	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	2.00	-
Solicitor: North Charleston CDV Grant	1.00	-	-	-	-
Solicitor: Pretrial Intervention	6.77	6.33	5.30	5.30	-
Solicitor: State Appropriation	8.88	8.88	10.56	9.56	(1.00)
Solicitor: Traffic Education Program	0.40	0.20	0.20	0.20	-
Solicitor: Victim's Bill of Rights	2.00	2.00	2.00	2.00	-
Solicitor: Victim's Bill of Rights: Local Govts	-	-	1.00	1.00	-
Solicitor: Victims of Crime Act Grant	1.00	1.00	3.00	3.00	-
Solicitor: Victim-Witness State Approp	2.00	2.00	1.00	1.00	-
Solicitor: Violence Against Women Grant	2.00	1.94	1.00	1.00	-
Solicitor: Violent Crime Prosecution	-	-	1.00	1.00	-
Solicitor: Worthless Check	2.00	2.00	2.00	1.00	(1.00)
Subtotal	59.08	55.89	56.69	54.39	(2.30)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	7.50	7.85	7.85	7.85	-
Public Defender: Charleston County	44.50	46.15	46.15	46.15	-
Subtotal	52.00	54.00	54.00	54.00	-
COUNTY ADMINISTRATOR					
Admin: Public Information - Sales Tax	0.30	0.30	-	-	-
Economic Development	5.00	5.00	10.00	10.00	-
Greenbelt Programs	1.30	1.30	1.20	1.20	-
Minority Business Development	-	-	3.00	3.00	-
Subtotal	6.60	6.60	14.20	14.20	-

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

SPECIAL REVENUE FUNDS (continued)	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
Community Services: Urban Entitlement Funds	5.60	5.50	5.50	5.50	-
Subtotal	5.60	5.50	5.50	5.50	-
DEPUTY ADMIN GENERAL SERVICES					
Magistrate Courts: Vict. Bill of Rights	1.00	1.00	1.00	1.00	-
Subtotal	1.00	1.00	1.00	1.00	-
DEPUTY ADMIN HUMAN SERVICES					
Emerg Mgmt: Awendaw McClellanville Fire	22.25	22.25	28.00	28.00	-
Emerg Mgmt: Awendaw Fire SAFER Grant	6.00	6.00	-	-	-
Emergency Mgmt: Hazardous Materials	1.50	1.50	1.50	1.50	-
Procurement: MWDBE: Sales Tax	3.00	3.00	3.00	3.00	-
Subtotal	32.75	32.75	32.50	32.50	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Allocation Projects	-	2.00	2.00	2.00	-
Public Works: Stormwater Drainage	10.25	10.25	12.25	12.25	-
Transportation Development - Roads Program	4.41	6.11	6.71	6.21	(0.50)
Subtotal	14.66	18.36	20.96	20.46	(0.50)
Total SPECIAL REVENUE FUNDS	171.69	174.10	184.85	182.05	(2.80)
CAPITAL PROJECT FUNDS					
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Project Management	-	-	3.00	3.00	-
Subtotal	-	-	3.00	3.00	-
Total CAPITAL PROJECT FUNDS	-	-	3.00	3.00	-
ENTERPRISE FUNDS					
COUNTY ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	6.50	5.75	8.25	8.50	0.25
Consolidated Dispatch: Fire & Agency Costs	1.00	1.00	1.00	1.00	-
Subtotal	7.50	6.75	9.25	9.50	0.25

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

ENTERPRISE FUNDS (continued)	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	15.00	17.00	17.00	16.50	(0.50)
DAODAS: Adolescent Services	6.80	5.80	6.80	6.40	(0.40)
DAODAS: Adult Services	15.55	18.05	15.80	12.30	(3.50)
DAODAS: Bedded Services	-	-	-	4.50	4.50
DAODAS: Comm Prevention Services	4.55	3.15	3.00	3.00	-
DAODAS: Criminal Justice	7.60	7.10	7.80	7.80	-
DAODAS: Detention Outpatient	7.40	7.40	5.40	5.40	-
DAODAS: Family Care Center	-	-	0.70	1.70	1.00
DAODAS: Family Care Center Grant	-	-	1.00	-	(1.00)
DAODAS: Medical Services	2.60	2.25	2.25	2.25	-
DAODAS: Military Underage Drink Grant	-	1.00	1.00	-	(1.00)
DAODAS: New Life Unit	-	-	-	5.50	5.50
DAODAS: Opioid Treatment Services	9.20	10.60	10.65	10.65	-
DAODAS: Support Services	12.30	21.80	23.15	25.30	2.15
DAODAS: Therapeutic Child Care	7.55	7.40	8.65	8.25	(0.40)
DAODAS: Women's Outpatient Services	13.45	13.45	11.80	5.45	(6.35)
Subtotal	102.00	115.00	115.00	115.00	-
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	19.00	19.00	19.00	19.00	-
Subtotal	19.00	19.00	19.00	19.00	-
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	1.00	1.00	1.00	1.00	-
Facilities Management: Parking Garages	15.90	15.65	17.00	17.00	-
Tech Services: Public Safety Systems Ops	-	1.00	-	-	-
Tech Services: Radio Communications	2.50	2.50	2.50	2.50	-
Subtotal	19.40	20.15	20.50	20.50	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environ Mgmt (EM) - Administration	14.00	13.00	17.50	17.00	(0.50)
EM - Bees Ferry Landfill Conv Ctr	6.00	9.00	10.00	10.00	-
EM - Compost & Mulch Operations	11.00	14.00	14.00	14.00	-
EM - Containerization	28.00	28.00	28.00	28.00	-
EM - Curbside Collection	18.00	19.00	19.00	19.00	-
EM - Drop Site Collection	8.00	8.00	8.00	8.00	-
EM - Landfill Operations	22.00	18.00	18.00	18.00	-
EM - Litter Control	0.40	0.40	0.80	0.80	-
EM - Materials Recovery Facility	20.00	14.00	-	-	-
Subtotal	127.40	123.40	115.30	114.80	(0.50)
Total ENTERPRISE FUNDS	275.30	284.30	279.05	278.80	(0.25)

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

INTERNAL SERVICE FUNDS	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2016 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Office Services	6.50	6.50	6.25	6.00	(0.25)
Technology Services: Records Management	8.25	8.00	8.00	8.00	-
Technology Services: Telecommunications	3.50	3.50	3.50	3.50	-
Subtotal	18.25	18.00	17.75	17.50	(0.25)
DEPUTY ADMIN HUMAN SERVICES					
Human Resources: Employee Benefits	-	-	1.00	1.00	-
Procurement: Central Parts Warehouse	4.00	4.00	4.00	4.00	-
Safety & Risk: Safety/Workers' Comp.	4.20	4.20	4.20	4.20	-
Subtotal	8.20	8.20	9.20	9.20	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	26.00	26.50	26.75	27.00	0.25
Subtotal	26.00	26.50	26.75	27.00	0.25
Total INTERNAL SERVICE FUNDS	52.45	52.70	53.70	53.70	-
Total Positions GENERAL FUND	1,849.65	1,930.99	1,955.49	2,036.61	81.12
Total Positions OTHER FUNDS	499.44	511.10	520.60	517.55	(3.05)
Total Positions ALL FUNDS	2,349.09	2,442.09	2,476.09	2,554.16	78.07

Charleston County, South Carolina
All Funds
Fund Statement

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$230,360,226	\$230,292,347	\$237,039,919	\$237,058,871	\$244,841,500
Revenues:					
Property Tax	105,984,756	116,120,501	125,862,431	119,690,600	137,932,876
Sales Tax	101,870,504	111,580,923	116,576,000	117,912,000	124,092,000
Licenses and Permits	4,579,669	4,387,436	4,865,500	4,461,170	4,565,255
Intergovernmental	34,716,110	36,210,891	33,398,467	34,239,012	30,497,820
Charges and Fees	109,049,323	116,324,230	115,660,049	113,031,433	116,401,832
Fines and Forfeitures	2,721,027	2,413,081	2,561,748	2,336,999	2,368,700
Interest	1,068,005	2,214,536	773,900	1,373,150	1,625,650
Miscellaneous	5,819,830	12,284,757	22,177,340	23,415,236	5,308,159
Leases and Rent	852,961	854,964	611,876	645,485	374,564
Debt Proceeds	-	2,339,165	-	-	-
Subtotal	366,662,185	404,730,484	422,487,311	417,105,085	423,166,856
Interfund Transfer In	36,980,779	40,567,383	23,597,732	36,755,737	24,994,047
Total Available	634,003,190	675,590,214	683,124,962	690,919,693	693,002,403
Expenditures:					
Personnel	143,120,087	149,616,518	157,772,172	155,025,410	162,602,404
Operating	164,225,681	178,057,721	180,621,979	173,251,343	183,203,743
Capital	1,941,306	1,435,150	7,775,258	11,309,749	13,580,420
Debt Service	54,389,903	52,713,663	61,751,441	62,128,051	61,200,248
Subtotal	363,676,977	381,823,052	407,920,850	401,714,553	420,586,815
Interfund Transfer Out	40,033,866	56,727,243	36,376,796	44,363,640	43,655,601
Total Disbursements	403,710,843	438,550,295	444,297,646	446,078,193	464,242,416
Nonspendable	63,328,364	71,299,859	71,242,109	63,664,733	63,606,983
Restricted: External	6,885,268	2,466,043	125,057	125,000	125,000
Restricted: Internal	143,860,288	118,487,553	105,552,833	121,194,878	104,958,070
Available	16,218,427	44,786,464	61,907,317	59,856,889	60,069,934
Ending Balance, June 30	<u>\$230,292,347</u>	<u>\$237,039,919</u>	<u>\$238,827,316</u>	<u>\$244,841,500</u>	<u>\$228,759,987</u>

Charleston County, South Carolina
Fund Statement by Fund Type

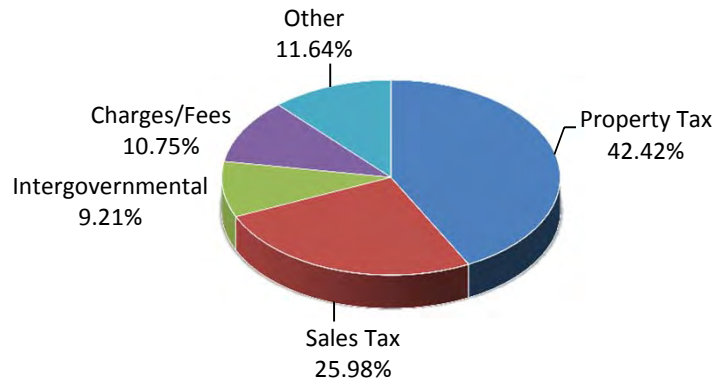
	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 49,858,255	\$ 16,543,798	\$ 38,058,646	\$ 119,664,835	\$ 20,715,966	\$ 244,841,500
Revenues:						
Property Tax	91,101,000	19,809,000	27,022,876	-	-	137,932,876
Sales Tax	55,800,000	-	68,292,000	-	-	124,092,000
Licenses and Permits	4,345,255	-	220,000	-	-	4,565,255
Intergovernmental	19,770,521	70,977	5,373,073	5,283,249	-	30,497,820
Charges and Fees	23,047,084	-	2,120,200	41,232,114	50,002,434	116,401,832
Fines and Forfeitures	1,815,548	-	553,152	-	-	2,368,700
Interest	1,445,400	45,000	52,250	28,000	55,000	1,625,650
Miscellaneous	4,948,117	-	365,042	(20,000)	15,000	5,308,159
Leases and Rent	245,000	-	-	129,564	-	374,564
Subtotal	202,517,925	19,924,977	103,998,593	46,652,927	50,072,434	423,166,856
Interfund Transfer In	4,619,004	6,935,099	7,844,163	3,018,321	2,577,460	24,994,047
Total Available	256,995,184	43,403,874	149,901,402	169,336,083	73,365,860	693,002,403
Expenditures:						
General Government	54,487,737	-	8,609,436	8,663,510	53,574,178	125,334,861
Judicial	19,114,756	-	8,551,762	-	-	27,666,518
Public Safety	90,297,912	-	4,169,296	2,853,439	-	97,320,647
Public Works	9,480,425	-	5,032,470	27,455,935	-	41,968,830
Health/Welfare	4,559,587	-	-	11,244,139	-	15,803,726
Culture/Recreation	15,162,774	-	17,479,381	-	-	32,642,155
Education	-	-	6,179,000	-	-	6,179,000
Economic Development	-	-	3,208,040	-	-	3,208,040
Debt Service	-	27,699,762	42,763,276	-	-	70,463,038
Subtotal	193,103,191	27,699,762	95,992,661	50,217,023	53,574,178	420,586,815
Interfund Transfer Out	21,645,399	-	20,151,927	1,837,275	21,000	43,655,601
Total Disbursements	214,748,590	27,699,762	116,144,588	52,054,298	53,595,178	464,242,416
Nonspendable	1,282,008	-	326,650	47,560,912	14,437,413	63,606,983
Restricted: External	-	-	-	-	125,000	125,000
Restricted: Internal	39,573,653	15,704,112	1,346,750	48,333,555	-	104,958,070
Available	1,390,933	-	32,083,414	21,387,318	5,208,269	60,069,934
Ending Balance, June 30	\$ 42,246,594	\$ 15,704,112	\$ 33,756,814	\$ 117,281,785	\$ 19,770,682	\$ 228,759,987

General Fund

Charleston County

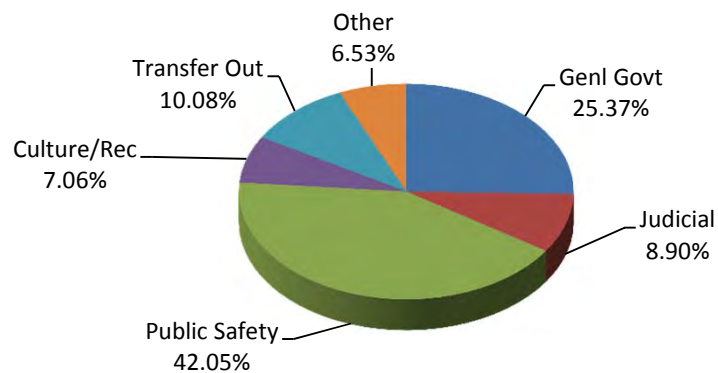
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2016 Charleston County General Fund



Total Available Budgeted: \$214,748,590

WHERE IT GOES... FY 2016 Charleston County General Fund



Total Uses: \$214,748,590

Charleston County, South Carolina
General Fund
Fund Statement

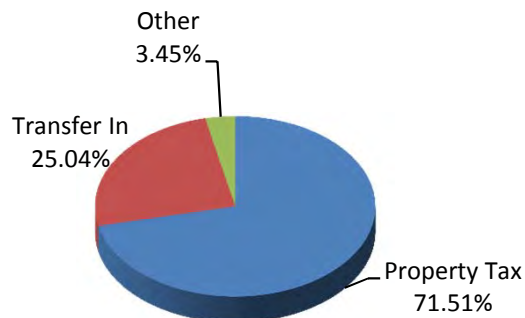
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 56,458,537	\$ 53,192,411	\$ 53,805,344	\$ 53,805,344	\$ 49,858,255
Revenues:					
Property Tax	76,745,828	73,764,950	79,406,000	74,616,000	91,101,000
Sales Tax	47,280,580	51,409,611	53,500,000	53,600,000	55,800,000
Licenses and Permits	4,363,427	4,170,418	4,645,500	4,241,170	4,345,255
Intergovernmental	22,880,589	24,625,803	22,269,641	22,709,755	19,770,521
Charges and Fees	21,242,679	23,218,836	22,041,292	22,521,837	23,047,084
Fines and Forfeitures	1,998,680	1,852,527	1,958,000	1,813,691	1,815,548
Interest	673,952	1,234,130	656,400	1,205,400	1,445,400
Miscellaneous	4,511,175	6,157,488	4,814,120	4,895,736	4,948,117
Leases and Rentals	565,683	591,338	355,000	355,000	245,000
Subtotal	180,262,593	187,025,101	189,645,953	185,958,589	202,517,925
Interfund Transfer In	1,114,433	2,863,730	1,499,202	4,359,588	4,619,004
Total Available	237,835,563	243,081,242	244,950,499	244,123,521	256,995,184
Expenditures:					
Personnel	111,079,780	115,833,235	120,317,298	118,687,298	122,616,951
Operating	56,896,414	58,166,446	62,190,206	60,663,928	64,772,720
Capital	1,027,351	1,327,310	1,463,257	3,133,278	5,713,520
Subtotal	169,003,545	175,326,991	183,970,761	182,484,504	193,103,191
Interfund Transfer Out	15,639,607	13,948,907	11,934,673	11,780,762	21,645,399
Total Disbursements	184,643,152	189,275,898	195,905,434	194,265,266	214,748,590
Nonspendable	923,453	1,282,008	1,282,008	1,282,008	1,282,008
Restricted: Internal	47,191,590	44,790,018	40,029,739	47,185,314	39,573,653
Available	5,077,368	7,733,318	7,733,318	1,390,933	1,390,933
Ending Balance, June 30	\$ 53,192,411	\$ 53,805,344	\$ 49,045,065	\$ 49,858,255	\$ 42,246,594

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 2016 Charleston County Debt Service Funds



Total Available Budgeted: \$27,699,762

WHERE IT GOES... FY 2016 Charleston County Debt Service Funds



Total Uses: \$27,699,762

Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 19,122,743	\$ 17,516,048	\$ 19,938,633	\$ 19,938,633	\$ 16,543,798
Revenues:					
Property Tax	18,398,899	18,206,145	19,916,000	18,768,000	19,809,000
Intergovernmental	337,270	347,356	70,977	70,977	70,977
Interest	190,114	648,410	30,000	30,000	45,000
Miscellaneous	5,006	3,944	-	-	-
Debt Proceeds	-	2,339,165	-	-	-
Subtotal	18,931,289	21,545,020	20,016,977	18,868,977	19,924,977
Interfund Transfer In	5,086,160	16,418,951	6,964,184	7,398,184	6,935,099
Total Available	43,140,192	55,480,019	46,919,794	46,205,794	43,403,874
Expenditures:					
Personnel	-	-	-	-	-
Operating	(1,709,038)	(2,495,455)	217,000	162,000	57,000
Capital	-	-	-	-	-
Debt Service	26,648,196	22,989,600	28,873,386	29,499,996	27,642,762
Subtotal	24,939,158	20,494,145	29,090,386	29,661,996	27,699,762
Interfund Transfer Out	684,986	15,047,241	-	-	-
Total Disbursements	25,624,144	35,541,386	29,090,386	29,661,996	27,699,762
Restricted: External	3,734,907	2,340,986	-	-	-
Restricted: Internal	13,781,141	17,597,647	17,829,408	16,543,798	15,704,112
Ending Balance, June 30	\$ 17,516,048	\$ 19,938,633	\$ 17,829,408	\$ 16,543,798	\$ 15,704,112

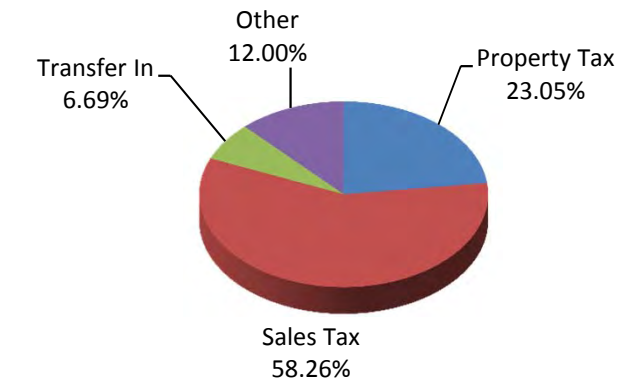
Special Revenue Funds

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...

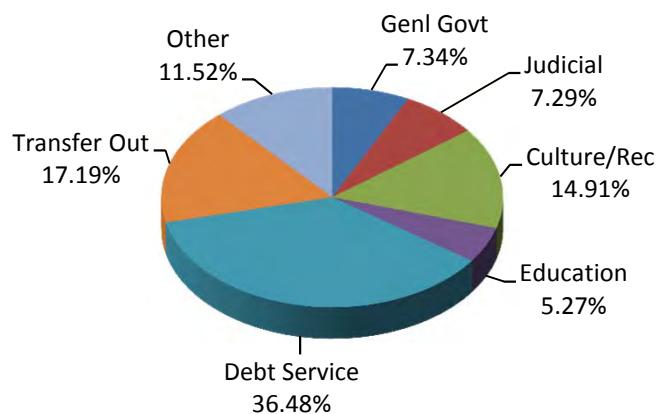
FY 2016 Charleston County Special Revenue Funds



Total Available Budgeted: \$117,229,803

WHERE IT GOES...

FY 2016 Charleston County Special Revenue Funds



Total Uses: \$117,229,803

***Includes \$1,085,215 in budgeted increases in fund balance.**

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 758,348	\$ 1,022,612	\$ 1,135,178	\$ 1,135,178	\$ 2,056,214
Revenues:					
Sales Tax	11,987,748	13,425,524	14,750,000	14,750,000	16,230,000
Interest	2,502	2,723	5,000	5,000	5,000
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,160,000</u>	<u>-</u>
Subtotal	<u>11,990,250</u>	<u>13,428,247</u>	<u>14,755,000</u>	<u>15,915,000</u>	<u>16,235,000</u>
Total Available	<u>12,748,598</u>	<u>14,450,859</u>	<u>15,890,178</u>	<u>17,050,178</u>	<u>18,291,214</u>
Expenditures:					
Personnel	2,375,767	2,560,173	4,084,901	4,084,901	5,485,888
Operating	9,036,654	10,705,809	10,892,955	10,787,555	11,753,566
Capital	<u>313,565</u>	<u>49,699</u>	<u>121,508</u>	<u>121,508</u>	<u>-</u>
Subtotal	<u>11,725,986</u>	<u>13,315,681</u>	<u>15,099,364</u>	<u>14,993,964</u>	<u>17,239,454</u>
Total Disbursements	<u>11,725,986</u>	<u>13,315,681</u>	<u>15,099,364</u>	<u>14,993,964</u>	<u>17,239,454</u>
Restricted: Internal	1,022,612	1,082,114	737,750	1,742,204	811,750
Available	<u>-</u>	<u>53,064</u>	<u>53,064</u>	<u>314,010</u>	<u>240,010</u>
Ending Balance, June 30	<u><u>\$ 1,022,612</u></u>	<u><u>\$ 1,135,178</u></u>	<u><u>\$ 790,814</u></u>	<u><u>\$ 2,056,214</u></u>	<u><u>\$ 1,051,760</u></u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	74,749	62,216	75,000	62,000	62,000
Interest	<u>1,057</u>	<u>287</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>75,806</u>	<u>62,503</u>	<u>75,000</u>	<u>62,000</u>	<u>62,000</u>
Total Available	<u>75,806</u>	<u>62,503</u>	<u>75,000</u>	<u>62,000</u>	<u>62,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	48,266	35,628	47,500	35,150	35,150
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>48,266</u>	<u>35,628</u>	<u>47,500</u>	<u>35,150</u>	<u>35,150</u>
Interfund Transfer Out	<u>27,540</u>	<u>26,875</u>	<u>27,500</u>	<u>26,850</u>	<u>26,850</u>
Total Disbursements	<u>75,806</u>	<u>62,503</u>	<u>75,000</u>	<u>62,000</u>	<u>62,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ -	\$ 93,194	\$ 204,091	\$ 204,091	\$ 204,091
Revenues:					
Miscellaneous	-	120,000	-	-	-
Subtotal	-	120,000	-	-	-
Interfund Transfer In	119,791	119,570	100,000	100,000	50,000
Total Available	119,791	332,764	304,091	304,091	254,091
Expenditures:					
Personnel	25,796	77,607	100,000	100,000	100,000
Operating	801	35,672	-	-	-
Capital	-	-	-	-	-
Subtotal	26,597	113,279	100,000	100,000	100,000
Interfund Transfer Out	-	15,394	-	-	-
Total Disbursements	26,597	128,673	100,000	100,000	100,000
Restricted: Internal	-	-	-	50,000	-
Available	93,194	204,091	204,091	154,091	154,091
Ending Balance, June 30	<u>\$ 93,194</u>	<u>\$ 204,091</u>	<u>\$ 204,091</u>	<u>\$ 204,091</u>	<u>\$ 154,091</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 38,752	\$ 33,628	\$ 22,354	\$ 22,354	\$ 20,878
Revenues:					
Miscellaneous	-	-	-	-	-
Subtotal	-	-	-	-	-
Total Available	38,752	33,628	22,354	22,354	20,878
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,124	11,274	22,354	1,476	20,878
Capital	-	-	-	-	-
Subtotal	5,124	11,274	22,354	1,476	20,878
Total Disbursements	5,124	11,274	22,354	1,476	20,878
Restricted: Internal	33,628	22,354	-	20,878	-
Ending Balance, June 30	<u>\$ 33,628</u>	<u>\$ 22,354</u>	<u>\$ -</u>	<u>\$ 20,878</u>	<u>\$ -</u>

Note: Refer to page K-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 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 48,077	\$ 74,477	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	1,002,182	1,047,841	1,000,000	1,035,000	1,035,000
Subtotal	1,002,182	1,047,841	1,000,000	1,035,000	1,035,000
Total Available	1,050,259	1,122,318	1,000,000	1,035,000	1,035,000
Expenditures:					
Personnel	396,104	371,313	453,543	413,951	443,704
Operating	240,127	275,955	281,403	275,000	278,657
Capital	22,000	39,245	-	-	-
Subtotal	658,231	686,513	734,946	688,951	722,361
Interfund Transfer Out	317,551	435,805	265,054	346,049	312,639
Total Disbursements	975,782	1,122,318	1,000,000	1,035,000	1,035,000
Restricted: Internal	74,477	-	-	-	-
Ending Balance, June 30	\$ 74,477	\$ -	\$ -	\$ -	\$ -

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 1,209,444	\$ 1,651,473	\$ 2,429,475	\$ 2,429,475	\$ 2,779,040
Revenues:					
Property Tax	1,905,213	2,264,652	2,133,231	2,440,000	2,723,326
Intergovernmental	<u>30,000</u>	<u>40,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Subtotal	<u>1,935,213</u>	<u>2,304,652</u>	<u>2,178,231</u>	<u>2,485,000</u>	<u>2,768,326</u>
Total Available	<u>3,144,657</u>	<u>3,956,125</u>	<u>4,607,706</u>	<u>4,914,475</u>	<u>5,547,366</u>
Expenditures:					
Personnel	442,097	590,963	887,498	921,698	1,317,502
Operating	1,051,087	935,687	1,417,737	1,213,737	1,890,538
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>1,493,184</u>	<u>1,526,650</u>	<u>2,305,235</u>	<u>2,135,435</u>	<u>3,208,040</u>
Total Disbursements	<u>1,493,184</u>	<u>1,526,650</u>	<u>2,305,235</u>	<u>2,135,435</u>	<u>3,208,040</u>
Restricted: Internal	108,913	27,381	25,000	439,714	-
Available	<u>1,542,560</u>	<u>2,402,094</u>	<u>2,277,471</u>	<u>2,339,326</u>	<u>2,339,326</u>
Ending Balance, June 30	<u>\$ 1,651,473</u>	<u>\$ 2,429,475</u>	<u>\$ 2,302,471</u>	<u>\$ 2,779,040</u>	<u>\$ 2,339,326</u>

Note: This fund consists of two separate divisions:
Economic Development (page H-9) and Minority Business Development (page H-11)

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 862,024	\$ 527,088	\$ 663,286	\$ 682,238	\$ 222,914
Revenues:					
Property Tax	1,358,296	1,984,903	2,093,000	2,009,000	2,008,300
Intergovernmental	654,069	134,207	109,930	117,711	103,492
Miscellaneous	27,750	18,013	-	-	-
Subtotal	2,040,115	2,137,123	2,202,930	2,126,711	2,111,792
Total Available	2,902,139	2,664,211	2,866,216	2,808,949	2,334,706
Expenditures:					
Personnel	1,436,051	1,415,120	1,480,855	1,462,769	1,658,335
Operating	337,740	389,996	429,181	451,730	424,282
Capital	446,753	506	-	397,594	-
Subtotal	2,220,544	1,805,622	1,910,036	2,312,093	2,082,617
Interfund Transfer Out	154,507	195,303	273,942	273,942	-
Total Disbursements	2,375,051	2,000,925	2,183,978	2,586,035	2,082,617
Nonspendable	173,250	173,250	115,500	115,500	57,750
Restricted: Internal	353,838	420,143	420,143	-	-
Available	-	69,893	146,595	107,414	194,339
Ending Balance, June 30	\$ 527,088	\$ 663,286	\$ 682,238	\$ 222,914	\$ 252,089

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 210,000
Revenues:					
Property Tax	-	-	250,000	210,000	240,000
Subtotal	-	-	250,000	210,000	240,000
Total Available	-	-	250,000	210,000	450,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	250,000	-	450,000
Subtotal	-	-	250,000	-	450,000
Total Disbursements	-	-	250,000	-	450,000
Restricted: Internal	-	-	-	210,000	-
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,000</u>	<u>\$ -</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 9,798	\$ 13,644	\$ 12,966	\$ 12,966	\$ 7,966
Revenues:					
Property Tax	145,993	141,804	142,200	137,600	142,600
Intergovernmental	<u>2,853</u>	<u>2,518</u>	<u>2,800</u>	<u>2,400</u>	<u>2,400</u>
Subtotal	<u>148,846</u>	<u>144,322</u>	<u>145,000</u>	<u>140,000</u>	<u>145,000</u>
Total Available	<u>158,644</u>	<u>157,966</u>	<u>157,966</u>	<u>152,966</u>	<u>152,966</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	145,000	145,000	145,000	145,000	145,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Total Disbursements	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Available	<u>13,644</u>	<u>12,966</u>	<u>12,966</u>	<u>7,966</u>	<u>7,966</u>
Ending Balance, June 30	<u>\$ 13,644</u>	<u>\$ 12,966</u>	<u>\$ 12,966</u>	<u>\$ 7,966</u>	<u>\$ 7,966</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 193,860	\$ 192,577	\$ 157,007	\$ 157,007	\$ 120,263
Revenues:					
Licenses and Permits	216,242	217,018	220,000	220,000	220,000
Miscellaneous	<u>165</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>216,407</u>	<u>222,018</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
Total Available	<u>410,267</u>	<u>414,595</u>	<u>377,007</u>	<u>377,007</u>	<u>340,263</u>
Expenditures:					
Personnel	158,849	168,582	177,914	172,914	176,614
Operating	58,841	89,006	85,486	77,104	51,625
Capital	<u>-</u>	<u>-</u>	<u>6,399</u>	<u>6,399</u>	<u>-</u>
Subtotal	<u>217,690</u>	<u>257,588</u>	<u>269,799</u>	<u>256,417</u>	<u>228,239</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>327</u>	<u>327</u>	<u>-</u>
Total Disbursements	<u>217,690</u>	<u>257,588</u>	<u>270,126</u>	<u>256,744</u>	<u>228,239</u>
Restricted: Internal	53,256	50,126	-	8,239	-
Available	<u>139,321</u>	<u>106,881</u>	<u>106,881</u>	<u>112,024</u>	<u>112,024</u>
Ending Balance, June 30	<u>\$ 192,577</u>	<u>\$ 157,007</u>	<u>\$ 106,881</u>	<u>\$ 120,263</u>	<u>\$ 112,024</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 3,010	\$ 3,010	\$ 3,010	\$ 3,010	\$ -
Revenues:					
Property Tax	249,074	244,468	254,200	223,700	234,800
Intergovernmental	<u>4,346</u>	<u>4,447</u>	<u>3,700</u>	<u>4,500</u>	<u>3,800</u>
Subtotal	<u>253,420</u>	<u>248,915</u>	<u>257,900</u>	<u>228,200</u>	<u>238,600</u>
Total Available	<u>256,430</u>	<u>251,925</u>	<u>260,910</u>	<u>231,210</u>	<u>238,600</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	253,420	248,915	257,900	231,210	238,600
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>253,420</u>	<u>248,915</u>	<u>257,900</u>	<u>231,210</u>	<u>238,600</u>
Total Disbursements	<u>253,420</u>	<u>248,915</u>	<u>257,900</u>	<u>231,210</u>	<u>238,600</u>
Available	<u>3,010</u>	<u>3,010</u>	<u>3,010</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 3,010</u>	<u>\$ 3,010</u>	<u>\$ 3,010</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ (2,428)	\$ (1,694)	\$ (2,302)	\$ (2,302)	\$ (2,002)
Revenues:					
Property Tax	8,714	7,375	8,800	8,300	8,850
Intergovernmental	<u>20</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>8,734</u>	<u>7,392</u>	<u>8,800</u>	<u>8,300</u>	<u>8,850</u>
Total Available	<u>6,306</u>	<u>5,698</u>	<u>6,498</u>	<u>5,998</u>	<u>6,848</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>(1,694)</u>	<u>(2,302)</u>	<u>(1,502)</u>	<u>(2,002)</u>	<u>(1,152)</u>
Ending Balance, June 30	<u><u>\$ (1,694)</u></u>	<u><u>\$ (2,302)</u></u>	<u><u>\$ (1,502)</u></u>	<u><u>\$ (2,002)</u></u>	<u><u>\$ (1,152)</u></u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 16,112,157	\$ 16,547,148	\$ 16,199,728	\$ 16,199,728	\$ 13,400,084
Revenues:					
Sales Tax	7,229,663	7,936,208	8,203,000	8,415,000	8,840,000
Interest	27,113	37,084	25,000	25,000	25,000
Subtotal	7,256,776	7,973,292	8,228,000	8,440,000	8,865,000
Interfund Transfer In	1,862,485	378,607	-	-	-
Total Available	25,231,418	24,899,047	24,427,728	24,639,728	22,265,084
Expenditures:					
Personnel	135,842	138,499	138,925	138,925	135,979
Operating	19,423	30,335	40,442	40,442	38,798
Capital	-	-	-	-	35,000
Debt Service	8,522,006	8,530,485	8,777,158	8,777,158	8,939,652
Subtotal	8,677,271	8,699,319	8,956,525	8,956,525	9,149,429
Interfund Transfer Out	6,999	-	2,283,119	2,283,119	-
Total Disbursements	8,684,270	8,699,319	11,239,644	11,239,644	9,149,429
Restricted: Internal Available	16,547,148	2,062,525	1,334,000	340,429	56,000
	-	14,137,203	11,854,084	13,059,655	13,059,655
Ending Balance, June 30	\$ 16,547,148	\$ 16,199,728	\$ 13,188,084	\$ 13,400,084	\$ 13,115,655

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 183,168	\$ 128,992	\$ 106,732	\$ 106,732	\$ 100,000
Revenues:					
Fines and Forfeitures	42,763	15,804	22,320	22,320	22,320
Interest	<u>381</u>	<u>199</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>43,144</u>	<u>16,003</u>	<u>22,320</u>	<u>22,320</u>	<u>22,320</u>
Total Available	<u>226,312</u>	<u>144,995</u>	<u>129,052</u>	<u>129,052</u>	<u>122,320</u>
Expenditures:					
Personnel	79,825	28,992	6,732	6,732	-
Operating	17,495	9,271	122,320	22,320	122,320
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>97,320</u>	<u>38,263</u>	<u>129,052</u>	<u>29,052</u>	<u>122,320</u>
Total Disbursements	<u>97,320</u>	<u>38,263</u>	<u>129,052</u>	<u>29,052</u>	<u>122,320</u>
Restricted: Internal	98,383	100,000	-	100,000	-
Available	<u>30,609</u>	<u>6,732</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 128,992</u>	<u>\$ 106,732</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 107,521	\$ 169,607	\$ 179,448	\$ 179,448	\$ 196,900
Revenues:					
Intergovernmental	709,927	791,268	862,875	862,874	862,874
Charges and Fees	80,462	68,670	85,000	85,000	85,000
Interest	<u>297</u>	<u>254</u>	<u>-</u>	<u>250</u>	<u>250</u>
Subtotal	<u>790,686</u>	<u>860,192</u>	<u>947,875</u>	<u>948,124</u>	<u>948,124</u>
Total Available	<u>898,207</u>	<u>1,029,799</u>	<u>1,127,323</u>	<u>1,127,572</u>	<u>1,145,024</u>
Expenditures:					
Personnel	550,263	642,066	726,065	736,278	759,475
Operating	178,337	208,285	195,194	194,394	194,751
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>728,600</u>	<u>850,351</u>	<u>921,259</u>	<u>930,672</u>	<u>954,226</u>
Total Disbursements	<u>728,600</u>	<u>850,351</u>	<u>921,259</u>	<u>930,672</u>	<u>954,226</u>
Restricted: Internal	-	-	-	6,102	-
Available	<u>169,607</u>	<u>179,448</u>	<u>206,064</u>	<u>190,798</u>	<u>190,798</u>
Ending Balance, June 30	<u><u>\$ 169,607</u></u>	<u><u>\$ 179,448</u></u>	<u><u>\$ 206,064</u></u>	<u><u>\$ 196,900</u></u>	<u><u>\$ 190,798</u></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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 679,492	\$ 788,887	\$ 828,726	\$ 828,726	\$ 828,072
Revenues:					
Intergovernmental	853,870	931,306	1,014,592	1,014,592	975,500
Charges and Fees	252,243	207,694	200,000	192,500	200,000
Fines and Forfeitures	(21,836)	(19,730)	-	-	-
Interest	<u>2,071</u>	<u>1,546</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Subtotal	<u>1,086,348</u>	<u>1,120,816</u>	<u>1,216,592</u>	<u>1,209,092</u>	<u>1,177,500</u>
Interfund Transfer In	<u>2,974,404</u>	<u>3,031,846</u>	<u>3,057,548</u>	<u>3,057,548</u>	<u>3,097,292</u>
Total Available	<u>4,740,244</u>	<u>4,941,549</u>	<u>5,102,866</u>	<u>5,095,366</u>	<u>5,102,864</u>
Expenditures:					
Personnel	3,525,070	3,659,082	3,848,043	3,808,043	3,806,993
Operating	426,287	453,741	465,751	459,251	467,799
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>3,951,357</u>	<u>4,112,823</u>	<u>4,313,794</u>	<u>4,267,294</u>	<u>4,274,792</u>
Total Disbursements	<u>3,951,357</u>	<u>4,112,823</u>	<u>4,313,794</u>	<u>4,267,294</u>	<u>4,274,792</u>
Restricted: Internal	1,874	38,668	-	-	-
Available	<u>787,013</u>	<u>790,058</u>	<u>789,072</u>	<u>828,072</u>	<u>828,072</u>
Ending Balance, June 30	<u><u>\$ 788,887</u></u>	<u><u>\$ 828,726</u></u>	<u><u>\$ 789,072</u></u>	<u><u>\$ 828,072</u></u>	<u><u>\$ 828,072</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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 2,511,249	\$ 1,982,996	\$ 1,538,519	\$ 1,538,519	\$ 1,326,337
Revenues:					
Intergovernmental	621,362	651,965	624,500	624,500	639,500
Charges and Fees	802,062	1,150,919	1,120,000	1,120,000	1,125,000
Interest	<u>5,324</u>	<u>2,703</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>1,428,748</u>	<u>1,805,587</u>	<u>1,744,500</u>	<u>1,744,500</u>	<u>1,764,500</u>
Total Available	<u>3,939,997</u>	<u>3,788,583</u>	<u>3,283,019</u>	<u>3,283,019</u>	<u>3,090,837</u>
Expenditures:					
Personnel	1,443,418	1,623,722	1,170,924	1,170,924	1,192,810
Operating	513,583	513,800	1,754,038	721,350	1,629,127
Capital	<u>-</u>	<u>18,390</u>	<u>64,408</u>	<u>64,408</u>	<u>-</u>
Subtotal	<u>1,957,001</u>	<u>2,155,912</u>	<u>2,989,370</u>	<u>1,956,682</u>	<u>2,821,937</u>
Interfund Transfer Out	<u>-</u>	<u>94,152</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>1,957,001</u>	<u>2,250,064</u>	<u>2,989,370</u>	<u>1,956,682</u>	<u>2,821,937</u>
Nonspendable	357,733	268,900	268,900	268,900	268,900
Restricted: Internal	1,625,263	1,269,619	24,749	-	-
Available	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,057,437</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 1,982,996</u>	<u>\$ 1,538,519</u>	<u>\$ 293,649</u>	<u>\$ 1,326,337</u>	<u>\$ 268,900</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 951,862	\$ 1,025,311	\$ 1,287,859	\$ 1,287,859	\$ 1,047,187
Revenues:					
Fines and Forfeitures	273,239	134,904	191,428	109,192	145,832
Interest	2,113	1,637	-	-	-
Miscellaneous	<u>5,735</u>	<u>157,803</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>281,087</u>	<u>294,344</u>	<u>191,428</u>	<u>109,192</u>	<u>145,832</u>
Interfund Transfer In	<u>-</u>	<u>1,879</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>1,232,949</u>	<u>1,321,534</u>	<u>1,479,287</u>	<u>1,397,051</u>	<u>1,193,019</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	91,753	33,675	255,100	172,864	261,100
Capital	<u>74,480</u>	<u>-</u>	<u>165,000</u>	<u>165,000</u>	<u>12,000</u>
Subtotal	<u>166,233</u>	<u>33,675</u>	<u>420,100</u>	<u>337,864</u>	<u>273,100</u>
Interfund Transfer Out	<u>41,405</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total Disbursements	<u>207,638</u>	<u>33,675</u>	<u>432,100</u>	<u>349,864</u>	<u>273,100</u>
Restricted: Internal	61,644	228,672	-	127,268	-
Available	<u>963,667</u>	<u>1,059,187</u>	<u>1,047,187</u>	<u>919,919</u>	<u>919,919</u>
Ending Balance, June 30	<u>\$ 1,025,311</u>	<u>\$ 1,287,859</u>	<u>\$ 1,047,187</u>	<u>\$ 1,047,187</u>	<u>\$ 919,919</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 1,178,496	\$ 1,355,787	\$ 1,379,399	\$ 1,379,399	\$ 971,795
Revenues:					
Intergovernmental	103,500	103,500	103,500	103,500	103,500
Charges and Fees	21,400	33,600	37,000	38,200	38,200
Miscellaneous	<u>376,449</u>	<u>352,864</u>	<u>357,720</u>	<u>364,500</u>	<u>364,542</u>
Subtotal	<u>501,349</u>	<u>489,964</u>	<u>498,220</u>	<u>506,200</u>	<u>506,242</u>
Interfund Transfer In	<u>92,935</u>	<u>80,991</u>	<u>76,311</u>	<u>80,832</u>	<u>79,745</u>
Total Available	<u>1,772,780</u>	<u>1,926,742</u>	<u>1,953,930</u>	<u>1,966,431</u>	<u>1,557,782</u>
Expenditures:					
Personnel	280,800	352,766	330,035	368,086	394,125
Operating	136,193	194,577	336,252	326,550	367,452
Capital	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Subtotal	<u>416,993</u>	<u>547,343</u>	<u>966,287</u>	<u>994,636</u>	<u>761,577</u>
Total Disbursements	<u>416,993</u>	<u>547,343</u>	<u>966,287</u>	<u>994,636</u>	<u>761,577</u>
Restricted: Internal	373,158	595,151	203,395	175,590	-
Available	<u>982,629</u>	<u>784,248</u>	<u>784,248</u>	<u>796,205</u>	<u>796,205</u>
Ending Balance, June 30	<u>\$ 1,355,787</u>	<u>\$ 1,379,399</u>	<u>\$ 987,643</u>	<u>\$ 971,795</u>	<u>\$ 796,205</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	52,272	78,177	55,000	66,792	67,000
Subtotal	52,272	78,177	55,000	66,792	67,000
Interfund Transfer In	24,955	3,756	24,964	18,421	18,726
Total Available	77,227	81,933	79,964	85,213	85,726
Expenditures:					
Personnel	73,872	78,383	76,482	81,731	82,256
Operating	3,355	3,550	3,482	3,482	3,470
Capital	-	-	-	-	-
Subtotal	77,227	81,933	79,964	85,213	85,726
Total Disbursements	77,227	81,933	79,964	85,213	85,726
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 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 330,149	\$ 329,612	\$ 264,954	\$ 264,954	\$ 215,374
Revenues:					
Charges and Fees	79,611	75,779	87,000	75,000	75,000
Interest	-	-	-	-	-
Subtotal	79,611	75,779	87,000	75,000	75,000
Total Available	409,760	405,391	351,954	339,954	290,374
Expenditures:					
Personnel	63,988	99,795	91,646	97,929	95,537
Operating	1,161	4,920	3,055	3,055	3,055
Capital	-	-	-	-	-
Subtotal	65,149	104,715	94,701	100,984	98,592
Interfund Transfer Out	14,999	35,722	31,663	23,596	18,522
Total Disbursements	80,148	140,437	126,364	124,580	117,114
Restricted: Internal	25,338	39,364	-	42,114	-
Available	304,274	225,590	225,590	173,260	173,260
Ending Balance, June 30	\$ 329,612	\$ 264,954	\$ 225,590	\$ 215,374	\$ 173,260

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 145,486	\$ 168,466	\$ 178,598	\$ 178,598	\$ 188,598
Revenues:					
Fines and Forfeitures	36,218	15,515	35,000	15,000	15,000
Subtotal	36,218	15,515	35,000	15,000	15,000
Total Available	181,704	183,981	213,598	193,598	203,598
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,512	5,383	5,000	5,000	5,000
Capital	5,726	-	-	-	-
Subtotal	13,238	5,383	5,000	5,000	5,000
Total Disbursements	13,238	5,383	5,000	5,000	5,000
Restricted: Internal Available	59,890 108,576	- 178,598	- 208,598	- 188,598	- 198,598
Ending Balance, June 30	<u>\$ 168,466</u>	<u>\$ 178,598</u>	<u>\$ 208,598</u>	<u>\$ 188,598</u>	<u>\$ 198,598</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 11,620	\$ 11,620	\$ 17,965
Revenues:					
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Interfund Transfer In	9,847	-	-	-	-
Total Available	109,847	100,000	111,620	111,620	117,965
Expenditures:					
Personnel	109,706	88,355	89,577	93,655	92,086
Operating	141	25	-	-	-
Capital	-	-	-	-	-
Subtotal	109,847	88,380	89,577	93,655	92,086
Total Disbursements	109,847	88,380	89,577	93,655	92,086
Available	-	11,620	22,043	17,965	25,879
Ending Balance, June 30	\$ -	\$ 11,620	\$ 22,043	\$ 17,965	\$ 25,879

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 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 320,915	\$ 317,621	\$ 342,590	\$ 342,590	\$ 328,235
Revenues:					
Intergovernmental	281,540	320,667	273,500	320,000	320,457
Subtotal	281,540	320,667	273,500	320,000	320,457
Total Available	602,455	638,288	616,090	662,590	648,692
Expenditures:					
Personnel	68,221	72,374	72,020	78,244	74,537
Operating	57,271	40,943	73,871	73,871	58,871
Capital	-	-	-	-	-
Subtotal	125,492	113,317	145,891	152,115	133,408
Interfund Transfer Out	159,342	182,381	160,800	182,240	182,240
Total Disbursements	284,834	295,698	306,691	334,355	315,648
Restricted: Internal	40,280	33,191	-	-	-
Available	277,341	309,399	309,399	328,235	333,044
Ending Balance, June 30	\$ 317,621	\$ 342,590	\$ 309,399	\$ 328,235	\$ 333,044

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	-	73,690	75,000	73,690	73,690
Subtotal	-	73,690	75,000	73,690	73,690
Interfund Transfer In	-	26,596	26,117	34,981	-
Total Available	-	100,286	101,117	108,671	73,690
Expenditures:					
Personnel	-	99,795	100,547	107,442	72,103
Operating	-	491	570	1,229	570
Capital	-	-	-	-	-
Subtotal	-	100,286	101,117	108,671	72,673
Total Disbursements	-	100,286	101,117	108,671	72,673
Available	-	-	-	-	1,017
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 1,017</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 791,248	\$ 748,814	\$ 563,451	\$ 563,451	\$ 361,565
Revenues:					
Charges and Fees	170,825	156,700	170,000	155,000	155,000
Interest	1,036	-	-	-	-
Subtotal	171,861	156,700	170,000	155,000	155,000
Total Available	963,109	905,514	733,451	718,451	516,565
Expenditures:					
Personnel	206,697	337,584	504,961	347,106	321,548
Operating	7,598	4,479	11,098	9,780	9,780
Capital	-	-	-	-	-
Subtotal	214,295	342,063	516,059	356,886	331,328
Total Disbursements	214,295	342,063	516,059	356,886	331,328
Restricted: Internal	62,874	346,059	-	176,328	-
Available	685,940	217,392	217,392	185,237	185,237
Ending Balance, June 30	\$ 748,814	\$ 563,451	\$ 217,392	\$ 361,565	\$ 185,237

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 13,684	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	35,152	29,600	35,000	30,000	30,000
Interest	-	-	-	-	-
Subtotal	<u>95,152</u>	<u>89,600</u>	<u>95,000</u>	<u>90,000</u>	<u>90,000</u>
Interfund Transfer In	<u>14,999</u>	<u>35,722</u>	<u>31,663</u>	<u>28,596</u>	<u>18,522</u>
Total Available	<u>123,835</u>	<u>125,322</u>	<u>126,663</u>	<u>118,596</u>	<u>108,522</u>
Expenditures:					
Personnel	121,867	123,074	124,173	116,106	106,072
Operating	1,968	2,248	2,490	2,490	2,450
Capital	-	-	-	-	-
Subtotal	<u>123,835</u>	<u>125,322</u>	<u>126,663</u>	<u>118,596</u>	<u>108,522</u>
Total Disbursements	<u>123,835</u>	<u>125,322</u>	<u>126,663</u>	<u>118,596</u>	<u>108,522</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 439,891	\$ 302,783	\$ 287,004	\$ 287,004	\$ 228,361
Revenues:					
Charges and Fees	340,685	319,626	340,000	300,000	300,000
Interest	1,002	-	-	-	-
Subtotal	341,687	319,626	340,000	300,000	300,000
Total Available	781,578	622,409	627,004	587,004	528,361
Expenditures:					
Personnel	439,044	303,468	356,813	319,288	321,765
Operating	38,320	31,937	39,355	39,355	37,678
Capital	1,431	-	-	-	-
Subtotal	478,795	335,405	396,168	358,643	359,443
Total Disbursements	478,795	335,405	396,168	358,643	359,443
Restricted: Internal	96,337	56,168	-	59,443	-
Available	206,446	230,836	230,836	168,918	168,918
Ending Balance, June 30	\$ 302,783	\$ 287,004	\$ 230,836	\$ 228,361	\$ 168,918

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 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 510,778	\$ 163,660	\$ 199,999	\$ 199,999	\$ 250,000
Revenues:					
Intergovernmental	618,292	739,923	664,925	730,000	712,235
Subtotal	618,292	739,923	664,925	730,000	712,235
Interfund Transfer In	-	244,805	518,746	364,835	189,833
Total Available	1,129,070	1,148,388	1,383,670	1,294,834	1,152,068
Expenditures:					
Personnel	848,855	829,401	1,076,455	961,558	864,059
Operating	19,376	17,226	60,678	16,678	19,333
Capital	50,000	-	-	-	-
Subtotal	918,231	846,627	1,137,133	978,236	883,392
Interfund Transfer Out	47,179	101,762	46,538	66,598	18,676
Total Disbursements	965,410	948,389	1,183,671	1,044,834	902,068
Available	163,660	199,999	199,999	250,000	250,000
Ending Balance, June 30	\$ 163,660	\$ 199,999	\$ 199,999	\$ 250,000	\$ 250,000

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 76,085	\$ 110,025	\$ 118,344	\$ 118,344	\$ 145,761
Revenues:					
Intergovernmental	-	-	10,000	10,000	10,000
Charges and Fees	43,615	40,750	56,000	56,000	50,000
Fines and Forfeitures	-	-	-	-	-
Subtotal	43,615	40,750	66,000	66,000	60,000
Total Available	119,700	150,775	184,344	184,344	205,761
Expenditures:					
Personnel	2,815	9,587	9,680	10,057	10,515
Operating	6,860	22,844	28,500	28,526	28,500
Capital	-	-	-	-	-
Subtotal	9,675	32,431	38,180	38,583	39,015
Total Disbursements	9,675	32,431	38,180	38,583	39,015
Available	110,025	118,344	146,164	145,761	166,746
Ending Balance, June 30	\$ 110,025	\$ 118,344	\$ 146,164	\$ 145,761	\$ 166,746

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 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 36,007	\$ 8,721	\$ 10,612	\$ 10,612	\$ 10,612
Revenues:					
Miscellaneous	6,389	2,947	500	-	500
Subtotal	6,389	2,947	500	-	500
Total Available	42,396	11,668	11,112	10,612	11,112
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,675	1,056	8,721	-	5,000
Capital	-	-	-	-	-
Subtotal	3,675	1,056	8,721	-	5,000
Interfund Transfer Out	30,000	-	-	-	-
Total Disbursements	33,675	1,056	8,721	-	5,000
Restricted: Internal	6,006	8,221	-	4,500	-
Available	2,715	2,391	2,391	6,112	6,112
Ending Balance, June 30	\$ 8,721	\$ 10,612	\$ 2,391	\$ 10,612	\$ 6,112

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 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 106,800	\$ 34,181	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	40,625	40,625	40,625	40,625	40,625
Miscellaneous	-	-	-	-	-
Subtotal	40,625	40,625	40,625	40,625	40,625
Interfund Transfer In	30,000	44,819	20,421	31,617	18,676
Total Available	177,425	119,625	61,046	72,242	59,301
Expenditures:					
Personnel	112,353	119,082	57,584	71,672	58,731
Operating	543	543	3,462	570	570
Capital	-	-	-	-	-
Subtotal	112,896	119,625	61,046	72,242	59,301
Interfund Transfer Out	30,348	-	-	-	-
Total Disbursements	143,244	119,625	61,046	72,242	59,301
Restricted: Internal	33,361	-	-	-	-
Available	820	-	-	-	-
Ending Balance, June 30	\$ 34,181	\$ -	\$ -	\$ -	\$ -

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

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Violent Crime Prosecution
Fund Statement

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 9,009
Revenues:					
Intergovernmental	-	-	100,000	100,000	100,000
Subtotal	-	-	100,000	100,000	100,000
Total Available	-	-	100,000	100,000	109,009
Expenditures:					
Personnel	-	-	100,000	90,991	88,859
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	100,000	90,991	88,859
Total Disbursements	-	-	100,000	90,991	88,859
Available	-	-	-	9,009	20,150
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,009</u>	<u>\$ 20,150</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 37,384	\$ 14,836	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	110,305	90,362	110,000	62,000	62,000
Subtotal	110,305	90,362	110,000	62,000	62,000
Interfund Transfer In	-	30,793	6,273	7,305	-
Total Available	147,689	135,991	116,273	69,305	62,000
Expenditures:					
Personnel	103,253	103,687	91,542	49,574	41,815
Operating	29,600	32,304	24,731	19,731	19,861
Capital	-	-	-	-	-
Subtotal	132,853	135,991	116,273	69,305	61,676
Total Disbursements	132,853	135,991	116,273	69,305	61,676
Restricted: Internal	14,836	-	-	-	-
Available	-	-	-	-	324
Ending Balance, June 30	\$ 14,836	\$ -	\$ -	\$ -	\$ 324

Note: Refer to page F-43 for budget narrative related to this fund.

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	-	12,316,021	12,400,000	12,400,000	12,400,000
Interest	-	185,574	-	-	-
Subtotal	-	12,501,595	12,400,000	12,400,000	12,400,000
Interfund Transfer In	-	1,830,517	4,269,369	4,269,369	4,269,369
Total Available	-	14,332,112	16,669,369	16,669,369	16,669,369
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	9,512,024	9,555,000	9,555,000	9,555,000
Capital	-	-	-	-	-
Debt Service	-	2,016,091	4,269,369	4,269,369	4,269,369
Subtotal	-	11,528,115	13,824,369	13,824,369	13,824,369
Interfund Transfer Out	-	2,803,997	2,845,000	2,845,000	2,845,000
Total Disbursements	-	14,332,112	16,669,369	16,669,369	16,669,369
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 26,422,079	\$ 27,983,802	\$ 21,660,890	\$ 21,660,890	\$ 10,858,275
Revenues:					
Sales Tax	27,642,826	30,344,322	31,363,000	32,175,000	33,800,000
Interest	65,776	37,006	20,000	20,000	20,000
Miscellaneous	200	-	-	-	-
Subtotal	27,708,802	30,381,328	31,383,000	32,195,000	33,820,000
Interfund Transfer In	10,434,000	2,289,513	-	-	-
Total Available	64,564,881	60,654,643	53,043,890	53,855,890	44,678,275
Expenditures:					
Personnel	756,253	783,399	797,359	797,359	882,781
Operating	3,641,775	2,739,665	1,881,512	1,887,050	1,332,752
Capital	-	-	-	-	-
Debt Service	18,652,325	18,815,689	19,235,830	19,235,830	19,539,255
Subtotal	23,050,353	22,338,753	21,914,701	21,920,239	21,754,788
Interfund Transfer Out	13,530,726	16,655,000	13,500,000	21,077,376	13,500,000
Total Disbursements	36,581,079	38,993,753	35,414,701	42,997,615	35,254,788
Nonspendable	7,577,376	7,577,376	7,577,376	-	-
Restricted: Internal	20,406,426	14,083,514	10,051,813	1,913,788	479,000
Available	-	-	-	8,944,487	8,944,487
Ending Balance, June 30	\$ 27,983,802	\$ 21,660,890	\$ 17,629,189	\$ 10,858,275	\$ 9,423,487

Note: This fund consists of two separate divisions:

MWDBE: Transportation Sales Tax (page L-23) and Transportation Development: Roads Program (page M-28)

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ (6,043,613)	\$ (5,588,675)	\$ (6,815,633)	\$ (6,815,633)	\$ 1,609,743
Revenues:					
Sales Tax	<u>7,654,938</u>	<u>8,403,042</u>	<u>8,685,000</u>	<u>8,910,000</u>	<u>9,360,000</u>
Subtotal	<u>7,654,938</u>	<u>8,403,042</u>	<u>8,685,000</u>	<u>8,910,000</u>	<u>9,360,000</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,577,376</u>	<u>-</u>
Total Available	<u>1,611,325</u>	<u>2,814,367</u>	<u>1,869,367</u>	<u>9,671,743</u>	<u>10,969,743</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,200,000	9,630,000	8,062,000	8,062,000	8,361,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>7,200,000</u>	<u>9,630,000</u>	<u>8,062,000</u>	<u>8,062,000</u>	<u>8,361,000</u>
Total Disbursements	<u>7,200,000</u>	<u>9,630,000</u>	<u>8,062,000</u>	<u>8,062,000</u>	<u>8,361,000</u>
Available	<u>(5,588,675)</u>	<u>(6,815,633)</u>	<u>(6,192,633)</u>	<u>1,609,743</u>	<u>2,608,743</u>
Ending Balance, June 30	<u><u>\$ (5,588,675)</u></u>	<u><u>\$ (6,815,633)</u></u>	<u><u>\$ (6,192,633)</u></u>	<u><u>\$ 1,609,743</u></u>	<u><u>\$ 2,608,743</u></u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	5,700,932	5,694,366	6,210,000	5,878,000	6,018,000
Intergovernmental	<u>151,122</u>	<u>144,038</u>	<u>-</u>	<u>-</u>	<u>59,000</u>
Subtotal	<u>5,852,054</u>	<u>5,838,404</u>	<u>6,210,000</u>	<u>5,878,000</u>	<u>6,077,000</u>
Interfund Transfer In	<u>-</u>	<u>101,916</u>	<u>-</u>	<u>102,000</u>	<u>102,000</u>
Total Available	<u>5,852,054</u>	<u>5,940,320</u>	<u>6,210,000</u>	<u>5,980,000</u>	<u>6,179,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,852,054	5,940,320	6,210,000	5,980,000	6,179,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,852,054</u>	<u>5,940,320</u>	<u>6,210,000</u>	<u>5,980,000</u>	<u>6,179,000</u>
Total Disbursements	<u>5,852,054</u>	<u>5,940,320</u>	<u>6,210,000</u>	<u>5,980,000</u>	<u>6,179,000</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-11 for budget narrative related to this fund.

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

	<u>FY 2013 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2015 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	1,471,807	1,495,817	3,049,000	3,000,000	3,247,000
Intergovernmental	<u>25,524</u>	<u>23,657</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Subtotal	<u>1,497,331</u>	<u>1,519,474</u>	<u>3,049,000</u>	<u>3,000,000</u>	<u>3,248,000</u>
Total Available	<u>1,497,331</u>	<u>1,519,474</u>	<u>3,049,000</u>	<u>3,000,000</u>	<u>3,248,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>1,497,331</u>	<u>1,519,474</u>	<u>3,049,000</u>	<u>3,000,000</u>	<u>3,248,000</u>
Total Disbursements	<u>1,497,331</u>	<u>1,519,474</u>	<u>3,049,000</u>	<u>3,000,000</u>	<u>3,248,000</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-12 for budget narrative related to this fund.

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

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Projected</u>	<u>FY 2016</u> <u>Approved</u>
Beginning Balance, July 1	\$ 165,303	\$ 168,337	\$ 231,879	\$ 231,879	\$ 206,973
Revenues:					
Intergovernmental	2,905	5,803	58,000	58,000	58,000
Charges and Fees	488	167	-	-	-
Fines and Forfeitures	<u>391,683</u>	<u>414,061</u>	<u>345,000</u>	<u>372,646</u>	<u>360,000</u>
Subtotal	<u>395,076</u>	<u>420,031</u>	<u>403,000</u>	<u>430,646</u>	<u>418,000</u>
Total Available	<u>560,379</u>	<u>588,368</u>	<u>634,879</u>	<u>662,525</u>	<u>624,973</u>
Expenditures:					
Personnel	379,801	345,694	439,301	425,576	441,815
Operating	12,241	10,795	25,301	29,976	23,512
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>392,042</u>	<u>356,489</u>	<u>464,602</u>	<u>455,552</u>	<u>465,327</u>
Total Disbursements	<u>392,042</u>	<u>356,489</u>	<u>464,602</u>	<u>455,552</u>	<u>465,327</u>
Restricted: Internal	58,830	62,102	-	47,327	-
Available	<u>109,507</u>	<u>169,777</u>	<u>170,277</u>	<u>159,646</u>	<u>159,646</u>
Ending Balance, June 30	<u>\$ 168,337</u>	<u>\$ 231,879</u>	<u>\$ 170,277</u>	<u>\$ 206,973</u>	<u>\$ 159,646</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 K-21).

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

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2015</u> <u>Projected</u>	<u>FY 2016</u> <u>Approved</u>
Beginning Balance, July 1	\$ 204,246	\$ 204,526	\$ 204,526	\$ 204,526	\$ 138,436
Revenues:					
Fines and Forfeitures	<u>280</u>	<u>-</u>	<u>10,000</u>	<u>4,150</u>	<u>10,000</u>
Subtotal	<u>280</u>	<u>-</u>	<u>10,000</u>	<u>4,150</u>	<u>10,000</u>
Total Available	<u>204,526</u>	<u>204,526</u>	<u>214,526</u>	<u>208,676</u>	<u>148,436</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	160,000	70,240	148,436
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>70,240</u>	<u>148,436</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>70,240</u>	<u>148,436</u>
Restricted: Internal	150,000	150,000	-	138,436	-
Available	<u>54,526</u>	<u>54,526</u>	<u>54,526</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 204,526</u>	<u>\$ 204,526</u>	<u>\$ 54,526</u>	<u>\$ 138,436</u>	<u>\$ -</u>

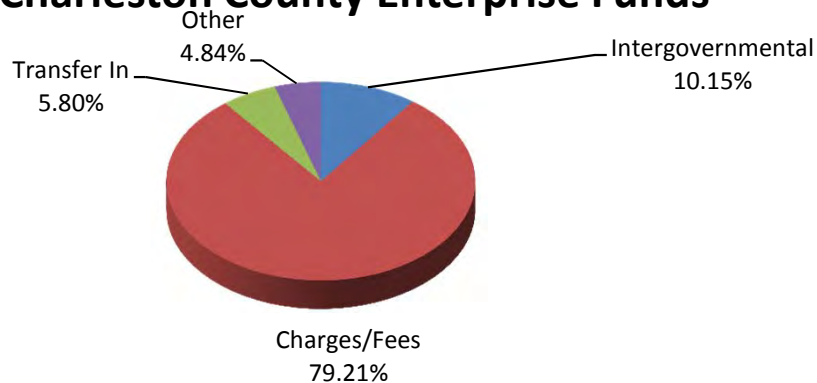
Note: Refer to page L-33 for budget narrative related to this fund.

Enterprise Funds

Charleston County

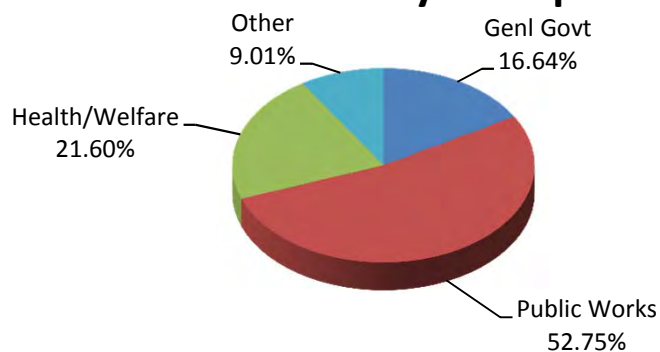
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise Funds. The graphs below present an overall summary of the Enterprise Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM... FY 2016 Charleston County Enterprise Funds



Total Available Budgeted: \$52,054,298

WHERE IT GOES... FY 2016 Charleston County Enterprise Funds



Total Uses: \$52,054,298

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
	\$ 6,071,066	\$ 3,975,904	\$ 3,802,980	\$ 3,802,980	\$ 3,655,980
Revenues:					
Intergovernmental	1,705,199	1,310,380	1,253,111	1,253,111	1,500,000
Charges and Fees	538,968	531,892	480,000	480,000	650,000
Interest	10,664	3,316	7,500	7,500	5,000
Subtotal	2,254,831	1,845,588	1,740,611	1,740,611	2,155,000
Total Available	8,325,897	5,821,492	5,543,591	5,543,591	5,810,980
Expenditures:					
Personnel	366,427	338,552	512,645	562,645	818,476
Operating	3,983,566	1,679,960	1,073,479	1,062,080	1,658,471
Capital	-	-	262,886	262,886	-
Subtotal	4,349,993	2,018,512	1,849,010	1,887,611	2,476,947
Total Disbursements	4,349,993	2,018,512	1,849,010	1,887,611	2,476,947
Nonspendable	1,998,901	1,735,297	1,735,297	1,735,297	1,735,297
Restricted: Internal	1,319,694	41,000	18,601	321,947	-
Available	657,309	2,026,683	1,940,683	1,598,736	1,598,736
Ending Balance, June 30	\$ 3,975,904	\$ 3,802,980	\$ 3,694,581	\$ 3,655,980	\$ 3,334,033

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

Charleston County, South Carolina
Enterprise Fund
Consolidated Dispatch: Fire and Agency Costs
Fund Statement

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 19,969	\$ 19,969	\$ -
Revenues:					
Intergovernmental	-	150,074	359,274	348,631	376,492
Interest	-	(184)	-	-	-
Subtotal	-	149,890	359,274	348,631	376,492
Interfund Transfer In	-	292,779	136,403	110,386	-
Total Available	-	442,669	515,646	478,986	376,492
Expenditures:					
Personnel	-	71,144	62,391	62,891	63,741
Operating	-	351,556	433,286	416,095	312,751
Capital	-	-	-	-	-
Subtotal	-	422,700	495,677	478,986	376,492
Total Disbursements	-	422,700	495,677	478,986	376,492
Restricted: Internal	-	19,969	19,969	-	-
Ending Balance, June 30	\$ -	\$ 19,969	\$ 19,969	\$ -	\$ -

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 5,891,027	\$ 6,057,652	\$ 8,712,152	\$ 8,712,152	\$ 25,916,289
Revenues:					
Intergovernmental	4,086,242	4,076,828	3,866,517	4,097,354	3,016,757
Charges and Fees	3,280,378	4,175,852	4,727,038	4,225,322	6,095,036
Interest	1,580	1,442	3,000	3,000	3,000
Miscellaneous	15,452	2,194,292	17,020,000	17,020,000	20,000
Leases and Rentals	166,784	140,124	131,111	164,720	-
Subtotal	7,550,436	10,588,538	25,747,666	25,510,396	9,134,793
Interfund Transfer In	2,148,688	1,907,540	1,886,049	1,745,638	1,274,678
Total Available	15,590,151	18,553,730	36,345,867	35,968,186	36,325,760
Expenditures:					
Personnel	5,507,626	5,600,088	6,344,243	5,660,145	6,511,356
Operating	3,862,107	4,167,215	5,279,163	4,374,510	4,672,783
Capital	-	-	-	17,242	60,000
Debt Service	162,766	74,275	-	-	-
Subtotal	9,532,499	9,841,578	11,623,406	10,051,897	11,244,139
Total Disbursements	9,532,499	9,841,578	11,623,406	10,051,897	11,244,139
Nonspendable	4,316,444	6,268,980	6,268,980	6,268,980	6,268,980
Restricted: External	-	57	57	-	-
Restricted: Internal	50	297,849	297,849	16,827,302	15,791,117
Available	1,741,158	2,145,266	18,155,575	2,820,007	3,021,524
Ending Balance, June 30	<u>\$ 6,057,652</u>	<u>\$ 8,712,152</u>	<u>\$ 24,722,461</u>	<u>\$ 25,916,289</u>	<u>\$ 25,081,621</u>

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

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 68,120,292	\$ 69,439,738	\$ 70,836,022	\$ 70,836,022	\$ 74,861,023
Revenues:					
Intergovernmental	128,855	145,294	120,000	120,000	120,000
Charges and Fees	29,022,804	29,037,958	27,780,300	27,280,300	26,567,500
Interest	(1,481)	(9,434)	-	-	-
Miscellaneous	71,922	(49,555)	-	-	-
Subtotal	29,222,100	29,124,263	27,900,300	27,400,300	26,687,500
Interfund Transfer In	5,700,000	4,000,000	-	2,500,000	-
Total Available	103,042,392	102,564,001	98,736,322	100,736,322	101,548,523
Expenditures:					
Personnel	6,108,847	6,574,634	6,952,536	6,952,536	7,153,177
Operating	21,568,037	20,957,011	16,428,196	16,418,823	16,358,858
Capital	-	-	1,625,600	2,503,940	3,943,900
Debt Service	191,570	196,334	-	-	-
Subtotal	27,868,454	27,727,979	25,006,332	25,875,299	27,455,935
Interfund Transfer Out	5,734,200	4,000,000	-	-	-
Total Disbursements	33,602,654	31,727,979	25,006,332	25,875,299	27,455,935
Nonspendable	25,519,909	27,216,649	27,216,649	27,216,649	27,216,649
Restricted: External	3,025,361	-	-	-	-
Restricted: Internal	37,638,480	32,117,988	32,117,988	31,517,456	30,749,021
Available	3,255,988	11,501,385	14,395,353	16,126,918	16,126,918
Ending Balance, June 30	\$ 69,439,738	\$ 70,836,022	\$ 73,729,990	\$ 74,861,023	\$ 74,092,588

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 12,103,180	\$ 11,981,541	\$ 14,671,983	\$ 14,671,983	\$ 14,571,983
Revenues:					
Intergovernmental	263,546	261,507	255,000	270,000	270,000
Charges and Fees	2,925,160	3,146,186	3,224,294	3,234,480	3,228,960
Interest	7,322	4,684	10,000	10,000	10,000
Miscellaneous	(23,191)	2,652,178	(30,000)	(40,000)	(40,000)
Leases and Rentals	80,168	82,573	85,050	85,050	87,601
Subtotal	3,253,005	6,147,128	3,544,344	3,559,530	3,556,561
Total Available	15,356,185	18,128,669	18,216,327	18,231,513	18,128,544
Expenditures:					
Personnel	1,008,776	1,029,702	914,943	980,862	1,041,984
Operating	902,961	1,104,552	961,960	894,000	913,074
Capital	-	-	-	-	238,000
Debt Service	192,098	66,661	-	-	-
Subtotal	2,103,835	2,200,915	1,876,903	1,874,862	2,193,058
Interfund Transfer Out	1,270,809	1,255,771	1,767,441	1,784,668	1,651,503
Total Disbursements	3,374,644	3,456,686	3,644,344	3,659,530	3,844,561
Nonspendable	9,861,933	12,242,267	12,242,267	12,242,267	12,242,267
Restricted: Internal	1,661,925	1,900,817	1,800,817	2,081,417	1,793,417
Available	457,683	528,899	528,899	248,299	248,299
Ending Balance, June 30	\$ 11,981,541	\$ 14,671,983	\$ 14,571,983	\$ 14,571,983	\$ 14,283,983

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

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 302,856	\$ 315,631	\$ 597,548	\$ 597,548	\$ 302,461
Revenues:					
Charges and Fees	1,786,840	2,078,122	2,060,000	2,080,000	2,081,590
Interest	14,613	13,173	-	10,000	10,000
Miscellaneous	(2,091)	(2,319)	-	-	-
Subtotal	<u>1,799,362</u>	<u>2,088,976</u>	<u>2,060,000</u>	<u>2,090,000</u>	<u>2,091,590</u>
Total Available	<u>2,102,218</u>	<u>2,404,607</u>	<u>2,657,548</u>	<u>2,687,548</u>	<u>2,394,051</u>
Expenditures:					
Personnel	1,231,151	1,242,087	1,298,515	1,120,000	1,307,646
Operating	555,436	564,972	620,571	605,571	598,172
Capital	-	-	40,000	37,228	-
Subtotal	<u>1,786,587</u>	<u>1,807,059</u>	<u>1,959,086</u>	<u>1,762,799</u>	<u>1,905,818</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>140,914</u>	<u>622,288</u>	<u>185,772</u>
Total Disbursements	<u>1,786,587</u>	<u>1,807,059</u>	<u>2,100,000</u>	<u>2,385,087</u>	<u>2,091,590</u>
Nonspendable	34,127	52,461	52,461	52,461	52,461
Restricted: Internal	-	40,000	-	-	-
Available	<u>281,504</u>	<u>505,087</u>	<u>505,087</u>	<u>250,000</u>	<u>250,000</u>
Ending Balance, June 30	<u><u>\$ 315,631</u></u>	<u><u>\$ 597,548</u></u>	<u><u>\$ 557,548</u></u>	<u><u>\$ 302,461</u></u>	<u><u>\$ 302,461</u></u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 574,979	\$ 358,510	\$ 374,428	\$ 374,428	\$ 357,099
Revenues:					
Charges and Fees	2,157,391	2,615,301	2,564,976	2,608,572	2,609,028
Interest	31	(765)	-	-	-
Leases and Rentals	40,326	40,929	40,715	40,715	41,963
Subtotal	2,197,748	2,655,465	2,605,691	2,649,287	2,650,991
Interfund Transfer In	1,502,950	1,563,448	1,742,307	1,742,307	1,743,643
Total Available	4,275,677	4,577,423	4,722,426	4,766,022	4,751,733
Expenditures:					
Personnel	171,733	196,183	191,053	168,053	190,970
Operating	3,745,434	4,006,812	4,200,945	4,164,566	4,203,664
Capital	-	-	50,000	76,304	170,000
Subtotal	3,917,167	4,202,995	4,441,998	4,408,923	4,564,634
Total Disbursements	3,917,167	4,202,995	4,441,998	4,408,923	4,564,634
Nonspendable	55,616	45,258	45,258	45,258	45,258
Restricted: Internal	52,279	143,925	49,925	170,000	-
Available	250,615	185,245	185,245	141,841	141,841
Ending Balance, June 30	\$ 358,510	\$ 374,428	\$ 280,428	\$ 357,099	\$ 187,099

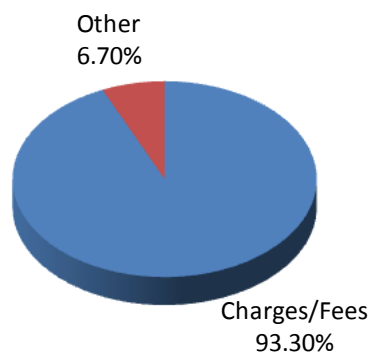
Note: Refer to page K-25 for budget narrative related to this fund.

Internal Service Funds

Charleston County

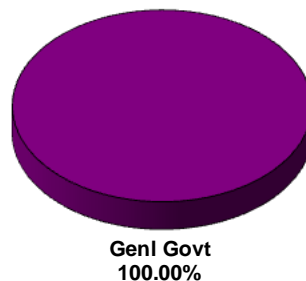
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2016 Charleston County Internal Service Funds



Total Available Budgeted: \$53,595,178

WHERE IT GOES... FY 2016 Charleston County Internal Service Funds



Total Uses: \$53,595,178

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 10,969,797	\$ 13,344,161	\$ 15,047,844	\$ 15,047,844	\$ 14,605,831
Revenues:					
Charges and Fees	11,620,977	12,559,690	13,116,095	11,680,719	13,232,507
Miscellaneous	802,701	668,515	-	-	-
Subtotal	12,423,678	13,228,205	13,116,095	11,680,719	13,232,507
Interfund Transfer In	5,397,850	4,724,977	3,199,350	3,199,350	2,556,460
Total Available	28,791,325	31,297,343	31,363,289	29,927,913	30,394,798
Expenditures:					
Personnel	2,078,585	2,194,506	2,246,771	2,166,646	2,256,743
Operating	12,552,242	13,645,534	10,552,174	9,322,663	10,552,224
Capital	-	-	3,516,500	3,832,773	3,320,000
Subtotal	14,630,827	15,840,040	16,315,445	15,322,082	16,128,967
Interfund Transfer Out	816,337	409,459	-	-	-
Total Disbursements	15,447,164	16,249,499	16,315,445	15,322,082	16,128,967
Nonspendable	12,315,361	13,610,490	13,610,490	13,610,490	13,610,490
Restricted: Internal	480,941	341,143	341,143	340,000	-
Available	547,859	1,096,211	1,096,211	655,341	655,341
Ending Balance, June 30	<u>\$ 13,344,161</u>	<u>\$ 15,047,844</u>	<u>\$ 15,047,844</u>	<u>\$ 14,605,831</u>	<u>\$ 14,265,831</u>

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

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

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2015 Projected</u>	<u>FY 2016 Approved</u>
Beginning Balance, July 1	\$ 1,095,151	\$ 940,991	\$ 1,721,114	\$ 1,721,114	\$ 2,361,114
Revenues:					
Charges and Fees	25,679,832	26,882,161	27,564,000	27,864,775	27,818,000
Interest	49,709	40,958	-	40,000	40,000
Miscellaneous	<u>4,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>25,734,131</u>	<u>26,923,119</u>	<u>27,564,000</u>	<u>27,904,775</u>	<u>27,858,000</u>
Total Available	<u>26,829,282</u>	<u>27,864,110</u>	<u>29,285,114</u>	<u>29,625,889</u>	<u>30,219,114</u>
Expenditures:					
Personnel	-	816	7,000	105,226	101,612
Operating	25,888,291	26,142,180	27,707,000	27,159,549	27,756,388
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>25,888,291</u>	<u>26,142,996</u>	<u>27,714,000</u>	<u>27,264,775</u>	<u>27,858,000</u>
Total Disbursements	<u>25,888,291</u>	<u>26,142,996</u>	<u>27,714,000</u>	<u>27,264,775</u>	<u>27,858,000</u>
Restricted: Internal Available	<u>-</u> <u>940,991</u>	<u>195,000</u> <u>1,526,114</u>	<u>45,000</u> <u>1,526,114</u>	<u>-</u> <u>2,361,114</u>	<u>-</u> <u>2,361,114</u>
Ending Balance, June 30	<u>\$ 940,991</u>	<u>\$ 1,721,114</u>	<u>\$ 1,571,114</u>	<u>\$ 2,361,114</u>	<u>\$ 2,361,114</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 166,489	\$ 251,321	\$ 320,628	\$ 320,628	\$ 205,707
Revenues:					
Charges and Fees	1,561,478	1,877,620	1,952,270	1,969,335	1,998,702
Miscellaneous	892	(19,777)	-	-	-
Subtotal	1,562,370	1,857,843	1,952,270	1,969,335	1,998,702
Interfund Transfer In	467,282	174,628	38,825	27,404	21,000
Total Available	2,196,141	2,283,792	2,311,723	2,317,367	2,225,409
Expenditures:					
Personnel	697,946	748,430	761,385	756,569	725,960
Operating	1,225,932	1,190,206	882,593	877,948	913,532
Capital	-	-	18,700	131,445	21,000
Debt Service	20,942	24,528	345,698	345,698	359,210
Subtotal	1,944,820	1,963,164	2,008,376	2,111,660	2,019,702
Total Disbursements	1,944,820	1,963,164	2,008,376	2,111,660	2,019,702
Nonspendable	100,198	105,707	105,707	105,707	105,707
Restricted: Internal	26,086	104,081	86,800	-	-
Available	125,037	110,840	110,840	100,000	100,000
Ending Balance, June 30	\$ 251,321	\$ 320,628	\$ 303,347	\$ 205,707	\$ 205,707

Note: Refer to pages K-12 and K-27 for budget narratives related to this fund.

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 702,884	\$ 1,859,736	\$ 2,745,094	\$ 2,745,094	\$ 2,696,013
Revenues:					
Charges and Fees	5,506,207	6,011,587	5,947,361	5,009,970	5,000,000
Interest	12,829	9,793	15,000	15,000	15,000
Miscellaneous	16,686	23,364	15,000	15,000	15,000
Subtotal	<u>5,535,722</u>	<u>6,044,744</u>	<u>5,977,361</u>	<u>5,039,970</u>	<u>5,030,000</u>
Total Available	<u>6,238,606</u>	<u>7,904,480</u>	<u>8,722,455</u>	<u>7,785,064</u>	<u>7,726,013</u>
Expenditures:					
Personnel	419,969	435,238	436,227	435,440	450,376
Operating	3,958,901	4,724,148	5,541,134	4,559,611	5,096,908
Capital	-	-	94,000	94,000	47,000
Subtotal	<u>4,378,870</u>	<u>5,159,386</u>	<u>6,071,361</u>	<u>5,089,051</u>	<u>5,594,284</u>
Total Disbursements	<u>4,378,870</u>	<u>5,159,386</u>	<u>6,071,361</u>	<u>5,089,051</u>	<u>5,594,284</u>
Nonspendable	2,621	91,450	91,450	91,450	91,450
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	119,730	94,000	-	564,284	-
Available	<u>1,612,385</u>	<u>2,434,644</u>	<u>2,434,644</u>	<u>1,915,279</u>	<u>1,915,279</u>
Ending Balance, June 30	<u>\$ 1,859,736</u>	<u>\$ 2,745,094</u>	<u>\$ 2,651,094</u>	<u>\$ 2,696,013</u>	<u>\$ 2,131,729</u>

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adjusted	FY 2015 Projected	FY 2016 Approved
Beginning Balance, July 1	\$ 379,953	\$ 483,257	\$ 1,041,870	\$ 1,041,870	\$ 847,301
Revenues:					
Charges and Fees	1,789,761	2,015,158	1,962,423	1,962,423	1,953,225
Subtotal	1,789,761	2,015,158	1,962,423	1,962,423	1,953,225
Interfund Transfer In	-	400,000	-	-	-
Total Available	2,169,714	2,898,415	3,004,293	3,004,293	2,800,526
Expenditures:					
Personnel	312,640	329,340	333,590	333,590	337,508
Operating	1,343,817	1,527,205	1,618,833	1,618,833	1,615,717
Capital	-	-	47,000	165,744	20,000
Subtotal	1,656,457	1,856,545	1,999,423	2,118,167	1,973,225
Interfund Transfer Out	30,000	-	38,825	38,825	21,000
Total Disbursements	1,686,457	1,856,545	2,038,248	2,156,992	1,994,225
Nonspendable	91,442	629,766	629,766	629,766	629,766
Restricted: Internal	280,000	128,744	118,744	41,000	-
Available	111,815	283,360	217,535	176,535	176,535
Ending Balance, June 30	<u>\$ 483,257</u>	<u>\$ 1,041,870</u>	<u>\$ 966,045</u>	<u>\$ 847,301</u>	<u>\$ 806,301</u>

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

COUNTY COUNCIL

GENERAL FUND

GENERAL GOVERNMENT

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

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 489,710	\$ 501,689	\$ 529,815	\$ 626,649	\$ 96,834	18.3
Operating	837,267	872,312	934,934	987,152	52,218	5.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,326,977</u>	<u>\$ 1,374,001</u>	<u>\$ 1,464,749</u>	<u>\$ 1,613,801</u>	<u>\$ 149,052</u>	10.2

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in funding for Council contingency, Pet Helpers and Lowcountry Local First. The expenditures also include a reduction to costs associated with the countywide annual audit due to a change in the number of audits required. During budget deliberations, Council appropriated \$150,000 for the Charleston Area Justice Ministry; \$40,000 for the Mt. Pleasant Senior Citizen Center; and \$40,000 for the North Charleston Senior Citizen Center.

ACCOMMODATIONS TAX - LOCAL

SPECIAL REVENUE FUND

CULTURE AND RECREATION

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$11,987,748	\$13,425,524	\$14,750,000	\$16,230,000	\$ 1,480,000	10.0
Interest	2,502	2,723	5,000	5,000	-	0.0
TOTAL REVENUES	<u>\$11,990,250</u>	<u>\$13,428,247</u>	<u>\$14,755,000</u>	<u>\$16,235,000</u>	<u>\$ 1,480,000</u>	<u>10.0</u>
Personnel	\$ 2,375,767	\$ 2,560,173	\$ 4,084,901	\$ 5,485,888	\$ 1,400,987	34.3
Operating	9,036,654	10,705,809	10,892,955	11,753,566	860,611	7.9
Capital	313,565	49,699	121,508	-	(121,508)	(100.0)
TOTAL EXPENDITURES	<u>\$11,725,986</u>	<u>\$13,315,681</u>	<u>\$15,099,364</u>	<u>\$17,239,454</u>	<u>\$ 2,140,090</u>	<u>14.2</u>

Funding Adjustments for FY 2016 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 additional funding for the final phase of the transition to a countywide consolidated dispatch and the expansion of public safety services, including the Emergency Medical Services Department and Sheriff's Office.
- Operating expenditures reflect allocations based on the Council established formulas. The increase represents additional funding for the final phase of the transition to a countywide consolidated dispatch and the expansion of public safety services.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 74,749	\$ 62,216	\$ 75,000	\$ 62,000	\$ (13,000)	(17.3)
Interest	1,057	287	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 75,806</u></u>	<u><u>\$ 62,503</u></u>	<u><u>\$ 75,000</u></u>	<u><u>\$ 62,000</u></u>	<u><u>\$ (13,000)</u></u>	<u><u>(17.3)</u></u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	48,266	35,628	47,500	35,150	(12,350)	(26.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>48,266</u></u>	<u><u>35,628</u></u>	<u><u>47,500</u></u>	<u><u>35,150</u></u>	<u><u>(12,350)</u></u>	<u><u>(26.0)</u></u>
Interfund Transfer Out	<u>27,540</u>	<u>26,875</u>	<u>27,500</u>	<u>26,850</u>	<u>(650)</u>	<u>(2.4)</u>
TOTAL DISBURSEMENTS	<u><u>\$ 75,806</u></u>	<u><u>\$ 62,503</u></u>	<u><u>\$ 75,000</u></u>	<u><u>\$ 62,000</u></u>	<u><u>\$ (13,000)</u></u>	<u><u>(17.3)</u></u>

Funding Adjustments for FY 2016 Include:

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

INTERNAL AUDITOR

GENERAL FUND

GENERAL GOVERNMENT

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

Services Provided:

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

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 178,444	\$ 184,854	\$ 212,720	\$ 216,409	\$ 3,689	1.7
Operating	12,595	12,812	13,234	12,081	(1,153)	(8.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 191,039</u>	<u>\$ 197,666</u>	<u>\$ 225,954</u>	<u>\$ 228,490</u>	<u>\$ 2,536</u>	<u>1.1</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures were decreased in the area of membership/dues in order to partially offset higher personnel costs.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Council audit reports	1(a)	11	11	16
Periodic monitoring reports	1(a)	4	3	3
Integrity services investigations	1(a)	4	3	3
Recommendations in audit reports ¹	2(b)	11	10	10
Efficiency:				
Cost per audit hour	1(b)	\$83.58	\$71.66	\$80.00
Outcome:				
Completion percent of Annual Audit Plan	1(a)	76.0%	77.0%	100%
Surveys returned	2(a)	50.0%	70.0%	60.0%
Average evaluation score	2(a)	100	97	95
Recommendations accepted and implemented	2(b)	11	10	10
Percent of recommendations accepted and implemented	2(b)	100%	100%	100%

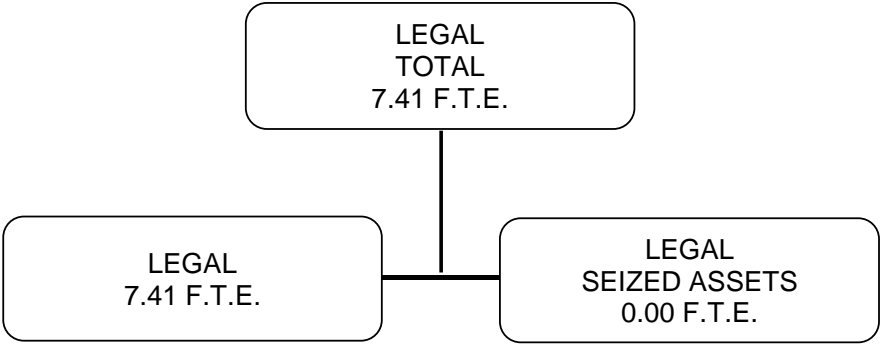
¹This total does not include recommendations in Memorandums of Minor Exceptions, Periodic Monitoring Reports, or Integrity Services Investigations.

2016 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.41	7.11	7.11	7.41	0.30	4.2
Personnel	\$ 675,139	\$ 722,486	\$ 777,252	\$ 829,166	\$ 51,914	6.7
Operating	302,351	330,758	367,262	490,054	122,792	33.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 977,490</u>	<u>\$ 1,053,244</u>	<u>\$ 1,144,514</u>	<u>\$ 1,319,220</u>	<u>\$ 174,706</u>	15.3

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also represents the reallocation of personnel into the department.
- Operating expenditures reflect an increase due to the contractual adjustment in the County Attorney's fee contract and ongoing litigation. The increase is also attributed to the annual maintenance costs for newly purchased software.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 42,763	\$ 15,804	\$ 22,320	\$ 22,320	\$ -	0.0
Interest	381	199	-	-	-	0.0
TOTAL REVENUES	<u>\$ 43,144</u>	<u>\$ 16,003</u>	<u>\$ 22,320</u>	<u>\$ 22,320</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	17,495	9,271	122,320	122,320	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 17,495</u>	<u>\$ 9,271</u>	<u>\$ 122,320</u>	<u>\$ 122,320</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2016 Include:

- Revenues did not change based on projection.
- Operating expenditures did not change.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 162,452	\$ -	\$ 160,000	\$ -	\$ (160,000)	(100.0)
TOTAL REVENUES	<u>\$ 162,452</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ -</u>	<u>\$ (160,000)</u>	<u>(100.0)</u>
Dept of Social Services	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0
Health Department	194,327	201,513	257,859	257,859	-	0.0
Mental Health Center	<u>47,247</u>	<u>47,247</u>	<u>47,247</u>	<u>47,247</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 313,574</u>	<u>\$ 320,760</u>	<u>\$ 377,106</u>	<u>\$ 377,106</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect an expectation that the Health Department vital statistics fees will no longer be a source of revenue.
- 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 7,654,938	\$ 8,403,043	\$ 8,685,000	\$ 9,360,000	\$ 675,000	7.8
TOTAL REVENUES	<u>\$ 7,654,938</u>	<u>\$ 8,403,043</u>	<u>\$ 8,685,000</u>	<u>\$ 9,360,000</u>	<u>\$ 675,000</u>	7.8
Transportation - CARTA	\$ 6,762,000	\$ 9,052,000	\$ 7,572,000	\$ 7,854,000	\$ 282,000	3.7
Transportation - LINK	398,000	533,000	445,000	462,000	17,000	3.8
Transportation - ITN	30,000	35,000	35,000	35,000	-	0.0
Indirect Cost	10,000	10,000	10,000	10,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 7,200,000</u>	<u>\$ 9,630,000</u>	<u>\$ 8,062,000</u>	<u>\$ 8,361,000</u>	<u>\$ 299,000</u>	3.7

Funding Adjustments for FY 2016 Include:

- Revenue collections of the half cent Transportation Sales Tax are expected to increase based on recent trends.
- Contributions to the Charleston Area Regional Transportation Authority (CARTA) provide for ongoing services. The increase reflects growth in capital costs.
- Contributions to the Tricounty Link (LINK) reflect funding to provide services in the rural areas of Charleston County. The increase reflects assistance with the repayment of a loan.
- Contributions to the Independent Transportation Network (ITN) Charleston – Trident is funding to help this 501(c)(3) non-profit organization provide dignified automobile transportation for seniors age 65 and older and for adults of any age with a visual impairment. The organization uses both paid and volunteer drivers to provide their service.

TRIDENT TECHNICAL COLLEGE

SPECIAL REVENUE FUND

EDUCATION

DIVISION – Operating

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 5,700,932	\$ 5,694,366	\$ 6,210,000	\$ 6,018,000	\$ (192,000)	(3.1)
Intergovernmental	151,122	144,038	-	59,000	59,000	100.0
TOTAL REVENUES	5,852,054	5,838,404	6,210,000	6,077,000	(133,000)	(2.1)
Interfund Transfer In	-	101,916	-	102,000	102,000	100.0
TOTAL SOURCES	<u>\$ 5,852,054</u>	<u>\$ 5,940,320</u>	<u>\$ 6,210,000</u>	<u>\$ 6,179,000</u>	<u>\$ (31,000)</u>	(0.5)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,852,054	5,940,320	6,210,000	6,179,000	(31,000)	(0.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,852,054</u>	<u>\$ 5,940,320</u>	<u>\$ 6,210,000</u>	<u>\$ 6,179,000</u>	<u>\$ (31,000)</u>	(0.5)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a consistent 1.9 tax mill rate (after adjustment for reassessment). The decrease in revenues represents a shift of some multi-county park revenues to a transfer in.
- Interfund Transfer In reflects multi-county park revenues which serve as a security for the Special Source Revenue Bond. If sufficient revenues are available in multi-county park revenues dedicated to repay the bond, the remaining multi-county park revenues are released to the various taxing entities.
- Operating expenditures represent the estimated appropriation to the Trident Technical College for the maintenance and operation of the College's facilities.

TRIDENT TECHNICAL COLLEGE (continued)

SPECIAL REVENUE FUND

EDUCATION

DIVISION – Debt Service

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 1,471,807	\$ 1,495,817	\$ 3,049,000	\$ 3,247,000	\$ 198,000	6.5
Intergovernmental	25,524	23,657	-	1,000	1,000	100.0
TOTAL REVENUES	<u>\$ 1,497,331</u>	<u>\$ 1,519,474</u>	<u>\$ 3,049,000</u>	<u>\$ 3,248,000</u>	<u>\$ 199,000</u>	6.5
Interfund Transfer Out	<u>\$ 1,497,331</u>	<u>\$ 1,519,474</u>	<u>\$ 3,049,000</u>	<u>\$ 3,248,000</u>	<u>\$ 199,000</u>	6.5
TOTAL DISBURSEMENTS	<u>\$ 1,497,331</u>	<u>\$ 1,519,474</u>	<u>\$ 3,049,000</u>	<u>\$ 3,248,000</u>	<u>\$ 199,000</u>	6.5

Funding Adjustments for FY 2016 Include:

- Revenues reflect property taxes at a consistent 1.0 mill tax rate.
- Interfund Transfer Out reflects an increase in the amount transferred to the Debt Service Fund to repay general obligation bonds borrowed for Trident Technical College's Nursing and Science Building and Aeronautical Training Center.

AUDITOR

GENERAL FUND

GENERAL GOVERNMENT

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

Services Provided:

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

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	31.00	31.00	31.00	-	0.0
Licenses and Permits	\$ 235	\$ 1,270	\$ 200	\$ 105	\$ (95)	(47.5)
TOTAL REVENUES	<u>\$ 235</u>	<u>\$ 1,270</u>	<u>\$ 200</u>	<u>\$ 105</u>	<u>\$ (95)</u>	<u>(47.5)</u>
Personnel	\$ 1,731,750	\$ 1,836,448	\$ 1,923,950	\$ 2,018,523	\$ 94,573	4.9
Operating	187,060	193,344	242,328	210,812	(31,516)	(13.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,918,810</u>	<u>\$ 2,029,792</u>	<u>\$ 2,166,278</u>	<u>\$ 2,229,335</u>	<u>\$ 63,057</u>	<u>2.9</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in postage and service contracts based on historical trends.

AUDITOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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

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

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

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

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: To maximize efficiency to the public.

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

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Refunds processed	1(b),2(b)	12,282	12,363	12,000
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	651,050	586,801	600,000
Deed transfers processed	2(b)	13,982	16,348	15,000
Measurement changes processed	2(b)	273	153	200
Homestead Exemptions/Property Tax Relief processed	2(c)	2,025	2,523	2,000
Efficiency:				
Average time in days per deed transfer to process	2(b)	12	12	12
Outcome:				
Fair Market Value accuracy rate	1(a)	98.0%	98.0%	98.0%
Set millage accuracy rate	1(c)	100%	100%	100%
Percent of returned mail	2(a)	5.0%	5.0%	5.0%
Deed transfer accuracy rate	1(b),2(b)	98.0%	98.0%	98.0%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	99.0%	99.0%	99.0%

2016 ACTION STEPS

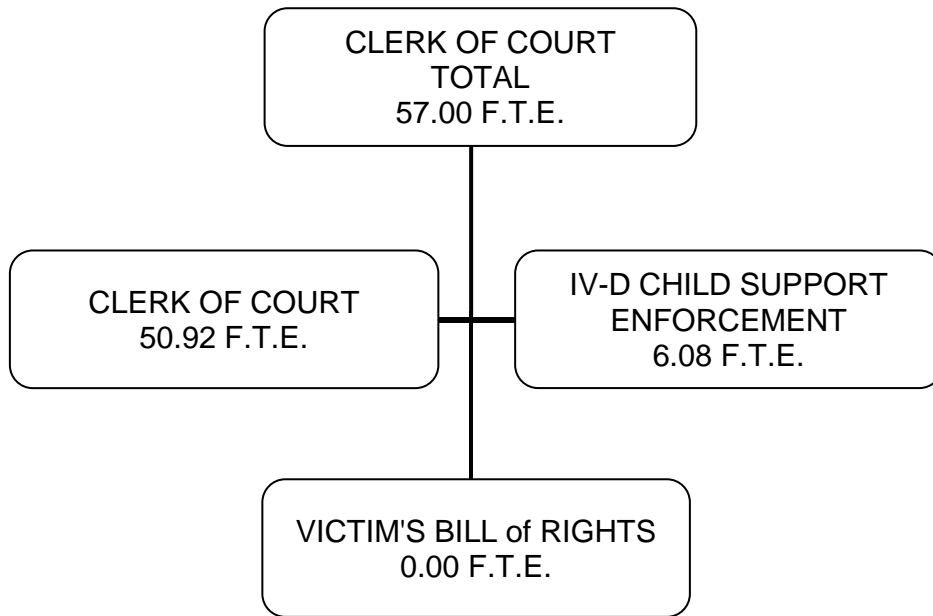
Department Goal 1

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

Department Goal 2

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

CLERK OF COURT



CLERK OF COURT

GENERAL FUND

JUDICIAL

DEPARTMENT - Clerk of Court

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

Services Provided:

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

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	50.92	50.92	50.92	50.92	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	816,990	835,682	823,700	831,300	7,600	0.9
Fines and Forfeitures	548,389	485,252	543,200	519,000	(24,200)	(4.5)
Interest	4,464	421	1,000	1,000	-	0.0
Miscellaneous	27,528	20,034	23,000	21,500	(1,500)	(6.5)
TOTAL REVENUES	1,398,946	1,342,964	1,392,475	1,374,375	(18,100)	(1.3)
Interfund Transfer In	317,551	435,805	265,054	312,639	47,585	18.0
TOTAL SOURCES	<u>\$ 1,716,497</u>	<u>\$ 1,778,769</u>	<u>\$ 1,657,529</u>	<u>\$ 1,687,014</u>	<u>\$ 29,485</u>	1.8
Personnel	\$ 2,740,610	\$ 2,902,029	\$ 3,220,712	\$ 3,239,252	\$ 18,540	0.6
Operating	432,031	503,434	449,225	442,485	(6,740)	(1.5)
Capital	-	10,844	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,172,641</u>	<u>\$ 3,416,307</u>	<u>\$ 3,669,937</u>	<u>\$ 3,681,737</u>	<u>\$ 11,800</u>	0.3

Funding Adjustments for FY 2016 Include:

- Revenues represent a decrease in projected filing fees and support collection fees based on current revenue trends.
- Interfund Transfer In reflects the transfer of unspent revenues in the IV-D Child Support Enforcement Program at the discretion of the Clerk of Court.

CLERK OF COURT (continued)

GENERAL FUND

JUDICIAL

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease due to reductions in consultant fees and wireless technology charges. The decrease is offset by an increase to jury fees based on historical expenditures.

CLERK OF COURT (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - IV-D Child Support Enforcement

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	<u>\$ 1,002,182</u>	<u>\$ 1,047,841</u>	<u>\$ 1,000,000</u>	<u>\$ 1,035,000</u>	<u>\$ 35,000</u>	3.5
TOTAL REVENUES	<u>\$ 1,002,182</u>	<u>\$ 1,047,841</u>	<u>\$ 1,000,000</u>	<u>\$ 1,035,000</u>	<u>\$ 35,000</u>	3.5
Personnel	<u>\$ 396,104</u>	<u>\$ 371,313</u>	<u>\$ 453,543</u>	<u>\$ 443,704</u>	<u>\$ (9,839)</u>	(2.2)
Operating	<u>240,127</u>	<u>275,955</u>	<u>281,403</u>	<u>278,657</u>	<u>(2,746)</u>	(1.0)
Capital	<u>22,000</u>	<u>39,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>658,231</u>	<u>686,513</u>	<u>734,946</u>	<u>722,361</u>	<u>(12,585)</u>	(1.7)
Interfund Transfer Out	<u>317,551</u>	<u>435,805</u>	<u>265,054</u>	<u>312,639</u>	<u>47,585</u>	18.0
TOTAL DISBURSEMENTS	<u>\$ 975,782</u>	<u>\$ 1,122,318</u>	<u>\$ 1,000,000</u>	<u>\$ 1,035,000</u>	<u>\$ 35,000</u>	3.5

Funding Adjustments for FY 2016 Include:

- Revenues reflect reimbursements from the Department of Social Services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect an offset for anticipated vacancies.
- Operating expenditures reflect a decrease in maintenance contracts based on historical and projected usage.
- 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Fines and Forfeitures	<u>\$ 202,885</u>	<u>\$ 211,275</u>	<u>\$ 150,000</u>	<u>\$ 155,000</u>	<u>\$ 5,000</u>	3.3
TOTAL REVENUES	<u>\$ 202,885</u>	<u>\$ 211,275</u>	<u>\$ 150,000</u>	<u>\$ 155,000</u>	<u>\$ 5,000</u>	3.3

Funding Adjustments for FY 2016 Include:

- Revenues are anticipated to increase based upon historical analysis and 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 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	9.00	10.00	11.00	12.00	1.00	9.1
Licenses and Permits	\$ 33,360	\$ 34,455	\$ 32,500	\$ 36,000	\$ 3,500	10.8
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	4,149	8,469	6,000	6,500	500	8.3
TOTAL REVENUES	<u>\$ 39,084</u>	<u>\$ 44,499</u>	<u>\$ 40,075</u>	<u>\$ 44,075</u>	<u>\$ 4,000</u>	10.0
Personnel	\$ 705,684	\$ 730,354	\$ 809,675	\$ 933,452	\$ 123,777	15.3
Operating	464,279	515,995	550,754	577,823	27,069	4.9
Capital	-	-	-	36,000	36,000	100.0
TOTAL EXPENDITURES	<u>1,169,963</u>	<u>1,246,349</u>	<u>1,360,429</u>	<u>1,547,275</u>	<u>186,846</u>	13.7
Interfund Transfer Out	<u>2,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,172,481</u>	<u>\$ 1,246,349</u>	<u>\$ 1,360,429</u>	<u>\$ 1,547,275</u>	<u>\$ 186,846</u>	13.7

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in projected cremation requests.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also reflects the addition of one Deputy Coroner due to increased deaths and caseloads in the office.

CORONER (continued)

GENERAL FUND

JUDICIAL

-
- Operating expenditures reflect a reduction in grant assistance as well as increases in supplies needed for the increased caseload.
 - Capital expenditures reflect the addition of one utility vehicle for the new Deputy Coroner position.

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 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</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	\$ 173,491	\$ 178,608	\$ 201,310	\$ 216,829	\$ 15,519	7.7
Operating	13,501	16,316	19,915	19,292	(623)	(3.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 186,992</u>	<u>\$ 194,924</u>	<u>\$ 221,225</u>	<u>\$ 236,121</u>	<u>\$ 14,896</u>	6.7

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in postage charges due to historical trends.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.80	19.80	20.80	21.80	1.00	4.8
Licenses and Permits	\$ 246,630	\$ 262,586	\$ 255,000	\$ 275,000	\$ 20,000	7.8
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	1,150,766	1,086,164	1,009,500	1,034,864	25,364	2.5
Fines and Forfeitures	(17,580)	27,180	-	-	-	0.0
Interest	-	14	-	-	-	0.0
TOTAL REVENUES	1,381,391	1,377,519	1,266,075	1,311,439	45,364	3.6
Interfund Transfer In	159,342	182,380	160,800	182,240	21,440	13.3
TOTAL SOURCES	\$ 1,540,733	\$ 1,559,899	\$ 1,426,875	\$ 1,493,679	\$ 66,804	4.7
Personnel	\$ 1,604,919	\$ 1,647,873	\$ 1,762,377	\$ 1,903,460	\$ 141,083	8.0
Operating	560,632	629,502	658,660	679,067	20,407	3.1
Capital	-	21,323	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,165,551	\$ 2,298,698	\$ 2,421,037	\$ 2,582,527	\$ 161,490	6.7

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in Marriage Licenses and 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 the addition of a merit pay program. Personnel expenditures also include the addition of a Court Investigator to facilitate the elder abuse program.
- Operating expenditures reflect an increase in record imaging of estate and marriage license files. In addition, higher office expenses and postage costs based on historical and projected usage contribute to this increase.

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:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Number of conservatorships and guardianships filed	1(a)	200	228	250
Number of court cases filed	1(b)	1,966	2,274	2,300
Output:				
Certified copies issued	1(c)	5,020	5,272	5,000
Cases scheduled for litigation	1(b)(d)	1,193	1,218	1,200
Estates opened ¹	1(d)	2,034	2,042	2,050
Speaking engagements	1(e)(f)	42	40	40
Number of accountings and guardianship reports	2	847	879	400
Marriage licenses issued	3(a)	4,600	5,026	5,000
Mandatory probate forms completed	3(b)	3,000	3,00	3,000
Efficiency:				
Average cases per clerk	1(b)(d)	508	517	500
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		242	257	200
456 days to 540 days		148	136	125
541 days to 720 days		166	145	130
721 days or more		353	394	325
Percentage of delinquent accountings and guardianships ²	2	2.0%	2.0%	2.0%
South Carolina Law compliance	3(a)	100%	100%	100%
Certified marriage license compliance	3(a)	100%	100%	100%
Mandatory probate form compliance	3(b)	100%	100%	100%

¹ Annualized based on a calendar year.

² Reflects a calendar year.

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

2016 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	27.00	27.00	27.00	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	5,618,827	6,492,131	6,750,000	7,670,000	920,000	13.6
Interest	323	426	400	400	-	0.0
TOTAL REVENUES	<u>\$ 5,620,725</u>	<u>\$ 6,498,146</u>	<u>\$ 6,751,975</u>	<u>\$ 7,671,975</u>	<u>\$ 920,000</u>	13.6
Personnel	\$ 1,604,749	\$ 1,687,661	\$ 1,782,822	\$ 1,811,151	\$ 28,329	1.6
Operating	107,997	163,385	156,576	155,521	(1,055)	(0.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,712,746</u>	<u>\$ 1,851,046</u>	<u>\$ 1,939,398</u>	<u>\$ 1,966,672</u>	<u>\$ 27,274</u>	1.4

Funding Adjustments for FY 2016 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 the addition of a merit pay program.
- Operating expenditures reflect an increase in consumable supplies and specialty paper required for printing reports and year-end books.

REGISTER OF MESNE CONVEYANCE (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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

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

Initiative IV: Workflow Analysis-Process Management

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

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

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

MEASURES:

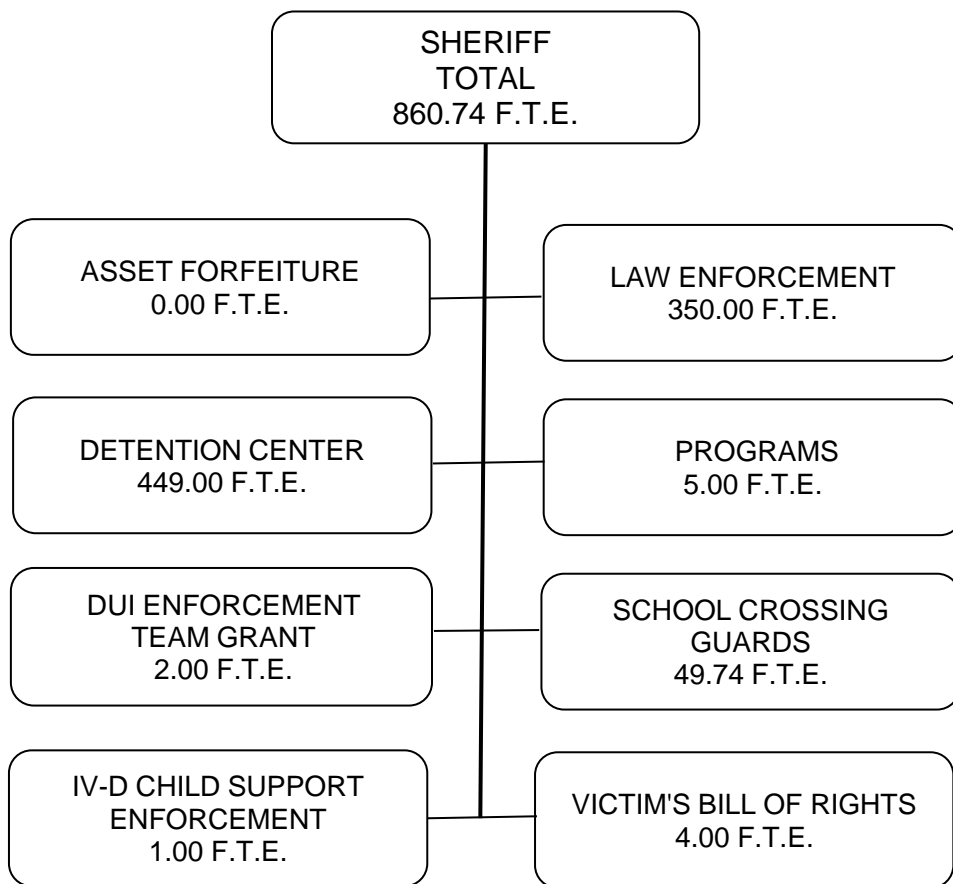
	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	106,096	109,245	109,245
Efficiency:				
Average number of documents processed per staff	2(a)	4,421	4,966	4,966
Outcome:				
Revenue above budget	2(a)	\$2,845,082	\$5,663,781	\$5,663,781
Document turnaround time	2(a)	2 weeks	2 weeks	2 weeks
Percent decrease in turnaround time	2(a)	0%	0%	0%
Percent of Plats scanned	2(b)	100%	100%	100%

2016 ACTION STEPS

Department Goal 2

- Continue scanning historic books for electronic use with estimated completion within five years.
- Continue preservation of deteriorated historical plats.
- Catalog and index maps and plats donated to RMC but exclude on County public records.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 273,239	\$ 134,904	\$ 191,428	\$ 145,832	\$ (45,596)	(23.8)
Interest	2,113	1,637	-	-	-	0.0
Miscellaneous	5,735	157,803	-	-	-	0.0
TOTAL REVENUES	\$ 281,087	\$ 294,344	\$ 191,428	\$ 145,832	\$ (45,596)	(23.8)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	91,753	33,675	255,100	261,100	6,000	2.4
Capital	74,480	-	165,000	12,000	(153,000)	(92.7)
TOTAL EXPENDITURES	166,233	33,675	420,100	273,100	(147,000)	(35.0)
Interfund Transfer Out	41,405	-	12,000	-	(12,000)	(100.0)
TOTAL DISBURSEMENTS	\$ 207,638	\$ 33,675	\$ 432,100	\$ 273,100	\$ (159,000)	(36.8)

Funding Adjustments for FY 2016 Include:

- Revenues reflect projections of seized asset forfeitures based on recent trends.
- Operating expenditures reflect an increase in payments to persons providing confidential information to the Sheriff's Office.
- 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	461.00	454.00	449.00	449.00	-	0.0
Intergovernmental	\$ 2,804,735	\$ 2,147,326	\$ 1,980,000	\$ 2,031,000	\$ 51,000	2.6
Charges and Fees	244,927	221,322	213,000	432,620	219,620	103.1
Miscellaneous	32,668	32,908	-	-	-	0.0
TOTAL REVENUES	\$ 3,082,330	\$ 2,401,556	\$ 2,193,000	\$ 2,463,620	\$ 270,620	12.3
Personnel	\$24,882,659	\$24,551,149	\$25,710,261	\$26,140,295	\$ 430,034	1.7
Operating	6,874,950	7,782,925	7,565,490	7,891,095	325,605	4.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$31,757,609	\$32,334,074	\$33,275,751	\$34,031,390	\$ 755,639	2.3

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in the amount of the commission from telephone usage by prisoners due to a change in the vendor providing the services. In addition, the per diem reimbursement from the federal government for "holding" federal prisoners represents an increase based on current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. In addition, the increased costs represent additional funding for overtime based on current trends and a reduction in reimbursement from the State Criminal Alien Assistance Program.
- Operating expenditures reflect an increase in the base cost for contracted medical services/care for inmates.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 52,272	\$ 78,177	\$ 55,000	\$ 67,000	\$ 12,000	21.8
TOTAL REVENUES	52,272	78,177	55,000	67,000	12,000	21.8
Interfund Transfer In	24,955	3,756	24,964	18,726	(6,238)	(25.0)
TOTAL SOURCES	<u>\$ 77,227</u>	<u>\$ 81,933</u>	<u>\$ 79,964</u>	<u>\$ 85,726</u>	<u>\$ 5,762</u>	7.2
Personnel	\$ 73,872	\$ 78,383	\$ 76,482	\$ 82,256	\$ 5,774	7.5
Operating	3,355	3,550	3,482	3,470	(12)	(0.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 77,227</u>	<u>\$ 81,933</u>	<u>\$ 79,964</u>	<u>\$ 85,726</u>	<u>\$ 5,762</u>	7.2

Funding Adjustments for FY 2016 Include:

- Revenues are reflective of anticipated State funding.
- Interfund Transfer In represents a decrease in the General Fund's portion to fund the difference between expenditures and the reimbursement received from the Department of Social Services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no significant changes.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Law Enforcement

Mission: The Sheriff is elected to provide law enforcement services to the citizens of Charleston County.

Services Provided:

- Provide patrol operation, investigative follow-up, traffic enforcement, aerial surveillance, special community functions, narcotics enforcement, underwater recovery, special weapons and tactics response, service of civil and criminal process, and animal control
- Provide food, clothing, shelter, limited exercise, recreation, and medical care, and victim services in accordance with the South Carolina Victim's Bill of Rights

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	312.00	320.00	326.00	350.00	24.00	7.4
Licenses and Permits	\$ 750	\$ 1,200	\$ 600	\$ 1,200	\$ 600	100.0
Intergovernmental	114,403	69,210	51,575	31,575	(20,000)	(38.8)
Charges and Fees	133,738	95,332	97,700	99,300	1,600	1.6
Fines and Forfeitures	11,959	9,350	11,500	11,500	-	0.0
Miscellaneous	27,487	23,861	-	-	-	0.0
TOTAL REVENUES	\$ 288,337	\$ 198,953	\$ 161,375	\$ 143,575	\$ (17,800)	(11.0)
Personnel	\$21,685,800	\$22,495,494	\$22,161,988	\$23,324,654	\$ 1,162,666	5.2
Operating	5,373,536	5,323,373	5,835,029	6,454,386	619,357	10.6
Capital	128,633	53,461	-	647,520	647,520	100.0
TOTAL EXPENDITURES	27,187,969	27,872,328	27,997,017	30,426,560	2,429,543	8.7
Interfund Transfer Out	118,885	84,748	101,275	98,471	(2,804)	(2.8)
TOTAL DISBURSEMENTS	\$27,306,854	\$27,957,076	\$28,098,292	\$30,525,031	\$ 2,426,739	8.6

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease due to a reduction in Federal reimbursements for services provided by the County.
- Personnel costs reflect projected compensation, including the continuation of the longevity program, and the addition of a merit pay program. Personnel expenditures also include the partial funding of sixteen Deputy Sheriff and eight Law Enforcement Specialist II positions. The final phase in of funding will occur in FY 2017.
- Operating expenditures represent increased costs due to the addition of twenty-four new personnel and body cameras for all law enforcement officers in FY 2016.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

- Capital costs include sixteen law enforcement vehicles, mobile radios, and in car cameras for additional personnel.
- Interfund Transfer Out represents the General Fund's portion of the cost to support the School Resource Officer program and the IV-D program. The decrease represents a reduction in funding due to increased reimbursements from the State for the IV-D program.

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:

Input:

Detention operating expenditures

Federal prisoner per diem revenues

Output:

Value of property stolen due to crime

Bad check warrants received

Bad check warrants served

Grant monies awarded no-match

Efficiency:

Value of property recovered

Daily cost per prisoner

Actual cost of grant personnel and purchased equipment

Outcome:

Value of property recovered as a percent of property reported stolen

Percent of bad check warrants served

Percent of federal prisoner per diem revenues to expenditures

Personnel, equipment purchased using non-general fund dollars

Actual civil fees received

<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
2(a)	\$7,664,148	\$7,635,744	\$7,775,822
2(a)	\$1,874,521	\$1,547,020	\$1,820,000
1(a)	\$11,634,214	\$11,338,052	\$11,338,052
1(b)	5,817	590	6,000
1(b)	6,702	1,792	5,900
2(b)	\$577,102	\$568,860	\$572,981
1(a)	\$7,773,102	\$0	\$0
2(a)	\$55	\$55	\$55
2(b)	\$217,829	\$217,829	\$186,549
1(a)	66.81%	27.14%	27.14%
1(b)	115.21%	303.73%	98.33%
2(a)	24.46%	20.26%	23.41%
2(b)	38.0%	38.0%	33.0%
2(c)	\$60,729	\$38,857	\$40,000

2016 ACTION STEPS

Department Goal 1

- Install a cell phone booster antenna to enhance communications at the new Law Enforcement Center.
- Acquire Body Cameras for the Patrol Division.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM - Programs

Mission: The Sheriff's Office Programs utilize 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Intergovernmental	\$ 103,500	\$ 103,500	\$ 103,500	\$ 103,500	\$ -	0.0
Charges and Fees	21,400	33,600	37,000	38,200	1,200	3.2
Miscellaneous	376,449	352,864	357,720	364,542	6,822	1.9
TOTAL REVENUES	501,349	489,964	498,220	506,242	8,022	1.6
Interfund Transfer In	92,935	80,991	76,311	79,745	3,434	4.5
TOTAL SOURCES	\$ 594,284	\$ 570,955	\$ 574,531	\$ 585,987	\$ 11,456	2.0
Personnel	\$ 280,800	\$ 352,766	\$ 330,035	\$ 394,125	\$ 64,090	19.4
Operating	136,193	194,577	336,252	367,452	31,200	9.3
Capital	-	-	300,000	-	(300,000)	(100.0)
TOTAL EXPENDITURES	\$ 416,993	\$ 547,343	\$ 966,287	\$ 761,577	\$ (204,710)	(21.2)

Funding Adjustments for FY 2016 Include:

- Revenues reflect additional commission from vending sales of items sold to inmates. The revenues also represent an increase in the number of sex offenders projected to register during FY 2016.
- Interfund Transfer In reflects the General Fund's portion of the cost to support the School Resource Officer program. The personnel and operating costs to implement the program are projected to increase in FY 2016.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also includes budgeted overtime for Detention Officers to attend Special Operations Group (SOG) Team Training.
- Operating expenditures reflect an increase in the number of Detention Officers attending SOG Team Training in FY 2016.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	50.74	49.74	49.74	49.74	-	0.0
Personnel	\$ 670,386	\$ 689,842	\$ 737,564	\$ 700,000	\$ (37,564)	(5.1)
Operating	6,552	7,117	12,000	10,000	(2,000)	(16.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 676,938</u>	<u>\$ 696,959</u>	<u>\$ 749,564</u>	<u>\$ 710,000</u>	<u>\$ (39,564)</u>	<u>(5.3)</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease in personnel costs is based on historical costs and budget constraints.
- Operating expenditures reflect decreased costs associated with purchasing uniforms.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM – Victim’s Bill of Rights

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

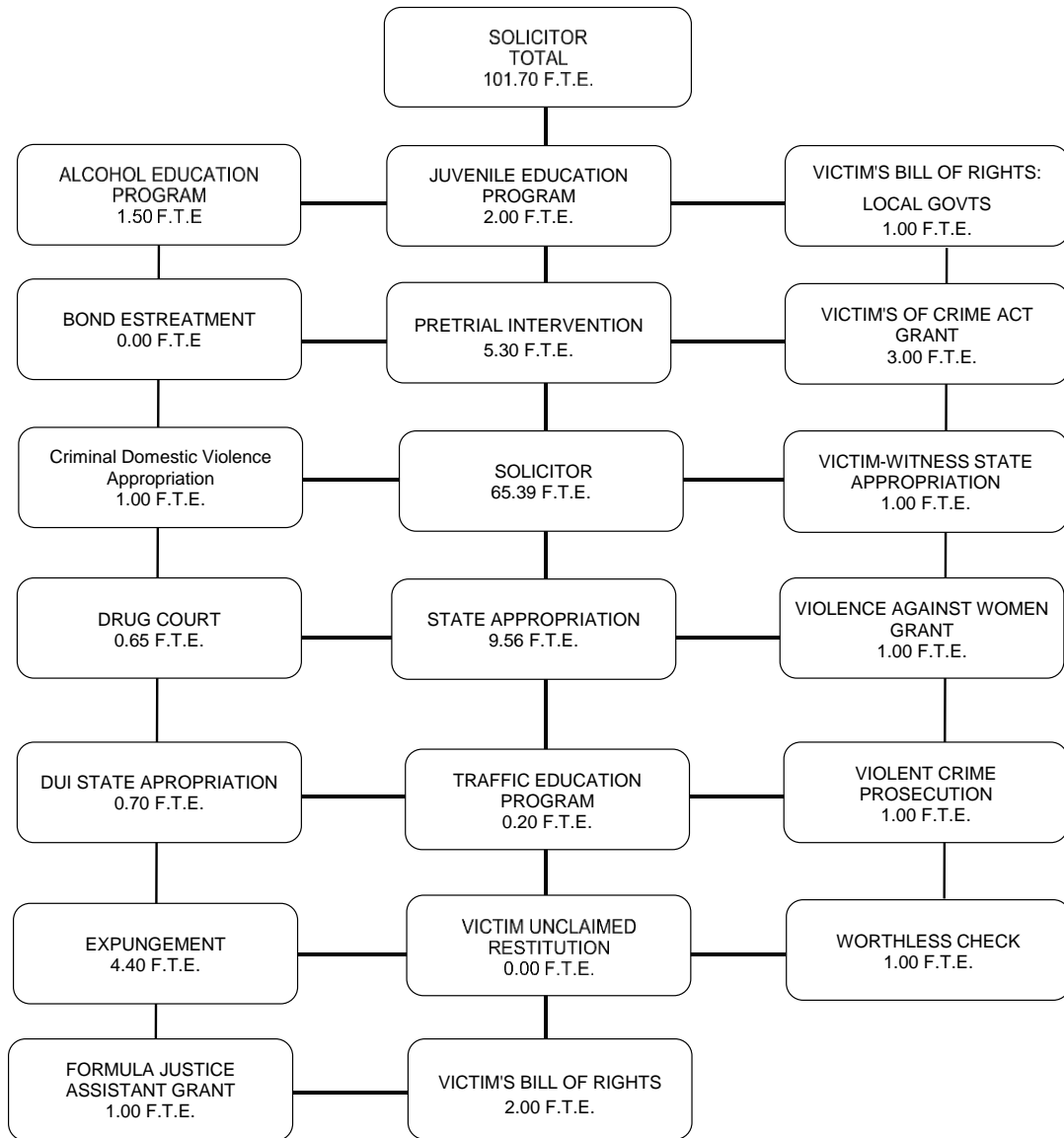
Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 190,712	\$ 203,982	\$ 207,658	\$ 201,057	\$ (6,601)	(3.2)
Operating	2,208	2,208	2,028	2,182	154	7.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 192,920</u>	<u>\$ 206,190</u>	<u>\$ 209,686</u>	<u>\$ 203,239</u>	<u>\$ (6,447)</u>	<u>(3.1)</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a slight increase in computer refresh charges.

SOLICITOR



SOLICITOR

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Alcohol Education Program

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.30	1.50	1.50	1.50	-	0.0
Charges and Fees	<u>\$ 79,611</u>	<u>\$ 75,779</u>	<u>\$ 87,000</u>	<u>\$ 75,000</u>	<u>\$ (12,000)</u>	(13.8)
TOTAL REVENUES	<u>\$ 79,611</u>	<u>\$ 75,779</u>	<u>\$ 87,000</u>	<u>\$ 75,000</u>	<u>\$ (12,000)</u>	(13.8)
Personnel	<u>\$ 63,988</u>	<u>\$ 99,795</u>	<u>\$ 91,646</u>	<u>\$ 95,537</u>	<u>\$ 3,891</u>	4.2
Operating	<u>1,161</u>	<u>4,920</u>	<u>3,055</u>	<u>3,055</u>	<u>-</u>	0.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>65,149</u>	<u>104,715</u>	<u>94,701</u>	<u>98,592</u>	<u>3,891</u>	4.1
Interfund Transfer Out	<u>14,999</u>	<u>35,722</u>	<u>31,663</u>	<u>18,522</u>	<u>(13,141)</u>	(41.5)
TOTAL DISBURSEMENTS	<u>\$ 80,148</u>	<u>\$ 140,437</u>	<u>\$ 126,364</u>	<u>\$ 117,114</u>	<u>\$ (9,250)</u>	(7.3)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease in alcohol education fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no change.
- Interfund Transfer Out represents a decrease in funding to supplement the Juvenile Education Program.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Bond Estreatment

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 36,218	\$ 15,515	\$ 35,000	\$ 15,000	\$ (20,000)	(57.1)
TOTAL REVENUES	<u>\$ 36,218</u>	<u>\$ 15,515</u>	<u>\$ 35,000</u>	<u>\$ 15,000</u>	<u>\$ (20,000)</u>	(57.1)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	7,512	5,383	5,000	5,000	-	0.0
Capital	<u>5,726</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 13,238</u>	<u>\$ 5,383</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2016 Include:

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

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Criminal Domestic Violence Appropriation

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	100,000	100,000	100,000	100,000	-	0.0
Interfund Transfer In	9,847	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 109,847</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 109,706	\$ 88,355	\$ 89,577	\$ 92,086	\$ 2,509	2.8
Operating	141	25	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 109,847</u>	<u>\$ 88,380</u>	<u>\$ 89,577</u>	<u>\$ 92,086</u>	<u>\$ 2,509</u>	2.8

Funding Adjustments for FY 2016 Include:

- Revenues are reflective of anticipated State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.65	0.65	0.65	0.65	-	0.0
Intergovernmental	<u>\$ 281,540</u>	<u>\$ 320,667</u>	<u>\$ 273,500</u>	<u>\$ 320,457</u>	<u>\$ 46,957</u>	17.2
TOTAL REVENUES	<u>\$ 281,540</u>	<u>\$ 320,667</u>	<u>\$ 273,500</u>	<u>\$ 320,457</u>	<u>\$ 46,957</u>	17.2
Personnel	<u>\$ 68,221</u>	<u>\$ 72,374</u>	<u>\$ 72,020</u>	<u>\$ 74,537</u>	<u>\$ 2,517</u>	3.5
Operating	<u>57,271</u>	<u>40,943</u>	<u>73,871</u>	<u>58,871</u>	<u>(15,000)</u>	(20.3)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>125,492</u>	<u>113,317</u>	<u>145,891</u>	<u>133,408</u>	<u>(12,483)</u>	(8.6)
Interfund Transfer Out	<u>159,342</u>	<u>182,381</u>	<u>160,800</u>	<u>182,240</u>	<u>21,440</u>	13.3
TOTAL DISBURSEMENTS	<u>\$ 284,834</u>	<u>\$ 295,698</u>	<u>\$ 306,691</u>	<u>\$ 315,648</u>	<u>\$ 8,957</u>	2.9

Funding Adjustments for FY 2016 Include:

- Revenues are reflective of an increase in the anticipated State funding based on historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in counseling services due to a change in the contractor for DAODAS-Adolescent Services.
- Interfund Transfer Out represents the distribution of State contributions to the Probate Adult Drug Court and the Probate Juvenile Drug Court.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – DUI Appropriations

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

Program Summary:

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	1.00	1.00	0.70	(0.30)	(30.0)
Intergovernmental	\$ -	\$ 73,690	\$ 75,000	\$ 73,690	\$ (1,310)	(1.7)
TOTAL REVENUES	-	73,690	75,000	73,690	(1,310)	(1.7)
Interfund Transfer In	-	26,596	26,117	-	(26,117)	(100.0)
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 100,286</u>	<u>\$ 101,117</u>	<u>\$ 73,690</u>	<u>\$ (27,427)</u>	<u>(27.1)</u>
Personnel	\$ -	\$ 99,795	\$ 100,547	\$ 72,103	\$ (28,444)	(28.3)
Operating	-	491	570	570	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 100,286</u>	<u>\$ 101,117</u>	<u>\$ 72,673</u>	<u>\$ (28,444)</u>	<u>(28.1)</u>

Funding Adjustments for FY 2016 Include:

- Revenues are reflective of anticipated State funding and are based on historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease represents a reallocation of costs to the Legal Department.
- Operating expenditures reflect no changes.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	6.31	4.40	4.40	-	0.0
Charges and Fees	\$ 170,825	\$ 156,700	\$ 170,000	\$ 155,000	\$ (15,000)	(8.8)
Interest	1,036	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 171,861</u>	<u>\$ 156,700</u>	<u>\$ 170,000</u>	<u>\$ 155,000</u>	<u>\$ (15,000)</u>	<u>(8.8)</u>
Personnel	\$ 206,697	\$ 337,584	\$ 504,961	\$ 321,548	\$ (183,413)	(36.3)
Operating	7,598	4,479	11,098	9,780	(1,318)	(11.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 214,295</u>	<u>\$ 342,063</u>	<u>\$ 516,059</u>	<u>\$ 331,328</u>	<u>\$ (184,731)</u>	<u>(35.8)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease in expungement fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease represents the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect a decrease in funding for the computer refresh program based on the reallocation of personnel during FY 2015.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Juvenile Education Program

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 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	35,152	29,600	35,000	30,000	(5,000)	(14.3)
TOTAL REVENUES	95,152	89,600	95,000	90,000	(5,000)	(5.3)
Interfund Transfer In	14,999	35,722	31,663	18,522	(13,141)	(41.5)
TOTAL SOURCES	<u>\$ 110,151</u>	<u>\$ 125,322</u>	<u>\$ 126,663</u>	<u>\$ 108,522</u>	<u>\$ (18,141)</u>	<u>(14.3)</u>
Personnel	\$ 121,867	\$ 123,074	\$ 124,173	\$ 106,072	\$ (18,101)	(14.6)
Operating	1,968	2,248	2,490	2,450	(40)	(1.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 123,835</u>	<u>\$ 125,322</u>	<u>\$ 126,663</u>	<u>\$ 108,522</u>	<u>\$ (18,141)</u>	<u>(14.3)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease in juvenile arbitration fees based on current and historical trends.
- Interfund Transfer In represents support from the Alcohol Education Program to balance the program.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease represents the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect no significant change.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.77	6.33	5.30	5.30	-	0.0
Charges and Fees	\$ 340,685	\$ 319,626	\$ 340,000	\$ 300,000	\$ (40,000)	(11.8)
Interest	1,002	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 341,687</u>	<u>\$ 319,626</u>	<u>\$ 340,000</u>	<u>\$ 300,000</u>	<u>\$ (40,000)</u>	<u>(11.8)</u>
Personnel	\$ 439,044	\$ 303,468	\$ 356,813	\$ 321,765	\$ (35,048)	(9.8)
Operating	38,320	31,937	39,355	37,678	(1,677)	(4.3)
Capital	1,431	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 478,795</u>	<u>\$ 335,405</u>	<u>\$ 396,168</u>	<u>\$ 359,443</u>	<u>\$ (36,725)</u>	<u>(9.3)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease represents the reallocation of personnel within the Solicitor's Office.
- Operating expenditures represent a decrease due to reduced operating costs based on historical usage. The decrease is slightly offset by an increase in training.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	63.00	63.19	64.39	65.39	1.00	1.6
Intergovernmental	\$ 8,294	\$ 8,294	\$ 8,200	\$ 8,294	\$ 94	1.1
Miscellaneous	3,640	-	-	-	-	0.0
TOTAL REVENUES	\$ 11,934	\$ 8,294	\$ 8,200	\$ 8,294	\$ 94	1.1
Personnel	\$ 4,902,467	\$ 5,009,956	\$ 5,018,329	\$ 5,293,099	\$ 274,770	5.5
Operating	325,036	341,057	367,898	463,614	95,716	26.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	5,227,503	5,351,013	5,386,227	5,756,713	370,486	6.9
Interfund Transfer Out	-	244,805	518,746	189,833	(328,913)	(63.4)
TOTAL DISBURSEMENTS	\$ 5,227,503	\$ 5,595,818	\$ 5,904,973	\$ 5,946,546	\$ 41,573	0.7

Funding Adjustments for FY 2016 Include:

- Revenues reflect no significant changes in State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also represents the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect the costs associated with providing body cameras to the Sheriff's law enforcement officers. The expenditures also include an increase in court investigation costs due to a rising need for the use of expert witnesses.
- Interfund Transfer Out represents a transfer of funds from the General Fund to the Solicitor's State Appropriation to sustain existing personnel. The decrease represents the reallocation of personnel into the Solicitor's Office General Fund.

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

Performance Measures:

Initiative I: Service Delivery

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

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

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

Initiative IV: Workflow Analysis-Process Management

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

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

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

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

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

MEASURES:

	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1(a)	8,687	9,478	9,346
Average number of open cases per attorney	1(a)	300	337	283
Family Court:				
Number of open cases beginning of fiscal year	1(b)	1,001	1,011	771
Average number of open cases per attorney	1(b)	253	337	256
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	8,594	7,778	8,167
Number of cases disposed	2(d)	8,057	7,849	7,973
Family Court:				
Number of new cases	2(c)(d)	2,558	2,037	2,139
Number of cases disposed	2(d)	1,883	2,051	1,540
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤ 400)	2(b)	296	236	248
Average number of disposed cases added per attorney	2(d)	278	239	263
Family Court:				
Average number of new cases added per attorney (≤ 600)	2(c)	632	679	713
Average number of disposed cases per attorney	2(d)	471	683	512
Outcome:				
Court of General Sessions:				
Percent of cases pending over 365 days ($\leq 30\%$)	1(a)	35.0%	36.0%	35.0%
Percent of cases available for plea or trial ¹	2(a)	91.0%	92.0%	92.0%
Dispositions:				
Percent of convictions ($\geq 50\%$)	2(a)	45.0%	56.0%	56.0%
Percent of NP/Dismissal		48.0%	44.0%	44.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		2.0%	2.0%	2.0%
Completion rate of warrants added (100%)	2(d)	96.0%	101%	100%

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Family Court:				
Percent of case pending over 180 days (≤40%)	1(b)	21.0%	19.0%	18.0%
Percent of cases available for adjudication ¹	2(a)	98.0%	95.0%	97.0%
<u>Dispositions:</u>	2(a)			
Percent adjudicated (≥50%)		79.0%	52.0%	60.0%
Percent NP/Dismissal		21.0%	49.0%	40.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Percent of adjudicated cases referred to arbitration		26.0%	22.0%	25.0%
Percent of cases referred to diversion		11.0%	14.0%	12.0%
Completion rate of cases added (100%)	2(d)	73.0%	99.0%	80.0%

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

2016 ACTION STEPS

Department Goal 1

- Continue to implement our new advanced case management system utilizing the latest technology in order to prosecute criminal cases in a more efficient and timely manner.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - State Appropriation

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.88	8.88	10.56	9.56	(1.00)	(9.5)
Intergovernmental	\$ 618,292	\$ 739,923	\$ 664,925	\$ 712,235	\$ 47,310	7.1
TOTAL REVENUES	618,292	739,923	664,925	712,235	47,310	7.1
Interfund Transfer In	-	244,805	518,746	189,833	(328,913)	(63.4)
TOTAL SOURCES	<u>\$ 618,292</u>	<u>\$ 984,728</u>	<u>\$ 1,183,671</u>	<u>\$ 902,068</u>	<u>\$ (281,603)</u>	(23.8)
Personnel	\$ 848,855	\$ 829,401	\$ 1,076,455	\$ 864,059	\$ (212,396)	(19.7)
Operating	19,376	17,226	60,678	19,333	(41,345)	(68.1)
Capital	50,000	-	-	-	-	0.0
TOTAL EXPENDITURES	918,231	846,627	1,137,133	883,392	(253,741)	(22.3)
Interfund Transfer Out	47,179	101,762	46,538	18,676	(27,862)	(59.9)
TOTAL DISBURSEMENTS	<u>\$ 965,410</u>	<u>\$ 948,389</u>	<u>\$ 1,183,671</u>	<u>\$ 902,068</u>	<u>\$ (281,603)</u>	(23.8)

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in State non-grant funds.
- Interfund Transfers In reflects support from the General Fund. The decrease represents a reduction in the amount of General Fund support required to sustain existing personnel.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease represents the reallocation to the General Fund for full-year funding of personnel within the Solicitor's Office.
- Operating expenditures reflect a decrease in contingency for grant matches.
- Interfund Transfer Out reflects reduced support for Victim Witness State Appropriations and DUI State Appropriations.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Traffic Education

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.40	0.20	0.20	0.20	-	0.0
Intergovernmental	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0
Charges and Fees	43,615	40,750	56,000	50,000	(6,000)	(10.7)
TOTAL REVENUES	\$ 43,615	\$ 40,750	\$ 66,000	\$ 60,000	\$ (6,000)	(9.1)
Personnel	\$ 2,815	\$ 9,587	\$ 9,680	\$ 10,515	\$ 835	8.6
Operating	6,860	22,844	28,500	28,500	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 9,675	\$ 32,431	\$ 38,180	\$ 39,015	\$ 835	2.2

Funding Adjustments for FY 2016 Include:

- Revenues are reflective of traffic education fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no changes.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Victim Unclaimed Restitution

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ 6,389	\$ 2,947	\$ 500	\$ 500	\$ -	0.0
TOTAL REVENUES	<u>\$ 6,389</u>	<u>\$ 2,947</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,675	1,056	8,721	5,000	(3,721)	(42.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>3,675</u>	<u>1,056</u>	<u>8,721</u>	<u>5,000</u>	<u>(3,721)</u>	<u>(42.7)</u>
Interfund Transfer Out	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 33,675</u>	<u>\$ 1,056</u>	<u>\$ 8,721</u>	<u>\$ 5,000</u>	<u>\$ (3,721)</u>	<u>(42.7)</u>

Funding Adjustments for FY 2016 Include:

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

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Victim's Bill of Rights

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 817	\$ 3,250	\$ 55,500	\$ 55,500	\$ -	0.0
Charges and Fees	488	167	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,305</u>	<u>\$ 3,417</u>	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 107,067	\$ 80,203	\$ 167,675	\$ 173,412	\$ 5,737	3.4
Operating	8,330	6,318	18,934	11,708	(7,226)	(38.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 115,397</u>	<u>\$ 86,521</u>	<u>\$ 186,609</u>	<u>\$ 185,120</u>	<u>\$ (1,489)</u>	<u>(0.8)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect funding from local municipalities for victim services.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures represent a decrease in support services for victim's based on current usage.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	1.00	1.00	-	0.0
Intergovernmental	<u>\$ 40,625</u>	<u>\$ 40,625</u>	<u>\$ 40,625</u>	<u>\$ 40,625</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>-</u>	0.0
Interfund Transfer In	<u>30,000</u>	<u>44,819</u>	<u>20,421</u>	<u>18,676</u>	<u>(1,745)</u>	(8.5)
TOTAL SOURCES	<u><u>\$ 70,625</u></u>	<u><u>\$ 85,444</u></u>	<u><u>\$ 61,046</u></u>	<u><u>\$ 59,301</u></u>	<u><u>\$ (1,745)</u></u>	(2.9)
Personnel	<u>\$ 112,353</u>	<u>\$ 119,082</u>	<u>\$ 57,584</u>	<u>\$ 58,731</u>	<u>\$ 1,147</u>	2.0
Operating	<u>543</u>	<u>543</u>	<u>3,462</u>	<u>570</u>	<u>(2,892)</u>	(83.5)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>112,896</u>	<u>119,625</u>	<u>61,046</u>	<u>59,301</u>	<u>(1,745)</u>	(2.9)
Interfund Transfer Out	<u>30,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u><u>\$ 143,244</u></u>	<u><u>\$ 119,625</u></u>	<u><u>\$ 61,046</u></u>	<u><u>\$ 59,301</u></u>	<u><u>\$ (1,745)</u></u>	(2.9)

Funding Adjustments for FY 2016 Include:

- Revenues are based on anticipated State funding.
- Interfund Transfer In reflects a decrease in support from State Appropriations based on reduced costs.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect the elimination of budgeted cellular phone charges.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Violent Crime Prosecution

Mission: The Violent Crime Prosecution Program prosecutes offenders of violent crimes by assisting with backlogs and delays in prosecuting victim's cases to reduce the number of inmates detained in the detention center and the rerelease of violent offenders on bond.

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ 100,000	\$ 88,859	\$ (11,141)	(11.1)
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 88,859</u>	<u>\$ (11,141)</u>	<u>(11.1)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect no significant changes in State funding.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	1.00	(1.00)	(50.0)
Charges and Fees	\$ 110,305	\$ 90,362	\$ 110,000	\$ 62,000	\$ (48,000)	(43.6)
TOTAL REVENUES	110,305	90,362	110,000	62,000	(48,000)	(43.6)
Interfund Transfer In	-	30,793	6,273	-	(6,273)	(100.0)
TOTAL SOURCES	<u>\$ 110,305</u>	<u>\$ 121,155</u>	<u>\$ 116,273</u>	<u>\$ 62,000</u>	<u>\$ (54,273)</u>	(46.7)
Personnel	\$ 103,253	\$ 103,687	\$ 91,542	\$ 41,815	\$ (49,727)	(54.3)
Operating	29,600	32,304	24,731	19,861	(4,870)	(19.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 132,853</u>	<u>\$ 135,991</u>	<u>\$ 116,273</u>	<u>\$ 61,676</u>	<u>\$ (54,597)</u>	(47.0)

Funding Adjustments for FY 2016 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 the addition of a merit pay program. The decrease represents the elimination of funding for one vacant full-time position due to a reduction in service requests.
- Operating expenditures reflect a decrease in office and postage expenses based on a reduction in service demands.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.00	22.00	22.00	23.00	1.00	4.5
Charges and Fees	\$ 328	\$ -	\$ -	\$ -	\$ -	0.0
Interest	668,853	1,195,581	650,000	1,440,000	790,000	121.5
TOTAL REVENUES	<u>\$ 669,181</u>	<u>\$ 1,195,581</u>	<u>\$ 650,000</u>	<u>\$ 1,440,000</u>	<u>\$ 790,000</u>	121.5
Personnel	\$ 1,277,374	\$ 1,411,349	\$ 1,450,043	\$ 1,429,962	\$ (20,081)	(1.4)
Operating	492,240	498,209	405,018	400,395	(4,623)	(1.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,769,614</u>	<u>\$ 1,909,558</u>	<u>\$ 1,855,061</u>	<u>\$ 1,830,357</u>	<u>\$ (24,704)</u>	(1.3)

Funding Adjustments for FY 2016 Include:

- Revenues are increased based on historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect a decrease in temporary employees.
- Operating expenditures reflect a decrease in printing and postage charges based on historical trends and usage.

TREASURER (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

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

Objective 1: Increase Internet payments by 2%.

Initiative III: Long-Term Financial Planning

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

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

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

MEASURES:	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Interest revenue ¹	2(a)	\$1,197,779	\$1,692,620	\$1,692,000
Output:				
Internet payments	1	\$18,965,699	\$21,248,955	\$21,300,000
Total real and other taxes billed	2(b)	\$697,186,031	\$720,405,152	\$720,405,152
Efficiency:				
Average Internet payments per month	1	\$1,580,474	\$1,770,746	\$1,770,750
Average monthly interest rate	2(a)	0.18%	0.22%	0.22%
Average collections per month	2(b)	\$49,898,299	\$51,638,536	\$52,000,000
Outcome:				
Rate of increase in Internet payments	1	9.85%	12.0%	12.0%
Increase in interest revenue	2(a)	(0.21%)	0.41%	0.05%
Total real and other taxes collected	2(b)	\$598,779,590	\$619,662,437	\$620,000,000
Collection rate of real and other taxes	2(b)	95.45%	95.91%	96.00%

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

2016 ACTION STEPS

Department Goal 2

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



End Section

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	14.00	14.00	14.00	-	0.0
Intergovernmental	\$ 394,584	\$ 342,958	\$ 176,500	\$ 473,387	\$ 296,887	168.2
Charges and Fees	-	8	-	-	-	0.0
TOTAL REVENUES	\$ 394,584	\$ 342,966	\$ 176,500	\$ 473,387	\$ 296,887	168.2
Personnel	\$ 1,515,430	\$ 1,342,097	\$ 1,311,982	\$ 1,381,455	\$ 69,473	5.3
Operating	428,691	327,114	460,129	577,142	117,013	25.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,944,121	\$ 1,669,211	\$ 1,772,111	\$ 1,958,597	\$ 186,486	10.5

Funding Adjustments for FY 2016 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 the addition of a merit pay program. Personnel costs also include temporary costs for the Presidential Preference Primary in January 2016 and the National Primary in June 2016.
- Operating expenditures reflect an increase in election costs to support the Presidential Preference Primary, National Primary, and some municipal elections in fiscal year 2016. This increase is offset by reduced costs allocated for the purchase of replacement batteries for the voting machines.

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 2014 Actual	FY 2015 Actual	FY 2016 Projected
Output:				
Number of active voters	1	247,892	254,696	260,000
Number of voters using iVotronic	1	65,715	104,271	145,979
Number of poll workers attending one or more required training sessions	1	2,156	1,000	2,525
Average number of classes conducted	1	48	24	63
Efficiency:				
Total cost per training class	1	\$180	\$220	\$240
Total hours to train	1	250	180	375
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	2,094	1,000	2,525
Percent of poll managers with passing score	1	98.0%	99.0%	100%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

2016 ACTION STEPS

Department Goal 1

- Recruit and educate trainers to assist in poll worker training.
- Continue dialog with legislation to allow super-precinct concept.
- Participate in workshops to develop requirements for new statewide voting system.
- Implement Vote in Honor of a Veteran Program.
- Schedule an open house with voter outreach concept.
- Secure off-site absentee location for 2015-16 Presidential Preference Primaries and June Primary.
- Conduct polling location accessibility survey.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	-	-	74,880	93,600	18,720	25.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,880</u>	<u>\$ 93,600</u>	<u>\$ 18,720</u>	25.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	14,148,330	14,513,976	14,745,747	15,162,774	417,027	2.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$14,148,330</u>	<u>\$14,513,976</u>	<u>\$14,745,747</u>	<u>\$15,162,774</u>	<u>\$ 417,027</u>	2.8

Funding Adjustments for FY 2016 Include:

- The Interfund Transfer In reflects an increase in parking fees paid for by the County to the City of Charleston on behalf of library staff.
- Operating expenditures represent an increase in appropriation to cover rising costs associated with library materials, facilities maintenance, utilities, and the purchase of two replacement vehicles. The lump sum appropriation also reflects funding for personnel costs which comprise of projected compensation, including the continuation of the longevity program and the addition of a merit pay program.

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 2016 by increasing the number of registered users by 1% by June 30, 2016.
- 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 2016.
- Objective 1(c): Increase circulation of all materials by 1% and increase the items circulated per capita from 8.90 items to 8.99 items toward a target of 10 items borrowed per registered borrower per year.

LIBRARY (continued)

GENERAL FUND

CULTURE AND RECREATION

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Library visits	1(a)	1,834,352	1,754,008	1,771,548
Hours open ¹	1(a)	36,828	36,996	37,383
Program attendees	1(a)	209,965	206,603	208,669
PC use	1(a)	617,562	579,821	585,619
Output:				
Registered cardholders ²	1(a)	264,289	264,113	266,754
Programs held	1(a)	6,414	6,660	6,727
Reference questions answered ³	1(b)	615,009	559,931	565,530
Efficiency:				
Library visits per capita	1(a)	5.24	5.01	5.06
Cost per library visit	1(a)	\$7.91	\$8.41	\$8.56
Cost per registered cardholder	1(a)	\$54.92	\$55.83	\$56.84
Reference questions answered per capita ³	1(b)	1.76	1.60	1.62
Percent change in circulation per capita	1(c)	(4.37%)	(5.87%)	1.00%
Items catalogued per capita	1(c)	3.81	3.79	3.83
Circulation of all materials per year	1(c)	3,301,695	3,118,474	3,149,659
Outcome:				
New registrations added annually	1(a)	48,373	59,329	59,922
Registered users as percentage of population ²	1(a)	75.47%	75.42%	76.17%
Percent change in registrations as percent of population ²	1(a)	(5.73%)	(0.10%)	1.00%
Customer user satisfaction ⁴	1(a)(b)(c)	n/a	n/a	n/a
Peer review overall rating based on S.C. State Library Annual Statistical Survey ^{5&6}	1(a)(b)(c)	#2	n/a	n/a
Percentage increase of questions answered ³	1(b)	0.26%	(8.96%)	1.00%
Circulation per capita	1(c)	9.43	8.90	8.99

¹ The library system was closed a total of two days due to the death of our librarian, Cynthia Hurd, a victim of the AME Church massacre. The St. Andrews and Dart Libraries were closed an additional two days due to the same. This effected circulation, user visits, computer use, and reference questions answered.

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

³ The library uses the standards set up by the State Library for counting reference statistics.

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

⁵ FY 2015 data is unavailable at time of publication.

⁶ Number 2 of 41 counties Statewide.

2016 ACTION STEPS

Department Goal 1

- Select architect for new facilities.
- Continue to upgrade new technology.
- Continue to work on Capital construction plan.

MASTER-IN-EQUITY

GENERAL FUND

JUDICIAL

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

Services Provided:

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

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	8.00	8.00	8.00	-	0.0
Charges and Fees	\$ 1,809,805	\$ 1,531,001	\$ 1,400,000	\$ 800,000	\$ (600,000)	(42.9)
Interest	4,643	4,521	4,000	3,000	(1,000)	(25.0)
TOTAL REVENUES	\$ 1,814,448	\$ 1,535,522	\$ 1,404,000	\$ 803,000	\$ (601,000)	(42.8)
Personnel	\$ 579,415	\$ 615,017	\$ 624,863	\$ 642,132	\$ 17,269	2.8
Operating	24,944	49,570	33,721	31,452	(2,269)	(6.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 604,359	\$ 664,587	\$ 658,584	\$ 673,584	\$ 15,000	2.3

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease due to current collection trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures represent a decrease in office expenses and subscription charges based on historical usage.

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:		FY 2014	FY 2015	FY 2016
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Cases referred	1	1,392	1,116	1,100
Output:				
Disposed cases ¹	1	1,481	1,675	1,300
Percent of disposed cases ¹	1	106%	150.1%	1118.2%
Efficiency:				
Cost per case	1	\$405.72	\$369.08	\$454.85
Outcome:				
Average case length in days	1	360	360	360

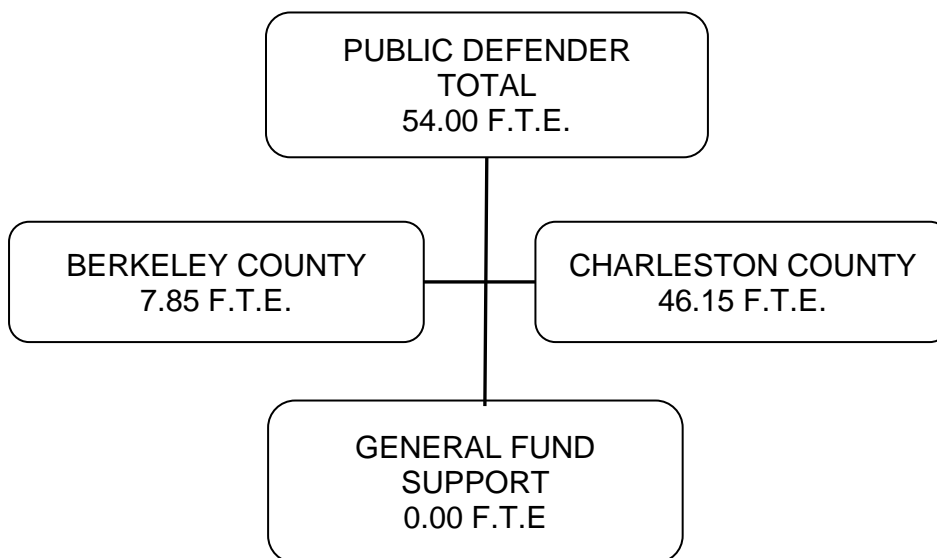
¹ The Master-In-Equity has been hampered in its efficiency of disposing of cases by the Administrative Order of Chief Justice Jean Toal dated May 1, 2011, in which the mortgage company is now ordered to participate in modifying owner-occupied mortgages for a minimum of 90 days prior to any judicial hearing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

2016 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.50	7.85	7.85	7.85	-	0.0
Intergovernmental	\$ 709,927	\$ 791,268	\$ 862,875	\$ 862,874	\$ (1)	(0.0)
Charges and Fees	80,462	68,670	85,000	85,000	-	0.0
Interest	297	254	-	250	250	100.0
TOTAL REVENUES	<u>\$ 790,686</u>	<u>\$ 860,192</u>	<u>\$ 947,875</u>	<u>\$ 948,124</u>	<u>\$ 249</u>	0.0
Personnel	\$ 550,263	\$ 642,066	\$ 726,065	\$ 759,475	\$ 33,410	4.6
Operating	178,337	208,285	195,194	194,751	(443)	(0.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 728,600</u>	<u>\$ 850,351</u>	<u>\$ 921,259</u>	<u>\$ 954,226</u>	<u>\$ 32,967</u>	3.6

Funding Adjustments for FY 2016 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. There is no significant change in revenues.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase is due to the addition of two temporary positions.
- Operating expenditures reflect no significant change.

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 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	44.50	46.15	46.15	46.15	-	0.0
Intergovernmental	\$ 853,870	\$ 931,306	\$ 1,014,592	\$ 975,500	\$ (39,092)	(3.9)
Charges and Fees	252,243	207,694	200,000	200,000	-	0.0
Fines and Forfeitures	(21,836)	(19,730)	-	-	-	0.0
Interest	2,071	1,546	2,000	2,000	-	0.0
TOTAL REVENUES	1,086,348	1,120,816	1,216,592	1,177,500	(39,092)	(3.2)
Interfund Transfer In	2,974,404	3,031,846	3,057,548	3,097,292	39,744	1.3
TOTAL SOURCES	\$ 4,060,752	\$ 4,152,662	\$ 4,274,140	\$ 4,274,792	\$ 652	0.0
Personnel	\$ 3,525,070	\$ 3,659,082	\$ 3,848,043	\$ 3,806,993	\$ (41,050)	(1.1)
Operating	426,287	453,741	465,751	467,799	2,048	0.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,951,357	\$ 4,112,823	\$ 4,313,794	\$ 4,274,792	\$ (39,002)	(0.9)

Funding Adjustments for FY 2016 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Charleston County. The decrease in revenues reflects an increase in the amount of fees and fines allowed by state legislation and the amount of recoverable court cost being submitted for reimbursement.
- Interfund Transfer In reflects the amount of funding from the General Fund to support the Public Defender's function in Charleston County.
- Personnel costs reflect projected compensation, the continuation of the longevity program and the addition of a merit pay program. The decrease is due to an anticipated vacancy.
- Operating expenditures reflect an increase for fleet fuel charges.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

Performance Measures:

Initiative I: Service Delivery

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

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

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

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

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

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

MEASURES:		FY 2014	FY 2015	FY 2016
	Objective	Actual	Actual	Projected
Input:				
Jail cases pending per attorney per month	1(a)(d)	38	35	35
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)	4	3	3
Community and school activities attended	1(e)	65	65	65
Efficiency:				
Hours spent per case law meeting per attorney	1(a)(b)(c)(d)	2	2	2
Hours spent per in-house training session per paralegal	1(a)(b)(d)	1	1	1
Average number of cases (charges) per attorney	1(a)(d)	306	284	284
Hours spent per community/school activities per staff	1(e)	2	2	2
Outcome:				
Cases disposed of annually by:	1(a)(b)(c)(d)			
<u>General Sessions (jail & non-jail) ¹</u>				
Trials (clients)		27	21	21
Guilty Pleas (clients)		1,677	1,690	1,690
Probation Violations (warrants)		425	412	412
<u>Family Court/Juveniles (jail & non-jail) ¹</u>				
Trials		1	2	2
Total petitions disposed		1,401	1,231	1,231
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed		639	676	676

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

2016 ACTION STEPS

Department Goal 1

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

PUBLIC DEFENDER (continued)

GENERAL FUND

JUDICIAL

PROGRAM – General Fund Support

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer Out	<u>2,974,404</u>	<u>3,031,846</u>	<u>3,057,548</u>	<u>3,097,292</u>	<u>39,744</u>	1.3
TOTAL DISBURSEMENTS	<u>\$ 2,974,404</u>	<u>\$ 3,031,846</u>	<u>\$ 3,057,548</u>	<u>\$ 3,097,292</u>	<u>\$ 39,744</u>	1.3

Funding Adjustments for FY 2016 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	5.00	5.00	5.00	-	0.0
Intergovernmental	\$ 10,809	\$ 10,809	\$ 10,808	\$ 11,025	\$ 217	2.0
TOTAL REVENUES	<u>\$ 10,809</u>	<u>\$ 10,809</u>	<u>\$ 10,808</u>	<u>\$ 11,025</u>	<u>\$ 217</u>	2.0
Personnel	\$ 291,696	\$ 338,386	\$ 332,209	\$ 336,206	\$ 3,997	1.2
Operating	17,124	19,987	23,666	22,611	(1,055)	(4.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 308,820</u>	<u>\$ 358,373</u>	<u>\$ 355,875</u>	<u>\$ 358,817</u>	<u>\$ 2,942</u>	0.8

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in the state grant based on revenue projections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflects a slight decrease in local mileage reimbursement, training and conferences based on historical spending.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Office contacts ¹	1(a)	24,302	27,457	31,575
Claims filed ¹	1(b)	8,681	8,238	9,886
Outcome:				
Percent of walk-ins served in five minutes	1(a)	100%	100%	100%
Percent of claims submitted within two business days	1(b)	97.0%	97.0%	97.0%

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

2016 ACTION STEPS

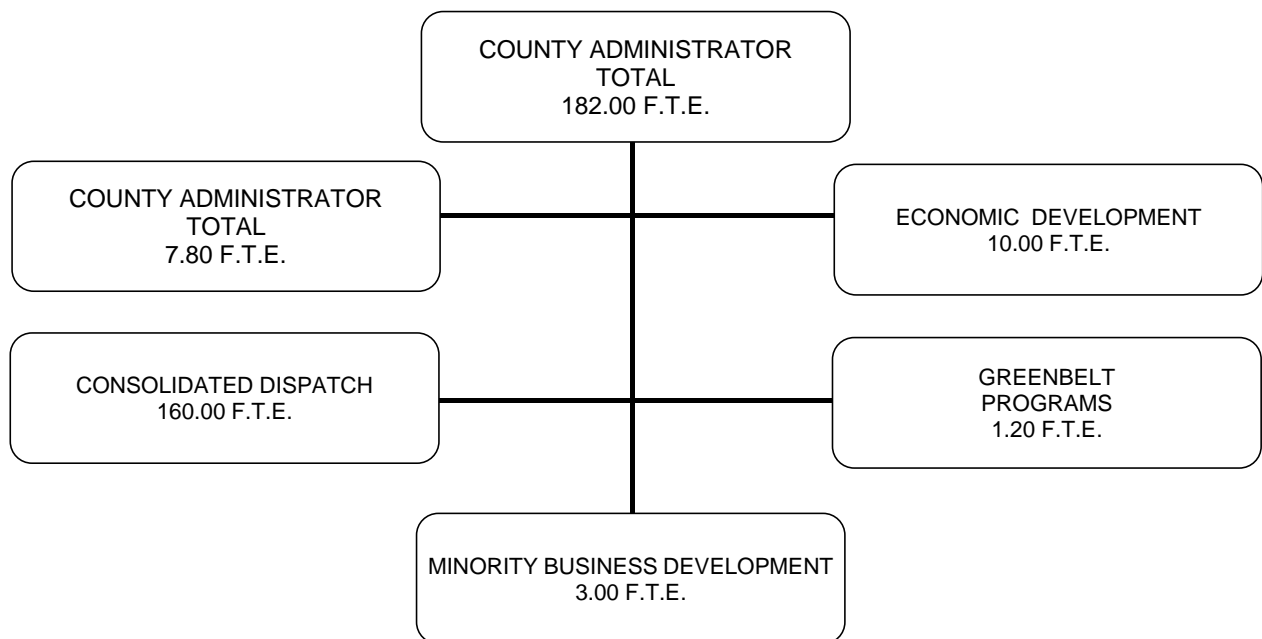
Department Goal 1

- Identify and retire inactive files with the objective of reducing required storage space.
- Utilization of County surplus material and equipment when applicable.
- Practice daily cost reduction when applicable.
- Color code all veteran paper files to identify military service period.



End Section

COUNTY ADMINISTRATOR



COUNTY ADMINISTRATOR

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – County Administrator

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

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.90	7.50	6.80	7.80	1.00	14.7
Miscellaneous	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	<u>\$ 845,757</u>	<u>\$ 932,936</u>	<u>\$ 983,644</u>	<u>\$ 838,899</u>	<u>\$ (144,745)</u>	(14.7)
Operating	<u>76,452</u>	<u>44,643</u>	<u>65,002</u>	<u>48,005</u>	<u>(16,997)</u>	(26.1)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>922,209</u>	<u>977,579</u>	<u>1,048,646</u>	<u>886,904</u>	<u>(161,742)</u>	(15.4)
Interfund Transfer Out	<u>119,791</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>(50,000)</u>	(50.0)
TOTAL DISBURSEMENTS	<u>\$ 1,042,000</u>	<u>\$ 1,077,579</u>	<u>\$ 1,148,646</u>	<u>\$ 936,904</u>	<u>\$ (211,742)</u>	(18.4)

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect a decrease due to interdepartmental staffing changes.
- Operating expenditures reflect a decrease in funding for the Employee Recognition program.
- Interfund Transfer Out reflects a reduction in the General Fund's support of the Summer Youth Program.

COUNTY ADMINISTRATOR (continued)

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Summer Youth Program

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

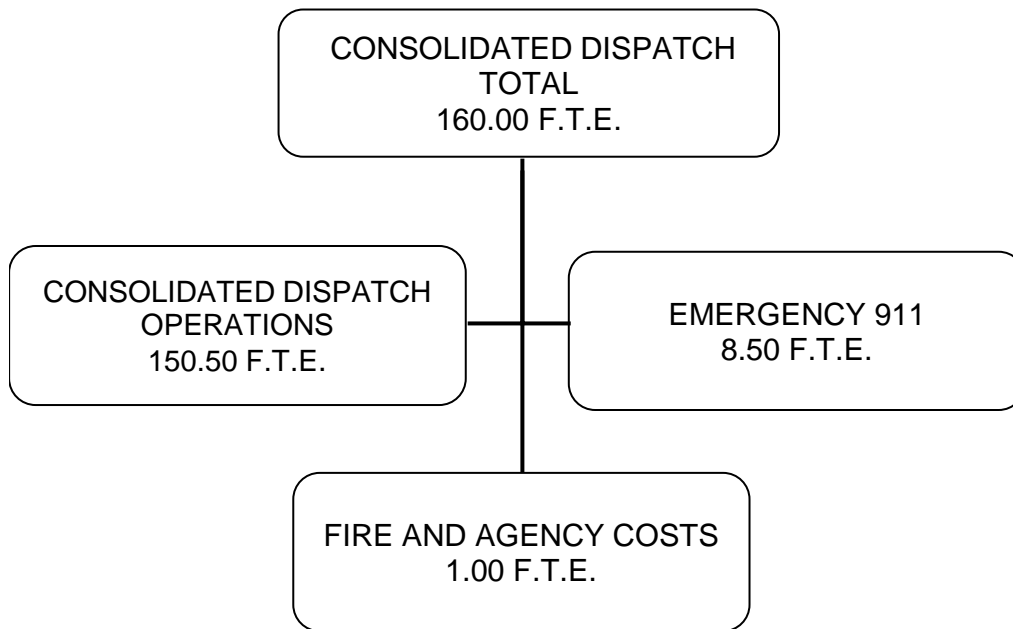
Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ -	\$ 120,000	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	-	120,000	-	-	-	0.0
Interfund Transfer In	119,791	119,570	100,000	50,000	(50,000)	(50.0)
TOTAL SOURCES	<u>\$ 119,791</u>	<u>\$ 239,570</u>	<u>\$ 100,000</u>	<u>\$ 50,000</u>	<u>\$ (50,000)</u>	(50.0)
Personnel	\$ 25,796	\$ 77,607	\$ 100,000	\$ 100,000	\$ -	0.0
Operating	801	35,672	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	26,597	113,279	100,000	100,000	-	0.0
Interfund Transfer Out	-	15,394	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 26,597</u>	<u>\$ 128,673</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2016 Include:

- Interfund Transfer In represents a reduction in the General Fund's support of the Summer Youth Program.
- Personnel costs reflect projected compensation for the temporary employees participating in the program.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	131.50	153.25	150.75	150.50	(0.25)	(0.2)
Intergovernmental	\$ 3,141,745	\$ 5,761,481	\$ 3,913,960	\$ 739,860	\$(3,174,100)	(81.1)
Miscellaneous	1,080	3,260	-	-	-	0.0
TOTAL REVENUES	<u>\$ 3,142,825</u>	<u>\$ 5,764,741</u>	<u>\$ 3,913,960</u>	<u>\$ 739,860</u>	<u>\$(3,174,100)</u>	<u>(81.1)</u>
Personnel	\$ 5,987,116	\$ 7,816,616	\$ 7,577,208	\$ 6,319,629	\$(1,257,579)	(16.6)
Operating	708,177	531,901	705,538	596,032	(109,506)	(15.5)
Capital	(117,214)	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>6,578,079</u>	<u>8,348,517</u>	<u>8,282,746</u>	<u>6,915,661</u>	<u>(1,367,085)</u>	<u>(16.5)</u>
Interfund Transfer Out	<u>1,760,000</u>	<u>72,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 8,338,079</u>	<u>\$ 8,420,874</u>	<u>\$ 8,282,746</u>	<u>\$ 6,915,661</u>	<u>\$(1,367,085)</u>	<u>(16.5)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect reimbursements from the City of Charleston, the City of Isle of Palms and the City of North Charleston for dispatchers switching over to the Consolidated Dispatch Center. The decrease reflects a planned reduction of five agency fees in FY 2016.
- Personnel costs reflect projected compensation, including the continuation of the longevity program, and the addition of a merit pay program. These costs are offset by an increase in reimbursement from the local accommodations tax.

CONSOLIDATED DISPATCH (continued)

GENERAL FUND

PUBLIC SAFETY

- Operating expenditures represent a decrease due to one-time purchases made in FY 2015 to expand a video wall and higher reimbursements from the local accommodations tax. Operating costs include a new maintenance contract for station alerting.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 1,705,199	\$ 1,310,380	\$ 1,253,111	\$ 1,500,000	\$ 246,889	19.7
Charges and Fees	538,968	531,892	480,000	650,000	170,000	35.4
Interest	10,664	3,316	7,500	5,000	(2,500)	(33.3)
TOTAL REVENUES	<u><u>\$ 2,254,831</u></u>	<u><u>\$ 1,845,588</u></u>	<u><u>\$ 1,740,611</u></u>	<u><u>\$ 2,155,000</u></u>	<u><u>\$ 414,389</u></u>	<u><u>23.8</u></u>
Personnel	\$ 366,427	\$ 338,552	\$ 512,645	\$ 818,476	\$ 305,831	59.7
Operating	3,983,566	1,679,960	1,073,479	1,658,471	584,992	54.5
Capital	-	-	262,886	-	(262,886)	(100.0)
TOTAL EXPENDITURES	<u><u>\$ 4,349,993</u></u>	<u><u>\$ 2,018,512</u></u>	<u><u>\$ 1,849,010</u></u>	<u><u>\$ 2,476,947</u></u>	<u><u>\$ 627,937</u></u>	<u><u>34.0</u></u>

Funding Adjustments for FY 2016 Include:

- Revenues represent an increase due to a larger amount of reimbursable costs from the State government. In addition, the revenues reflect a \$0.20 increase in the 911 fees collected on wireline phones.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The costs represent the reallocation of personnel into the department and the payment of training costs for newly-hired telecommunicators.
- Operating expenditures represent an increase due to an upgrade of the telephone system. In addition, consultant services are increased to assist with anticipated projects.

CONSOLIDATED DISPATCH (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Fire and Agency Costs

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

Division Summary:

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ -	\$ 150,074	\$ 359,274	\$ 376,492	\$ 17,218	4.8
Interest	-	(184)	-	-	-	0.0
TOTAL REVENUES	-	149,890	359,274	376,492	17,218	4.8
Interfund Transfer In	-	72,357	-	-	-	0.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 222,247</u>	<u>\$ 359,274</u>	<u>\$ 376,492</u>	<u>\$ 17,218</u>	4.8
Personnel	\$ -	\$ 71,144	\$ 62,391	\$ 63,741	\$ 1,350	2.2
Operating	-	151,103	296,883	312,751	15,868	5.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 222,247</u>	<u>\$ 359,274</u>	<u>\$ 376,492</u>	<u>\$ 17,218</u>	4.8

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase to the agencies' share of the costs of the program.
- Personnel costs reflect projected compensation, including the continuation of the longevity program, and the addition of a merit pay program.
- Operating expenditures represent an increase in maintenance costs for the mobile data and automated vehicle locator system.

ECONOMIC DEVELOPMENT

SPECIAL REVENUE FUND

ECONOMIC DEVELOPMENT

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

Services Provided:

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

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	10.00	10.00	-	0.0
Taxes	<u>\$ 1,905,213</u>	<u>\$ 2,264,652</u>	<u>\$ 2,133,231</u>	<u>\$ 2,723,326</u>	<u>\$ 590,095</u>	<u>27.7</u>
TOTAL REVENUES	<u>\$ 1,905,213</u>	<u>\$ 2,264,652</u>	<u>\$ 2,133,231</u>	<u>\$ 2,723,326</u>	<u>\$ 590,095</u>	<u>27.7</u>
Personnel	\$ 437,602	\$ 566,204	\$ 575,468	\$ 999,732	\$ 424,264	73.7
Operating	1,041,835	917,555	1,381,230	1,854,284	473,054	34.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,479,437</u>	<u>\$ 1,483,759</u>	<u>\$ 1,956,698</u>	<u>\$ 2,854,016</u>	<u>\$ 897,318</u>	<u>45.9</u>

Funding Adjustments for FY 2016 Include:

- Revenues represent an increase due to higher taxes from the expanding number of multi-county parks.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect the full-year salaries for five positions added during FY 2015.
- Operating expenditures represent an increase in the contingency amount available to fund Economic Development project incentives.

GREENBELT PROGRAMS

SPECIAL REVENUE FUND

CULTURE & RECREATION

Mission: The Greenbelt Programs provide coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Greenbelt Program in Charleston County in addition to implementing the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program.

Services Provided:

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

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.30	1.30	1.20	1.20	-	0.0
Sales Tax	\$ 7,229,663	\$ 7,936,208	\$ 8,203,000	\$ 8,840,000	\$ 637,000	7.8
Interest	27,113	37,084	25,000	25,000	-	0.0
TOTAL REVENUES	7,256,776	7,973,292	8,228,000	8,865,000	637,000	7.7
Interfund Transfer In	1,862,485	378,607	-	-	-	0.0
TOTAL SOURCES	<u>\$ 9,119,261</u>	<u>\$ 8,351,899</u>	<u>\$ 8,228,000</u>	<u>\$ 8,865,000</u>	<u>\$ 637,000</u>	7.7
Personnel	\$ 135,842	\$ 138,499	\$ 138,925	\$ 135,979	\$ (2,946)	(2.1)
Operating	19,423	30,335	40,442	38,798	(1,644)	(4.1)
Capital	-	-	-	35,000	35,000	100.0
Debt Service	8,522,006	8,530,485	8,777,158	8,939,652	162,494	1.9
TOTAL EXPENDITURES	8,677,271	8,699,319	8,956,525	9,149,429	192,904	2.2
Interfund Transfer Out	6,999	-	2,283,119	-	(2,283,119)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 8,684,270</u>	<u>\$ 8,699,319</u>	<u>\$11,239,644</u>	<u>\$ 9,149,429</u>	<u>\$(2,090,215)</u>	(18.6)

Funding Adjustments for FY 2016 Include:

- Revenues show a projected increase in collections for the half-percent Transportation Sales Tax due to improvements in the economy.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease reflects a minor reduction in force.
- Operating expenditures reflect a reduction in advertising costs.
- Capital costs include one utility truck.
- Debt Service is increased due to scheduled bond payments.

MINORITY BUSINESS DEVELOPMENT

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

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

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	3.00	3.00	-	0.0
Intergovernmental	\$ 30,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 30,000</u>	<u>\$ 40,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 4,495	\$ 24,759	\$ 312,030	\$ 317,770	\$ 5,740	1.8
Operating	9,252	18,132	36,507	36,254	(253)	(0.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 13,747</u>	<u>\$ 42,891</u>	<u>\$ 348,537</u>	<u>\$ 354,024</u>	<u>\$ 5,487</u>	1.6

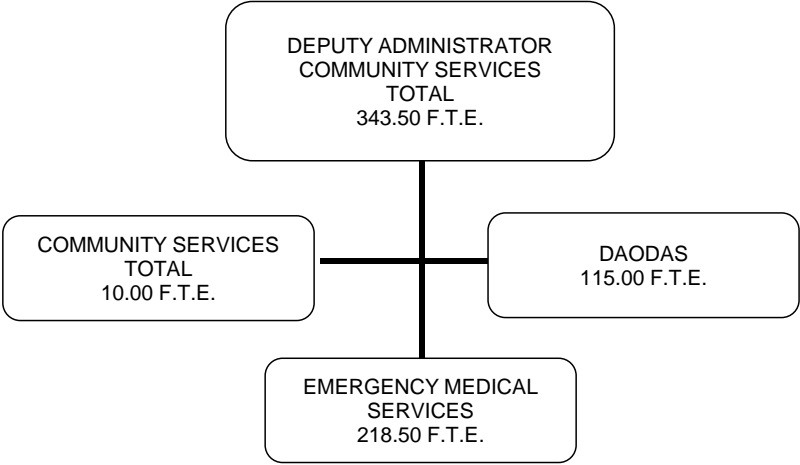
Funding Adjustments for FY 2016 Include:

- Revenues reflect anticipated funds from participating local government agencies.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no significant changes.

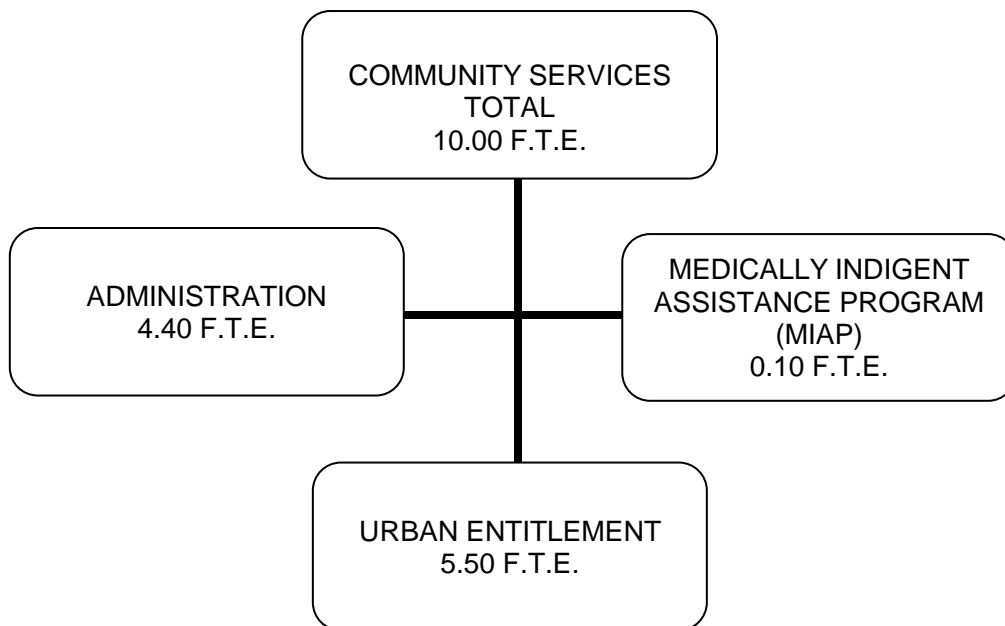


End Section

DEPUTY ADMINISTRATOR COMMUNITY SERVICES



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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.40	6.40	4.40	4.40	\$ -	0.0
Personnel	\$ 503,114	\$ 465,653	\$ 595,733	\$ 493,621	\$ (102,112)	(17.1)
Operating	7,989	12,430	11,563	12,489	926	8.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 511,103</u>	<u>\$ 478,083</u>	<u>\$ 607,296</u>	<u>\$ 506,110</u>	<u>\$ (101,186)</u>	<u>(16.7)</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease also reflects the elimination of vacant Accountant and Grant Writer positions.
- Operating expenditures reflect a slight increase due to a projected increase in office expenses and mileage reimbursement for management staff.

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:		FY 2014 Actual	FY 2015 Actual	FY 2016 Projected ²
	Objective			
Input:				
Housing-related contracts issued/managed	1(a)	6	12	12
Infrastructure contracts issued/managed (well/septic program)	1(b)	4	5	4
Contracts issued/managed for homeless services ¹	1(c)	2	3	3
Output:				
LMI individuals provided housing assistance	1(a)	20	22	20
LMI households provided infrastructure service ³	1(b)	68	29	25
Homeless individuals served ¹	1(c)	218	429	500
Efficiency:				
LMI individuals served for housing needs per contract issued/managed	1(a)	4	7	8
LMI households served per contract issued/managed infrastructure	1(b)	17	7	9
Homeless individuals served per contract issued/managed ¹	1(c)	109	45	45
Outcome:				
Percent increase of individuals served for housing-related needs	1(a)	(35.5%)	10.0%	10.0%
Percent increase of individuals served for infrastructure-needs ³	1(b)	61.8%	(66.0%)	(66.0%)
Percent increase of homeless individuals ¹	1(c)	(24.6%)	100%	100%

¹ Emergency Solutions Grant regulations implemented for programs assisting homeless individuals/families through shelter operations and rapid re-housing services.

² Annual objectives are estimates as the numbers greatly fluctuate based upon the amount of funding received and which agencies are awarded funding by Council and to what degree.

³ The percentage increase of 61.8% reflects outcomes for several years of funding. Infrastructure projects typically take 2-3 years to have fully actualized outcomes.

2016 ACTION STEPS

Department Goal 1

- Begin a capacity building program for grass root and faith-based organizations and neighborhood associations to increase capacity and direct to appropriate resources.
- By working with the Lowcountry Homeless Coalition, provide a minimum of one capacity building program for smaller entities that want to be eligible to apply for HUD's homeless (HESG) funding.
- Host one community-wide Grant Writing 101 session open to the public to increase skills as it pertains to requesting funding for charitable programs.
- Continue to refine the County's well/septic program to expedite service and lower costs.

COMMUNITY SERVICES (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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	0.10	0.10	0.10	\$ -	0.0
Personnel	\$ 27,624	\$ 29,030	\$ 5,295	\$ 5,383	\$ 88	1.7
Operating	1,293,820	1,341,408	1,314,385	1,372,695	58,310	4.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,321,444</u>	<u>\$ 1,370,438</u>	<u>\$ 1,319,680</u>	<u>\$ 1,378,078</u>	<u>\$ 58,398</u>	<u>4.4</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect contribution requirements paid to the South Carolina Department of Health and Human Services based on the formula set by the State.

Performance Measures:

Initiative IV: Workflow Analysis Process Management

Department Goal 1: Ensure a positive return on investment of the County's contribution for inpatient hospital services to indigent citizens.

Objective 1(a): Process MIAP denial notices and reconsiderations for patient eligibility.

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

COMMUNITY SERVICES (continued)

GENERAL FUND

HEALTH AND WELFARE

MEASURES:

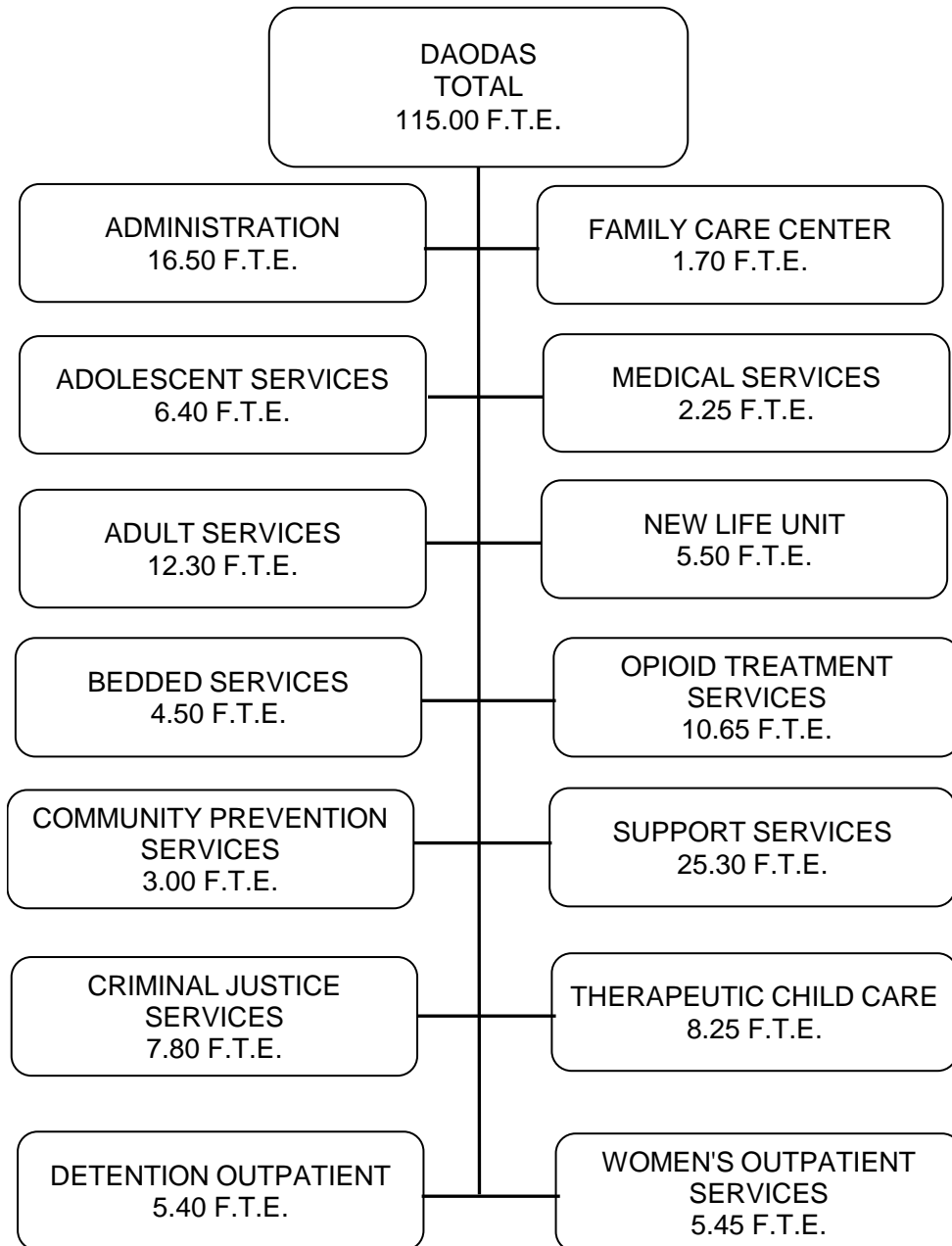
	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Denial notices requesting reconsideration for eligibility	1(a)	3	3	2
Output:				
Days required for reconsideration process	1(b)	20	20	20
Outcome:				
Percent of reconsideration requests approved for MIAP inpatient services	1(a)	100%	100%	100%
Percent of reconsiderations at or under 30 days	1(b)	100%	100%	100%

2016 ACTION STEPS

Department Goal 1

- Work to provide greater efficiency by reducing costs for the program's administration.

DAODAS



DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION - Administration

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

Services Provided:

- Provide medically monitored and clinically managed treatment for adults who are withdrawing from alcohol or other drugs
- Provide medically monitored care for pregnant and parenting women who are chemically dependent
- Provide individual and group counseling to adults and adolescents through Outpatient Services
- Offer medication replacement therapy through the Opioid Treatment Program
- Provide therapeutic behavioral services for children newborn through five years of age
- Provide prevention and education programs

Division Summary:

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	15.00	17.00	17.00	16.50	(0.50)	(2.9)
Intergovernmental	\$ 190,422	\$ 95,132	\$ 80,200	\$ -	\$ (80,200)	(100.0)
Charges and Fees	192,751	167,310	230,000	230,000	-	0.0
Interest	1,580	1,442	3,000	3,000	-	0.0
Miscellaneous	15,145	13,933	17,020,000	20,000	(17,000,000)	(99.9)
Leases and Rentals	166,784	140,124	131,111	-	(131,111)	(100.0)
TOTAL REVENUES	566,682	417,941	17,464,311	253,000	(17,211,311)	(98.6)
Interfund Transfer In	1,712,484	1,786,642	1,886,049	1,274,678	(611,371)	(32.4)
TOTAL SOURCES	<u>\$ 2,279,166</u>	<u>\$ 2,204,583</u>	<u>\$19,350,360</u>	<u>\$ 1,527,678</u>	<u>\$ (17,822,682)</u>	<u>(92.1)</u>
Personnel	\$ 979,161	\$ 1,008,483	\$ 1,082,998	\$ 1,115,596	\$ 32,598	3.0
Operating	987,130	1,082,967	2,131,238	1,704,467	(426,771)	(20.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,966,291</u>	<u>\$ 2,091,450</u>	<u>\$ 3,214,236</u>	<u>\$ 2,820,063</u>	<u>\$ (394,173)</u>	<u>(12.3)</u>

Funding Adjustments for FY 2016 Include:

- Revenues include decreases in funding from the State DAODAS office and rental income. Revenues also reflect \$17,000,000 for the sale of Charleston Center to the Medical University of South Carolina in fiscal year 2015.
- Interfund Transfer In from the General Fund will fund indirect costs for support services. The Interfund Transfer In is reduced by DAODAS partially funding a portion of the Chicora lease related to the Health Department.

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 the addition of a merit pay program. Personnel expenditures also reflect interdepartmental staffing changes and a decrease in contracted temporary service.
- Operating expenses reflect the discontinuance of the parking garage lease and other related contracts due to moving the department to a new location to consolidate social services in the County.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase the number of clients served.

Objective 1(a): Increase total intakes.

Objective 1(b): Assure 75% attendance in groups of scheduled clients.

Objective 1(c): Increase clinical staff's weekly direct client contact hours to 37.5%.

Initiative III: Long-Term Financial Planning

Department Goal 2: Reduce use of and rebuild fund balance.

Objective 2(a): Improve the collection rate of billable accounts receivable by 5%.

Objective 2(b): Increase overall agency billing by 5%.

Initiative V: Quality Control

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

Objective 3(a): Maintain percentage of successful tobacco buys by minors to less than 20%.

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Total client intakes	1(a)	3,114	3,171	3,200
Number of drug free births	3(b)	17	15	20
Output:				
Percentage attendance of scheduled clients	1(b)	67.0%	65.8%	75.0%
Percentage direct client contact hours	1(c)	41.0%	43.0%	45.0%
Collections of accounts receivable	2(a)	\$3,738,167	\$4,361,235	\$4,400,000
Overall department billing	2(b)	3,144,530	3,699,485	3,750,000
Outcome:				
Percentage increase of collection rate	2(a)	8.3%	16.7%	5.0%
Percentage increase of billing rate	2(b)	5.4%	17.6%	5.0%
Percentage of successful tobacco buys to minors	3(a)	3.8%	8.0%	5.0%
Ratio comparison of successful to unsuccessful completions of treatment	3(a)	0.97	0.99	1.00
Percentage Increase of post discharge contacts	3(b)	16.5%	17.5%	20.0%
Percentage of clients showing reduced risk of driving impaired	3(b)	89.8%	91.9%	92.0%
Percentage of drug-free births	3(b)	100%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	94.1%	94.4%	95.0%

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

2016 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.80	5.80	6.80	6.40	(0.40)	(5.9)
Intergovernmental	\$ 190,481	\$ 164,988	\$ 159,490	\$ 176,490	\$ 17,000	10.7
Charges and Fees	39,649	96,020	120,000	162,100	42,100	35.1
TOTAL REVENUES	<u>\$ 230,130</u>	<u>\$ 261,008</u>	<u>\$ 279,490</u>	<u>\$ 338,590</u>	<u>\$ 59,100</u>	21.1
Personnel	\$ 278,690	\$ 281,061	\$ 323,850	\$ 362,719	\$ 38,869	12.0
Operating	120,357	144,396	209,748	132,190	(77,558)	(37.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 399,047</u>	<u>\$ 425,457</u>	<u>\$ 533,598</u>	<u>\$ 494,909</u>	<u>\$ (38,689)</u>	(7.3)

Funding Adjustments for FY 2016 Include:

- Revenues reflect an anticipated increase in client fees and Medicaid reimbursements received from the federal government.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also represent an increase for anticipated vacancies and temporary staff.
- Operating expenditures reflect a decrease in bad debt provision and the allocation formula for administrative and facility costs.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.55	18.05	15.80	12.30	(3.50)	(22.2)
Intergovernmental	\$ 1,053,791	\$ 1,135,772	\$ 1,397,552	\$ 499,158	\$ (898,394)	(64.3)
Charges and Fees	337,038	613,164	710,000	312,201	(397,799)	(56.0)
Miscellaneous	-	227	-	-	-	0.0
TOTAL REVENUES	\$ 1,390,829	\$ 1,749,163	\$ 2,107,552	\$ 811,359	\$ (1,296,193)	(61.5)
Personnel	\$ 815,969	\$ 908,276	\$ 799,405	\$ 643,103	\$ (156,302)	(19.6)
Operating	925,568	792,601	1,103,388	215,936	(887,452)	(80.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,741,537	\$ 1,700,877	\$ 1,902,793	\$ 859,039	\$ (1,043,754)	(54.9)

Funding Adjustments for FY 2016 Include:

- Revenues represent the transfer of Inpatient Services to the Bedded Services Division.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect the transfer of Inpatient Services to the Bedded Services Division, an increase in temporary staff and an offset for anticipated vacancies.
- Operating expenditures reflect the transfer of Inpatient Services to the Bedded Services Division. The associated operating expenses have been appropriately allocated to the new division.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Bedded Services

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

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	4.50	4.50	100.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 388,391	\$ 388,391	100.0
Charges and Fees	-	-	-	572,000	572,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 960,391</u>	<u>\$ 960,391</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ 264,468	\$ 264,468	100.0
Operating	-	-	-	465,364	465,364	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 729,832</u>	<u>\$ 729,832</u>	100.0

Funding Adjustments for FY 2016 Include:

- Revenues represent the transfer in of Inpatient Services from the Adult Services Division.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect the transfer in of Inpatient Services from the Adult Services Division.
- Operating expenditures reflect the transfer in of Inpatient Services from the Adult Services Division. The associated operating expenses have been appropriately allocated to this new division.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.55	3.15	3.00	3.00	-	0.0
Intergovernmental	\$ 234,204	\$ 164,356	\$ 169,856	\$ 164,356	\$ (5,500)	(3.2)
Charges and Fees	9,270	900	-	-	-	0.0
Miscellaneous	-	107	-	-	-	0.0
TOTAL REVENUES	\$ 243,474	\$ 165,363	\$ 169,856	\$ 164,356	\$ (5,500)	(3.2)
Personnel	\$ 171,965	\$ 202,234	\$ 171,263	\$ 116,536	\$ (54,727)	(32.0)
Operating	78,105	88,217	78,627	44,148	(34,479)	(43.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 250,070	\$ 290,451	\$ 249,890	\$ 160,684	\$ (89,206)	(35.7)

Funding Adjustments for FY 2016 Include:

- Revenues represent a reduction in one-time funding for Needs Assessments during fiscal year 2015.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also include an offset for anticipated vacancies.
- Operating expenditures reflect a decrease due to the allocation formula for administrative cost and facilities cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Criminal Justice Services

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

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.60	7.10	7.80	7.80	-	0.0
Intergovernmental	\$ 38,670	\$ 41,602	\$ 47,403	\$ 37,403	\$ (10,000)	(21.1)
Charges and Fees	479,951	481,294	575,000	700,000	125,000	21.7
Miscellaneous	-	227	-	-	-	0.0
TOTAL REVENUES	\$ 518,621	\$ 523,123	\$ 622,403	\$ 737,403	\$ 115,000	18.5
Personnel	\$ 432,149	\$ 386,881	\$ 475,684	\$ 510,250	\$ 34,566	7.3
Operating	237,286	221,115	267,263	247,474	(19,789)	(7.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 669,435	\$ 607,996	\$ 742,947	\$ 757,724	\$ 14,777	2.0

Funding Adjustments for FY 2016 Include:

- Revenues reflect an anticipated increase in client fees based on historical collection trends. The increase is slightly offset by a reduction in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel expenditures also reflect an increase in temporary staffing.
- Operating expenditures reflect a decrease in the allocation of facility costs. This decrease is offset by a higher provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Detention Outpatient

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

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.40	7.40	5.40	5.40	-	0.0
Intergovernmental	\$ 242	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	395,692	476,180	453,436	321,309	(132,127)	(29.1)
TOTAL REVENUES	\$ 395,934	\$ 476,180	\$ 453,436	\$ 321,309	\$ (132,127)	(29.1)
Personnel	\$ 363,593	\$ 379,516	\$ 394,685	\$ 322,634	\$ (72,051)	(18.3)
Operating	109,537	121,837	139,273	118,268	(21,005)	(15.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 473,130	\$ 501,353	\$ 533,958	\$ 440,902	\$ (93,056)	(17.4)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease in fees for services provided to the Detention Center and the Probate Adult Drug Court.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also represent an offset for anticipated vacancies.
- Operating expenses reflect a decrease in the allocation of administrative costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Family Care Center

Mission: The Family Care Center Division provides day treatment and outpatient healthcare through cost-effective methods for the benefit of the patient, patient's children and family, community, and staff.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	0.70	1.70	1.00	142.9
Intergovernmental	\$ -	\$ -	\$ 55,680	\$ 24,500	\$ (31,180)	(56.0)
Charges and Fees	-	-	111,360	98,000	(13,360)	(12.0)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,040</u>	<u>\$ 122,500</u>	<u>\$ (44,540)</u>	<u>(26.7)</u>
Personnel	\$ -	\$ -	\$ 69,275	\$ 78,681	\$ 9,406	13.6
Operating	-	-	44,552	39,974	(4,578)	(10.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,827</u>	<u>\$ 118,655</u>	<u>\$ 4,828</u>	<u>4.2</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease in Medicaid reimbursement and client insurance.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel expenditures also represent interdepartmental staffing changes and is offset by a decrease in temporary staffing.
- Operating expenditures reflect a decrease in the provision for bad debts. This decrease is offset by an increase in the allocation of administrative costs.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.60	2.25	2.25	2.25	-	0.0
Intergovernmental	\$ -	\$ 6,154	\$ -	\$ -	\$ -	0.0
Charges and Fees	108	2,665	15,000	4,000	(11,000)	(73.3)
TOTAL REVENUES	\$ 108	\$ 8,819	\$ 15,000	\$ 4,000	\$ (11,000)	(73.3)
Personnel	\$ 112,103	\$ 118,539	\$ 125,577	\$ 132,627	\$ 7,050	5.6
Operating	(111,995)	(108,954)	(104,278)	(128,700)	(24,422)	23.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 108	\$ 9,585	\$ 21,299	\$ 3,927	\$ (17,372)	(81.6)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease in fees from the drug screening.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in the allocation of medical cost and is offset by professional medical services.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – New Life Unit

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

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	5.50	5.50	100.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 479,696	\$ 479,696	100.0
Charges and Fees	-	-	-	937,000	937,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,416,696</u>	<u>\$ 1,416,696</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ 314,096	\$ 314,096	100.0
Operating	-	-	-	692,720	692,720	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,006,816</u>	<u>\$ 1,006,816</u>	100.0

Funding Adjustments for FY 2016 Include:

- Revenues represent the transfer in of Inpatient Services from the Women's Services Division.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect the transfer in of Inpatient Services from the Women's Services Division.
- Operating expenditures reflect the transfer in of Inpatient Services from the Women's Services Division. The associated operating expenses have been appropriately allocated to this new division.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.20	10.60	10.65	10.65	-	0.0
Intergovernmental	\$ 81,694	\$ 80,380	\$ 79,966	\$ 79,966	\$ -	0.0
Charges and Fees	<u>1,082,329</u>	<u>1,166,522</u>	<u>1,196,615</u>	<u>1,300,000</u>	<u>103,385</u>	8.6
TOTAL REVENUES	<u>\$ 1,164,023</u>	<u>\$ 1,246,902</u>	<u>\$ 1,276,581</u>	<u>\$ 1,379,966</u>	<u>\$ 103,385</u>	8.1
Personnel	\$ 560,145	\$ 583,728	\$ 675,170	\$ 703,394	\$ 28,224	4.2
Operating	573,815	590,696	665,184	602,043	(63,141)	(9.5)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 1,133,960</u>	<u>\$ 1,174,424</u>	<u>\$ 1,340,354</u>	<u>\$ 1,305,437</u>	<u>\$ (34,917)</u>	(2.6)

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in client fees.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel expenses also reflect an increase in temporary costs.
- Operating expenditures reflect a decrease in the allocation of medical services and facility costs. The decrease is offset by higher administrative costs.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.30	21.80	23.15	25.30	2.15	9.3
Intergovernmental	\$ 305,635	\$ 350,673	\$ 421,162	\$ 270,162	\$ (151,000)	(35.9)
Charges and Fees	353,383	446,087	452,000	1,376,000	924,000	204.4
TOTAL REVENUES	\$ 659,018	\$ 796,760	\$ 873,162	\$ 1,646,162	\$ 773,000	88.5
Personnel	\$ 862,240	\$ 869,485	\$ 1,200,125	\$ 1,313,664	\$ 113,539	9.5
Operating	(203,219)	(69,103)	(333,999)	267,746	601,745	(180.2)
Capital	-	-	-	60,000	60,000	100.0
TOTAL EXPENDITURES	\$ 659,021	\$ 800,382	\$ 866,126	\$ 1,641,410	\$ 775,284	89.5

Funding Adjustments for FY 2016 Include:

- Revenues reflect an anticipated increase in client fees for the Detoxification Unit. This increase is offset by a reduction in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also include the transfer in of Administrative Assistant III and Recovery Assistant positions from the Military Underage Drink Grant and Adult Services Division respectively. This increase includes the support of additional temporary staffing.
- Operating expenditures reflect a decrease in the allocation of medical services and lower anticipated bad debt write-offs.
- Capital expenses include 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.55	7.40	8.65	8.25	(0.40)	(4.6)
Intergovernmental	\$ 287,904	\$ 317,718	\$ 338,524	\$ 438,524	\$ 100,000	29.5
Charges and Fees	(9,402)	3,022	-	-	-	0.0
Miscellaneous	307	-	-	-	-	0.0
TOTAL REVENUES	\$ 278,809	\$ 320,740	\$ 338,524	\$ 438,524	\$ 100,000	29.5
Personnel	\$ 291,230	\$ 172,247	\$ 337,987	\$ 335,089	\$ (2,898)	(0.9)
Operating	167,431	115,869	206,993	149,346	(57,647)	(27.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 458,661	\$ 288,116	\$ 544,980	\$ 484,435	\$ (60,545)	(11.1)

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect interdepartmental staffing changes.
- Operating expenditures reflect a decrease due to the administrative and facility cost allocations and the provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Women’s Services

Mission: The Women’s Services Division provides outpatient healthcare through cost-effective methods for the benefit of the patient, community, and staff.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.45	13.45	11.80	5.45	(6.35)	(53.8)
Intergovernmental	\$ 1,361,662	\$ 1,191,851	\$ 1,116,684	\$ 458,108	\$ (658,576)	(59.0)
Charges and Fees	399,609	722,688	863,627	85,000	(778,627)	(90.2)
TOTAL REVENUES	<u>\$ 1,761,271</u>	<u>\$ 1,914,539</u>	<u>\$ 1,980,311</u>	<u>\$ 543,108</u>	<u>\$ (1,437,203)</u>	<u>(72.6)</u>
Personnel	\$ 550,540	\$ 565,596	\$ 633,487	\$ 298,499	\$ (334,988)	(52.9)
Operating	707,471	770,354	925,911	121,807	(804,104)	(86.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,258,011</u>	<u>\$ 1,335,950</u>	<u>\$ 1,559,398</u>	<u>\$ 420,306</u>	<u>\$ (1,139,092)</u>	<u>(73.0)</u>

Funding Adjustments for FY 2016 Include:

- Revenues represent the transfer of Inpatient Services to the New Life Unit Division.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also reflect the transfer of Inpatient Services to the New Life Unit Division and an offset for anticipated vacancies.
- Operating expenditures reflect the transfer of Inpatient Services to the New Life Unit Division. The associated operating expenses have been appropriately allocated to the new division.

EMERGENCY MEDICAL SERVICES

GENERAL FUND

PUBLIC SAFETY

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

Services Provided:

- Provide field emergency medical support services which require specialized training and equipment
- Provide support to hazardous materials response teams and hazardous materials clean-up operations throughout the County
- Provide assistance to area law enforcement agencies through the nationally recognized Special Weapons and Tactics Medic program
- Provide a variety of educational programs to the public on many safety issues

Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	151.50	152.50	167.50	218.50	51.00	30.4
Charges and Fees	\$ 7,946,827	\$ 9,173,204	\$ 8,134,000	\$ 8,835,000	\$ 701,000	8.6
Miscellaneous	6,399	15,524	-	-	-	0.0
TOTAL REVENUES	\$ 7,953,226	\$ 9,188,728	\$ 8,134,000	\$ 8,835,000	\$ 701,000	8.6
Personnel	\$ 8,773,723	\$ 9,440,910	\$10,092,949	\$10,559,916	\$ 466,967	4.6
Operating	2,080,372	2,270,717	2,564,330	1,827,603	(736,727)	(28.7)
Capital	1,054	268,216	270,307	3,276,000	3,005,693	1112.0
TOTAL EXPENDITURES	10,855,149	11,979,843	12,927,586	15,663,519	2,735,933	21.2
Interfund Transfer Out	3,987	3,703	-	-	-	0.0
TOTAL DISBURSEMENTS	\$10,859,136	\$11,983,546	\$12,927,586	\$15,663,519	\$ 2,735,933	21.2

Funding Adjustments for FY 2016 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 the addition of a merit pay program. Personnel expenditures also include the partial funding of nine District Supervisors, five Senior Crew Chief, twenty Crew Chiefs and seventeen Paramedic positions. The final phase in of funding will occur in fiscal year 2017.
- Operating expenditures are decreased due to contracted services for billing patients and vehicle equipment. This decrease is offset by higher costs for radio and computer equipment for the emergency expansion units. These costs include an increased reimbursement from the Local Accommodations Tax for servicing tourist areas.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

- Capital expenditures represent twenty-four cardiac monitors to replace six units past their life expectancy, eleven ambulance stretchers to prevent back injuries to personnel and twenty-three auto pulse units to prevent damage to existing units that are shared between ambulances. In addition, capital costs also include seven ambulances and eleven utility vehicles for additional personnel.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide prompt, efficient, and effective emergency medical services to the citizens and visitors of Charleston County.

- Objective 1: Response time goals for all 911 calls will be monitored for time-critical emergency responses with 90% of Dispatch Priority Code 1 and 2 calls will be answered within 8 minutes countywide.

Initiative III: Long-Term Financial Planning

Department Goal 2: Maximize revenue collected within the fee for service guidelines established by County Administration.

Objective 2(a): Increase annual revenue collections to meet or exceed 60% of total billed.

Objective 2(b): Medicare and Medicaid will be billed 100% electronically with a rejection rate of $\leq 25\%$ which will result in a 10% increase in revenue.

Initiative IV: Work Flow Analysis – Process Management

Department Goal 3: Engage all areas of emergency medical services in continuous quality improvement.

- Objective 3: Review of all EMS patient reports by first line supervisor; secondary review of all calls as specified by medical director.

Initiative V: Quality Control

Department Goal 4: Monitor efficiency and effectiveness of emergency medical service delivery.

Objective 4(a): Maintain certification of all field operations personnel through in-service training (IST) program.

Objective 4(b): Conduct patient satisfaction survey with a satisfaction rating to exceed 90%.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

MEASURES:		FY 2014	FY 2015	FY 2016
	Objective	Actual	Actual	Projected
Output:				
Patients transported	1	47,314	n/a ²	n/a ²
Incidents responded to	1	57,818	n/a ²	n/a ²
Total billed	2(a)	\$16,744,244	n/a ²	n/a ²
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	n/a ²	n/a ²
Efficiency:				
Cost per incident	1(a),2	\$206.83	n/a ²	n/a ²
Total received	2(a)(b)	\$6,290,162	n/a ²	n/a ²
Outcome:				
Response Time Standard ¹	<u>Minutes: Seconds</u>			
Average	<7:59			
Average Response Time		8:23	n/a ²	n/a ²
Percentage of Compliance		68.0%	n/a ²	n/a ²
Collection	2(a)	\$6,629,162	n/a ²	n/a ²
Collections less refunds and adjustments	2(a)	\$5,231,400	n/a ²	n/a ²
Percent of rejection rate	2(a)(b)	12.06%	n/a ²	n/a ²
Percent of revenue increased	2(a)(b)	n/a ²	n/a ²	n/a ²
Percent of reviewed reports – 100% critical	3	95.0%	n/a ²	n/a ²
Percent of Field Operations personnel certified	4(a)	100%	n/a ²	n/a ²
Survey rating of satisfaction >90%	4(b)	99.6%	n/a ²	n/a ²

¹ Based on Time Assigned to Time Staged/Time Arrived At Scene for units on calls. Priorities include Bravo, Charlie, Delta, and Echo. Exclusions include test calls, calls not placed in the CAD, unneeded spawned calls, reopened for case number calls, duplicate call, and calls with priorities 0, Alpha, and Omega.

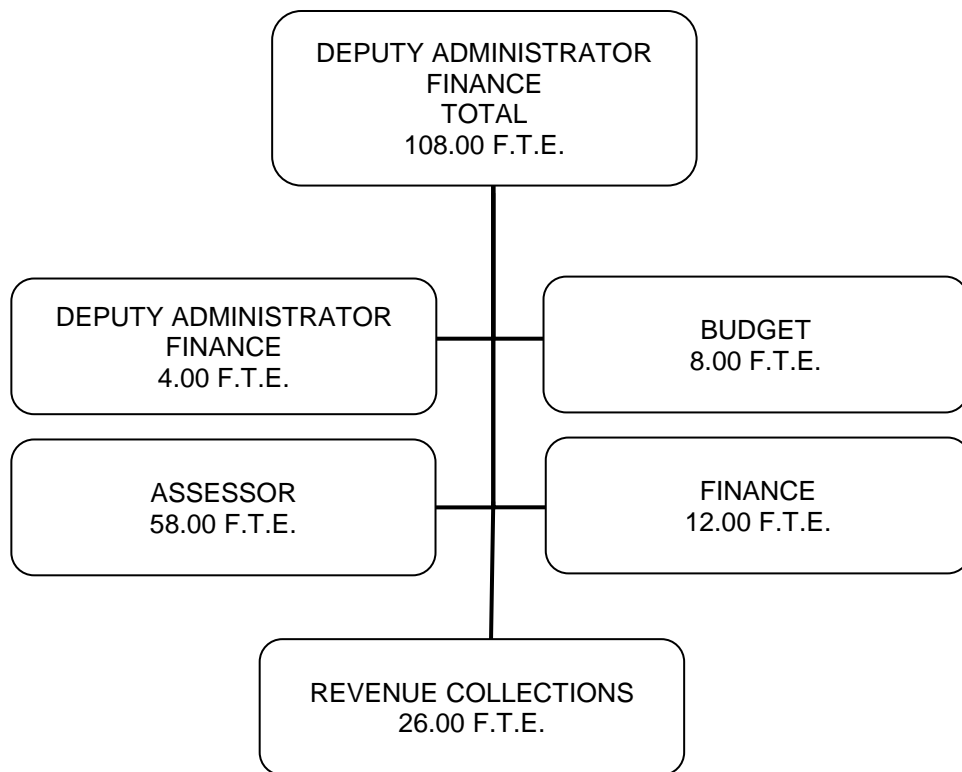
² Data unavailable at time of publication.

2016 ACTION STEPS

Department Goal 3

- Enhance capabilities of EMS Special Operations by standing teams back up through a phased-in process to handle local scenarios requiring special precautions due to the presence of hazardous materials, high angle and trench rescues, large crowds, dignitaries needing protection, multiple casualties or other unusual circumstances presenting the possibility of a threat to life.
- Initiate Step 1 of the 5 Step Commission on Accreditation of Ambulance Services (CAAS) Process. This includes designation of 'accreditation coordinator/manager' responsibilities and the initiation of the department 'self-assessment'.
- Implement inventory control process.
- Implement automated time keeping system.
- Implement new electronic patient care charting software.

DEPUTY ADMINISTRATOR 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 465,299	\$ 440,099	\$ 447,694	\$ 451,077	\$ 3,383	0.8
Operating	8,140	9,719	16,471	11,964	(4,507)	(27.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 473,439</u>	<u>\$ 449,818</u>	<u>\$ 464,165</u>	<u>\$ 463,041</u>	<u>\$ (1,124)</u>	<u>(0.2)</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease due to budget constraints.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	54.00	55.00	58.00	58.00	-	0.0
Licenses and Permits	\$ 15,695	\$ 7,705	\$ 7,200	\$ 6,950	\$ (250)	(3.5)
Charges and Fees	2,514	4,101	3,500	4,800	1,300	37.1
Miscellaneous	830	3,203	-	-	-	0.0
TOTAL REVENUES	\$ 19,039	\$ 15,009	\$ 10,700	\$ 11,750	\$ 1,050	9.8
Personnel	\$ 3,481,586	\$ 3,597,768	\$ 3,957,794	\$ 3,950,983	\$ (6,811)	(0.2)
Operating	208,641	232,777	461,260	350,167	(111,093)	(24.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,690,227	\$ 3,830,545	\$ 4,419,054	\$ 4,301,150	\$ (117,904)	(2.7)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a projected increase in the sale of maps and publications based on historical trends and projections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The costs also reflect a reduction in overtime and temporary personnel as the work on the next reassessment is finalized.
- Operating expenditures represent a decrease due to a reduction in the number of direct mailers to citizens and services provided by consultants as the County completes the reassessment process.

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 non-reassessment year completion deadlines by end of Fiscal Year 2018 (two to three year goal) and to implement reassessment the summer of 2015.

Objective 1(a): Complete 95% of Tax Year (TY) 2016 new construction by August 30, 2016 and complete 95% TY 2017 new construction by July 31, 2017 and complete 95% TY 2018 new construction by June 30, 2018.

Objective 1(b): Complete 90% TY 2016 ATIs by estimated September 30, 2016; complete 90% TY 2017 ATIs by August 30, 2017; and complete 90% TY 2018 ATIs by June 30, 2018.

Objective 1(c): Complete 75% of TY 2015 reassessment objections by June 30, 2016; begin 2015 reassessment BAAs by February 2015; and complete 90% of reassessment BAAs appeals by December 2017.

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.

Objective 2(c): Increase appraiser field time by 10% each year to achieve a minimum of 16% stable over time.

MEASURES:

	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Number of New Construction appraisals ¹	1(a)	11,948	n/a	10,000
Number of ATI appraisals	1(b)	7,649	12,409	13,500
Inspections per year	2(a)(b)(c)	43,319	30,322	20,000
Output:				
Percent of time spent on new construction	1(a)	18.70%	18.11%	18.00%
Percent of time spent on new ATI appraisals	1(b)	10.10%	19.73	15.00%
Percent of time spent on objections ²	1(c)	5.36%	5.19%	8.00%
Average date of inspection for improved properties	2(a)	1/1/10	1/1/11	1/1/12
Median date of inspection for improved properties	2(b)	10/24/11	12/7/12	12/31/13
Lag in inspection date average versus Tax Year	2(a)	4 yrs	2.54 yrs	3 yrs
Lag in inspection date median versus Tax Year	2(b)	2.67 yrs	2.50 yrs	3 yrs
Percent of time spent in field	2(c)	12.3%	11.8%	13.0%
Efficiency:				
Rate per day new construction appraisals (per appraiser) ¹	1(a)	\$5.91	n/a	\$5.00
Rate per day ATI appraisals (per appraiser) ³	1(a)	\$25.49	\$19.83	\$25.00
Rate per day objections (per appraiser)	1(b)	\$3.02	\$3.45	\$4.00
Outcome:				
Date new construction completed ^{1&4}	1(a)	6/30/14	9/15/15	8/30/16
New construction appraisals completed ^{1&4}	1(a)	7,649	n/a	8,000
Change in valuation tax base due to new construction ⁵	1(a)	60.6 million	n/a	1.7%
Date ATIs completed ⁶	1(b)	7/15/14	9/15/15	9/15/15
Change in valuation tax base due to ATIs ⁵	1(b)	14 million	n/a	1.0%
Percentage reassessment BAAs completed (occurs every five years)	1(c)	96.0%	100%	5.0%
Date objections completed	1(c)	9/15/14	5/1/15	9/15/16
Increase in percentage of field time per year ⁸	2(a)(b)(c)	n/a	n/a	10%

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

- ¹ Due to reassessment and application of the cap, most construction has not been appraised for FY 2015 but substantial time has been spent collecting and processing new construction.
- ² Due to reassessment, data will increase dramatically for FY 2016.
- ³ Due to reassessment and new construction, appraisals that would have been completed prior to the end of FY 2015 will shift into FY 2016, thus, throwing the counts and rates off. Time may be spent in one fiscal year and the appraisal not produced/reported until the next. This will not stabilize until FY 2017.
- ⁴ Due to reassessment and how the cap is applied, much of the new construction cannot be completed until later in FY 2015.
- ⁵ Changes in tax base estimated as a percent for TY 2015 (FY 2016).
- ⁶ Due to reassessment and application of the cap, ATI work cannot be completed until later in FY 2015.
- ⁷ Reassessment of BAAs will begin at FY 2015 year end, but the total number will not be available until FY 2016 year end.
- ⁸ This department will begin measuring performance against this objective in FY 2016.

2016 ACTION STEPS

Department Goal 1

- Complete 75% of initial reassessment objections and reviews by June 30, 2016.
- Complete ATIs and new construction by the time tax bills are mailed.

Department Goal 2

- Continue to inspect each improved property once between reassessments by ensuring that median and average inspection dates for improved properties lags the current tax year by no more than 2 to 3 years.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 608,913	\$ 611,135	\$ 714,148	\$ 723,383	\$ 9,235	1.3
Operating	16,409	21,465	16,302	18,946	2,644	16.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 625,322</u>	<u>\$ 632,600</u>	<u>\$ 730,450</u>	<u>\$ 742,329</u>	<u>\$ 11,879</u>	1.6

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect an increase in staff training due to a certification received in calendar year 2014.

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 2014	FY 2015	FY 2016
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Number of Federal Awards	2	72	62	67
Output:				
Budgeted General Fund revenues ¹	1(a)	183,646,487	187,385,953	202,517,925
Actual General Fund revenues ^{2&3}	1(a)	187,025,101	185,958,589	202,517,925
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0	\$0	\$0
Outcome:				
Five-year plans prepared	1(b)	100%	100%	100%
Percent of revenue variance ¹	1(a)	1.8%	(0.8%)	0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2014 and FY 2015 represent a one-time adjustment for an accounting change made to budgeted revenues are reflected in the actuals.

² FY 2015 Actual reflects the projection at time of budget preparation.

³ FY 2016 reflects 100% of the revenue amount.

2016 ACTION STEPS

Department Goal 1

- Assist with the upgrade of the County's financial system.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	12.00	12.00	-	0.0
Charges and Fees	\$ 5,010	\$ 5,169	\$ 5,000	\$ 5,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 5,010</u>	<u>\$ 5,169</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 904,533	\$ 900,197	\$ 923,781	\$ 1,001,596	\$ 77,815	8.4
Operating	42,083	53,766	45,990	46,266	276	0.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 946,616</u>	<u>\$ 953,963</u>	<u>\$ 969,771</u>	<u>\$ 1,047,862</u>	<u>\$ 78,091</u>	8.1

Funding Adjustments for FY 2016 Include:

- Revenues reflect no change.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no significant change.

FINANCE (continued)

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.

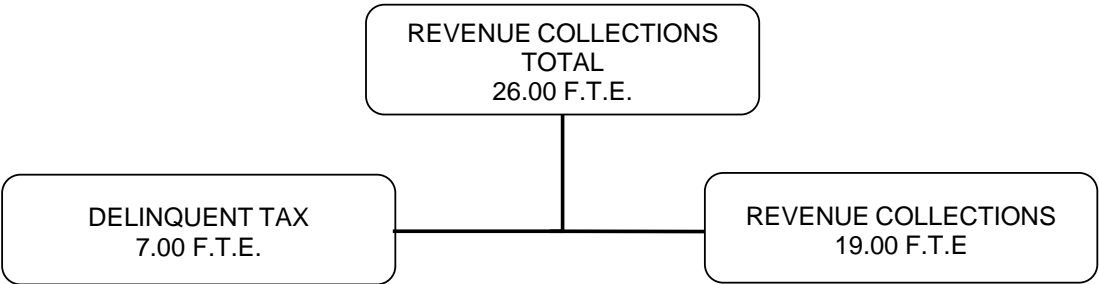
Objective 3(a): Maintain or improve the County's bond rating from the major rating agencies.

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

MEASURES:		FY 2014 Actual	FY 2015 Actual ¹	FY 2016 Projected
Output:	Objective			
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	180	180	180
Outcome:				
<u>General Obligation Bond</u>	3(a)			
Standards & Poor's		AAA	AAA	AAA
Moody's Investors Service		Aaa	Aaa	Aaa
Fitch IBCA, Duff & Phelps		AAA	AAA	AAA
Regulatory filing deadlines missed	1(a),3(b)	0	0	0
<u>CAFR Preparation</u>	1(b)			
External auditor proposed adjustments		0	0	0
Days to close fiscal year end		56	60	60
Journal entries required after year end		88	100	100
Management letter comments/material weaknesses		0	0	0

¹ FY 2015 reflects data before the finalized audit.

REVENUE COLLECTIONS



REVENUE COLLECTIONS

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Delinquent Tax

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

Services Provided:

- Plan, conduct, and manage tax sales
- Perform post-sale title and mortgage research and deed creation
- Seize property for non-payment in accordance with S.C. Code of Laws, Title 12

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	7.00	7.00	7.00	-	0.0
Charges and Fees	\$ 1,000,263	\$ 1,440,018	\$ 1,188,292	\$ 1,200,000	\$ 11,708	1.0
Interest	(4,706)	4,741	-	-	-	0.0
Miscellaneous	(31,325)	(3,833)	8,000	9,500	1,500	18.8
TOTAL REVENUES	<u>\$ 964,232</u>	<u>\$ 1,440,926</u>	<u>\$ 1,196,292</u>	<u>\$ 1,209,500</u>	<u>\$ 13,208</u>	1.1
Personnel	\$ 547,393	\$ 500,475	\$ 681,183	\$ 690,248	\$ 9,065	1.3
Operating	309,077	342,794	519,382	519,252	(130)	(0.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 856,470</u>	<u>\$ 843,269</u>	<u>\$ 1,200,565</u>	<u>\$ 1,209,500</u>	<u>\$ 8,935</u>	0.7

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in levy cost to recover the expenditures related to the delinquent tax process. It also reflects an increase in miscellaneous revenue, which is generated from bidder tax sale registration cost, Freedom Of Information Act (FOIA) costs and defaulting bidder fines per S.C. Law.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no significant changes.

REVENUE COLLECTIONS (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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

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

Objective 1(b): Attain collection rates of 70% existing mobile home taxed accounts.¹

Objective 1(c): Attain collection rates of 40% of existing personal property accounts in Watercraft, Business Personal State/County, Aircraft and Rental Residentail.¹

MEASURES:	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Output:				
Total accounts collected in real property ^{2 & 3}	1(a)	12,984 – 1,231	11,734 – 464	10,325 – n/a ⁵
Total accounts collected in mobile homes ^{2 & 3}	1(b)	3,123 – 939	2,998 – 977	2,731 – n/a ⁵
Total accounts collected in personal property (BPS, BPC, RRES, WC, AC) ^{2 & 3}	1(c)	20,046 – 11,914	19,075 – 11,595	19,764 – n/a ⁵
Efficiency:				
Cost per collection ⁴	1(a)(b)(c)	\$19.20	\$26.04	n/a ⁵
Outcome:				
Closure rate for real property accounts ^{2 & 3}	1(a)	90.52%	96.05%	n/a ⁵
Closure rate for mobile home accounts	1(b)	69.93%	67.41%	n/a ⁵
Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC)	1(c)	40.57%	39.21%	n/a ⁵

¹ All beginning account balances are based on the statutory date of March 17, placing the complete 15% on the current bill and officially shifting the accounts into delinquency pursuant to SC Code of Laws, Title 12, Section 12-45-180 *et seq.* "When the taxes and assessments or any portion of the taxes...are not paid before the seventeenth day of March, the county treasurer shall issue his tax execution to the officer authorized and directed to collect delinquent taxes".

² FY 2014 had 16,353 accounts paid during that period. The number was higher than the beginning delinquency of 12,984 due to 4,649 in abated billing that shifted into delinquency, raising the total of collectable accounts to 17,633. This increase accounts for the 95% goal being short 4.48%. The second number reflects accounts uncollected remaining from the original total. It includes abatements, payments, and accounts marked unable to collect known as the *Nulla Bona*.

³ FY 2015 had 13,247 accounts paid during that period. Improvements made to the Tax Sale module and collections standards can be attributed to the approximate 6% increase in collections exceeding the 95% goal made in the prior year. A decrease in collection percent of Mobile Homes and Personal Property is due to change/depletion of necessary staff in those positions. Action has been taken to address this loss and work to increase the differential. The second number reflects accounts uncollected remaining from the original total. It includes abatements, payments, and accounts marked unable to collect known as the *Nulla Bona*.

⁴ Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and *Nulla Bona* Accounts) FY 2014 shows \$1,196,292 in adjusted expenditures.

⁵ Data unavailable at time of publication.

2016 ACTION STEPS

Department Goal 1

- Restore staffing levels to directly impact collection rates through increased collections of personal property account types from 40% to 60%.
- Implement proposed debt setoff program and immediately utilize the program to address collection gaps in personal property and mobile home collections.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	19.00	19.00	19.00	-	0.0
Charges and Fees	\$ 1,786,840	\$ 2,078,122	\$ 2,060,000	\$ 2,081,590	\$ 21,590	1.0
Interest	14,613	13,173	-	10,000	10,000	100.0
Miscellaneous	(2,091)	(2,319)	-	-	-	0.0
TOTAL REVENUES	\$ 1,799,362	\$ 2,088,976	\$ 2,060,000	\$ 2,091,590	\$ 31,590	1.5
Personnel	\$ 1,231,151	\$ 1,242,087	\$ 1,298,515	\$ 1,307,646	\$ 9,131	0.7
Operating	555,436	564,972	620,571	598,172	(22,399)	(3.6)
Capital	-	-	40,000	-	(40,000)	(100.0)
TOTAL EXPENDITURES	1,786,587	1,807,059	1,959,086	1,905,818	(53,268)	(2.7)
Interfund Transfer Out	-	-	140,914	185,772	44,858	31.8
TOTAL DISBURSEMENTS	\$ 1,786,587	\$ 1,807,059	\$ 2,100,000	\$ 2,091,590	\$ (8,410)	(0.4)

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase based on projected fees collected from municipalities and anticipated interest revenue.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures represent a decrease in postage charges and fleet charges based on historical usage.
- Interfund Transfer Out represents increased 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:

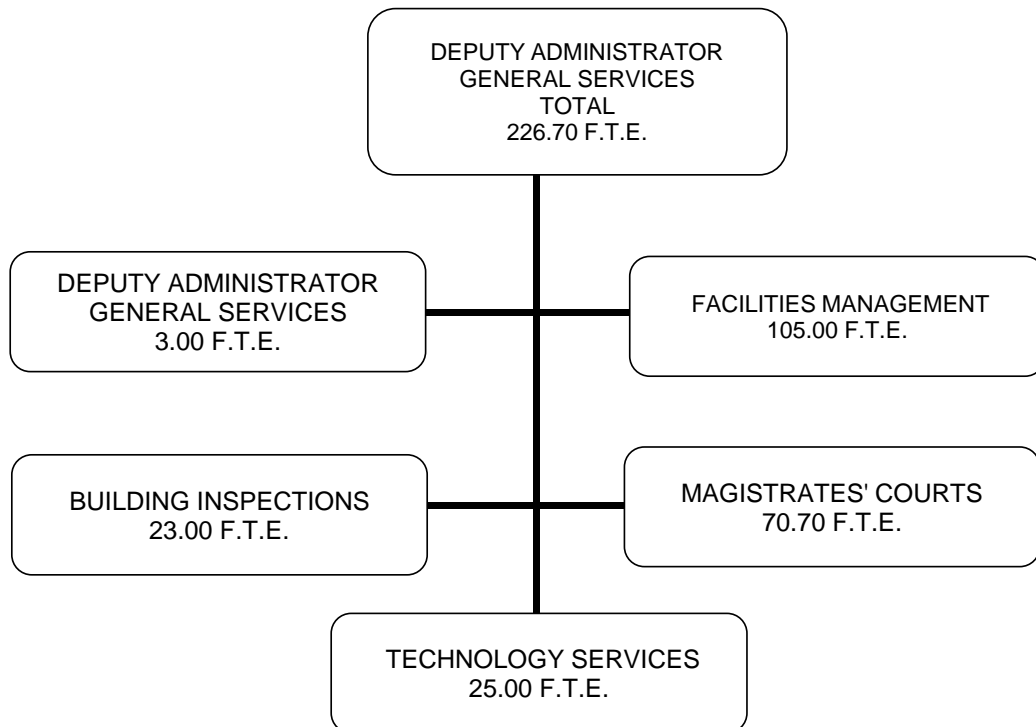
	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Field inspections/calls/emails	1(a)	8,800	8,940	9,565
Illegal businesses located – businesses noncompliant	1(b)	175	50	53
Audits conducted	1(c)	1,159	1,160	1,210
Efficiency:				
Average chargeback per audit	1(c)	\$768	\$428	\$400
Outcome:				
Percent increase of business license inspections	1(a)	4.0%	2.0%	7.0%
Percent increase of locating businesses operating illegally	1(b)	6.0%	(28.0%)	6.0%
Percent increase of audits conducted	1(c)	(3.6%)	0.0%	4.0%
Collections from audit charge backs	1(c)	\$889,648	\$462,894	\$450,000

2016 ACTION STEPS

Department Goal 1

- Upgrade the Business License system and provide the capability for accommodations and hospitality to online pay.
- Implement a comprehensive User Fee search of the County for new accounts and verify existing accounts.

DEPUTY ADMINISTRATOR GENERAL SERVICES



DEPUTY ADMINISTRATOR GENERAL SERVICES

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Deputy Administrator General Services provides administrative oversight and project direction to six departments which include Building Inspections, Facilities Management, Internal Services, Magistrate Courts, Technology Services and Zoning/Planning.

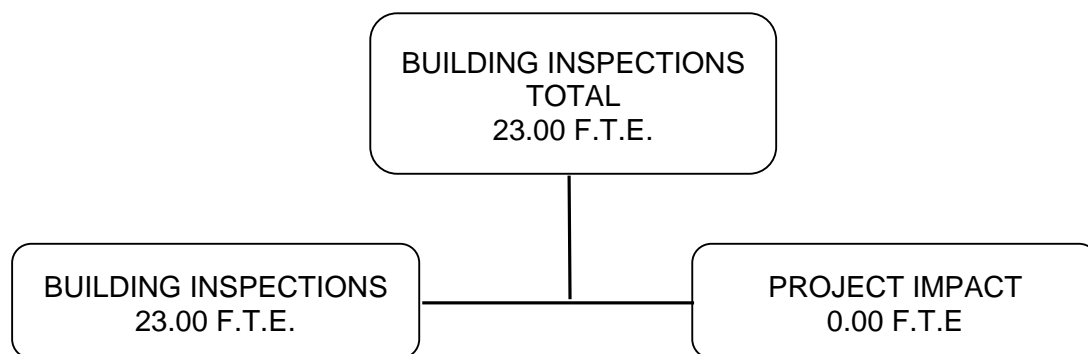
Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 350,267	\$ 351,107	\$ 377,549	\$ 391,786	\$ 14,237	3.8
Operating	5,720	7,445	10,363	7,850	(2,513)	(24.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 355,987</u>	<u>\$ 358,552</u>	<u>\$ 387,912</u>	<u>\$ 399,636</u>	<u>\$ 11,724</u>	3.0

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease due to budget constraints.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.00	22.00	23.00	23.00	-	0.0
Licenses and Permits	\$ 1,188,286	\$ 1,067,105	\$ 1,380,000	\$ 1,180,000	\$ (200,000)	(14.5)
Charges and Fees	337,419	243,515	317,500	283,000	(34,500)	(10.9)
Miscellaneous	5,375	3,096	2,000	3,000	1,000	50.0
TOTAL REVENUES	<u>\$ 1,531,080</u>	<u>\$ 1,313,716</u>	<u>\$ 1,699,500</u>	<u>\$ 1,466,000</u>	<u>\$ (233,500)</u>	<u>(13.7)</u>
Personnel	\$ 1,333,301	\$ 1,413,468	\$ 1,503,431	\$ 1,562,843	\$ 59,412	4.0
Operating	101,594	121,324	173,414	172,747	(667)	(0.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,434,895</u>	<u>\$ 1,534,792</u>	<u>\$ 1,676,845</u>	<u>\$ 1,735,590</u>	<u>\$ 58,745</u>	<u>3.5</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease due to revenue analysis and historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no significant change.

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 and develop administration to implement digital plans.

Objective 1(c): Meet or exceed IAS service goals with favorable results of semi-annual Department Internal Quality Assurance Review.

Department Goal 2: Expand the community educational program of building a hazard resistance community through Project Impact and related programs.

Objective 2(a): Promote hazard preparation through public attendance at expositions, speaking events, public school functions, and other areas of public education.

Objective 2(b): Provide educational seminars for design professionals, contractors, code officials, and other interested parties relating to hazard subjects.

Initiative IV: Workflow Analysis-Process Management

Department Goal 3: Maintain Class ratings for reduction in flood insurance premiums for our citizens.

Objective 3(a): Maintain Class 4 rating with FEMA resulting in a 30% reduction in flood insurance premiums for our citizens and work towards an additional 5% reduction.

Objective 3(b): Maintain Class 4/2 rating with the private insurance industry which results in selective rate reductions in property insurance work toward a class 2/2 rating.

Objective 3(c): Maintain educational program for continuing education for staff members to keep current with all federal, state, and local code modification expansions as changes are required in the floodplain regulations.

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Permit revenue	1(a)	\$1,338,366	\$1,560,952	\$1,699,500
Output:				
Permits issued	1(a)	7,405	8,858	9,100
Inspections performed	1(a)	19,054	21,410	22,500
Commercial plans approved	1(a)	132	143	160
Residential plans approved	1(a)	482	561	600
Number of contractor's licenses issued/renewed	1(a)	1,831	2,033	2,200
Number of Certificates of Occupancy issued	1(a)	191	262	400
Number of people serviced by web-based system	1(a)(b)	13,479	14,392	25,000
Number impacted by public education programs	2(a)	135,245	147,649	150,000
Number attending educational seminars	2(b)	615	831	2,000
Hours of Code Enforcement Officers training	3(c)	481	592	750
Efficiency:				
Average number of days per commercial plan review	1(a)(c)	8	8	8
Average number of days per residential plan review	1(a)(c)	10	10	10

BUILDING INSPECTIONS (continued)

GENERAL FUND

PUBLIC SAFETY

	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
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)	90.0%	90.0%	92.0%
Favorable Rating achieved during Semi-Annual Internal Audit	1(c)	Yes	Yes	Yes
Percentage of outreach programs completed	2(a)	100%	100%	100%
Percentage of educational seminars completed	2(b)	100%	100%	100%
Community Rating System rating	3(a)	Class 4	Class 4	Class 4
Insurance Services Office rating	3(b)	Class 4/2	Class 4/2	Class 4/2
Percentage of Code Enforcement Officers training completed	3(c)	100%	100%	100%

2016 ACTION STEPS

Department Goal 1

- Complete 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.
- Expand on the Service Goal minimums to achieve a basis for the newly self-annualized department internal quality assurance review.
- Develop a training program for contractors, surveyors, architects, engineers, etc. on new Energov and eReview system.

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.

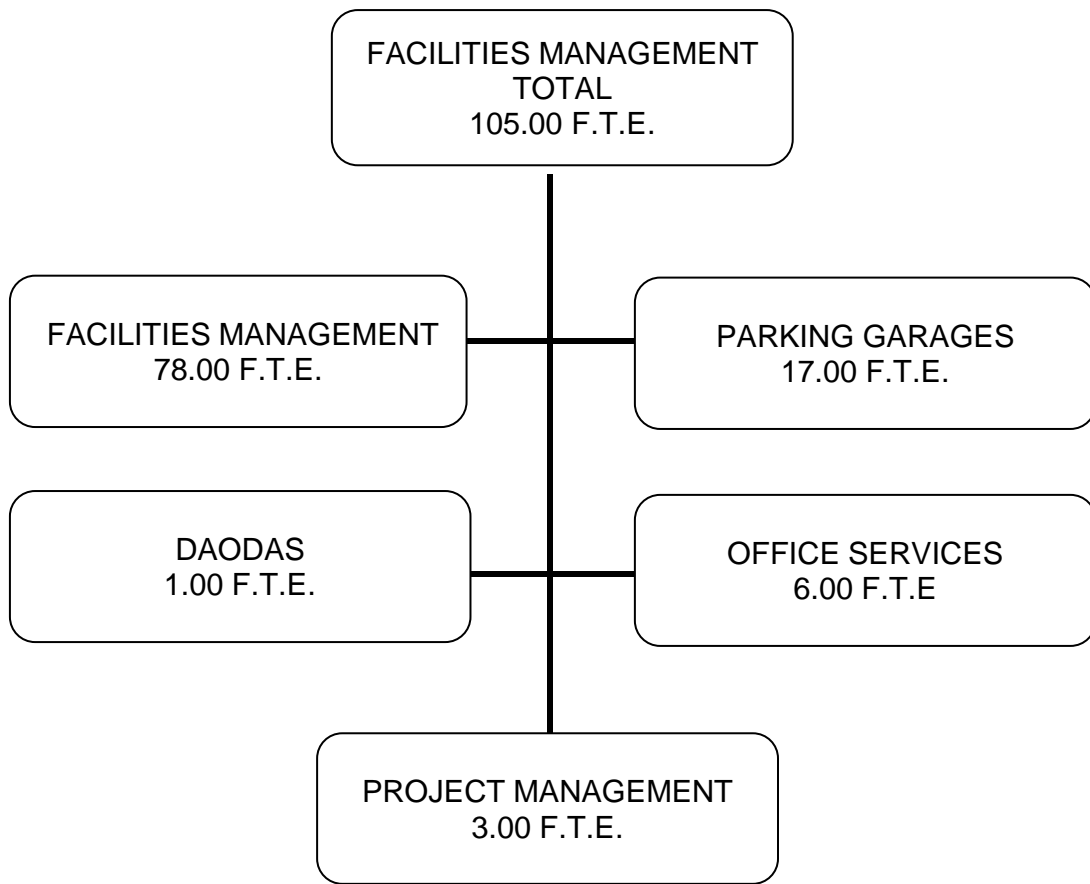
Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,124	11,274	22,354	20,878	(1,476)	(6.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,124</u>	<u>\$ 11,274</u>	<u>\$ 22,354</u>	<u>\$ 20,878</u>	<u>\$ (1,476)</u>	<u>(6.6)</u>

Funding Adjustments for FY 2016 Include:

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

FACILITIES MANAGEMENT



FACILITIES MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

Division – Facilities Management

Mission: The Capital Projects Section plans, designs, constructs, renovates and estimates the costs of building or remodeling County facilities. An in-house design staff is used for small to medium-sized projects. The Facilities Section delivers building maintenance and repair support to other divisions and agencies within Charleston County Government.

Services Provided:

- Serves as County representative for construction projects
- Manages consultant design efforts and contracts
- Repairs, maintains, and provides routine maintenance on County facilities and on County-owned facilities occupied by other agencies
- Acts as a clearing house for surplus County property such as furniture and equipment

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	59.35	73.35	78.00	78.00	-	0.0
Intergovernmental	\$ 2,523	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous	19,541	6,854	-	-	-	0.0
Leases and Rentals	565,683	591,338	355,000	245,000	(110,000)	(31.0)
TOTAL REVENUES	\$ 587,747	\$ 598,192	\$ 355,000	\$ 245,000	\$ (110,000)	(31.0)
Personnel	\$ 3,762,165	\$ 4,087,556	\$ 4,275,363	\$ 4,500,057	\$ 224,694	5.3
Operating	8,628,132	8,879,833	10,080,319	10,990,681	910,362	9.0
Capital	49,632	45,967	-	-	-	0.0
Debt Service	-	-	152,633	-	(152,633)	(100.0)
TOTAL EXPENDITURES	\$12,439,929	\$13,013,356	\$14,508,315	\$15,490,738	\$ 982,423	6.8

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease due to a reduction in the amount of reimbursable costs from the Federal government.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect an increase in leasing costs due to moving the Department of Alcohol and Other Drug Abuse Services (DAODAS) and the Department of Health and Environmental Control (DHEC) to a new building. The increase also includes higher rates for electricity and gas charges and maintenance contracts. These increases are slightly offset by a reimbursement from DAODAS for their portion of lease payment in the new building.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Capital Projects:				
Total number of active construction contracts	1(a)	2	1	1
Value of completed construction contracts designed by A&E	1(a)	1	0	1
Total value of active contracts	1(a)	\$36M	\$14.7M	n/a ¹
Dollar value of contracts awarded	1(b)	\$12.5M	\$14.7M	n/a ¹
Output:				
Capital Projects:				
Number of contracts awarded (design & construction)	1(a)	29	32	25
Design estimate for awarded contracts	1(c)	\$12.5M	\$16.3M	n/a ¹
Number of change orders negotiated	1(d)	8	1	n/a ¹
Dollar value of negotiated change orders	1(d)	\$840,701	(\$21,187)	n/a ¹
Total resources approved at construction award	1(d)	\$12.5M	\$16.8M	n/a ¹
Facilities:				
Work orders issued	2(a)	7,718	7,073	7,300
Projects schedules	2(b)	66	50	40
Programmed maintenance work orders issued	2(c)	6,843	3,394	3,500
Total contracted services budgeted	3(b)	\$3,662,146	\$3,993,894	\$4,432,935
Utilities budgeted	3(c)	\$4,325,069	\$4,795,949	\$4,632,935
Department operating budget	3(d)	\$12,429,472	\$13,648,705	\$15,174,148

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Efficiency:				
Capital Projects:				
Percent of awarded value to estimate	1(a)	63.0%	58.0%	n/a ¹
Average number of days from "substantial completion" to completion of "punch list"	1(b)	30	30	30
Facilities:				
Percent of work orders completed	2(a)	99.78%	91.70%	93.00%
Percent of projects completed	2(b)	84.84%	72.0%	95.0%
Programmed maintenance compliance	2(c)	76.16%	93.10%	95.00%
Budgeting effectiveness percent – Contracts	3(b)	98.81%	92.83%	95.00%
Budgeting effectiveness percent – Utilities	3(c)	97.91%	90.29%	95.00%
Department operating budget effectiveness percent	3(d)	97.66%	96.74%	98.00%
Outcome:				
Capital Projects:				
Number of contracts completed (design & construction)	1(a)	21	32	25
Dollar value of construction completed (WIP)	1(a)	\$18,500,000	\$16,800,000	n/a ¹
Total number of construction contracts closed out	1(a)	1	0	1
Total number of projects completed	1(a)	3	4	1
Total final cost of projects completed	1(a)	\$21M	\$16.8M	n/a ¹
Number of projects completed within approved resources	1(a)	1	0	n/a ¹
Number of contracts within 15% design estimate	1(c)	1	0	n/a ¹
Total amount saved through negotiations	1(c)	\$5,853	\$7,965	n/a ¹
Facilities:				
Work orders completed	2(a)	7,735	6,483	6,600
Projects completed	2(b)	56	36	40
Programmed maintenance work orders completed	2(c)	5,212	3,157	3,300
Actual expended costs of special projects	3(a)	\$594,792	\$265,044	\$450,000
Total contracted services actual expenses	3(b)	\$3,618,664	\$3,707,626	\$4,211,288
Utilities actual expenditures	3(c)	\$4,234,810	\$4,330,352	\$4,401,289
Department operating budget effectiveness	3(d)	\$12,139,025	\$13,648,705	\$15,174,148

¹ To be determined.

2016 ACTION STEPS

Department Goal 1

- Finalize land acquisitions for the five new libraries.
- Begin design efforts for the five new libraries.

Department Goal 2

- Begin design of the FY 2016 Capital Improvements Projects.

Department Goal 3

- Implement a new work order system.

FACILITIES MANAGEMENT (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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.50	6.50	6.25	6.00	(0.25)	(4.0)
Charges and Fees	\$ 1,202,425	\$ 1,407,754	\$ 1,420,105	\$ 1,456,947	\$ 36,842	2.6
Miscellaneous	892	(19,777)	-	-	-	0.0
TOTAL REVENUES	1,203,317	1,387,977	1,420,105	1,456,947	36,842	2.6
Interfund Transfer In	267,282	45,000	-	21,000	21,000	100.0
TOTAL SOURCES	<u>\$ 1,470,599</u>	<u>\$ 1,432,977</u>	<u>\$ 1,420,105</u>	<u>\$ 1,477,947</u>	<u>\$ 57,842</u>	4.1
Personnel	\$ 356,873	\$ 365,958	\$ 368,128	\$ 323,411	\$ (44,717)	(12.1)
Operating	1,122,554	1,076,366	1,051,977	1,133,536	81,559	7.8
Capital	-	-	-	21,000	21,000	100.0
TOTAL EXPENDITURES	<u>\$ 1,479,427</u>	<u>\$ 1,442,324</u>	<u>\$ 1,420,105</u>	<u>\$ 1,477,947</u>	<u>\$ 57,842</u>	4.1

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in service charges for copier and postage usage.
- Interfund Transfer In represents a transfer of funds from the Telecommunications budget to purchase a vehicle.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease reflects the reallocation of staff to the Fleet Management department.
- Operating expenses represent an increase due to higher postage usage and an anticipated increase in the U.S. postal rates. The expenses also include an increase for the principal payment on the copier contract.
- Capital includes a replacement mid-size sedan.

FACILITIES MANAGEMENT (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:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Budgeted for postage	2(b)	\$430,614	\$466,029	\$477,005
Budgeted for copying	2(b)	\$445,202	\$485,283	\$519,444
Output:				
Mail pieces processed in-house	1(a),3(a)	369,165	367,547	375,295
Mail pieces sent to outside contractor ¹	2(a)	957,523	1,238,023	1,245,231
Number of copiers maintained	3(a)	202	208	209
Copies produced	3(a)	13,046,815	14,038,653	14,038,653
Efficiency:				
Percent of mail that meets automation criteria ²	1(a)	90.3%	92.0%	92.0%
Man hours saved using mail preparation equipment	1(b)	175	142	150
Number of copiers networked	3(a)	194	200	201
Outcome:				
Amount saved due to presorting flats	1(a)	\$3,126	\$2,965	\$2,965
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$97,275	\$98,265	\$95,000
Amount saved due to using Electronic Return Receipts	1(c)	\$159	\$302	\$250
Ratio of actual postal expenses to budgeted postal expenses	2(c)	103%	105%	100%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	96.0%	106%	100%

¹ Includes Auditor and Delinquent Tax departments.

² Due to various types of mail (special services, packages, flats), not all mail pieces meet the automation criteria and qualify for postal discounts. If compared against first class mail only, the percent of mail meeting the automation criteria would be higher.

FACILITIES MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2016 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.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.90	15.65	17.00	17.00	-	0.0
Intergovernmental	\$ 263,546	\$ 261,507	\$ 255,000	\$ 270,000	\$ 15,000	5.9
Charges and Fees	2,925,160	3,146,186	3,224,294	3,228,960	4,666	0.1
Interest	7,322	4,684	10,000	10,000	-	0.0
Miscellaneous	(23,191)	2,652,178	(30,000)	(40,000)	(10,000)	33.3
Leases and Rentals	80,168	82,573	85,050	87,601	2,551	3.0
TOTAL REVENUES	\$ 3,253,005	\$ 6,147,128	\$ 3,544,344	\$ 3,556,561	\$ 12,217	0.3
Personnel	\$ 1,008,776	\$ 1,029,702	\$ 914,943	\$ 1,041,984	\$ 127,041	13.9
Operating	902,961	1,104,552	961,960	913,074	(48,886)	(5.1)
Capital	-	-	-	238,000	238,000	100.0
Debt Service	192,098	66,661	-	-	-	0.0
TOTAL EXPENDITURES	2,103,835	2,200,915	1,876,903	2,193,058	316,155	16.8
Interfund Transfer Out	1,270,809	1,255,771	1,767,441	1,651,503	(115,938)	(6.6)
TOTAL DISBURSEMENTS	\$ 3,374,644	\$ 3,456,686	\$ 3,644,344	\$ 3,844,561	\$ 200,217	5.5

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

Funding Adjustments for FY 2016 Include:

- Revenues represent an increase in intergovernmental revenues for the City of Charleston for cost sharing at the Cumberland Garage.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel expenses also reflect an increase in temporary staff costs.
- Operating expenses reflect a decrease in contingency costs and supportive services.
- Capital expenses include repairs and maintenance for the parking garages. Capital also represents the replacement of a ½ ton pickup truck.
- Interfund Transfer Out represents a transfer to the General Fund for an appropriation to the Library for Library employee parking. In addition, the profit from the parking garages is shifted to the General Fund to provide additional resources for debt service payments.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a customer service oriented parking facility by pursuing customer-focused initiatives while employing innovative methods to track and improve revenues.

Objective 1(a): Maintain annual itemized parking revenues for accurate budgeting.

Objective 1(b): Maintain statistics on annual vehicle utilization.

Objective 1(c): Record number of formal customer service surveys.

Initiative II: Human Resources & Resource Management

Department Goal 2: Maintain a safe environment for our visitors, customers, and employees by enhancing our training and improving employee awareness of our systems within the parking facilities.

Objective 2(a): Record number of audits for conducting training initiatives.

Objective 2(b): Record number of reportable safety related incidents to Risk Management.

Initiative III: Long-Term Financial Planning

Department Goal 3: Maintain a financial management plan that provides our financial position while tracking our operating expenditures and receivable revenues.

Objective 3(a): Determine annual revenue per space.

Objective 3(b): Determine annual operating expense per space.

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Cumberland Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$1,219,258	\$1,023,753	\$1,120,315
Vouchers		\$36,521	\$37,845	\$38,645
City reimbursement		\$261,507	\$245,660	\$248,000
Contracts ¹		\$241,582	\$703,200	\$720,000
Commercial space leases (shops)		\$82,573	\$85,050	\$87,601
Free parking cost		\$170,546	\$1,012,047	\$1,065,312

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
<u>Transaction Volume</u>	1(b)			
Number of transactions		135,790	112,612	123,235
Free transactions		23,250	84,466	85,500
Annual number of safety training initiatives conducted	2(a)	12	12	12
Recordable incidents	2(b)	21	9	13
King and Queen Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$1,157,700	\$1,428,521	\$1,222,500
Vouchers		\$36,200	\$37,100	\$37,100
Contracts		\$98,590	\$84,840	\$86,940
Free parking cost ²		\$168,750	\$683,939	\$677,000
<u>Transaction Volume</u>	1(b)			
Number of transactions		198,251	249,924	250,000
Free transactions		20,607	23,532	25,000
Annual number of audits for conducting training initiatives	2(a)	12	12	12
Recordable incidents	2(b)	19	13	15
Efficiency:				
Annual operating expense per space – combined garage costs ³	3(b)	\$1,585	\$1,441	\$1,689
Outcome:				
Annual revenue per space:	3(a)			
Cumberland Parking Garage ⁴		\$1,828	\$2,360	\$2,471
King and Queen Parking Garage ⁴		\$3,099	\$3,718	\$4,317

¹ Reappropriated month to month leases from transient revenue.

² FY 2015 and FY 2016 includes free parking costs for County employees.

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

⁴ Annual revenue per space is the sum of total revenue divided by number of spaces.

2016 ACTION STEPS

Department Goal 1

- Continue to investigate LED lighting, solar panels, and other cost saving measures in both garages with an emphasis on obtaining Green Parking Council's Green Garage Certification.
- Parking Operations will continue to work to upgrade and add additional CCTV cameras and surveillance equipment at both garages through adding the garage service requirement to the existing countywide Tyco service contract. This will allow Parking Operations to better manage problems as they occur while providing for a better security environment.

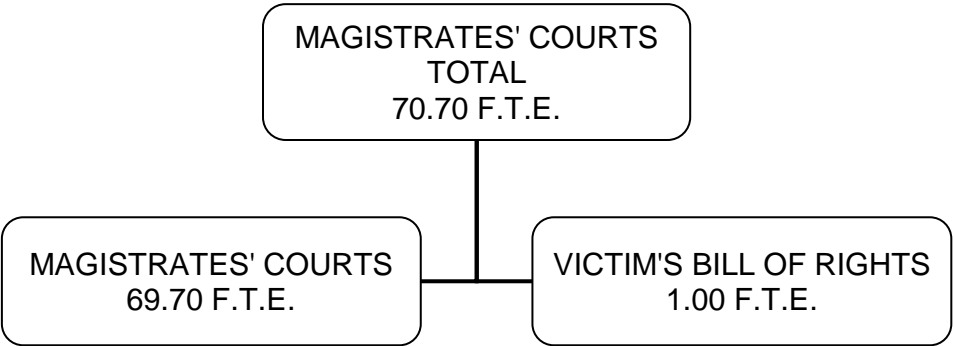
Department Goal 2

- Seek additional revenue-generating opportunities focusing on local businesses and tourism.
- Install RFID technology at the Cumberland Garage, which will be offered to our customers/employees as a customer service initiative/revenue generator.
- Add additional pay station at each garage to improve the overall customer experience to reduce queuing.

Department Goal 3

- Implement recommendations of the SKA study in order to mitigate water related concrete damage at the garages. Damages include stalling and issues with several double t-configuration.

MAGISTRATES' COURTS



MAGISTRATES' COURTS

GENERAL FUND

JUDICIAL

DIVISION – Magistrates' Courts

Mission: The Magistrates' Courts provides quality service and assistance to the general public, law enforcement, and attorneys in conjunction with providing support to the Magistrates of Charleston County in a manner which preserves the integrity of the judicial system.

Services Provided:

- Process restraining orders for people being stalked or harassed
- Process traffic violations and criminal cases with punishments of a fine not exceeding \$500 plus assessments or imprisonment not exceeding 30 days or both as mandated by State statute
- Jurisdiction over civil complaints of \$7,500 or less
- Provide efficient Centralized Courts such as Bond Hearing, Preliminary Hearing, Criminal Domestic Violence and Fraudulent Checks

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	67.63	70.63	69.63	69.70	0.07	0.1
Charges and Fees	\$ 962,722	\$ 906,203	\$ 962,200	\$ 901,700	\$ (60,500)	(6.3)
Fines and Forfeitures	1,455,732	1,312,314	1,403,300	1,285,048	(118,252)	(8.4)
Interest	375	28,426	1,000	1,000	-	0.0
Miscellaneous	12,098	11,828	10,000	10,000	-	0.0
TOTAL REVENUES	\$ 2,430,927	\$ 2,258,771	\$ 2,376,500	\$ 2,197,748	\$ (178,752)	(7.5)
Personnel	\$ 4,253,230	\$ 4,342,343	\$ 4,475,852	\$ 4,479,392	\$ 3,540	0.1
Operating	459,275	420,926	391,903	393,528	1,625	0.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,712,505	\$ 4,763,269	\$ 4,867,755	\$ 4,872,920	\$ 5,165	0.1

Funding Adjustments for FY 2016 Include:

- Revenues represent a decrease in civil fee and fine collections based on current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs also include funding of a new Magistrate and one Summary Court Specialist position to support the new Magistrate. During budget deliberations, Council removed the funding for the new Magistrate and Summary Court Specialist.
- Operating expenditures reflect an increase in noncapital equipment and training costs to support a new Magistrate. During budget deliberations, Council removed the operating costs related to the new Magistrate.

MAGISTRATES' COURTS (continued)

GENERAL FUND

JUDICIAL

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 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Small Claims cases filed	1(a)	3,151	2,874	2,800
DUI cases filed	1(b)	506	352	400
Efficiency:				
Average Small Claims case age in days	1(a)	85	111	90
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	114	283	200
Outcome:				
Disposed Small Claims cases	1(a)	3,419	3,419	3,419
Percent of Small Claims cases disposed	1(a)	100%	100%	100%
Disposed DUI cases	1(b)	487	431	380
Percent of DUI cases disposed	1(b)	63.0%	77.0%	75.0%
DUI cases pending	1(b)	209	220	200

2016 ACTION STEPS

Department Goal 1

- Link to the Department of Public Safety's database to allow exchange of license suspensions and disposition information.
- Implement procedure that would allow the defendant's photo on file with the Department of Public Safety to be imported onto arrest warrants when created in CMS.

MAGISTRATES' COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Victim's Bill of Rights

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

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 2,088	\$ 2,553	\$ 2,500	\$ 2,500	\$ -	0.0
Fines and Forfeitures	188,798	202,786	195,000	205,000	10,000	5.1
TOTAL REVENUES	\$ 190,886	\$ 205,339	\$ 197,500	\$ 207,500	\$ 10,000	5.1
Personnel	\$ 82,022	\$ 61,509	\$ 63,968	\$ 67,346	\$ 3,378	5.3
Operating	1,703	2,269	4,339	9,622	5,283	121.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 83,725	\$ 63,778	\$ 68,307	\$ 76,968	\$ 8,661	12.7

Funding Adjustments for FY 2016 Include:

- Revenues are increased based upon historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect an increase in local mileage costs.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide notification, service, and guidance to victims.

Objective 1(a): Increase service to all eligible victims as mandated by State statutes.

Objective 1(b): Ensure that 80% of the victims are satisfied with the court system.

MAGISTRATES' COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

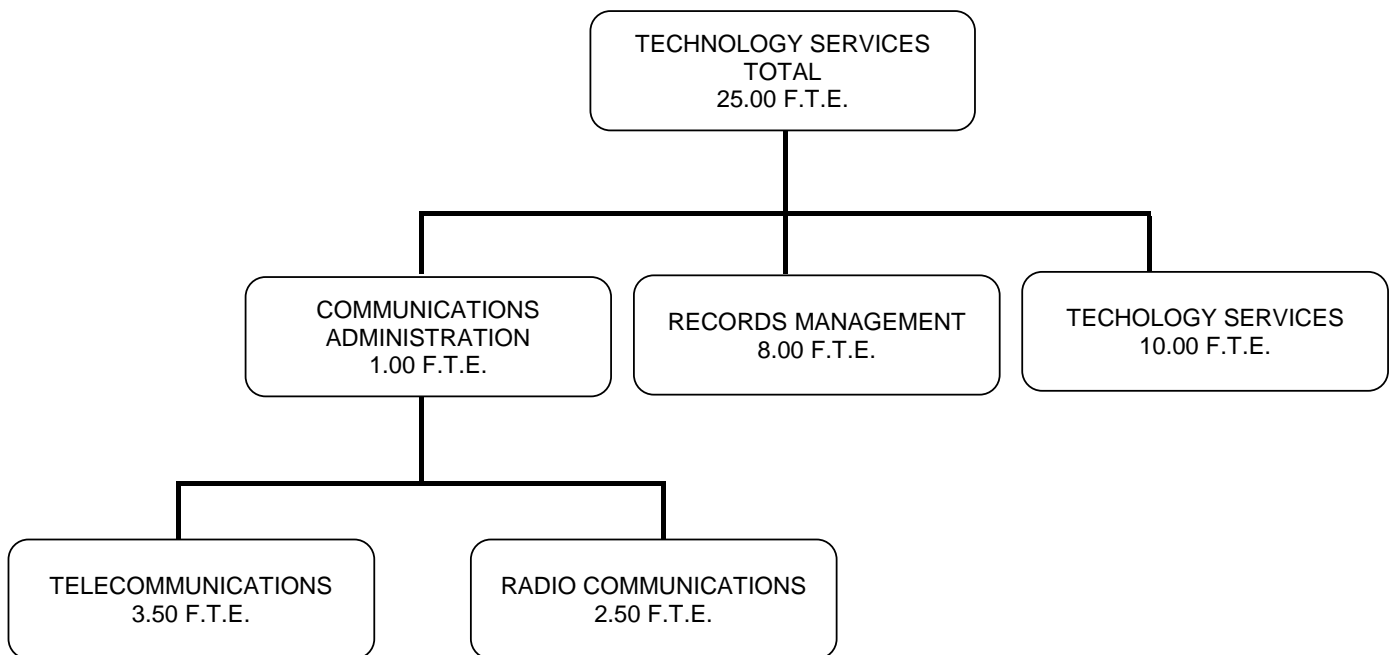
MEASURES:	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	99.0%	99.0%	99.0%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	98.0%	98.0%	98.0%
Efficiency:				
Average hours per service	1(a)	2.0	2.0	2.0
Outcome:				
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	1(b)	98.0%	98.0%	98.0%

2016 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 Radio Communications and Telecommunications Divisions.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 133,455	\$ 136,652	\$ 137,315	\$ 139,847	\$ 2,532	1.8
Operating	2,445	2,802	3,502	3,750	248	7.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	135,900	139,454	140,817	143,597	2,780	2.0
Interfund Transfer Out	1,502,950	1,563,448	1,742,307	1,743,643	1,336	0.1
TOTAL DISBURSEMENTS	<u>\$ 1,638,850</u>	<u>\$ 1,702,902</u>	<u>\$ 1,883,124</u>	<u>\$ 1,887,240</u>	<u>\$ 4,116</u>	0.2

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no significant change.
- 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Charges and Fees	\$ 2,157,391	\$ 2,615,301	\$ 2,564,976	\$ 2,609,028	\$ 44,052	1.7
Leases and Rentals	40,326	40,929	40,715	41,963	1,248	3.1
Interest	31	(765)	-	-	-	0.0
TOTAL REVENUES	2,197,748	2,655,465	2,605,691	2,650,991	45,300	1.7
Interfund Transfer In	1,502,950	1,563,448	1,742,307	1,743,643	1,336	0.1
TOTAL SOURCES	\$ 3,700,698	\$ 4,218,913	\$ 4,347,998	\$ 4,394,634	\$ 46,636	1.1
Personnel	\$ 171,733	\$ 196,183	\$ 191,053	\$ 190,970	\$ (83)	(0.0)
Operating	3,745,434	4,006,812	4,200,945	4,203,664	2,719	0.1
Capital	-	-	50,000	170,000	120,000	240.0
TOTAL EXPENDITURES	\$ 3,917,167	\$ 4,202,995	\$ 4,441,998	\$ 4,564,634	\$ 122,636	2.8

Funding Adjustments for FY 2016 Include:

- Revenues are from Charleston County agencies and neighboring external public safety agencies throughout the county, including all municipal based public safety agencies. The increase reflects an addition to the amount of radios being utilized.
- Interfund Transfer In from the General Fund reflects an increase to the ongoing cost of operations of the Radio Communications Division.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Operating expenditures include an increase in the Motorola service maintenance contract for the radio system and an increase in the lease agreements for five leased towers. The increase is offset by a decrease to telephone charges due to a capital update of the circuitry for the five radio towers. In addition, the reduction reflects the purchase of air conditioning units at four of the radio towers in FY 2015.
- Capital expenses represent the continuation of a radio replacement fund. In addition, the increase reflects migration to MetroE circuits for the five radio towers. Migrating to MetroE circuits will save the County \$33,000 per year in telephone charges.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To provide efficient and cost effective equipment to decrease response time for local public emergency operations.

- Objective 1(a): Repair of defective radio equipment tracked through service reports with 75% of the communications/electronic equipment turned around in 2 days or less.
- Objective 1(b): Optimize radio resource usage by reducing system downtime to less than 2 minutes each year, an average busy signal not to exceed 1 second, and less than 5 busy signals for talk groups each day.
- Objective 1(c): Decrease Mobile Communications vehicle downtime to not more than 4 days per year and 800 MHz departmental response time to less than 60 minutes per mission for emergencies and disasters through plan review and update, simulations, tests, and drills.

MEASURES:

	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Total number of work tickets	1(a)	1,755	1,650	1,625
Efficiency:				
Average hours of work tickets per month	1(a)	1,220	1,190	1,150
Outcome:				
<u>Repair of Defective Radio Equipment</u>	1(a)			
Acceptable <2 days		85.0%	87.0%	88.0%
Marginal 2-5 days		14.0%	12.0%	11.0%
Unacceptable >5 days		1.0%	1.0%	1.0%
<u>Radio Resource Usage</u>	1(b)(c)			
System downtime (unplanned)		0 min	0 min	0 min
Average busy signal		.03 sec	.03 sec	.03 sec
Average talk group busy signals		0/day	0/day	0/day
COMM-1 downtime		1 day	1 day	1 day
Average departmental response		30 min	28 min	27 min

2016 ACTION STEPS

Department Goal 1

- Successfully complete the rollout of the cellular repeater system in the Law Enforcement Center.
- Install and cutover for operation a new cellular and public safety repeater system in the Charleston County Judicial Center.
- Install radios and other electronics on 50+ new CCSO vehicles and 10+ new EMS vehicles.
- Install 800 MHz radio repeater systems in two Charleston County high schools to support Charleston Police Department communications.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Records Management

Mission: Records Management provides County departments, elected officials, and several external organizations with storage, retrieval, imaging, and disposition of government records while maintaining the historical and archival significance of vital records for the citizens of the County.

Services Provided:

- Support the development of records retention schedules

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.25	8.00	8.00	8.00	-	0.0
Charges and Fees	\$ 359,053	\$ 469,866	\$ 532,165	\$ 541,755	\$ 9,590	1.8
TOTAL REVENUES	359,053	469,866	532,165	541,755	9,590	1.8
Interfund Transfer In	200,000	129,628	38,825	-	(38,825)	(100.0)
TOTAL SOURCES	<u>\$ 559,053</u>	<u>\$ 599,494</u>	<u>\$ 570,990</u>	<u>\$ 541,755</u>	<u>\$ (29,235)</u>	(5.1)
Personnel	\$ 341,073	\$ 382,472	\$ 393,257	\$ 402,549	\$ 9,292	2.4
Operating	124,320	138,368	176,314	139,206	(37,108)	(21.0)
Capital	-	-	18,700	-	(18,700)	(100.0)
TOTAL EXPENDITURES	<u>\$ 465,393</u>	<u>\$ 520,840</u>	<u>\$ 588,271</u>	<u>\$ 541,755</u>	<u>\$ (46,516)</u>	(7.9)

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase in records imaging requests.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in noncapital equipment and utility costs based on anticipated needs and historical expenses. This decrease is offset by higher costs for photo and microfilm supplies for imaging services.

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:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Warehouse service units provided ¹	1	305,806	307,654	305,000
Microfilm service units provided ²	1	3,001,984	1,960,289	1,950,000
Laboratory service units provided ³	1	2,503	1,617	1,600
Digital imaging service units provided ⁴	1	1,717,140	1,764,903	1,750,000
Preservation services units provided ⁵	1	11,134	660	1,000
Efficiency:				
Services Provided per Dollar Expended by County Depts:	1			
Warehouse service units per dollar ¹		2.08	2.08	2.00
Microfilm service units per dollar ²		38.47	34.23	33.00
Laboratory service units per dollar ³		0.18	0.14	0.13
Digital imaging service units per dollar ⁴		11.89	10.92	10.00
Preservation service units per dollar ⁵		5.42	0.10	0.50
Outcome:				
Cost of Services Provided to County Depts:	1			
<u>Warehouse Services</u>				
Monthly box storage		\$0.45	\$0.45	\$0.45
Document in-transfers		\$4.25	\$4.25	\$4.25
File destructions		\$4.25	\$4.25	\$4.25
Fire retrievals		\$4.25	\$4.25	\$4.25
Transports		\$18.00	\$18.00	\$18.00
<u>Microfilm Services ⁶</u>				
Archive Writer Image processing per hour		\$24.50	\$24.50	\$24.75
Archive Writer Images converted per image		\$0.02	\$0.02	\$0.03
Planetary photography per frame		\$0.10	\$0.10	\$0.11
Rotary photography per frame		\$0.08	\$0.08	\$0.09
Jacketing per fiche jacket		\$1.25	\$1.25	\$1.26
Fiche titling		\$1.00	\$1.00	\$1.01
Quality checking by page		\$0.04	\$0.04	\$0.05
Cartridge loading		\$2.00	\$2.00	\$2.02
Cartridge labeling		\$0.75	\$0.75	\$0.76
<u>Laboratory Services ⁶</u>				
Standard processing per 100 ft roll		\$6.60	\$6.60	\$6.67
Silver processing per 1000 ft roll		\$2.00	\$2.00	\$2.02
Diazo duplication per 100 ft roll		\$3.00	\$3.00	\$3.03
Silver duplication per 100 ft roll		\$2.00	\$2.00	\$2.02
Quality inspection per roll		\$5.00	\$5.00	\$5.05

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
<u>Digital Imaging Services</u> ⁶			
Document scan per page	\$0.08	\$0.08	\$0.09
Document book scan per page	\$0.55	\$0.55	\$0.56
Convert microfilm to image per frame	\$0.10	\$0.10	\$0.11
Convert image to microfilm per frame	\$0.02	\$0.02	\$0.03
Indexing per image	\$0.05	\$0.05	\$0.06
OCR pages processed	\$0.05	\$0.05	\$0.06
Media production (CD/DVD)	\$15/\$28	\$15/\$28	\$15.15/\$28.28
<u>Preservation Services</u> ⁶			
Repairs	\$2.95	\$2.95	\$2.98
Dry Cleaning (RMC)	\$0.28	\$0.28	\$0.29
Records Processing (per hour)	\$23.75	\$23.75	\$23.99
Cutting books	\$0.03	\$0.03	\$0.04

¹ Warehouse services include monthly box storage units, transports, document in-transfers, file destructions, and file retrievals.

² Microfilm services include Archive Writer processing and conversion, cartridge loading, cartridge labels. Planetary and Rotary cameras are no longer used, all document are scanned with standard document scanners or the book scanner in Digital Imaging Services charges. FY 2015 saw a decrease in services as compared to FY 2014 as a result of departments beginning to digitize instead of microfilm.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected. FY 2015 saw a decrease in services as compared to FY 2014 due to some departments digitizing instead of microfilming.

⁴ Digital imaging services include standard scanning, book scanning, film to digital image conversion, indexing, running pages through the OCR, and media production.

⁵ Preservation services include repairing, cleaning, and hourly processing of files. Records resumed Preservation services in FY 2014 and will continue these services in FY 2016.

⁶ Microfilm, Laboratory, Digital Imaging and Preservation service costs have not changed in several years and will increase approximately 1% in FY 2016 due to increases in personnel and operations costs.

2016 ACTION STEPS

Department Goal 1

- Continue implementing imaging projects for County Departments.
- Continue work on adjusting retention schedules to reduce the need for additional physical storage (warehouse) space.
- Improve productivity and continue to measure staff performance levels to ensure the division achieves budget goals.
- Continue to identify and enhance efficiencies in production.
- Utilize the new warehouse inventory management system focusing on identifying critical retention schedules and reducing obsolete records storage practices.
- Encourage departments to destroy expired boxes. This will increase destruction revenue as well as revenue for the transfer of boxes to the newly available space.
- Encourage departments to utilize the First Friday destruction service. In FY 2016, will continue a per pound charge for this service.
- Improve storage retrieval productivity in Records warehouse. This includes a shelving project budgeted for FY 2015 and to be completed in FY 2016.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	10.00	10.00	10.00	-	0.0
Intergovernmental	\$ -	\$ -	\$ 36,000	\$ 35,000	\$ (1,000)	(2.8)
Charges and Fees	10,115	5,855	5,000	3,000	(2,000)	(40.0)
TOTAL REVENUES	\$ 10,115	\$ 5,855	\$ 41,000	\$ 38,000	\$ (3,000)	(7.3)
Personnel	\$ 838,596	\$ 837,181	\$ 862,414	\$ 884,579	\$ 22,165	2.6
Operating	7,422,452	7,676,604	7,395,370	8,492,986	1,097,616	14.8
Capital	939,384	888,084	1,100,000	1,500,000	400,000	36.4
TOTAL EXPENDITURES	9,200,432	9,401,869	9,357,784	10,877,565	1,519,781	16.2
Interfund Transfer Out	3,025,971	1,435,054	136,403	-	(136,403)	(100.0)
TOTAL DISBURSEMENTS	\$12,226,403	\$10,836,923	\$ 9,494,187	\$10,877,565	\$ 1,383,378	14.6

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease in the budgeted payment from Berkeley County for maintenance of computers used by the Solicitor. The decrease also represents a reduction in orthophoto sales based on historical trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures represent an increase in maintenance contracts due to a growing number of new applications and hardware/software infrastructure. The increase also represents a change in the vendor contract for current services and new development.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

- Capital represents the purchase of hardware and software requirements for General Fund departments.

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:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	3,901	3,639	4,500
Number of service requests	1(a)(c)	3,424	3,925	4,000
Number of approved work orders	1(b)	47	39	45
Available and reliable systems >98%	1(d)	99.99%	99.99%	>98.0%
Availability of Internet connectivity	1(d)	99.97%	99.97%	>98.0%
Efficiency:				
Service requests handled in satisfactory manner	1(a)	100%	100%	>98.0%
Work orders completed within 10% of schedule and budget ²	1(b)	100%	100%	>99.0%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	90.0%	90.0%	>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%	99.99%	>98.0%
Customer Service Satisfaction survey acceptable or better ³	2	8.64	8.50	>8.00

¹ Break-Fix.

² Scope changes and customer wait time considered.

³ FY 2015 based on informal survey among the IT contacts from various departments.

2016 ACTION STEPS

Department Goal 1

- Network Vulnerability Test.
- Network and Server Refresh.
- Storage Refresh.
- Enhanced Storage Replication Across Sites.
- DR Plan – Continued efforts.

Department Goal 2

- GIS – Implementation of ArcGIS Server Based Applications.
- GIS Integration with Other County Applications.
- Mobile Friendly Web Applications.
- Enhanced Usage of OnBase for Electronic Document Management.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	3.50	3.50	3.50	-	0.0
Charges and Fees	\$ 1,789,761	\$ 2,015,158	\$ 1,962,423	\$ 1,953,225	\$ (9,198)	(0.5)
TOTAL REVENUES	1,789,761	2,015,158	1,962,423	1,953,225	(9,198)	(0.5)
Interfund Transfer In	-	400,000	-	-	-	0.0
TOTAL SOURCES	<u>\$ 1,789,761</u>	<u>\$ 2,415,158</u>	<u>\$ 1,962,423</u>	<u>\$ 1,953,225</u>	<u>\$ (9,198)</u>	(0.5)
Personnel	\$ 312,640	\$ 329,340	\$ 333,590	\$ 337,508	\$ 3,918	1.2
Operating	1,343,817	1,527,205	1,618,833	1,615,717	(3,116)	(0.2)
Capital	-	-	47,000	20,000	(27,000)	(57.4)
TOTAL EXPENDITURES	1,656,457	1,856,545	1,999,423	1,973,225	(26,198)	(1.3)
Interfund Transfer Out	30,000	-	38,825	21,000	(17,825)	(45.9)
TOTAL DISBURSEMENTS	<u>\$ 1,686,457</u>	<u>\$ 1,856,545</u>	<u>\$ 2,038,248</u>	<u>\$ 1,994,225</u>	<u>\$ (44,023)</u>	(2.2)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a slight decrease in the amount charged to user departments for telecommunications services based on projections of usage.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a savings in the cost of the central phone system as a result of increased usage of radio communication. This savings was partially offset by an increase in the costs of cable television and wireless technologies.
- Capital expenditures represent funds allocated towards communications infrastructure.
- Interfund Transfer Out represents a transfer to Office Service for the purchase of a vehicle.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Maintain a financial management process that tracks operating expenditures and accurately records revenues while providing valuable services to our customers.

Objective 1(a): Maintain monthly and cumulative charge-back dollar amounts on telephones.

Objective 1(b): Maintain monthly and cumulative charge-back amounts on pagers.

Objective 1(c): Secure the best rate for long distance, cellular air-time, and pager usage.

MEASURES:	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Number of telephones ²	1(a)	n/a ¹	2,705	2,721
Number of cellular phones	1(a)	n/a ¹	998	1,022
Number of pagers	1(b)	n/a ¹	1	1
Output:				
Average monthly cellular charges	1(a)	n/a ¹	37,400	38,583
Average monthly telephone charges	1(a)	n/a ¹	122,750	123,500
Average monthly long distance charges	1(a)	n/a ¹	12,500	12,750
Average monthly pager charges	1(b)	n/a ¹	26	26
Average monthly maintenance/work orders	1(c)	n/a ¹	65	68
Efficiency:				
Cost per minute of long distance	1(c)	n/a ¹	\$0.02	\$0.02
Average cost per line of service	1(c)	n/a ¹	\$45.38	\$45.39
Outcome:				
Savings percent of long distance rate	1(c)	n/a ¹	n/a ¹	n/a ¹
Minute Pool Utilization	1(c)	n/a ¹	61.0%	64.0%

¹ Data unavailable at time of publication.

² Includes interpolation of telephones based on capacity of radio T1 circuits.

2016 ACTION STEPS

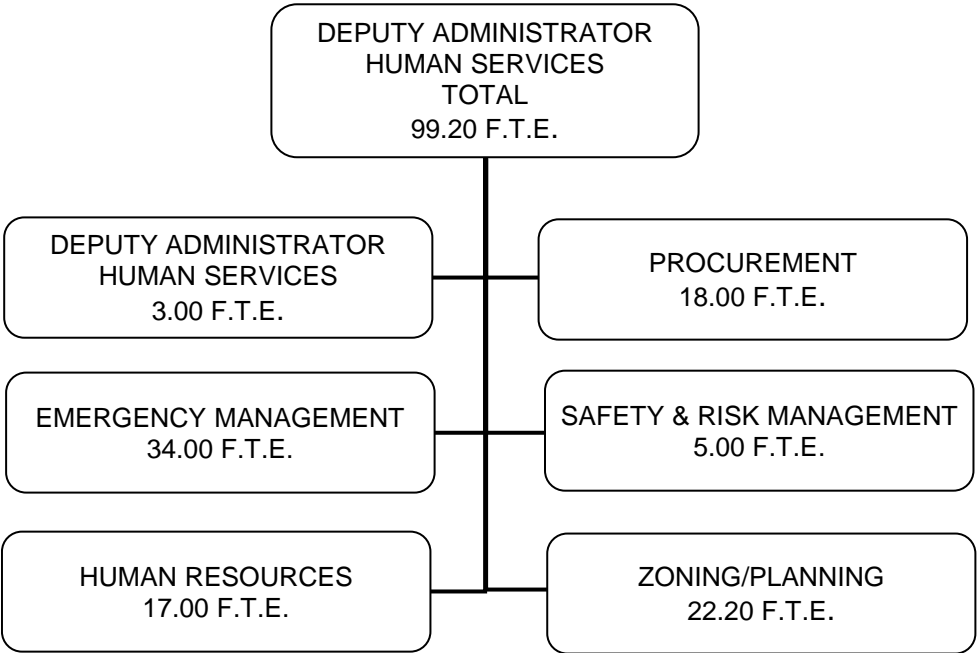
Department Goal 1

- Continue to serve on the Consolidated Dispatch Technology Committees.
- Assist with Fire Station Alerting system implementation and overall ongoing operations.
- Upgrade and install new WAN circuits for greater resiliency.
- Implement the migration of our MetroE platform to the new AT&T ASE platform.
- 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.
- Consolidate all the County's small UPS systems into one central management portal.



End Section

DEPUTY ADMINISTRATOR HUMAN SERVICES



DEPUTY ADMINISTRATOR HUMAN SERVICES

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Deputy Administrator Human Services provides administrative oversight and project direction to five departments which include Emergency Medical Services, Emergency Management, Human Resources, Procurement and Safety and Risk Management.

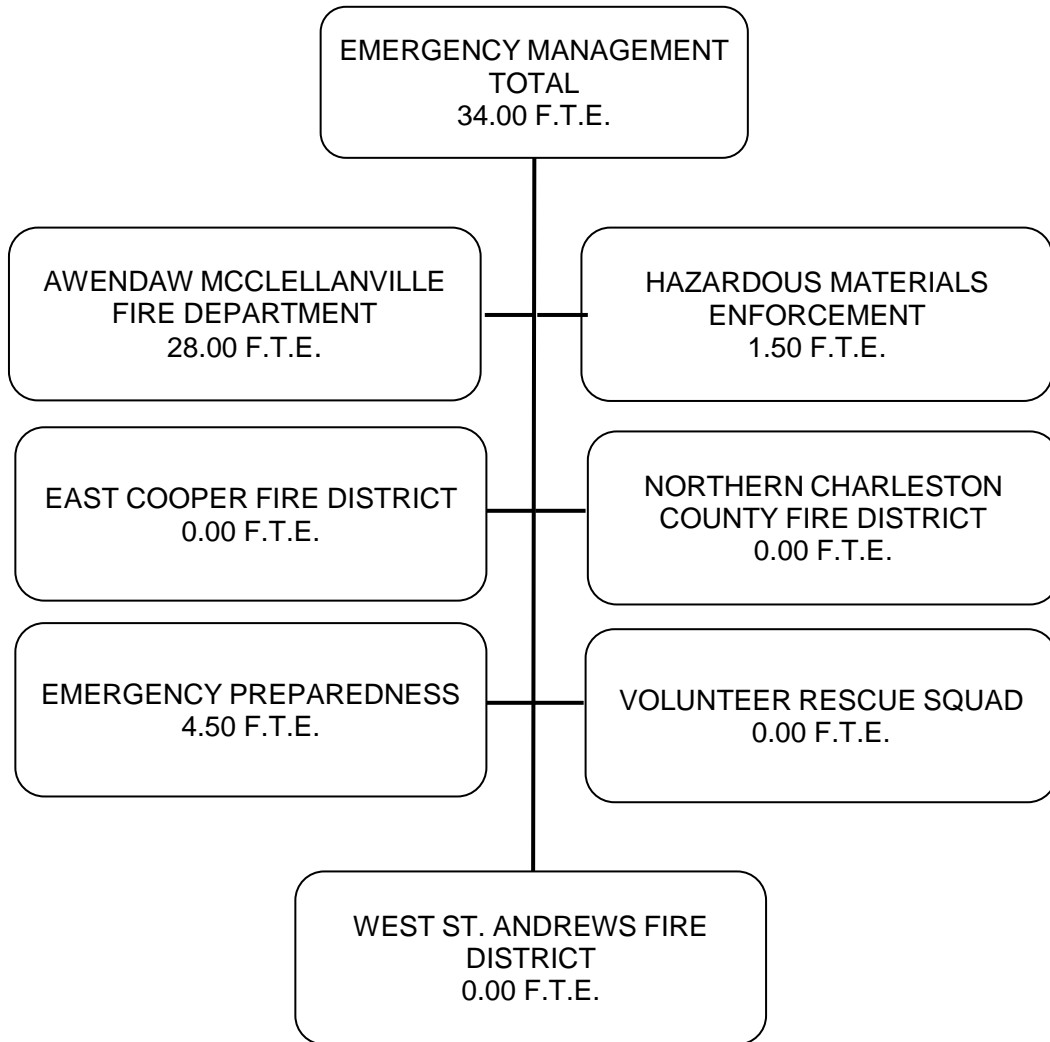
Departmental Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 409,253	\$ 385,031	\$ 391,854	\$ 402,710	\$ 10,856	2.8
Operating	4,391	10,280	11,249	10,637	(612)	(5.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 413,644</u>	<u>\$ 395,311</u>	<u>\$ 403,103</u>	<u>\$ 413,347</u>	<u>\$ 10,244</u>	<u>2.5</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures include minor decreases in the costs of office supplies and training previously required during the introduction of the Manatron system.

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – Awendaw McClellanville Fire Department

Mission: The Awendaw McClellanville 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.25	22.25	28.00	28.00	-	0.0
Property Tax	\$ 1,358,296	\$ 1,984,903	\$ 2,093,000	\$ 2,008,300	\$ (84,700)	(4.0)
Intergovernmental	654,069	134,207	109,930	103,492	(6,438)	(5.9)
Miscellaneous	27,750	18,013	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,040,115</u>	<u>\$ 2,137,123</u>	<u>\$ 2,202,930</u>	<u>\$ 2,111,792</u>	<u>\$ (91,138)</u>	<u>(4.1)</u>
Personnel	\$ 1,436,051	\$ 1,415,120	\$ 1,480,855	\$ 1,658,335	\$ 177,480	12.0
Operating	337,740	389,996	429,181	424,282	(4,899)	(1.1)
Capital	446,753	506	-	-	-	0.0
TOTAL EXPENDITURES	2,220,544	1,805,622	1,910,036	2,082,617	172,581	9.0
Interfund Transfer Out	154,507	195,303	273,942	-	(273,942)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 2,375,051</u>	<u>\$ 2,000,925</u>	<u>\$ 2,183,978</u>	<u>\$ 2,082,617</u>	<u>\$ (101,361)</u>	<u>(4.6)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect property taxes at a consistent 33.9 mill tax rate (after adjustment for reassessment). The decrease in revenues is due to annexations of property into the Town of Mount Pleasant.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and a provision for a Cost of Living Adjustment (COLA).
- Operating expenditures reflect a decrease mostly attributed to a lesser need for new uniforms in FY 2016.
- The Interfund Transfer Out, representing support to the SAFER Grant, is not continued in FY 2016.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Increase service to the community.

Objective 1(a): Comply 100% with Federal OSHA regulations of 2 in 2 out at structural fires within 15 minutes of initial alarm.¹

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

Objective 1(c): Provide adequate and age appropriate fire prevention education to those within the District.

Objective 1(d): Implement a smoke detector program to provide and install smoke detectors in homes that cannot afford them.

MEASURES:		FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:	Objective			
Number of structural fire responses (working) ^{1 & 2}	1(a)	11	13	15
Number of emergency fire suppression apparatus	1(b)	12	12	12
Number of Fire Prevention Programs	1(c)	7	20	25
Number of homes without smoke detectors on all responses ³	1(d)	n/a	n/a	n/a
Output:				
Number of personnel arriving on scene in 15 minutes	1(a)	5	5	5
Apparatus determined more than 10 years old	1(b)	4	3	3
Citizens educated for the year	1(c)	400	500	500
Number of smoke detectors distributed	1(d)	126	400	300
Number of household detectors installed	1(d)	56	200	150
Efficiency:				
Average time it takes to place four personnel on scene	1(a)	9 min	8 min	9 min
Decrease of structure fires as a result of Fire Prevention Programs ³	1(c)	n/a	n/a	n/a
Outcome:				
Federal OSHA regulations complied	1(a)	100%	100%	100%
Percent of apparatus more than 10 years old	1(b)	50.00%	18.00%	18.00%
Percent of preventable fires within the District ³	1(c)	n/a	n/a	n/a
Percent of fires where a smoke detector alerted residents ³	1(d)	n/a	n/a	n/a

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

² Based on 10,734 population.

³ This department will begin measuring performance against this objective during FY 2016.

2016 ACTION STEPS

Department Goal 1

- Increase number of staff to meet expanded needs of the community.
- Continue discussions with the Mt. Pleasant Fire Department concerning closest fire station for Automatic Response to incidents within each defined jurisdiction.
- Develop and implement a comprehensive Fire Prevention program for schools and senior centers.
- Develop and implement a smoke detector program to include forms to measure distribution of detectors and number of occupants per household.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – Awendaw McClellanville Debt Service

Mission: The Awendaw McClellanville Debt Service Program accounts for the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ -	\$ -	\$ 250,000	\$ 240,000	\$ (10,000)	(4.0)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 240,000</u>	<u>\$ (10,000)</u>	<u>(4.0)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	-	-	250,000	450,000	200,000	80.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 450,000</u>	<u>\$ 200,000</u>	<u>80.0</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect property taxes at a consistent 4.0 mill tax rate. A slight decrease in revenues is due to annexation of properties into the Town of Mt. Pleasant.
- Debt Service reflects the anticipated principal and interest payments.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 145,993	\$ 141,804	\$ 142,200	\$ 142,600	\$ 400	0.3
Intergovernmental	2,853	2,518	2,800	2,400	(400)	(14.3)
TOTAL REVENUES	<u>\$ 148,846</u>	<u>\$ 144,322</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 2016 Include:

- Revenues reflect property taxes from a 20.3 mill rate (after adjustment for reassessment).
- Operating expenditures reflect no change from FY 2015.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.25	4.25	4.50	4.50	\$ -	0.0
Personnel	\$ 341,588	\$ 350,537	\$ 392,904	\$ 376,129	\$ (16,775)	(4.3)
Operating	31,481	63,993	96,434	95,834	(600)	(0.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 373,069</u>	<u>\$ 414,530</u>	<u>\$ 489,338</u>	<u>\$ 471,963</u>	<u>\$ (17,375)</u>	<u>(3.6)</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase is offset a decrease due to the elimination of temporary positions.
- Operating expenditures reflect no signature changes.

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 Responder education and awareness programs.

Objective 1(d): Increase trained Citizens Emergency Response Team (CERT) and Teen CERT members by 50 persons per year.

Objective 1(e): Maintain readiness of responder notification through an annual Emergency Operations Center (EOC) Call-Out drill

Objective 1(f): Conduct National Interagency Incident Management System (NIIMS) training courses.

Objective 1(g): Conduct Emergency Operations Center training and educational programs.

Objective 1(h): Develop Disaster Recovery Training to support Points of Distribution (POD) and Neighborhood Distribution and Information Points (NDIP).

Objective 1(i): Participate, attend, or conduct public events to educate the public.

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

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:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Number of people trained	1(a)(d)(f)(g)(h)	254	837	500
Number of exercises conducted ¹	1(e)(g)(h),2(b)	8	7	5
Number of training classes conducted	1(d)(e),2(a)(c)	7	34	15
Number of public speaking events	1(i)	13	29	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)	190	240	180
Average hours spent per test exercise	1(e)(g)(i),2(b)	5	5	5
Outcome:				
Percent of staff and volunteers trained in NIIMS	1(f)	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)	60.0%	90.0%	90.0%

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

2016 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).
- Continue to increase the number of Responders trained through the EMD programs and state and federal programs.
- 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.
- Continue to educate the public of potential community hazards, notification procedures and preparedness activities.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION - Hazardous Materials

Mission: The Hazardous Materials Enforcement Division serves as a liaison between the private sector and local emergency agencies to provide an accurate inventory and record of hazardous materials in the community.

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 Lowcountry 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Licenses and Permits	\$ 216,242	\$ 217,018	\$ 220,000	\$ 220,000	\$ -	0.0
Miscellaneous	165	5,000	-	-	-	0.0
TOTAL REVENUES	<u>\$ 216,407</u>	<u>\$ 222,018</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 158,849	\$ 168,582	\$ 177,914	\$ 176,614	\$ (1,300)	(0.7)
Operating	58,841	89,006	85,486	51,625	(33,861)	(39.6)
Capital	-	-	6,399	-	(6,399)	(100.0)
TOTAL EXPENDITURES	<u>217,690</u>	<u>257,588</u>	<u>269,799</u>	<u>228,239</u>	<u>(41,560)</u>	<u>(15.4)</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>327</u>	<u>-</u>	<u>(327)</u>	<u>(100.0)</u>
TOTAL DISBURSEMENTS	<u>\$ 217,690</u>	<u>\$ 257,588</u>	<u>\$ 270,126</u>	<u>\$ 228,239</u>	<u>\$ (41,887)</u>	<u>(15.5)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect no significant changes.
- Personnel cost reflect projected compensation, including the continuation of longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in public safety supplies and other operating supplies based on historical trends.

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:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Reported HazMat incidents	1(a)	63	51	50
Requests for guidance and instruction	1(b)	9	17	910
Output:				
Team members attending advanced training	1(a)	429	146	150
Students trained	1(b)	507	507	430
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)	0	1	0
Training revenue generated	1(b)	\$216,617	\$206,645	\$220,000
Percent of HazMat billed invoices recovered	1(c)	n/a	n/a	n/a

¹ Reflects requests from Fire Departments for reimbursement of spill cleanup costs.

2016 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.
- Continue to sustain current inventory of equipment and purchase new hazardous materials equipment in an effort to assist local Hazardous Materials Teams meet a FEMA Type 1 typing standard.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 249,074	\$ 244,468	\$ 254,200	\$ 234,800	\$ (19,400)	(7.6)
Intergovernmental	4,346	4,447	3,700	3,800	100	2.7
TOTAL REVENUES	<u>\$ 253,420</u>	<u>\$ 248,915</u>	<u>\$ 257,900</u>	<u>\$ 238,600</u>	<u>\$ (19,300)</u>	<u>(7.5)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	253,420	248,915	257,900	238,600	(19,300)	(7.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 253,420</u>	<u>\$ 248,915</u>	<u>\$ 257,900</u>	<u>\$ 238,600</u>	<u>\$ (19,300)</u>	<u>(7.5)</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect a 12.0 mill tax rate (after adjustment for reassessment) to fund contracts for fire protection within the northwest area of the County. The millage rate increased from 11.2 to 12.0 to compensate for a decrease in aggregate real and personal assessment values. This decrease is partially offset by an increase in motor vehicle and real and personal property tax collection rates as well as a minor increase in motor vehicle assessment values.
- Operating expenditures represent 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	352,820	387,864	393,229	343,229	(50,000)	(12.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 352,820</u>	<u>\$ 387,864</u>	<u>\$ 393,229</u>	<u>\$ 343,229</u>	<u>\$ (50,000)</u>	<u>(12.7)</u>

Funding Adjustments for FY 2016 Include:

- Operating expenditures reflect a reduced cost of capital appropriation to meet available funding.

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.

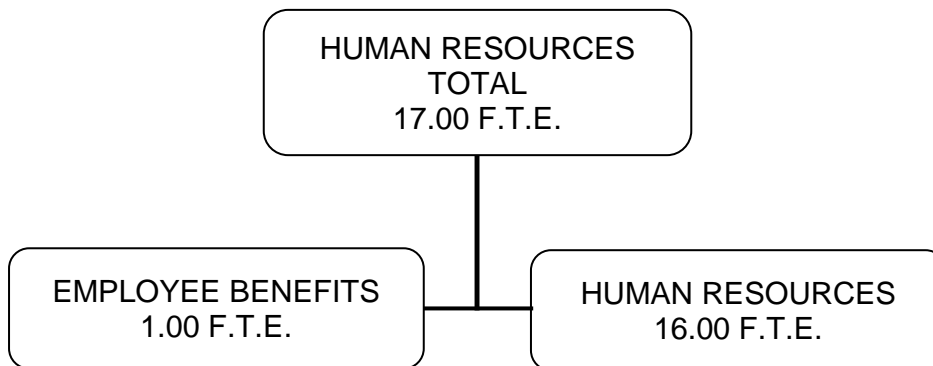
Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 8,714	\$ 7,375	\$ 8,800	\$ 8,850	\$ 50	0.6
Intergovernmental	20	17	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 8,734</u></u>	<u><u>\$ 7,392</u></u>	<u><u>\$ 8,800</u></u>	<u><u>\$ 8,850</u></u>	<u><u>\$ 50</u></u>	0.6
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ -</u></u>	0.0

Funding Adjustments for FY 2016 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 2015.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	1.00	1.00	-	0.0
Charges and Fees	\$25,679,832	\$26,882,161	\$27,564,000	\$27,818,000	\$ 254,000	0.9
Interest	49,709	40,958	-	40,000	40,000	100.0
Miscellaneous	4,590	-	-	-	-	0.0
TOTAL REVENUES	<u>\$25,734,131</u>	<u>\$26,923,119</u>	<u>\$27,564,000</u>	<u>\$27,858,000</u>	<u>\$ 294,000</u>	<u>1.1</u>
Personnel	\$ -	\$ 816	\$ 7,000	\$ 101,612	\$ 94,612	1351.6
Operating	25,888,291	26,142,180	27,707,000	27,756,388	49,388	0.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$25,888,291</u>	<u>\$26,142,996</u>	<u>\$27,714,000</u>	<u>\$27,858,000</u>	<u>\$ 144,000</u>	<u>0.5</u>

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase due to higher costs of health insurance for the employer.
- Operating expenditures reflect the higher costs of various employee insurances as passed through by the State.

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Human Resources

Mission: The Human Resources Division collaborates with all County employees to create and sustain a positive, inviting and responsive culture of learning and doing which promotes the County's mission of excellent service delivery and outcomes for our citizens.

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 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	17.00	16.00	16.00	16.00	-	0.0
Personnel	\$ 1,238,452	\$ 1,250,043	\$ 1,398,462	\$ 1,365,385	\$ (33,077)	(2.4)
Operating	123,911	147,666	314,190	125,276	(188,914)	(60.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,362,363</u>	<u>\$ 1,397,709</u>	<u>\$ 1,712,652</u>	<u>\$ 1,490,661</u>	<u>\$ (221,991)</u>	<u>(13.0)</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The decrease reflects the movement of one full time position to the Employee Benefits.
- Operating expenditures represent a decrease in consulting costs related to the countywide compensation analysis.

Performance Measures:

Initiative II: Human Resources & Resource Management

Department Goal 1: Use best practices to manage existing and new talent.

Objective 1(a): Forward applications of qualified candidates to departments within 3 business days of closing the position.

Objective 1(b): Achieve a score of "4" or better in overall customer satisfaction from recipients of Human Resources offered training.

Objective 1(c): Provide Customer Service Excellence training to all employees.

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

Department Goal 2: Ensure Human Resources efforts are focused on service efficiencies, metrics and workonomics (people focused, not capital focused).

Objective 2(a): Process I-9 forms within 3 business days of hires requiring an I-9 form.

Objective 2(b): Enhance employee knowledge of benefit programs through information sessions.

Objective 2(c): Develop a healthier, more productive workforce through a comprehensive health and wellness strategy for all employees.

Department Goal 3: Create, using collaboration and acceptance, a richly diverse workforce.

Objective 3(a): Continue offering Diversity related training programs to all County employees.

Objective 3(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".

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Number of applications processed ¹	1(a)	10,376	12,779	13,500
Employees attending training sessions	1(b)	2,236	2,612	2,600
Number of training hours provided	1(b)	339.5	392	395
Number of Administrator's new hires trained in Customer Service Excellence	1(c)	176	260	315
Number of employees hired requiring an I-9 form	2(a)	518	623	630
Number of benefit information sessions	2(b)	21	18	20
Number of Health Assessments performed	2(c)	453	805	850
Number of Flu Shots administered ²	2(c)	829	827	0
Number of Fitness Center visits	2(c)	881	3,365	6,000
Number of employees trained in Diversity related topics	3(a)	501	369	400
Number of managers/supervisors trained in "Behavioral/Team Interviewing"	3(b)	37	28	30
Number of positions filled on the administrator's side using "Behavioral/Team Interviewing" process ³	3(b)	162	182	240
Outcome:				
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	99.0%	99.0%	99.0%
Overall Countywide Training Program evaluations achieving "good" to "excellent" satisfaction rating on average	1(b)	100%	100%	100%
Percentage of Administrator's new hires trained in Customer Service Excellence ⁴	1(c)	n/a	98.9%	99.9%
Percentage of employees hired requiring an I-9 form that was processed within 3 business days ⁴	2(a)	n/a	95.0%	96.0%
Percentage increase in the number of benefit information sessions offered to employees ⁴	2(b)	n/a	(14.5%)	11.0%
Percentage increase in the number of Health Assessments performed ⁴	2(c)	n/a	77.7%	5.6%
Percentage increase in the number of Flu Shots administered ²	2(c)	18.0%	(0.24%)	(100%)
Percentage increase in the number of Fitness Center visits ⁴	2(c)	n/a	282%	78.3%
Percentage of employees trained in Diversity related topics	3(a)	24.0%	16.5%	20.0%
Percentage of new managers/supervisors trained using the "Behavioral/Team Interviewing" process ³	3(b)	53.9%	40.0%	55.0%
Percentage of full-time positions on the administrator's side filled using the "Behavioral/Team Interviewing" process ³	3(b)	53.9%	100%	100%

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

¹ Reflects several applicants who applied for more than one position.

² Beginning January 2015, flu shots are covered by PEBA Insurance.

³ Elected and Appointed Officials do not utilize Human Resources in Team Interviewing.

⁴ This department began measuring performance against this objective in FY 2015.

2016 ACTION STEPS

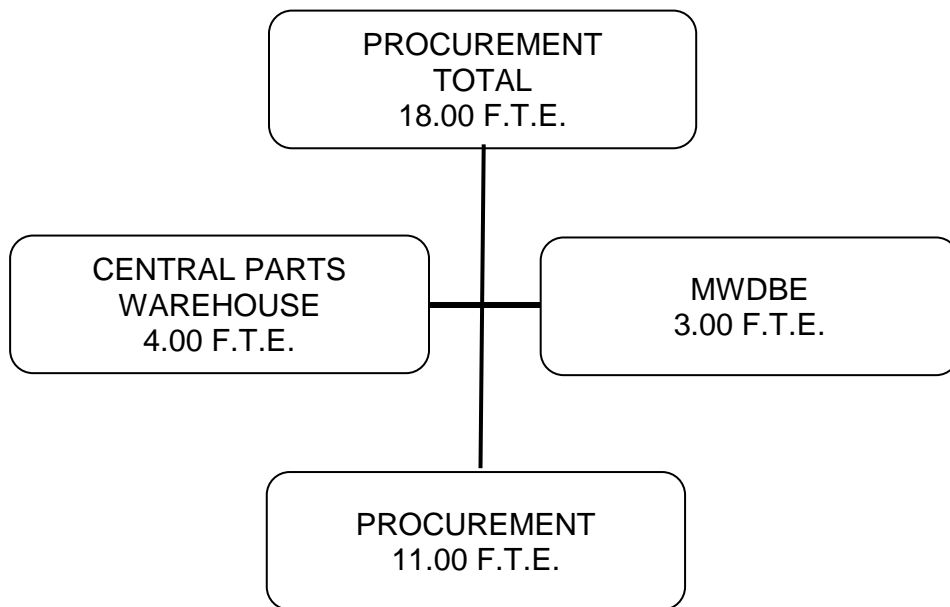
Department Goal 1

- Merit pay administration.
- Pay analytics (detailed analysis of merit pay, longevity increases, additional duty pay reclassifications, promotions, etc.).
- Market analysis for employees.
- Talent Management (best practices).
- New and enhanced promotional processes for specific departments.
- Upgrade applicant tracking system and related systems.

Department Goal 3

- Talent Management (engagement).
- Workforce Development/Succession planning.
- Diversity Plan.
- Employee engagement survey and action plan.
- Wellness program expansion initiatives.
- Explore voluntary employee benefit offerings.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	\$ 2,017,718	\$ 2,242,678	\$ 2,233,000	\$ 2,500,000	\$ 267,000	12.0
Miscellaneous	-	3,794	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,017,718</u>	<u>\$ 2,246,472</u>	<u>\$ 2,233,000</u>	<u>\$ 2,500,000</u>	<u>\$ 267,000</u>	12.0
Personnel	\$ 233,970	\$ 234,128	\$ 232,757	\$ 240,397	\$ 7,640	3.3
Operating	1,778,931	1,982,164	2,000,243	2,259,603	259,360	13.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,012,901</u>	<u>\$ 2,216,292</u>	<u>\$ 2,233,000</u>	<u>\$ 2,500,000</u>	<u>\$ 267,000</u>	12.0

Funding Adjustments for FY 2016 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 the addition of a merit pay program.
- 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 2013	FY 2015	FY 2016
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Inventory line items	1(a)	1,744	1,735	1,750
Supplies issued monthly	1(b)	4,520	4,485	4,500
Received and stored items processed monthly	1(b)	4,426	4,048	4,200
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)	98.0%	96.0%	95.0%
Annual ratio of stock turnover	1(c)	6.17:1	6.17:1	6:1

PROCUREMENT (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION – MWDBE: Transportation Sales Tax

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

Services Provided:

- Provide citizens with information regarding contracting opportunities related to County Disadvantaged Business Enterprise (DBE) program
- Assist enterprises in competing for County and transportation-related contracts
- Reduce burdens on small and minority businesses through the DBE program
- Assist development of firms that can compete successfully in the marketplace

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 262,966	\$ 259,893	\$ 266,270	\$ 267,861	\$ 1,591	0.6
Operating	20,041	37,904	58,147	58,297	150	0.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 283,007</u>	<u>\$ 297,797</u>	<u>\$ 324,417</u>	<u>\$ 326,158</u>	<u>\$ 1,741</u>	0.5

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect no significant change.

PROCUREMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Procurement

Mission: The Procurement Division ensures the most efficient use of resources in the procurement of goods and services to effectively meet organizational goals while protecting the public's interest.

Serviced Provided:

- Provide transparency in the procurement of goods, services, and construction
- Provide citizens with maximum exposure to the Small Business Enterprise Program

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	11.00	11.00	-	0.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	100.0
Charges and Fees	590	687	500	500	-	0.0
Miscellaneous	53,098	79,768	75,000	70,000	(5,000)	(6.7)
TOTAL REVENUES	\$ 53,688	\$ 80,455	\$ 75,500	\$ 85,500	\$ 10,000	13.2
Personnel	\$ 771,296	\$ 823,003	\$ 883,861	\$ 896,888	\$ 13,027	1.5
Operating	34,296	37,594	43,003	46,882	3,879	9.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 805,592	\$ 860,597	\$ 926,864	\$ 943,770	\$ 16,906	1.8

Funding Adjustments for FY 2016 Include:

- Revenues reflect an increase due to a new intergovernmental contract for services provided by the County.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect an increase in training and conference as part of the initiative for employees to attain certification in their field. The increase also includes additional funding for marketing and promotion due to more participation at community events.

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 (continued)

GENERAL FUND

GENERAL GOVERNMENT

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:		FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
	<u>Objective</u>			
Input:				
Purchase Card purchases	2(a)	21,656	21,587	21,600
Purchase orders	2(a)(b),4	1,325	1,266	1,300
Output:				
Number of staff attending training	1(a)	5	8	9
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	951	890	900
Solicitations processed	2(b),3(a)(b)	71	72	75
Purchase orders ≥ \$25,000 processed	3(a)(b)	374	375	380
Number of Purchase Orders audited	3(a)	200	200	205
Efficiency:				
Cost per purchase order processed	2(a)(b)	\$100	\$100	\$100
Outcome:				
Percent of staff receiving at least 2 CEUs per fiscal year	1(a)	36.0%	36.0%	36.0%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	32.3%	41.6%	41.8%
Percent of purchase orders ≥ \$25,000 processed within 60 business day	2(b)	67.9%	64.5%	67.0%
Percent of audited purchase orders in compliance	3(a)	100%	100%	100%
Percent of purchases awarded without protest	3(b)	100%	100%	100%
Percent of informal solicitations having three quotes	4	100%	100%	100%

2016 ACTION STEPS

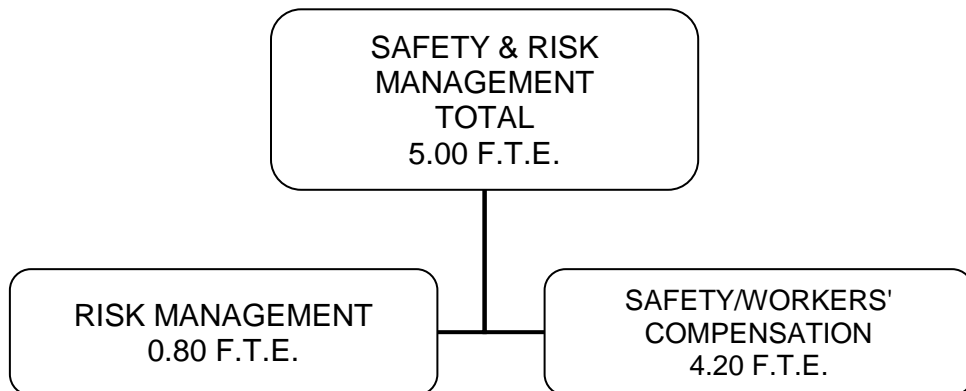
Department Goal 1

- 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.80	0.80	0.80	0.80	-	0.0
Miscellaneous	\$ -	\$ 10,847	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 10,847</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 80,388	\$ 81,138	\$ 81,727	\$ 86,289	\$ 4,562	5.6
Operating	1,877,720	1,922,936	2,026,827	2,048,987	22,160	1.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,958,108</u>	<u>\$ 2,004,074</u>	<u>\$ 2,108,554</u>	<u>\$ 2,135,276</u>	<u>\$ 26,722</u>	1.3

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures increased due to the additional cost of providing tort liability, fire and auto collision insurance. The increase is offset by a decrease in the cost of auto liability insurance due to a change in the requirements for insurance coverage for trailers.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Protect the County's assets, liabilities, and employees by securing the necessary insurance or risk financing technique on a timely basis.

Objective 1(a): Review and approve insurance certificates required of contractors performing work for the County, with a turnaround of 100%, within two business days.

Objective 1(b): Submit insurance renewal applications to insurance carriers 30 days prior to renewal date.

Objective 1(c): Administer and maintain all property, liability, vehicle, equipment, bonds, and aviation insurance policies and claim files for the County, with 100% of the claims being reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

SAFETY & RISK MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:

	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Tort and property claims	1(c)	21	27	25
Outcome:				
Two business days turnaround on approving insurance certificates for contractors	1(a)	100%	100%	100%
Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date	1(b)	100%	100%	100%
Two business days turnaround on reporting insurance claims to carriers	1(c)	100%	100%	100%

2016 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.20	4.20	4.20	4.20	-	0.0
Charges and Fees	\$ 5,506,207	\$ 6,011,587	\$ 5,947,361	\$ 5,000,000	\$ (947,361)	(15.9)
Interest	12,829	9,793	15,000	15,000	-	0.0
Miscellaneous	16,686	23,364	15,000	15,000	-	0.0
TOTAL REVENUES	<u>\$ 5,535,722</u>	<u>\$ 6,044,744</u>	<u>\$ 5,977,361</u>	<u>\$ 5,030,000</u>	<u>\$ (947,361)</u>	<u>(15.8)</u>
Personnel	\$ 419,969	\$ 435,238	\$ 436,227	\$ 450,376	\$ 14,149	3.2
Operating	3,958,901	4,724,148	5,541,134	5,096,908	(444,226)	(8.0)
Capital	-	-	94,000	47,000	(47,000)	(50.0)
TOTAL EXPENDITURES	<u>\$ 4,378,870</u>	<u>\$ 5,159,386</u>	<u>\$ 6,071,361</u>	<u>\$ 5,594,284</u>	<u>\$ (477,077)</u>	<u>(7.9)</u>

Funding Adjustments for FY 2016 Include:

- Revenues to recover the anticipated cost of the worker’s compensation and the safety programs from user departments are decreased due to lower costs and higher reserves.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenses represent a decrease due to a reduced estimate for anticipated worker’s compensation premiums and claims based on historical analysis and current trends.
- Capital expenses include the replacement of a security scanner for the Judicial Complex.

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Respond to safety issues on a timely basis.

Objective 1: Investigate all on-the-job injuries within 10 working days to determine cause and corrective measures for prevention of similar injuries in the future.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Adhere to all State and Federal safety guidelines.

Objective 2(a): Immediate completion of the Occupational Safety and Health (OSHA) record keeping logs, with a turnaround of 100%, within two business days. Reports will be submitted to OSHA by the prescribed deadlines.

Objective 2(b): Administer and maintain all workers' compensation policies and claim files for the County, with 100% of the claims being reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

Objective 2(c): Work with Department of Health and Environmental Control (DHEC) to ensure annual compliance with environmental laws and regulations with regard to the County's underground storage tanks.

Initiative V: Quality Control

Department Goal 3: Provide defensive driver training to all County drivers.

Objective 3: Offer the DDC-4² classes (VCRB³ directed) to all new drivers two months after the hire date.

MEASURES:

	Objective	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Number of strain injuries	1	65	70	65
Workers' compensation claims/on-the-job injuries	1,2(b)	277	276	275
Employee safety hazard complaints received	3(a)	0	0	0
Output:				
New drivers trained in DDC-4	3(b)	163	193	190
Percent of new drivers trained in DDC-4	3(b)	95.0%	95.0%	95.0%
Efficiency:				
Lost work days	1	3,736	2,957	3,000
Outcome:				
Percent of strain injury reduction	1	14.4%	8.0%	5.0%
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%	99.0%
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)	98.0%	98.0%	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

2016 ACTION STEPS

Department Goal 1

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

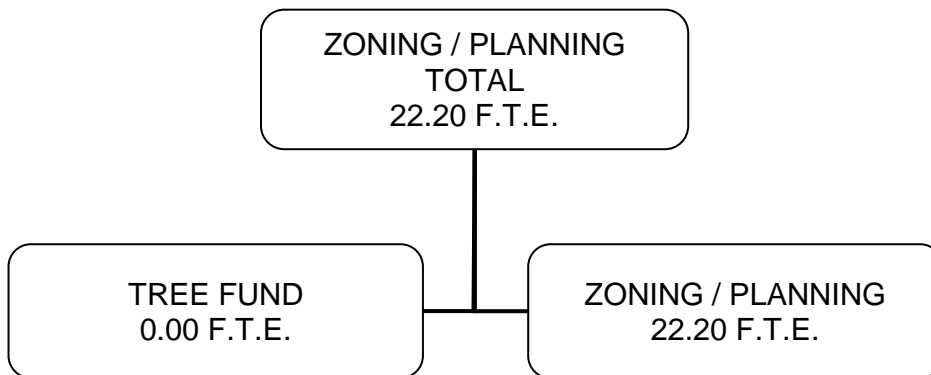
Department Goal 2

- Implement training programs to prevent and reduce injuries with special emphasis on strain injuries.

Department Goal 3

- Reinstitute quarterly Safety Committee meetings. Use committee members in training opportunities and inspections.

ZONING/PLANNING



ZONING/PLANNING

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Tree Fund

Mission: The Tree Fund receives funds exacted from tree removal violation fines and places the funds in an account established exclusively for public beautification through the planting of trees in Charleston County.

Program Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 280	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 280</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	160,000	148,436	(11,564)	(7.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 148,436</u>	<u>\$ (11,564)</u>	(7.2)

Funding Adjustments for FY 2016 Include:

- Revenues reflect no change.
- Operating expenditures reflect a decrease in contracted services as the County depletes the remaining available grant funds.

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 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.60	20.60	21.20	22.20	1.00	4.7
Licenses and Permits	\$ 67,095	\$ 47,570	\$ 70,000	\$ 36,000	\$ (34,000)	(48.6)
Intergovernmental	-	-	-	49,782	49,782	100.0
Charges and Fees	31,179	199,521	30,400	34,500	4,100	13.5
Miscellaneous	30	-	-	-	-	0.0
TOTAL REVENUES	\$ 98,304	\$ 247,091	\$ 100,400	\$ 120,282	\$ 19,882	19.8
Personnel	\$ 1,432,392	\$ 1,467,516	\$ 1,519,202	\$ 1,598,323	\$ 79,121	5.2
Operating	120,699	129,702	166,029	135,335	(30,694)	(18.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,553,091	1,597,218	1,685,231	1,733,658	48,427	2.9
Interfund Transfer Out	21,060	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,574,151	\$ 1,597,218	\$ 1,685,231	\$ 1,733,658	\$ 48,427	2.9

Funding Adjustments for FY 2016 Include:

- Revenues reflect an anticipated increase due to a payment by the Town of Kiawah Island to support one-half of a new Planner II position. The increase is partially offset by an estimated decrease in permits and fees based on historical trends.

ZONING/PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also includes the addition of a Planner and two temporary employees to assist with the increased workload due to the growing population.
- Operating expenditures decreased primarily due to an elimination of contingency funds previously set aside to match grants.

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 2014 Actual	FY 2015 Actual	FY 2016 Projected
Input:				
Subdivision applications submitted	1(c)	257	248	250
Pre-application conferences	1(d)	352	323	325
Number of new streets	1(e)	20	21	20
Output:				
Zoning/Building Permits processed ¹	1(a)	1,957	1,610	1,500
Site plans reviewed	1(b)	50	66	60
Outcome:				
Percent of zoning permits processed error free	1(a)	98.0%	99.0%	99.0%
Percent of site plan review applications processed within 30 days	1(b)	95.0%	95.0%	95.0%
Percent of subdivision applications reviewed within 10 days	1(c)	100%	100%	100%
Percent of prep-application conferences schedules within 14 days	1(d)	100%	100%	100%
Percent of street inquiries resolved within 3 days	1(e)	99.0%	98.5%	99.0%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

¹ Beginning in FY 2014, this department no longer processes building permits that do not require a zoning permit. Building Inspections began processing these permits exclusively.

2016 ACTION STEPS

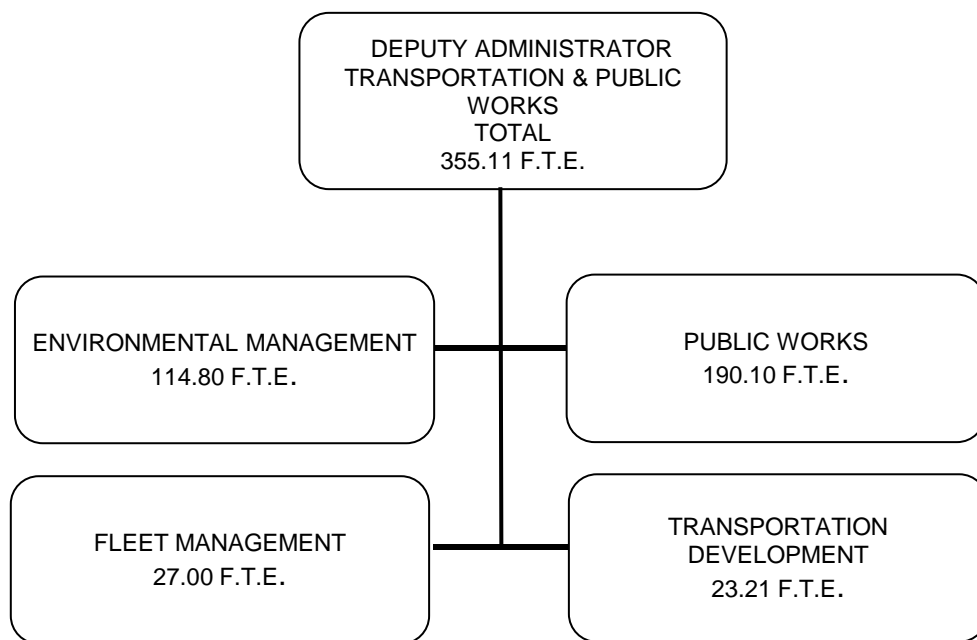
Department Goal 1

- Continue implementation of the work program projects included in the Five-Year Review of the County Comprehensive Plan adopted by County Council on January 6, 2015.
- Continue to prepare amendments to the Zoning & Land Development Regulations Ordinance response to making improvements in standards and processing times.
- Continue to provide support staff for the Planning Section in the Emergency Operations Center (EOC).
- Coordinate addressing functions with the Consolidated Dispatch Center.
- Internal reorganization of the department due to retirement of the Director in FY 2016.
- Hire new senior level planner to provide planning services to the Town of Kiawah Island.
- Staff actively involved in Customer Service initiatives of the Administrator and Human Resources Department.

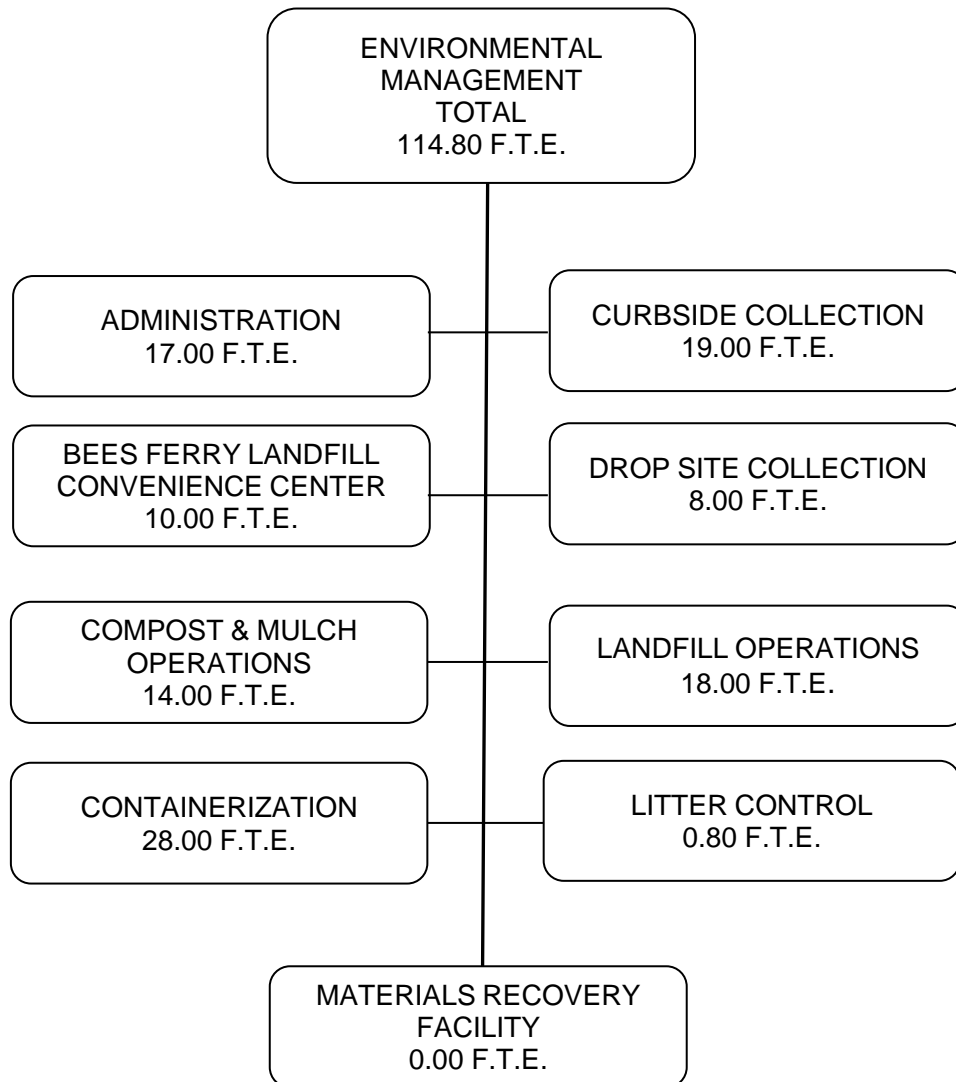


End Section

DEPUTY ADMINISTRATOR TRANSPORTATION & PUBLIC WORKS



ENVIRONMENTAL MANAGEMENT



ENVIRONMENTAL MANAGEMENT

ENTERPRISE FUND

PUBLIC WORKS

DIVISION - Administration

Mission: The Environmental Management Administration Division maintains support for the Environmental Management Department and provides community education to encourage participation in the Department's various programs and activities.

Services Provided:

- Manage the disposal of solid waste
- Ensure environmental enforcement of County Ordinances pertaining to beautification, illegal dumping, and scavenging
- Develop educational and operational programs to inform communities about disposal practices and procedures

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	13.00	17.50	17.00	(0.50)	(2.9)
Charges and Fees	\$27,124,068	\$27,323,623	\$26,075,000	\$26,070,000	\$ (5,000)	(0.0)
Interest	(1,481)	(9,434)	-	-	-	0.0
Miscellaneous	18,029	(110,306)	-	-	-	0.0
TOTAL REVENUES	<u>\$27,140,616</u>	<u>\$27,203,883</u>	<u>\$26,075,000</u>	<u>\$26,070,000</u>	<u>\$ (5,000)</u>	<u>(0.0)</u>
Personnel	\$ 922,742	\$ 1,072,979	\$ 1,217,677	\$ 1,334,372	\$ 116,695	9.6
Operating	3,196,296	2,927,063	3,139,713	3,089,062	(50,651)	(1.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 4,119,038</u>	<u>\$ 4,000,042</u>	<u>\$ 4,357,390</u>	<u>\$ 4,423,434</u>	<u>\$ 66,044</u>	<u>1.5</u>

Funding Adjustments for FY 2016 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. Revenues reflect no significant changes.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also includes full-year funding for four FTEs transferred in during FY 2015. The increase is slightly offset by a change in cost allocations for a position in the Administrator's department.
- Operating expenditures reflect a reduction in accounting services due to the final payment of the 1997 trust in FY 2015. The decrease also represents an adjustment for utility costs shared by the external operator.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Ensure all solid waste created in Charleston County is disposed of in an environmentally safe manner, with an emphasis on efficiency and effectiveness.

Objective 1: Increase the expected life of the Bee's Ferry Landfill by diverting more waste each fiscal year through increased recycling programs.

Department Goal 2: Increase citizen involvement in recycling programs.

Objective 2(a): Increase the current recycling rate from 28% to 40%.

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

MEASURES:		FY 2014 Actual	FY 2015 Actual ¹	FY 2016 Projected
	<u>Objective</u>			
Input:				
Annual MSW Tonnage ²	1	359,619	372,422	375,000
Total dollars spent for services	1	\$34,055,370	\$25,875,299	\$27,451,495
Total County Population – 2010 US Census	1	372,803	372,803	372,803
Number of Residential Customers	2(a)(b)	169,145	169,145	170,000
Number of Commercial Customers	2(a)(b)	7,782	7,800	7,800
Output:				
Total tons landfilled	1	260,431	264,608	265,000
Total residential participants	2(a)(b)	115,000	115,500	115,000
Total commercial participants	2(a)(b)	2,368	2,950	2,950
Total Educational Outreach participants	2(a)(b)	225,000	225,000	225,000
Efficiency:				
Total tons composted	1	63,625	63,223	66,000
Total tons recycled	2	35,562	35,562	42,000
Outcome:				
Total tons diverted from landfill	1	99,187	107,813	108,000
Total cost per capita	1	\$91	\$69	\$74
Percentage of recycling rate	1,2(a)(b)	27.6%	29.0%	28.8%

¹ FY 2015 Actual reflects the projection at time of budget preparation.

² Municipal Solid Waste

2016 ACTION STEPS

Department Goal 1

- Continue to divert more waste each fiscal year through increased recycling programs.
- Reduce volume of yard debris presented for composting through education to disclose *Best Practices* and better technologies.
- Create local market for High-grade compost and mulch.

Department Goal 2

- Increase department's community presence through advertising and partnering opportunities at all local events.
- Increase commercial sector recycling and food waste composting participation.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Bees Ferry Landfill Convenience Center

Mission: The Environmental Management Bees Ferry Landfill Convenience Center Division provides for proper disposal of residential garbage, trash, recyclables, electronics and household hazardous wastes such as paint, oil, gasoline, batteries, fluorescent light bulbs, pool chemicals, and insecticides at the Bees Ferry Landfill.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	9.00	10.00	10.00	-	0.0
Charges and Fees	<u>\$ 39,316</u>	<u>\$ 41,706</u>	<u>\$ 33,300</u>	<u>\$ 30,500</u>	<u>\$ (2,800)</u>	(8.4)
TOTAL REVENUES	<u>\$ 39,316</u>	<u>\$ 41,706</u>	<u>\$ 33,300</u>	<u>\$ 30,500</u>	<u>\$ (2,800)</u>	(8.4)
Personnel	\$ 259,311	\$ 310,527	\$ 399,910	\$ 425,423	\$ 25,513	6.4
Operating	111,150	137,616	116,439	80,984	(35,455)	(30.4)
Capital	<u>-</u>	<u>-</u>	<u>103,075</u>	<u>-</u>	<u>(103,075)</u>	(100.0)
TOTAL EXPENDITURES	<u>\$ 370,461</u>	<u>\$ 448,143</u>	<u>\$ 619,424</u>	<u>\$ 506,407</u>	<u>\$ (113,017)</u>	(18.2)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease due to the declining resale value of recyclable products.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenses reflect cost savings from the negotiations of a contract with a new e-waste disposal vendor. The new contract also resulted in a reduction in operating supplies previously incurred by the County.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Compost and Mulch Operations

Mission: The Environmental Management Compost and Mulch Operations Division provides for the processing of natural wood waste in volumes delivered by municipalities, public service districts, and private haulers and turning that waste into mulch and screened compost for sale to the public or wholesale operations.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	14.00	14.00	14.00	-	0.0
Charges and Fees	<u>\$ 116,287</u>	<u>\$ 198,810</u>	<u>\$ 105,000</u>	<u>\$ 130,000</u>	<u>\$ 25,000</u>	23.8
TOTAL REVENUES	<u>\$ 116,287</u>	<u>\$ 198,810</u>	<u>\$ 105,000</u>	<u>\$ 130,000</u>	<u>\$ 25,000</u>	23.8
Personnel	\$ 704,551	\$ 733,963	\$ 764,059	\$ 783,733	\$ 19,674	2.6
Operating	980,095	1,546,866	753,626	730,123	(23,503)	(3.1)
Capital	-	-	615,600	1,482,000	866,400	140.7
TOTAL EXPENDITURES	<u>\$ 1,684,646</u>	<u>\$ 2,280,829</u>	<u>\$ 2,133,285</u>	<u>\$ 2,995,856</u>	<u>\$ 862,571</u>	40.4

Funding Adjustments for FY 2016 Include:

- Revenues reflect a budgeted increase based on recent collections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenses reflect a decrease in gravel and fill material based on historical usage. The increase is partially offset by the additional cost to test compost prior to sale.
- Capital expenses represent the cost for the replacement of one front loader, one grinder/shredder and one small front 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	28.00	28.00	-	0.0
Miscellaneous	\$ 11,053	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 11,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,195,941	\$ 1,407,827	\$ 1,389,082	\$ 1,391,468	\$ 2,386	0.2
Operating	1,126,257	980,467	762,199	799,476	37,277	4.9
Capital	-	-	256,600	516,300	259,700	101.2
TOTAL EXPENDITURES	<u>\$ 2,322,198</u>	<u>\$ 2,388,294</u>	<u>\$ 2,407,881</u>	<u>\$ 2,707,244</u>	<u>\$ 299,363</u>	12.4

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase is offset by a reduction in the use of contracted temporary services.
- Operating expenses reflect an increase in fleet maintenance costs based on historical usage.
- Capital costs include the replacement of one crew cab pickup truck, one front load auto car truck and one roll-off 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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	19.00	19.00	19.00	-	0.0
Miscellaneous	\$ 1,305	\$ 54,082	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,305</u>	<u>\$ 54,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 1,304,236	\$ 1,252,831	\$ 1,384,575	\$ 1,338,567	\$ (46,008)	(3.3)
Operating	5,843,396	4,247,734	1,604,010	1,633,863	29,853	1.9
Capital	-	-	449,600	781,300	331,700	73.8
TOTAL EXPENDITURES	<u>7,147,632</u>	<u>5,500,565</u>	<u>3,438,185</u>	<u>3,753,730</u>	<u>315,545</u>	<u>9.2</u>
Interfund Transfer Out	<u>34,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 7,181,832</u>	<u>\$ 5,500,565</u>	<u>\$ 3,438,185</u>	<u>\$ 3,753,730</u>	<u>\$ 315,545</u>	<u>9.2</u>

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase is offset by a reduction in the use of contracted temporary services.
- Operating expenses reflect an increase in fleet maintenance expenses. The increase is offset by reduced funding due to the completion of the Countywide Single Stream initiative.
- Capital expenses include replacement of an automated recycling truck, crew cab pickup truck and a rear loader recycling truck.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 561,521	\$ 527,291	\$ 518,771	\$ 527,751	\$ 8,980	1.7
Operating	252,148	234,621	227,057	252,369	25,312	11.1
Capital	-	-	-	231,000	231,000	100.0
TOTAL EXPENDITURES	<u>\$ 813,669</u>	<u>\$ 761,912</u>	<u>\$ 745,828</u>	<u>\$ 1,011,120</u>	<u>\$ 265,292</u>	35.6

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenses reflect an increase in fleet maintenance costs based on historical usage.
- Capital expenses include replacement of a crew cab pickup truck and a small roll-off truck.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.00	18.00	18.00	18.00	-	0.0
Intergovernmental	\$ 124,227	\$ 134,314	\$ 120,000	\$ 120,000	\$ -	0.0
Charges and Fees	167,852	179,276	110,000	115,000	5,000	4.5
Miscellaneous	40,000	6,669	-	-	-	0.0
TOTAL REVENUES	332,079	320,259	230,000	235,000	5,000	2.2
Interfund Transfer In	5,700,000	4,000,000	-	-	-	0.0
TOTAL SOURCES	<u>\$ 6,032,079</u>	<u>\$ 4,320,259</u>	<u>\$ 230,000</u>	<u>\$ 235,000</u>	<u>\$ 5,000</u>	2.2
Personnel	\$ 1,128,307	\$ 1,222,347	\$ 1,203,616	\$ 1,273,873	\$ 70,257	5.8
Operating	9,649,628	10,396,478	9,620,202	9,600,327	(19,875)	(0.2)
Capital	-	-	-	933,300	933,300	100.0
TOTAL EXPENDITURES	10,777,935	11,618,825	10,823,818	11,807,500	983,682	9.1
Interfund Transfer Out	5,700,000	4,000,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$16,477,935</u>	<u>\$15,618,825</u>	<u>\$10,823,818</u>	<u>\$11,807,500</u>	<u>\$ 983,682</u>	9.1

Funding Adjustments for FY 2016 Include:

- Revenues reflect a budgeted increase based on recent collections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also includes a projection for additional overtime based on historical usage.
- Operating expenses represent a decrease in fleet maintenance costs. The decrease is partially offset by an increase in leachate disposal costs as a result of expanding the landfill cell.
- Capital expenses include replacement of a crew cab pickup truck, a lube service truck, and a compactor.

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 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Adjusted</u>	<u>FY 2016</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.40	0.40	0.80	0.80	-	0.0
Personnel	\$ 21,028	\$ 24,778	\$ 44,846	\$ 45,990	\$ 1,144	2.6
Operating	15,000	16,450	16,450	16,450	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 36,028</u>	<u>\$ 41,228</u>	<u>\$ 61,296</u>	<u>\$ 62,440</u>	<u>\$ 1,144</u>	1.9

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenses include \$16,450 for the Community Pride Program and do not reflect any changes.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Materials Recovery Facility

Mission: The Environmental Management Materials Recovery Facility provides for the processing and marketing of recyclable material collected in Charleston County and the processing of materials received from Dorchester County.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	14.00	-	-	-	0.0
Intergovernmental	\$ 4,628	\$ 10,980	\$ -	\$ -	\$ -	0.0
Charges and Fees	1,575,281	1,294,543	1,457,000	222,000	(1,235,000)	(84.8)
Miscellaneous	1,535	-	-	-	-	0.0
TOTAL REVENUES	\$ 1,581,444	\$ 1,305,523	\$ 1,457,000	\$ 222,000	\$(1,235,000)	(84.8)
Personnel	\$ 11,210	\$ 22,091	\$ 30,000	\$ 32,000	\$ 2,000	6.7
Operating	377,206	469,716	188,500	156,204	(32,296)	(17.1)
Capital	-	-	200,725	-	(200,725)	(100.0)
TOTAL EXPENDITURES	\$ 388,416	\$ 491,807	\$ 419,225	\$ 188,204	\$ (231,021)	(55.1)

Funding Adjustments for FY 2016 Include:

- Revenues reflect a decrease due to the declining resale value of recyclable products.
- Personnel expenses reflect an increase to contracted temporary services to support the Single Stream Recycling Program.
- Operating expenses reflect a decrease in repair and maintenance costs for the facility as the County transitions to a new materials recovery facility.

FLEET MANAGEMENT

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

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

Services Provided:

- Provide, repair and maintain the County's vehicles and heavy equipment, including 24-hour service for Emergency First Responders
- Maintain automated and manual fueling sites throughout the County

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	26.00	26.50	26.75	27.00	0.25	0.9
Charges and Fees	\$ 9,603,259	\$10,317,012	\$10,883,095	\$10,732,507	\$ (150,588)	(1.4)
Miscellaneous	802,701	664,721	-	-	-	0.0
TOTAL REVENUES	10,405,960	10,981,733	10,883,095	10,732,507	(150,588)	(1.4)
Interfund Transfer In	5,397,850	4,724,977	3,199,350	2,556,460	(642,890)	(20.1)
TOTAL SOURCES	<u>\$15,803,810</u>	<u>\$15,706,710</u>	<u>\$14,082,445</u>	<u>\$13,288,967</u>	<u>\$ (793,478)</u>	(5.6)
Personnel	\$ 1,844,615	\$ 1,960,378	\$ 2,014,014	\$ 2,016,346	\$ 2,332	0.1
Operating	10,773,311	11,663,370	8,551,931	8,292,621	(259,310)	(3.0)
Capital	-	-	3,516,500	3,320,000	(196,500)	(5.6)
TOTAL EXPENDITURES	12,617,926	13,623,748	14,082,445	13,628,967	(453,478)	(3.2)
Interfund Transfer Out	816,337	409,459	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$13,434,263</u>	<u>\$14,033,207</u>	<u>\$14,082,445</u>	<u>\$13,628,967</u>	<u>\$ (453,478)</u>	(3.2)

Funding Adjustments for FY 2016 Include:

- Revenues represent a decrease in charges mainly due to the decreased cost of fuel. This is partially offset by modest increases in charges for parts and labor.
- Interfund Transfer In reflects the amount from the General Fund uses to purchase capital for General Fund departments.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase also represents the reallocation of personnel within the department.
- Operating expenses represent a decrease due to the lower cost of fuel. The addition of a Heavy Equipment Field Mechanic reduces the cost of mechanical work that was previously subcontracted.

FLEET MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

- 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 through the review process of the Fleet Equipment Review Committee (ERC).

Initiative IV: Workflow Analysis-Process Management

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

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

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Number of support vehicles	1	597	614	644
Total number of work orders	2(a)	9,307	8,716	9,000
Output:				
Availability of fleet units	2(b)	94.02%	95.50%	94.00%
Average total expenses versus budgeted total expenses	2(c)	105.90%	94.08%	100%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.35	\$0.34	\$0.35
Average cost per work order	2(a)	\$655	\$739	\$750
Average number of units out of service per day ¹	2(b)	37	39	42
Outcome:				
Number of vehicles added to departments from surplus	1	0	0	0
Number of vehicles turned in	1	1	2	0
Savings per reduction of support vehicles ²	1	\$20,000	\$175,000	\$0
Percent of “repair” work order to total work orders (≤45%) ¹	2(a)	60.0%	62.0%	55.0%
Percent of scheduled maintenance to unscheduled repairs (≥60%) ¹	2(b)	45.7%	40.2%	50.0%
Fleet availability (≥90%) ¹	2(b)	95.11%	95.50%	95.50%
Percent of actual total expenses to budgeted total expenses (≤100%) ¹	2(a)(b)(c)	105.2%	94.08	100%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs

FLEET MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2016 ACTION STEPS

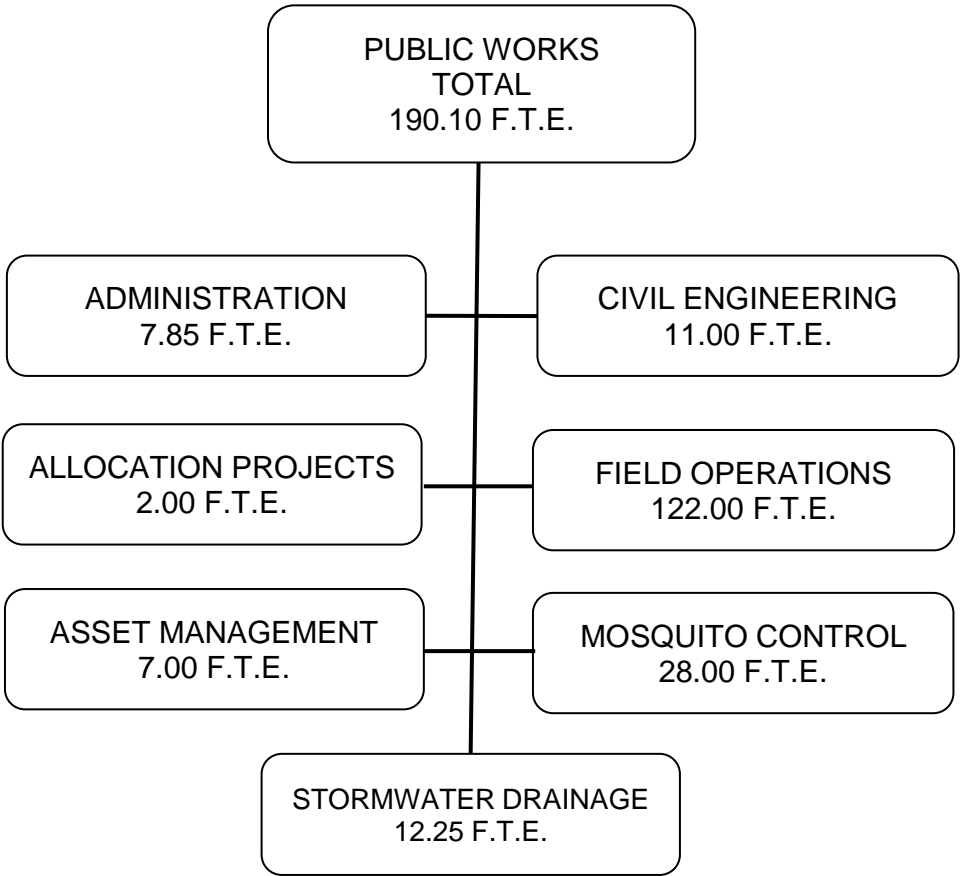
Department Goal 1

- 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).
- Further development of mechanic capabilities and certification through the Institute of Automotive Service Excellence (ASE) certification. Promote skills development for testing and certification in multiple skills categories.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.85	7.85	7.85	7.85	-	0.0
Miscellaneous	\$ 143	\$ 140	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 143	\$ 140	\$ -	\$ -	\$ -	0.0
Personnel	\$ 595,042	\$ 584,403	\$ 618,587	\$ 639,027	\$ 20,440	3.3
Operating	101,630	(120,348)	48,437	43,782	(4,655)	(9.6)
Capital	1,200	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 697,872	\$ 464,055	\$ 667,024	\$ 682,809	\$ 15,785	2.4

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect a decrease in office supplies and 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): Maintain a minimum pass/fail per roadway rating of 70 or higher.¹

Objective 1(c): Replace 11% of sign inventory annually.²

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

Department Goal 2: Regulate and manage the mosquito population in Charleston County to protect the public from nuisance and disease bearing mosquitoes.

Objective 2(a): Maintain an Adult Density Index (ADI) of 3.0 or less.³

Objective 2(b): Increase Citizen Awareness Program to match Charleston County population growth.⁴

Objective 2(c): Clear all new requests for service within 32 business hours of receipt.⁵

Department Goal 3: Ensure the citizens of Charleston County are provided a safe and functional locally maintained drainage system.⁶

Objective 3(a): Treat 100% of County maintained drainage systems vegetation using chemical controls.

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

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

Department Goal 4: Protect the waterways of Charleston County through implementation of Charleston County's Stormwater Management Program.⁷

Objective 4(a): Review all submitted plans for permitting within 20 working days for approval, denial or request of additional information from the applicant.

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

Initiative IV: Workflow Analysis-Process Management

Department Goal 5: Maintain all American Public Works Association (APWA) accreditation.⁸

Objective 5(a): Review departmental activities against APWA mid-term reporting requirements.⁹

Objective 5(b): Revisit all practices, review current procedures, and develop/implement improved standards.¹⁰

Department Goal 6: Manage Countywide Debris Management Plan to coordinate disaster-related debris removal operations in the event of a major emergency or disaster in Charleston County.¹¹

Objective 6(a): Coordinate with municipalities for execution of updated Intergovernmental Agreement (IGA).

MEASURES:

		FY 2014	FY 2015	FY 2016
	Objective	Actual	Actual	Projected
Input:				
Total roadway inventory (earth/rock/paved/platted CNSR - each)	1(a)(c)	364	377	397
Total number of maintained signs (each)	1(c)	3,565	4,239	4,300
Mosquito Control expenditures ¹²	2(a)	\$1,811,890	\$1,913,880	\$2,445,586
Number of requests for service	2(c)	1,903	1,333	1,600
Drainage inventory subject to treatment (miles)	3(a)	211.6	275.5	275.5
Drainage inventory mechanically maintained (miles)	3(b)	80.4	80.4	80.4
Open drainage system to be inspected (each)	3(c)	319	1,262	1,262
Plans submitted for stormwater permits	4(a)	294	374	425
Stormwater permitted sites inspected	4(b)	2,255	3,397	3,750
APWA accreditation mid-term report sections	5(a)	n/a	9	n/a
APWA accreditation practices to be reviewed	5(b)	n/a	n/a	461
Municipalities in Charleston County	6(a)	n/a	n/a	n/a

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Output:				
Roads inspected (each)	1(a)	222	239	100
Inspected roads with passing rating (each)	1(b)	205	205	100
Number of signs replaced	1(c)	155	195	350
Cost of sign replacements	1(c)	\$25,944	\$26,549	\$30,000
Light trap collection count ¹³	2(a)	7.0	n/a	7.0
Landing rate count ¹³	2(a)	8.2	n/a	8.2
Two day service request average ¹³	2(a)	15.0	n/a	15.0
Number of households visited (Mosquito Control)	2(b)	2,134	2,861	2,000
Service requests cleared within 36 business hours	2(c)	1,903	1,133	1,440
Drainage system inventory treated (miles)	3(a)	248.3	274.4	285.0
Vegetation control expenditures	3(a)	\$1,214,355	\$71,812	\$82,000
Drainage system inventory mechanically excavated to grade (miles)	3(b)	51.7	37.3	60.0
Mechanically maintained drainageway expenditures	3(b)	\$385,185	\$160,532	\$216,641
Open drainage system inspected (each)	3(c)	319	1,262	1,262
Stormwater permits reviewed within 20 working days	4(a)	294	374	400
Stormwater permit review expenses	4(a)	\$40,445	\$96,038	\$105,000
Stormwater permitted sites inspected at least twice	4(b)	2,255	3,397	3,750
Stormwater permit site inspection expenses	4(b)	\$39,046	\$58,800	\$70,000
APWA accreditation mid-term report sections updated	5(a)	n/a	9	n/a
APWA accreditation practices reviewed	5(b)	n/a	n/a	251
Municipalities with executed IGA	6(a)	n/a	n/a	15
Efficiency:				
Cost per sign replacement	1(c)	\$167	\$136	\$86
Cost per ADI unit ¹³	2(a)	\$599,964	n/a	\$809,797
Cost per mile vegetation control	3(a)	\$4,891	\$261	\$288
Cost per mile mechanically cleaned drainageways	3(b)	\$7,450	\$4,304	\$3,611
Cost per stormwater permit processed	4(a)	\$138	\$257	\$263
Cost per site for stormwater inspection services	4(b)	\$17	\$17	\$19
Outcome:				
Percentage of roadway network inspected	1(a)	61.0%	63.4%	25.2%
Percentage of inspected roadways with passing rating	1(b)	92.3%	85.8%	100%
Percentage of signs replaced	1(c)	4.3%	4.6%	8.1%
Level of mosquito control (ADI) ¹³	2(a)	3.0	n/a	3.0
Citizen Awareness Program change	2(b)	17.4%	34.1%	(30.1%)
Percentage of service requests cleared within 36 business hours	2(c)	100%	85.0%	90.0%
Percentage of drainage system treated	3(a)	117.3%	100.0%	103.4%
Percentage of drainage system mechanically cleaned	3(b)	64.3%	46.4%	74.6%
Percentage of open drainage systems inspected	3(c)	100%	100%	100%
Percentage of APWA accreditation mid-term report updated	5(a)	n/a	100%	n/a
Percentage of APWA accreditation practices reviewed	5(b)	n/a	n/a	54.4%
Countywide participation in Debris Management Plan	5(c)	n/a	n/a	100%

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

- ¹ Road ratings are based on an analysis of the severity of seven fault factors. A newly constructed road will have a rating of 100.
- ² Traffic control signs are replaced on a 9 year cycle as a safety factor based on material 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.
- 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 The department's goal of increasing education program outreach by 20% per annum reached its sustainable level during FY 2015. This is now a maintenance statistic for the mosquito control program. County population growth of 2.1% calculated from U.S. Census population estimates 2011 - 2014.
- ⁵ FY 2014 and FY 2015 reflect the department's goal of clearing open work requests within 36 working hours. FY 2016 reflects the new goal of 32 working hours
- ⁶ Includes only sections of drainage ways actively maintained by the Public Works Department.
- ⁷ Includes only unincorporated Charleston County and municipalities covered under an Intergovernmental Agreement (IGA).
- ⁸ Re-accreditation is on a quadrennial basis. Mid-term reports are submitted at the biennial mark for the accreditation cycle. Reportable activities are based on a biennial schedule. Public Works is the coordinating agency for three departments accredited May 8, 2013 (Public Works, Facilities and Transportation Development) and will be coordinating agency for five additional departments at re-accreditation (Fleet Operations and Environmental Management).
- ⁹ Represents mid-term report activity.
- ¹⁰ Represents quadrennial activities for re-accreditation.
- ¹¹ This department will begin measuring performance against this objective in FY 2016.
- ¹² FY 2014 reflects closed book amount, FY 2015 reflects yearend amount, and FY 2016 reflects budgeted amount.
- ¹³ Data unavailable at time of publication.

2016 ACTION STEPS

Department Goal 1

- Implement a County Non-Standard Road (CNSR) Citizen's Education and Outreach Program in order to complete the platting process necessary for successful affirmation of road into the County's public maintenance system.
- Implement a County road encroachment permit policy.

Department Goal 2

- Develop GIS maps for helicopter adulticiding operations. Integrate with data management systems and acquire additional hardware to implement into flight operations.
- Integrate Cartegraph and Field Seeker software systems.
- Deploy tablet computers to field technicians for data management of inspection and treatment operations.
- Implement monthly pesticide inventory management and reporting procedures.

Department Goal 3

- Develop and implement a closed drainage system maintenance program.
- Implement a maintenance based drainage rating system.

Department Goal 4

- Integrate Stormwater GIS database with Asset Management.

Department Goal 5

- Include the Fleet Operations and Environmental Management Departments in the accreditation process.

Department Goal 6

- Seek pre-approval from FEMA for Charleston County Debris Management Plan.
- Execute Intergovernmental Agreements with all 15 municipalities within Charleston County.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 543,523	\$ 527,883	\$ 569,155	\$ 570,438	\$ 1,283	0.2
Operating	71,973	72,518	86,032	90,954	4,922	5.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 615,496</u>	<u>\$ 600,401</u>	<u>\$ 655,187</u>	<u>\$ 661,392</u>	<u>\$ 6,205</u>	0.9

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program.
- Operating expenditures reflect an increase due to higher fleet costs based on historical and projected usage. This increase is offset by a reduction in small tools.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	11.00	11.00	-	0.0
Charges and Fees	\$ 700	\$ 735	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 700</u>	<u>\$ 735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 683,661	\$ 664,914	\$ 613,142	\$ 676,168	\$ 63,026	10.3
Operating	43,234	50,779	70,552	56,509	(14,043)	(19.9)
Capital	<u>(228)</u>	<u>10,796</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 726,667</u>	<u>\$ 726,489</u>	<u>\$ 683,694</u>	<u>\$ 732,677</u>	<u>\$ 48,983</u>	7.2

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The changes are offset by a personnel reimbursement in from NPDES-Stormwater Drainage.
- Operating expenditures reflect a decrease in noncapital technology and fleet costs based on projected usage.

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:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	101.00	123.00	122.00	122.00	-	0.0
Intergovernmental	\$ 311,892	\$ 11,100	\$ -	\$ -	\$ -	0.0
Miscellaneous	9,130	5,872	-	-	-	0.0
TOTAL REVENUES	\$ 321,022	\$ 16,972	\$ -	\$ -	\$ -	0.0
Personnel	\$ 4,001,381	\$ 4,436,796	\$ 5,092,999	\$ 5,145,183	\$ 52,184	1.0
Operating	1,355,322	1,428,502	1,882,255	1,829,604	(52,651)	(2.8)
Capital	24,890	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,381,593	\$ 5,865,298	\$ 6,975,254	\$ 6,974,787	\$ (467)	(0.0)

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program, and the addition of a merit pay program.
- Operating expenditures reflect an operating reimbursement for the vacuum truck use by the Stormwater Division. The decrease represents a reduction to fleet costs.

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 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	28.00	28.00	28.00	-	0.0
Charges and Fees	\$ 147,284	\$ 148,414	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 147,284</u>	<u>\$ 148,414</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 1,005,425	\$ 998,187	\$ 1,057,029	\$ 1,114,661	\$ 57,632	5.5
Operating	1,245,241	653,666	1,053,714	1,076,925	23,211	2.2
Capital	-	28,619	92,950	254,000	161,050	173.3
TOTAL EXPENDITURES	<u>\$ 2,250,666</u>	<u>\$ 1,680,472</u>	<u>\$ 2,203,693</u>	<u>\$ 2,445,586</u>	<u>\$ 241,893</u>	<u>11.0</u>

Funding Adjustments for FY 2016 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 the addition of a merit pay program.
- Operating expenditures represent an increase in fleet costs. These costs also include a reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Capital expenditures include a mixer and conveyor, a helicopter wiring harness replacement and rotor system components to maintain helicopter operation. Capital costs also represent a helicopter overhaul and airframe repainting to extend aircraft service life.

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.

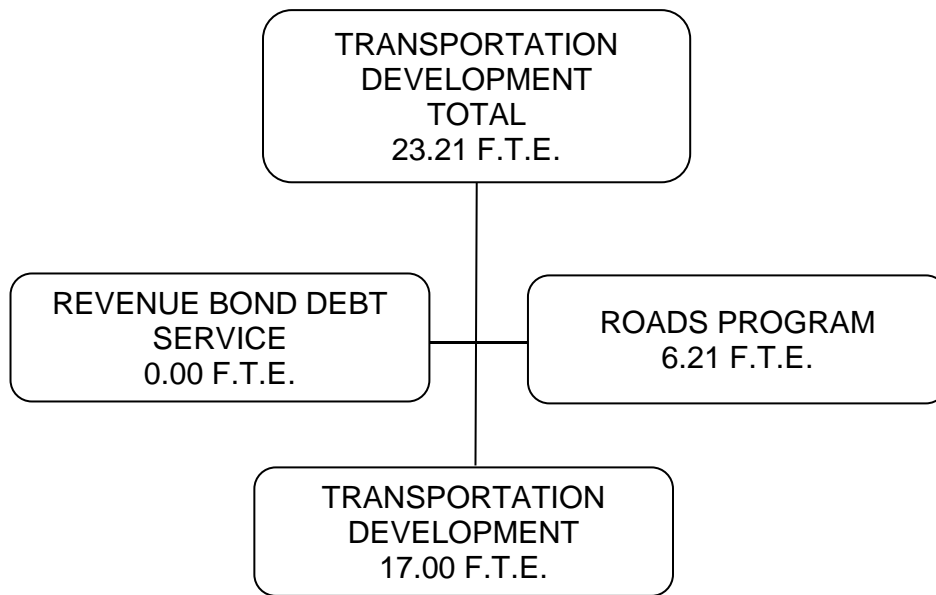
Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.25	10.25	12.25	12.25	-	0.0
Intergovernmental	\$ 621,362	\$ 651,965	\$ 624,500	\$ 639,500	\$ 15,000	2.4
Charges and Fees	802,062	1,150,919	1,120,000	1,125,000	5,000	0.4
Interest	5,324	2,703	-	-	-	0.0
TOTAL REVENUES	\$ 1,428,748	\$ 1,805,587	\$ 1,744,500	\$ 1,764,500	\$ 20,000	1.1
Personnel	\$ 1,443,418	\$ 1,623,722	\$ 1,170,924	\$ 1,192,810	\$ 21,886	1.9
Operating	513,583	513,800	1,754,038	1,629,127	(124,911)	(7.1)
Capital	-	18,390	64,408	-	(64,408)	(100.0)
TOTAL EXPENDITURES	1,957,001	2,155,912	2,989,370	2,821,937	(167,433)	(5.6)
Interfund Transfer Out	-	94,152	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,957,001	\$ 2,250,064	\$ 2,989,370	\$ 2,821,937	\$ (167,433)	(5.6)

Funding Adjustments for FY 2016 Include:

- Revenues are generated by the collection of a stormwater fee for services provided in unincorporated areas of the County. Revenues also include receipts from several municipalities to enact a program within the municipalities. The revenue estimate was increased based on historical analysis and current trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel expenditures are offset by a reimbursement associated with operating a vacuum truck.
- Operating expenditures reflect a reduction in available funds.

TRANSPORTATION DEVELOPMENT



TRANSPORTATION DEVELOPMENT

SPECIAL REVENUE FUND

PUBLIC WORKS

PROGRAM – Revenue Bond Debt Service

Mission: The Debt Service Program accounts for servicing the 2013 Special Source Revenue Bond issued to fund \$80,000,000 for the South Aviation Road Project. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ -	\$12,316,021	\$12,400,000	\$12,400,000	\$ -	0.0
Interest	-	185,574	-	-	-	0.0
TOTAL REVENUES	-	12,501,595	12,400,000	12,400,000	-	0.0
Interfund Transfer In	-	1,830,517	4,269,369	4,269,369	-	0.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$14,332,112</u>	<u>\$16,669,369</u>	<u>\$16,669,369</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	9,512,024	9,555,000	9,555,000	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	-	2,016,091	4,269,369	4,269,369	-	0.0
TOTAL EXPENDITURES	-	11,528,115	13,824,369	13,824,369	-	0.0
Interfund Transfer Out	-	2,803,997	2,845,000	2,845,000	-	0.0
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$14,332,112</u>	<u>\$16,669,369</u>	<u>\$16,669,369</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2016 Include:

- Revenues reflect multi-county park revenues that were designated by County Council as security for the repayment of the debt service. After the verification of sufficient revenues to service the current year's debt, the multi-county park revenues are distributed to taxing entities.
- The Interfund Transfer In represents bond proceeds to service the debt.
- Operating costs reflect the disbursement of multi-county revenues to taxing entities outside County government.
- Debt Service reflects the scheduled principal and interest payments on the 2013 Special Source Revenue Bond.
- The Interfund Transfer Out represents transfers of multi-county park revenues to the General Fund, Debt Service Fund, and the Trident Technical College's Operating Fund.

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:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.41	6.11	6.71	6.21	(0.50)	(7.5)
Sales Tax	\$27,642,826	\$30,344,322	\$31,363,000	\$33,800,000	\$ 2,437,000	7.8
Interest	65,776	37,006	20,000	20,000	-	0.0
Miscellaneous	200	-	-	-	-	0.0
TOTAL REVENUES	27,708,802	30,381,328	31,383,000	33,820,000	2,437,000	7.8
Interfund Transfer In	10,434,000	2,289,513	-	-	-	0.0
TOTAL SOURCES	<u>\$38,142,802</u>	<u>\$32,670,841</u>	<u>\$31,383,000</u>	<u>\$33,820,000</u>	<u>\$ 2,437,000</u>	7.8
Personnel	\$ 467,275	\$ 497,534	\$ 531,089	\$ 614,920	\$ 83,831	15.8
Operating	3,621,734	2,701,761	1,823,365	1,274,455	(548,910)	(30.1)
Capital	-	-	-	-	-	0.0
Debt Service	18,652,325	18,815,689	19,235,830	19,539,255	303,425	1.6
TOTAL EXPENDITURES	22,741,334	22,014,984	21,590,284	21,428,630	(161,654)	(0.7)
Interfund Transfer Out	13,530,726	16,655,000	13,500,000	13,500,000	-	0.0
TOTAL DISBURSEMENTS	<u>\$36,272,060</u>	<u>\$38,669,984</u>	<u>\$35,090,284</u>	<u>\$34,928,630</u>	<u>\$ (161,654)</u>	(0.5)

Funding Adjustments for FY 2016 Include:

- Revenues are expected to increase based on current trends for sales tax collections.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. The increase is slightly offset by the reallocation of personnel to the General Fund.
- Operating expenditures represent a decrease in program management fees based on the current contract. The decrease is partially offset by an increase to The Corps of Engineers for assistance with intercoastal waterways.
- The Debt Service increase is due to the scheduled bond payments.
- Interfund Transfer Out represents \$3 million annually for the Cooper River Bridge and \$10.5 million for annual allocations of Transportation Sales Tax projects.

TRANSPORTATION DEVELOPMENT (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Transportation Development

Mission: Transportation Development provides consolidated services for construction management, quality control, design and materials testing on multi-jurisdictional infrastructure projects that span federal, state, county and municipal roads, streets, bridges, sidewalks and other transportation-related projects to ensure that funding is expended in an economical and efficient manner.

Services Provided:

- Manage the construction of roads, highways, paving and drainage projects funded by the Charleston County Transportation Half-Cent Sales Tax
- Maintain a comprehensive pavement management database of 1,650 centerline road miles of county, state and local roads to provide an effective management tool that facilitates improvement contracts based on their conditions

Division Summary:

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Adjusted</u>	<u>FY 2016 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	17.00	17.00	17.00	-	0.0
Personnel	\$ 1,451,548	\$ 1,478,656	\$ 1,519,151	\$ 1,529,817	\$ 10,666	0.7
Operating	(848,677)	(1,134,190)	(1,120,531)	(1,101,057)	19,474	(1.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	602,871	344,466	398,620	428,760	30,140	7.6
Interfund Transfer Out	-	4,176	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 602,871</u>	<u>\$ 348,642</u>	<u>\$ 398,620</u>	<u>\$ 428,760</u>	<u>\$ 30,140</u>	7.6

Funding Adjustments for FY 2016 Include:

- Personnel costs reflect projected compensation, including the continuation of the longevity program, and the addition of a merit pay program.
- Operating expenditures are offset by reimbursements to this Division for costs associated with services provided to programs with funding sources outside the General Fund such as the Charleston Transportation Committee and the Transportation Sales Tax program.

TRANSPORTATION DEVELOPMENT (continued)

GENERAL FUND

PUBLIC WORKS

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a safe and quality paved roadway network for the citizens of Charleston County.

Objective 1(a): Maintain a paved roadway Overall Condition Index (OCI) of 70 or more.

MEASURES:

	<u>Objective</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Projected</u>
Input:				
Paved road expenditures ¹	1(a)	\$2,665,867	\$7,945,433	\$5,000,000
Outcome:				
Condition of paved road network (OCI) ¹	1(a)	72	71	71

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.

2016 ACTION STEPS

Department Goal 1

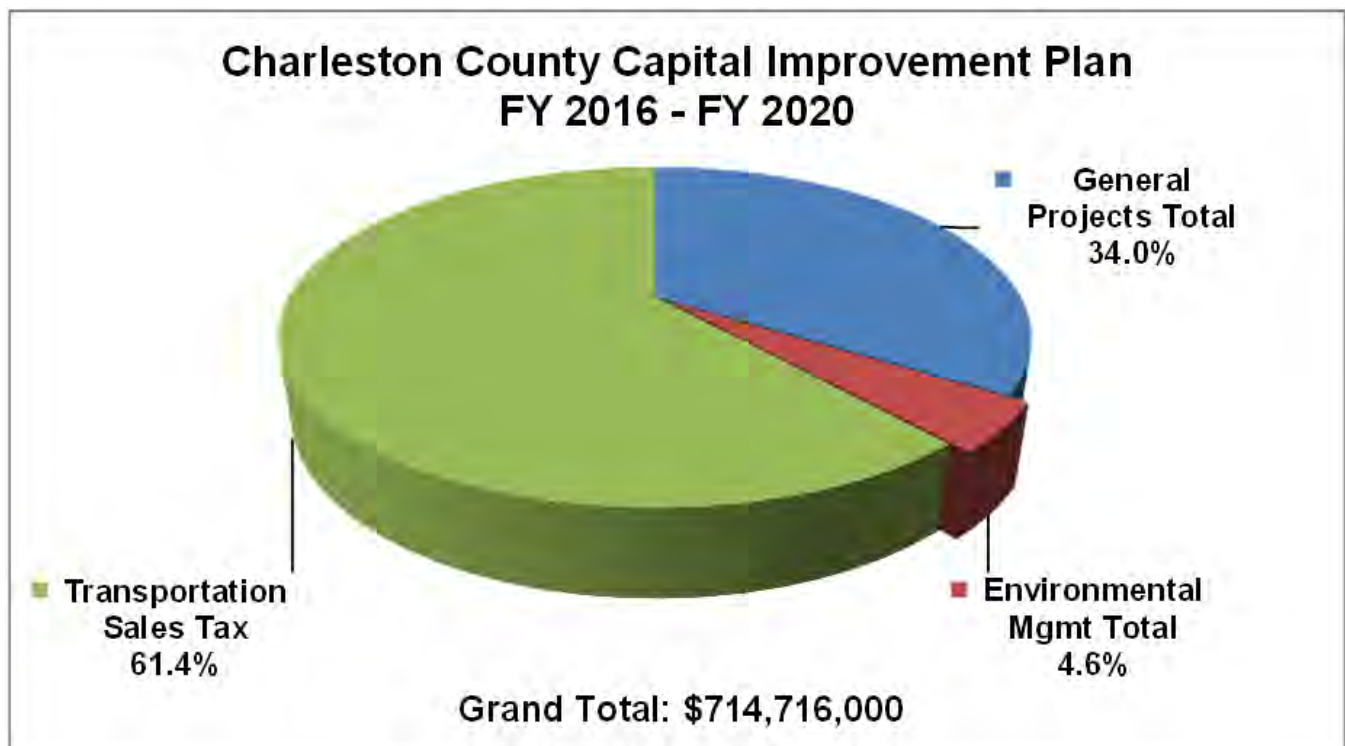
- Develop and implement a multi-year strategy in an effort to maintain or improve the Overall Condition Index (OCI) of the network.
- Develop and implement a pavement preservation program to assist with the multi-year strategy and reduce the life cycle cost of maintaining paved roads in the County.

Capital Projects - Overview

Overview

The FY 2016 – FY 2020 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 Adopted CIPs total \$714.7 million and include \$243.1 million or 34.0 percent of the amount allocated to the General Capital Improvement Plan, \$439.1 million or 61.4 percent allocated to the Transportation Sales Tax Comprehensive Plan of Expenditures, and \$32.6 million or 4.6 percent allocated to the Environmental Management Enterprise Fund Capital Improvement Plan.



The County defines capital assets as major assets that benefit more than a single fiscal period. Typical examples are land, improvements to land, easements, buildings, vehicles, machinery equipment, computer software, and infrastructure that meet the County capitalization threshold. The capitalization threshold for various assets is as stated in the following table.

Asset Category	Items to be Capitalized
Land	All, regardless of cost.
Non-Depreciable Land Improvements	All, regardless of cost.
Depreciable Land Improvements	Any costing more than \$100,000.
Buildings and Building Improvements	Any costing more than \$100,000.
Infrastructure	Any costing more than \$100,000.
Machinery, Equipment & Vehicles	Any costing more than \$5,000.

Capital Projects - Overview

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	\$5,713,520
Special Revenue Funds	47,000
Enterprise Funds	4,411,900
Internal Service Funds	3,408,000
Grand Total	\$13,580,420

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.

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.

Capital Projects - Overview

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 Departments, 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 has changed over the years to consist of the Facilities Management and Budget Departments. Input is received from Technology Services, the Transportation Sales Tax departments and committees, and the Enterprise Funds (i.e. Parking Garages and Environmental Management). In addition to developing the CIPs, the Committee monitors the status of existing projects and emerging needs through periodic updates.

Capital Projects - General

Capital Improvement Plan – General

The County updates the CIP annually. The FY 2016–FY 2020 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.

General Project Cost Summary *

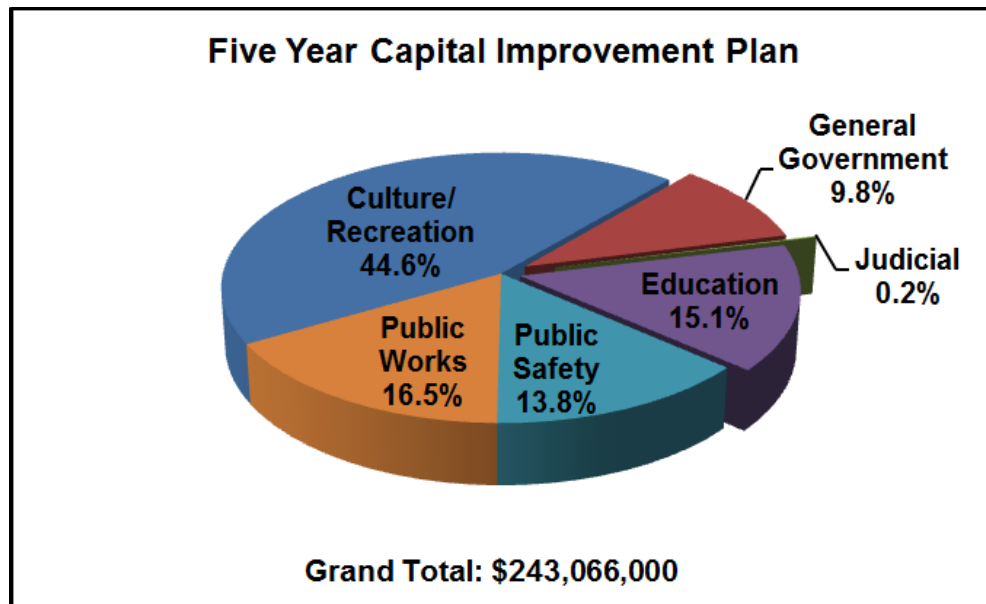
Project Title	Prior	2016	2017	2018	2019	2020	Beyond	Total
CULTURE/RECREATION								
Library Facilities	\$ -	\$ 3,633	\$39,162	\$37,695	\$13,127	\$14,883	\$ -	\$ 108,500
Culture/Recreation Total	-	3,633	39,162	37,695	13,127	14,883	-	108,500
EDUCATION								
Trident Aeronautical Training Facil	-	4,000	7,375	7,375	-	-	-	18,750
Trident Nursing & Science Bldg	16,733	1,267	-	-	-	-	-	18,000
Education Total	16,733	5,267	7,375	7,375	-	-	-	36,750
GENERAL GOVERNMENT								
Building Insp Energov Upgrade	25	270	-	-	-	-	-	295
DAODAS & Health relocation	168	382	-	-	-	-	-	550
Facilities maint: general	844	1,054	2,761	520	-	-	-	5,179
Facilities maint: heating/cooling	351	1,471	990	-	-	325	-	3,137
Facilities maintenance: roofing	61	904	3,780	1,000	1,000	1,000	1,000	8,745
Financial System Upgrade	-	600	-	-	-	-	-	600
Fuel upgrade - Ravenel/James Is.	-	-	-	100	100	-	-	200
Lee Building - purchase residual	-	250	-	-	-	-	-	250
Parking Garages	3,210	1,190	95	180	155	-	-	4,830
General Government Total	4,659	6,121	7,626	1,800	1,255	1,325	1,000	23,786
JUDICIAL								
Solicitor: Case Mgmt System	46	329	-	-	-	-	-	375
Judicial Total	46	329	-	-	-	-	-	375
PUBLIC SAFETY								
Awendaw Fire Station	160	578	662	-	-	-	-	1,400
Coroner Building	1,050	250	-	-	-	-	-	1,300
Juvenile Detention Center	-	-	-	-	-	-	4,750	4,750
Law Enforcement Center	13,784	716	-	-	-	-	-	14,500
Law Enforcement Training Center	-	-	-	-	-	-	500	500
Public Safety System	-	1,100	1,543	-	-	-	-	2,643
Radio replacement	-	-	-	-	-	5,000	-	5,000
Station Alerting	3,461	101	-	-	-	-	-	3,562
Public Safety Total	18,455	2,745	2,205	-	-	5,000	5,250	33,655
PUBLIC WORKS								
Public Works Compound - Azalea	-	-	-	-	-	-	40,000	40,000
Public Works Total	-	-	-	-	-	-	40,000	40,000
GRAND TOTAL	\$ 39,893	\$ 18,095	\$ 56,368	\$ 46,870	\$ 14,382	\$ 21,208	\$ 46,250	\$ 243,066

*Amounts in thousands of dollars

Capital Projects - General

Seventeen of the twenty-two projects listed in the CIP have funds appropriated for use in FY 2016.

The following graph shows the proposed projects scheduled during the five year CIP. 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 bond issues, transfers from the General Fund, and future bond issues. In addition, all revenues from the sale of real estate must be used for capital projects per the County Budget Ordinance and Financial Policies.

Financial Policies

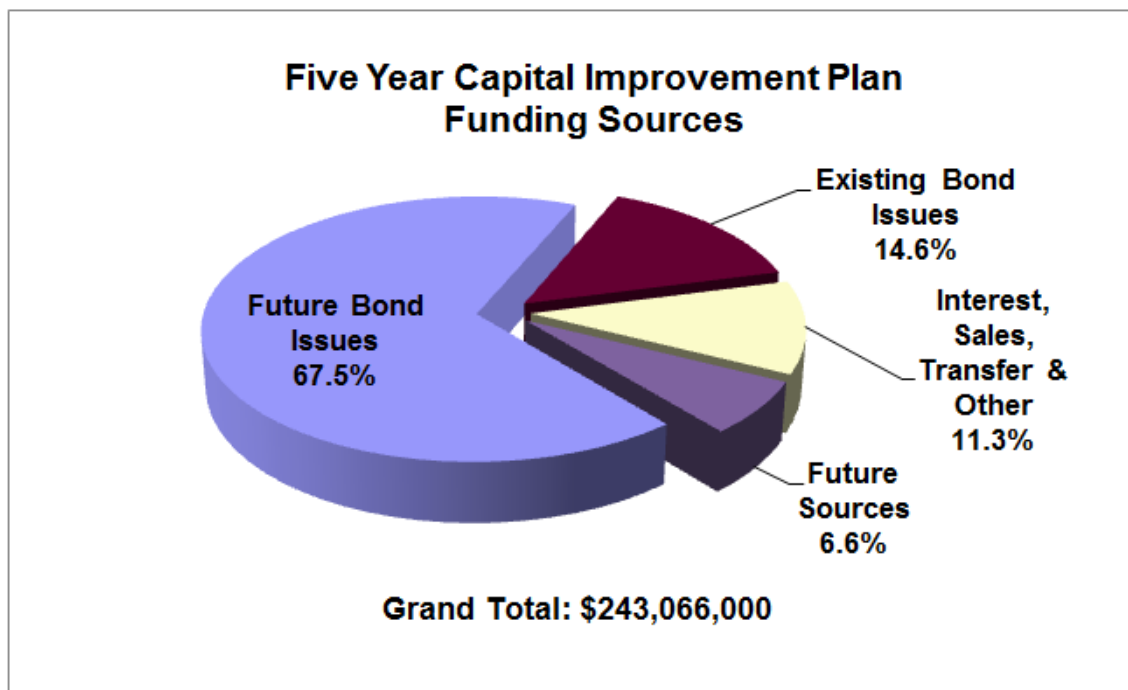
- *Capital Improvement Policy #2b: ...proceeds from the sale of real property...will be used for capital improvements...*

Capital Projects - General

General Project Source Summary *

Funding Source	Prior	2016	2017	2018	2019	2020	Beyond	Total
Existing Bond Issues	\$31,994	\$ 2,811	\$ 662	\$ -	\$ -	\$ -	\$ -	\$ 35,467
Interest, Sales, Transfer & Other	7,899	11,174	8,520	-	-	-	-	27,593
Future Bond Issues	-	4,110	36,560	45,070	13,127	19,883	45,250	164,000
Future Sources	-	-	10,626	1,800	1,255	1,325	1,000	16,006
GRAND TOTAL	\$39,893	\$18,095	\$56,368	\$46,870	\$14,382	\$21,208	\$46,250	\$ 243,066

Seven percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2016.



Impact on the Operating Budget

The capital program directly impacts current and future operating budgets. The County's Financial Policies requires the County to estimate the operating revenues and costs as well as the operating costs of future capital improvements included in the Capital Improvement Plan. 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 Management 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

Awendaw Fire Station

Awendaw fire truck and helmet



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: 2015-2017

Total Project Cost:
\$1,400,000

DESCRIPTION

This project will purchase property and build a new fire station. The greatest anticipated challenge will be finding a suitable site location that is strategically located in an area that will reduce response times.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$160	\$578	\$662	\$0	\$0	\$0	\$0	\$1,400

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Bond Issues	\$160	\$578	\$662	\$0	\$0	\$0	\$0	\$1,400
GRAND TOTAL	\$160	\$578	\$662	\$0	\$0	\$0	\$0	\$1,400

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	10	10	10	10
Grand Total	\$0	\$10	\$10	\$10	\$10

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	Using current trends for our smaller stations, the projected yearly cost to operate the station would be \$10,000 per year
--	--

Capital Projects - General

Building Inspection Energov Upgrade



Project Highlights

Initiative: Workflow Analysis-
Process Management
Function: General Government
Type: Upgrade
Management: Technology
Services
Duration: 2015 - 2016

Total Project Cost:
\$295,000

DESCRIPTION

Energov was implemented by the County in 2008 for use by Building Inspections, Revenue Collections and Zoning/Planning 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.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$25	\$270	\$0	\$0	\$0	\$0	\$0	\$295

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$25	\$270	\$0	\$0	\$0	\$0	\$0	\$295
GRAND TOTAL	\$25	\$270	\$0	\$0	\$0	\$0	\$0	\$295

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>There are no significant additional operating or maintenance costs or savings due to this project.</i>
--	---

Capital Projects - General

Coroner Building



Potential site of the new Coroner building

Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: 2015-2016

Total Project Cost:
\$1,300,000

DESCRIPTION

This project will relocate the Coroner's Office to a larger facility to address an increasing workload, a growing population and to comply with increasing regulations and requirements. The new facility will provide the Coroner with additional resources to serve the public.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$1,050	\$250	\$0	\$0	\$0	\$0	\$0	\$1,300

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$1,050	\$250	\$0	\$0	\$0	\$0	\$0	\$1,300
GRAND TOTAL	\$1,050	\$250	\$0	\$0	\$0	\$0	\$0	\$1,300

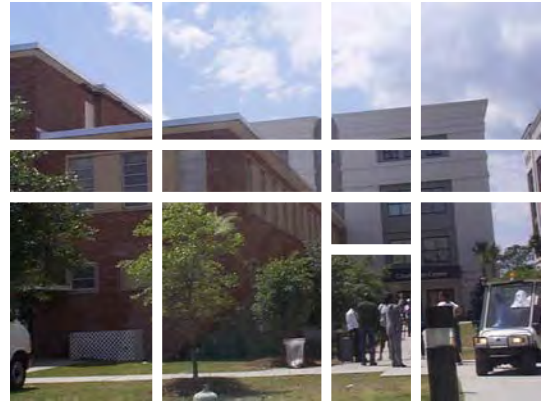
O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	50	50	50	50	50
Grand Total	\$50	\$50	\$50	\$50	\$50

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	O&M costs include utility costs and facilities maintenance costs. These additional costs are included in the FY 2016 Facilities Management budget.
--	--

Capital Projects - General

DAODAS & Health Relocation



Current Charleston Center

Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Replacement
Management: Facilities Management
Duration: 2015-2016

Total Project Cost:
\$550,000

DESCRIPTION

This project will relocate three departments from three different locations to one centrally located building. The new location is anticipated to create a health and human services concentration in the City of North Charleston.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$168	\$382	\$0	\$0	\$0	\$0	\$0	\$550

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$168	\$382	\$0	\$0	\$0	\$0	\$0	\$550
GRAND TOTAL	\$168	\$382	\$0	\$0	\$0	\$0	\$0	\$550

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	1,536	1,567	1,598	1,630	1,663
Grand Total	\$1,536	\$1,567	\$1,598	\$1,630	\$1,663

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	O&M costs reflect a long-term lease which is included in the FY 2016 budget for Facilities Management. The DAODAS Enterprise Fund is reimbursing the General Fund for the majority of the costs.
--	--

Capital Projects - General

Facilities Maintenance - General

Public Services Building lobby entrance where upgrades to security cameras are taking place in FY 2016



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Upgrade/Renovation
Management: Facilities Management
Duration: 2015-2018

Total Project Cost:
\$5,179,000

DESCRIPTION

This project will cover the purchase costs and installation of replacement carpeting, exterior building maintenance, security camera upgrades, sidewalk replacement, lighting replacement, and parking lot resurfacing. Projects scheduled for FY16 include repairs and security upgrades around the exterior of the Detention Center, maintenance at the Human Services Building, renovations and security camera upgrades at the first floor of the Public Service Building, and maintenance at the EMS Warehouse.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$844	\$1,054	\$2,761	\$520	\$0	\$0	\$0	\$5,179

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$844	\$1,054	\$0	\$0	\$0	\$0	\$0	\$1,898
Future Sources	0	0	2,761	520	0	0	0	3,281
GRAND TOTAL	\$844	\$1,054	\$2,761	\$520	\$0	\$0	\$0	\$5,179

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

There are no significant additional operating or maintenance costs or savings due to this project.

Capital Projects - General

Facilities Maintenance – Heating & Cooling

Chiller installed at the new Law Enforcement Center



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Upgrade/Renovation
Management: Facilities Management
Duration: 2014-2020

Total Project Cost:
\$3,137,000

DESCRIPTION

This project will replace selected chillers, air handlers and other mechanical equipment in various county buildings. It will also update outdated mechanical systems which will increase energy management and conservation. Projects scheduled for FY16 include HVAC upgrades to the Sr. Citizens Center, County Office Building chiller, Detention Center air handlers and boiler, Lee Building, Historic Courthouse chiller, and Law Enforcement redundant cooling tower. Many of the units, such as the air handling units in the old tower section of the Detention Center, are currently being utilized past their life expectancies and have a high risk of failure if not replaced soon. Failure of these units incur the risk of major disruption to operations.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$351	\$1,471	\$990	\$0	\$0	\$325	\$0	\$3,137

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$351	\$1,471	\$0	\$0	\$0	\$0	\$0	\$1,822
Future Sources	0	0	990	0	0	325	0	1,315
GRAND TOTAL	\$351	\$1,471	\$990	\$0	\$0	\$325	\$0	\$3,137

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	(50)	(50)	(50)	(50)	(50)
Grand Total	(50)	(50)	(50)	(50)	(50)

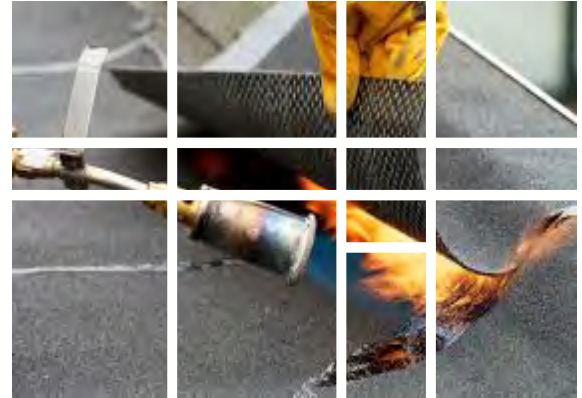
**Amounts in thousands of dollars*

Operation & Maintenance Impacts
There will be energy savings and maintenance cost due to this project which included reductions in the FY 2016 Facilities Management budget.

Capital Projects - General

Facilities Maintenance - Roofing

Depiction of a torch down roofing process used on many of the flat surfaces on top of Charleston County government buildings



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Upgrade/Renovation
Management: Facilities Management
Duration: 2015-2021

Total Project Cost:
\$8,745,000

DESCRIPTION

The County implemented a county wide roof evaluation and developed a plan of action required to keep the roof systems in good repair and prevent further deterioration. This multi-year program will include scheduled repairs, maintenance and replacement of all County owned facilities. Projects taking place in FY16 include roofing repairs to the Lee Building, Centralized Courts Buildings, Human Services Building, and James Island Magistrate Court.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$61	\$904	\$3,780	\$1,000	\$1,000	\$1,000	\$1,000	\$8,745

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$61	\$904	\$0	\$0	\$0	\$0	\$0	\$965
Future Sources	0	0	3,780	1,000	1,000	1,000	1,000	7,780
GRAND TOTAL	\$61	\$904	\$3,780	\$1,000	\$1,000	\$1,000	\$1,000	\$8,745

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	(25)	(25)	(25)	(25)	(25)
Grand Total	(25)	(25)	(25)	(25)	(25)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

There should be energy savings with roof replacements of lighter colored roofs and more energy efficient insulation. This savings is reflected in the FY 2016 Facilities Management budget.

Capital Projects - General

Financial System Upgrade

*Sungard computer company
based in Wayne,
Pennsylvania*



Project Highlights

Initiative: Long-Term Financial Planning
Function: General Government
Type: Upgrade / Replacement
Management: Financial Services
Duration: 2016

Total Project Cost:
\$600,000

DESCRIPTION

Charleston County currently uses a SunGard financial accounting system named Integrated Financial and Administrative Solution (IFAS). SunGard is phasing out support for this system and developing its newer offering named ONESolution; a comprehensive local government and public safety & justice software suite tailored for the Microsoft Windows platform.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$600

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$600
GRAND TOTAL	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$600

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>There are no significant additional operating or maintenance costs or savings due to this project.</i>
--	---

Capital Projects - General

Fuel Upgrade

One of the fuel pumps located in Charleston County used to service County government vehicles



Project Highlights

Initiative: Long-Term Financial Planning
Function: General Government
Type: Upgrade / Replacement
Management: Financial Services
Duration: 2018-2019

Total Project Cost:
\$200,000

DESCRIPTION

The existing fuel canopies at these sites are too low to accommodate the required vehicle access to pumps. This project will replace the canopies so that the vehicles can pull up to the pumps and fuel the vehicles without pulling the fuel hose out beyond the canopy.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$0	\$0	\$100	\$100	\$0	\$0	\$200

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Future Sources	0	0	0	\$100	\$100	0	0	\$200
GRAND TOTAL	\$0	\$0	\$0	\$100	\$100	\$0	\$0	\$200

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

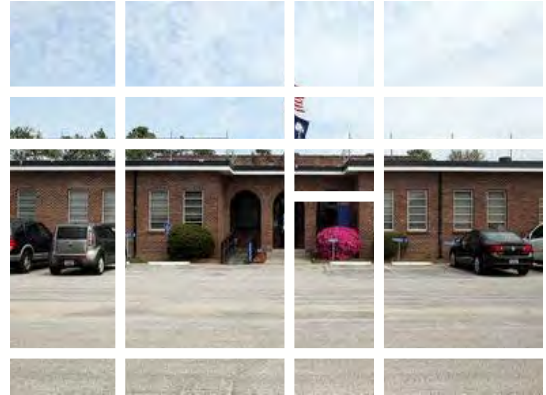
*Amounts in thousands of dollars

Operation & Maintenance Impacts	There are no significant additional operating or maintenance costs or savings due to this project.
--	--

Capital Projects - General

Juvenile Detention Center

*Current Juvenile Detention Center
(Photo from Post & Courier)*



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: Replacement
Management: Facilities Management
Duration: To be determined

Total Project Cost:
\$4,750,000

DESCRIPTION

This project will re-purpose the existing 13,500 square feet work camp to accommodate the relocation of the Juvenile Detention Center from the existing Headquarters Road Facility. The project is scheduled for the out years in the CIP.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,750	\$4,750

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Future Bond Issues	\$0	\$0	\$0	\$0	\$0	\$0	\$4,750	\$4,750
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$4,750	\$4,750

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

Once the renovations are complete, the new Juvenile Detention Center is anticipated to have some maintenance savings.

Capital Projects - General

Law Enforcement Center

New Law Enforcement Center architecturally designed by Cummings and McCrady Architects



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: Replacement

Management: Facilities Management

Duration: 2011-2016

Total Project Cost:
\$14,500,000

DESCRIPTION

This project relocates and consolidates the Sheriff's Office personnel from multiple locations to a single, centrally located facility. The project consists of interior renovations to the existing main SCE&G building and two out buildings on the Leeds Avenue site to house Sheriff's staff.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$13,784	\$716	\$0	\$0	\$0	\$0	\$0	\$14,500

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Bond Issues	\$13,784	\$716	\$0	\$0	\$0	\$0	\$0	\$14,500
Future Bond Issues	0	0	0	0	0	0	4,750	4,750
GRAND TOTAL	\$13,784	\$716	\$0	\$0	\$0	\$0	\$4,750	\$19,250

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$103	\$106	\$109	\$113	\$116
Operating	536	546	557	568	580
Grand Total	\$639	\$652	\$666	\$681	\$696

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>O&M increases will be needed to cover the recurring cost of two additional maintenance personnel, maintenance contracts for HVAC systems, and other services. There will also be a projected increase in utility cost. Some of this cost will be offset by the reduced cost of operating the facilities that are vacated.</i>
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Capital Projects - General

Law Enforcement Training Center

Charleston County Sheriff's Department personnel conducting S.W.A.T. team exercises



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: New
Management: Facilities Management
Duration: To be determined

Total Project Cost:
\$500,000

DESCRIPTION

This project will create a firearms shooting range and law enforcement training facility at the County-owned Sheppard Tract.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Future Bond Issues	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

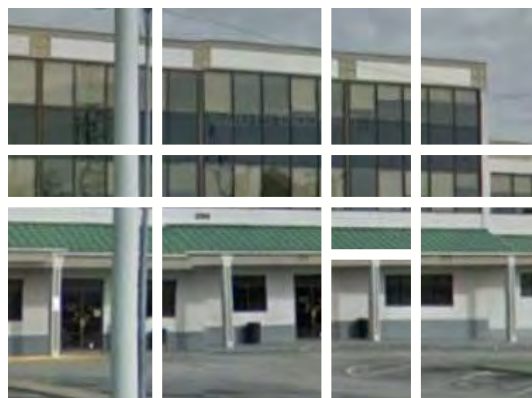
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>Estimated increase in annual operating and maintenance costs are unknown at this time.</i>
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Capital Projects - General

Lee Building

Photo of Lee Building



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: New
Management: Facilities Management
Duration: 2016

Total Project Cost:
\$250,000

DESCRIPTION

In 2004, the County entered into a ten year lease with an option to buy the Lee Building. In November of 2014, the County planned to take ownership of the building and purchase an additional 3,600 square feet of office space not included in the original lease. The purchase was delayed, but Charleston County is completing the purchase of the residual value in FY 2016.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$250

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Bond Issues	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$250
GRAND TOTAL	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$250

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

*Amounts in thousands of dollars

Operation & Maintenance Impacts	There are no significant additional operating or maintenance costs or savings due to this project.
--	--

Capital Projects - General

Library Facilities

Main Library scheduled for renovations in FY 2019 as part of the extensive library CIP approved by the 2014 referendum



Project Highlights

Initiative: Service Delivery
Function: Culture/Recreation
Type: New and Replacement
Management: Facilities Management
Duration: 2016-2020

Total Project Cost:
\$108,500,000

DESCRIPTION

In November of 2014, a referendum to approve \$108.5 million in financing to build and renovate libraries across Charleston County was approved by voters at the ballot. The planning phase, site selection, and initial actions to carry out the plans begin in fiscal year 2016.

Construction will take place at 19 sites with five sites expected to begin in FY 2016. This includes renovation of 13 sites. The project will utilize a pay as you go funding strategy assisted by future bond issuances beginning in FY 2017.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$3,633	\$39,162	\$37,695	\$13,127	\$14,883	\$0	\$108,500

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$3,633	\$6,867	\$0	\$0	\$0	\$0	\$10,500
Future Bond Issues	0	0	29,295	37,695	13,127	14,883	0	95,000
Future Sources	0	0	3,000	0	0	0	0	3,000
GRAND TOTAL	\$0	\$3,633	\$39,162	\$37,695	\$13,127	\$14,883	\$0	\$108,500

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$2,165	\$3,858	\$3,955
Operating	0	135	1,502	2,815	3,010
Grand Total	\$0	\$135	\$3,667	\$6,673	\$6,965

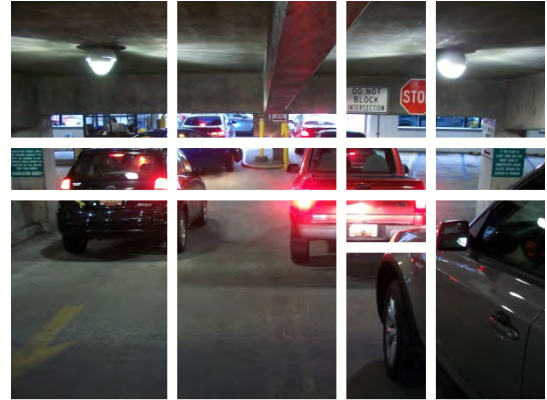
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<p>O&M costs include the addition of 86 positions for Library operations, facilities maintenance and grounds maintenance. In addition, O&M costs include Library materials, insurance and technology maintenance. The O&M costs are anticipated to be funded from the General Fund millage increase in FY 2016 after utilizing the funds on a pay-as-you-go basis for the capital costs.</p>
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Capital Projects - General

Parking Garages

Depiction of a traffic delay exiting the parking garage before installation of automated payment systems



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: New and Upgrade
Management: Financial Services
Duration: 2009-2019

Total Project Cost:
\$4,830,000

DESCRIPTION

Parking in downtown Charleston has been a pressing issue for many years. Charleston County parking garages allow for a greater number of people to commute to the peninsula in their personal vehicles. The parking garage projects include parking control automation, camera upgrades at King and Queen Street locations, new lighting at the Cumberland parking garage, painting at the King and Queen location, refurbishing of an elevator, emergency call boxes, electrical panel upgrades, Secom system modifications, and miscellaneous repairs and maintenance.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$3,210	\$1,190	\$95	\$180	\$155	\$0	\$0	\$4,830

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$3,210	\$1,190	\$0	\$0	\$0	\$0	\$0	\$4,400
Future Sources	0	0	95	180	155	0	0	430
GRAND TOTAL	\$3,210	\$1,190	\$95	\$180	\$155	\$0	\$0	\$4,830

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

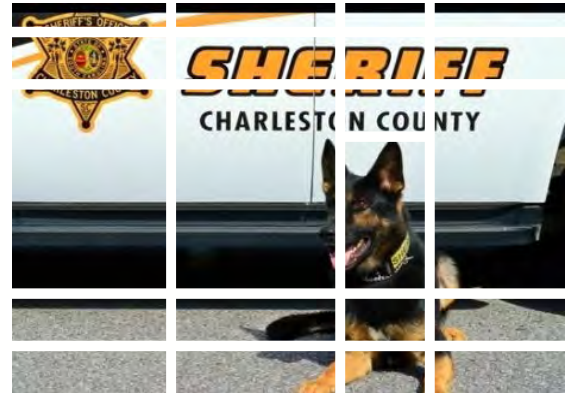
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>There are no significant additional operating or maintenance costs or savings due to this project.</i>
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Capital Projects - General

Public Safety System

Charleston County Sheriff's vehicle and K-9 serving the Public Safety function of Charleston County Government



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: Upgrade
Management: Sheriff
Duration: 2016-2017

Total Project Cost:
\$2,643,000

DESCRIPTION

This project will upgrade the Records Management system for the Sheriff: Detention Center and the Sheriff: Law Enforcement.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$1,100	\$1,543	\$0	\$0	\$0	\$0	\$2,643

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$1,100	\$1,543	\$0	\$0	\$0	\$0	\$2,643
GRAND TOTAL	\$0	\$1,100	\$1,543	\$0	\$0	\$0	\$0	\$2,643

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>There are no significant additional operating or maintenance costs or savings related to this project.</i>
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Capital Projects - General

Public Works Compound

*Public Works Complex site
located on Azalea Drive*



Project Highlights

Initiative: Service Delivery
Function: Public Works
Type: Replacement
Management: Financial Services
Duration: To be determined

Total Project Cost:
\$40,000,000

DESCRIPTION

The County plans to upgrade the existing complex for the utilities, communications and fueling sites. In addition, this project will improve accessibility and flow throughout the complex. The project also includes improved storage for Public Works heavy equipment.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Future Bond Issues	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands
of dollars*

Operation & Maintenance Impacts	<i>Estimated increase in annual operating and maintenance costs are unknown at this time.</i>
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Capital Projects - General

Radio Replacement

Motorola APX models
expected to replace the
older XTS radios



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: Replacement

Management: Radio

Communications

Duration: 2020

Total Project Cost:
\$5,000,000

DESCRIPTION

Motorola has officially announced the end of service life of the many XTS/XTL radios being used by the County. About 1,560 radios of the current 1,700 in service will need replacement in the coming years. The County expects to replace 420 mobile radios at about \$4,300 each, 1,100 portable radios at about \$2,700 each, and 40 stationary radios at about \$4,600 each.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Future Bond Issues	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

*Amounts in thousands
of dollars

Operation & Maintenance Impacts

There are no significant additional operating or maintenance costs or savings due to this project.

Capital Projects - General

Solicitor Case Management System



Project Highlights

Initiative: Service Delivery
Function: Judicial
Type: Replacement
Management: Solicitor
Duration: 2015-2016

Total Project Cost:
\$375,000

DESCRIPTION

The Solicitor's Office has been using the Case Management System software provided by the State to manage their case records for more than eight years. This project will replace the existing software with an upgraded version that will enable the department to meet current needs as well as attach files and complementary information to case records.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$46	\$329	\$0	\$0	\$0	\$0	\$0	\$375

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$46	\$329	\$0	\$0	\$0	\$0	\$0	\$375
GRAND TOTAL	\$46	\$329	\$0	\$0	\$0	\$0	\$0	\$375

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	40	41	41	42	43
Grand Total	\$40	\$41	\$41	\$42	\$43

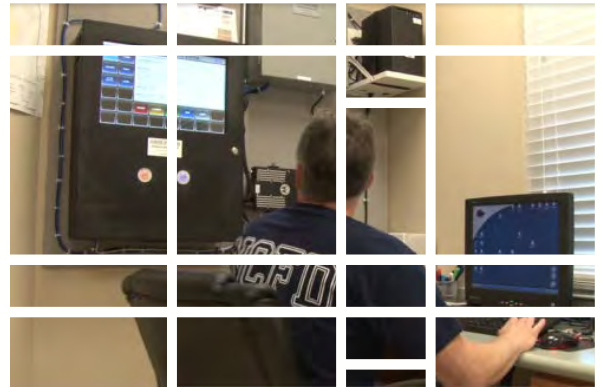
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>There will be an increase in maintenance costs of approximately \$40,000 per year. This is included in the FY 2016 Technology Services budget.</i>
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Capital Projects - General

Station Alerting

New station alerting system module located at the Awendaw McClellanville Consolidated Fire Department



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: New
Management: Consolidated Dispatch
Duration: 2015-2016

Total Project Cost:
\$3,562,000

DESCRIPTION

Station Alerting reduces the workload of the Dispatch staff while increasing the speed and efficiency of dispatching the correct unit to an incident. The system also reduces or eliminates the amount of radio communications needed for monitoring and only sends out the call to the assigned incident channel.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$3,461	\$101	\$0	\$0	\$0	\$0	\$0	\$3,562

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Bond Issues	\$3,461	\$0	\$0	\$0	\$0	\$0	\$0	\$3,461
Interest, Sales, Transfer & Other	0	101	0	0	0	0	0	101
GRAND TOTAL	\$3,461	\$101	\$0	\$0	\$0	\$0	\$0	\$3,562

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	307	313	319	326	332
Grand Total	\$307	\$313	\$319	\$326	\$332

**Amounts in thousands of dollars*

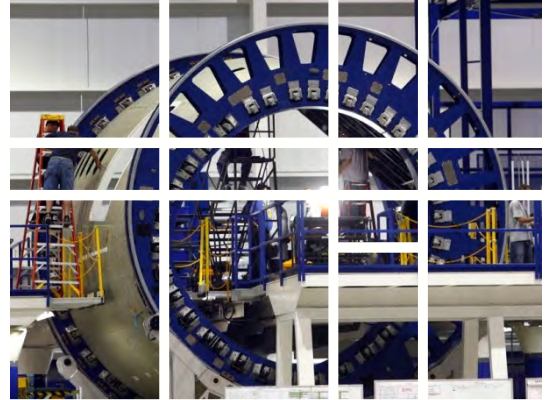
Operation & Maintenance Impacts	<i>Additional maintenance cost has been included in the FY 2016 Consolidated Dispatch budget.</i>
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Capital Projects - General

Trident Aeronautical Training Facility

Boeing South Carolina 787 plant Trident Technical College utilized to train employees

(Photo from Post & Courier)



Project Highlights

Initiative: Service Delivery

Function: Education

Type: New

Management: Trident Technical College

Duration: 2016-2018

Total Project Cost:
\$18,750,000

DESCRIPTION

This project will construct a building on the main campus of Trident Technical College with over 200,000 square feet of space. The County is providing a portion of the \$79 million in funding required for construction, with the largest portion coming from the State. This building will provide classrooms for aeronautical studies including aircraft maintenance, aircraft assembly, avionics maintenance, and basic industrial work skills.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$4,000	\$7,375	\$7,375	\$0	\$0	\$0	\$18,750

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Future Bond Issues	\$0	\$4,000	\$7,375	\$7,375	\$0	\$0	\$0	\$18,750
GRAND TOTAL	\$0	\$4,000	\$7,375	\$7,375	\$0	\$0	\$0	\$18,750

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

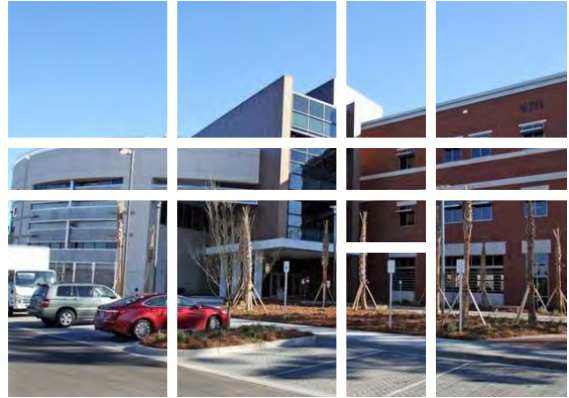
*Amounts in thousands of dollars

Operation & Maintenance Impacts

Charleston County will not own or operate this facility. There will be no operating or maintenance costs associated with this project.

Capital Projects - General

Trident Nursing & Science Building



*Trident Nursing & Science Building
(Photo from Post & Courier)*

Project Highlights

Initiative: Service Delivery

Function: Education

Type: New

Management: Trident Technical College

Duration: 2012-2016

Total Project Cost:
\$18,000,000

DESCRIPTION

This project constructed an approximate 90,000 square foot building on the main campus of Trident Technical College. The County provided a portion of the funding required for construction. The building provides classrooms for nursing and science labs. Other classrooms and space for student study are provided. The project addresses the tri-county area's current shortage of nursing and allied health workers. A majority of the construction has already been completed.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$16,733	\$1,267	\$0	\$0	\$0	\$0	\$0	\$18,000

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Bond Issues	\$16,733	\$1,267	\$0	\$0	\$0	\$0	\$0	\$18,000
GRAND TOTAL	\$16,733	\$1,267	\$0	\$0	\$0	\$0	\$0	\$18,000

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>Charleston County will not own or operate this facility. There will be no operating or maintenance costs associated with this project.</i>
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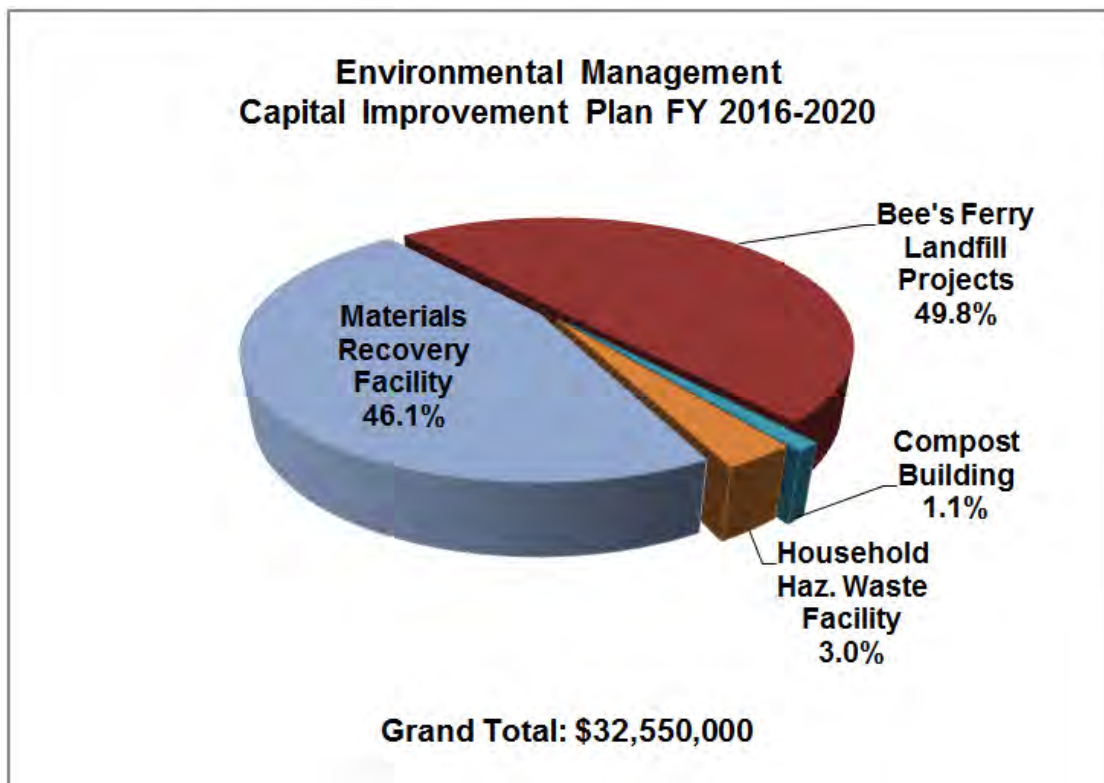
Capital Projects – Environmental Mgmt.

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 percent recycling goal. The five-year capital improvement plan provides a structured approach to support these goals.

Environmental Management Project Cost Summary *

Project Title	Prior	2016	2017	2018	2019	2020	Beyond	Project Total
Public Works								
Bee's Ferry Landfill - Entrance	\$ 482	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Bee's Ferry Landfill Cell - Cell 4	776	5,624	-	-	-	-	-	6,400
Bee's Ferry Landfill Cell - Cell 5	-	-	-	-	9,000	-	-	9,000
Bee's Ferry Landfill-Leachate	-	100	-	-	-	-	-	100
Compost Building	-	350	-	-	-	-	-	350
Household Haz. Waste Facility	-	-	1,000	-	-	-	-	1,000
Materials Recovery Facility	3,000	12,000	-	-	-	-	-	15,000
GRAND TOTAL	\$ 4,258	\$ 18,292	\$ 1,000	\$ -	\$ 9,000	\$ -	\$ -	\$ 32,550



Capital Projects – Environmental Mgmt.

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.

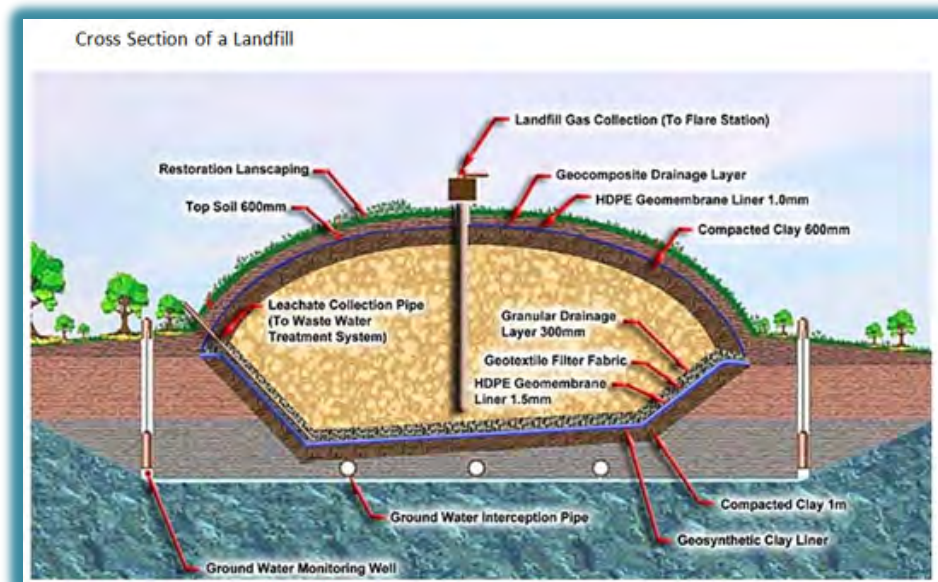
Environmental Management Source Summary *

Funding Source	Prior	2016	2017	2018	2019	2020	Beyond	Total
Existing Funds	\$ 4,258	\$ 18,292	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 23,550
Future Sources	-	-	-	-	9,000	-	-	9,000
GRAND TOTAL	\$ 4,258	\$ 18,292	\$ 1,000	\$ -	\$ 9,000	\$ -	\$ -	\$ 32,550

* Amounts in thousands of dollars

Impact on the Operating Budget

Environmental Management expects additional utilities and maintenance costs associated with the new and expanded facilities in the current CIP.



Capital Projects – Environmental Mgmt.

Bee's Ferry Landfill – Cells 4 and 5

New Cell 4 being prepared for solid waste



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental Management

Duration: 2014-2019

Total Project Cost:
\$15,400,000

DESCRIPTION

The current municipal solid waste landfill cell is anticipated to be at capacity in 2016. Cell 4 will need to be constructed and operational prior to 2016. Funding will support design and construction of Cell 4. Cell 4 is projected to be at capacity in 2019. Cell 5 will need to be constructed and operational prior to 2019. Funding will support the design and construction of Cell 5.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$776	\$5,624	\$0	\$0	\$9,000	\$0	\$0	\$15,400

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Funds	\$776	\$5,624	\$0	\$0	\$0	\$0	\$0	\$6,400
Future Sources	0	0	0	0	9,000	0	0	9,000
GRAND TOTAL	\$776	\$5,624	\$0	\$0	\$9,000	\$0	\$0	\$15,400

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

There are no immediate additional operating or maintenance costs or savings due to this project. However, there are substantial costs related to constructing the final cover and post-closure care when all of the lined landfill cells are closed. In accordance with governmental accounting standards, the County records a proportion of the estimated \$19 million in closure costs as the landfill is utilized.

Capital Projects – Environmental Mgmt.

Bee's Ferry Landfill - Entrance

*Newly constructed
Charleston County Landfill
entrance*



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: Replacement

Management: Environmental
Management

Duration: 2014-2016

Total Project Cost:
\$700,000

DESCRIPTION

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 landscaping.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$482	\$218	\$0	\$0	\$0	\$0	\$0	\$700

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Funds	\$482	\$218	\$0	\$0	\$0	\$0	\$0	\$700
GRAND TOTAL	\$482	\$218	\$0	\$0	\$0	\$0	\$0	\$700

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands
of dollars*

Operation & Maintenance Impacts	<i>There are no significant additional operating or maintenance costs or savings due to this project.</i>
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Capital Projects – Environmental Mgmt.

Bee's Ferry Landfill – Leachate Sewer Line

Ditch being dug for water drainage and placement of sewer line near Bees Ferry Landfill



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental
Management

Duration: 2016

Total Project Cost:
\$100,000

DESCRIPTION

This project funds the County portion of a joint project with Charleston Water Systems to construct a sewer line for use by The Bee's Feery Landfill and surrounding development.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Funds	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100
GRAND TOTAL	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	(30)	(31)	(32)	(32)
Grand Total	\$0	(\$30)	(\$31)	(\$32)	(\$32)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	Operating savings are estimated to begin during FY 2017.
--	--

Capital Projects – Environmental Mgmt.

Compost Building

Finished compost produced at the Bee's Ferry landfill site.



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental Management

Duration: 2016

Total Project Cost:
\$700,000

DESCRIPTION

The Compost facility accepts food waste as part of a pilot program. The food waste is currently mixed with wood chips in an open environment. A new building is required to mix materials if the compost facility and program are expanded permanently to accept other organic feedstocks. Funds will support design and construction costs.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$350

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Funds	\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$350
GRAND TOTAL	\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$350

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	25	26	26	27
Grand Total	\$0	\$25	\$26	\$26	\$27

*Amounts in thousands of dollars

Operation & Maintenance Impacts

This is a new facility so there will be additional utility and maintenance cost at the Compost site. It is anticipated that this will enable the County to produce a high-grade compost product that could add to the revenue stream.

Capital Projects – Environmental Mgmt.

Household Hazardous Waste Facility

County employee participating in hazardous materials training



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: Replacement

Management: Environmental Management

Duration: 2017

**Total Project Cost:
\$1,000,000**

DESCRIPTION

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.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Funds	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
GRAND TOTAL	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	25	26	26	27
Grand Total	\$0	\$25	\$26	\$26	\$27

*Amounts in thousands of dollars

Operation & Maintenance Impacts	<i>This is a larger replacement facility so there will be additional utility and maintenance costs.</i>
--	---

Capital Projects – Environmental Mgmt.

Materials Recovery Facility

*Flexible state-of-the-art
Material Recovery Facility
designed by MachineX
Recycling for Jacksonville,
Florida*



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: Replacement

Management: Facilities
Management

Duration: 2015-2016

Total Project Cost:
\$15,000,000

DESCRIPTION

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 location and the construction of a new processing facility, including the associated equipment.

EXPENDITURES	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
	\$3,000	\$12,000	\$0	\$0	\$0	\$0	\$0	\$15,000

FUNDING SOURCE	PRIOR	2016	2017	2018	2019	2020	BEYOND	TOTAL
Existing Funds	\$3,000	\$12,000	\$0	\$0	\$0	\$0	\$0	\$15,000
GRAND TOTAL	\$3,000	\$12,000	\$0	\$0	\$0	\$0	\$0	\$15,000

O&M Costs (Savings)	2016	2017	2018	2019	2020
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	125	128	130	133
Grand Total	\$0	\$125	\$128	\$130	\$133

**Amounts in thousands
of dollars*

Operation & Maintenance Impacts	<i>This is a larger replacement facility so there will be additional utility and maintenance costs.</i>
--	---

Capital Projects – Transportation Sales Tax

Overview of the Transportation Sales Tax

The Transportation Sales Tax program was developed after the voters of Charleston County passed a referendum in November 2014 to provide specific additional tax funds for road, mass transit and green space projects. The Greenbelt Department manages the green space portion of the Half Cent Sales Tax program and implements the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program. The Transportation Development Department manages the transportation project portion of the Half Cent Sales Tax program. Charleston County allocates funds to the Charleston Area Regional Transportation Authority (CARTA), Tri-County Link and the Independent Transportation Network Charleston – Trident (ITN) to provide mass transit solutions to the urban and rural areas of the County.

Collection of the Transportation Sales Tax funds began in May 2005, and will continue for 25 years or until \$1.3 billion is collected for transportation, transit, and green space. County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax fund each year in June. The FY 2016 – FY 2020 plan includes the capital projects projections for two components of the Transportation Sales Tax: roads and green space. The County allocates funds to CARTA, Link, and ITN to address mass transit in accordance with the referendum. The County does not track any capital projects for mass transit.

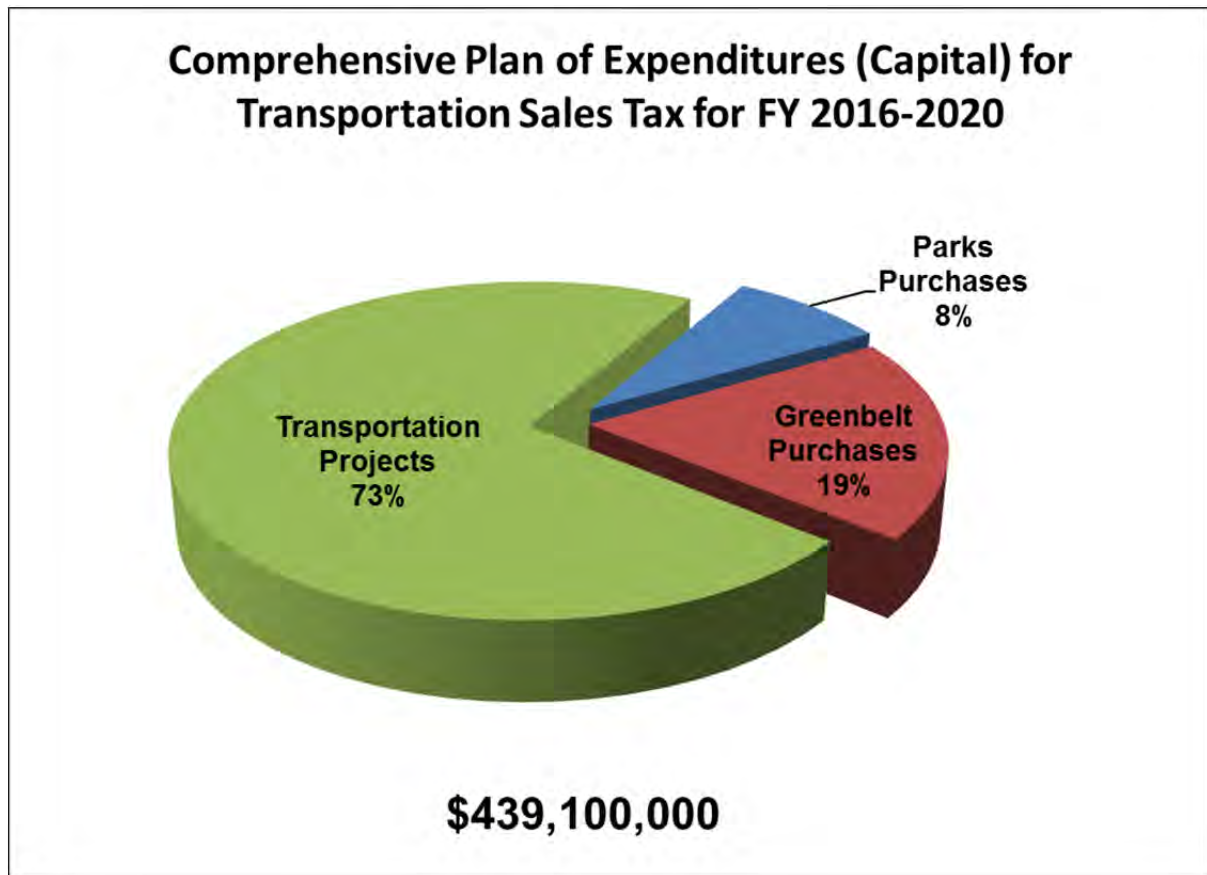
Transportation Sales Tax Project Cost Summary *

Project Title	Prior	2016	2017	2018	2019	2020	Beyond	Project Total
Public Works								
Parks Purchases	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Greenbelt Purchases	81,700	3,300	-	-	-	-	-	85,000
Transportation Projects	250,600	40,700	23,400	3,400	-	-	-	318,100
GRAND TOTAL	\$ 368,300	\$ 44,000	\$ 23,400	\$ 3,400	\$ -	\$ -	\$ -	\$ 439,100

* Amounts in thousands of dollars

The total cost of the FY 2016 – FY 2020 comprehensive plan of capital expenditures in transportation sales tax program total \$439.1 million. Projects funded through the four bond issuances are included in the cost summary.

Capital Projects – Transportation Sales Tax



Financing the CIP

The capital portion of the Comprehensive Plan of Expenditures is funded through existing bonds and intergovernmental funds. The County issued bonds in 2006, 2007, 2009, and 2011 as approved through referendums in 2004 and in 2006.

Transportation Sales Tax Source Summary *

Funding Source	Prior	2016	2017	2018	2019	2020	Beyond	Total
SCDOT/CHATS/Earmark	\$ 43,000	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,400
Existing Bond Funds	382,000	-	-	-	-	-	-	382,000
GRAND TOTAL	\$ 425,000	\$14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$439,400

* Amounts in thousands of dollars

The intergovernmental funding includes federal grants, state grants and municipal contributions. Since the intergovernmental funds are project specific, 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 are disbursed to or are collected from the municipality by Charleston County.

Capital Projects – Transportation Sales Tax

The following sections of the Capital Projects: Transportation Sales Tax includes detailed discussion of the Transportation Sales Tax: Roads and Transportation Sales Tax: Greenbelt programs.

Transportation Sales Tax: Roads Program

Charleston County Council appointed a Transportation Advisory Board to review recommendations on sales tax expenditures for transportation projects and to receive public input. This Board comments on spending over \$1 billion over the course of 25 years towards highways, bridges, roads, drainage projects, and for mass transit systems. The Board consists of 14 members selected by Charleston County Council and the elected Councils of each of the three major municipalities in Charleston County (Charleston, Mount Pleasant and North Charleston). The Board prepares, and delivers to County Council, findings, recommendations, and comments on the Comprehensive Transportation Plan developed by a private consultant.

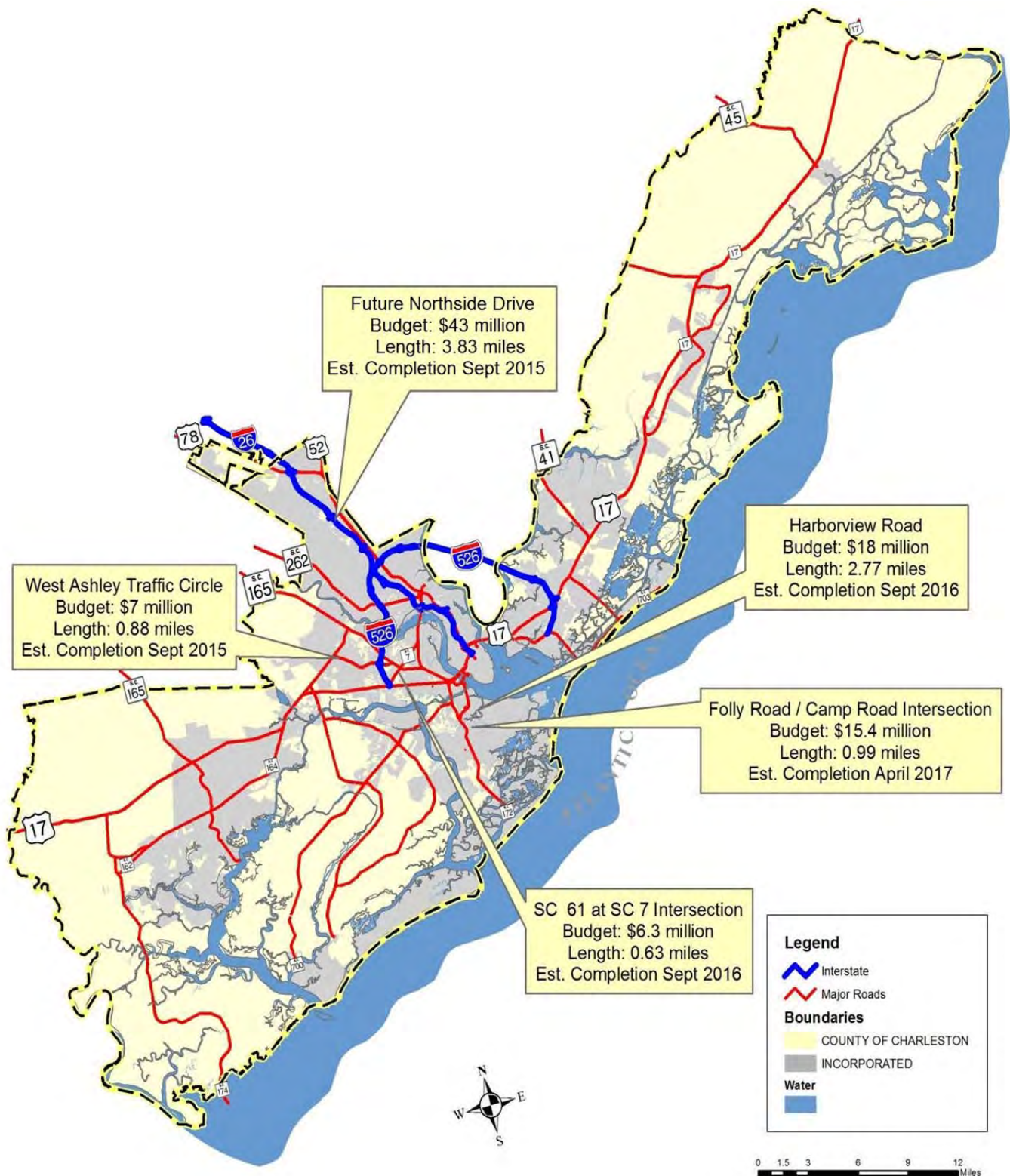
The Comprehensive Transportation Plan consists of two types of projects, Allocation and Bonded. The Allocation projects generally fall within the areas of resurfacing, small paving, bike and pedestrian, and drainage improvements as well as an annual contribution to the Charleston County Public Works Department. Selection is based on several criteria including, but not limited to, current road condition, community need, and expected future traffic improvements. The Allocation projects are included in the operating portion of the Comprehensive Plan of Expenditures.

In addition, there are several large-scale projects, referred to as Bonded projects, that are funded through bond funds approved by referendums passed in 2004 and 2006. The bond funds provided immediate funds for use on the larger projects to be repaid through future half-cent sales tax revenues. The Bonded projects are included in the capital portion of the Comprehensive Plan of Expenditures.

The following map provides a project outline of five major transportation projects that are in progress during FY 2016. The map highlights the location, the budget, the length of the road and the estimated completion date.

Capital Projects – Transportation Sales Tax

Transportation Sales Tax FY 2016 Major Projects



Capital Projects – Transportation Sales Tax

The recently completed Johnnie Dodds Boulevard Improvement Project has won numerous awards including:



- **2014 Beacon Award**
from Charleston Metro Chamber of Commerce
- **2014 Outstanding Achievements in Transportation Project of the Year**
from the American Public Works Association S.C.
- **Engineering Excellence Awards Competition – National Recognition Award**
from the American Council of Engineering Companies (ACEC)



Early construction of Johnny Dodds Blvd

Impact on the Operating Budget

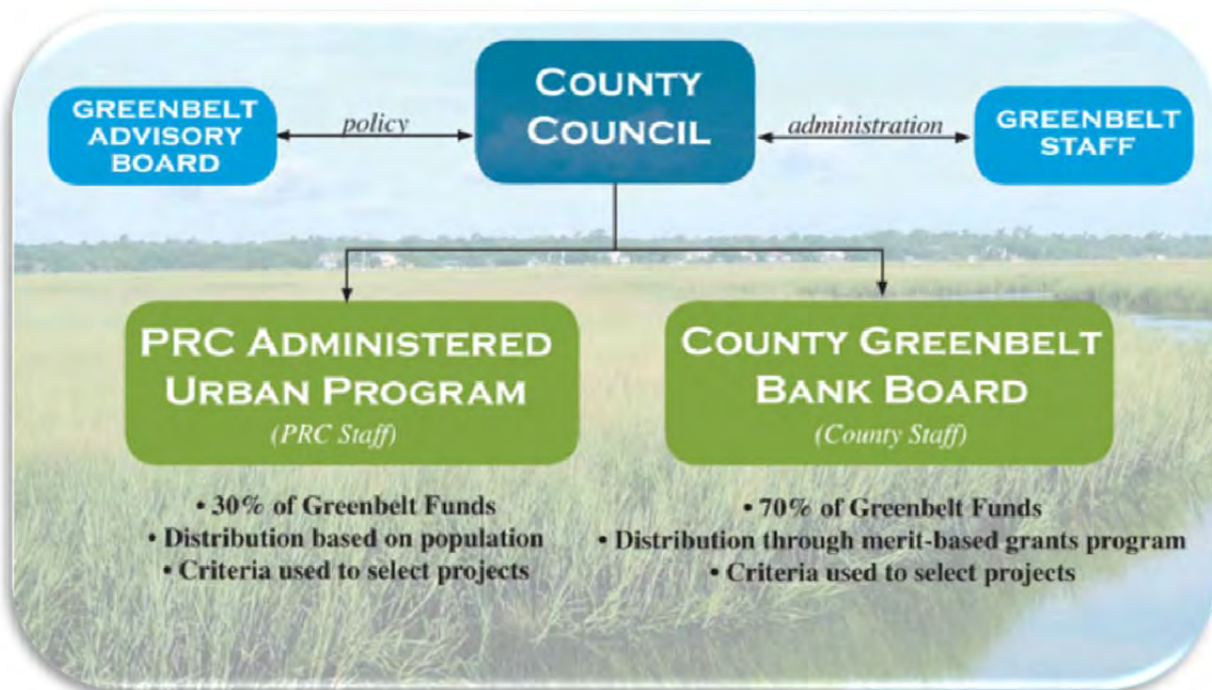
Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures for the roads program to be minimal. The majority of the funds is utilized for infrastructure repairs and improvements. There is a significant savings to the County's General Fund due to this program's existence.

Capital Projects – Transportation Sales Tax

Transportation Sales Tax: Greenbelt Program

The capital portion of the Greenbelt program is funded from existing bond issues and is administered by the Greenbelt Programs Department.

The Greenbelt Advisory Board was established by Charleston County Council to make recommendations on the greenbelt portion of the Transportation Sales Tax. The initial role of the Board was to prepare and deliver recommendations and comments on the Comprehensive Greenbelt Plan, which was adopted by County Council on June 6, 2006. The Board continues to garner public input while advocating for the implementation of the Greenbelt Plan. The Greenbelt Advisory Board consists of 14 members as follows: nine members appointed by County Council; one member, each, appointed by Charleston City Council, North Charleston City Council, Mount Pleasant Town Council; one member appointed by the County Council Chair from the unincorporated area of the Southern portion of the County; and one member appointed by the County Council Chair from the unincorporated area of the Northern portion of the County. The Greenbelt Advisory Board performs periodic reviews of the Greenbelt Plan and provides policy recommendations to County Council.



Rural Greenbelt Program

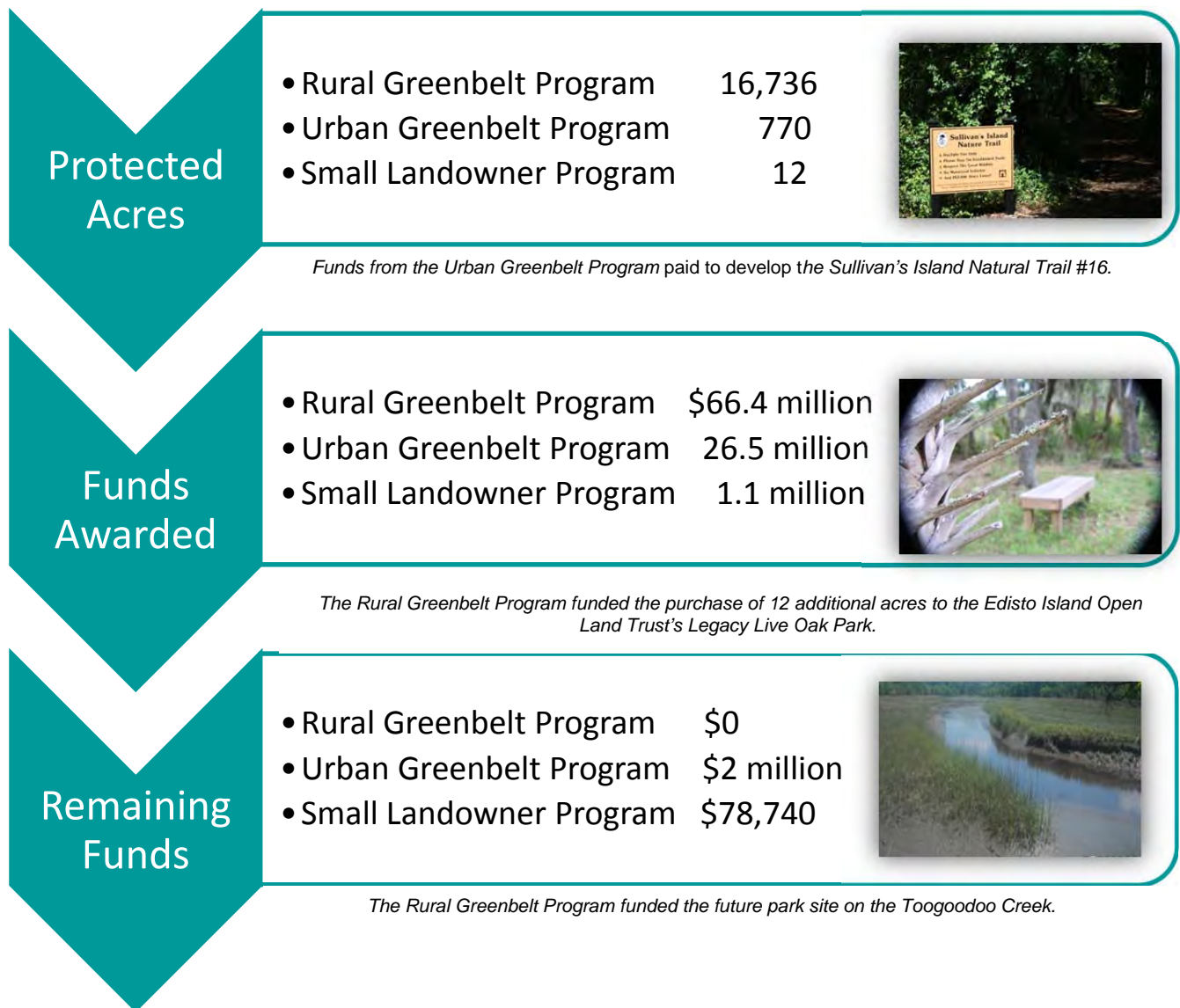
The Greenbelt Bank Board was established by Charleston County Council to address the loss of green space and promote balanced growth throughout the rural areas of the county. Through funding the acquisition of interest in real property from willing sellers; wildlife habitats, outstanding natural areas, sites of unique ecological significance, historical sites, forestlands, farmlands, watersheds, open space, and rural parklands will be preserved. The Greenbelt Bank Board consists of nine members appointed by Charleston County Council.

Capital Projects – Transportation Sales Tax

Urban Greenbelt Program

The Urban Grants Review Committee makes recommendations on funding urban projects and forwards them to the Charleston County Parks and Recreation Commission for review. The Commission forwards the recommendations to County Council for consideration.

The diagram below highlights the accomplishments of the Greenbelt Program.



Impact on the Operating Budget

Although entities receiving the greenbelt funds are responsible for operating and maintaining the purchased or developed property, the County is responsible for monitoring the properties. The monitoring cost is funded from the Transportation Sales Tax and is included in the operating portion of the Comprehensive Plan of Expenditures and in the FY 2016 Greenbelt Programs budget.



End Section

Debt Service

Charleston County

General Overview

The County's Debt Service Fund reports current financial resources restricted for the payment of principal and interest on long-term debt. The County confines its long-term borrowing to those projects or capital improvements that cannot be funded with current revenues. The County does not issue long-term debt to finance current operating expenditures or any recurring costs.

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.

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.

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 Service

Charleston County

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 and GOBs approved by voter referendum are not currently subject to this limitation.

The County's outstanding debt subject to the eight percent limit is \$192.4 million as of June 30, 2015, and its capacity to issue new debt is approximately \$80.7 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, 2015	\$3,413.2
Constitutional Debt Limit (8% of Assessment)	\$273.1
Outstanding 8% Debt	\$192.4
Available Capacity	\$80.7

Financial Policies

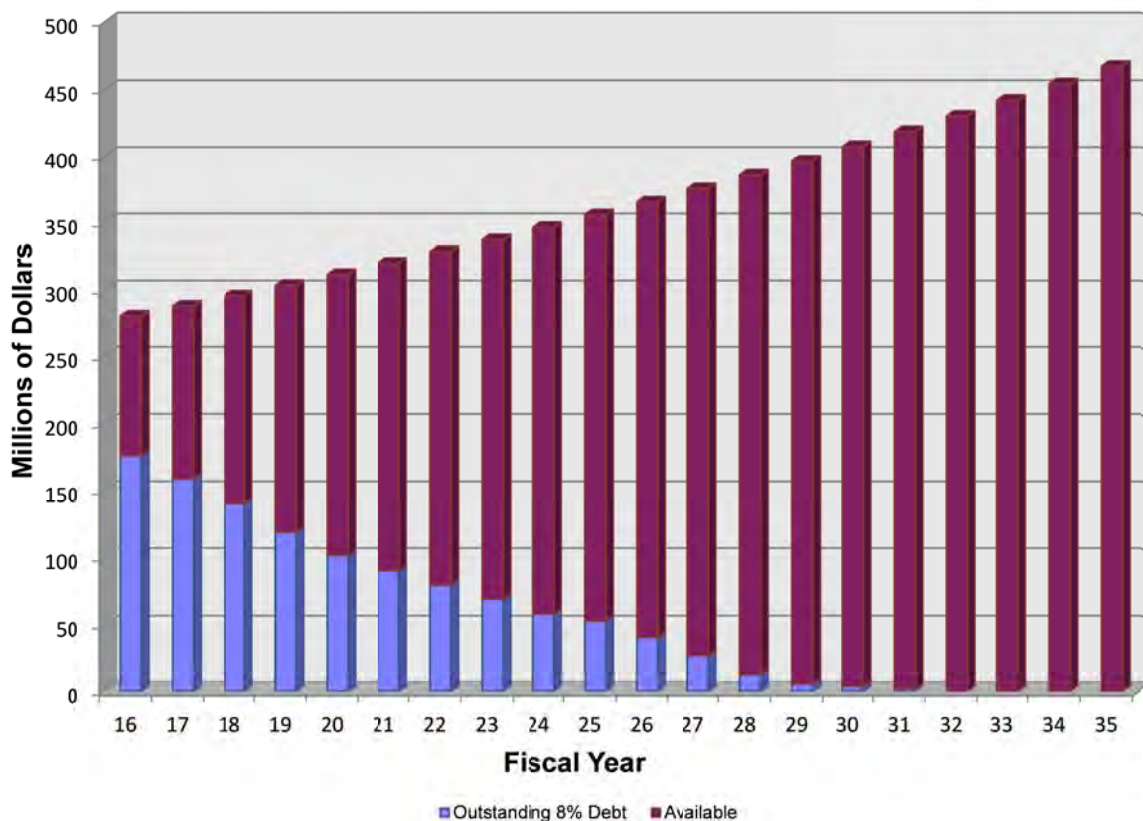
- *Debt Management Policy #5: ... maintain an adequate cushion in its constitutional debt limit margin...*

Debt Service

Charleston County

Current Constitutional 8% Debt

(Assumptions: No Additional Debt Issued, 2.5% Growth for FY16, 3.0% Growth beginning in FY17, and Zero Growth for Future Reassessments)



Bond Ratings

Charleston County's municipal bond ratings are AAA from Fitch IBCA, Duff and Phelps (August 2011), Aaa from Moody's Investors Service (May 2010), and AAA from Standard 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, 2015, outstanding debt is \$873.7 million (principal payments of \$631.2 million and interest payments of \$242.5 million).

Debt Issues		
	Original	Outstanding
2004 GOB Refunding	\$ 34.8	\$ 3.2
2006 GOB Transportation Sales Tax Referendum	20.5	2.7
2007 GOB	44.7	34.5
2007 GOB Transportation Sales Tax Referendum	89.4	68.9
2009 GOB	50.0	44.7
2009 GOB Refunding	20.8	4.5
2011 GOB (Sales Tax)	167.0	152.2
2011 GOB	27.1	24.5
2012 GOB (Sales Tax) Refunding	32.1	31.5
2013 GOB (Sales Tax) Refunding	70.1	70.1
2013 GOB Refunding	30.7	29.7
2013 GOB Refunding (Taxable)	28.9	28.9
2014 GOB	15.0	12.5
2014 GOB Refunding (Taxable)	14.3	9.9
2001 SC Transportation Infrastructure Bank Loan	39.4	27.0
2013 Special Source Revenue Bond	86.4	86.4
TOTAL	\$ 771.2	\$ 631.2

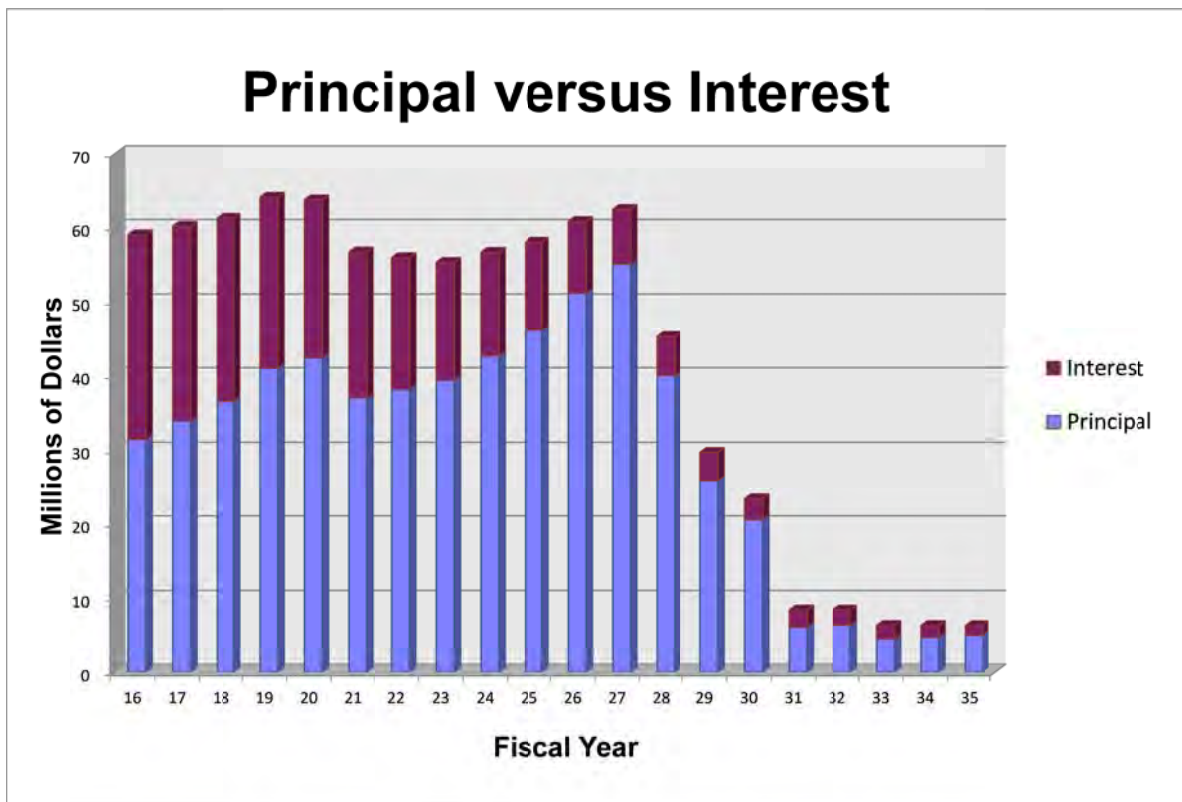
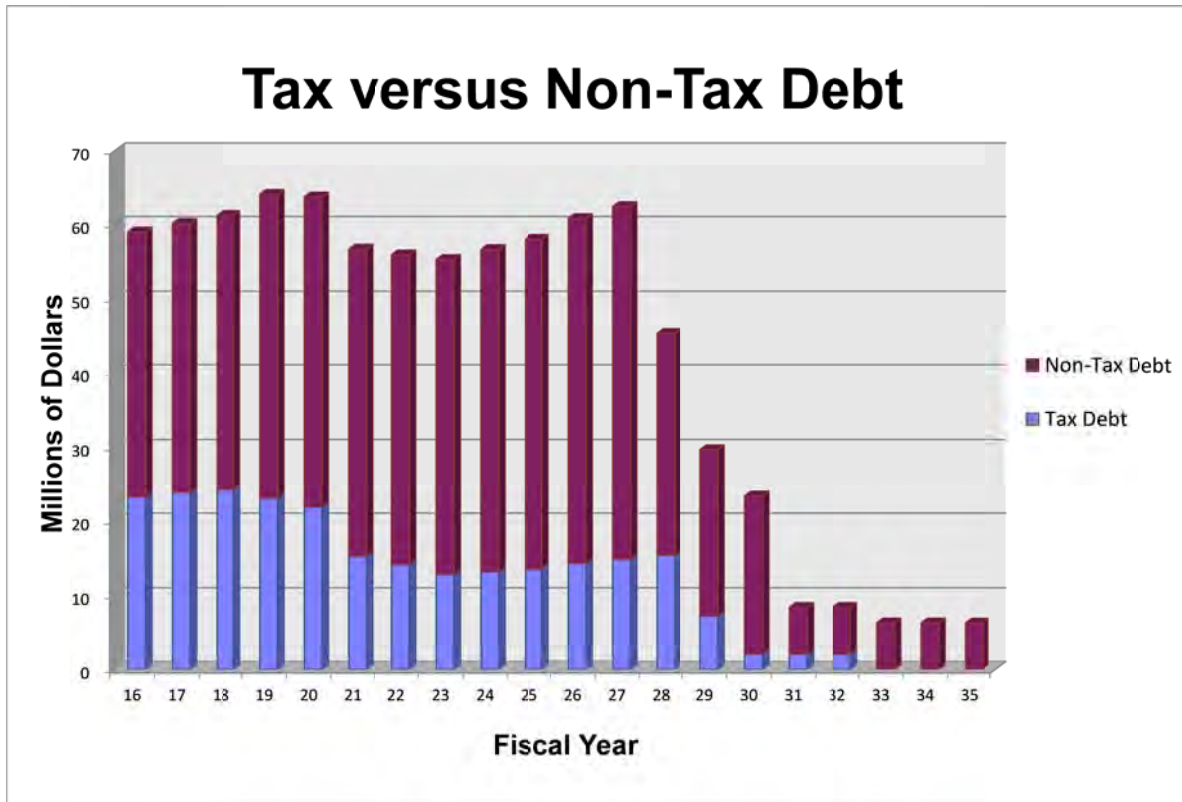
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

Fiscal Year	16	17	18	19	20	21-25	26-30	31-35	Beyond	TOTAL
Tax Supported										
Principal	\$ 16.1	\$ 17.4	\$ 18.4	\$ 17.8	\$ 17.2	\$ 52.4	\$ 49.2	\$ 3.9	\$ -	\$ 192.4
Interest	7.2	6.5	5.9	5.3	4.7	16.7	4.6	0.3	-	51.2
Subtotal	23.3	23.9	24.3	23.1	21.9	69.1	53.8	4.2	-	243.6
Revenue/Fee Supported										
Principal	15.4	16.7	18.2	23.2	25.2	151.0	143.6	22.8	22.7	438.8
Interest	20.4	19.6	18.8	17.8	16.6	62.6	24.2	8.9	2.4	191.3
Subtotal	35.8	36.3	37.0	41.0	41.8	213.6	167.8	31.7	25.1	630.1
Total										
Principal	31.5	34.1	36.6	41.0	42.4	203.4	192.8	26.7	22.7	631.2
Interest	27.6	26.1	24.7	23.1	21.3	79.3	28.8	9.2	2.4	242.5
TOTAL ANNUAL DEBT	\$ 59.1	\$ 60.2	\$ 61.3	\$ 64.1	\$ 63.7	\$ 282.7	\$ 221.6	\$ 35.9	\$ 25.1	\$ 873.7

Debt Service

Charleston County





End Section

Long-Term Financial Plans

Charleston County

Overview

The Budget Department 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 \$322.7 million or 70% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$214.7
Debt Service Fund	27.7
Transportation Sales Tax Special Revenue Fund	52.8
Environmental Management Enterprise Fund	27.5

General Fund Five-year Plan – This five-year forecast is required by the County's Financial Policies to be updated annually. The plan is also required by the County's Financial Policies to include estimated operating revenues and costs as well as the operating costs of future capital improvements included in the Capital Improvement Plan (CIP).

Financial Policies

- *Revenue and Expenditure Policy #2: A five-year forecast will be prepared that includes estimated operating revenues and costs.*
 - *... [Include] operating costs of future capital improvements from the capital improvement plan ...*
 - *... Update on an annual basis*

Debt Management Plan – This five-year plan is required by the County's Financial Policies to be developed annually. The Debt Section of this budget document includes this plan and other information on the County's debt obligations.

Financial Policies

- *Debt Management Policy #3: A five-year Debt Management Plan shall be developed annually.*

Transportation Sales Tax Comprehensive Plan of Expenditures – This five-year plan is required by the County ordinance that established the Transportation Sales Tax. This plan includes the operating expenditures for the Greenbelts Program, the Roads Program, and the Transit Program. The capital portion of the Transportation Sales Tax programs is discussed in the Capital Section of this budget document.

Long-Term Financial Plans

Charleston County

Environmental Management Five-year Plan – Although not required by the County's Financial Policies, the County prepares this plan because of its significance. The Environmental Management Fund is a major Enterprise Fund and is in process of transitioning to more recycling of the county's waste.

General Fund Five-year Forecast

Assumptions:

- Revenues

- | | |
|----|--|
| #1 | ○ Property tax base is estimated to grow 2.5% for FY 2016 and 3% for FY 2017, FY 2018, FY 2019, and FY 2020. |
| #2 | ○ Sales taxes are estimated to grow at 4% annually. |
| #3 | ○ Intergovernmental revenues are anticipated to decrease to reflect other governmental agencies cost sharing for Consolidated Dispatch. The cost sharing revenues for all agencies are reduced to 0% in FY 2017. |
| #4 | ○ Interest income is anticipated to increase from 0.38% in FY 2016 to 0.50% in FY 2017, 0.63% in FY 2018, 0.75% in FY 2019 and 0.88% in FY 2020. |
| #5 | ○ Based on historical performance, an additional 0.5% of overall revenues is anticipated over budget. |

- Expenditures

- | | |
|-----|--|
| #6 | ○ Personnel costs are projected to increase at 3% per year to cover compensation and benefit increases. Costs include average 1.5% annual merit pay increases beginning in FY 2016 to implement a new compensation system. Full-year costs of personnel added during FY 2016 for EMS and the Sheriff are included in the FY 2017 projections. Library staffing for five new libraries included in the capital improvement plan are added in the FY 2018 projections. |
| #7 | ○ Operating expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives. Full-year costs for EMS and the Sheriff are included in the FY 2017 projections. Operating costs for five new libraries are included in the FY 2018 projections. |
| #8 | ○ Capital expenditures are reduced for FY 2017 due to one-time capital costs for EMS and the Sheriff in FY 2016. Capital costs are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives. |
| #9 | ○ Based on historical performance, 1.0% of the personnel, operating and capital expenditure budget is anticipated to be unspent. |
| #10 | ○ 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. |
| #11 | ○ Interfund transfers out are reduced in FY 2017 and FY 2018 as funding for the Library's capital projects transitions from pay-as-you-go financing to bond financing. |

Challenges:

- Additional operating costs for facilities maintenance and new and/or improved technology services will increase the strain on existing resources.

Long-Term Financial Plans

Charleston County

General Fund Five-year Forecast (continued)

		FY16	FY17	FY18	FY19	FY20
		Projected	Projected	Projected	Projected	Projected
Beginning Balance, July 1		\$ 49,858,255	\$ 45,216,594	\$ 44,726,285	\$ 45,566,576	\$ 46,437,829
Revenues:						
Property Tax	#1	91,101,000	93,201,000	97,161,000	99,421,000	101,721,000
Sales Tax	#2	55,800,000	58,030,000	60,350,000	62,760,000	65,270,000
Licenses and Permits		4,345,255	4,437,155	4,531,255	4,625,155	4,721,255
Intergovernmental	#3	19,770,521	18,837,992	19,084,879	18,839,992	19,086,879
Charges and Fees		23,047,084	23,370,220	23,714,620	24,281,720	24,870,220
Fines and Forfeitures		1,815,548	1,815,548	1,815,548	1,815,548	1,815,548
Interest	#4	1,445,400	1,924,400	2,403,400	2,883,400	3,363,400
Miscellaneous		4,948,117	5,044,000	5,142,000	5,242,000	5,344,000
Leases and Rentals		245,000	246,000	247,000	248,000	249,000
Unanticipated: 0.5%	#5	1,010,000	1,030,000	1,070,000	1,100,000	1,130,000
Interfund Transfer In		4,619,004	4,619,004	4,069,004	4,069,004	4,069,004
Total Available		258,005,184	257,771,913	264,314,991	270,852,395	278,078,135
Expenditures:						
Personnel	#6	122,616,951	129,123,189	136,278,036	143,126,073	147,585,913
Operating	#7	67,872,720	69,316,320	71,043,379	72,460,492	73,925,002
Capital	#8	5,713,520	1,960,420	2,000,000	2,040,000	2,081,000
Lapse: 1.0%	#9	(1,960,000)	(2,000,000)	(2,090,000)	(2,180,000)	(2,240,000)
Lapse: Enc & Desig	#10	(3,100,000)	(3,162,000)	(3,226,000)	(3,290,000)	(3,356,000)
Interfund Transfer Out	#11	21,645,399	17,807,700	14,743,000	12,258,000	10,983,000
Total Disbursements		212,788,590	213,045,628	218,748,415	224,414,566	228,978,916
Nonspendable		1,282,008	1,282,000	1,282,000	1,282,000	1,282,000
Restricted: Internal		43,297,411	44,886,281	46,370,705	47,464,409	48,493,690
Available		637,175	(1,441,996)	(2,086,129)	(2,308,580)	(676,471)
Ending Balance, June 30		\$ 45,216,594	\$ 44,726,285	\$ 45,566,576	\$ 46,437,829	\$ 49,099,219

Long-Term Financial Plans

Charleston County

Debt Management Plan

Assumptions:

- Revenues

#1

- Property tax base is estimated to grow 2.5% for FY 2016 and 3% for FY 2017, FY 2018, FY 2019, and FY 2020.

#2

- Interfund transfers in reflect funds from the General Fund in FY 2018 and FY 2019 to fund the Libraries' borrowing until existing debt service requirements drop in FY 2020.

- Expenditures

#3

- Debt service includes scheduled payments for existing debt and an estimated \$18.8 million issue for Trident Technical College's Aeronautical Training Facility during FY 2016 and an estimated \$95 million issue(s) for the Charleston County Libraries in FY 2017 and/or FY 2019.

Challenges:

- There are no significant challenges for the Debt Service Fund.

	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected	FY20 Projected
Beginning Balance, July 1	\$ 16,543,798	\$ 15,704,112	\$ 13,887,002	\$ 12,261,162	\$ 12,519,730
Property Tax #1	19,809,000	20,340,000	21,137,000	21,718,000	22,309,000
Intergovernmental	70,977	70,977	70,977	70,977	70,977
Interest	45,000	60,000	75,000	90,000	105,000
Interfund Transfer In #2	6,935,099	7,032,099	10,786,155	12,123,899	7,341,099
Total Available	43,403,874	43,207,188	45,956,134	46,264,038	42,345,806
Expenditures:					
Operating	57,000	59,000	61,000	63,000	65,000
Debt Service #3	27,642,762	29,261,186	33,633,972	33,681,308	33,647,906
Total Disbursements	27,699,762	29,320,186	33,694,972	33,744,308	33,712,906
Restricted: Internal	15,704,112	13,887,002	12,261,162	12,519,730	9,632,900
Ending Balance, June 30	\$ 15,704,112	\$ 13,887,002	\$ 12,261,162	\$ 12,519,730	\$ 8,632,900

Long-Term Financial Plans

Charleston County

Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues

- #1
 - The ½ percent Transportation Sales Tax is estimated to grow at 4% annually and reach the \$1.3 billion goal before the end of the 25-year authorization.

- Expenditures

- #2
 - Personnel costs are projected to increase at 3% per year to cover compensation and benefit increases. Costs include average 1.5% annual merit pay increases beginning in FY 2016 to implement a new compensation system.
- #3
 - Operating expenditures are projected to increase at 3% per year to cover inflationary increases and smaller programmatic initiatives.

Challenges:

- The Transit program (operated by an external entity) is having difficulty maintaining the current level of service and is pursuing additional resources.

		FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected	FY20 Projected
Beginning Balance, July 1		\$ 25,868,102	\$ 25,147,885	\$ 25,676,207	\$ 27,278,009	\$ 29,972,236
Revenues	#1	52,045,000	54,125,000	56,288,000	58,538,000	60,878,000
Total Available		77,913,102	79,272,885	81,964,207	85,816,009	90,850,236
Expenditures:						
Personnel	#2	1,018,760	1,049,000	1,080,000	1,112,000	1,145,000
Operating	#3	9,732,550	10,061,678	10,426,198	10,801,773	11,193,376
Capital		35,000	-	-	-	-
Debt Service		28,478,907	28,986,000	29,680,000	30,430,000	31,253,000
Interfund Transfer Out		13,500,000	13,500,000	13,500,000	13,500,000	13,500,000
Total Disbursements		52,765,217	53,596,678	54,686,198	55,843,773	57,091,376
Restricted: Internal		535,000	-	-	-	-
Available		24,612,885	25,676,207	27,278,009	29,972,236	33,758,860
Ending Balance, June 30		\$ 25,147,885	\$ 25,676,207	\$ 27,278,009	\$ 29,972,236	\$ 33,758,860

Long-Term Financial Plans

Charleston County

Environmental Management Five-year Forecast

Assumptions:

- Revenues

#1

- The solid waste user fee for the disposal of waste in the county is projected to remain unchanged as growth in customers is offset by an increase in recycling.

- Expenditures

#2

- Personnel costs are projected to increase at 3% per year to cover compensation and benefit increases. Costs include average 1.5% annual merit pay increases beginning in FY 2016 to implement a new compensation system.

#3

- Operating and capital expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.

#4

- Based on historical performance, 2.0% of the personnel, operating and capital expenditure budget is anticipated to be unspent.

#5

- Interfund transfers out reflect the use of fund balance for the Environmental Management Capital Improvement Plan. FY 2019 includes \$9 million for another Lined Landfill Cell.

Challenges:

- Accumulate \$9 million for the next Lined Landfill Cell in FY2019 while maintaining the available portion of fund balance at no less than \$5 million.

		FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected	FY20 Projected
Beginning Balance, July 1		\$ 74,861,023	\$ 74,642,588	\$ 72,710,881	\$ 72,341,519	\$ 62,526,299
Revenues	#1	26,687,500	26,688,000	26,688,000	26,688,000	26,688,000
Total Available		101,548,523	101,330,588	99,398,881	99,029,519	89,214,299
Expenditures:						
Personnel	#2	7,153,177	7,367,772	7,588,805	7,816,470	8,050,964
Operating	#3	16,358,858	16,686,035	17,019,756	17,360,151	17,707,354
Capital		3,943,900	5,145,900	2,998,800	2,886,600	3,060,000
Lapse	#4	(550,000)	(580,000)	(550,000)	(560,000)	(580,000)
Interfund Transfer Out		-	-	-	9,000,000	-
Total Disbursements		26,905,935	28,619,707	27,057,361	36,503,221	28,238,318
Nonspendable	#5	27,216,649	27,216,649	27,216,649	27,216,649	27,216,649
Restricted: Internal		30,749,021	30,749,021	30,749,021	30,749,021	30,749,021
Available		16,676,918	14,745,211	14,375,849	4,560,629	3,010,311
Ending Balance, June 30		\$ 74,642,588	\$ 72,710,881	\$ 72,341,519	\$ 62,526,299	\$ 60,975,981

Community Profile

Charleston County



Downtown Charleston

Charleston County is located along the scenic southeastern coast of South Carolina. It has a land territory of 916 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 381,000 residents according to the latest population estimates.

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 historic Charleston. Charleston County also offers urban and suburban communities that lie beyond the bustling city hosting businesses, industries, and residences alike. The region's charm is evident in the "slow pace and friendly environment" despite major growth in population over the past decade.

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 tennis tournament is the preeminent all-women's professional competition. It is held each year at the Family Circle Tennis Center on Daniel Island. It averages over 90,000 attendees with a \$30 million economic impact. The annual Cooper River Bridge Run 10K has over 32,000 participants and an \$18 million impact.

In April 2015, PGA officials announced that they have awarded the 2021 PGA Championship to the Ocean Course at Kiawah Island, SC. The Championship was previously held there in 2012 with great success; bringing with it a \$23.6 million economic impact felt throughout the Charleston region.

Community Profile

Charleston County



**Riverfront Park
North Charleston**

Charleston provides natural beauty, moderate climate, and coveted quality of life that has been deliberately and carefully preserved. In 2014, Charleston was voted #1 Best City in the United States for the fourth year in a row and #2 World's Best City, due to its amenities and lifestyle attributes, according to Condé Nast Traveler's annual Reader's Choice survey. Condé Nast also named Charleston the Friendliest City in the U.S. for the third year in a row.

The region's visitor industry has expanded rapidly over the past few years, experiencing 4.9 million visitors in 2014. The tourism industry contributes more than \$3.34 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. Several Charleston area restaurants were given the 'Star Diamond Award' by The American Academy of Hospitality Sciences; landed on Forbes 4 Star Restaurants list; and were featured in *Wine Enthusiast* magazine's 'America's 100 Best'.

Economic Diversity

The Lowcountry has a competitive posture and a diverse economic base due to its high quality of life. The region's economic base includes the Port of Charleston, which is the fourth in container volume along the east and Gulf Coasts and eighth in the nation with cargo valued at more than \$63 billion. The Port is considered the most efficient in the world for its cargo handling systems. Activity is expected to rise over the next decade, largely due to the new container terminal currently under construction on the former Naval Base.



Community Profile

Charleston County

The new 280 acre terminal is expected to open in 2018 and will increase Charleston's total container capacity by 50%. The SC State Ports Authority also plans to deepen the harbor to 50 feet. Shipping volume through South Carolina ports increased by 8.9% in Fiscal Year 2013 and posted \$140.5 million in operating revenues. The Ports Authority has a \$45 billion economic impact for the region and provides 260,600 jobs.



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.

In March 2015, Daimler AG announced plans for a \$500 million expansion of their North Charleston operation, which will include the addition of 1,300 new jobs. The facility will create a completely new body shop, a paint shop and an assembly line. Currently, the company assembles the vans at the facility inside Palmetto Commerce Parkway. The new facilities will allow Daimler to build Sprinter Vans from start to finish.



Volker Mornhinweg, Head of Mercedes-Benz Vans & Elliott Summey, Chairman of Charleston County Council at Daimler's March 2015 expansion announcement ceremony.

In July 2015, Boeing announced that their largest Dreamliner model, the 787-10, would be assembled exclusively in North Charleston. Boeing also began building its state-of-the-art Dreamliner paint facility, which will wrap up construction sometime in late 2016. This facility, located on Boeing's North Charleston campus, will accommodate two 787-10s at 224 feet long and a wingspan of nearly 200 feet.

Community Profile

Charleston County

Boeing South Carolina currently employs 7,500 workers with plans to hire more as the aerospace giant builds out the IT Center of Excellence, Engineering Design Center, Propulsion South Carolina and the Boeing Research and Technology manufacturing center workforces.

Other elements of the diverse Charleston economy also remain robust. Recent company announcements include Hubner Manufacturing Corporation, New Orleans Cold Storage & Warehouse Company (NOCS), TorqTek Design and Manufacturing, Senior Aerospace AMT, New World Pharmaceuticals LLC and New World Consumer Products.



Infrastructure

The region's growing international operations, stable businesses and industrial bases have contributed to a diverse economy. The area is also benefitted by modern airports like Charleston International Airport and superior rail access. They are committed to the constant upgrading of their highways. Renovations to the airport are expected to be completed in 2015. Palmetto Commerce Parkway continues to house a growing number of world-class businesses such as The Boeing Company, Daimler Vans Manufacturing, New Orleans Cold Storage & Warehouse Company (NOCS), Cummins Turbo, Shimano, IFA Rotorion, TIGHITCO, Streit USA Armoring and The Intertech Group.

The area surrounding the park is rapidly developing. It is bound to the east by I-26, to the north by Ladson Road and to the south by Ashley Phosphate Road.

Education

During 2014, over 37,000 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. Trident Technical College is in the process of building a new nursing school and an aeronautical training facility. Other higher education opportunities include the College of Charleston, The Citadel, Charleston Southern University and The Art Institute of Charleston.

Unemployment Rate

As of June 2015, the Charleston region is experiencing 5.8% unemployment rate, compared to the State of South Carolina rate at a 6.7% and the national rate at 5.5%.

Community Statistics

Charleston County

The following represents the assessed property values for personal and vehicle property and real property for each of the last ten years. A property's assessed value is the taxable value of a property based on a percentage of appraised value.

<u>ASSESSED PROPERTY VALUES</u>			
<u>Fiscal Year</u>	<u>Personal & Vehicle</u>	<u>Real Property</u>	<u>Total</u>
2014	\$417,227,863	\$2,817,056,508	\$3,234,284,371
2013	405,407,260	2,834,713,312	3,240,120,572
2012	382,850,480	2,748,065,264	3,130,915,744
2011	389,747,922	2,729,144,416	3,118,892,338
2010	393,200,238	2,530,782,359	2,923,982,597
2009	392,720,676	2,567,170,930	2,959,891,606
2008	390,990,249	2,525,310,042	2,916,300,291
2007	369,530,347	2,308,701,112	2,678,231,459
2006	347,956,687	2,197,536,874	2,545,493,561
2005	377,880,220	2,041,172,452	2,419,052,672
<i>NOTE: This information was provided by the Charleston County Auditor.</i>			

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.

<u>CONSTRUCTION</u>			
<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Commercial Value</u>	<u>Residential Value</u>
2014	7,405	23,090,032	169,064,413
2013	8,154	29,847,333	155,231,949
2012	8,934	27,954,751	143,853,399
2011	7,262	31,870,422	126,390,397
2010	5,489	17,626,075	129,759,084
2009	4,653	22,624,569	139,674,375
2008	6,027	43,078,148	290,968,195
2007	6,724	50,317,887	290,667,299
2006	7,036	41,121,669	298,504,572
2005	6,538	44,571,910	222,391,075
<i>NOTE: This information was provided by the Building Inspections Department.</i>			

Community Statistics

Charleston County

The ten largest taxpayers as of December 2014 are set forth below.

<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
S.C. Electric & Gas	\$57,316,300	Public Utility
Boeing	42,825,271	Manufacturing
Kapstone Kraft	14,097,805	Manufacturing/Chemical
Kiawah Real Estate Company	7,876,700	Real Estate
Charleston/North Charleston MSA	5,867,080	Retail
Northwood Mall CMBS	5,428,950	Retail
Charleston Place LLC	5,008,500	Hotel
Tanger Properties Limited	4,632,460	Retail
Cummings, Inc.	4,078,647	Manufacturing
East Cooper Community Hospital	5,629,353	Hospital
<i>NOTE: This information was provided by the Charleston County Auditor.</i>		

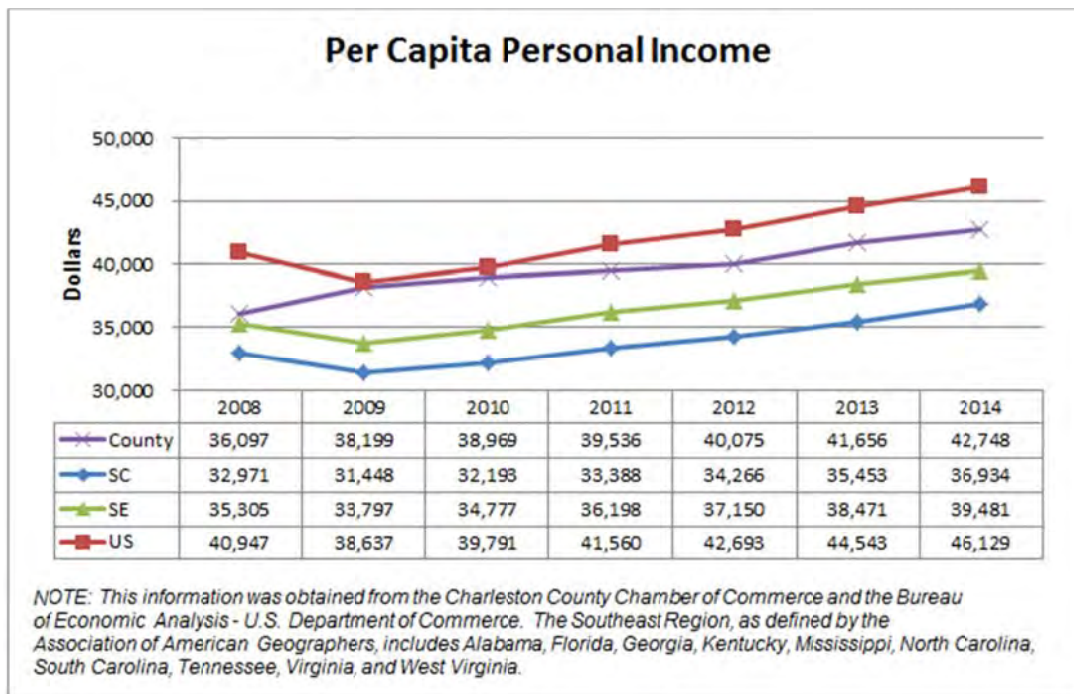
The following represents the ten largest employers within the County, their approximate number of employees, and the percentage of total county employment as of December 2014.

<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Joint Base Charleston	22,000	13.07%
Medical University of South Carolina (MUSC)	13,000	7.72%
Boeing Charleston	6,500	3.86%
Charleston County School District	5,300	3.15%
Roper St. Francis Healthcare	5,134	3.05%
JEM Restaurant Group Inc.	3,000	1.78%
County of Charleston	2,475	1.47%
Walmart	2,300	1.37%
Trident Medical Center (Trident Health System)	2,000	1.19%
College of Charleston	2,000	1.19%
<i>Note: This information was provided by the Charleston Metro Chamber of Commerce Center for Business Research.</i>		

Community Statistics

Charleston County

The per capita personal income represents the total personal income of the residents divided by the resident population. According to experts, per capita personal income is often used as an important indicator of the quality of consumer markets and of the economic well-being of the residents of an area. The following represents the per capita personal income for Charleston County, South Carolina, the Southeast, and the United States.



The following represents the County population, median age, and unemployment rate for each of the last ten years.

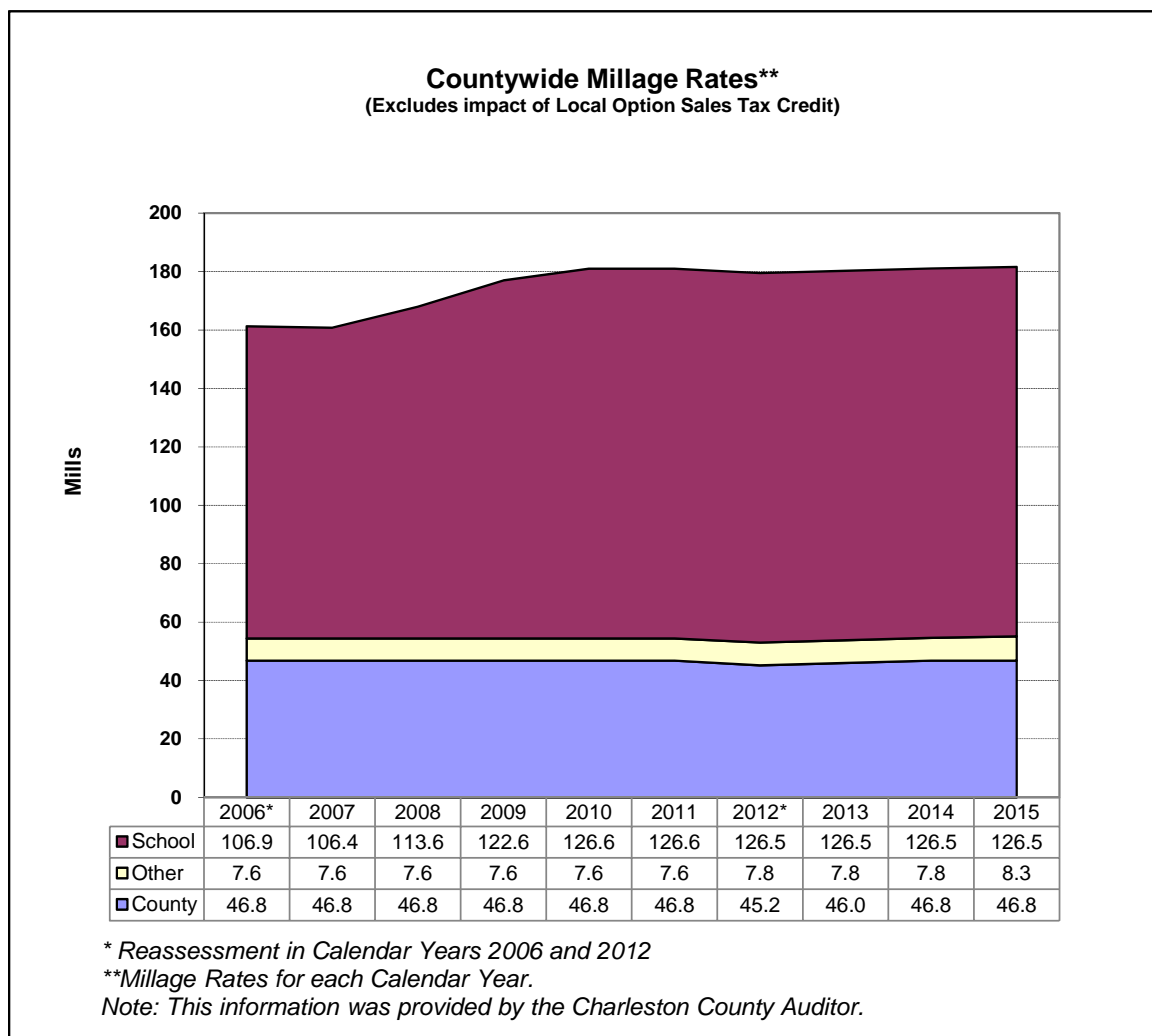
DEMOGRAPHICS			
Calendar Year	County Population	Median Age	Unemployment Rate
2014	372,803	35.7	6.3%
2013	365,162	35.7	7.2%
2012	351,336	35.0	7.8%
2011	350,209	36.0	9.4%
2010	355,276	36.9	8.6%
2009	348,046	36.0	5.3%
2008	342,973	36.0	4.5%
2007	343,522	36.0	5.0%
2006	340,625	36.2	5.0%
2005	336,865	35.5	4.7%

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 Q36 to Q42 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.

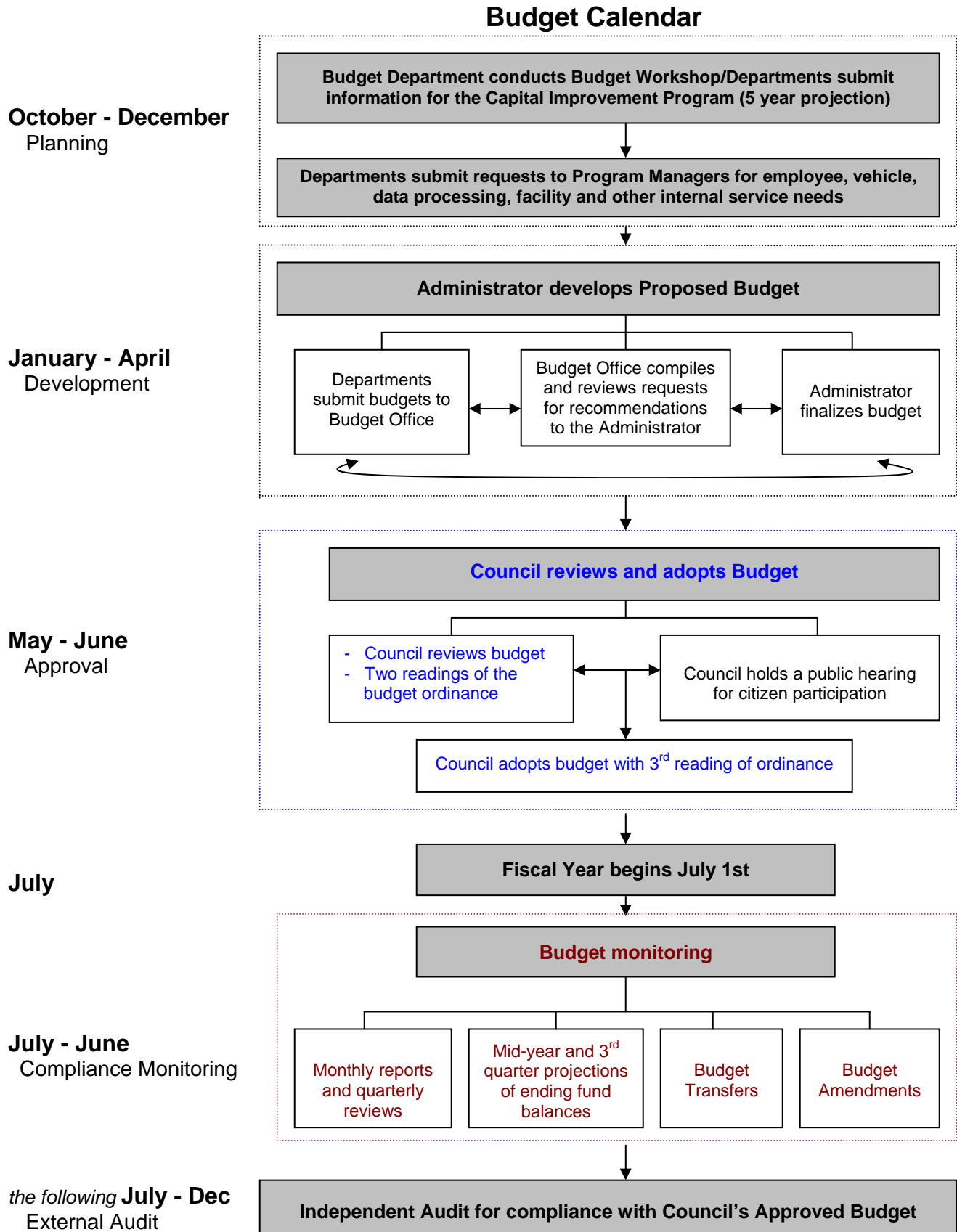
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those 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



CHARLESTON COUNTY ORDINANCE 1865

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016, HEREINAFTER REFERRED TO AS FISCAL YEAR 2016; 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 MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE FOR FISCAL YEAR 2016; PROVIDING FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION 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 MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION 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 44.7 mills after adjustment for reassessment for General Fund Purposes and 6.1 mills for the Debt Service of Charleston County (the "County") in the year 2015.

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 2016, 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, 2015, and ending June 30, 2016, to wit:

Organization Units:	General	Debt Service	Proprietary	Special Revenue
COUNCIL AGENCIES				
County Council	\$ 1,613,801	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	-	17,239,454
Accommodations Tax - State	-	-	-	62,000
Internal Auditor	228,490	-	-	-
Legal	1,319,220	-	-	122,320
State Agencies	377,106	-	-	-
ELECTED OFFICIALS				
Auditor	2,229,335	-	-	-
Clerk of Court	3,681,737	-	-	1,035,000
Coroner	1,547,275	-	-	-
Legislative Delegation	236,121	-	-	-
Probate Courts	2,582,527	-	-	-
Register of Mesne Conveyance	1,966,672	-	-	-
Sheriff	65,266,421	-	-	1,323,642
Solicitor	5,946,546	-	-	2,742,853
Treasurer	1,830,357	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,958,597	-	-	-
Library	15,162,774	-	-	-
Master-In-Equity	673,584	-	-	-
Public Defender	3,097,292	-	-	5,229,018
Veterans Affairs	358,817	-	-	-
ADMINISTRATOR	936,904	-	-	100,000
Consolidated Dispatch	6,915,661	-	2,853,439	-
Economic Development	-	-	-	2,854,016
Minority Business Development	-	-	-	354,024
Nondepartmental	16,786,160	27,699,762	-	-
DEPUTY ADMINISTRATOR FINANCE	463,041	-	-	-
Assessor	4,301,150	-	-	-
Budget	742,329	-	-	-
Finance	1,047,862	-	-	-
Revenue Collections	1,209,500	-	2,091,590	-
DEPUTY ADMIN GENERAL SERVICES	399,636	-	-	-
Building Inspections	1,735,590	-	-	20,878
Facilities Management	15,490,738	-	5,322,508	-
Magistrates' Courts	4,872,920	-	-	76,968
Technology Services	12,764,805	-	7,100,614	-
DEPUTY ADMIN HUMAN SERVICES	413,347	-	-	-
Emergency Management	815,192	-	-	228,239
Human Resources	1,490,661	-	27,858,000	-
Procurement	943,770	-	2,500,000	-
Safety & Risk Management	2,135,276	-	5,594,284	-
Zoning/Planning	1,733,658	-	-	148,436
DEPUTY COMMUNITY SERVICES				
Community Services	1,884,188	-	-	-
Dept of Alcohol & Other Drug Abuse	-	-	11,244,139	-
Emergency Medical Services	15,663,519	-	-	-
DEPUTY TRANS & PUBLIC WORKS				
Environmental Management	-	-	27,455,935	-
Fleet Management	-	-	13,628,967	-
Public Works	11,497,251	-	-	2,821,937
Transportation Development	428,760	-	-	16,669,369
TOTAL	\$ 214,748,590	\$ 27,699,762	\$ 105,649,476	\$ 51,028,154

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 after adjustment for reassessment for operating purposes and 4.0 mills for debt service in the year 2015 on all of the taxable property in the area located within Charleston County known as the Awendaw McClellanville Consolidated Fire Protection District to be deposited in the Awendaw McClellanville Consolidated Fire Protection District Special Revenue Fund.

Proceeds of the levy upon all taxable property located within the Awendaw McClellanville Consolidated Fire Protection 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 McClellanville Consolidated Fire Protection 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 \$2,082,617 for operating purposes of the Awendaw McClellanville Consolidated Fire Protection District and \$450,000 for debt service from the funds referred to in SECTION 4 and from such other funds as may be generated by the Awendaw McClellanville Consolidated Fire Protection District for the corporate purposes of the District for and during the period beginning July 1, 2015, and ending June 30, 2016. 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 20.3 mills after adjustment for reassessment in the year 2015 on all of the taxable property in the area located within Charleston County known as the East Cooper Fire District to be deposited in the East Cooper Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within the County known as the East Cooper Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the East Cooper Fire District. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 7: It is hereby appropriated \$145,000 from the funds referred to in SECTION 6 and from such other funds as may be generated by the East Cooper Fire District for the corporate purposes of the District for and during the period beginning July 1, 2015, and ending June 30, 2016. 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 12.0 mills after adjustment for reassessment in the year 2015 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 \$238,600 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, 2015, and ending June 30, 2016. 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 4.9 mills (3.8 mills before adjustment for reassessment for baseline operations and 1.1 mills to eliminate the Fiscal Year 2015 deficit) in the year 2015 on all of the taxable property in the area located within Charleston County known as the West St. Andrew's Fire District to be deposited in the West St. Andrew's Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within Charleston County known as the West St. Andrew's Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the West St. Andrew's Fire District. Such funds shall be paid out from time to time by the County Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 11: It is hereby appropriated \$8,000 from the funds referred to in SECTION 10 and from such other funds as may be generated by the West St. Andrew's Fire District for the corporate purposes of the District for and during the period beginning July 1, 2015, and ending June 30, 2016. 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 after adjustment for reassessment for operating purposes and 1.0 mills for debt service in the year 2015 on all taxable property in Charleston County to be deposited in the Trident Technical College Special Revenue Funds.

Proceeds of the levy upon all taxable property shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in separate funds to be held and administered by the Treasurer. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 13: It is hereby appropriated \$6,179,000 for operating purposes of Trident Technical College ("TTC") and \$3,248,000 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, 2015, and ending June 30, 2016. 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 2016, which is hereby incorporated by reference as part of this Ordinance as is 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"), or his designated representative, shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator, or his designated representative, 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, 2015, shall be added to the applicable organizational unit's budget for Fiscal Year 2016. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 17: All monies designated by County Council as of June 30, 2015, shall be added to the applicable organizational unit's budget for Fiscal Year 2016. 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 2016 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 McClellanville Consolidated Fire Protection 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 McClellanville Consolidated Fire Protection District shall constitute a valid and prior claim only against the taxes levied herein for the use of the Awendaw McClellanville Consolidated Fire Protection 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 2016 Approved Budget Detail document.

For "State Agencies" and "Outside Agencies", the organizational budgets are bound by "object code."

The County Administrator, or his designated representative, is hereby authorized to effect transfers between organizational units. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories.

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

County Council may by amendment to this Ordinance adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this Ordinance.

SECTION 20: In order that County Council may be assured that monies appropriated to the agencies funded in "County Council" and "Local Accommodations Tax" in SECTION 2 of this Ordinance are properly expended for a public purpose, the above agencies receiving monies shall provide all documents and information required in the County policy for funding outside agencies, adopted August 22, 2006, as may be amended from time to time.

SECTION 21:

(a) Monies received from governmental grants shall accrue only to Special Revenue, Capital Projects, and Proprietary Funds as set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year and thereby not be stated in this Budget Ordinance, then, by passage of Council's resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds shall be created to provide a mechanism for the expenditures of these monies.

(b) Funds derived from the sale of real property shall be placed in the Capital Proceeds Capital Projects Fund, and these funds shall be expended only for capital outlays after specific resolution of County Council.

SECTION 22: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than four percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by County Council

On June 30, 2016, 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 \$146,901,000, then the first \$500,000 of excess shall be placed in the Rainy Day Fund.

SECTION 23: Contracts necessary to expend monies appropriated to "Outside Agencies" in the budget are hereby authorized.

SECTION 24:

(a) The salaries or compensation shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council.

(b) Merit Pay is established for Fiscal Year 2016 at

- (1) 1.0% for Meets Standards performance outcome
- (2) 1.5% for Exceeds Standards performance outcome
- (3) 2.0% for Outstanding performance outcome

(c) Pursuant to Chapter 9, Title 4 of the South Carolina Code of Laws, salaries for the following Elected Offices, exclusive of any Cost of Living Adjustment or Merit increases pertaining to the incumbent officials, and exclusive of any State supplement, are set at:

Auditor	\$108,737
Clerk of Court	131,544
Coroner	112,477
Probate Judge	142,174
Register of Mesne Conveyance.....	116,965
Sheriff	155,236
Treasurer	124,131

(d) Travel and expense allowances shall be paid only upon proper documentation as prescribed by the Administrator. The per diem rates adopted by the State of South Carolina and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply.

SECTION 25: The classification and grades of all positions shown in the Charleston County Approved Operating Budget are only provisional and subject to audit by the Human Resources Department to determine the appropriate grade and classification.

SECTION 26: The Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

SECTION 27: If for any reason any provision of this Ordinance, or its applications to any circumstance, is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

SECTION 28: This Ordinance shall become effective upon approval of County Council following third reading.

CHARLESTON COUNTY, SOUTH CAROLINA



By: J. Elliott Summey
J. Elliott Summey
Chairman of Charleston County Council

ATTEST:

By: Beverly T. Craven
Beverly T. Craven
Clerk to Charleston County Council

First Reading: May 28, 2015
Second Reading: June 02, 2015
Third Reading: June 16, 2015

CHARLESTON COUNTY ORDINANCE NO. 1856

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2016 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 2016 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, 2015, and ending June 30, 2016, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelts</u>	<u>Transportation Related Projects</u>
CARTA	\$ 7,854,000	\$ -	\$ -
RTMA - Tri-County Link	462,000	-	-
ITN Charleston Trident	35,000	-	-
Greenbelts - Operating	-	202,777	-
MWDBE Program	-	-	326,158
Roads Program	-	-	15,169,375
Debt Service	-	8,939,652	19,539,255
County Indirect Cost	10,000	7,000	220,000
TOTAL	\$ 8,361,000	\$ 9,149,429	\$ 35,254,788

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 2016 Approved Budget Detail document prepared in support of this ordinance.

The County Administrator, or his designated representative, is hereby authorized to effect transfers between County organizational units. By amendment to this ordinance, County Council may also adjust appropriations and make supplemental appropriations from the proceeds of the Sales Tax.

SECTION 7: Agencies outside the County which receive funds from the Transportation Sales Tax Special Revenue Fund shall enter into an intergovernmental agreement in a form approved by the County Administrator and County Attorney. Such agreements shall include, provisions set forth herein, as well as other provisions necessary or helpful in administering the distribution of funds hereunder pursuant to the Act, the Sales Tax Ordinance, and other applicable laws, rules, regulations and County policies.

SECTION 8: In order that Council may be assured that monies appropriated to the outside agencies funded from the proceeds of the Sales Tax are properly expended for projects and purposes permissible under the Act and the Sales Tax Ordinance, such agencies receiving funds shall submit requests for funding in accordance with procedures and schedules established by the County Administrator. Such procedures and schedules shall require, *inter alia*, a statement of the particular purpose(s) for which the money is intended to be spent. Except as specifically authorized by County Council, any outside agency or organization receiving an appropriation of Sales Tax funds must provide to County Council an independent annual audit of such agency's or organization's financial records and transactions and such other and more frequent financial information as required by County Council, all in a form satisfactory to County Council.

SECTION 9: Contracts necessary for County organizational units to expend monies appropriated in this budget when not specifically permitted by the Charleston County Procurement Code are hereby authorized and said contracts shall be approved by a resolution of County Council. Awards of bids are hereby authorized and shall be conducted in accordance with the provisions of the Charleston County Procurement Code.

SECTION 10: The Charleston County Administrator is hereby authorized to prepare and administer the detailed operating budget in support of and not inconsistent with the provisions of this ordinance as the detailed transportation sales tax budget for Charleston County.

SECTION 11: The classification and grades of all positions shown in the detailed budget are only provisional and are subject to audit by the Human Resources Department to recommend the appropriate grade and classification.

SECTION 12: The County Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents – FTEs) among organizational units and fund types.

SECTION 13: If any provision of this ordinance or its applications to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

SECTION 14: All provisions of the Charleston County Fiscal Year 2016 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of third reading.

ADOPTED and APPROVED in meeting duly assembled this 16th day of June, 2015.



CHARLESTON COUNTY, SOUTH CAROLINA

By: J. Elliott Summey
J. Elliott Summey
Chairman of Charleston County Council

ATTEST:

By: Beverly T. Craven
Beverly T. Craven
Clerk to Charleston County Council

First Reading: May 28, 2015
Second Reading: June 02, 2015
Third Reading: June 16, 2015

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. 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 October 21, 2014

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

Financial Policies

Charleston County

Operating Budget Policies

1. The budget process will follow a calendar established by the Administrator.
2. The budget will:
 - a. Be prepared annually.
 - b. Include operating and capital budgets.
 - c. Be adopted by Council before July 1.
3. The budgets will be balanced meaning the 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 for at least the County's major funds that include estimated operating revenues and costs. A major fund comprises at least 10 percent of its fund type and at least 5 percent of all funds.
 - 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. Revenues will be evaluated at least annually to determine stability.
2. Revenue estimates will be based on available information to provide reasonable expectations of projected revenue.
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. Meeting the financial and service related requirements stipulated by the grant.
 - c. The impact on services due to renewal/continuation, termination, or reduction in grant funding.
5. The appropriation of all revenues will be approved by Council, either by ordinance or by Council directive.
6. Prior to acceptance of all revenue, (including but not limited to, gifts, donations, and bequests), the revenue shall be evaluated for the benefit to the County and accepted only by Council approval.
7. Restricted revenue shall only be used for the purpose intended.
8. Interest income will be allocated among the major funds or restricted funds that provided cash to earn the interest income.
9. Except for Enterprise Funds or other restricted funds, the sale of personal property will be deposited into the Equipment Replacement 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. The allocation of indirect costs will be reviewed annually as part of the budget process. 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 Stability Policies

1. At the end of each fiscal year, the County will strive to maintain a minimum unrestricted fund balance in the General Fund of two (2) months of the subsequent year's General Fund operating expenditures. If the County falls below the minimum level, the Administrator will submit a plan to Council to restore fund balance to the minimum level. (The level is based upon the GFOA recommendation that states regardless of size of government to "maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.") GFOA Best Practice *Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 & 2009) (Budget & CAAFR)*
2. The County will review the fund balance in other funds for reasonability 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 available fund balance, it 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 standards 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 if the following criteria are met:
 - a. When current revenues or one-time funds 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 strive to maintain at least 20 percent of its constitutional debt limit margin referenced in item 4 above for use in the event of a major calamity.
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 proportion of debt service payments due in the next fiscal year to ensure sufficient cash flows in the following 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 Finance Director, 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 the best available opinion from the County’s independent auditor.
2. The County’s accounting system shall be maintained in such a way so as to conform to the following characteristics:
 - a. Reliability
 - b. Accuracy
 - c. Consistency
 - d. Readability
 - e. Timeliness
 - f. Responsiveness
 - g. Conformity with all legal requirements
3. The 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.
5. Operational (program) audits will be performed as deemed necessary by the Administrator.

Financial Policies

Charleston County

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 Finance Department and provided to Council on a monthly basis for operating funds with 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 Finance Departments based on financial information through December. A report to Council will be made to Council upon completion.
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 (CAFR) 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.

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 Director of Safety & Risk Management 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 Director of Safety & Risk Management will minimize the costs of risk management activities.

Financial Policies

Charleston County

3. The Director of Safety & Risk Management 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.
 - c. Long-term costs shall be estimated and fully disclosed to Council before approval and implementation.

Glossary

Charleston County

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

Adopt - In the context of this budget book, the process by which Council approves the budget through a public hearing and three readings of an ordinance.

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

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

Appropriation – Funds set aside by a formal action of County Council for approved purposes.

Assessed Value - A property's assessed value is the taxable value of a property based on a percentage of appraised value. The percentage for an owner-occupied residence is 4 percent; commercial property is 6 percent; a commercial motor vehicle is 10.5 percent; and a personal motor vehicle is 6 percent.

Available - In the context of this budget book, the total of the beginning fund balance, annual revenues, and transfers in which can be used to support disbursements.

Balanced Budget – Disbursements (expenditures and transfers out) in the budget are equal to or less than the funding available (revenues, transfers in, and fund balance).

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

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

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

Budget - A financial plan of operation which includes estimates of expenditures and revenues for a given period. It provides a basis for planning, controlling, and evaluating the County's activities.

Budget Transfer – This is a budgetary transaction which can increase or decrease the adopted line item appropriations within a budget.

C Funds - State-shared revenue driven by a formula based upon the sale of gasoline in the County. These revenues are earmarked for the improvement of State and local roads.

Capital Assets – Accumulates capital expenses depreciation. (Part of fund balance in the Nonspendable category.)

Glossary

Charleston County

Capital Expenditures (Expenses) - Major objects of expenditure which covers three types of purchases. These purchases include vehicles and equipment (per unit cost of more than \$5,000); land and all land improvements (all, regardless of cost); and depreciable land improvements, buildings and building improvements, and infrastructure (per unit cost of more than \$100,000).

Capital Improvement Plan – A financial management tool that provides a multi-year perspective of all capital projects along with project funding.

Capital Project - A major improvement or acquisition of equipment or property.

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

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

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

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

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

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

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

Department of Alcohol and Other Drug Abuse Services (DAODAS) - One of the County's departments and an Enterprise Fund operating under the name Charleston Center.

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

Designations - The portions of fund balance established by County ordinance or Council directive for specific purposes. (Part of fund balance in the Restricted: Internal category.)

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

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

Glossary

Charleston County

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

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

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

Encumbrances - Commitments made to vendors which involve goods that have not been received or services that have not been completed at year end. (Part of fund balance in the Restricted: Internal category.)

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

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

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

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

Fiscal Year (FY) - The twelve-month period to which the annual budget applies. The County's fiscal year begins July 1 and ends June 30. The year is represented by the date on which it ends (e.g., July 1, 2014 to June 30, 2015 will be Fiscal Year 2015).

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

Full-time Equivalent (FTE) - A value expressing a percentage of time and of funds related to a permanent position authorized by County Council through annual appropriations. For example: 1.00 FTE would represent a position that works the department's declared full-time work schedule; 0.50 FTE would represent a position that works half of the department's full-time work schedule.

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

Glossary

Charleston County

Fund Balance - Reflects the cumulative total over time of revenues and interfund transfers in that are in excess of disbursements (expenditures/expenses and interfund transfers out) in any established fund. Fund balance categories include Nonspendable, Restricted: External, Restricted: Internal, and Available (balance after other three categories).

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

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

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

Goals - Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

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

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

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

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

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

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

Input Measures – Performance measures that represent the resources available to provide services or the level of service or the number of activities/items the department is expected to service.

Glossary

Charleston County

Interfund Transfer - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in without requiring a repayment or an asset in return). This results in the recording of a disbursement and a source.

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

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

Nonspendable - The portion of fund balance that reflects amounts not available for spending (i.e. inventory, prepaid expenses, long-term receivables and capital assets).

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

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

Major Fund - A fund in which the total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are at least 10% of the corresponding total for all funds of that fund type and at least 5% of all funds combined.

Mandate - A requirement by a higher level of government, i.e. the State or federal government, to provide a service or to perform a function.

Mill - One one-thousandth of a dollar of assessed property value.

Millage Rate - The number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value.

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

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

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

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

Glossary

Charleston County

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

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

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

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

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

Rainy Day Funds - These funds are amounts set aside in the General Fund or Environmental Management fund balance per County Ordinance. These funds are intended to provide emergency funds in the event of a calamity and are to be maintained at no less than four percent of the current General Fund budget.

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

Restricted: External – Part of fund balance set aside to meet criteria of external organizations usually related to legal requirements.

Restricted: Internal – Part of fund balance set aside for encumbrances, designations, or reservations by financial policy.

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

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

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

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

Tax Anticipation Note (TAN) - A financial instrument used to provide cash flow until current property taxes are received. A TAN is usually repaid within a few months of issue.

Transfer In/Transfer Out - See Interfund Transfer.

Glossary

Charleston County

Transportation Sales Tax – An additional one half of one percent sales tax levied in Charleston County on top of the State's sales tax and the County's Local Option Sales Tax. The tax is to be collected from May 2005 and will end either after 25 years or whenever \$1.3 billion is collected (whichever occurs first).

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

Acronyms

Charleston County

ADI - Adult Density Index (used for mosquito control)

APWA - American Public Works Association

ATI - Assessable Transfer of Interest

BCDCOG - Berkeley, Charleston, Dorchester Council of Governments

BEVR - Board of Elections and Voter Registration

CAFR - Comprehensive Annual Financial Report

CAMA - Computer Assisted Mass Appraisal System

CAPES – Committee for Auditing Performance and Evaluation Standards

CARTA - Charleston Area Regional Transportation Authority

CDBG - Community Development Block Grant

CERT - Citizens Emergency Response Team

CHDO - Community Housing Development Organization

CIP - Capital Improvement Plan

CNSR – County Non-Standard Roads

COLA - Cost of Living Adjustment

COP - Certificate of Participation

CPI - Consumer Price Index

CQI - Continuous Quality Improvement

DAODAS - Department of Alcohol and Other Drug Abuse Services

DDC - Defensive Driving Class

DHEC - Department of Health and Environmental Control

DSS - Department of Social Services

DUI - Driving Under the Influence (of Alcohol or Drugs)

DUS - Driving Under Suspension

E911 - Emergency 911 Division

EMS - Emergency Medical Services Department

EOC - Emergency Operations Center

EPD - Emergency Preparedness Division

ESF - Emergency Support Functions

FEMA - Federal Emergency Management Administration

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP – Generally Accepted Accounting Principles

GAB - Greenbelt Advisory Board

GASB - Governmental Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GOB - General Obligation Bond

Haz Mat - Hazardous Materials Enforcement Division

HUD - The U.S. Department of Housing and Urban Development

IFAS - Integrated Fund Accounting System

ISF - Internal Service Fund

IST - In Service Training

Acronyms

Charleston County

ITN - Independent Transportation Network

ITS - Information Technology Services

JAG - Justice Assistance Grant

LMI - Low to Moderate Income

LOST - Local Option Sales Tax

MIAP - Medically Indigent Assistance Program

MLOD - Multi Lot Discount

MRF - Materials Recovery Facility

MUSC - Medical University of South Carolina

MUTC - Manual of Uniform Traffic Control

MWDBE - Minority Women Disadvantaged Business Enterprise

NFPA - National Fire Protection Association

NIDA - National Institute on Drug Abuse

NIIMS - National Interagency Incident Management System

NPDES - National Pollutant Discharge Elimination System

O&M - Operating and Maintenance

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

SOP - Standard Operating Procedure

SPAWAR - Space and Air Warfare Systems Center

SRO - School Resource Officer

TAB - Transportation Advisory Board

VA - Veterans Affairs

VCRB - Vehicle Collision Review Board

WIA - Workforce Investment Act

WIP - Work In Progress

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