



**Fiscal Year 2017
Approved
Budget
Narrative**



End Section

COUNTY OF CHARLESTON SOUTH CAROLINA



APPROVED BUDGET FOR FISCAL YEAR 2017

BUDGET NARRATIVE

COUNTY COUNCIL

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

**COUNTY ADMINISTRATOR
KEITH BUSTRAAN**

**CHARLESTON
COUNTY
SOUTH CAROLINA**

Budget Department:

Mack Gile, Budget Director
LoElla Smalls, Assistant Budget Director
Catherine Ksenzak, Grants Manager
Terry Douglas, Budget Analyst III
Mathew Fillmore, Budget Analyst II
Gail Marion, Budget Analyst I
Audrey Parker, Administrative Assistant III

Telephone: (843) 958-4640
FAX: (843) 958-4645
Internet: www.charlestoncounty.org
E-mail: mgile@charlestoncounty.org

Distinguished Budget Presentation Award



Picture Cover: Reflected in the window of a downtown Charleston residence is the Palmetto Tree, the state tree of South Carolina. Motifs of the tree are displayed on the shutters as a symbol of South Carolina pride. Because the Palmetto provided a “tree fort” to absorb and thus negate the force of British cannonballs at Fort Moultrie, it quickly became a symbol of liberty in South Carolina. The Palmetto Tree was included on the South Carolina state seal in 1777. After South Carolina seceded from the Union, the state was charged with designing its own “national flag” and in 1860 the Palmetto Tree was added to the state flag, where it remains today. Thus, South Carolina came to be known as the “Palmetto State”.

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, 2015, for the 27th 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.

Photograph By: Natalie Hauff

Table of Contents

Administrator's Letter to Citizens	9
Organizational Chart.....	13
County Council	14
Elected and Appointed Officials.....	15
Budget Highlights.....	16
Charleston County at a Glance	18

PERFORMANCE MEASURES

Mission and Values.....	21
Performance Measures Guide.....	22
Performance Measures – Fiscal Year 2016 Notable Results	24

OVERVIEW

Budget User's Guide.....	29
Description of Funds.....	35
Fund Balance Changes	46
Budget Analysis	49
Major Revenue Sources	61

SCHEDULES

Introduction	71
Where It Comes From	74
Where It Goes.....	75
Budget Summary, All Funds.....	76
Revenues.....	78
Expenditures.....	86
Interfund Transfers	92
Authorized Positions	93
All Funds Fund Statement	102
Fund Statement by Fund Type	103
General Fund.....	104
Debt Service Fund	106
Special Revenue Funds	108
Enterprise Funds	150
Internal Service Funds.....	158

COUNCIL AGENCIES

County Council	165
Accommodations Tax: Local	166
Accommodations Tax: State.....	167
Internal Auditor	168
Legal	
Legal	171
Seized Assets	172
State Agencies.....	173
Transportation Sales Tax Transit Agencies	174

Trident Technical College	
Trident Technical College	175
Trident Technical College Debt Service	176

ELECTED OFFICIALS

Auditor.....	177
Clerk of Court	
Clerk of Court.....	180
IV-D Child Support Enforcement	182
Victim's Bill of Rights.....	183
Coroner	184
Legislative Delegation.....	186
Probate Courts.....	187
Register of Mesne Conveyance.....	190
Sheriff	
Asset Forfeiture.....	193
Detention Center	194
IV-D Child Support Enforcement.....	195
Law Enforcement	196
Programs.....	198
School Crossing Guards	199
Victim's Bill of Rights.....	200

Solicitor	
Alcohol Education Program	202
Bond Estreatment	203
Criminal Domestic Violence Appropriation	204
Drug Court	205
DUI Appropriation	206
Expungement.....	207
Juvenile Education Program	208
Pretrial Intervention.....	209
Solicitor	210
State Appropriation	213
Traffic Education Program	214
Victim Unclaimed Restitution	215
Victim's Bill of Rights.....	216
Victim-Witness State Appropriation	217
Violent Crime Prosecution	218
Worthless Check.....	219

Treasurer	220
-----------------	-----

APPOINTED OFFICIALS

Elections and Voter Registration	223
Library	225
Master-In-Equity.....	227

Tables of Contents

Public Defender	
Berkeley County	230
Charleston County	231
General Fund Support	234

Veterans Affairs	235
------------------------	-----

ADMINISTRATOR

County Administrator	
County Administrator	238
Summer Youth Program	239

Consolidated Dispatch	
Consolidated Dispatch	241
Emergency 911 Communications	243
Fire and Agency Costs	244

Economic Development	245
----------------------------	-----

Greenbelt Programs	246
--------------------------	-----

DEPUTY ADMINISTRATOR COMMUNITY SERVICES

Community Development	
Administration	249
Medically Indigent Assistance Program	251

Department of Alcohol & Other Drug Abuse Services (DAODAS)	
Administration	254
Adolescent Services	257
Adult Services	258
Bedded Service	259
Community Prevention Services	260
Criminal Justice Services	261
Detention Outpatient	262
Medical Services	263
New Life Unit	264
Opioid Treatment Services	265
Support Services	266
Therapeutic Child Care	267
Women's Services	268

Emergency Medical Services	269
----------------------------------	-----

DEPUTY ADMINISTRATOR FINANCE

Deputy Administrator Finance	274
------------------------------------	-----

Assessor	275
----------------	-----

Budget	278
--------------	-----

Finance	280
---------------	-----

Revenue Collections	
Delinquent Tax	283
Revenue Collections	285

DEPUTY ADMINISTRATOR GENERAL SERVICES

Deputy Administrator General Services	288
---	-----

Building Inspections	
Building Inspections	290
Project Impact	293

Facilities Management	
Facilities Management	295
Office Services	299
Parking Garages	301

Magistrates' Courts	
Magistrates' Courts	305
Victim's Bill of Rights	307

Technology Services	
Communications Administration	310
Radio Communications	311
Records Management	313
Technology Services	316
Telecommunications	318

DEPUTY ADMINISTRATOR HUMAN SERVICES

Deputy Administrator Human Services	322
---	-----

Emergency Management	
Awendaw McClellanville Fire Department	324
Awendaw McClellanville Fire Department:	
Debt Service	326
East Cooper Fire District	327
Emergency Preparedness	328
Hazardous Materials	330
Northern Charleston County Fire District	332
Volunteer Rescue Squad	333
West St. Andrew's Fire District	334

Human Resources	
Employee Benefits	336
Human Resources	337

Procurement	
Central Parts Warehouse	341
Procurement	343

Safety & Risk Management	
Risk Management	346
Safety/Workers' Compensation	348

Table of Contents

Zoning/Planning	
Tree Fund	352
Zoning/Planning	353

DEPUTY ADMINISTRATOR TRANSPORTATION AND PUBLIC WORKS

Environmental Management	
Administration	357
Bees Ferry Landfill Convenience Center	359
Compost and Mulch Operations	360
Containerization	361
Curbside Collection	362
Drop Site Collection	363
Landfill Operations	364
Litter Control	365
Material Recovery Facility	366
Transfer Station Contracts	367
 Fleet Management	 368
Public Works	
Administration	372
Asset Management	376
Civil Engineering	377
Field Operations	378
Mosquito Control	379
Stormwater Drainage	380
 Transportation Development	
Revenue Bond Debt Service	382
Roads Program	383
Transportation Development	384

CAPITAL

Capital Projects	387
------------------------	-----

DEBT

Debt Service	421
--------------------	-----

LONG-TERM FINANCIAL PLANS

Long-Term Financial Plans	427
---------------------------------	-----

APPENDIX

Community Profile	433
Community Statistics	437
Description of Budget Process	441
Budget Ordinances	445
Description of Financial Systems	457
Financial Policies	458
Glossary	468
Acronyms	475
Index	477



End Section

Letter from the Administrator

Keith Bustra
County Administrator



843.958.4000
1.800.524.7832
Fax: 843.958.4004

kbustra@charlestoncounty.org
Lonnie Hamilton, III Public Services Building
4045 Bridge View Drive
North Charleston, SC 29405-7464

Citizens of Charleston County:

I am pleased to present to you the Fiscal Year (FY) 2017 Charleston County Operating Budget, as adopted by Charleston County Council on June 21, 2016. Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past twenty-seven 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

- *Addresses Growth in Charleston County*
- *Strengthens Financial Fundamentals*
 - *Matches Recurring Revenue with Recurring Expenditures*
 - *Maintains Prudent Fund Balance*
 - *Reallocates Rainy Day Fund*
- *Preserves County Resources*
- *Plans for the Future*
- *No Tax Increase*

The balanced FY 2017 budget addressed the following four budgetary challenges:

- **Growing Population** ~ The tri-county area is estimated to grow by approximately 1,000 new residents per month during FY 2017. As a result of growth in population, the County is experiencing some growing pains from the increased requirements for existing citizens. The growth of citizens from different areas of the country is also changing the dynamics for the types and levels of service demands required from the County by new citizens. The proposed budget includes twenty-five new positions to provide direct services to citizens and address the increasing service demands. Eleven of the new positions are for the drainage program recently approved by Council to meet federal mandates and improve service to the community.
- **Maintaining Financial Health** ~ This budget follows the County's financial policies, maintaining fund balance levels, and matching recurring costs with recurring revenue. The FY 2017 budget reallocates the Rainy Day Fund to 4% of the General Fund budget. In addition, the budget optimizes the use of General Fund funds by utilizing outside funds. The Local Accommodations Tax reimbursement to the General Fund was maximized to offset costs associated with providing services to tourists. The Debt Service Fund is anticipated to fund a short-term borrowing for Public Works equipment replacement. The County plans to utilize funds from the Transportation Sales Tax: Roads Program for the 25% FEMA match to address damage from the thousand year storm.
- **Preserving Resources** ~ The proposed budget includes continuing the longevity and merit programs for our employees, our most valued asset. Between FY 2011 through FY 2016, the County deferred some maintenance on buildings in order to match previous expenditures with projected revenues. The proposed budget represents an increase in funding for building maintenance. While the increase represents a positive move for the County, the County will continue to be challenged with building maintenance due to the age of the County's facilities. In addition to increased funding for repair, the County added nine new positions to continue the County's endeavors to preserve our buildings, equipment, vehicles, and telephone infrastructure which total approximately \$500 million in value.

- **Planning for the Future** ~ A solid financial budget addresses current issues, as well as financial issues. The County recognizes there is an employment shift expected in the next three years resulting in an increase in the number of employees retiring, particularly employees in management positions. Between FY 2016 and FY 2018, 30% of all county employees are eligible to retire (either the employee has fulfilled 28 years in the SC retirement system or is 59 years old or older). This budget begins to address this anticipated shift and includes funding for employment development and training. The goal is to groom our current employees so they are prepared for the management positions that are expected to become vacant in the near future. This budget also updated the County's five-year financial forecasts to identify future challenges and opportunities in the County's major funds.

In previous decades, Charleston County's economic driving forces were the military presence and tourism. This economic canvas began to change 20 years ago with the closing of the Navy base and shipyard. While tourism has remained strong over the years, local leaders have painted a new picture of Charleston that includes a solid manufacturing and industrial presence, a growing international business community, several health care providers, and a thriving high-technology industry. In recent years, Boeing Company, Mercedes Benz, Volvo, Google, and Benefitfocus began calling the greater Charleston metro area home. On average, 20 new residents move into the area daily. This new Charleston, which has a different face from 20 years ago, sets the stage for the FY 2017 and future budgets.

THE BUDGET IN BRIEF

Early in the budget process, the County reviewed projected appraised property values, Charleston County and national economic indicators, actual FY 2015 receipts, and FY 2016 year-to-date collection trends to project the amount of revenues available for FY 2017. From this process, a target budget was determined for each office/department. As a result of this approach, the County met all financial obligations without a tax increase.

Revenues and other sources for all operating funds¹ total \$470.5 million for FY 2017, an increase of \$17.5 million over the previous fiscal year. The County's largest revenue sources, the Property Tax and the Local Option Sales Tax reflect a net increase of \$10.3 million for the General Fund. Another increase in the General Fund sources is a \$3.4 million increase in Emergency Medical Services (EMS) billings due to the population growth. Revenues from fees-in-lieu of property taxes resulted in an additional \$2.9 million in the Special Revenue Fund Transportation Development: Revenue Bond Debt Service. County Council designated the fees as security for the repayment of the debt service on transportation related projects. The increase in the Special Revenue Fund revenues also includes an increase to the Public Works: Stormwater Drainage fund. This increase of \$2.2 million is the result of the newly enacted stormwater rate adjustment for services provided in unincorporated areas of the County and services provided to municipalities per governmental agreements.

Expenditures and other uses for all operating funds total \$476.0 million for FY 2017, a \$4.0 million increase from the previous year. The largest increases in the General Fund represent an additional \$3.4 million in EMS and \$1.7 million in the Sheriff's Office due to the annualization of costs related to the public safety expansion in FY 2016. The second significant increase in the General Fund is an additional \$3.3 million in Facilities Management which represents the transfer of annual recurring maintenance related to roofing, heating/cooling, and paving from the Capital Projects Fund (not included in the annual operating budget) to the General Fund. The third most significant increase is in the Special Revenue Fund. The newly enhanced Public Works: Stormwater Drainage program resulted in a \$2.1 million increase. The increases are minimized by a one-time, \$10.4 million transfer of funds in

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

FY 2016 to the Capital Project Fund for the library expansion approved by voters in the FY 2014 referendum and for other projects.

The General Fund's beginning fund balance 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 part of maintaining the County's financial health, there was no reliance on General Fund fund balance for FY 2017 expenditures.

MAJOR POLICY ISSUES

As the County prepared the FY 2017 budget, staff reviewed the practice of using the General Fund fund balance for pay-as-you-go capital equipment and other one-time purposes. The County's financial policy requires that the County match recurring funds with recurring expenses. During this financial review, it was determined that the most efficient utilization of funding would be to classify annual maintenance related to roofing, heating/cooling, paving, and technology as recurring costs. In previous years, the County did not have recurring revenue to fund the annual maintenance and decided to use a pay-as-you-go approach where maintenance was performed as the funds became available in the fund balance. As a result of a stronger economy in Charleston County, as seen in the growth in property tax revenue, the County has the recurring funds to move the annual maintenance costs from the Capital Project Funds to the General Fund.

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

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

While updating the long-term financial plan, it became evident that the County needed to consider options to reduce the increasing personnel costs. During budget deliberations, Council voted to discontinue the County subsidy for retiree health insurance for new hires as of July 1, 2016. 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 2017 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.

Construction of a Material Recycling Facility and a Lined Landfill Cell – 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.

The Environmental Management Department also has plans to construct the next lined landfill cell for \$9.0 million in FY 2020, while managing the fund balance and reserves. In addition to setting aside funds for the construction, the County prudently strives to maintain the available portion of the Environmental Management fund balance at no less than \$5.0 million.

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

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 increased allocation remains at pre-recession 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.

Managing the County Growth While Maintaining and Improving Services – The FY 2016 budget represented the first net millage rate increase in almost a decade. The County continues to see an increase in the types and amounts of service needs. In addition, population growth requires enhanced infrastructure needs for the Charleston areas. The citizens interest in expanded services was expressed when the voters approved the library expansion in 2014. The County continues to receive requests for improved drainage infrastructure, enhanced roads, additional parks and recreational facilities. In addition to infrastructure needs, the County is experiencing increased permit, appraisals and judicial service requests. The current budget has little contingency available to address unplanned costs and forces staff to work within their budgets. As we enter the new fiscal year and moving beyond, 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 2017 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 Bustraan
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—Nicolle Davies
Magistrate Courts—Judge Ellen Steinberg
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

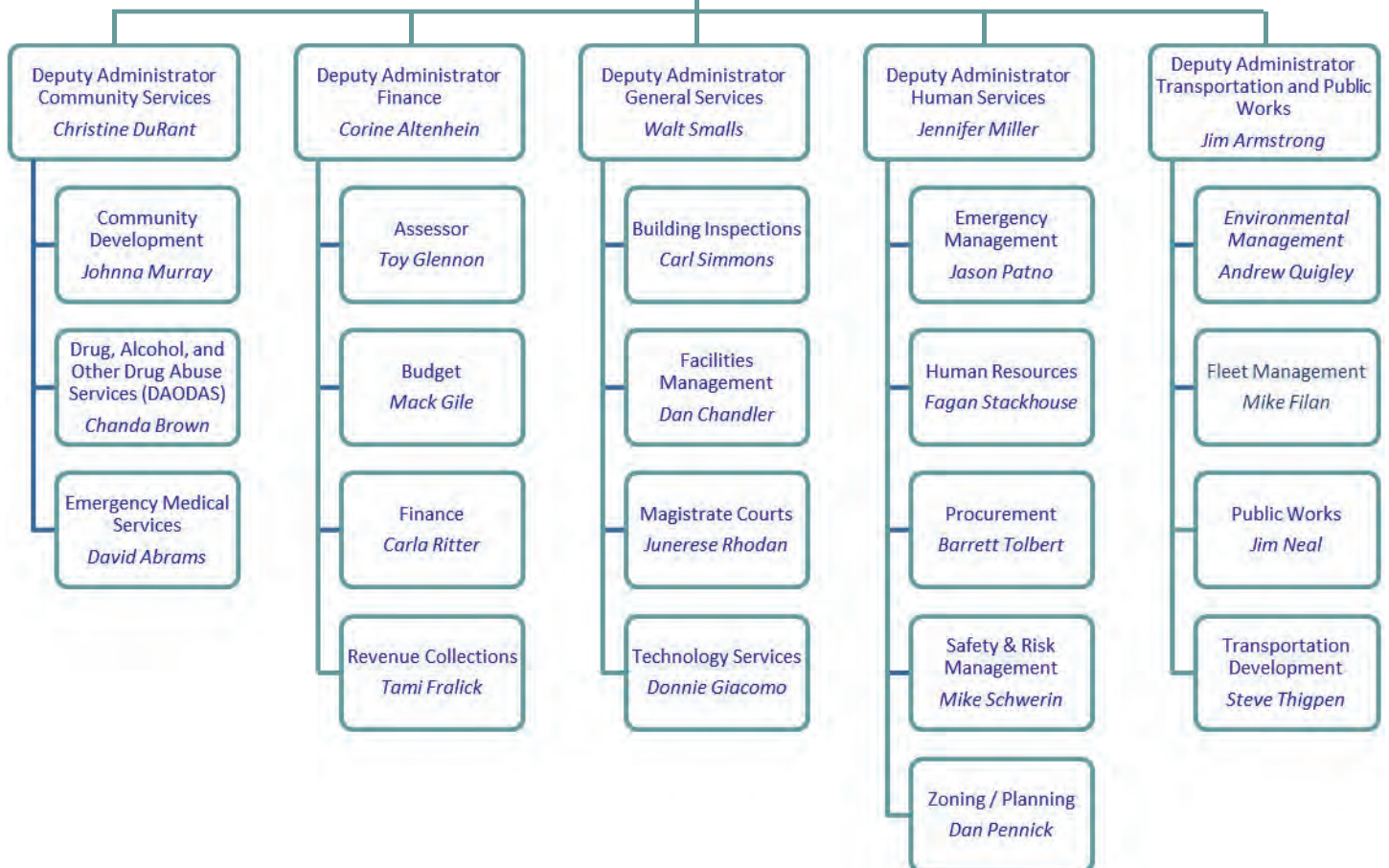
Clerk of Council—Beverly Craven
County Attorney—Joe Dawson
Internal Auditor—Robert Stewart

Budget Oversight

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

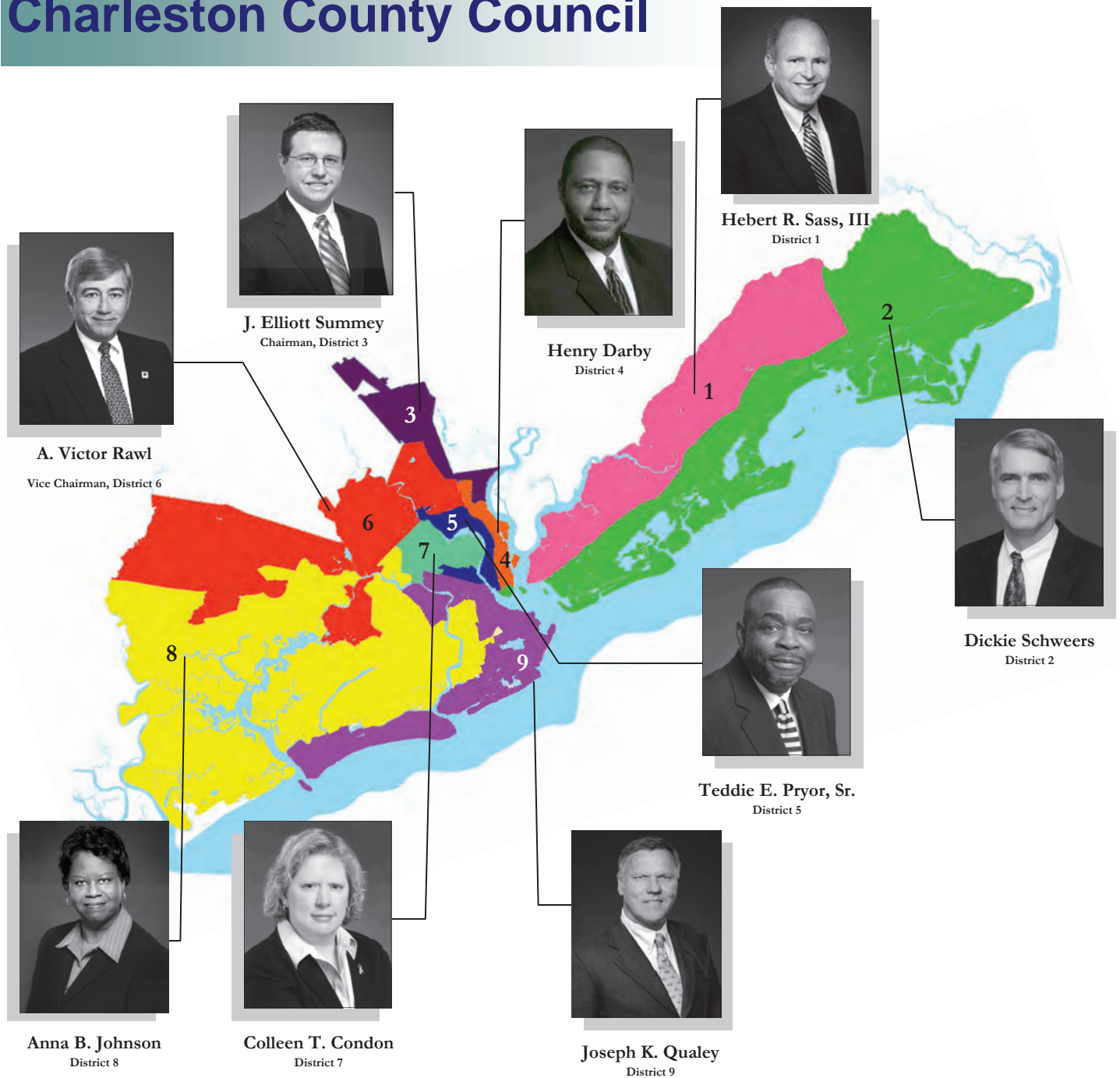
County Administrator Keith Bustraan

Public Information Office—Shawn Smetana
Consolidated Dispatch—Jim Lake
Economic Development—Steve Dykes
Greenbelt Programs—Cathy Ruff



Effective August 2, 2016

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 Ellen Steinberg

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.



Library Board of Directors - Executive Director Nicolle Davies

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.



Public Defender - Ashley Pennington

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



Veterans Affairs - Director Donald Morillo

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

Charleston County Budget Highlights



Property Taxes on a \$250k
Owner Occupied Home
\$508.00



Solid Waste, Recycling, &
Disposal Fee for Residential
Property
\$99.00



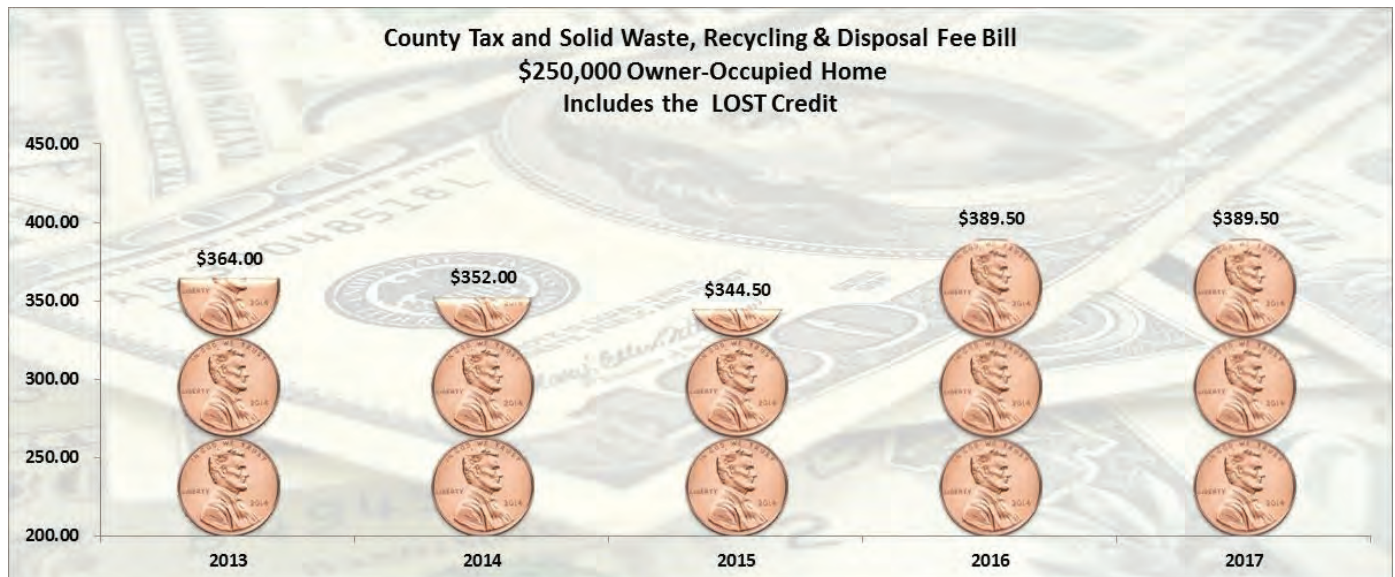
Local Option Sales Tax
Credit (LOST)
(\$217.50)

Total Tax of \$389.50 Remains Unchanged from the Previous Year

The LOST credit reduces the amount of taxes owed by a homeowner.

The General Fund operating budget is \$216.3 million, which is up \$1.6 million or less than 1.0 percent. The FY 2017 Charleston County budget is balanced.

- Operating millage remains unchanged at 44.7 mills.
- Debt Service millage remains unchanged at 6.1 mills.



Projects

Initiatives/Projects During Fiscal Year 2017

Construction and renovation of Charleston County Libraries
Begin construction of a new Material Recovery Facility (MRF)
Complete renovation of facility for the Coroner's Office
Begin construction of a new Awendaw/McClellanville 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

<u>WITH HOMESTEAD</u>		<u>WITHOUT HOMESTEAD</u>
\$250,000	Appraised Property Value	\$250,000
- 50,000	Less Homestead Exemption	
200,000	Adjusted Appraised Property Value	
.04	Multiplied by the Legal Residence Assessment Ratio	.04
8,000	Total Assessment	10,000
	Multiplied by the combined millage, for example, using the FY 2017 adopted County millage rate *	
0.0508		0.0508
406.40	Total Property Tax Due for Charleston County Before Sales Tax Credit	508.00
- 217.50	Less: County Sales Tax Credit x Appraised Value (.00087 x 250,000)	-217.50
188.90	Tax Due After Sales Tax Credit	290.50
99.00	Plus: Environmental Management Recycling and Disposal Fee	99.00
<u>\$ 287.90</u>	Total Amount Due	<u>\$ 389.50</u>

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

Charleston County at a Glance

The County

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 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 James Island; Town of Kiawah Island; Town of Lincolnville; Town of McClellanville; Town of Meggett; Town of Mt. Pleasant; Town of Rockville; Town of Ravenel; Town of Seabrook Island; and Town of Sullivan's Island.

Charleston has continued to be an award winning destination. Some of the rewards received in FY 2015 and FY 2016 include:

- Best City in the World by Travel + Leisure Magazine. The city has shown incredible resilience. Charleston is home to award winning hotels and restaurants.
- No. 1 Small U.S. City for the fifth consecutive year in the Conde Nast Traveler 2015 Readers' Choice Awards
- With a net employment outlook of 31 percent and a population of 728,900, Charleston Metro ranked No. 3 for Best Cities for Jobs Summer 2016 by Forbes
- Charleston ranked No. 5 among large U.S. metros for helping businesses fulfill their needs for highly trained labor pools
- 19th Best Place to Live by U.S. News exhibiting good value, a desirable place to live, a strong job market, and a high quality of life



Charleston County at a Glance

The Industry



1 Billion

Home construction
in the tri-county area
in 2015.

1st in the U.S. to
produce both airplane
and automobiles.



The People



9,000

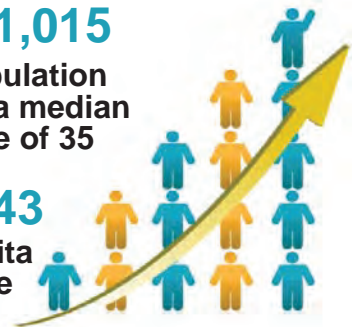
New jobs created in the
Charleston region in
2015.

381,015

Population
with a median
age of 35

\$47,843

Per capita
income



89.2%

- Percent of people with
high school degrees

40.0%

- Percent of people with
bachelor's degree or
higher

**Median
Sales Price
in 2015**

**\$229,000
+6.5%**



Average new residents
moving to tri-county area
daily on a net basis.





End Section

Charleston County Mission and Values

Mission

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

Values

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

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

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

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

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

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

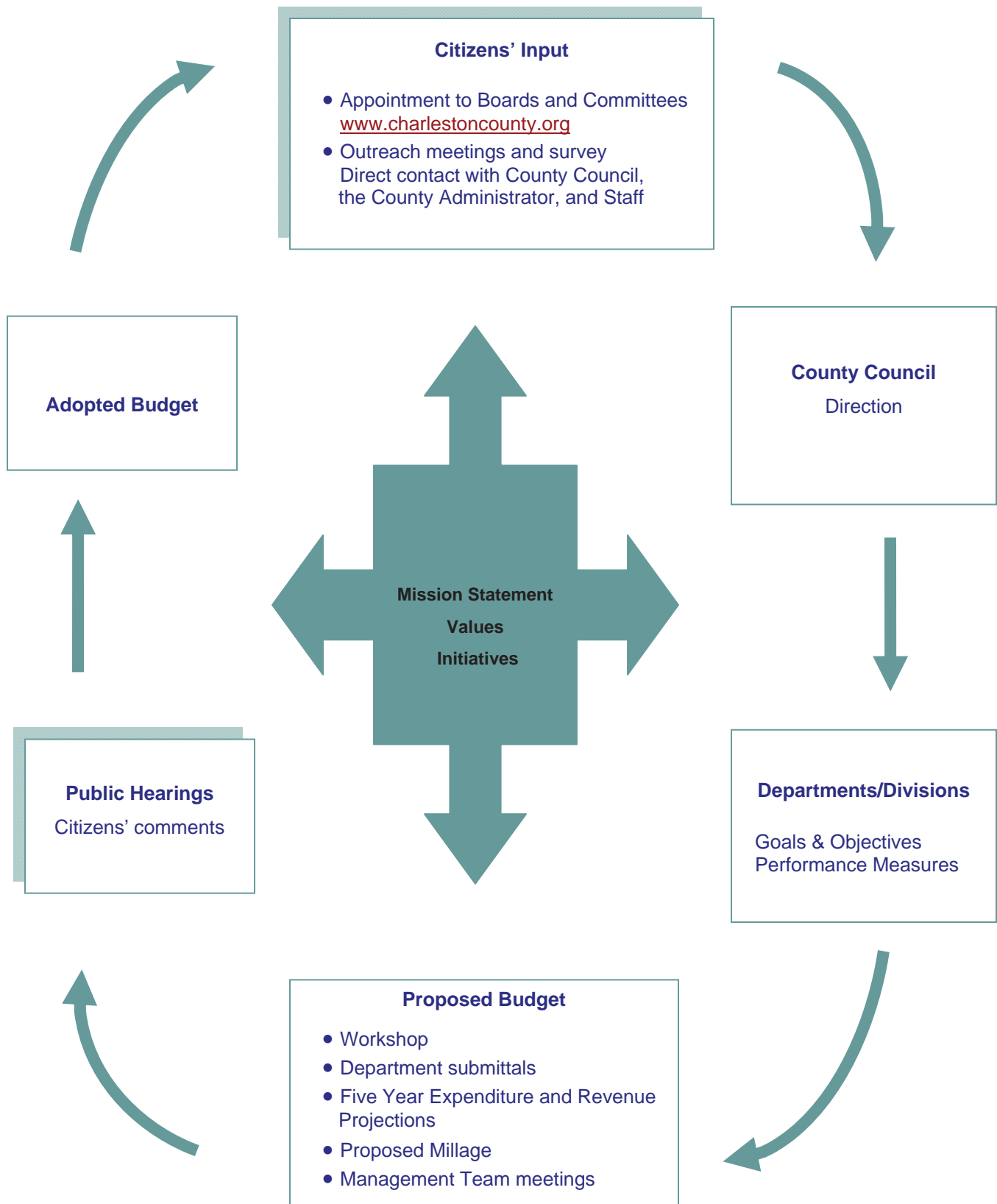
We value safety and security - We share accountability for the health and well-being of our employees and the community we serve.

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

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

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 24-27.

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 2016 Notables

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



Sponsored By American
Public Works Association

Highlighting the theme, *Public Works Always There*, the **Public Works Department** conducted outreach activities to grow awareness and educate the general public about the value, necessities and careers of public works in our daily lives. Outreach efforts included:

- Book donations of *Chipper's Adventures in Public Works* to the 16 Charleston County Public Libraries.
- Presentations to Charleston County School District students and after-school program participants of Charleston County Libraries about the work Public Works performs including roads, drainage and water quality.
- Representatives sharing a story time reading of *Chippers Adventures in Public Works* for kindergarten and first grade students.
- Interactive activities with Stormwater and Mosquito Control for grades 2 through 5.

Roper St. Francis Physicians Endowment awarded two grants to the Charleston Development Corporation (CDC), which serves as a non-profit entity by which grant awards for charitable causes within the County may be accepted. **Charleston Center** used the award to fund a community giving campaign. The giving campaign provides items and services such as recreation items, furniture items, educational materials, indigent care items and assistance, infant care items, client care and therapeutic décor.

The **Board of Elections and Voter Registration** partnered with the Charleston Charter School of Math and Science as part of a pilot program highlighting the *Vote in Honor of a Veteran* initiative. The 16 week program was embedded into the curriculum and included:

- A visit from a veteran who shared his experiences serving in the military and conveyed the importance of democracy and voting.
- An assignment for students based on that visit.
- A visit by a Board of Elections and Voter Registration representative who taught a lesson on voting procedures and gave students the opportunity to register to vote and sign up to be poll workers.
- A final veteran visit to the classroom along with a mock election for students.



"Voting is one of our most basic civic duties. The Vote in Honor of a Veteran initiative not only educates our youth about this civic duty, but engages them in the process at the earliest opportunity."

Isaac Cramer

Absentee Supervisor with the Board of Elections and Voter Registration

Fiscal Year 2016 Notables

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

The **Zoning and Planning Department** was awarded a Federal Historic Preservation Grant from the National Park Service (administered by the South Carolina Department of Archives and History) to fund an update to the Charleston County Historical and Architectural Survey. Citizens were invited to a workshop for input to help identify potential properties for inclusion on the Historical and Architectural Survey. Economic development programs rely on survey information to attract investors to communities and to promote heritage tourism. Survey information provides educators, civic organizations, and interested citizens with a basis for learning about the history of their community and making decisions about the care of historic

The **Community Development Department** sought input from citizens to identify community needs that were eligible for funding from the County's Urban Entitlement program through the U.S. Department of Housing and Urban Development (HUD). Data gathered from the survey assists County staff in ranking the needs eligible for funding, which will range from community infrastructure projects and rehabilitation of substandard housing to homeless shelter operations and affordable housing development.



"Citizen participation is essential to ensure that federal funding is directed to the most pressing community needs."

Johnna Murray

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

The **Human Resources Department** developed and implemented a series of Professional Development Programs open to all employees interested in improving their professional effectiveness. Additional events included on-site Lunch and Learns sessions with topics included Financial Wellness, Health, Nutrition, and Stress Reduction.



The **Wellness Committee** expanded the Public Service Building Fitness Center to include circuit training multi-gym equipment and additional space for Barre and Yoga classes due to increased employee participation.

Fiscal Year 2016 Notables

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

With the efforts of the Economic Development Department, the following businesses are expanding their operations:

- Limehouse Produce, which has provided farmed produce and unique products to Charleston area restaurants, schools and hospitals, is expanding its Lowcountry operations. The company sources its quality produce from more than 70 farmers across the country and shippers worldwide. In an effort to meet increased customer demand in one of the nation's fastest-growing metro regions, Limehouse Produce has purchased a 14.9 acre tract and will renovate the property's existing 128,000 square-foot structure. Additionally, Limehouse Produce will construct a new 43,000 square-foot facility to house future



warehouse operations and its company headquarters. The company is investing \$8.3 million and is expected to create 40 new jobs .

- Call Experts, one of North America's premier telephone answering service providers and call centers, is expanding its existing operations in Charleston County. The company offers an array of services, primarily serving surrounding business communities with a complete line of contact center, virtual receptionist and call center solutions. The expansion will add 7,300 square-feet to the company's current facility and allow for the creation of more than 300 new jobs.

"The work ethic we have encountered here has been unmatched...this business environment has enabled us to bring our services around the world from this exceptional city."

Abby Leibowitz Pearson
Call Experts President

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

The **Environmental Management Department** was awarded the Snail Award for raising awareness about the availability to compost restaurant food scraps. Area farmers purchase compost to apply to their soil and chefs purchase produce from local farmers, which closes the composting loop. Ultimately, organic waste is diverted from disposal in the landfill and is used to make Charleston County compost. The compost facility occupies 28 acres, employs 18 people and processes 100% of the yard waste generated and accepted at the landfill. Additionally, the County was the first in the state to initiate food waste composting.



The **Consolidated 9-1-1 Center** was recognized as the Communications Center of the Year for South Carolina by the South Carolina chapters of the National Emergency Number Association (NEMA) and the Association of Public Safety Communications Official (APCO). The annual award is presented to the center that has exemplified outstanding professionalism, leadership and innovation to the community and has contributed to the advances of Public Safety Communications through the use of technology, management and training of staff.

Fiscal Year 2016 Notables

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

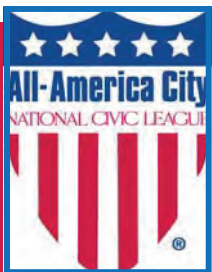
Charleston County's **Criminal Justice Coordinating Council (CJCC)** has joined the White House's Data Driven Justice initiative to implement reforms to safely reduce the jail population and create a more effective local criminal justice system. This national initiative is a bipartisan coalition of 67 communities – the only one in South Carolina – who have committed to using data-driven strategies to provide alternatives to jail for low-level offenders with mental health and substance use disorders and to enhance the pretrial process. The CJCC's initiatives in jail reform were launched earlier when the John D. and Catherine T. MacArthur Foundation awarded the group \$2.25 million to implement reforms. Charleston County is one of 11 jurisdictions in the country that was chosen to receive funding and access to expert technical assistance to implement a plan for reform. The CJCC's goal is to reduce the jail population by 25 percent in the next three years.



With the support of the **Sheriff's Department**, the Turning Leaf Project began as a response to the lack of services for current and former inmates in Charleston, SC. Its intent is to change participant's attitudes, thinking, and behavior – moving them from antisocial to prosocial patterns. Twenty-seven men participated in the Turning Leaf Project this past year in lieu of prison. All twenty-seven male participants were released from jail with employment, which supports them throughout the class time. Turning Leaf has earned public accolades, gained wide acceptance by the criminal justice system and demonstrated an impact on changing criminal patterns of behavior in program graduates.



Charleston County had the rare privilege of being selected as one of 20 communities across the nation to compete for the National Civic League's All-America City Award, and was the only County selected this year. Every year the Civic League selects the best communities across the nation to come to Denver, Colorado and be a part of a competition to select 10 All-America communities. After being selected, each community travels to Denver and presents their community project before a panel of judges. Through our energy and enthusiasm, we won the hearts of our peers. Our choir led us in a round of "This Little Light of Mine", a song that we used as our anthem in our presentation. It was our message to the nation of what Charleston County was about—a shining light in a loving community.





End Section

Budget User's Guide

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

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

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.

The diagram shows a sample page from a Budget User's Guide. Numbered callouts point to the following sections:

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change	Percent Change
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 611,135	\$ 643,756	\$ 723,383	\$ 715,336	\$ (8,047)	(1.1)
Operating	21,465	19,143	18,946	21,368	2,422	12.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 632,600	\$ 662,899	\$ 742,329	\$ 736,704	\$ (5,625)	(0.8)
- 8: Funding Adjustments for FY 2017 Include:
 - Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect a decrease due to interdepartmental staffing changes.
 - Operating expenditures reflect an increase in staff training required for two certified staff members and one new employee.

Budget User's Guide

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 21 to 27.

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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Number of Federal Awards	2	66	66	70
Output:				
Budgeted General Fund revenues ¹	1(a)	187,385,953	202,517,925	212,248,859
Actual General Fund revenues ^{2,3}	1(a)	188,981,465	207,157,332	212,248,859
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)	0.8%	2.3%	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

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

² FY 2016 Actual reflects the projection at time of budget preparation.

³ FY 2017 reflects 100% of the revenue amount.

2017 ACTION STEPS

Department Goal 1

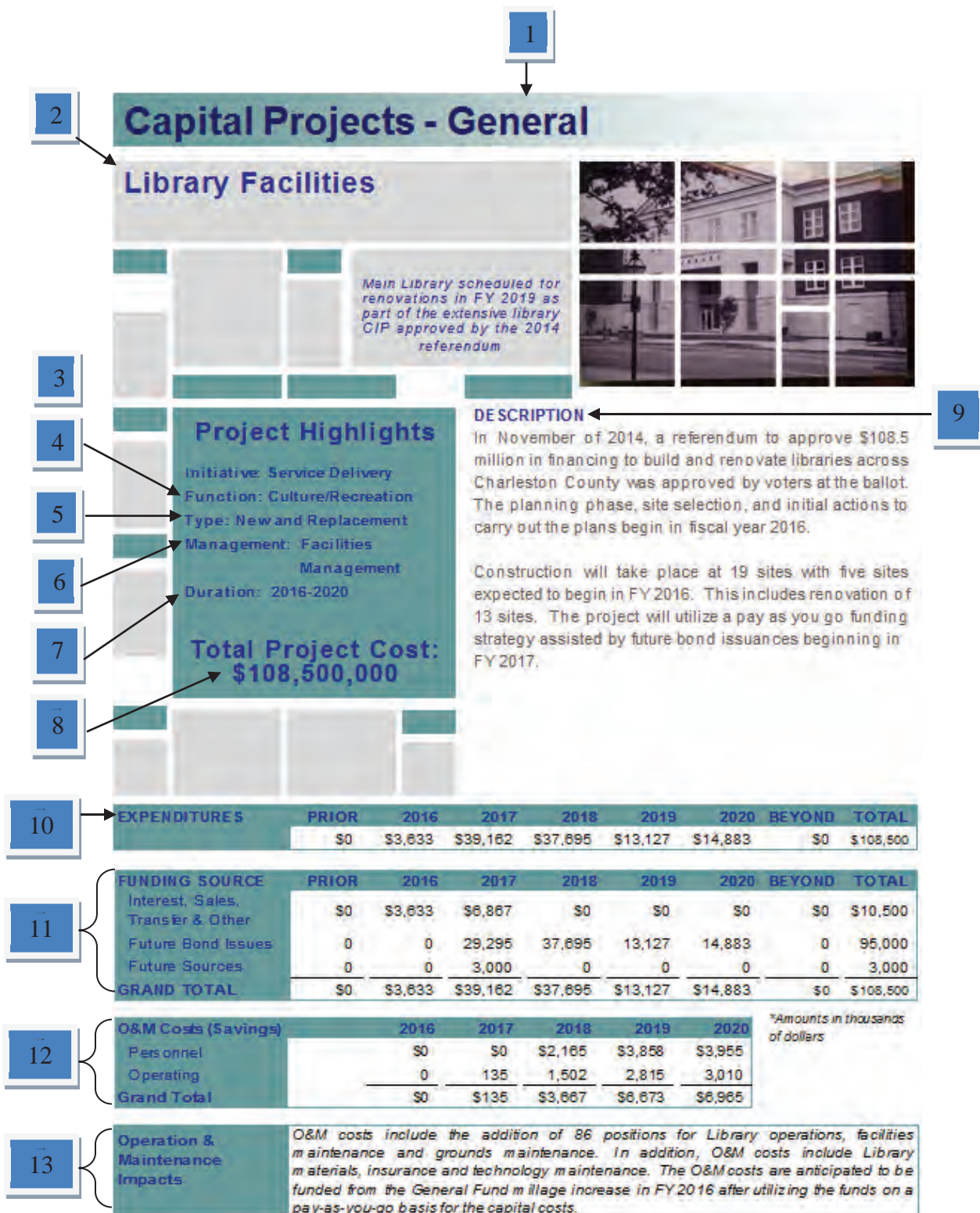
➤ Assist with the upgrade of the County's financial system.

Budget User's Guide

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; 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



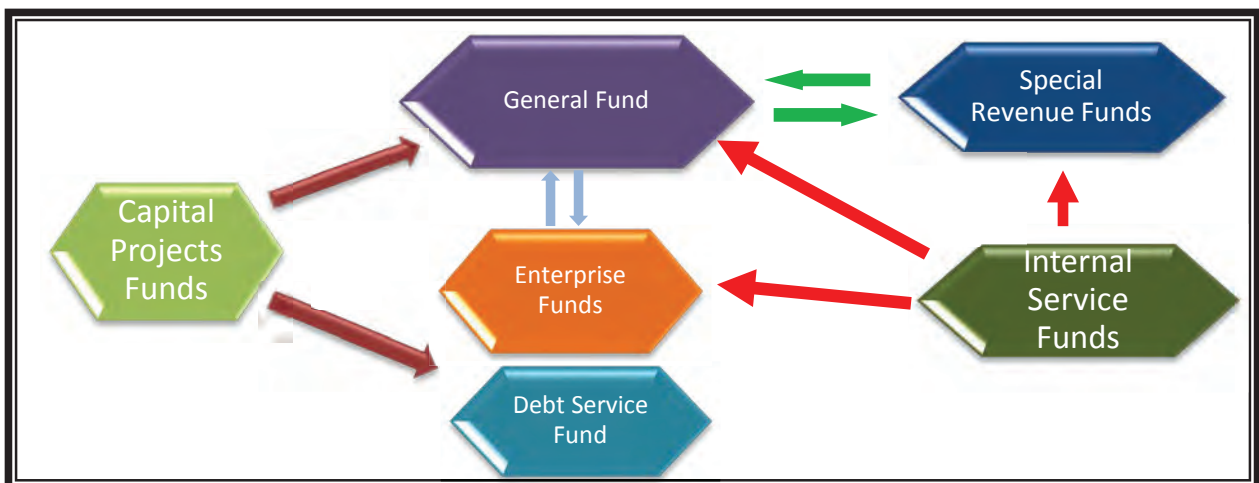
Description of Funds

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

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	1,664,674					1,664,674
Accommodations Tax: State			25,000			25,000
Accommodations Tax: Local			17,839,324			17,839,324
Administrator	1,107,605		100,000			1,207,605
Assessor	4,356,627					4,356,627
Auditor	2,256,343					2,256,343
Budget	736,704					736,704
Building Inspections	1,857,310		19,932			1,877,242
Clerk of Court	3,814,158		765,000			4,579,158
Community Services	1,999,383					1,999,383
Consolidated Dispatch	6,763,186			3,656,918		10,420,104
Coroner	1,610,174					1,610,174
DAODAS				11,567,133		11,567,133
Deputy Admin Finance	461,526					461,526
Deputy Admin General Services	403,481					403,481
Deputy Admin Human Services	433,080					433,080
Economic Development			3,882,284			3,882,284
Elections/Voter Registration	1,948,818					1,948,818
Emergency Management	827,024		3,228,790			4,055,814
Emergency Medical Service	17,390,295					17,390,295
Environmental Management				30,215,219		30,215,219
Facilities Management	18,306,354			3,849,189	1,566,745	23,722,288
Finance	1,001,557					1,001,557
Fleet Management					13,233,613	13,233,613
Greenbelt Programs			9,249,372			9,249,372
Human Resources	1,707,930				28,322,000	30,029,930
Internal Auditor	230,800					230,800
Legal	1,341,705		122,320			1,464,025
Legislative Delegation	247,110					247,110
Library	15,495,938					15,495,938
Magistrate Courts	4,936,650		78,931			5,015,581
Master-In-Equity	680,493					680,493
Nondepartmental	9,000,964	29,242,579				38,243,543
Probate Courts	2,621,973					2,621,973
Procurement	1,254,687				3,000,000	4,254,687
Public Defender	3,130,000		5,253,189			8,383,189
Public Works	11,552,264		5,286,508			16,838,772
Register Mesne Conveyance	1,990,161					1,990,161
Revenue Collections	1,228,795			2,075,450		3,304,245
Safety & Risk Management	2,128,013				5,383,284	7,511,297
Sheriff	66,355,475		1,383,592			67,739,067
Solicitor	6,242,913		2,525,291			8,768,204
State Agencies	329,859					329,859
Technology Services	14,161,637			4,650,609	2,710,083	21,522,329
Transit Agencies			8,671,000			8,671,000
Transportation Development	504,785		51,651,291			52,156,076
Treasurer	1,917,461					1,917,461
Trident Technical College			10,006,300			10,006,300
Veterans Affairs	365,982					365,982
Zoning/Planning	1,946,424		159,819			2,106,243
Total Disbursements	216,310,318	29,242,579	120,247,943	56,014,518	54,215,725	476,031,083

Description of Funds

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

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Education	Econ. Develop.	Debt Service	Total
County Council	1,664,674									1,664,674
Accommodations Tax: State						25,000				25,000
Accommodations Tax: Local						17,839,324				17,839,324
Administrator	1,207,605									1,207,605
Assessor	4,356,627									4,356,627
Auditor	2,256,343									2,256,343
Budget	736,704									736,704
Building Inspections			1,877,242							1,877,242
Clerk of Court		4,579,158								4,579,158
Community Services	517,166				1,482,217					1,999,383
Consolidated Dispatch			10,420,104							10,420,104
Coroner		1,610,174								1,610,174
DAODAS					11,567,133					11,567,133
Deputy Admin Finance	461,526									461,526
Deputy Admin General Svs	403,481									403,481
Deputy Admin Human Svs	433,080									433,080
Economic Development								3,882,284		3,882,284
Elections/Voter Registrat.	1,948,818									1,948,818
Emergency Management			3,849,914						205,900	4,055,814
Emergency Medical Svs			17,390,295							17,390,295
Environmental Management				30,215,219						30,215,219
Facilities Management	23,722,288									23,722,288
Finance	1,001,557									1,001,557
Fleet Management	13,233,613									13,233,613
Greenbelt Programs						192,990			9,056,382	9,249,372
Human Resources	30,029,930									30,029,930
Internal Auditor	230,800									230,800
Legal	1,341,705		122,320							1,464,025
Legislative Delegation	247,110									247,110
Library						15,495,938				15,495,938
Magistrate Courts		5,015,581								5,015,581
Master-In-Equity		680,493								680,493
Nondepartmental	9,000,964								29,242,579	38,243,543
Probate Courts		2,621,973								2,621,973
Procurement	4,254,687									4,254,687
Public Defender		8,383,189								8,383,189
Public Works				14,481,314	2,357,458					16,838,772
Register Mesne Convey.	1,990,161									1,990,161
Revenue Collections	3,304,245									3,304,245
Safety & Risk Mgmt.	7,511,297									7,511,297
Sheriff			67,739,067							67,739,067
Solicitor		8,768,204								8,768,204
State Agencies					329,859					329,859
Technology Services	21,522,329									21,522,329
Transit Agencies	8,671,000									8,671,000
Transp Development				28,172,896					23,983,180	52,156,076
Treasurer	1,917,461									1,917,461
Trident Technical College							10,006,300			10,006,300
Veterans Affairs					365,982					365,982
Zoning/Planning	2,106,243									2,106,243
Total Disbursements	144,071,414	31,658,772	101,398,942	72,869,429	16,102,649	33,553,252	10,006,300	3,882,284	62,488,041	476,031,083

Description of Funds

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 : \$476,031,083¹

GOVERNMENTAL FUND TYPES : \$365,800,840²

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

GENERAL FUND : \$216,310,318

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 : \$29,242,579

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

SPECIAL REVENUE FUNDS : \$120,247,943²

These funds account for revenue sources that are legally restricted to expenditure for specific purposes. Although legally restricted, Grant Funds are not included in the annual operating budget due to their project-length budgeting basis.

CAPITAL PROJECTS FUNDS

These funds account for equipment and facilities 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 : \$110,230,243

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

ENTERPRISE FUNDS : \$56,014,518³

These funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

INTERNAL SERVICE FUNDS : \$54,215,725

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

¹ Does not reflect \$4,157,846 in budgeted increases in the ending fund balances.

² Does not include grants and does not reflect \$4,156,447 in budgeted increases in the ending fund balances.

³ Does not include grants and does not reflect \$1,399 in budgeted increases in the ending fund balances.

Description of Funds

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS : \$120,247,943⁴

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

Accommodations Tax - Local : \$17,839,324

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 : \$25,000

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 : \$19,932

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 : \$765,000

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

Economic Development : \$3,882,284

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.

⁴ Does not reflect \$4,156,447 in budgeted increases in the ending fund balances of several Special Revenue Funds.

Description of Funds

Emergency Management - Awendaw McClellanville Fire Department : \$2,398,112⁵

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 : \$205,900

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 : \$227,878

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 : \$243,900

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

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

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

Greenbelt Programs : \$9,249,372

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 : \$976,108

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

⁵ Does not reflect \$37,380 in budgeted increase in the ending fund balance.

⁶ Does not reflect \$300 in budgeted increase in the ending fund balance.

Description of Funds

Public Defender - Charleston County : \$4,277,081

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

Public Works – Stormwater Drainage : \$5,286,508

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 : \$221,088

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 : \$867,824

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 : \$88,331

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

Solicitor - Alcohol Education Program : \$98,334

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 : \$11,000⁷

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

Solicitor – Criminal Domestic Violence Appropriation : \$92,647⁸

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

Solicitor - Drug Court : \$333,715⁹

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

Solicitor – DUI Appropriation: \$103,939

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.

⁷ Does not reflect \$4,000 in budgeted increase in the ending fund balance.

⁸ Does not reflect \$7,353 in budgeted increase in the ending fund balance.

⁹ Does not reflect \$285 in budgeted increase in the ending fund balance.

Description of Funds

Solicitor - Expungement : \$155,297

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

Solicitor - Juvenile Education Program : \$108,666

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

Solicitor - Pretrial Intervention : \$359,779

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 : \$829,376

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

Solicitor - Traffic Education Program : \$36,579¹⁰

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

Solicitor – Victims' Unclaimed Restitution: \$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 : \$59,513

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

Solicitor – Violent Crime Prosecution : \$83,370¹¹

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 - Worthless Check : \$61,549

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

¹⁰ Does not reflect \$13,421 in budgeted increase in the ending fund balance.

¹¹ Does not reflect \$16,630 in budgeted increase in the ending fund balance.

Description of Funds

Transportation Development – Revenue Bond Debt Service: \$16,999,369¹²

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.

Transportation Development - Roads Program : \$34,651,922¹³

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

Transportation Sales Tax - Transit Agencies : \$8,671,000¹⁴

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

Trident Technical College : \$6,626,300

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 : \$3,380,000

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 : \$471,807

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 : \$159,819

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.

¹² Does not reflect \$2,560,000 in budgeted increase in the ending fund balance.

¹³ Does not reflect \$468,078 in budgeted increase in the ending fund balance.

¹⁴ Does not reflect \$1,049,000 in budgeted increase in the ending fund balance.

Description of Funds

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS : \$56,014,518¹⁵

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 : \$3,081,877

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 : \$575,041¹⁶

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

Department of Alcohol and Other Drug Abuse Services (DAODAS) : \$11,567,133

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 : \$30,215,219

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 : \$3,849,189

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

Revenue Collections : \$2,075,450

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

Technology Services - Radio Communications : \$4,650,609

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

¹⁵ Does not reflect \$1,399 in budgeted increase in the ending fund balance.

¹⁶ Does not reflect \$1,399 in budgeted increase in the ending fund balance.

Description of Funds

INTERNAL SERVICE FUNDS : \$54,215,725

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 : \$16,233,613

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 : \$28,322,000

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 : \$2,143,569

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

Safety & Risk Management - Safety/Workers' Compensation : \$5,383,284

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 : \$2,133,259

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

Fund Balance Changes

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 2017.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Fund	\$56.4	\$56.4	\$0.0
Debt Service Fund	17.8	17.0	(0.8)
Special Revenue Funds	34.5	34.6	0.2
Enterprise Funds	69.0	64.9	(4.1)
Internal Service Funds	(147.5)	(148.3)	(0.8)
Total	<u>\$30.2</u>	<u>\$24.7</u>	<u>\$(5.5)</u>

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 2015 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 2017 operating budget does not include the capital expenditures in 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 not projected to use any of the \$56.4 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

The FY 2017 budget reflects the transfer of annual recurring maintenance related to roofing, heating/cooling, paving and technology from the Capital Projects Fund (one-time capital expenditures) to the General Fund to more accurately reflect recurring costs. As a result of this change, the County did not use the General Fund balance in FY 2017.

The **Debt Service Fund** is projected to use \$0.8 million or 4.5% of the \$17.8 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 2017 budget. The use of fund balance is anticipated to allow debt service millage to remain level through FY 2021.

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 less than one percent of the \$13.2 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 add \$0.5 million or 14.8% to the beginning \$3.2 million fund balance. The Transportation Sales Tax: Roads Fund is used for road projects. The Transportation Sales Tax: Roads Fund generated additional funds in the fund balance in FY 2017 because of improvements in revenues. Road projects are scheduled through the end of the 25 year tax, and the additional revenue does not change the current schedule for road projects.

The operations portion of the **Transportation Sales Tax: Transit Fund** is projected to add \$1.0 million or 39.6% to the 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 **Transportation Development: Revenue Bond Debt Service** is projected to add \$2.6 million or 77% to the beginning \$3.3 million fund balance. The debt service is funded from borrowed funds, while the revenues from the Fee-In-Lieu of Taxes incentives are accumulated until the full economic development project is complete. When the project is complete, the revenues will be sufficient to service the debt.

Fund Balance Changes

The operating portion of the **Environmental Management Fund** is projected to use \$2.6 million or 5.0% of the beginning \$51.1 million fund balance for vehicles and heavy equipment replacement.

The operating portion of the **Parking Garages Fund** is projected to use \$0.2 million or 1.6% of the beginning \$12.9 million fund balance. During FY 2017, the 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 \$5.1 million or 3.9% of the \$130.3 million beginning fund balance. Public Works: Stormwater Drainage and Economic Development Funds have the most significant fund balance changes in the non-major funds

The **Public Works: Stormwater Drainage Fund** is projected to spend \$1.3 million or 84.2% of the \$1.5 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 **Economic Development Fund** is projected to use \$1.0 million or 33.2% of the \$3.2 million beginning balance. Charleston County ranks among the nation's top metro areas for job growth, foreign direct investment and employment in "advanced industries." The County is utilizing fund balance for project incentives to promote a more diverse and robust business recruitment program.

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

OVERVIEW

During the preparation of the Fiscal Year (FY) 2017 budget, the County Administrator provided guidance for assembling an operational budget that included the following directives:

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

The budget presented to County Council met these directives.

The FY 2017 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds which total \$480.2 million and reflect a \$7.1 million or 1.5 percent increase from the FY 2016 budget. The FY 2017 operating budget is summarized in Figure 1. Additionally, graphs are presented on pages 74 and 75 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 2017 Operating Budget
(Expressed in Millions of Dollars)

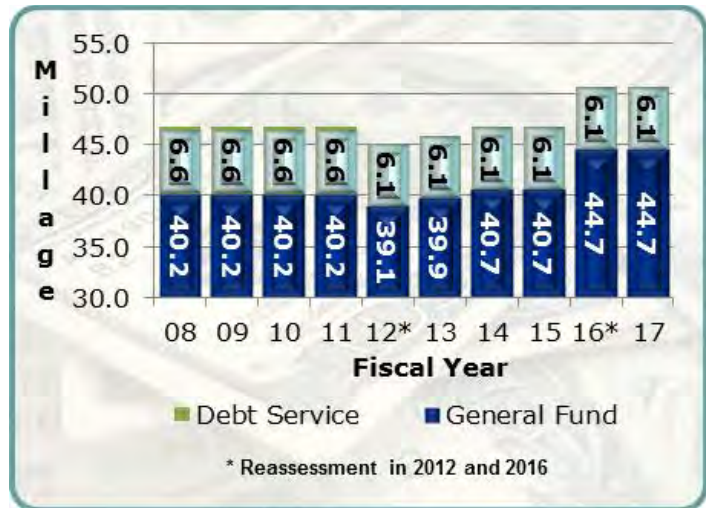
<u>Description</u>		
Available Funds (Including Beginning Fund Balance)		\$ 500.7
Less Budgeted Disbursements		<u>476.0</u>
Nonspendable	67.9	
Restricted: External	(179.5)	
Restricted: Internal	87.3	
Available	<u>49.0</u>	
Ending Fund Balance		<u>\$ 24.7</u>

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage for FY 2017 is 44.7 mills and remains constant from the previous year. The Debt Service levy, used to pay interest and principal on funds borrowed for capital projects, is anticipated to remain constant from the FY 2016 rate at 6.1 mills. The combined operating and debt service levy is 50.8 mills.

Budget Analysis

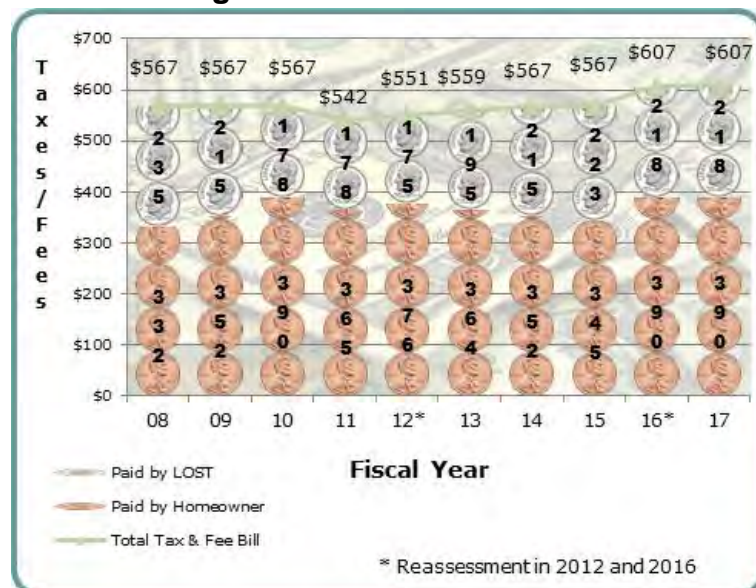
Figure 2 presents a summary of the County's millage rates for FY 2017 and the prior nine years. For the owner of a \$250,000 home (four percent assessed property) the 50.8 mills equate to a tax of \$508, which remains constant to the current tax year for the \$250,000 homeowner. As allowed under State 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 2017 remains constant at \$217.50 for the \$250,000 homeowner. After applying the Sales Tax credit, the net tax is \$290.50, representing no change from the current year for the \$250,000 homeowner.

Figure 2 – County Millage Rates



The Solid Waste Recycling and Disposal Fee of \$99 for a single-family residence remained unchanged since FY 2008. 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 4 – Tax and Fee Bill



When the Solid Waste Recycling and Disposal Fee is included, the overall tax and fee bill for the owner of a \$250,000 home (four percent assessed property) amounts to \$389.50 representing no change from the current tax year. Figure 4 illustrates these amounts, as well as provides a ten-year history of the County's tax and fee bill paid by the homeowner, the LOST credit and by the Solid Waste User Fee credit.

Budget Analysis

There are 34 Full-Time Equivalents (FTEs) added in FY 2017, bringing the total number of FTEs employed by Charleston County to 2,595. In order to respond to the growth and customer service demands in the County; 11 FTEs were added to Stormwater Drainage, 5 FTEs were added to Consolidated Dispatch, 2 FTEs were added to Assessor, Building Inspection, Facilities Management, Fleet, Public Works, Technology Services, Telecommunications Transportation Development, and Zoning/Planning respectively, and 1 FTE was added to Awendaw McClellanville Fire District.

Figure 5 – Full-Time Equivalents

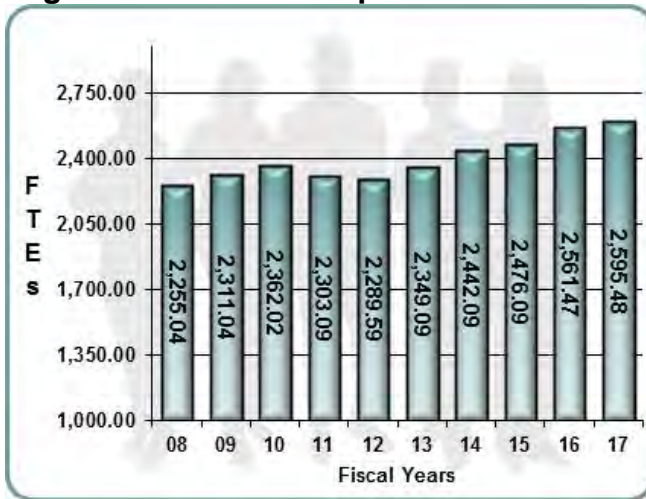


Figure 5 presents a summary of the County's FTEs for FY 2017 and the prior nine years. The FTEs for Charleston County had a steady increasing trend until FY 2011. The major reductions in FTEs resulted from cost saving actions during the recession, including voluntary retirement incentives, and transferring 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 Consolidated Dispatch, converting part-time

personnel working more than 32 hours a week to full-time positions, and pressure to maintain existing service levels.

GENERAL FUND

SUMMARY

The FY 2017 Council approved budgeted disbursements for the General Fund total \$216.3 million, a \$1.6 million (or less than 1.0 percent) increase from the FY 2016 budget. Budgeted funds available for the FY 2017 budget also total \$216.3 million. The General Fund millage is anticipated to remain constant at 44.7 mills.

Page 104 shows a graphical representation of the County's General Fund budget. Page 105 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 \$56.4 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

Figure 6 - FY 2017 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Nonspendable (Inventory)	\$ 1,161
Restricted: Internal	
Encumbrances	1,550
Designated for PAYGO projects in FY 2017	4,952
Rainy Day Fund	8,363
Two months of Operating Expenditures	36,052
Available	<u>4,331</u>
Total	<u>\$ 56,408</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. In addition, 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 \$212.2 million reflect an increase of \$9.7 million or 4.8 percent from FY 2017. 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 6 - GENERAL FUND - Changes in Revenues

Department/Division	FY 2016 Adjusted	FY 2017 Approved	Amount Change	Percent Change
Property Tax Revenue	\$142,740	\$149,793	\$7,053	4.9%
Local Option Sales Tax	55,800	59,000	3,200	5.7%
EMS: Medicaid and Insurance Billings	7,888	10,340	2,452	31.1%
Lost: Sales Tax Credit	(55,100)	(58,260)	(3,160)	5.7%

Budget Analysis

The County's largest revenue sources, the Property Tax and the Local Option Sales Tax, reflect a net increase of \$10.3 million. The net increase is due to increased projection of property value, aggressive pursuit of non-qualified four percent legal residencies, and improvement in the local economy resulting in increased sales tax projections. The increase in the revenue from the Local Option Sales Tax Credit, which is used to offset the amount property owners pay on their tax bill, also reflects improvements in the local economy. The increase in the Local Option Sales Tax resulted in a higher credit of \$3.2 million or 5.7 percent to taxpayers.

The increase of \$2.5 million in EMS Medicaid and Insurance Billings is the result of the projected growth in Charleston County. As Charleston County's population continues to grow, the County is experiencing increased service demands from the expanded population who are requiring more types of services.

INTERFUND TRANSFERS IN

Approximately \$4.1 million is transferred to the General Fund from other funds, which represents a decrease of \$0.6 million or 12.1 percent from the FY 2016 budget. The decrease represents reduced amounts from the Clerk of Court: IV-D Child Support Enforcement Program (Special Revenue Fund) and Revenue Collection (Enterprise Fund) due to lower revenues in the respective funds.

EXPENDITURES

The FY 2017 approved budgeted expenditures for the General Fund total \$202.2 million, which represents an increase of \$12.0 million or 6.3 percent from the FY 2016 budget. Figure 8 shows the significant budget changes in expenditures for FY 2017.

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

Figure 7 - GENERAL FUND - Changes in Expenditures

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Emergency Medical Services	\$14,029	\$17,390	\$3,361	24.0%
Facilities Management	14,994	18,306	3,312	22.1%
Sheriff	64,521	66,257	1,736	2.7%
Technology Services	10,882	12,120	1,238	11.4%

The \$3.4 million or 24.0 percent increase in Emergency Medical Services represents annualization of the costs related to adding five ambulances and eight quick response vehicles to the budget in FY 2016. In addition, the \$1.7 million or 2.7 percent increase in the Sheriff's Office represents annualized funding for 16 Deputy Sheriffs and eight Law Enforcement Specialists II positions added in FY 2016 and a higher fringe rate to more accurately reflect the higher costs associated with police retirement benefits.

Budget Analysis

Another major budgeted increase in the General Fund operating expenditure is \$3.3 million or 22.1 percent in Facilities Management, representing the transfer of annual recurring maintenance related to roofing, heating/cooling, and paving from the Capital Projects Fund to the General Fund.

The \$1.2 million or 11.4 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.

INTERFUND TRANSFERS OUT

Approximately \$14.1 million is transferred from the General Fund to various other funds. The transfers are decreased \$10.4 million or 42.5 percent from the prior fiscal year primarily due to a decrease 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 and FY 2019 for the remainder of the project. The decrease also represents the transfer of funds to Fleet Management (Internal Service Fund) to purchase one-time capital vehicles and equipment for the public safety expansion in FY 2016.

FUND BALANCE

The FY 2017 ending fund balance is projected to be \$56.4 million. Of this amount, \$37.0 million is set aside in an effort to maintain a two month buffer and is in addition to the \$8.7 million Rainy Day Fund for unexpected events. Another \$6.5 million reflects estimated on-going purchases and projects at the end of FY 2017.

DEBT SERVICE FUND

SUMMARY

The FY 2017 approved budgeted disbursements for the Debt Service Fund total \$29.2 million which is a \$1.5 million or 5.6 percent increase from the FY 2016 budget. Budgeted funds available for FY 2017 also total \$29.2 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2016.

Page 106 displays a graphical representation of the County's Debt Service Fund budget. Page 107 contains a fund statement which is a numerical summary of the Debt Service Fund.

REVENUES

Debt Service Fund revenues total \$20.8 million and reflect an increase of \$0.9 million or 4.4% from FY 2016. The increase represents additional property tax revenues from a growing property tax base.

INTERFUND TRANSFERS IN

Approximately \$7.7 million is transferred to the Debt Service Fund from other funds. The transfers increased \$0.7 million or 10.4 percent as a result of transferring funds from the General Fund to pay for the computer leases on computers used in General Fund departments.

Budget Analysis

EXPENDITURES

The FY 2017 budgeted expenditures for the Debt Service Fund total \$29.2 million. This amount is a \$1.5 million or 5.6 percent increase from FY 2016 and represents the continued service of the County's outstanding debt obligations.

FUND BALANCE

The FY 2017 ending fund balance is projected to be \$17.0 million, which represents a \$0.8 million or 4.4 percent decrease from the projected FY 2017 beginning balance. This is a scheduled decrease to avoid tax increases over the next five years.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2017 approved budgeted disbursements for the Special Revenue Funds total \$120.2 million, a \$1.8 million or 1.5 percent increase from the FY 2016 budget. Budgeted funds available for FY 2017 also total \$120.2 million.

Page 108 shows a graphical representation of the County's Special Revenue Fund budgets, while pages 109 to 149 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

The revenues for the Special Revenue Funds total \$112.6 million and reflect an \$8.5 million or 8.2 percent increase from the FY 2016 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 8 - SPECIAL REVENUE FUNDS - Changes in Revenues

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transp. Sales Tax: Revenue Bond Debt Service	\$12,400	\$15,290	\$2,890	23.3%
Public Works: Stormwater Drainage	1,764	4,012	2,248	127.4%
Transportation Development: Roads Program	33,820	35,120	1,300	3.8%

The Special Revenue Funds reflect a \$2.9 million or 23.3 percent increase in revenues for the Transportation Sales Tax: Revenue Bond Debt Service. Revenues reflect fees-in-lieu of property taxes 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 fees-in-lieu of property taxes are distributed to taxing entities. The increase in revenue represents additional fees collected for new and enhanced developments in the county.

Budget Analysis

The increase of \$2.2 or 127.4% in Public Works: Stormwater Drainage is the result of the newly enacted stormwater rate adjustment. The revenue is 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.

Another change to the Special Revenue Funds revenues is a budgeted increase of \$1.3 million or 3.8 percent 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.

INTERFUND TRANSFERS IN

In total, approximately \$7.9 million is transferred into Special Revenue Funds from various other funds. The overall transfers remain relatively constant from FY 2016.

EXPENSES

The FY 2017 budgeted expenses for the Special Revenue Funds total \$100.3 million, which is a \$3.5 million or 3.6 percent increase from FY 2016. Figure 10 shows the significant budget change in expenses.

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

Figure 9 - SPECIAL REVENUE FUNDS - Changes in Expenses

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Public Works: Stormwater Drainage	\$3,160	\$5,287	\$2,127	67.3%
Economic Development	3,140	3,882	742	23.6%

The \$2.1 million increase in the Public Works: Stormwater Drainage represents stormwater program and drainage service expansions in the unincorporated areas of the County resulting from the enactment of the stormwater rate adjustment. The expanded program and services are the result of changes in Federal stormwater requirements.

Another change to the Special Revenue Fund expenses is a \$0.7 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 business incentives and contract services in FY 2017.

INTERFUND TRANSFERS OUT

Approximately \$20.0 million is transferred from the Special Revenue Funds to various other funds. The budgeted transfer decrease by \$1.7 million or 7.8 percent is due to a one-time match for FEMA reimbursements for the declared disaster in FY 2016. The decrease in the Transfers out of the Special Revenue Funds also reflect a one-time principal and interest payment for the Awendaw McClellanville Debt.

Budget Analysis

FUND BALANCE

The FY 2017 ending fund balance is projected to be \$34.6 million, which reflects a 0.2 million or 0.5 percent change from the estimated FY 2017 beginning balance.

ENTERPRISE FUNDS

SUMMARY

The FY 2017 approved budgeted disbursements for the Enterprise Funds total \$56.0 million. This is a \$0.8 million or 1.5 percent increase from the FY 2016 budget. Funds available for FY 2017 also total \$56.0 million.

Page 150 displays a graphical representation of the County's Enterprise Funds budgets, while pages 151 to 157 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$48.4 million and reflect a \$0.3 million or 0.6 percent increase from the FY 2016 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 10 - ENTERPRISE FUNDS - Changes in Revenues

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Consolidated Dispatch: Emergency 911	\$2,198	\$2,455	\$257	11.7%
Environmental Management	\$28,031	\$27,633	(398)	-1.4%

The \$0.3 million dollar increase in Consolidated Dispatch: Emergency 911 represents a larger amount of reimbursable costs from the State government for wireless and wireline services. In addition, the budgeted 911 fees collected on wireline phones reflect an increase based on historical analysis and current trends. These increases are offset by a \$0.4 million decrease in Environmental Management that represents the declining resale value of recyclable products.

INTERFUND TRANSFERS IN

In total, approximately \$3.5 million is transferred into Enterprise Funds from various other funds. The overall transfers are decreased \$0.6 million or 13.9 percent from the FY 2016 budget. The most significant decrease is in Radio Communications and represents reduced support transferred from the General Fund to Radio Communications to purchase radios for the FY 2016 public safety expansion.

Budget Analysis

EXPENSES

The FY 2017 budgeted expenses for the Enterprise Funds total \$54.3 million which is a \$1.0 million or 1.8 percent increase from FY 2016. Figure 12 shows the significant budget change in expenses.

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

Figure 11 - ENTERPRISE FUNDS - Changes in Expenses

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Environmental Management	\$29,420	\$30,215	\$795	2.7%
Consolidated Dispatch: Emergency 911	2,722	3,081	359	13.2%
Tech Services: Radio Communications	5,054	4,651	(403)	-8.0%

The budgeted increase of \$0.8 million or a 2.7 percent in Environmental Management represents an increase due to re-negotiating a contract with Horry County to process recyclable materials for the County. Also included is a \$0.4 million or 13.2 percent increase in Consolidated Dispatch: Emergency 911 for replacement of the County's emergency recording system.

These increases are offset by a \$0.4 million or 8.0 percent decrease in Technology Services: Radio Communication due to the one-time purchase of capital and noncapital radio equipment for the public safety expansion in FY 2016.

INTERFUND TRANSFERS OUT

In total, approximately \$1.7 million is transferred from the Enterprise Fund to other funds. The most significant transfer out is revenue transferred to the General Fund from the Parking Garage for the amount of the profit in the fund.

FUND BALANCE

The FY 2017 combined ending fund balance is projected to be \$64.9 million which reflects a \$4.1 million or 6.0 percent decrease from the beginning fund balance. The majority of the reduction reflects the use of the Environmental Management fund balance for construction of the Material Recovery Facility and other one-time expenses.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2017 approved budgeted disbursements for the Internal Service Funds total \$54.2 million. This is a \$1.8 million or 3.1 percent decrease from the FY 2016 budget. Funds available for FY 2017 also total \$54.2 million.

Page 157 shows a graphical representation of the County's Internal Service Funds budgets, while pages 158 to 163 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$51.0 million, a \$0.9 million or 1.7 percent increase from FY 2016. 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 12 - INTERNAL SERVICE FUNDS - Changes in Revenues

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$27,858	\$28,322	\$464	1.7%
Procurement: Central Parts Warehouse	2,500	3,000	500	20.0%

Human Resources: Employee Benefits reflects an increase by the State of South Carolina to the health insurance rate for employers and employees. The Internal Service Fund also includes an increase of \$0.5 million or 20.0 percent in Procurement: Central Parts Warehouse due to higher cost and increased usage of parts for maintenance of vehicles by Fleet Operations.

INTERFUND TRANSFERS IN

Approximately \$2.4 million is transferred to the Internal Service Funds from other funds. The transfers decreased \$2.4 million or 49.8 percent from the FY 2016 budget to reflect a reduction to Fleet Management by the General Fund for the one-time purchase of police cars and ambulances for the public safety expansion in FY 2016.

EXPENSES

The FY 2017 budgeted expenses for the Internal Service Funds total \$54.2 million which is a \$1.7 million or 3.1 percent decrease from FY 2016. Figure 14 shows the significant budget change in expenses.

Budget Analysis

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

Figure 13 - INTERNAL SERVICE FUNDS - Changes in Expenses

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Procurement: Central Parts Warehouse	\$2,500	\$3,000	\$500	20.0%
Human Resources: Employee Benefits	27,858	28,322	464	1.7%
Fleet Management	15,993	13,234	(2,759)	-17.3%

The \$0.5 million increase in the Procurement: Central Parts Warehouse operating expenses represents an increase in the cost of parts for Fleet Management to maintain vehicles. The increases to expenses in the Human Resources: Employee Benefits Funds represent the higher costs of various employee insurances as passed through by the State.

Another change to the Internal Service Fund expenses is a \$2.7 million or 17.3 percent decrease in Fleet Management due to the one-time capital purchase of vehicles and equipment for the public safety expansion in FY 2017.

FUND BALANCE

The FY 2017 ending fund balance is projected to be \$54.2 million, which represents a \$0.8 million or 0.5 percent decrease from the estimated FY 2017 beginning balance. The decrease is largely due to reducing the Worker's Compensation Fund's reserves based on recent claims history.

Major Revenue Sources

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.

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.

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.*

- 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 80.8% of the \$445.0 million in total revenues for FY 2017. The table below identifies external revenues that are greater than \$10 million.

	FY 2017 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	\$153,750	34.6%
General Fund: Local Option Sales Tax	59,000	13.3%
General Fund: Local Government Fund	12,861	2.9%
Debt Service Fund: Ad Valorem Taxes	20,660	4.6%
Special Revenue Fund: Transportation Sales Tax	54,000	12.1%
Special Revenue Fund: Accommodations Tax – Local	17,150	3.9%
Special Revenue Fund: Revenue Bond Debt Service	15,290	3.4%
Enterprise Fund: User Fee	26,750	6.0%

Amounts in the thousands

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

A detailed schedule of the County's revenues is on pages 78 to 85.

Major Revenue Sources

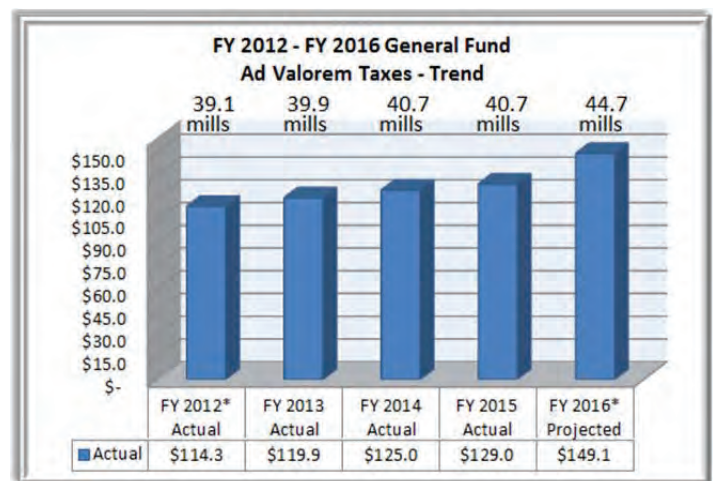
General Fund Ad Valorem Taxes

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

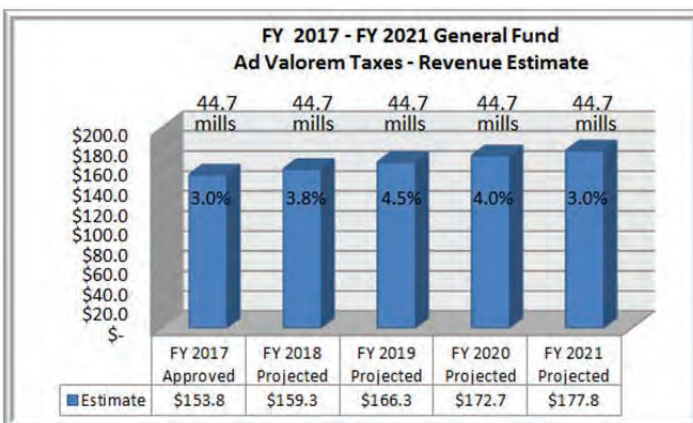
The County's portion of ad valorem taxes for the General Fund shows a consistent increasing trend, which reflects continued growth in the County's tax base. South Carolina Law requires that counties reassess properties every five years. The national recession and the State mandated reassessment resulted in minimal growth in FY 2012. However, the County expects the growth seen in FY 2013 through FY 2016 to continue in the future.



Amounts in the millions

* Reassessment Year

Revenue Estimates



Amounts in the millions

The FY 2017 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 2015 receipts, and FY 2016 year-to-date collection trends. The 44.7 millage rate reflects no change from the previous year. The millage equates to \$178.80 per \$100,000 of appraised value for the homeowner. Also projected is an additional \$4.7 million from an approximate 3.0 percent increase in the tax base.

Major Revenue Sources

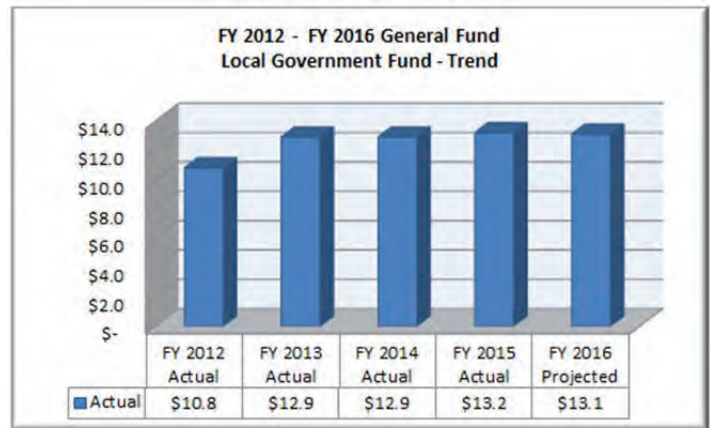
General Fund Local Government Fund

Description

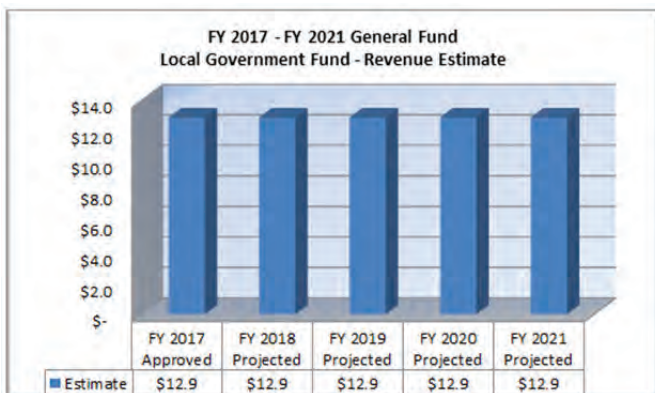
The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and to provide a predictable source of revenue for county and municipal budgeting. In FY 1992, the Local Government Fund replaced and consolidated 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 2016 was noted by the State as one-time funds. The FY 2016 estimate included a lower amount due to the timing of the disbursement of the one-time additional funding from the State.



Amounts in the millions



Amounts in the millions

Revenue Estimate

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

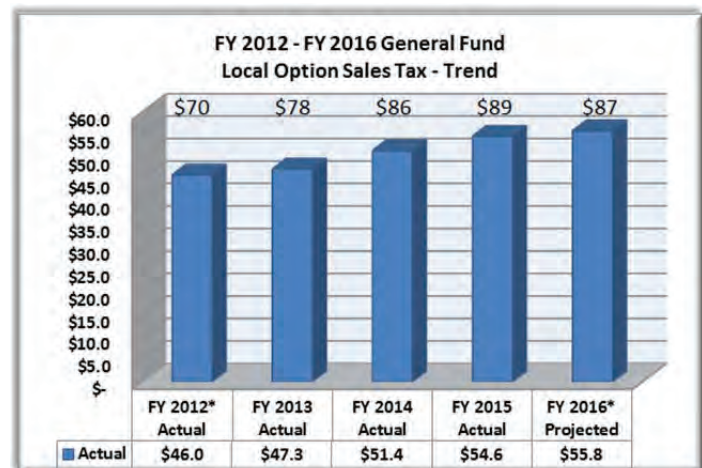
General Fund Local Option Sales Tax

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.

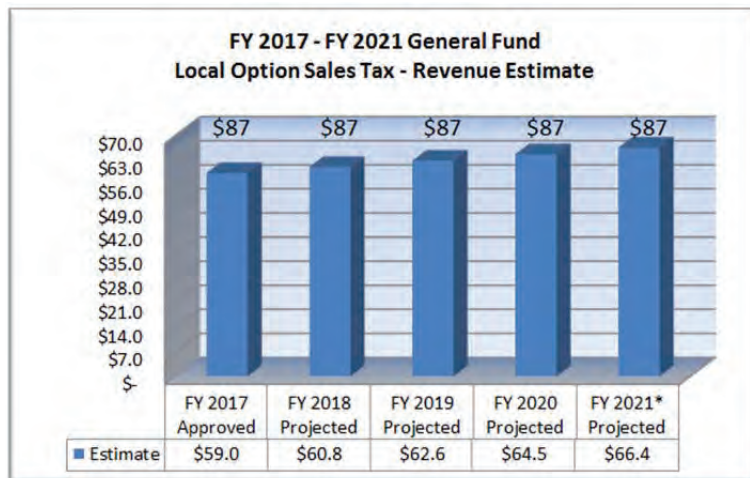
Trend

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 2016 projection reflects a continued level of increased 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 5.7 percent over the FY 2016 projection. The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2017 equates to a credit of \$87 per \$100,000 of appraised value; this amount is constant from FY 2016. The FY 2017 LOST estimate is based on a review of Charleston County and national economic indicators, actual FY 2015 receipts, and FY 2016 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 continues to improve, the growth in the LOST revenue is expected to parallel the growth in property taxes. As a result, the LOST credit is anticipated to remain the same in future years.

Major Revenue Sources

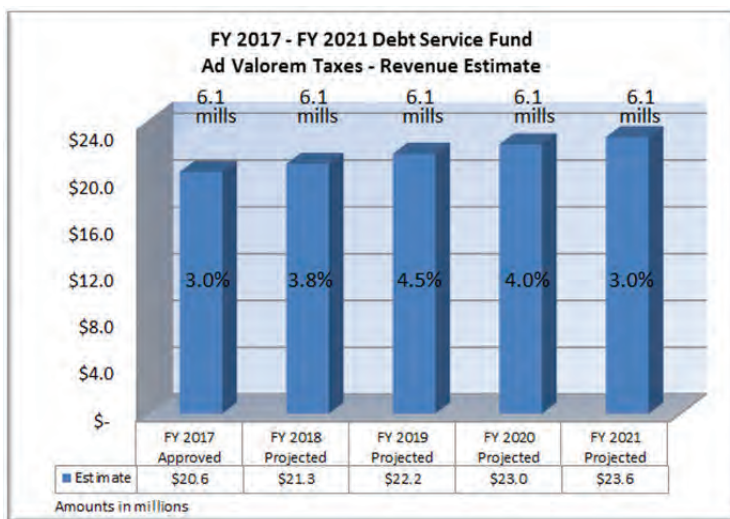
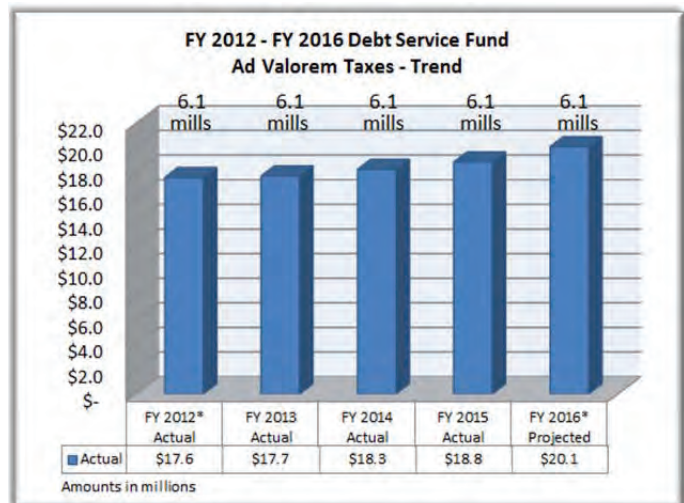
Debt Service Fund Ad Valorem Taxes

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 2016 to continue in the future.



Revenue Estimate

The FY 2017 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 2015 receipts, and FY 2016 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 an approximate 3.0 percent increase in the tax base. The County expects the millage rate to remain constant through FY 2021.

Major Revenue Sources

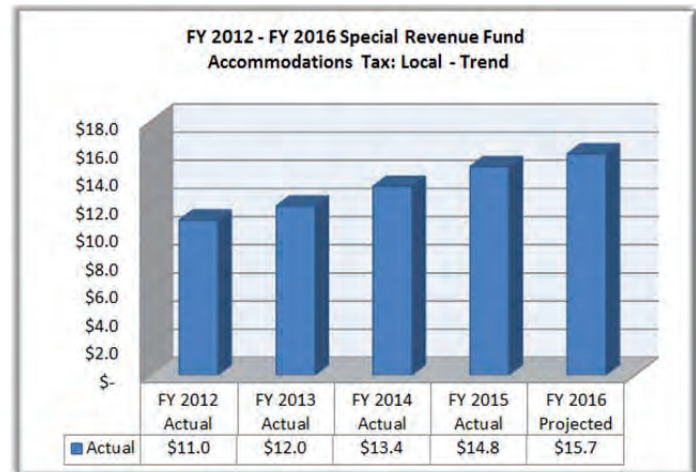
Special Revenue Fund Accommodations Tax - Local

Description

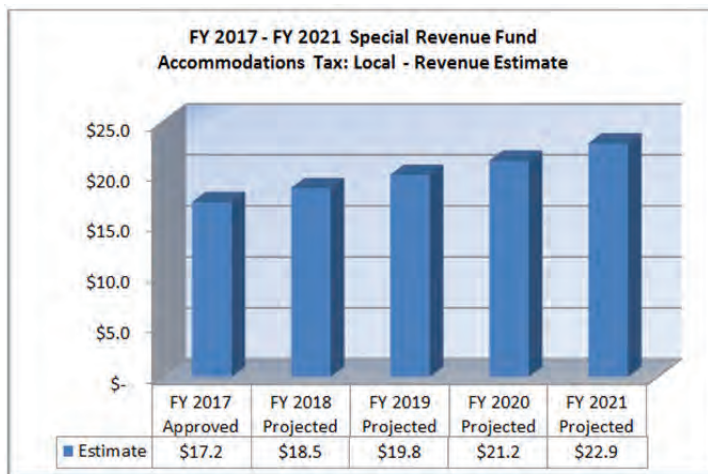
The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy 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 FY 2016 revenue was negatively impacted by catastrophic flooding in October of 2015, offsetting projected growth in FY 2016. The upward trend is expected to resume 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 9.2 percent increase from the FY 2016 projection. The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2015 receipts, FY 2016 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 show an 8.0 percent increase in FY 2018 followed by 7.0 percent growth in fiscal years 2019 and 2020 followed by 8.0 percent growth in FY 2021.

Major Revenue Sources

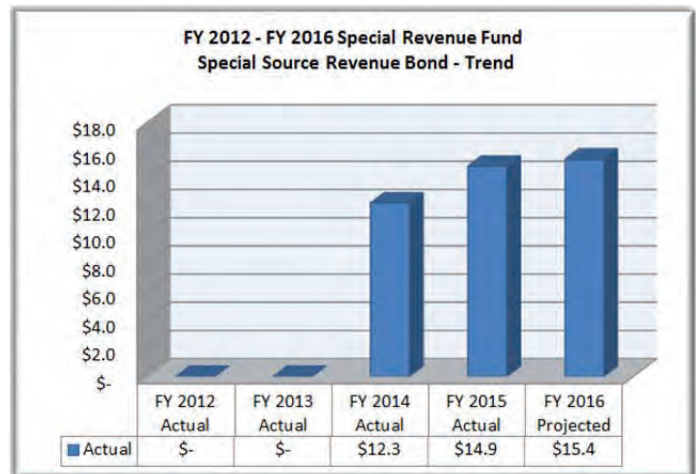
Special Revenue Fund Special Source Revenue Bond

Description

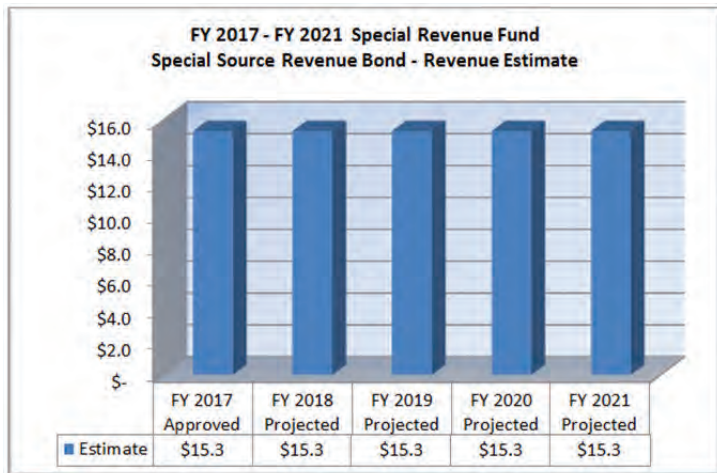
During 2013, County Council designated fees-in-lieu of property taxes as security for the repayment of the special source revenue bond issued in 2013. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu of property taxes are distributed to taxing entities.

Trend

The revenues from the Special Source Revenue Bond began in FY 2014. The fees-in-lieu of taxes increased in FY 2015 and FY 2016 based on the addition of new development in the County including the Boeing expansion. As personal property related to the fees-in-lieu of taxes is depreciated, the revenues decrease from the various deals. However, new development has more than offset the decrease.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The budget for the fees-in-lieu of taxes pledged as security for the Special Source Revenue Bond reflects an estimated one percent decrease from the FY 2016 projection due to personal property depreciation. The revenue estimate is based on a review of actual FY 2015 receipts, FY 2016 year-to-date collection trends and information received from the Economic Development Department. Looking into the future, the revenue is projected to remain consistent although new development will increase the revenues.

Major Revenue Sources

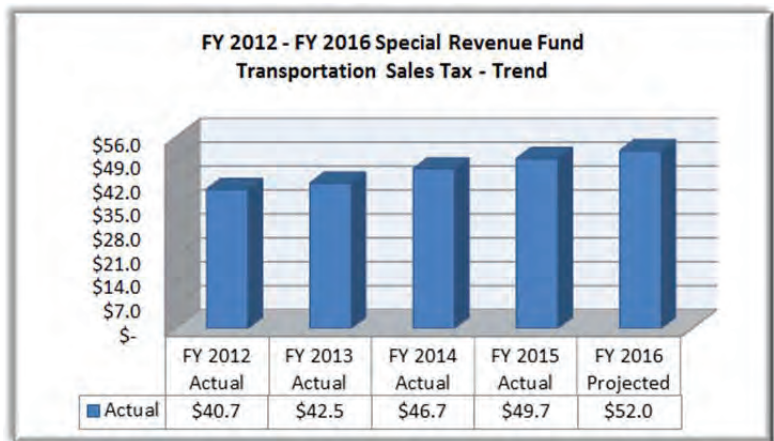
Special Revenue Fund Transportation Sales Tax

Description

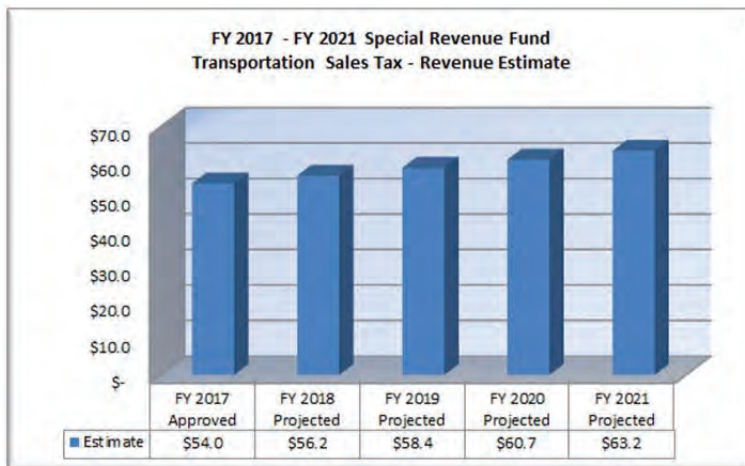
The citizens of Charleston County passed, by referendum, an additional one-half of one percent sales and use tax that took effect May 1, 2005 and will continue for 25 years or until \$1.3 billion is collected. According to the referendum, the sales tax revenues are designated to provide funds for transportation-related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



Amounts in the millions

Revenue Estimate

The Transportation Sales Tax revenue estimate is based on a review of Charleston County and national economic indicators, actual 2015 receipts, and FY 2016 year-to-date collection trends. The Transportation Sales Tax shows approximately a 4.0 percent increase from the FY 2016 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

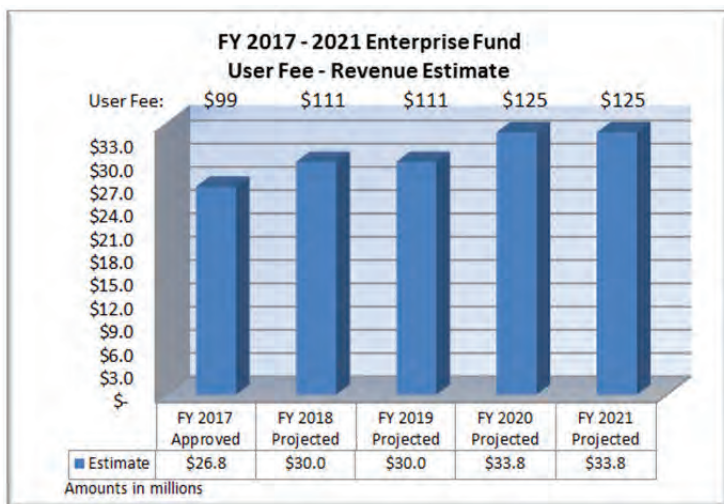
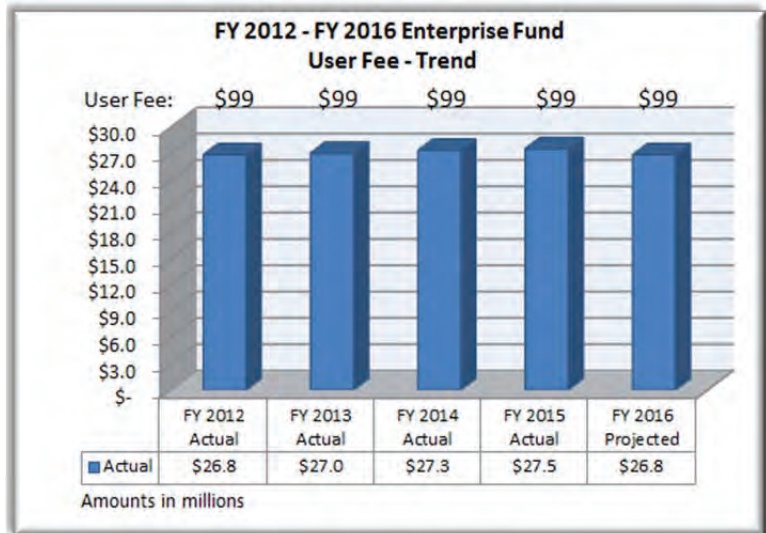
Enterprise Fund User Fee

Description

In 1989, Charleston County began charging 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 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 2015 as the number of residents and businesses in the County grew. In FY 2016, the revenue growth slowed down due to the impact of the County's aggressive goal of 40% recycling. This impact is estimated to be mitigated by growth in the resident and business population in the area.



Revenue Estimate

The FY 2017 User Fee estimate is based on monitoring the success of the recycling program, actual FY 2015 receipts, and FY 2016 year-to-date collection trends. The User Fee charge for residential properties has remained constant at \$99 for the last ten years. The FY 2017 revenue estimate reflects a reduction in the volume of commercial disposal due to the expanded recycling program. The County projects flat revenues as growth in population will offset the reduction in commercial fees.

The cost of servicing a larger population and flat revenues may require the first increase in the User Fee in a decade and would likely be phased in during FY 2018 and FY 2020.



End Section

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 468 to 474 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 441 to 444 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 2017 All Funds** graph, the **Where It Goes. . . . FY 2017 All Funds** graph, and the **Budget Summary All Funds** on pages 74 to 77. 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 78 to 85. The expenditures are on pages 86 to 91. The interfund transfers are on page 92. This is followed by a summary of County authorized positions on pages 93 to 101.

The last portion of the Schedules section (pages 102 to 163) 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 102 shows a combined fund statement for all funds for Fiscal Years 2014, 2015, 2016, and 2017. Page 103 provides a summary by fund type of the County's Fiscal Year 2017 budget. Individual fund statements start on page 104 with the General Fund. Note that the FY 2016 Projected column on the fund statements includes the estimated amounts from the FY 2016 Adjusted column (i.e., the current budget) and the estimated amounts from encumbrances and designations carried forward from previous years.

Schedules

A GUIDE TO UNDERSTANDING FUND STATEMENTS

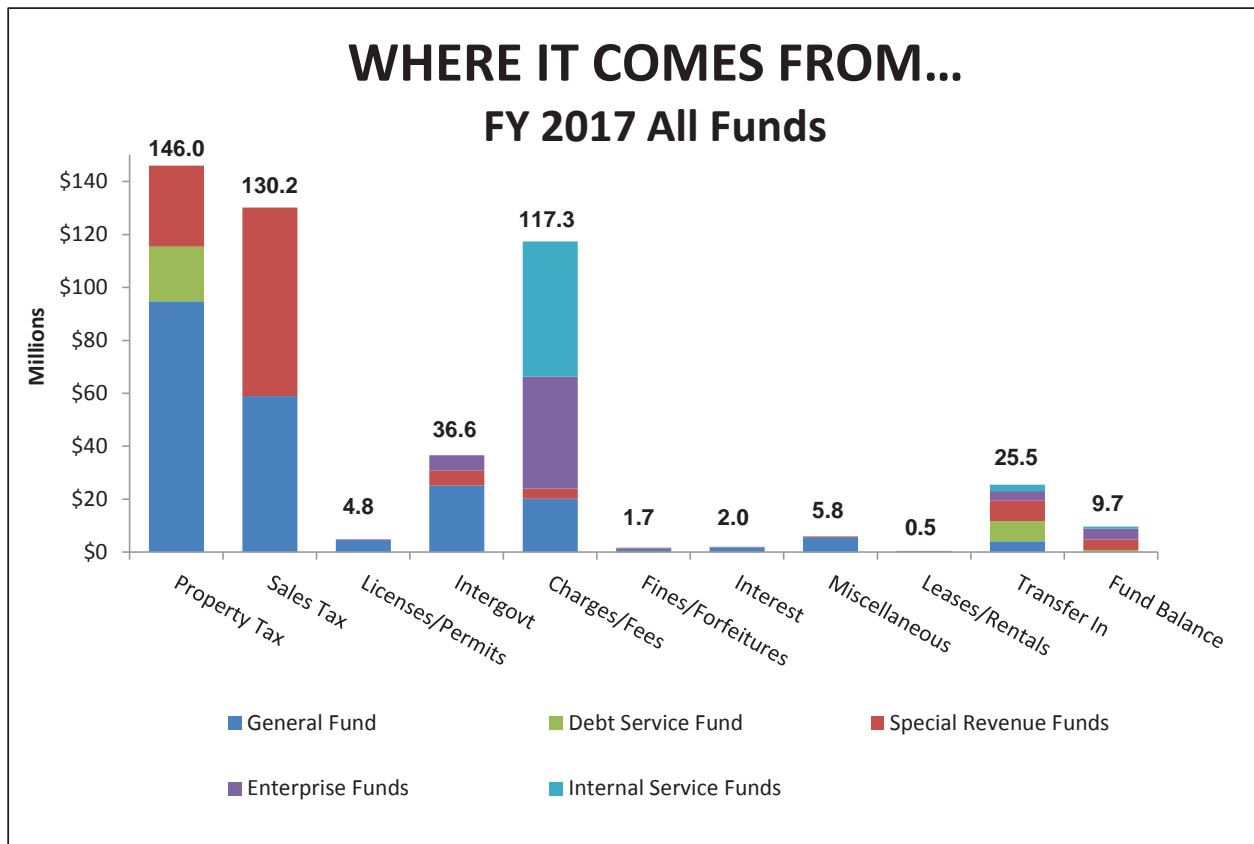
1. **Beginning Fund Balance** – Unexpended funds from the previous year.
2. **Revenues** - Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.
3. **Interfund Transfer In** - Flow of assets from one fund within the County to another fund without requiring 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, 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	\$230,292,347	\$237,039,919	\$238,827,316	\$244,841,500	\$228,759,987
12 →					

All Funds

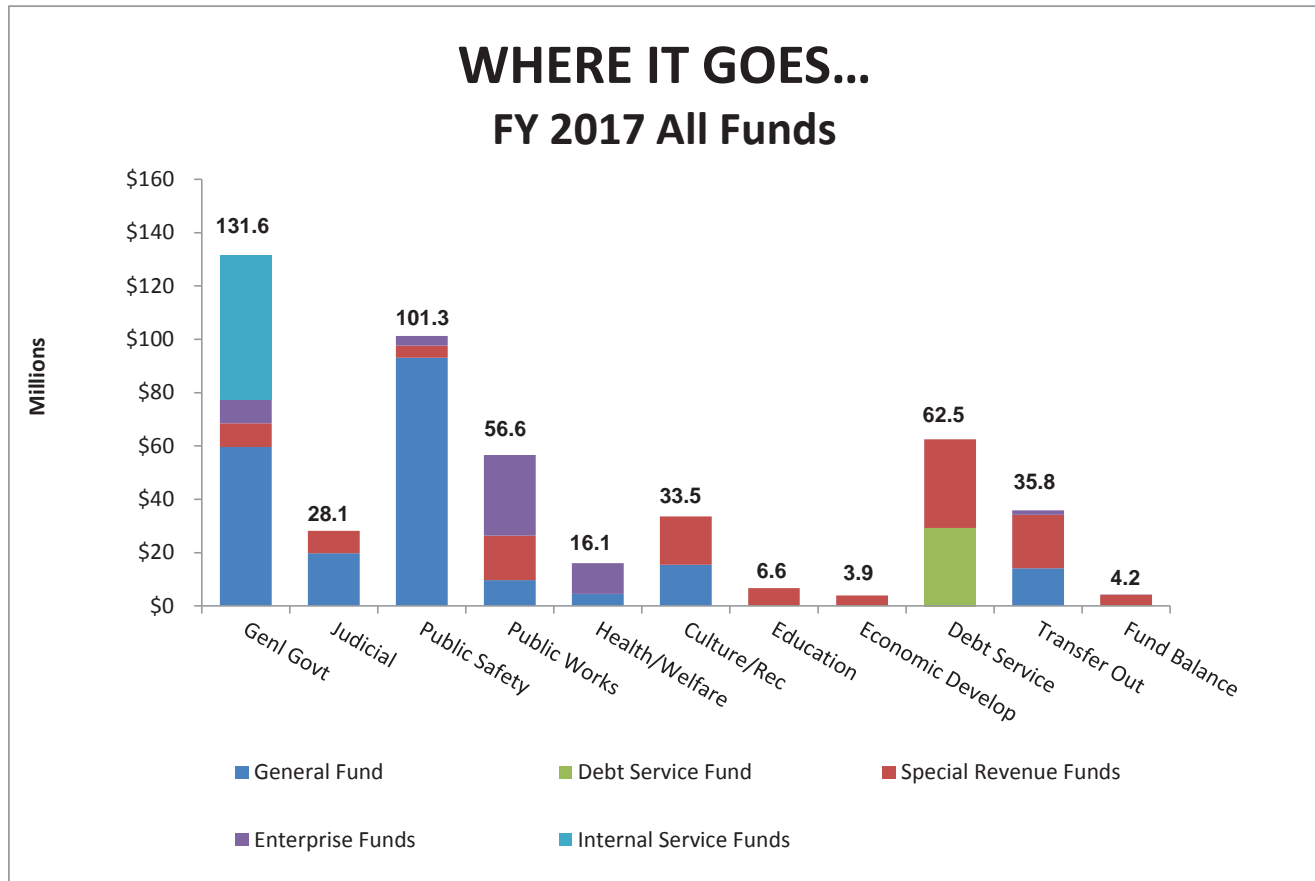
The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2017.



Total Available Budgeted: \$480,188,929

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change	Percent Change
Property Tax	\$ 116,120,501	\$ 121,136,116	\$ 137,932,876	\$ 146,029,506	\$ 8,096,630	5.9
Sales Tax	111,580,923	119,109,430	124,092,000	130,175,000	6,083,000	4.9
Licenses & Permits	4,387,436	4,733,469	4,565,255	4,822,050	256,795	5.6
Intergovernmental	36,210,891	35,509,474	36,435,056	36,580,513	145,457	0.4
Charges & Fees	116,317,806	130,580,256	111,915,416	117,323,386	5,407,970	4.8
Fines & Forfeitures	2,413,081	2,719,702	2,368,700	1,737,320	(631,380)	(26.7)
Interest	2,214,535	2,314,583	1,625,650	2,001,650	376,000	23.1
Miscellaneous	12,284,757	7,377,935	5,396,272	5,825,906	429,634	8.0
Leases & Rentals	854,964	927,927	374,564	511,166	136,602	36.5
Debt Proceeds	2,339,165	-	-	-	-	0.0
Total Revenues	404,724,059	424,408,892	424,705,789	445,006,497	20,300,708	4.8
Transfer In	36,551,989	33,957,046	28,299,376	25,500,979	(2,798,397)	(9.9)
Use of Fund Balance	8,974,376	17,505,311	20,131,757	9,681,453	(10,450,304)	(51.9)
Total Avail. Budgeted	\$ 450,250,424	\$ 475,871,249	\$ 473,136,922	\$ 480,188,929	\$ 7,052,007	1.5

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 2017.



Total Uses: \$480,188,929

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change	Percent Change
General Govt.	\$ 126,248,786	\$ 143,658,144	\$ 137,049,818	\$ 131,570,677	\$ (5,479,141)	(4.0)
Judicial	25,919,802	26,436,541	27,739,703	28,108,004	368,301	1.3
Public Safety	89,364,927	93,273,687	95,720,944	101,299,832	5,578,888	5.8
Public Works	41,204,206	37,287,607	44,488,800	56,581,429	12,092,629	27.2
Health/Welfare	13,450,099	13,121,729	16,278,782	16,102,649	(176,133)	(1.1)
Culture/Recreation	28,034,119	29,901,473	32,615,157	33,528,252	913,095	2.8
Education	5,940,320	6,103,436	6,179,000	6,626,300	447,300	7.2
Economic Develop.	1,526,650	2,403,596	3,494,158	3,882,284	388,126	11.1
Debt Service	50,127,719	61,706,824	60,369,159	62,488,041	2,118,882	3.5
Total Expenditures	381,816,628	413,893,037	423,935,521	440,187,468	16,251,947	3.8
Transfer Out	52,711,849	45,006,372	48,145,361	35,843,615	(12,301,746)	(25.6)
Total Disbursements	434,528,477	458,899,409	472,080,882	476,031,083	3,950,201	0.8
Increase in Fund Bal.	15,721,947	16,971,840	1,056,040	4,157,846	3,101,806	294
Total Uses	\$ 450,250,424	\$ 475,871,249	\$ 473,136,922	\$ 480,188,929	\$ 7,052,007	1.5

Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2017

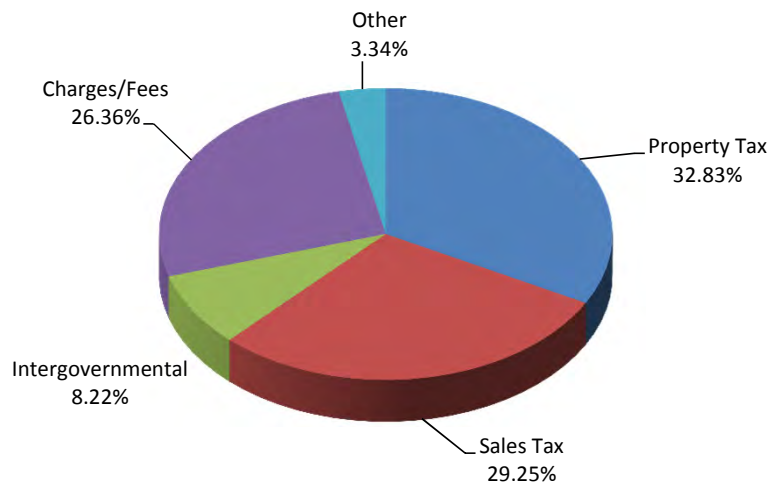
	Fund Statement Page Number	Revenues (D-8 to D-15)	Transfers In (Page D-22)	Sources
GENERAL FUND	105	\$212,248,859	\$ 4,061,459	\$216,310,318
DEBT SERVICE FUND	107	20,797,977	7,653,000	28,450,977
Accommodations Tax: Local	109	17,155,000	-	17,155,000
Accommodations Tax: State	110	25,000	-	25,000
Administrator: Summer Youth Program	111	-	65,000	65,000
Building Inspections: Project Impact	112	-	-	-
Clerk of Court: IV-D Child Support Enf	113	765,000	-	765,000
Economic Development	114	2,832,706	-	2,832,706
Emer Mgmt: Awendaw McClellanville Fire	115	2,210,720	-	2,210,720
Emer Mgmt: Awendaw McClellanville Fire Debt	116	241,088	2,192	243,280
Emergency Mgmt: East Cooper Fire District	117	135,000	-	135,000
Emergency Mgmt: Hazard Materials Enforce	118	220,000	-	220,000
Emergency Mgmt: Northern Chas Co Fire Dist	119	243,900	-	243,900
Emergency Mgmt: West St. Andrew's Fire Dist	120	8,300	-	8,300
Greenbelt Programs	121	9,205,000	-	9,205,000
Legal: Seized Assets	122	22,320	-	22,320
Public Defender: Berkeley County	123	976,108	-	976,108
Public Defender: Charleston County	124	1,145,290	3,130,000	4,275,290
Public Works: Stormwater Drainage	125	4,012,500	-	4,012,500
Sheriff: Asset Forfeiture	126	73,000	-	73,000
Sheriff: IV-D Child Support Enforcement	127	69,972	18,359	88,331
Sheriff: Programs	128	642,580	80,751	723,331
Solicitor: Alcohol Education Program	129	80,000	-	80,000
Solicitor :Bond Estreatment	130	15,000	-	15,000
Solicitor: Criminal Domestic Violence Approp	131	100,000	-	100,000
Solicitor: Drug Court	132	334,000	-	334,000
Solicitor: DUI Appropriation	133	73,690	30,249	103,939
Solicitor: Expungement	134	155,000	-	155,000
Solicitor: Juvenile Education Program	135	90,000	18,666	108,666
Solicitor: Pretrial Intervention	136	315,000	-	315,000
Solicitor: State Appropriation	137	711,716	117,660	829,376
Solicitor: Traffic Education Program	138	50,000	-	50,000
Solicitor: Victims' Unclaimed Restitution	139	500	-	500
Solicitor: Victim-Witness State Approp	140	40,625	18,888	59,513
Solicitor: Violent Crime Prosecution	141	100,000	-	100,000
Solicitor: Worthless Check	142	60,000	-	60,000
Trans Dev: Revenue Bond Debt Service	143	15,290,000	4,269,369	19,559,369
Transportation Development: Roads Program	144	35,120,000	-	35,120,000
Transportation Sales Tax: Transit Agencies	145	9,720,000	-	9,720,000
Trident Technical College	146	6,524,300	102,000	6,626,300
Trident Technical College: Debt Service	147	3,379,000	1,000	3,380,000
Victim's Bill of Rights	148	401,750	-	401,750
Zoning/Planning Tree Fund	149	10,000	-	10,000
SPECIAL REVENUE FUNDS		112,554,065	7,854,134	120,408,199
Consolidated Dispatch: Emergency 911 Comm	151	2,455,000	-	2,455,000
Consolidated Dispatch: Fire & Agency Costs	152	576,440	-	576,440
Dept of Alcohol & Other Drug Abuse Services	153	9,327,428	1,639,705	10,967,133
Environmental Management	154	27,632,720	-	27,632,720
Facilities Management: Parking Garages	155	3,644,189	-	3,644,189
Revenue Collections	156	2,055,450	-	2,055,450
Technology Services: Radio Communications	157	2,668,496	1,896,113	4,564,609
ENTERPRISE FUNDS		48,359,723	3,535,818	51,895,541
Fac Mgt: Office Svcs/Tech Svcs: Records Mgt	159	2,108,569	-	2,108,569
Fleet Mgt/Procurement: Parts Warehouse	160	13,752,045	2,396,568	16,148,613
Human Resources: Employee Benefits	161	28,322,000	-	28,322,000
Safety & Risk Mgt: Safety/Workers' Comp	162	4,830,000	-	4,830,000
Technology Services: Telecommunications	163	2,033,259	-	2,033,259
INTERNAL SERVICE FUNDS		48,937,304	2,396,568	51,333,872
Total of All Funds		\$442,897,928	\$25,500,979	\$468,398,907

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
\$202,170,802	\$ 14,139,516	\$216,310,318	\$0	\$ 56,408,395	\$ 56,408,395
29,242,579	-	29,242,579	(791,602)	17,785,748	16,994,146
17,839,324	-	17,839,324	(684,324)	684,324	-
-	25,000	25,000	-	-	-
100,000	-	100,000	(35,000)	148,505	113,505
19,932	-	19,932	(19,932)	19,932	-
717,295	47,705	765,000	-	-	-
3,882,284	-	3,882,284	(1,049,578)	3,158,206	2,108,628
2,398,112	-	2,398,112	(187,392)	746,159	558,767
205,900	-	205,900	37,380	21,661	59,041
145,000	-	145,000	(10,000)	24,585	14,585
227,878	-	227,878	(7,878)	97,127	89,249
243,900	-	243,900	-	825	825
8,000	-	8,000	300	(1,260)	(960)
9,249,372	-	9,249,372	(44,372)	13,195,029	13,150,657
122,320	-	122,320	(100,000)	100,000	-
976,108	-	976,108	-	215,905	215,905
4,277,081	-	4,277,081	(1,791)	1,045,209	1,043,418
5,286,508	-	5,286,508	(1,274,008)	1,513,592	239,584
221,088	-	221,088	(148,088)	1,219,764	1,071,676
88,331	-	88,331	-	-	-
867,824	-	867,824	(144,493)	1,046,517	902,024
98,334	-	98,334	(18,334)	194,108	175,774
11,000	-	11,000	4,000	159,279	163,279
92,647	-	92,647	7,353	30,581	37,934
146,115	187,600	333,715	285	362,660	362,945
103,939	-	103,939	-	-	-
155,297	-	155,297	(297)	278,489	278,192
108,666	-	108,666	-	-	-
359,779	-	359,779	(44,779)	240,843	196,064
761,573	67,803	829,376	-	250,000	250,000
36,579	-	36,579	13,421	147,983	161,404
5,000	-	5,000	(4,500)	8,812	4,312
59,513	-	59,513	-	-	-
83,370	-	83,370	16,630	40,815	57,445
61,549	-	61,549	(1,549)	14,769	13,220
14,211,369	2,788,000	16,999,369	2,560,000	3,303,957	5,863,957
21,151,922	13,500,000	34,651,922	468,078	3,154,238	3,622,316
8,671,000	-	8,671,000	1,049,000	2,646,053	3,695,053
6,626,300	-	6,626,300	-	-	-
-	3,380,000	3,380,000	-	-	-
471,807	-	471,807	(70,057)	232,828	162,771
159,819	-	159,819	(149,819)	149,819	-
100,251,835	19,996,108	120,247,943	160,256	34,451,314	34,611,570
3,081,877	-	3,081,877	(626,877)	3,556,250	2,929,373
575,041	-	575,041	1,399	(72,840)	(71,441)
11,567,133	-	11,567,133	(600,000)	2,352,399	1,752,399
30,215,219	-	30,215,219	(2,582,499)	51,141,520	48,559,021
2,150,549	1,698,640	3,849,189	(205,000)	12,930,318	12,725,318
2,066,099	9,351	2,075,450	(20,000)	(1,108,044)	(1,128,044)
4,650,609	-	4,650,609	(86,000)	228,456	142,456
54,306,527	1,707,991	56,014,518	(4,118,977)	69,028,059	64,909,082
2,143,569	-	2,143,569	(35,000)	270,522	235,522
16,233,613	-	16,233,613	(85,000)	13,355,223	13,270,223
28,322,000	-	28,322,000	-	(164,997,118)	(164,997,118)
5,383,284	-	5,383,284	(553,284)	2,913,465	2,360,181
2,133,259	-	2,133,259	(100,000)	975,173	875,173
52,072,156	-	52,072,156	(773,284)	(147,482,735)	(148,256,019)
\$438,043,899	\$35,843,615	\$473,887,514	(\$5,523,607)	\$30,190,781	\$24,667,174
Total Increase in Ending Fund Balance			4,157,846		
Total Use of Beginning Fund Balance			(9,681,453)		

Revenues

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 \$445,006,497 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 page 79.

**Revenues by Source
FY 2017 Charleston County All Funds**



Total Revenues: \$445,006,497

Source	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change	Percent Change
Property Tax	\$ 116,120,501	\$ 121,136,116	\$ 137,932,876	\$146,029,506	\$ 8,096,630	5.9
Sales Tax	111,580,923	119,109,430	124,092,000	130,175,000	6,083,000	4.9
Licenses & Permits	4,387,436	4,733,469	4,565,255	4,822,050	256,795	5.6
Intergovernmental	36,210,891	35,509,474	36,435,056	36,580,513	145,457	0.4
Charges & Fees	116,317,806	130,580,256	111,915,416	117,323,386	5,407,970	4.8
Fines & Forfeitures	2,413,081	2,719,702	2,368,700	1,737,320	(631,380)	(26.7)
Interest	2,214,535	2,314,583	1,625,650	2,001,650	376,000	23.1
Miscellaneous	12,284,757	7,377,935	5,396,272	5,825,906	429,634	8.0
Leases & Rentals	854,964	927,927	374,564	511,166	136,602	36.5
Debt Proceeds	2,339,165	-	-	-	-	0.0
Total Revenues	\$ 404,724,059	\$ 424,408,892	\$ 424,705,789	\$ 445,006,497	\$ 20,300,708	4.8

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 7,691,285	\$ 8,145,579	\$ 8,565,000	\$ 9,600,000	12.1
Current: Real Property Taxes	117,297,685	120,868,234	137,795,000	144,150,000	4.6
Current: Refunds	-	-	-	-	na
Refunds for Reassessment Cap	-	-	-	-	na
Current: TIF Refunds	(3,443,789)	(3,586,436)	(3,620,000)	(3,957,000)	9.3
Subtotal	121,545,181	125,427,377	142,740,000	149,793,000	4.9
Less: Sales Tax Credit	(50,880,990)	(54,169,461)	(55,100,000)	(58,260,000)	5.7
Less: Homestead	(1,829,933)	(1,903,978)	(1,830,000)	(2,060,000)	12.6
Net: Current- Real & Motor Vehicles	68,834,258	69,353,938	85,810,000	89,473,000	4.3
Delinquent: Real Property Taxes	3,655,812	3,121,512	3,840,000	3,460,000	(9.9)
Delinquent: Vehicle Taxes	-	-	-	-	na
Other: Adds to Adds	-	-	-	-	na
Other Taxes:					
Delinquent: Multi-County Parks	34,930	51,386	-	-	na
FILOT Rebate	1,084	3,484	1,000	1,000	0.0
Multi-County Parks	912,684	801,699	1,150,000	1,460,000	27.0
Payments in Lieu of Taxes	326,182	307,871	300,000	300,000	0.0
Sales Tax	51,409,611	54,628,245	55,800,000	59,000,000	5.7
Subtotal	125,174,561	128,268,135	146,901,000	153,694,000	4.6
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	530	465	450	450	0.0
Assessor: Mobile Home Decals	3,145	2,750	3,000	3,000	0.0
Assessor: Mobile Home Moving Fee	4,030	2,910	3,500	3,000	(14.3)
Auditor: Temporary Vehicle License	1,270	60	105	-	(100.0)
Building Inspections: Building Permits	908,885	1,079,141	1,000,000	1,200,000	20.0
Building Inspections: Contractor Licensing Fee	158,220	155,358	180,000	170,000	(5.6)
Building Inspections: Trade Permits	-	-	-	-	na
Coroner: Cremation Permits	34,455	39,056	36,000	45,000	25.0
Non-Departmental: Business Licenses	2,748,527	2,911,769	2,810,000	2,850,000	1.4
Probate Courts: Marriage Licenses	262,586	277,262	275,000	285,000	3.6
Sheriff: Gold Permits	200	251	200	200	0.0
Sheriff: Non Ferrous Metals Permit	1,000	400	1,000	400	(60.0)
Zoning/Planning: Zoning Permits	47,570	51,135	36,000	45,000	25.0
Subtotal	4,170,418	4,520,557	4,345,255	4,602,050	5.9
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Govt Contribution	5,761,481	3,939,775	739,860	178,403	(75.9)
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Detention Center: Federal Prisoners	1,874,521	1,730,878	1,820,000	2,000,000	9.9
Detention Center: Illegal Alien Assistance	214,605	151,803	150,000	130,000	(13.3)
Detention Center: Juveniles	200	1,500	1,000	1,400	40.0
Detention Center: Social Security Reimb	58,000	53,000	60,000	35,000	(41.7)
Election/Voter Registration: Local Government	128,796	15,040	150,300	1,500	(99.0)
Election/Voter Registration: State Oper Supp	202,315	213,367	310,587	189,956	(38.8)
Election/Voter Registration: State Salary Supp	11,847	11,805	12,500	12,500	0.0
EMS: Medicaid Billings - CSM	-	-	194,733	255,000	30.9
EMS: Medicare Receipts	-	-	4,445,982	5,830,000	31.1
Facilities: Local Govt Contrib- Operating	-	-	-	-	na
Non-Departmental: Homestead Direct	1,829,933	1,903,978	1,830,000	2,060,000	12.6
Probate Courts: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Procurement: Local Govt Contrib- Operating	-	4,296	15,000	-	(100.0)
Public Works: Local Govt Reimbursement	11,100	-	-	-	na
RMC: State Salary Supplement	1,575	1,575	1,575	1,575	0.0

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
GENERAL FUND (continued)					
Sheriff: Federal Reimbursement	\$ 61,385	\$ 38,807	\$ 30,000	\$ 45,000	50.0
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	8,294	8,294	0.0
State: Aid to Sub- Local Government Fund	12,936,633	13,151,306	13,058,000	12,861,000	(1.5)
State: Manufacturers Depreciation	221,209	226,601	200,000	225,000	12.5
Sheriff: Unit Cost Reimbursement	-	-	-	-	na
State: Merchants Inventory Tax	1,101,298	1,101,298	1,101,298	1,101,298	0.0
State: Motor Carrier	93,852	117,845	95,000	100,000	5.3
State: Sunday Liquor Permits	85,400	84,900	85,000	85,000	0.0
Technology Services: Local Govt Contrib-Oper	-	46,097	35,000	18,000	(48.6)
Trans Network State Assess	-	-	-	3,500	100.0
Veterans Affairs: State Op Supplement	10,809	11,025	11,025	11,025	0.0
Zoning/Planning: Local Govt Contrib- Operating	-	-	49,782	42,332	(15.0)
Subtotal	24,625,803	22,819,490	24,411,236	25,202,083	3.2
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	4,101	3,864	4,800	2,000	(58.3)
Auditor: Copy Charges	-	-	-	-	na
Building Inspections: Contracted Bldg Services	376	-	-	-	na
Building Inspections: Flood Plain Fees	5,660	6,400	8,000	8,000	0.0
Building Inspections: Plan Review Fees	237,479	314,654	275,000	325,000	18.2
Clerk of Court: Client Fees	1,840	1,880	1,500	1,500	0.0
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,484	1,232	1,400	1,400	0.0
Clerk of Court: CP Copy Charges	147	234	100	100	0.0
Clerk of Court: CP St 56%/ \$200 Rein	-	200	-	300	100.0
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	6,500	4,200	5,000	5,000	0.0
Clerk of Court: FC Co. 56%/5% Support Fee	776,783	808,411	780,000	780,000	0.0
Clerk of Court: FC Copy Charges	12,918	12,855	13,000	13,000	0.0
Clerk of Court: FC Co. 100%/\$35 Expunge Fee	350	245	300	300	0.0
Clerk of Court: GS Co. 100%/\$35 Expunge Fee	28,700	24,010	25,000	30,000	20.0
Clerk of Court: GS Copy Charges	6,960	4,685	5,000	5,000	0.0
Consolidated Dispatch: Copy Charges	-	-	-	-	na
Coroner: Copy Charges	8,469	7,188	6,500	10,000	53.8
County Council: Industrial Bond Processing	1,500	3,000	-	-	na
Delinquent Tax: Levy Costs	1,440,018	1,211,998	1,200,000	1,220,000	1.7
Detention Center: Concealed Weapons	4,740	5,230	4,000	9,200	130.0
Detention Center: Copy Charges	155	91	120	-	(100.0)
Detention Center: Pay Telephone Commission	208,183	369,628	420,000	371,000	(11.7)
Detention Center: Records Check	8,244	8,151	8,500	7,900	(7.1)
Election/Voter Registration: Copy Charges	8	-	-	-	na
EMS: Charges	8,085,891	9,385,931	-	-	na
EMS: Copy Charges	835	-	-	-	na
EMS: Debt Set Aside	1,080,353	801,137	400,000	700,000	75.0
EMS: Event Fees	6,125	19,713	5,000	10,000	100.0
EMS: Insurance Billings - CSM	-	-	3,441,969	4,510,000	31.0
EMS: Self-Pay Bilings - CSM	-	-	262,173	345,000	31.6
Finance: Child Support Fee	5,169	4,929	5,000	5,000	0.0
Health Department: Vital Statistics Fee	-	-	-	-	na
Magistrate Courts: Civil Fees	903,813	845,076	900,000	800,000	(11.1)
Magistrate Courts: Copy Charges	2,140	1,299	1,500	1,500	0.0
Magistrate Courts: St. Boating Under Influence	250	50	200	100	(50.0)
Master-In-Equity: Advertising Discount	248,925	33,669	-	-	na
Master-In-Equity: Fees	1,282,076	1,158,112	800,000	600,000	(25.0)
Non-Departmental: Business License Appeals Fee	-	-	-	-	na
Non-Departmental: Cable TV Franchise Fees	771,276	826,616	775,000	840,000	8.4
Non-Departmental: Worthless Check Fee	48,529	25,180	30,000	10,000	(66.7)
Probate Courts: Adult Court: Client Fee	23,830	50,010	23,000	50,000	117.4

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
GENERAL FUND (continued)					
Probate Courts: Advertising Discount	\$ 62,079	\$ 56,645	\$ 51,864	\$ 50,000	(3.6)
Probate Courts: Copy Charges	12,014	13,467	15,000	15,000	0.0
Probate Courts: Fees	943,439	939,998	900,000	940,000	4.4
Probate Courts: Marriage Ceremonies	19,802	27,180	20,000	30,000	50.0
Probate Courts: Non-Profit Reimbursement	25,000	-	25,000	-	(100.0)
Procurement: Copy Charges	687	619	500	500	0.0
Public Works: Civil Engineering Permit/Insp Fees	735	1,575	-	-	na
Public Works: Mosquito Abatement Services	148,414	148,284	100,000	150,000	50.0
RMC: Discount Documentary Stamps	346,073	411,099	420,000	455,000	8.3
RMC: Documentary Stamps	4,880,522	5,797,446	6,000,000	6,500,000	8.3
RMC: Fees	1,265,536	1,314,183	1,250,000	1,200,000	(4.0)
Public Works: Right of Way Abandonment Fees	-	-	-	-	na
Sheriff: Animal Shelter Fees	-	-	-	-	na
Sheriff: Civil Fees	60,729	56,309	60,000	50,000	(16.7)
Sheriff: Copy Charges	2,288	2,635	3,000	2,000	(33.3)
Sheriff: Escort Fees	740	819	1,000	500	(50.0)
Sheriff: Off Duty Vehicle Use	26,450	30,590	30,000	30,000	0.0
Sheriff: Records Check Fees	5,125	4,460	5,300	4,000	(24.5)
Technology Services: Orthophoto Sales	5,855	140	3,000	1,000	(66.7)
Transportation Development: Copy Charges	-	-	-	-	na
Treasurer: Duplicate Tax Receipt Fee	-	1,281	-	-	na
Zoning/Planning: Sale of Maps & Publications	525	811	500	1,000	100.0
Zoning/Planning: Subdivision Fees	24,390	35,310	24,000	30,000	25.0
Zoning/Planning: Zoning Fees	174,606	35,586	10,000	30,000	200.0
Subtotal	23,218,836	24,818,315	18,321,226	20,150,300	10.0
FINES AND FORFEITURES					
Clerk of Court: GS Co. 44% \$100 Filing Fee	-	-	-	-	na
Clerk of Court: GS St. 56% \$100 Filing Fee	-	-	-	-	na
Clerk of Court: CP Co. 44% \$100 Filing Fee	218,816	207,707	220,000	200,000	(9.1)
Clerk of Court: CP Fine/Fee/Filing State Remit	(754,369)	(720,972)	(749,980)	(732,320)	(2.4)
Clerk of Court: CP St. 100% \$50 Filing Fee	248,285	235,700	250,260	241,080	(3.7)
Clerk of Court: CP St. 100% Motion Fee Judicial	226,425	219,950	231,000	226,200	(2.1)
Clerk of Court: CP St. 44% \$100 OUT	1,166	968	1,000	1,000	0.0
Clerk of Court: CP St. 56% \$100 Filing Fee	278,493	264,354	267,720	264,040	(1.4)
Clerk of Court: FC Co. 44% \$100 Filing Fee	156,838	154,242	150,000	150,000	0.0
Clerk of Court: FC Co. 56% Court Costs	20,612	32,976	25,000	25,000	0.0
Clerk of Court: FC Co. 56% Fines	84	252	500	500	0.0
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,072,077)	(1,095,895)	(1,042,570)	(1,040,375)	(0.2)
Clerk of Court: FC St. 100% \$50 Filing Fee	178,250	175,200	179,740	178,920	(0.5)
Clerk of Court: GS Co. 100% Court Costs	-	-	-	-	na
Clerk of Court: FC St. 100% Motion Fee Judicial	67,625	63,100	69,000	63,800	(7.5)
Clerk of Court: FC St. 44% Court Cost	16,195	25,909	20,000	20,000	0.0
Clerk of Court: FC St. 44% Fines	66	198	50	195	290.0
Clerk of Court: FC St. 44%/5% Support Fee	610,329	635,180	600,000	600,000	0.0
Clerk of Court: FC St. 56% \$100 Filing Fee	199,612	196,308	192,280	195,960	1.9
Clerk of Court: GS Co. 100%/4% BE Handling	-	-	-	-	na
Clerk of Court: GS \$100 Drug Surcharge	71,135	75,753	55,000	55,000	0.0
Clerk of Court: GS Assessments State Remit	(59,290)	(92,093)	(60,000)	(90,000)	50.0
Clerk of Court: GS St. Cr. Justice Rebate	-	-	-	-	na
Clerk of Court: GS St. 100% Motion Fee Judicial	-	-	-	-	na
Clerk of Court: GS CP Motion Fee State Judicial	-	-	-	-	na
Clerk of Court: GS FC Motion Fee State Judicial	-	-	-	-	na
Clerk of Court: GS St. 100% \$50 Filing Fee	-	-	-	-	na
Clerk of Court: GS Co. 100% 3% Collection Fee	12,248	11,295	10,000	10,000	0.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	15,577	36,440	35,000	25,000	(28.6)
Clerk of Court: GS Co. 56% Fines	58,996	89,439	60,000	90,000	50.0
Clerk of Court: GS DUI/DUS/BUI State Remit	(14,267)	(13,007)	(13,000)	(14,000)	7.7
Clerk of Court: GS Fine/Fee/Filing State Remit	(86,225)	(122,913)	(99,950)	(109,805)	9.9

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
GENERAL FUND (continued)					
Clerk of Court: GS St. 100% \$100 DUI Surcharge	\$ 6,780	\$ 5,882	\$ 6,000	\$ 6,000	0.0
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	39,918	39,387	35,000	35,000	0.0
Clerk of Court: GS St. 100% Condition Discharge	29,990	23,792	25,000	25,000	0.0
Clerk of Court: GS St. 25% Bond Estreatments	13,702	29,883	25,000	20,000	(20.0)
Clerk of Court: GS St. 44% Fines	44,613	69,238	49,950	64,805	29.7
Clerk of Court: GS St. 64.65 Assessment	59,290	92,093	60,000	90,000	50.0
Clerk of Court: GS St. Cr. Justice Academy \$5	6,833	6,447	6,000	6,000	0.0
Clerk of Court: GS St. DUI 100% \$12 per case	822	755	800	1,000	25.0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	5,477	4,987	5,000	5,000	0.0
Clerk of Court: GS St. DUI/DUAC Breath Test	494	447	600	500	(16.7)
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	555	658	500	1,000	100.0
Clerk of Court: GS St. DUI SLED Pullout \$200	140	276	100	500	400.0
Clerk of Court: GS Surcharges State Rebate	(117,886)	(121,587)	(96,000)	(96,000)	0.0
Magistrate Courts: Civil St Assess Rebate	(1,150,406)	(1,133,134)	(1,140,000)	(850,000)	(25.4)
Magistrate Courts: DUI/DUS/BUI State Remit	(116,451)	(107,077)	(120,452)	(102,000)	(15.3)
Magistrate Courts: Filing Assessment \$10	203,405	193,540	210,000	190,000	(9.5)
Magistrate Courts: Filing Assessment \$25	77,200	70,975	67,000	76,000	13.4
Magistrate Courts: Fine/Fee/Filing State Remit	(283,905)	(270,215)	(277,000)	(266,000)	(4.0)
Magistrate Courts: Fines	1,359,477	1,310,217	1,332,000	800,000	(39.9)
Magistrates' Courts: Civil State Assessment	-	-	-	-	na
Magistrate Courts: St. 100% Condition Disch	3,450	5,700	5,000	-	(100.0)
Magistrate Courts: St. \$100 Drug Surcharge	38,045	49,491	50,000	40,000	(20.0)
Magistrates' Courts: Crim Just Acad. Rebate	-	-	-	-	na
Magistrate Courts: St. 100% \$100 DUI Surch	15,656	10,456	14,000	9,000	(35.7)
Magistrate Courts: St. 100% \$25 Law Surch.	465,280	413,706	435,000	330,000	(24.1)
Magistrate Courts: St. 88.84% Assessment	1,149,536	1,133,134	1,140,000	850,000	(25.4)
Magistrate Courts: St. Crim Just Acad. Surch	91,994	81,839	87,000	66,000	(24.1)
Magistrate Courts: St. DUI 100% \$12 Per Case	2,182	1,538	2,000	1,500	(25.0)
Magistrate Courts: St. DUI/DPS \$100 Hwy	14,731	10,014	13,500	9,000	(33.3)
Magistrate Courts: St. DUI/DUAC Breath Test	4,130	3,035	4,000	3,000	(25.0)
Magistrate Courts: St. DUS/DPS \$100 Hwy	33,308	35,523	35,000	24,000	(31.4)
Magistrate Courts: Surcharges State Rebate	(595,318)	(545,036)	(572,000)	(436,000)	(23.8)
Non-Departmental: Pollution Control Fines	18,431	643	-	-	na
Probate-Estates: Lic \$20 Dom Violence	94,680	100,220	99,000	100,000	1.0
Probate-Estates: Fines/Fees/Filing State	(67,500)	(100,220)	(99,000)	(100,000)	1.0
Sheriff: Family Court Fees	8,980	8,590	8,500	8,000	(5.9)
Sheriff: DUI/DUS	370	1,283	3,000	500	(83.3)
Subtotal	1,852,527	1,806,571	1,815,548	1,272,000	(29.9)
INTEREST					
Clerk of Court: CP Interest Income	421	1,656	1,000	1,000	0.0
Clerk of Court: GS Interest Income	-	-	-	-	na
Delinquent Tax: Interest Income	4,741	-	-	-	na
Magistrate Courts: Interest Income	28,426	1,080	1,000	1,000	0.0
Master-In-Equity: Interest Income	4,521	4,845	3,000	2,000	(33.3)
Probate-Estates Divison	14	84	-	-	na
RMC: Interest Income	426	478	400	400	0.0
Treasurer: Allocated Interest	(362,480)	(513,181)	(960,000)	(720,000)	(25.0)
Treasurer: Interest Income	1,558,061	1,692,621	2,400,000	2,400,000	0.0
Subtotal	1,234,130	1,187,583	1,445,400	1,684,400	16.5

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
GENERAL FUND (continued)					
MISCELLANEOUS					
Delinquent Tax: Bidder Default Fee	\$ -	\$ 7,500	\$ 3,500	\$ 3,500	0.0
Miscellaneous: Miscellaneous Revenue	1,658,965	214,275	225,643	220,799	(2.1)
Non-Departmental: Costs Reimbursement	4,464,104	4,696,120	4,784,117	5,169,727	8.1
Non-Departmental: Credit Card Costs	(45,349)	(60,617)	(50,000)	(70,000)	40.0
Procurement: Procurement Card Reimbursement	79,768	67,077	70,000	70,000	0.0
Subtotal	6,157,488	4,924,355	5,033,260	5,394,026	7.2
LEASES AND RENTALS					
Facilities Management: Rents & Leases	591,338	636,459	245,000	250,000	2.0
Subtotal	591,338	636,459	245,000	250,000	2.0
Total GENERAL FUND	187,025,101	188,981,465	202,517,925	212,248,859	4.8
DEBT SERVICE FUND					
Debt Service Fund	21,545,020	19,016,965	19,924,977	20,797,977	4.4
Total DEBT SERVICE FUND	21,545,020	19,016,965	19,924,977	20,797,977	4.4
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	13,428,247	15,925,660	16,235,000	17,155,000	5.7
Accommodations Tax: State	62,503	23,322	62,000	25,000	(59.7)
Legal: Seized Assets	16,003	33,498	22,320	22,320	0.0
Transportation Sales Tax: Transit	8,403,042	8,947,310	9,360,000	9,720,000	3.8
Trident Technical College	5,838,404	5,989,541	6,077,000	6,524,300	7.4
Trident Technical College: Debt Service	1,519,474	3,039,615	3,248,000	3,379,000	4.0
Subtotal	29,267,673	33,958,946	35,004,320	36,825,620	5.2
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	1,047,841	1,020,759	1,035,000	765,000	(26.1)
Clerk of Court: Victim's Bill of Rights	211,275	221,389	155,000	170,000	9.7
Sheriff: Asset Forfeiture	294,344	459,300	145,832	73,000	(49.9)
Sheriff: IV-D Child Support Enforcement	78,177	66,116	67,000	69,972	4.4
Sheriff: Programs	489,964	570,125	506,242	642,580	26.9
Solicitor: Alcohol Education Program	75,779	84,961	75,000	80,000	6.7
Solicitor: Bond Estreatment	15,515	13,898	15,000	15,000	0.0
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	320,667	332,795	320,457	334,000	4.2
Solicitor: DUI Appropriation	73,690	73,690	73,690	73,690	0.0
Solicitor: Expungement	156,700	165,060	155,000	155,000	0.0
Solicitor: Juvenile Education Program	89,600	90,056	90,000	90,000	0.0
Solicitor: Pretrial Intervention	319,626	318,916	300,000	315,000	5.0
Solicitor: State Appropriation	739,923	730,354	712,235	711,716	(0.1)
Solicitor: Traffic Education Program	40,750	48,797	60,000	50,000	(16.7)
Solicitor: Victim's Bill of Rights	3,417	55,687	55,500	55,500	0.0
Solicitor: Victim's Unclaimed Restitution	2,947	1,500	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	100,000	0.0
Solicitor: Worthless Check	90,362	65,091	62,000	60,000	(3.2)
Subtotal	4,191,202	4,559,119	4,069,081	3,901,583	(4.1)

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
SPECIAL REVENUE FUNDS (continued)					
APPOINTED OFFICIALS					
Public Defender: Berkeley County	\$ 860,192	\$ 1,007,042	\$ 967,989	\$ 976,108	0.8
Public Defender: Charleston County	1,120,816	1,155,779	1,177,500	1,145,290	(2.7)
Subtotal	1,981,008	2,162,821	2,145,489	2,121,398	(1.1)
ADMINISTRATOR					
Administrator: Summer Youth Program	120,000	50,000	-	-	na
Economic Development	2,264,652	2,751,485	2,726,296	2,832,706	3.9
Greenbelt Programs	7,973,292	8,484,367	8,865,000	9,205,000	3.8
Minority Business Development	40,000	-	45,000	-	(100.0)
Subtotal	10,397,944	11,285,852	11,636,296	12,037,706	3.4
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Magistrate Courts: Victim's Bill of Rights	205,339	204,628	207,500	176,250	(15.1)
Subtotal	205,339	204,628	207,500	176,250	(15.1)
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emerg Mgmt: Awendaw McClellanville Debt Svc	-	231,661	240,000	241,088	0.5
Emerg Mgmt: Awendaw McClellanville Fire Dept	2,137,123	2,236,771	2,111,792	2,210,720	4.7
Emergency Mgmt: Charleston Co. Northern Fire	248,915	238,369	238,600	243,900	2.2
Emergency Mgmt: East Cooper Fire District	144,322	141,619	145,000	135,000	(6.9)
Emergency Mgmt: Hazardous Materials	222,018	212,912	220,000	220,000	0.0
Emergency Mgmt: West St. Andrew's Fire Dist.	7,392	8,192	8,850	8,300	(6.2)
Zoning/Planning: Tree Fund	-	4,150	10,000	10,000	0.0
Subtotal	2,759,770	3,073,674	2,974,242	3,069,008	3.2
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Stormwater Drainage	1,805,586	1,874,606	1,764,500	4,012,500	127.4
Revenue Bond Debt Service	12,501,595	15,676,298	12,400,000	15,290,000	23.3
Transportation Development: Roads Program	30,381,328	32,361,095	33,820,000	35,120,000	3.8
Subtotal	44,688,509	49,911,999	47,984,500	54,422,500	13.4
Total SPECIAL REVENUE FUNDS	93,491,445	105,157,039	104,021,428	112,554,065	8.2
ENTERPRISE FUNDS					
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	1,845,588	3,007,167	2,197,536	2,455,000	11.7
Consolidated Dispatch: Fire and Agency Costs	149,890	324,465	376,492	576,440	53.1
Subtotal	1,995,478	3,331,632	2,574,028	3,031,440	17.8
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Dept of Alcohol and Other Drug Abuse Serv	10,588,538	7,725,525	9,134,793	9,327,428	2.1
Subtotal	10,588,538	7,725,525	9,134,793	9,327,428	2.1
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	2,088,976	1,863,194	2,091,590	2,055,450	(1.7)
Subtotal	2,088,976	1,863,194	2,091,590	2,055,450	(1.7)
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	6,147,128	3,636,436	3,556,561	3,644,189	2.5
Tech Services: Radio Communications	2,655,465	2,752,983	2,667,502	2,668,496	0.0
Subtotal	8,802,593	6,389,419	6,224,063	6,312,685	1.4

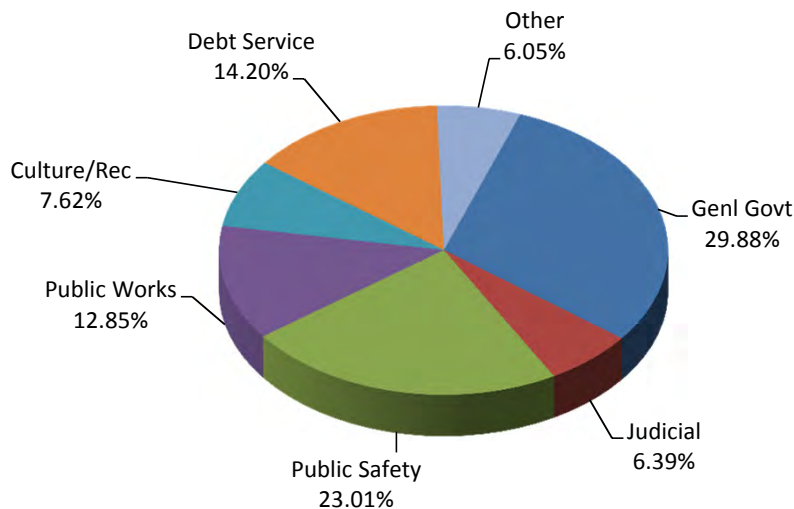
Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environmental Management	\$ 29,117,839	\$ 29,154,574	\$ 28,031,620	\$ 27,632,720	(1.4)
Subtotal	29,117,839	29,154,574	28,031,620	27,632,720	(1.4)
Total ENTERPRISE FUNDS	52,593,424	48,464,344	48,056,094	48,359,723	0.6
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Office Services	1,387,977	1,484,085	1,454,004	1,566,745	7.8
Technology Services: Records Management	469,866	476,205	541,755	541,824	0.0
Technology Services: Telecommunications	2,015,158	1,957,415	1,973,408	2,033,259	3.0
Subtotal	3,873,001	3,917,705	3,969,167	4,141,828	4.4
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	26,923,119	40,793,871	27,858,000	28,322,000	1.7
Procurement: Central Warehouse	2,246,472	2,493,240	2,500,000	3,000,000	20.0
Safety & Risk: Safety/Workers' Compensation	6,044,744	5,020,174	5,030,000	4,830,000	(4.0)
Subtotal	35,214,335	48,307,285	35,388,000	36,152,000	2.2
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	10,981,733	10,564,089	10,828,198	10,752,045	(0.7)
Subtotal	10,981,733	10,564,089	10,828,198	10,752,045	(0.7)
Total INTERNAL SERVICE FUNDS	50,069,069	62,789,079	50,185,365	51,045,873	1.7
Total GENERAL FUND	187,025,101	188,981,465	202,517,925	212,248,859	4.8
Total OTHER FUNDS	217,698,958	235,427,427	222,187,864	232,757,638	4.8
Total REVENUES	\$ 404,724,059	\$ 424,408,892	\$ 424,705,789	\$ 445,006,497	4.8

Expenditures

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 \$440,187,468 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 87 to 91 and by Major Expenditure Category on page 102.

Expenditures by Function FY 2017 Charleston County All Funds



Total Expenditures: \$440,187,468

Function	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change	Percent Change
General Govt.	\$ 126,248,786	\$ 143,658,144	\$ 137,049,818	\$ 131,570,677	\$ (5,479,141)	(4.0)
Judicial	25,919,802	26,436,541	27,739,703	28,108,004	368,301	1.3
Public Safety	89,364,927	93,273,687	95,720,944	101,299,832	5,578,888	5.8
Public Works	41,204,206	37,287,607	44,488,800	56,581,429	12,092,629	27.2
Health/Welfare	13,450,099	13,121,729	16,278,782	16,102,649	(176,133)	(1.1)
Culture/Recreation	28,034,119	29,901,473	32,615,157	33,528,252	913,095	2.8
Education	5,940,320	6,103,436	6,179,000	6,626,300	447,300	7.2
Economic Develop.	1,526,650	2,403,596	3,494,158	3,882,284	388,126	11.1
Debt Service	50,127,719	61,706,824	60,369,159	62,488,041	2,118,882	3.5
Total Expenditures	\$ 381,816,628	\$ 413,893,037	\$ 423,935,521	\$ 440,187,468	\$ 16,251,947	3.8

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 1,421,251	\$ 1,475,199	\$ 1,718,268	\$ 1,664,674	(3.1)
Internal Auditor	197,666	224,242	228,490	230,800	1.0
Legal	1,053,244	1,169,559	1,319,220	1,341,705	1.7
State Agencies	273,513	284,901	329,859	329,859	0.0
Subtotal	2,945,674	3,153,901	3,595,837	3,567,038	(0.8)
ELECTED OFFICIALS					
Auditor	2,029,792	2,058,206	2,269,203	2,256,343	(0.6)
Clerk of Court	3,416,307	3,535,139	3,717,964	3,814,158	2.6
Coroner	1,246,349	1,416,780	1,532,625	1,610,174	5.1
Legislative Delegation	194,924	215,524	236,121	247,110	4.7
Probate Courts	2,298,698	2,385,966	2,582,527	2,621,973	1.5
Register Mesne Conveyance	1,851,046	1,848,735	1,986,286	1,990,161	0.2
Sheriff: Detention Center	32,334,072	33,153,724	34,019,140	34,845,717	2.4
Sheriff: Law Enforcement	27,872,327	28,304,663	29,791,680	30,766,979	3.3
Sheriff: School Crossing Guards	696,959	567,338	710,000	643,669	(9.3)
Solicitor	5,351,013	5,283,129	5,756,713	6,125,253	6.4
Treasurer	1,909,558	1,787,337	1,866,532	1,917,461	2.7
Subtotal	79,201,045	80,556,541	84,468,791	86,838,998	2.8
APPOINTED OFFICIALS					
Elections and Voter Registration	1,669,211	1,761,199	1,958,597	1,948,818	(0.5)
Library	14,513,976	14,745,747	15,072,774	15,495,938	2.8
Master-In-Equity	664,587	654,152	673,584	680,493	1.0
Veterans Affairs	358,373	349,769	358,817	365,982	2.0
Subtotal	17,206,147	17,510,867	18,063,772	18,491,231	2.4
ADMINISTRATOR					
County Administrator	977,579	919,394	899,141	1,042,605	16.0
Consolidated Dispatch	8,348,517	7,587,370	6,897,710	6,763,186	(2.0)
Nondepartmental	159,694	87,599	144,319	169,331	17.3
Subtotal	9,485,790	8,594,363	7,941,170	7,975,122	0.4
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Community Development: Administration	478,083	529,572	506,110	517,166	2.2
Community Dev: Medical Indigent Assistance	1,370,438	1,319,108	1,378,078	1,482,217	7.6
Emergency Medical Services	11,979,843	14,126,595	14,029,359	17,390,295	24.0
Subtotal	13,828,364	15,975,275	15,913,547	19,389,678	21.8
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	449,818	442,372	455,804	461,526	1.3
Assessor	3,830,545	3,903,550	4,298,817	4,356,627	1.3
Budget	632,600	662,899	742,329	736,704	(0.8)
Finance	953,963	974,109	1,016,045	1,001,557	(1.4)
Revenue Collections: Delinquent Tax	843,269	912,799	1,209,500	1,228,795	1.6
Subtotal	6,710,195	6,895,729	7,722,495	7,785,209	0.8

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	\$ 358,552	\$ 390,749	\$ 399,636	\$ 403,481	1.0
Building Inspections	1,534,792	1,572,338	1,735,590	1,857,310	7.0
Facilities Management	13,013,356	13,855,658	14,994,103	18,306,354	22.1
Magistrates' Courts	4,763,269	4,725,964	4,872,403	4,936,650	1.3
Technology Services	9,401,869	10,386,108	10,882,482	12,120,002	11.4
Tech Services: Communications Administration	139,454	138,639	143,597	145,522	1.3
Subtotal	29,211,292	31,069,456	33,027,811	37,769,319	14.4
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Deputy Administrator Human Services	395,311	405,093	413,747	433,080	4.7
Emerg Mgmt: Emergency Preparedness	414,530	454,526	471,963	467,024	(1.0)
Emerg Mgmt: Volunteer Rescue Squad	387,864	393,229	343,229	360,000	4.9
Human Resources	1,397,709	1,428,332	1,490,661	1,707,930	14.6
Procurement	860,597	908,356	943,770	1,254,687	32.9
Safety & Risk Mgmt: Risk Management	2,004,074	2,062,692	2,135,276	2,128,013	(0.3)
Zoning/Planning	1,597,218	1,636,618	1,733,658	1,946,424	12.3
Subtotal	7,057,303	7,288,846	7,532,304	8,297,158	10.2
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Administration	464,055	678,204	682,809	680,158	(0.4)
Public Works: Asset Management	600,401	608,090	661,392	667,586	0.9
Public Works: Civil Engineering	726,489	741,195	732,677	735,509	0.4
Public Works: Field Operations	5,865,298	6,409,058	6,943,897	7,111,553	2.4
Public Works: Mosquito Control	1,680,472	1,913,883	2,445,586	2,357,458	(3.6)
Transportation Development	344,466	331,944	428,760	504,785	17.7
Subtotal	9,681,181	10,682,374	11,895,121	12,057,049	1.4
Total GENERAL FUND	175,326,991	181,727,352	190,160,848	202,170,802	6.3
DEBT SERVICE FUNDS					
ADMINISTRATOR					
Capital Leases	1,095,168	752,410	785,000	808,000	2.9
Certificates of Participation	1,656,590	-	-	-	na
General Obligation Bonds	14,742,387	25,669,033	23,914,762	25,434,579	6.4
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	20,494,145	29,421,443	27,699,762	29,242,579	5.6
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	13,315,681	14,987,972	17,283,455	17,839,324	3.2
Accommodations Tax: State	35,628	-	35,150	-	(100.0)
Legal: Seized Assets	9,271	14,986	122,320	122,320	0.0
Transportation Sales Tax Agencies	9,630,000	8,062,000	8,361,000	8,671,000	3.7
Trident Technical College	5,940,320	6,103,436	6,179,000	6,626,300	7.2
Subtotal	28,930,900	29,168,394	31,980,925	33,258,944	4.0

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
<u>SPECIAL REVENUE FUND (continued)</u>					
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	\$ 686,513	\$ 692,900	\$ 722,361	\$ 717,295	(0.7)
Sheriff: Asset Forfeiture	33,675	70,246	493,100	221,088	(55.2)
Sheriff: IV-D Child Support Enforcement	81,933	84,846	85,726	88,331	3.0
Sheriff: Programs	547,343	798,704	761,577	867,824	14.0
Sheriff: Victim's Bill of Rights	206,190	204,726	203,239	206,349	1.5
Solicitor: Alcohol Education Program	104,715	93,025	98,592	98,334	(0.3)
Solicitor: Bond Estreatment	5,383	43,217	5,000	11,000	120.0
Solicitor: Criminal Domestic Violence Approp	88,380	88,953	92,086	92,647	0.6
Solicitor: Drug Court	113,317	141,420	133,408	146,115	9.5
Solicitor: DUI Appropriation	100,286	100,729	72,673	103,939	43.0
Solicitor: Expungement	342,063	356,817	331,328	155,297	(53.1)
Solicitor: Juvenile Education Program	125,322	110,724	108,522	108,666	0.1
Solicitor: Pretrial Intervention	335,405	337,437	359,443	359,779	0.1
Solicitor: Seized Assets	28,992	6,732	18,512	-	(100.0)
Solicitor: State Appropriation	846,627	901,576	883,392	761,573	(13.8)
Solicitor: Traffic Education Program	32,431	30,055	39,015	36,579	(6.2)
Solicitor: Victim's Bill of Rights	86,521	155,591	185,120	186,527	0.8
Solicitor: Victim's Unclaimed Restitution	1,056	1,800	5,000	5,000	0.0
Solicitor: Victim-Witness State Appropriation	119,625	70,085	59,301	59,513	0.4
Solicitor: Violent Crime Prosecution	-	77,877	88,859	83,370	(6.2)
Solicitor: Worthless Check	135,991	60,699	61,676	61,549	(0.2)
Subtotal	4,021,768	4,428,159	4,807,930	4,370,775	(9.1)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	850,351	947,144	987,839	976,108	(1.2)
Public Defender: Charleston County	4,112,823	4,148,117	4,274,792	4,277,081	0.1
Subtotal	4,963,174	5,095,261	5,262,631	5,253,189	(0.2)
ADMINISTRATOR					
Administrator: Public Information - Sales Tax	25,972	-	-	-	na
Administrator: Summer Youth Program	113,279	121,396	100,000	100,000	0.0
Economic Development	1,483,759	2,103,159	3,140,134	3,882,284	23.6
Greenbelt Programs	8,699,319	8,945,037	9,145,587	9,249,372	1.1
Minority Business Development	42,891	300,437	354,024	-	(100.0)
Subtotal	10,365,220	11,470,029	12,739,745	13,231,656	3.9
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	11,274	2,374	19,980	19,932	(0.2)
Magistrates: Victim's Bill of Rights	63,778	70,513	76,968	78,931	2.6
Subtotal	75,052	72,887	96,948	98,863	2.0

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
<u>SPECIAL REVENUE FUND (continued)</u>					
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emerg Mgmt: Awendaw McClellanville Debt Svc	\$ -	\$ -	\$ 35,651	\$ 205,900	477.5
Emerg Mgmt: Awendaw McClellanville Fire Dept	1,805,622	2,270,464	2,192,617	2,398,112	9.4
Emergency Mgmt: East Cooper Fire District	145,000	145,000	145,000	145,000	0.0
Emergency Mgmt: Hazardous Materials	257,588	244,605	228,239	227,878	(0.2)
Emergency Mgmt: Northern Fire District	248,915	240,554	238,600	243,900	2.2
Emerg Mgmt: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Procurement: MWDBE Sales Tax	297,797	335,475	326,158	-	(100.0)
Zoning/Planning: Tree Fund	-	44,857	148,436	159,819	7.7
Subtotal	2,762,922	3,288,955	3,322,701	3,388,609	2.0
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	2,155,912	1,595,302	3,159,816	5,286,508	67.3
Revenue Bond Debt Service	11,528,115	15,082,044	13,824,369	14,211,369	2.8
Transportation Development: Roads Program	22,014,984	20,493,047	21,575,942	21,151,922	(2.0)
Subtotal	35,699,011	37,170,393	38,560,127	40,649,799	5.4
Total SPECIAL REVENUE FUNDS	86,818,047	90,694,078	96,771,007	100,251,835	3.6
<u>ENTERPRISE FUNDS</u>					
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	2,018,512	2,638,479	2,722,383	3,081,877	13.2
Con. Dispatch: Fire and Agency Costs	222,247	336,959	501,492	575,041	14.7
Subtotal	2,240,759	2,975,438	3,223,875	3,656,918	13.4
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
DAODAS: Administration	2,091,450	2,375,839	2,906,780	2,670,564	(8.1)
DAODAS: Adolescent Services	425,457	406,154	529,519	418,722	(20.9)
DAODAS: Adult Services	1,700,877	1,351,817	920,187	977,786	6.3
DAODAS: Bedded Services	-	-	755,091	866,659	14.8
DAODAS: Community Prevention Services	290,451	241,538	172,620	169,882	(1.6)
DAODAS: Criminal Justice	607,996	526,612	806,244	783,844	(2.8)
DAODAS: Debt Service	74,275	-	-	-	na
DAODAS: Detention Outpatient	501,353	327,319	440,902	403,045	(8.6)
DAODAS: Family Care Center	38,499	222,604	118,655	-	(100.0)
DAODAS: Grants	502,763	357,925	-	-	na
DAODAS: Medical Services	9,585	4,038	3,927	4,000	1.9
DAODAS: New Life	-	-	1,036,671	1,188,865	14.7
DAODAS: Opioid Treatment Services	1,174,424	1,327,708	1,372,372	1,553,089	13.2
DAODAS: Support Services	800,382	711,137	1,736,356	1,619,079	(6.8)
DAODAS: Therapeutic Child Care	288,116	377,631	518,684	468,700	(9.6)
DAODAS: Women's Services	1,335,950	1,008,123	448,434	442,898	(1.2)
DAODAS: Workforce Development	-	15,623	-	-	na
Subtotal	9,841,578	9,254,068	11,766,442	11,567,133	(1.7)
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,807,059	1,783,000	1,905,818	2,066,099	8.4
Subtotal	1,807,059	1,783,000	1,905,818	2,066,099	8.4

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	\$ 2,200,915	\$ 2,172,889	\$ 1,978,058	\$ 2,150,549	8.7
Tech Services: Public Safety System	200,453	53,961	-	-	na
Tech Services: Radio Communications	4,202,995	4,298,904	5,054,025	4,650,609	(8.0)
Subtotal	6,604,363	6,525,754	7,032,083	6,801,158	(3.3)
DEPUTY ADMIN TRANSPORTATION & PW					
Environmental Management (EM)- Admin	3,993,618	4,216,217	4,276,434	4,800,258	12.2
EM - Bees Ferry Landfill Conven. Center	448,143	593,271	604,407	580,214	(4.0)
EM - Compost/Mulch Operations	2,280,829	2,061,494	2,863,756	2,365,708	(17.4)
EM - Containerization	2,388,294	2,502,098	2,830,426	2,784,144	(1.6)
EM - Curbside Collection	5,500,565	3,818,217	3,910,150	3,889,849	(0.5)
EM - Debt Service	196,334	-	-	-	na
EM - Drop Site Collection	761,912	825,660	1,030,800	939,006	(8.9)
EM - Landfill Operations	11,618,825	10,701,704	11,386,900	4,797,083	(57.9)
EM - Litter Control	41,228	53,861	98,440	73,072	(25.8)
EM - Materials Recovery Facility	491,807	560,699	2,418,604	3,485,885	44.1
EM - Transfer Station Projects	-	-	-	6,500,000	100.0
Subtotal	27,721,555	25,333,221	29,419,917	30,215,219	2.7
Total ENTERPRISE FUNDS	48,215,314	45,871,481	53,348,135	54,306,527	1.8
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Office Services	1,442,324	1,517,417	1,475,004	1,566,745	6.2
Technology Services: Records Mgmt	520,840	526,008	541,755	576,824	6.5
Technology Services: Telecommunications	1,856,545	1,844,287	1,993,408	2,133,259	7.0
Subtotal	3,819,709	3,887,712	4,010,167	4,276,828	6.6
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	26,142,996	41,728,258	27,858,000	28,322,000	1.7
Procurement: Central Parts Warehouse	2,216,292	2,411,636	2,500,000	3,000,000	20.0
Safety & Risk: Safety/Workers' Compensation	5,159,386	4,912,761	5,594,284	5,383,284	(3.8)
Subtotal	33,518,674	49,052,655	35,952,284	36,705,284	2.1
DEPUTY ADMIN TRANSPORTATION & PW					
Fleet Management	13,623,748	13,238,316	15,993,318	13,233,613	(17.3)
Subtotal	13,623,748	13,238,316	15,993,318	13,233,613	(17.3)
Total INTERNAL SERVICE FUND	50,962,131	66,178,683	55,955,769	54,215,725	(3.1)
Total GENERAL FUND	175,326,991	181,727,352	190,160,848	202,170,802	6.3
Total OTHER FUNDS	206,489,637	232,165,685	233,774,673	238,016,666	1.8
Total EXPENDITURES	\$381,816,628	\$ 413,893,037	\$ 423,935,521	\$ 440,187,468	3.8

**Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2017
(In Thousands of Dollars)**

FUND	TRANSFER TO:															
	General	Debt Service	Capital Projects	County Admin: Summer Youth Program	Awendaw McClellanville Debt	Public Defender: Chas	Sheriff: Programs	Solicitor: Programs	Trans. Sales Tax: Roads Projects	Trans. Sales Tax: Special Revenue Bond	Trident Tech. Debt	Trident Tech. Operating	DAODAS	Tech Serv: Radio Communication	Fleet Mgmt.	Total Out
General		616	4,307	65		3,130	99	118					1,513	1,896	2,397	14,140
Capital Projects		192														192
Accom. Tax State	25															25
Awendaw Premium					2											2
Family Court IVD	48															48
Solicitor-Programs	188						68									255
Special Revenue Bond	2,220	465							4,269	1	102					7,057
TTC Debt Service		3,380														3,380
Trans. Sales Tax Roads Oper.		3,000						10,500								13,500
Parking Garages	1,572											127				1,699
Revenue Collections	9															9
Total In	4,061	7,653	4,307	65	2	3,130	99	185	10,500	4,269	1	102	1,640	1,896	2,397	40,307

Notes:

The transfer out side of \$192 for Capital Projects, \$2 for Awendaw Premium, and \$4,269 for Special Source Revenue Bond is not reflected in the FY 2017 budget.

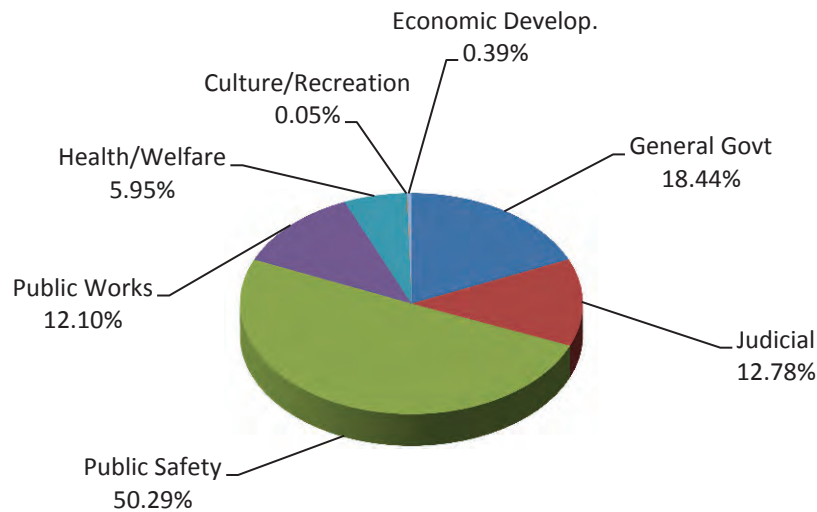
The transfer in side of \$4,307 for Capital Projects and \$10,500 for Transportation Sales Tax is not reflected in the FY 2017 budget.

Reconciliation	(Total Out)	Total In
Per Matrix	40,307	40,307
Unbudgeted Per Notes	(4,463)	(14,807)
FY 2017 Budgeted	35,844	25,500

FTEs By Function

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 2,595.48 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 2017 Charleston County All Funds



Total FTEs: 2,595.48

Source	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change	Percent Change
General Govt	445.71	459.51	467.51	478.61	11.10	2.4
Judicial	321.43	324.43	331.81	331.81	0.00	0.0
Public Safety	1,204.24	1,222.24	1,297.24	1,305.25	8.01	0.6
Public Works	309.91	304.11	299.11	314.11	15.00	5.0
Health/Welfare	154.50	154.60	154.60	154.50	(0.10)	(0.1)
Culture/Recreation	1.30	1.20	1.20	1.20	0.00	0.0
Economic Develop.	5.00	10.00	10.00	10.00	0.00	0.0
Total FTEs	2,442.09	2,476.09	2,561.47	2,595.48	34.01	1.4

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2017

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	12.00							12.00
Administrator	8.80							8.80
Assessor	60.00							60.00
Auditor	31.00							31.00
Budget	8.00							8.00
Building Inspections			25.00					25.00
Clerk of Court		57.00						57.00
Community Development	4.50				5.50			10.00
Consolidated Dispatch			164.00					164.00
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			35.01					35.01
Emergency Medical Svs			218.50					218.50
Environmental Management				113.80				113.80
Facilities Management	106.00				1.00			107.00
Finance	12.00							12.00
Fleet Management	29.00							29.00
Greenbelt Programs						1.20		1.20
Human Resources	18.00							18.00
Internal Auditor	2.00							2.00
Legal	7.11							7.11
Legislative Delegation	3.00							3.00
Magistrate Courts		71.01						71.01
Master-In-Equity		8.00						8.00
Nondepartmental	1.00							1.00
Probate Courts		21.80						21.80
Procurement	19.00							19.00
Public Defender		55.00						55.00
Public Works				175.10	28.00			203.10
Register Mesne Convey.	27.00							27.00
Revenue Collections	26.00							26.00
Safety & Risk Mgmt.	5.00							5.00
Sheriff			862.74					862.74
Solicitor		107.00						107.00
Technology Services	28.00							28.00
Transp Development				25.21				25.21
Treasurer	23.00							23.00
Veterans Affairs					5.00			5.00
Zoning/Planning	24.20							24.20
Total FTEs	478.61	331.81	1,305.25	314.11	154.50	1.20	10.00	2,595.48

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2017

Organization	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
County Council	12.00					12.00
Administrator	8.80					8.80
Assessor	60.00					60.00
Auditor	31.00					31.00
Budget	8.00					8.00
Building Inspections	25.00					25.00
Clerk of Court	50.92	6.08				57.00
Community Development	4.50	5.50				10.00
Consolidated Dispatch	154.75			9.25		164.00
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	4.38	30.63				35.01
Emergency Medical Service	218.50					218.50
Environmental Management				113.80		113.80
Facilities Management	80.00		3.00	18.00	6.00	107.00
Finance	12.00					12.00
Fleet Management					29.00	29.00
Greenbelt Programs		1.20				1.20
Human Resources	17.00				1.00	18.00
Internal Auditor	2.00					2.00
Legal	7.11					7.11
Legislative Delegation	3.00					3.00
Magistrate Courts	70.01	1.00				71.01
Master-In-Equity	8.00					8.00
Nondepartmental	1.00					1.00
Probate Courts	21.80					21.80
Procurement	15.00	0.00			4.00	19.00
Public Defender		55.00				55.00
Public Works	177.85	25.25				203.10
Register Mesne Conveyance	27.00					27.00
Revenue Collections	6.00			20.00		26.00
Safety & Risk Management	0.80				4.20	5.00
Sheriff	848.74	14.00				862.74
Solicitor	68.92	38.08				107.00
Technology Services	13.00			2.50	12.50	28.00
Transportation Development	19.00	6.21				25.21
Treasurer	23.00					23.00
Veterans Affairs	5.00					5.00
Zoning/Planning	24.20					24.20
Total FTEs	<u>2,064.28</u>	<u>192.95</u>	<u>3.00</u>	<u>278.55</u>	<u>56.70</u>	<u>2,595.48</u>

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

GENERAL FUND	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 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	7.11	7.11	7.11	7.11	-
Subtotal	21.11	21.11	21.11	21.11	-
ELECTED OFFICIALS					
Auditor	31.00	31.00	31.00	31.00	-
Clerk of Court	50.92	50.92	50.92	50.92	-
Coroner	10.00	11.00	12.00	12.00	-
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	19.80	20.80	21.80	21.80	-
Register Mesne Conveyance	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	454.00	449.00	448.00	448.00	-
Sheriff: Law Enforcement	320.00	326.00	351.00	351.00	-
Sheriff: School Crossing Guards	49.74	49.74	49.74	49.74	-
Solicitor	63.19	64.39	68.92	68.92	-
Treasurer	22.00	22.00	23.00	23.00	-
Subtotal	1,050.65	1,054.85	1,086.38	1,086.38	-
APPOINTED OFFICIALS					
Elections and Voter Registration	14.00	14.00	14.00	14.00	-
Master-In-Equity	8.00	8.00	8.00	8.00	-
Veterans Affairs	5.00	5.00	5.00	5.00	-
Subtotal	27.00	27.00	27.00	27.00	-
COUNTY ADMINISTRATOR					
County Administrator	7.50	6.80	8.80	8.80	-
Consolidated Dispatch	153.25	150.75	149.75	154.75	5.00
Non-Departmental	-	-	1.00	1.00	-
Subtotal	160.75	157.55	159.55	164.55	5.00
DEPUTY ADMIN COMMUNITY SERVICES					
Community Development: Administration	6.40	4.40	4.40	4.40	-
Community Dev: Medical Indigent Assist	0.10	0.10	0.10	0.10	-
Emergency Medical Services	152.50	167.50	218.50	218.50	-
Subtotal	159.00	172.00	223.00	223.00	-

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

GENERAL FUND (continued)	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	4.00	4.00	4.00	-
Assessor	55.00	58.00	58.00	60.00	2.00
Budget	8.00	8.00	8.00	8.00	-
Finance	11.00	12.00	12.00	12.00	-
Revenue Collections: Delinquent Tax	7.00	7.00	6.00	6.00	-
Subtotal	85.00	89.00	88.00	90.00	2.00
DEPUTY ADMIN GENERAL SERVICES					
Deputy Administrator General Services	3.00	3.00	3.00	3.00	-
Building Inspections	22.00	23.00	23.00	25.00	2.00
Facilities Management	73.35	78.00	78.00	80.00	2.00
Magistrate Courts	70.63	69.63	70.01	70.01	-
Technology Services	10.00	10.00	10.00	12.00	2.00
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	179.98	184.63	185.01	191.01	6.00
DEPUTY ADMIN HUMAN SERVICES					
Deputy Administrator Human Services	3.00	3.00	3.00	3.00	-
Emergency Mgmt: Emergency Prep.	4.25	4.50	4.50	4.38	(0.12)
Human Resources	16.00	16.00	17.00	17.00	-
Procurement	10.00	11.00	12.00	15.00	3.00
Safety & Risk Management: Risk Mgmt.	0.80	0.80	0.80	0.80	-
Zoning/Planning	20.60	21.20	22.20	24.20	2.00
Subtotal	54.65	56.50	59.50	64.38	4.88
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	11.00	11.00	11.00	-
Public Works: Field Operations	123.00	122.00	122.00	124.00	2.00
Public Works: Mosquito Control	28.00	28.00	28.00	28.00	-
Transportation Development	17.00	17.00	17.00	19.00	2.00
Subtotal	192.85	192.85	192.85	196.85	4.00
Total GENERAL FUND	1,930.99	1,955.49	2,042.40	2,064.28	21.88

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

SPECIAL REVENUE FUNDS	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 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: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: MacArthur Foundation Grant	-	-	1.00	1.00	-
Sheriff: Victim's Bill of Rights	4.00	4.00	4.00	4.00	-
Sheriff: Victim Advocate Grant	-	-	1.00	1.00	-
Solicitor: Alcohol Education Program	1.50	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: DUI State Appropriation	1.00	1.00	1.00	1.00	-
Solicitor: Expungement	6.31	4.40	4.17	4.17	-
Solicitor: Formula Justice Assistant Grant	1.00	1.00	1.00	1.00	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	2.00	-
Solicitor: Pretrial Intervention	6.33	5.30	5.30	5.30	-
Solicitor: State Appropriation	8.88	10.56	7.26	7.26	-
Solicitor: Traffic Education Program	0.20	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	1.00	-
Solicitor: Victims of Crime Act Grant	1.00	3.00	3.00	3.00	-
Solicitor: Victim Advocate Grant	-	-	4.00	4.00	-
Solicitor: Victim-Witness State Approp	2.00	1.00	1.00	1.00	-
Solicitor: Violence Against Women Grant	1.94	1.00	1.00	1.00	-
Solicitor: Violent Crime Prosecution	-	1.00	1.00	1.00	-
Solicitor: Worthless Check	2.00	2.00	1.00	1.00	-
Subtotal	55.89	56.69	58.16	58.16	-
APPOINTED OFFICIALS					
Public Defender: Berkeley County	7.85	7.85	8.88	8.88	-
Public Defender: Charleston County	46.15	46.15	46.12	46.12	-
Subtotal	54.00	54.00	55.00	55.00	-
COUNTY ADMINISTRATOR					
Admin: Public Information - Sales Tax	0.30	-	-	-	-
Economic Development	5.00	10.00	10.00	10.00	-
Greenbelt Programs	1.30	1.20	1.20	1.20	-
Minority Business Development	-	3.00	-	-	-
Subtotal	6.60	14.20	11.20	11.20	-

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

SPECIAL REVENUE FUNDS (continued)	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
Community Dev: Urban Entitlement Funds	5.50	5.50	5.50	5.50	-
Subtotal	5.50	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	28.00	28.00	29.13	1.13
Emerg Mgmt: Awendaw Fire SAFER Grant	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	32.50	32.50	30.63	(1.87)
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Allocation Projects	2.00	2.00	2.00	2.00	-
Public Works: Stormwater Drainage	10.25	12.25	12.25	23.25	11.00
Transportation Development - Roads Program	6.11	6.71	6.21	6.21	-
Subtotal	18.36	20.96	20.46	31.46	11.00
Total SPECIAL REVENUE FUNDS	174.10	184.85	183.82	192.95	9.13
CAPITAL PROJECT FUNDS					
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Project Management	-	3.00	3.00	3.00	-
Subtotal	-	3.00	3.00	3.00	-
Total CAPITAL PROJECT FUNDS	-	3.00	3.00	3.00	-
ENTERPRISE FUNDS					
COUNTY ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	5.75	8.25	8.25	8.25	-
Consolidated Dispatch: Fire & Agency Costs	1.00	1.00	1.00	1.00	-
Subtotal	6.75	9.25	9.25	9.25	-

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

ENTERPRISE FUNDS (continued)	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	17.00	17.00	16.50	16.50	-
DAODAS: Adolescent Services	5.80	6.80	5.40	4.40	(1.00)
DAODAS: Adult Services	18.05	15.80	13.30	12.30	(1.00)
DAODAS: Bedded Services	-	-	4.50	4.50	-
DAODAS: Comm Prevention Services	3.15	3.00	3.00	3.00	-
DAODAS: Criminal Justice	7.10	7.80	7.80	7.80	-
DAODAS: Detention Outpatient	7.40	5.40	5.40	5.40	-
DAODAS: Family Care Center	-	0.70	-	-	-
DAODAS: Family Care Center Grant	-	1.00	-	-	-
DAODAS: Medical Services	2.25	2.25	2.25	2.25	-
DAODAS: Military Underage Drink Grant	1.00	1.00	-	-	-
DAODAS: New Life Unit	-	-	5.50	6.50	1.00
DAODAS: Opioid Treatment Services	10.60	10.65	11.25	11.25	-
DAODAS: Support Services	21.80	23.15	25.40	27.40	2.00
DAODAS: Therapeutic Child Care	7.40	8.65	8.25	8.25	-
DAODAS: Women's Services	13.45	11.80	6.45	5.45	(1.00)
Subtotal	115.00	115.00	115.00	115.00	-
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	19.00	19.00	20.00	20.00	-
Subtotal	19.00	19.00	20.00	20.00	-
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	1.00	1.00	1.00	1.00	-
Facilities Management: Parking Garages	15.65	17.00	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	20.15	20.50	20.50	20.50	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environ Mgmt (EM) - Administration	13.00	17.50	16.00	16.00	-
EM - Bees Ferry Landfill Conv Ctr	9.00	10.00	10.00	5.00	(5.00)
EM - Compost & Mulch Operations	14.00	14.00	13.00	12.00	(1.00)
EM - Containerization	28.00	28.00	28.00	28.00	-
EM - Curbside Collection	19.00	19.00	19.00	19.00	-
EM - Drop Site Collection	8.00	8.00	8.00	9.00	1.00
EM - Landfill Operations	18.00	18.00	18.00	17.00	(1.00)
EM - Litter Control	0.40	0.80	0.80	0.80	-
EM - Materials Recovery Facility	14.00	-	1.00	7.00	6.00
Subtotal	123.40	115.30	113.80	113.80	-
Total ENTERPRISE FUNDS	284.30	279.05	278.55	278.55	-

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

INTERNAL SERVICE FUNDS	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2017 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Office Services	6.50	6.25	6.00	6.00	-
Technology Services: Records Management	8.00	8.00	8.00	8.00	-
Technology Services: Telecommunications	3.50	3.50	3.50	4.50	1.00
Subtotal	18.00	17.75	17.50	18.50	1.00
DEPUTY ADMIN HUMAN SERVICES					
Human Resources: Employee Benefits	-	1.00	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	9.20	9.20	9.20	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	26.50	26.75	27.00	29.00	2.00
Subtotal	26.50	26.75	27.00	29.00	2.00
Total INTERNAL SERVICE FUNDS	52.70	53.70	53.70	56.70	3.00
Total Positions GENERAL FUND	1,930.99	1,955.49	2,042.40	2,064.28	21.88
Total Positions OTHER FUNDS	511.10	520.60	519.07	531.20	12.13
Total Positions ALL FUNDS	2,442.09	2,476.09	2,561.47	2,595.48	34.01

Charleston County, South Carolina
All Funds
Fund Statement

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$230,292,347	\$ 52,687,357	\$ 52,153,886	\$ 52,153,886	\$ 30,190,781
Revenues:					
Property Tax	116,120,501	121,136,116	137,932,876	142,911,757	146,029,506
Sales Tax	111,580,923	119,109,430	124,092,000	124,475,000	130,175,000
Licenses and Permits	4,387,436	4,733,469	4,565,255	4,872,500	4,822,050
Intergovernmental	36,210,891	35,509,474	36,435,056	38,554,556	36,580,513
Charges and Fees	116,317,806	130,580,256	111,915,416	111,689,122	117,323,386
Fines and Forfeitures	2,413,081	2,719,702	2,368,700	1,777,526	1,737,320
Interest	2,214,535	2,314,583	1,625,650	1,746,216	2,001,650
Miscellaneous	12,284,757	7,377,935	5,396,272	5,370,767	5,825,906
Leases and Rent	854,964	927,927	374,564	782,895	511,166
Debt Proceeds	2,339,165	-	-	1,267,431	-
Subtotal	404,724,059	424,408,892	424,705,789	433,447,770	445,006,497
Interfund Transfer In	36,551,989	33,957,046	28,299,376	27,919,538	25,500,979
Total Available	671,568,395	511,053,295	505,159,051	513,521,194	500,698,257
Expenditures:					
Personnel	149,616,525	154,160,740	162,932,388	159,447,711	171,404,759
Operating	178,051,290	195,293,901	185,723,873	181,705,292	194,566,406
Capital	1,435,150	2,724,243	14,612,834	16,609,134	11,424,789
Debt Service	52,713,663	61,714,153	60,666,426	60,722,876	62,791,514
Subtotal	381,816,628	413,893,037	423,935,521	418,485,013	440,187,468
Interfund Transfer Out	52,711,849	45,006,372	48,145,361	64,845,400	35,843,615
Total Disbursements	434,528,477	458,899,409	472,080,882	483,330,413	476,031,083
Nonspendable	71,299,859	68,062,800	68,005,050	68,005,050	67,947,300
Restricted: External	2,466,043	(184,395,919)	(184,395,919)	(181,139,213)	(179,515,919)
Restricted: Internal	118,490,682	102,405,315	85,020,709	94,816,943	87,263,344
Available	44,783,334	66,081,690	64,448,329	48,508,001	48,972,449
Ending Balance, June 30	<u>\$237,039,918</u>	<u>\$ 52,153,886</u>	<u>\$ 33,078,169</u>	<u>\$ 30,190,781</u>	<u>\$ 24,667,174</u>

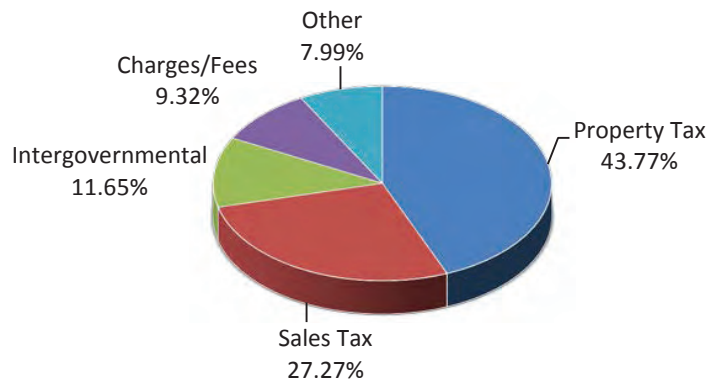
Charleston County, South Carolina
Fund Statement by Fund Type

	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 56,408,395	\$ 17,785,748	\$ 34,451,314	\$ 69,028,059	\$ (147,482,735)	\$ 30,190,781
Revenues:						
Property Tax	94,694,000	20,660,000	30,675,506	-	-	146,029,506
Sales Tax	59,000,000	-	71,175,000	-	-	130,175,000
Licenses and Permits	4,602,050	-	220,000	-	-	4,822,050
Intergovernmental	25,202,083	70,977	5,536,409	5,771,044	-	36,580,513
Charges and Fees	20,150,300	-	3,932,700	42,284,513	50,955,873	117,323,386
Fines and Forfeitures	1,272,000	-	465,320	-	-	1,737,320
Interest	1,684,400	67,000	52,250	123,000	75,000	2,001,650
Miscellaneous	5,394,026	-	496,880	(80,000)	15,000	5,825,906
Leases and Rent	250,000	-	-	261,166	-	511,166
Subtotal	212,248,859	20,797,977	112,554,065	48,359,723	51,045,873	445,006,497
Interfund Transfer In	4,061,459	7,653,000	7,854,134	3,535,818	2,396,568	25,500,979
Total Available	272,718,713	46,236,725	154,859,513	120,923,600	(94,040,294)	500,698,257
Expenditures:						
General Government	59,556,876	-	18,872,819	8,867,257	54,215,725	141,512,677
Judicial	19,788,701	-	8,319,303	-	-	28,108,004
Public Safety	93,094,180	-	4,548,734	3,656,918	-	101,299,832
Public Works	9,699,591	-	6,724,619	30,215,219	-	46,639,429
Health/Welfare	4,535,516	-	-	11,567,133	-	16,102,649
Culture/Recreation	15,495,938	-	18,032,314	-	-	33,528,252
Education	-	-	6,626,300	-	-	6,626,300
Economic Development	-	-	3,882,284	-	-	3,882,284
Debt Service	-	29,242,579	33,245,462	-	-	62,488,041
Subtotal	202,170,802	29,242,579	100,251,835	54,306,527	54,215,725	440,187,468
Interfund Transfer Out	14,139,516	-	19,996,108	1,707,991	-	35,843,615
Total Disbursements	216,310,318	29,242,579	120,247,943	56,014,518	54,215,725	476,031,083
Nonspendable	1,161,306	-	239,584	52,814,156	13,732,254	67,947,300
Restricted: External	-	-	5,863,957	(18,029,623)	(167,350,253)	(179,515,919)
Restricted: Internal	52,107,078	16,994,146	-	18,162,120	-	87,263,344
Available	3,140,011	-	28,508,029	11,962,429	5,361,980	48,972,449
Ending Balance, June 30	\$ 56,408,395	\$ 16,994,146	\$ 34,611,570	\$ 64,909,082	\$ (148,256,019)	\$ 24,667,174

General Fund

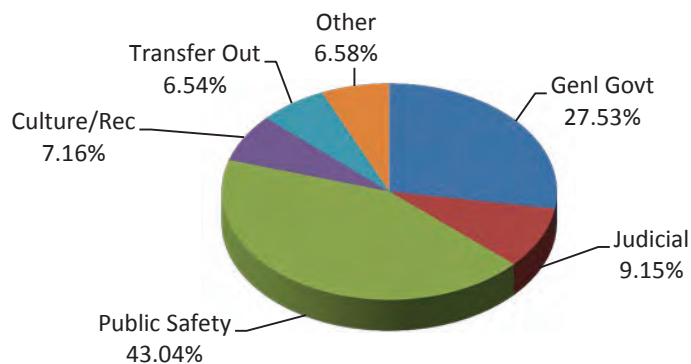
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2017 Charleston County General Fund



Total Available Budgeted: \$216,310,318

WHERE IT GOES... FY 2017 Charleston County General Fund



Total Uses: \$216,310,318

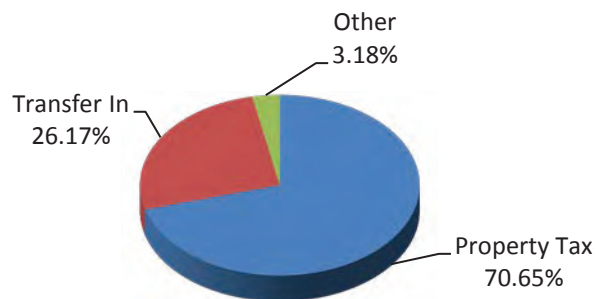
Charleston County, South Carolina
General Fund
Fund Statement

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 53,192,411	\$ 53,805,344	\$ 53,782,843	\$ 53,782,843	\$ 56,408,395
Revenues:					
Property Tax	73,764,950	73,639,890	91,101,000	92,287,000	94,694,000
Sales Tax	51,409,611	54,628,245	55,800,000	56,750,000	59,000,000
Licenses and Permits	4,170,418	4,520,557	4,345,255	4,652,500	4,602,050
Intergovernmental	24,625,803	22,819,490	24,411,236	25,467,157	25,202,083
Charges and Fees	23,218,836	24,818,315	18,321,226	19,698,007	20,150,300
Fines and Forfeitures	1,852,527	1,806,571	1,815,548	1,223,977	1,272,000
Interest	1,234,130	1,187,583	1,445,400	1,545,966	1,684,400
Miscellaneous	6,157,488	4,924,355	5,033,260	5,067,725	5,394,026
Leases and Rentals	591,338	636,459	245,000	465,000	250,000
Subtotal	187,025,101	188,981,465	202,517,925	207,157,332	212,248,859
Interfund Transfer In	2,863,730	4,508,332	4,619,004	4,532,173	4,061,459
Total Available	243,081,242	247,295,141	260,919,772	265,472,348	272,718,713
Expenditures:					
Personnel	115,833,240	117,977,514	122,492,399	121,529,399	129,630,682
Operating	58,166,441	61,703,453	64,508,020	64,099,152	69,383,331
Capital	1,327,310	2,046,385	3,160,429	3,769,287	3,156,789
Subtotal	175,326,991	181,727,352	190,160,848	189,397,838	202,170,802
Interfund Transfer Out	13,948,907	11,784,946	24,587,742	19,666,115	14,139,516
Total Disbursements	189,275,898	193,512,298	214,748,590	209,063,953	216,310,318
Nonspendable	1,282,008	1,161,306	1,161,306	1,161,306	1,161,306
Restricted: Internal	44,790,018	50,214,591	42,602,930	50,915,930	52,107,078
Available	7,733,318	2,406,946	2,406,946	4,331,159	3,140,011
Ending Balance, June 30	\$ 53,805,344	\$ 53,782,843	\$ 46,171,182	\$ 56,408,395	\$ 56,408,395

Debt Service Fund

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 2017 Charleston County Debt Service Funds



Total Available Budgeted: \$29,242,579

WHERE IT GOES... FY 2017 Charleston County Debt Service Funds



Total Uses: \$29,242,579*

* Includes \$791,602 in budgeted increases in fund balance.

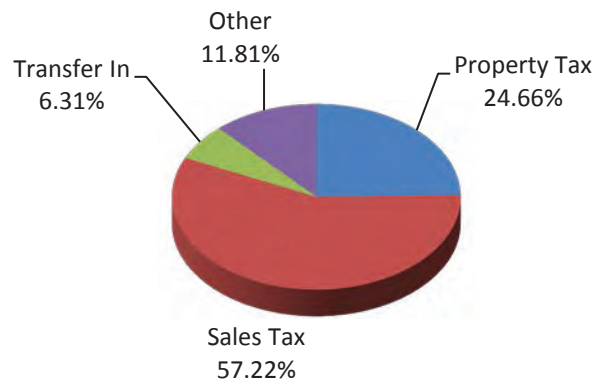
Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 17,516,048	\$ 19,938,633	\$ 17,016,973	\$ 17,016,973	\$ 17,785,748
Revenues:					
Property Tax	18,206,145	18,617,736	19,809,000	20,134,000	20,660,000
Intergovernmental	347,356	356,837	70,977	75,977	70,977
Interest	648,410	42,392	45,000	50,000	67,000
Miscellaneous	3,944	-	-	-	-
Debt Proceeds	2,339,165	-	-	1,267,431	-
Subtotal	21,545,020	19,016,965	19,924,977	21,527,408	20,797,977
Interfund Transfer In	16,418,951	7,482,818	6,935,099	6,995,579	7,653,000
Total Available	55,480,019	46,438,416	43,877,049	45,539,960	46,236,725
Expenditures:					
Personnel	-	-	-	-	-
Operating	(2,495,455)	63,112	57,000	55,000	57,000
Capital	-	-	-	-	-
Debt Service	22,989,600	29,358,331	27,642,762	27,699,212	29,185,579
Subtotal	20,494,145	29,421,443	27,699,762	27,754,212	29,242,579
Interfund Transfer Out	15,047,241	-	-	-	-
Total Disbursements	35,541,386	29,421,443	27,699,762	27,754,212	29,242,579
Restricted: External	2,340,986	-	-	936,706	-
Restricted: Internal	17,597,647	17,016,973	16,177,287	16,849,042	16,994,146
Ending Balance, June 30	<u>\$ 19,938,633</u>	<u>\$ 17,016,973</u>	<u>\$ 16,177,287</u>	<u>\$ 17,785,748</u>	<u>\$ 16,994,146</u>

Special Revenue Funds

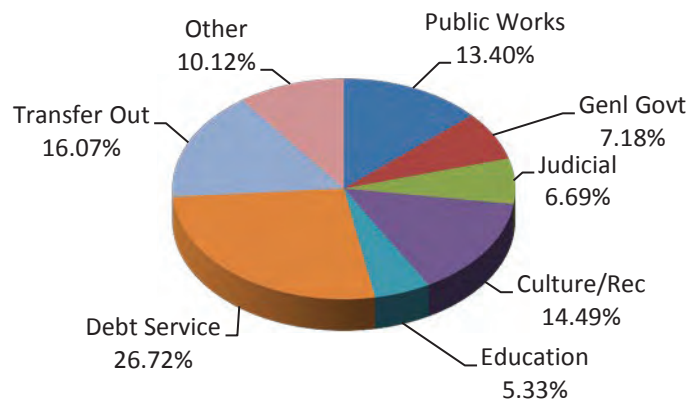
The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The graphs below present an overall summary of the Special Revenue Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM... FY 2017 Charleston County Special Revenue Funds



Total Available Budgeted: \$124,404,390

WHERE IT GOES... FY 2017 Charleston County Special Revenue Funds



Total Uses: \$124,404,390*

* Includes \$3,996,191 in budgeted increases in fund balance.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 1,022,612	\$ 1,135,178	\$ 2,072,866	\$ 2,072,866	\$ 684,324
Revenues:					
Sales Tax	13,425,524	14,750,760	16,230,000	15,700,000	17,150,000
Interest	2,723	7,743	5,000	5,000	5,000
Miscellaneous	-	1,167,157	-	-	-
Subtotal	13,428,247	15,925,660	16,235,000	15,705,000	17,155,000
Total Available	14,450,859	17,060,838	18,307,866	17,777,866	17,839,324
Expenditures:					
Personnel	2,560,173	4,084,901	5,485,888	5,485,888	6,828,176
Operating	10,705,809	10,903,071	11,797,567	11,607,654	11,011,148
Capital	49,699	-	-	-	-
Subtotal	13,315,681	14,987,972	17,283,455	17,093,542	17,839,324
Total Disbursements	13,315,681	14,987,972	17,283,455	17,093,542	17,839,324
Restricted: Internal	1,082,114	1,816,204	811,750	684,324	-
Available	53,064	256,662	212,661	-	-
Ending Balance, June 30	\$ 1,135,178	\$ 2,072,866	\$ 1,024,411	\$ 684,324	\$ -

Note: Refer to page 166 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	62,216	23,148	62,000	25,000	25,000
Interest	287	174	-	-	-
Subtotal	62,503	23,322	62,000	25,000	25,000
Total Available	62,503	23,322	62,000	25,000	25,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	35,628	-	35,150	-	-
Capital	-	-	-	-	-
Subtotal	35,628	-	35,150	-	-
Interfund Transfer Out	26,875	23,322	26,850	25,000	25,000
Total Disbursements	62,503	23,322	62,000	25,000	25,000
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page167 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 93,194	\$ 204,091	\$ 238,374	\$ 238,374	\$ 148,505
Revenues:					
Miscellaneous	120,000	50,000	-	-	-
Subtotal	120,000	50,000	-	-	-
Interfund Transfer In	104,176	105,679	50,000	50,000	65,000
Total Available	317,370	359,770	288,374	288,374	213,505
Expenditures:					
Personnel	77,607	86,462	97,971	96,837	97,971
Operating	35,672	34,934	2,029	43,032	2,029
Capital	-	-	-	-	-
Subtotal	113,279	121,396	100,000	139,869	100,000
Total Disbursements	113,279	121,396	100,000	139,869	100,000
Restricted: Internal	-	50,000	-	35,000	-
Available	204,091	188,374	188,374	113,505	113,505
Ending Balance, June 30	\$ 204,091	\$ 238,374	\$ 188,374	\$ 148,505	\$ 113,505

Note: Refer to page 239 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 33,628	\$ 22,354	\$ 19,980	\$ 19,980	\$ 19,932
Revenues:					
Miscellaneous	-	-	-	-	-
Subtotal	-	-	-	-	-
Total Available	33,628	22,354	19,980	19,980	19,932
Expenditures:					
Personnel	-	-	-	-	-
Operating	11,274	2,374	19,980	48	19,932
Capital	-	-	-	-	-
Subtotal	11,274	2,374	19,980	48	19,932
Total Disbursements	11,274	2,374	19,980	48	19,932
Restricted: Internal	22,354	19,980	-	19,932	-
Ending Balance, June 30	\$ 22,354	\$ 19,980	\$ -	\$ 19,932	\$ -

Note: Refer to page 293 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 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 74,477	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	1,047,841	1,020,759	1,035,000	765,000	765,000
Subtotal	1,047,841	1,020,759	1,035,000	765,000	765,000
Total Available	1,122,318	1,020,759	1,035,000	765,000	765,000
Expenditures:					
Personnel	371,313	423,676	443,704	412,827	445,287
Operating	275,955	269,224	278,657	273,403	272,008
Capital	39,245	-	-	-	-
Subtotal	686,513	692,900	722,361	686,230	717,295
Interfund Transfer Out	435,805	327,859	312,639	78,770	47,705
Total Disbursements	1,122,318	1,020,759	1,035,000	765,000	765,000
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 182 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 1,651,473	\$ 2,429,475	\$ 2,777,364	\$ 2,777,364	\$ 3,158,206
Revenues:					
Property Tax	2,264,652	2,468,947	2,723,326	2,755,842	2,832,706
Intergovernmental	40,000	-	45,000	27,000	-
Miscellaneous	-	282,538	2,970	3,000	-
Subtotal	<u>2,304,652</u>	<u>2,751,485</u>	<u>2,771,296</u>	<u>2,785,842</u>	<u>2,832,706</u>
Total Available	<u>3,956,125</u>	<u>5,180,960</u>	<u>5,548,660</u>	<u>5,563,206</u>	<u>5,990,912</u>
Expenditures:					
Personnel	590,963	835,786	1,317,502	900,000	1,159,377
Operating	935,687	1,554,709	2,175,854	1,500,000	2,671,907
Capital	-	13,101	802	5,000	51,000
Subtotal	<u>1,526,650</u>	<u>2,403,596</u>	<u>3,494,158</u>	<u>2,405,000</u>	<u>3,882,284</u>
Total Disbursements	<u>1,526,650</u>	<u>2,403,596</u>	<u>3,494,158</u>	<u>2,405,000</u>	<u>3,882,284</u>
Restricted: Internal	27,381	440,452	738	1,049,578	-
Available	<u>2,402,094</u>	<u>2,336,912</u>	<u>2,053,764</u>	<u>2,108,628</u>	<u>2,108,628</u>
Ending Balance, June 30	<u>\$ 2,429,475</u>	<u>\$ 2,777,364</u>	<u>\$ 2,054,502</u>	<u>\$ 3,158,206</u>	<u>\$ 2,108,628</u>

Note: Refer to page 245 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 527,088	\$ 663,286	\$ 484,985	\$ 484,985	\$ 746,159
Revenues:					
Property Tax	1,984,903	2,098,971	2,008,300	2,106,500	2,106,500
Intergovernmental	134,207	136,540	103,492	119,775	104,220
Miscellaneous	18,013	1,260	-	-	-
Subtotal	2,137,123	2,236,771	2,111,792	2,226,275	2,210,720
Total Available	2,664,211	2,900,057	2,596,777	2,711,260	2,956,879
Expenditures:					
Personnel	1,415,120	1,509,243	1,658,335	1,464,083	1,816,689
Operating	389,996	363,627	464,282	431,018	381,423
Capital	506	397,594	70,000	70,000	200,000
Subtotal	1,805,622	2,270,464	2,192,617	1,965,101	2,398,112
Interfund Transfer Out	195,303	144,608	-	-	-
Total Disbursements	2,000,925	2,415,072	2,192,617	1,965,101	2,398,112
Nonspendable	173,250	115,500	57,750	57,750	-
Restricted: Internal	420,143	-	-	187,392	-
Available	69,893	369,485	346,410	501,017	558,767
Ending Balance, June 30	\$ 663,286	\$ 484,985	\$ 404,160	\$ 746,159	\$ 558,767

Note: Refer to page 324 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 231,661	\$ 231,661	\$ 21,661
Revenues:					
Property Tax	-	224,027	240,000	232,685	234,000
Intergovernmental	-	7,634	-	7,315	7,088
Subtotal	-	231,661	240,000	240,000	241,088
Interfund Transfer In	-	-	23,486	23,486	2,192
Total Available	-	231,661	495,147	495,147	264,941
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	35,651	35,651	205,900
Subtotal	-	-	35,651	35,651	205,900
Interfund Transfer Out	-	-	437,835	437,835	-
Total Disbursements	-	-	473,486	473,486	205,900
Restricted: Internal	-	210,000	-	-	-
Available	-	21,661	21,661	21,661	59,041
Ending Balance, June 30	\$ -	\$ 231,661	\$ 21,661	\$ 21,661	\$ 59,041

Note: Refer to page 326 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 13,644	\$ 12,966	\$ 9,585	\$ 9,585	\$ 24,585
Revenues:					
Property Tax	141,804	139,022	142,600	157,600	132,600
Intergovernmental	2,518	2,597	2,400	2,400	2,400
Subtotal	144,322	141,619	145,000	160,000	135,000
Total Available	157,966	154,585	154,585	169,585	159,585
Expenditures:					
Personnel	-	-	-	-	-
Operating	145,000	145,000	145,000	145,000	145,000
Capital	-	-	-	-	-
Subtotal	145,000	145,000	145,000	145,000	145,000
Total Disbursements	145,000	145,000	145,000	145,000	145,000
Restricted: Internal	-	-	-	10,000	-
Available	12,966	9,585	9,585	14,585	14,585
Ending Balance, June 30	\$ 12,966	\$ 9,585	\$ 9,585	\$ 24,585	\$ 14,585

Note: Refer to page 327 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 192,577	\$ 157,007	\$ 124,987	\$ 124,987	\$ 97,127
Revenues:					
Licenses and Permits	217,018	212,912	220,000	220,000	220,000
Miscellaneous	5,000	-	-	-	-
Subtotal	222,018	212,912	220,000	220,000	220,000
Total Available	414,595	369,919	344,987	344,987	317,127
Expenditures:					
Personnel	168,582	176,767	176,614	194,707	177,909
Operating	89,006	67,838	51,625	53,153	49,969
Capital	-	-	-	-	-
Subtotal	257,588	244,605	228,239	247,860	227,878
Interfund Transfer Out	-	327	-	-	-
Total Disbursements	257,588	244,932	228,239	247,860	227,878
Restricted: Internal Available	53,256 103,751	9,767 115,220	1,528 115,220	7,878 89,249	- 89,249
Ending Balance, June 30	\$ 157,007	\$ 124,987	\$ 116,748	\$ 97,127	\$ 89,249

Note: Refer to page 330 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 3,010	\$ 3,010	\$ 825	\$ 825	\$ 825
Revenues:					
Property Tax	244,468	233,814	234,800	234,800	240,100
Intergovernmental	4,447	4,555	3,800	3,800	3,800
Subtotal	248,915	238,369	238,600	238,600	243,900
Total Available	251,925	241,379	239,425	239,425	244,725
Expenditures:					
Personnel	-	-	-	-	-
Operating	248,915	240,554	238,600	238,600	243,900
Capital	-	-	-	-	-
Subtotal	248,915	240,554	238,600	238,600	243,900
Total Disbursements	248,915	240,554	238,600	238,600	243,900
Available	3,010	825	825	825	825
Ending Balance, June 30	\$ 3,010	\$ 825	\$ 825	\$ 825	\$ 825

Note: Refer to page 332 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ (1,694)	\$ (2,302)	\$ (2,110)	\$ (2,110)	\$ (1,260)
Revenues:					
Property Tax	7,375	8,174	8,850	8,850	8,300
Intergovernmental	17	18	-	-	-
Subtotal	7,392	8,192	8,850	8,850	8,300
Total Available	5,698	5,890	6,740	6,740	7,040
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,000	8,000	8,000	8,000	8,000
Capital	-	-	-	-	-
Subtotal	8,000	8,000	8,000	8,000	8,000
Total Disbursements	8,000	8,000	8,000	8,000	8,000
Available	(2,302)	(2,110)	(1,260)	(1,260)	(960)
Ending Balance, June 30	<u>\$ (2,302)</u>	<u>\$ (2,110)</u>	<u>\$ (1,260)</u>	<u>\$ (1,260)</u>	<u>\$ (960)</u>

Note: Refer to page 334 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 16,547,148	\$ 16,199,728	\$ 13,461,616	\$ 13,461,616	\$ 13,195,029
Revenues:					
Sales Tax	7,936,208	8,450,237	8,840,000	8,840,000	9,180,000
Interest	37,084	33,960	25,000	25,000	25,000
Miscellaneous	-	170	-	-	-
Subtotal	<u>7,973,292</u>	<u>8,484,367</u>	<u>8,865,000</u>	<u>8,865,000</u>	<u>9,205,000</u>
Interfund Transfer In	<u>378,607</u>	<u>5,677</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>24,899,047</u>	<u>24,689,772</u>	<u>22,326,616</u>	<u>22,326,616</u>	<u>22,400,029</u>
Expenditures:					
Personnel	138,499	137,880	135,980	135,980	141,970
Operating	30,335	29,874	40,798	26,798	51,020
Capital	-	-	52,000	52,000	-
Debt Service	<u>8,530,485</u>	<u>8,777,283</u>	<u>8,916,809</u>	<u>8,916,809</u>	<u>9,056,382</u>
Subtotal	<u>8,699,319</u>	<u>8,945,037</u>	<u>9,145,587</u>	<u>9,131,587</u>	<u>9,249,372</u>
Interfund Transfer Out	<u>-</u>	<u>2,283,119</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>8,699,319</u>	<u>11,228,156</u>	<u>9,145,587</u>	<u>9,131,587</u>	<u>9,249,372</u>
Restricted: Internal	2,062,525	340,429	56,000	44,372	-
Available	<u>14,137,203</u>	<u>13,121,187</u>	<u>13,125,029</u>	<u>13,150,657</u>	<u>13,150,657</u>
Ending Balance, June 30	<u>\$ 16,199,728</u>	<u>\$ 13,461,616</u>	<u>\$ 13,181,029</u>	<u>\$ 13,195,029</u>	<u>\$ 13,150,657</u>

Note: Refer to page 246 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 128,992	\$ 106,732	\$ 118,512	\$ 118,512	\$ 100,000
Revenues:					
Fines and Forfeitures	15,804	33,255	22,320	22,320	22,320
Interest	199	243	-	-	-
Subtotal	16,003	33,498	22,320	22,320	22,320
Total Available	144,995	140,230	140,832	140,832	122,320
Expenditures:					
Personnel	28,992	6,732	18,512	18,512	-
Operating	9,271	14,986	122,320	22,320	122,320
Capital	-	-	-	-	-
Subtotal	38,263	21,718	140,832	40,832	122,320
Total Disbursements	38,263	21,718	140,832	40,832	122,320
Restricted: Internal	100,000	100,000	-	100,000	-
Available	6,732	18,512	-	-	-
Ending Balance, June 30	\$ 106,732	\$ 118,512	\$ -	\$ 100,000	\$ -

Note: Refer to page 172 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 169,607	\$ 179,448	\$ 239,346	\$ 239,346	\$ 215,905
Revenues:					
Intergovernmental	791,268	866,694	882,739	861,858	875,858
Charges and Fees	68,670	140,212	85,000	85,000	100,000
Fines and Forfeitures	-	(320)	-	-	-
Interest	254	456	250	250	250
Subtotal	860,192	1,007,042	967,989	947,108	976,108
Total Available	1,029,799	1,186,490	1,207,335	1,186,454	1,192,013
Expenditures:					
Personnel	642,066	729,571	764,475	756,155	761,144
Operating	208,285	217,573	203,514	195,915	214,964
Capital	-	-	19,850	18,479	-
Subtotal	850,351	947,144	987,839	970,549	976,108
Total Disbursements	850,351	947,144	987,839	970,549	976,108
Restricted: Internal	-	7,665	1,563	-	-
Available	179,448	231,681	217,933	215,905	215,905
Ending Balance, June 30	\$ 179,448	\$ 239,346	\$ 219,496	\$ 215,905	\$ 215,905

Note: Refer to page 230 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 788,887	\$ 828,726	\$ 893,936	\$ 893,936	\$ 1,045,209
Revenues:					
Intergovernmental	931,306	982,394	975,500	956,980	943,290
Charges and Fees	207,694	186,699	200,000	200,000	200,000
Fines and Forfeitures	(19,730)	(15,480)	-	-	-
Interest	1,546	2,166	2,000	2,000	2,000
Subtotal	1,120,816	1,155,779	1,177,500	1,158,980	1,145,290
Interfund Transfer In	3,031,846	3,057,548	3,097,292	3,097,292	3,130,000
Total Available	4,941,549	5,042,053	5,168,728	5,150,208	5,320,499
Expenditures:					
Personnel	3,659,082	3,755,494	3,806,993	3,646,038	3,785,253
Operating	453,741	392,623	452,751	443,913	491,828
Capital	-	-	15,048	15,048	-
Subtotal	4,112,823	4,148,117	4,274,792	4,104,999	4,277,081
Total Disbursements	4,112,823	4,148,117	4,274,792	4,104,999	4,277,081
Restricted: Internal	38,668	-	-	1,791	-
Available	790,058	893,936	893,936	1,043,418	1,043,418
Ending Balance, June 30	\$ 828,726	\$ 893,936	\$ 893,936	\$ 1,045,209	\$ 1,043,418

Note: Refer to page 231 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 1,982,996	\$ 1,538,518	\$ 1,817,822	\$ 1,817,822	\$ 1,513,592
Revenues:					
Intergovernmental	651,965	652,879	529,500	529,500	1,102,500
Charges and Fees	1,150,919	1,218,554	1,235,000	1,235,000	2,910,000
Interest	2,702	3,173	-	-	-
Subtotal	<u>1,805,586</u>	<u>1,874,606</u>	<u>1,764,500</u>	<u>1,764,500</u>	<u>4,012,500</u>
Total Available	<u>3,788,582</u>	<u>3,413,124</u>	<u>3,582,322</u>	<u>3,582,322</u>	<u>5,526,092</u>
Expenditures:					
Personnel	1,623,722	1,073,182	1,192,810	1,192,810	1,603,363
Operating	513,800	457,712	1,967,006	875,920	2,856,145
Capital	18,390	64,408	-	-	827,000
Subtotal	<u>2,155,912</u>	<u>1,595,302</u>	<u>3,159,816</u>	<u>2,068,730</u>	<u>5,286,508</u>
Interfund Transfer Out	<u>94,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>2,250,064</u>	<u>1,595,302</u>	<u>3,159,816</u>	<u>2,068,730</u>	<u>5,286,508</u>
Nonspendable	268,900	239,584	239,584	239,584	239,584
Restricted: Internal	<u>1,269,618</u>	<u>1,578,238</u>	<u>182,922</u>	<u>1,274,008</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 1,538,518</u>	<u>\$ 1,817,822</u>	<u>\$ 422,506</u>	<u>\$ 1,513,592</u>	<u>\$ 239,584</u>

Note: Refer to page 380 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 1,025,311	\$ 1,287,859	\$ 1,631,058	\$ 1,631,058	\$ 1,219,764
Revenues:					
Fines and Forfeitures	134,904	456,571	145,832	154,526	73,000
Interest	1,637	2,729	-	-	-
Miscellaneous	157,803	-	-	-	-
Subtotal	294,344	459,300	145,832	154,526	73,000
Interfund Transfer In	1,879	-	-	-	-
Total Available	1,321,534	1,747,159	1,776,890	1,785,584	1,292,764
Expenditures:					
Personnel	-	-	-	-	-
Operating	33,675	54,785	211,849	178,849	209,088
Capital	-	15,461	281,251	277,389	12,000
Subtotal	33,675	70,246	493,100	456,238	221,088
Interfund Transfer Out	-	45,855	109,582	109,582	-
Total Disbursements	33,675	116,101	602,682	565,820	221,088
Restricted: Internal	228,672	127,268	-	148,088	-
Available	1,059,187	1,503,790	1,174,208	1,071,676	1,071,676
Ending Balance, June 30	\$ 1,287,859	\$ 1,631,058	\$ 1,174,208	\$ 1,219,764	\$ 1,071,676

Note: Refer to page 193 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	78,177	66,116	67,000	67,000	69,972
Subtotal	78,177	66,116	67,000	67,000	69,972
Interfund Transfer In	3,756	18,730	18,726	18,726	18,359
Total Available	81,933	84,846	85,726	85,726	88,331
Expenditures:					
Personnel	78,383	81,366	82,256	82,256	84,795
Operating	3,550	3,480	3,470	3,470	3,536
Capital	-	-	-	-	-
Subtotal	81,933	84,846	85,726	85,726	88,331
Total Disbursements	81,933	84,846	85,726	85,726	88,331
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 195 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 1,355,787	\$ 1,379,399	\$ 1,231,081	\$ 1,231,081	\$ 1,046,517
Revenues:					
Intergovernmental	103,500	103,500	103,500	103,500	103,500
Charges and Fees	33,600	34,900	38,200	38,200	42,700
Miscellaneous	352,864	431,725	364,542	364,542	496,380
Subtotal	489,964	570,125	506,242	506,242	642,580
Interfund Transfer In	80,991	80,261	79,745	79,745	80,751
Total Available	1,926,742	2,029,785	1,817,068	1,817,068	1,769,848
Expenditures:					
Personnel	352,766	369,293	394,125	354,125	397,144
Operating	194,577	242,117	317,452	366,426	470,680
Capital	-	187,294	50,000	50,000	-
Subtotal	547,343	798,704	761,577	770,551	867,824
Total Disbursements	547,343	798,704	761,577	770,551	867,824
Restricted: Internal Available	595,151 784,248	175,590 1,055,491	- 1,055,491	144,493 902,024	- 902,024
Ending Balance, June 30	\$ 1,379,399	\$ 1,231,081	\$ 1,055,491	\$ 1,046,517	\$ 902,024

Note: Refer to page 198 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 329,612	\$ 264,954	\$ 236,222	\$ 236,222	\$ 194,108
Revenues:					
Charges and Fees	75,779	84,961	75,000	75,000	80,000
Subtotal	75,779	84,961	75,000	75,000	80,000
Total Available	405,391	349,915	311,222	311,222	274,108
Expenditures:					
Personnel	99,795	90,831	95,537	95,537	95,279
Operating	4,920	2,194	3,055	3,055	3,055
Capital	-	-	-	-	-
Subtotal	104,715	93,025	98,592	98,592	98,334
Interfund Transfer Out	35,722	20,668	18,522	18,522	-
Total Disbursements	140,437	113,693	117,114	117,114	98,334
Restricted: Internal	39,364	42,114	-	18,334	-
Available	225,590	194,108	194,108	175,774	175,774
Ending Balance, June 30	\$ 264,954	\$ 236,222	\$ 194,108	\$ 194,108	\$ 175,774

Note: Refer to page 202 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 168,466	\$ 178,598	\$ 149,279	\$ 149,279	\$ 159,279
Revenues:					
Fines and Forfeitures	15,515	10,465	15,000	15,000	15,000
Miscellaneous	-	3,433	-	-	-
Subtotal	15,515	13,898	15,000	15,000	15,000
Total Available	183,981	192,496	164,279	164,279	174,279
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,383	43,217	5,000	5,000	11,000
Capital	-	-	-	-	-
Subtotal	5,383	43,217	5,000	5,000	11,000
Total Disbursements	5,383	43,217	5,000	5,000	11,000
Available	178,598	149,279	159,279	159,279	163,279
Ending Balance, June 30	\$ 178,598	\$ 149,279	\$ 159,279	\$ 159,279	\$ 163,279

Note: Refer to page 203 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ 11,620	\$ 22,667	\$ 22,667	\$ 30,581
Revenues:					
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Total Available	100,000	111,620	122,667	122,667	130,581
Expenditures:					
Personnel	88,355	88,824	92,086	92,086	92,647
Operating	25	129	-	-	-
Capital	-	-	-	-	-
Subtotal	88,380	88,953	92,086	92,086	92,647
Total Disbursements	88,380	88,953	92,086	92,086	92,647
Available	11,620	22,667	30,581	30,581	37,934
Ending Balance, June 30	\$ 11,620	\$ 22,667	\$ 30,581	\$ 30,581	\$ 37,934

Note: Refer to page 204 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 317,621	\$ 342,590	\$ 347,323	\$ 347,323	\$ 362,660
Revenues:					
Intergovernmental	320,667	332,795	320,457	334,000	334,000
Subtotal	320,667	332,795	320,457	334,000	334,000
Total Available	638,288	675,385	667,780	681,323	696,660
Expenditures:					
Personnel	72,374	72,132	74,537	75,192	76,950
Operating	40,943	69,288	58,871	55,871	69,165
Capital	-	-	-	-	-
Subtotal	113,317	141,420	133,408	131,063	146,115
Interfund Transfer Out	182,381	186,642	182,240	187,600	187,600
Total Disbursements	295,698	328,062	315,648	318,663	333,715
Restricted: Internal	33,191	-	-	-	-
Available	309,399	347,323	352,132	362,660	362,945
Ending Balance, June 30	\$ 342,590	\$ 347,323	\$ 352,132	\$ 362,660	\$ 362,945

Note: Refer to page 205 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	73,690	73,690	73,690	73,690	73,690
Subtotal	73,690	73,690	73,690	73,690	73,690
Interfund Transfer In	26,596	27,039	-	16,774	30,249
Total Available	100,286	100,729	73,690	90,464	103,939
Expenditures:					
Personnel	99,795	100,076	72,103	89,346	102,674
Operating	491	653	570	1,118	1,265
Capital	-	-	-	-	-
Subtotal	100,286	100,729	72,673	90,464	103,939
Total Disbursements	100,286	100,729	72,673	90,464	103,939
Available	-	-	1,017	-	-
Ending Balance, June 30	\$ -	\$ -	\$ 1,017	\$ -	\$ -

Note: Refer to page 206 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 748,814	\$ 563,451	\$ 371,694	\$ 371,694	\$ 278,489
Revenues:					
Charges and Fees	156,700	165,060	155,000	155,000	155,000
Subtotal	156,700	165,060	155,000	155,000	155,000
Total Available	905,514	728,511	526,694	526,694	433,489
Expenditures:					
Personnel	337,584	347,110	321,548	238,425	145,797
Operating	4,479	9,707	9,780	9,780	9,500
Capital	-	-	-	-	-
Subtotal	342,063	356,817	331,328	248,205	155,297
Total Disbursements	342,063	356,817	331,328	248,205	155,297
Restricted: Internal	346,059	176,328	-	297	-
Available	217,392	195,366	195,366	278,192	278,192
Ending Balance, June 30	\$ 563,451	\$ 371,694	\$ 195,366	\$ 278,489	\$ 278,192

Note: Refer to page 207 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	29,600	30,056	30,000	30,000	30,000
Interest	-	-	-	-	-
Subtotal	89,600	90,056	90,000	90,000	90,000
Interfund Transfer In	35,722	20,668	18,522	18,522	18,666
Total Available	125,322	110,724	108,522	108,522	108,666
Expenditures:					
Personnel	123,074	107,561	106,072	106,072	106,216
Operating	2,248	3,163	2,450	2,450	2,450
Capital	-	-	-	-	-
Subtotal	125,322	110,724	108,522	108,522	108,666
Total Disbursements	125,322	110,724	108,522	108,522	108,666
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 208 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 302,783	\$ 287,004	\$ 268,483	\$ 268,483	\$ 240,843
Revenues:					
Charges and Fees	319,626	318,916	300,000	315,000	315,000
Subtotal	319,626	318,916	300,000	315,000	315,000
Total Available	622,409	605,920	568,483	583,483	555,843
Expenditures:					
Personnel	303,468	305,795	321,765	304,962	321,175
Operating	31,937	31,642	37,678	37,678	38,604
Capital	-	-	-	-	-
Subtotal	335,405	337,437	359,443	342,640	359,779
Total Disbursements	335,405	337,437	359,443	342,640	359,779
Restricted: Internal	56,168	59,443	-	44,779	-
Available	230,836	209,040	209,040	196,064	196,064
Ending Balance, June 30	\$ 287,004	\$ 268,483	\$ 209,040	\$ 240,843	\$ 196,064

Note: Refer to page 209 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 163,660	\$ 199,999	\$ 250,000	\$ 250,000	\$ 250,000
Revenues:					
Intergovernmental	739,923	730,354	712,235	712,235	711,716
Subtotal	739,923	730,354	712,235	712,235	711,716
Interfund Transfer In	244,805	283,070	189,833	171,074	117,660
Total Available	1,148,388	1,213,423	1,152,068	1,133,309	1,079,376
Expenditures:					
Personnel	829,401	886,592	864,059	828,634	742,100
Operating	17,226	14,984	19,333	19,333	19,473
Capital	-	-	-	-	-
Subtotal	846,627	901,576	883,392	847,967	761,573
Interfund Transfer Out	101,762	61,847	18,676	35,342	67,803
Total Disbursements	948,389	963,423	902,068	883,309	829,376
Available	199,999	250,000	250,000	250,000	250,000
Ending Balance, June 30	\$ 199,999	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Note: Refer to page 213 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 110,025	\$ 118,344	\$ 137,086	\$ 137,086	\$ 147,983
Revenues:					
Intergovernmental	-	5,997	10,000	10,000	10,000
Charges and Fees	40,750	42,800	50,000	40,000	40,000
Subtotal	40,750	48,797	60,000	50,000	50,000
Total Available	150,775	167,141	197,086	187,086	197,983
Expenditures:					
Personnel	9,587	9,729	10,515	10,603	10,579
Operating	22,844	20,326	28,500	28,500	26,000
Capital	-	-	-	-	-
Subtotal	32,431	30,055	39,015	39,103	36,579
Total Disbursements	32,431	30,055	39,015	39,103	36,579
Available	118,344	137,086	158,071	147,983	161,404
Ending Balance, June 30	\$ 118,344	\$ 137,086	\$ 158,071	\$ 147,983	\$ 161,404

Note: Refer to page 214 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 8,721	\$ 10,612	\$ 10,312	\$ 10,312	\$ 8,812
Revenues:					
Miscellaneous	2,947	1,500	500	500	500
Subtotal	2,947	1,500	500	500	500
Total Available	11,668	12,112	10,812	10,812	9,312
Expenditures:					
Personnel	-	-	-	-	-
Operating	1,056	1,800	5,000	2,000	5,000
Capital	-	-	-	-	-
Subtotal	1,056	1,800	5,000	2,000	5,000
Total Disbursements	1,056	1,800	5,000	2,000	5,000
Restricted: Internal	8,221	4,500	-	4,500	-
Available	2,391	5,812	5,812	4,312	4,312
Ending Balance, June 30	<u>\$ 10,612</u>	<u>\$ 10,312</u>	<u>\$ 5,812</u>	<u>\$ 8,812</u>	<u>\$ 4,312</u>

Note: Refer to page 215 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 34,181	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	40,625	40,625	40,625	40,625	40,625
Subtotal	40,625	40,625	40,625	40,625	40,625
Interfund Transfer In	44,819	29,460	18,676	18,568	18,888
Total Available	119,625	70,085	59,301	59,193	59,513
Expenditures:					
Personnel	119,082	66,970	58,731	58,623	59,088
Operating	543	3,115	570	570	425
Capital	-	-	-	-	-
Subtotal	119,625	70,085	59,301	59,193	59,513
Total Disbursements	119,625	70,085	59,301	59,193	59,513
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 217 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 22,123	\$ 22,123	\$ 40,815
Revenues:					
Intergovernmental	-	100,000	100,000	100,000	100,000
Subtotal	-	100,000	100,000	100,000	100,000
Total Available	-	100,000	122,123	122,123	140,815
Expenditures:					
Personnel	-	77,877	88,859	81,308	83,370
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	77,877	88,859	81,308	83,370
Total Disbursements	-	77,877	88,859	81,308	83,370
Available	-	22,123	33,264	40,815	57,445
Ending Balance, June 30	\$ -	\$ 22,123	\$ 33,264	\$ 40,815	\$ 57,445

Note: Refer to page 218 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 14,836	\$ -	\$ 10,665	\$ 10,665	\$ 14,769
Revenues:					
Charges and Fees	90,362	65,091	62,000	62,000	60,000
Subtotal	90,362	65,091	62,000	62,000	60,000
Interfund Transfer In	30,793	6,273	-	-	-
Total Available	135,991	71,364	72,665	72,665	74,769
Expenditures:					
Personnel	103,687	46,418	41,815	38,035	42,272
Operating	32,304	14,281	19,861	19,861	19,277
Capital	-	-	-	-	-
Subtotal	135,991	60,699	61,676	57,896	61,549
Total Disbursements	135,991	60,699	61,676	57,896	61,549
Restricted: Internal	-	-	-	1,549	-
Available	-	10,665	10,989	13,220	13,220
Ending Balance, June 30	\$ -	\$ 10,665	\$ 10,989	\$ 14,769	\$ 13,220

Note: Refer to page 219 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 983,957	\$ 983,957	\$ 3,303,957
Revenues:					
Property Tax	12,316,021	14,899,943	12,400,000	15,440,000	15,290,000
Interest	185,574	776,355	-	-	-
Subtotal	12,501,595	15,676,298	12,400,000	15,440,000	15,290,000
Interfund Transfer In	1,830,517	3,493,814	4,269,369	4,269,369	4,269,369
Total Available	14,332,112	19,170,112	17,653,326	20,693,326	22,863,326
Expenditures:					
Personnel	-	-	-	-	-
Operating	9,512,024	10,812,675	9,555,000	10,151,000	9,942,000
Capital	-	-	-	-	-
Debt Service	2,016,091	4,269,369	4,269,369	4,269,369	4,269,369
Subtotal	11,528,115	15,082,044	13,824,369	14,420,369	14,211,369
Interfund Transfer Out	2,803,997	3,104,111	2,845,000	2,969,000	2,788,000
Total Disbursements	14,332,112	18,186,155	16,669,369	17,389,369	16,999,369
Restricted: External	-	983,957	983,957	3,303,957	5,863,957
Ending Balance, June 30	\$ -	\$ 983,957	\$ 983,957	\$ 3,303,957	\$ 5,863,957

Note: Refer to page 382 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 27,983,802	\$ 21,660,890	\$ 12,233,329	\$ 12,233,329	\$ 3,154,238
Revenues:					
Sales Tax	30,344,322	32,309,730	33,800,000	33,800,000	35,100,000
Interest	37,006	51,365	20,000	20,000	20,000
Subtotal	30,381,328	32,361,095	33,820,000	33,820,000	35,120,000
Interfund Transfer In	2,289,513	117,242	-	-	-
Total Available	60,654,643	54,139,227	46,053,329	46,053,329	38,274,238
Expenditures:					
Personnel	783,399	864,973	884,031	864,031	617,872
Operating	2,739,665	727,320	1,580,501	1,597,492	789,239
Capital	-	-	-	-	36,000
Debt Service	18,815,689	19,236,229	19,437,568	19,437,568	19,708,811
Subtotal	22,338,753	20,828,522	21,902,100	21,899,091	21,151,922
Interfund Transfer Out	16,655,000	21,077,376	14,500,000	21,000,000	13,500,000
Total Disbursements	38,993,753	41,905,898	36,402,100	42,899,091	34,651,922
Nonspendable	7,577,376	-	-	-	-
Restricted: Internal	14,083,514	1,736,779	301,991	-	-
Available	-	10,496,550	9,349,238	3,154,238	3,622,316
Ending Balance, June 30	\$ 21,660,890	\$ 12,233,329	\$ 9,651,229	\$ 3,154,238	\$ 3,622,316

Note: Refer to page 383 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ (5,588,675)	\$ (6,815,633)	\$ 1,647,053	\$ 1,647,053	\$ 2,646,053
Revenues:					
Sales Tax	8,403,042	8,947,310	9,360,000	9,360,000	9,720,000
Subtotal	8,403,042	8,947,310	9,360,000	9,360,000	9,720,000
Interfund Transfer In	-	7,577,376	-	-	-
Total Available	2,814,367	9,709,053	11,007,053	11,007,053	12,366,053
Expenditures:					
Personnel	-	-	-	-	-
Operating	9,630,000	8,062,000	8,361,000	8,361,000	8,671,000
Capital	-	-	-	-	-
Subtotal	9,630,000	8,062,000	8,361,000	8,361,000	8,671,000
Total Disbursements	9,630,000	8,062,000	8,361,000	8,361,000	8,671,000
Available	(6,815,633)	1,647,053	2,646,053	2,646,053	3,695,053
Ending Balance, June 30	<u>\$ (6,815,633)</u>	<u>\$ 1,647,053</u>	<u>\$ 2,646,053</u>	<u>\$ 2,646,053</u>	<u>\$ 3,695,053</u>

Note: Refer to page 174 for budget narrative related to this fund.

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

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2016 Projected</u>	<u>FY 2017 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	5,694,366	5,819,380	6,018,000	6,277,000	6,455,300
Intergovernmental	<u>144,038</u>	<u>170,161</u>	<u>59,000</u>	<u>69,000</u>	<u>69,000</u>
Subtotal	<u>5,838,404</u>	<u>5,989,541</u>	<u>6,077,000</u>	<u>6,346,000</u>	<u>6,524,300</u>
Interfund Transfer In	<u>101,916</u>	<u>113,895</u>	<u>102,000</u>	<u>108,000</u>	<u>102,000</u>
Total Available	<u>5,940,320</u>	<u>6,103,436</u>	<u>6,179,000</u>	<u>6,454,000</u>	<u>6,626,300</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,940,320	6,103,436	6,179,000	6,454,000	6,626,300
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,940,320</u>	<u>6,103,436</u>	<u>6,179,000</u>	<u>6,454,000</u>	<u>6,626,300</u>
Total Disbursements	<u>5,940,320</u>	<u>6,103,436</u>	<u>6,179,000</u>	<u>6,454,000</u>	<u>6,626,300</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 175 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	1,495,817	2,986,212	3,247,000	3,277,480	3,376,000
Intergovernmental	<u>23,657</u>	<u>53,403</u>	<u>1,000</u>	<u>3,000</u>	<u>3,000</u>
Subtotal	<u>1,519,474</u>	<u>3,039,615</u>	<u>3,248,000</u>	<u>3,280,480</u>	<u>3,379,000</u>
Interfund Transfer In	<u>-</u>	<u>1,277</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total Available	<u>1,519,474</u>	<u>3,040,892</u>	<u>3,248,000</u>	<u>3,281,480</u>	<u>3,380,000</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>1,519,474</u>	<u>3,040,892</u>	<u>3,248,000</u>	<u>3,281,480</u>	<u>3,380,000</u>
Total Disbursements	<u>1,519,474</u>	<u>3,040,892</u>	<u>3,248,000</u>	<u>3,281,480</u>	<u>3,380,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page176 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 168,337	\$ 231,879	\$ 282,753	\$ 282,753	\$ 232,828
Revenues:					
Intergovernmental	5,803	57,086	58,000	58,000	56,750
Charges and Fees	167	128	-	-	-
Fines and Forfeitures	414,061	424,490	360,000	357,103	345,000
Subtotal	420,031	481,704	418,000	415,103	401,750
Total Available	588,368	713,583	700,753	697,856	634,578
Expenditures:					
Personnel	345,694	411,935	441,815	441,759	448,337
Operating	10,795	18,895	23,512	23,269	23,470
Capital	-	-	-	-	-
Subtotal	356,489	430,830	465,327	465,028	471,807
Total Disbursements	356,489	430,830	465,327	465,028	471,807
Restricted: Internal	62,102	47,327	-	70,057	-
Available	169,777	235,426	235,426	162,771	162,771
Ending Balance, June 30	\$ 231,879	\$ 282,753	\$ 235,426	\$ 232,828	\$ 162,771

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page 183), Sheriff Victim's Bill of Rights (page 200), Solicitor Victim's Bill of Rights (page 216) and Magistrates' Courts Victim's Bill of Rights (page 307).

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

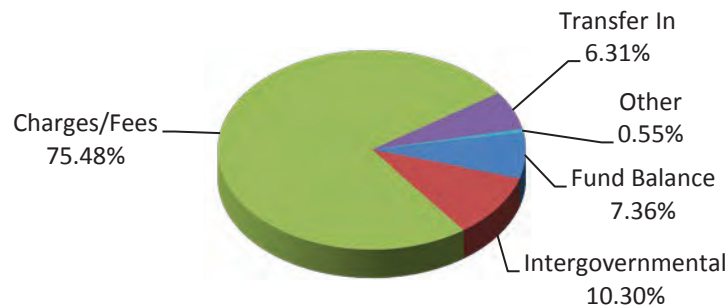
	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 204,526	\$ 204,526	\$ 163,819	\$ 163,819	\$ 149,819
Revenues:					
Fines and Forfeitures	-	4,150	10,000	4,600	10,000
Subtotal	-	4,150	10,000	4,600	10,000
Total Available	204,526	208,676	173,819	168,419	159,819
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	44,857	148,436	18,600	159,819
Capital	-	-	-	-	-
Subtotal	-	44,857	148,436	18,600	159,819
Total Disbursements	-	44,857	148,436	18,600	159,819
Restricted: Internal	150,000	138,436	-	149,819	-
Available	54,526	25,383	25,383	-	-
Ending Balance, June 30	\$ 204,526	\$ 163,819	\$ 25,383	\$ 149,819	\$ -

Note: Refer to page 352 for budget narrative related to this fund.

Enterprise Funds

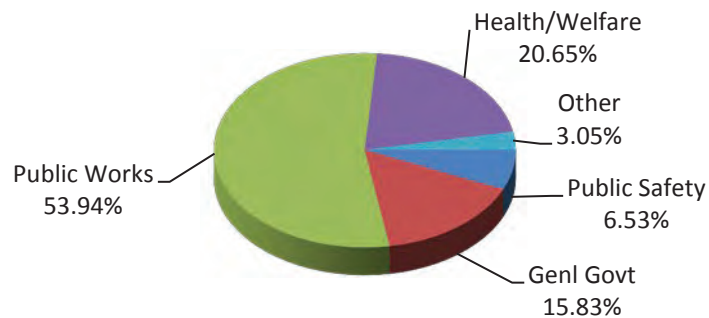
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise 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 2017 Charleston County Enterprise Funds



Total Available Budgeted: \$56,015,917

WHERE IT GOES... FY 2017 Charleston County Enterprise Funds



Total Uses: \$56,015,917*

* Includes \$4,120,376 in budgeted increases in fund balance.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
	\$ 3,975,904	\$ 3,378,969 * Prior period	\$ 3,747,657	\$ 3,747,657	\$ 3,556,250
Revenues:					
Intergovernmental	1,310,380	2,702,573	1,542,536	1,750,000	1,650,000
Charges and Fees	531,892	513,581	650,000	700,000	800,000
Interest	3,316	4,225	5,000	5,000	5,000
Miscellaneous	-	(213,212)		-	-
Subtotal	1,845,588	3,007,167	2,197,536	2,455,000	2,455,000
Total Available	5,821,492	6,386,136	5,945,193	6,202,657	6,011,250
Expenditures:					
Personnel	338,552	713,632	869,476	869,476	804,006
Operating	1,679,960	1,924,847	1,716,476	1,636,476	1,619,871
Capital	-	-	136,431	140,455	658,000
Subtotal	2,018,512	2,638,479	2,722,383	2,646,407	3,081,877
Total Disbursements	2,018,512	2,638,479	2,722,383	2,646,407	3,081,877
Nonspendable	1,735,297	856,026	856,026	856,026	856,026
Restricted: External	-	(424,011)	(424,011)	(424,011)	(424,011)
Restricted: Internal	41,000	325,971	4,024	626,877	-
Available	2,026,683	2,989,671	2,786,771	2,497,358	2,497,358
Ending Balance, June 30	\$ 3,802,980	\$ 3,747,657	\$ 3,222,810	\$ 3,556,250	\$ 2,929,373

* Prior period adjustment for pension

Note: Refer to page 243 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ -	\$ (53,772) * Prior period	\$ (40,840)	\$ (40,840)	\$ (72,840)
Revenues:					
Intergovernmental	150,074	324,549	376,492	376,492	413,958
Charges and Fees	-	-	-	-	162,482
Interest	(184)	(84)	-	-	-
Subtotal	149,890	324,465	376,492	376,492	576,440
Interfund Transfer In	292,779	79,387	93,000	93,000	-
Total Available	442,669	350,080	428,652	428,652	503,600
Expenditures:					
Personnel	71,144	47,815	63,741	63,741	55,186
Operating	351,556	343,105	437,751	437,751	519,855
Capital	-	-	-	-	-
Subtotal	422,700	390,920	501,492	501,492	575,041
Total Disbursements	422,700	390,920	501,492	501,492	575,041
Restricted: External	-	(73,741)	(73,741)	(73,741)	(73,741)
Restricted: Internal	19,969	-	-	-	-
Available	-	32,901	901	901	2,300
Ending Balance, June 30	\$ 19,969	\$ (40,840)	\$ (72,840)	\$ (72,840)	\$ (71,441)

* Prior period adjustment for pension

Note: Refer to page 244 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 6,057,652	\$ 1,909,542 * Prior period	\$ 2,255,138	\$ 2,255,138	\$ 2,352,399
Revenues:					
Intergovernmental	4,076,828	3,317,866	3,016,757	4,146,132	3,307,086
Charges and Fees	4,175,852	4,208,747	6,095,036	4,169,804	5,868,405
Interest	1,442	3,528	3,000	3,000	3,000
Miscellaneous	2,194,292	30,664	20,000	20,000	20,000
Leases and Rentals	140,124	164,720	-	188,331	128,937
Subtotal	10,588,538	7,725,525	9,134,793	8,527,267	9,327,428
Interfund Transfer In	1,907,540	1,874,139	1,796,981	1,438,587	1,639,705
Total Available	18,553,730	11,509,206	13,186,912	12,220,992	13,319,532
Expenditures:					
Personnel	5,600,088	5,595,570	6,538,658	5,389,409	6,474,050
Operating	4,167,215	3,658,498	5,137,921	4,423,959	5,093,083
Capital	-	-	89,863	55,225	-
Debt Service	74,275	-	-	-	-
Subtotal	9,841,578	9,254,068	11,766,442	9,868,593	11,567,133
Total Disbursements	9,841,578	9,254,068	11,766,442	9,868,593	11,567,133
Nonspendable	6,268,980	6,554,952	6,554,952	6,554,952	6,554,952
Restricted: External	57	(6,802,553)	(6,802,553)	(6,802,553)	(6,802,553)
Restricted: Internal	297,849	834,668	-	600,000	-
Available	2,145,266	1,668,071	1,668,071	2,000,000	2,000,000
Ending Balance, June 30	\$ 8,712,152	\$ 2,255,138	\$ 1,420,470	\$ 2,352,399	\$ 1,752,399

* Prior period adjustment for pension

Note: Refer to page 254 for budget narrative related to this fund

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 69,439,738	\$ 62,982,603 * Prior period	\$ 66,803,956	\$ 66,803,956	\$ 51,141,520
Revenues:					
Intergovernmental	145,294	152,363	1,464,120	1,464,120	130,000
Charges and Fees	29,031,534	28,798,796	26,567,500	27,317,500	27,402,720
Interest	(9,434)	105,457	-	-	100,000
Miscellaneous	(49,555)	97,958	-	-	-
Subtotal	<u>29,117,839</u>	<u>29,154,574</u>	<u>28,031,620</u>	<u>28,781,620</u>	<u>27,632,720</u>
Total Available	<u>98,557,577</u>	<u>92,137,177</u>	<u>94,835,576</u>	<u>95,585,576</u>	<u>78,774,240</u>
Expenditures:					
Personnel	6,574,636	7,035,465	7,506,677	7,381,677	7,531,626
Operating	20,950,585	18,297,756	17,936,340	18,077,680	19,533,593
Capital	-	-	3,976,900	3,984,699	3,150,000
Debt Service	196,334	-	-	-	-
Subtotal	<u>27,721,555</u>	<u>25,333,221</u>	<u>29,419,917</u>	<u>29,444,056</u>	<u>30,215,219</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000,000</u>	<u>-</u>
Total Disbursements	<u>27,721,555</u>	<u>25,333,221</u>	<u>29,419,917</u>	<u>44,444,056</u>	<u>30,215,219</u>
Nonspendable	27,216,649	32,633,679	32,633,679	32,633,679	32,633,679
Restricted: External	-	(7,853,419)	(7,853,419)	(7,853,419)	(7,853,419)
Restricted: Internal	32,117,988	22,771,943	22,003,508	19,612,031	17,029,532
Available	<u>11,501,385</u>	<u>19,251,753</u>	<u>18,631,891</u>	<u>6,749,229</u>	<u>6,749,229</u>
Ending Balance, June 30	<u>\$ 70,836,022</u>	<u>\$ 66,803,956</u>	<u>\$ 65,415,659</u>	<u>\$ 51,141,520</u>	<u>\$ 48,559,021</u>

* Prior period adjustment for pension

Note: Refer to page 357 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 11,981,541	\$ 13,492,127 * Prior period	\$ 13,017,468	\$ 13,017,468	\$ 12,930,318
Revenues:					
Intergovernmental	261,507	267,999	270,000	270,000	270,000
Charges and Fees	3,146,186	3,355,263	3,228,960	3,378,960	3,378,960
Interest	4,684	5,993	10,000	5,000	5,000
Miscellaneous	2,652,178	(77,869)	(40,000)	(100,000)	(100,000)
Leases and Rentals	82,573	85,050	87,601	87,601	90,229
Subtotal	6,147,128	3,636,436	3,556,561	3,641,561	3,644,189
Total Available	18,128,669	17,128,563	16,574,029	16,659,029	16,574,507
Expenditures:					
Personnel	1,029,702	966,253	1,041,984	956,022	1,034,577
Operating	1,104,552	1,206,636	913,074	928,665	960,972
Capital	-	-	23,000	23,285	155,000
Debt Service	66,661	-	-	-	-
Subtotal	2,200,915	2,172,889	1,978,058	1,907,972	2,150,549
Interfund Transfer Out	1,255,771	1,938,206	1,651,503	1,820,739	1,698,640
Total Disbursements	3,456,686	4,111,095	3,629,561	3,728,711	3,849,189
Nonspendable	12,242,267	12,522,586	12,522,586	12,522,586	12,522,586
Restricted: External	-	(1,179,856)	(1,179,856)	(1,179,856)	(1,179,856)
Restricted: Internal	1,900,817	1,450,588	1,377,588	1,337,588	1,132,588
Available	528,899	224,150	224,150	250,000	250,000
Ending Balance, June 30	\$ 14,671,983	\$ 13,017,468	\$ 12,944,468	\$ 12,930,318	\$ 12,725,318

* Prior period adjustment for pension

Note: Refer to page 301 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 315,631	\$ (858,837) * Prior period	\$ (1,099,346)	\$ (1,099,346)	\$ (1,108,044)
Revenues:					
Charges and Fees	2,078,122	1,846,566	2,081,590	2,000,000	2,045,450
Interest	13,173	12,818	10,000	10,000	10,000
Miscellaneous	(2,319)	3,810	-	-	-
Subtotal	2,088,976	1,863,194	2,091,590	2,010,000	2,055,450
Total Available	2,404,607	1,004,357	992,244	910,654	947,406
Expenditures:					
Personnel	1,242,087	1,200,307	1,307,646	1,206,993	1,402,876
Operating	564,972	582,693	598,172	617,290	643,223
Capital	-	-	-	-	20,000
Subtotal	1,807,059	1,783,000	1,905,818	1,824,283	2,066,099
Interfund Transfer Out	-	320,703	185,772	194,415	9,351
Total Disbursements	1,807,059	2,103,703	2,091,590	2,018,698	2,075,450
Nonspendable	52,461	78,342	78,342	78,342	78,342
Restricted: External	-	(1,456,385)	(1,456,385)	(1,456,385)	(1,456,385)
Restricted: Internal	40,000	-	-	20,000	-
Available	505,087	278,697	278,697	249,999	249,999
Ending Balance, June 30	<u>\$ 597,548</u>	<u>\$ (1,099,346)</u>	<u>\$ (1,099,346)</u>	<u>\$ (1,108,044)</u>	<u>\$ (1,128,044)</u>

* Prior period adjustment for pension

Note: Refer to page 285 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 358,510	\$ 134,770	\$ 331,156	\$ 331,156	\$ 228,456
		* Prior period			
Revenues:					
Charges and Fees	2,615,301	2,701,419	2,625,539	2,625,539	2,626,496
Interest	(765)	(1,064)	-	-	-
Miscellaneous	-	10,930	-	-	-
Leases and Rentals	40,929	41,698	41,963	41,963	42,000
Subtotal	2,655,465	2,752,983	2,667,502	2,667,502	2,668,496
Interfund Transfer In	1,563,448	1,742,307	2,216,523	2,216,523	1,896,113
Total Available	4,577,423	4,630,060	5,215,181	5,215,181	4,793,065
Expenditures:					
Personnel	196,183	181,310	190,970	198,670	191,592
Operating	4,006,812	4,117,594	4,508,295	4,483,295	4,373,017
Capital	-	-	354,760	304,760	86,000
Subtotal	4,202,995	4,298,904	5,054,025	4,986,725	4,650,609
Total Disbursements	4,202,995	4,298,904	5,054,025	4,986,725	4,650,609
Nonspendable	45,258	168,571	168,571	168,571	168,571
Restricted: External	-	(239,658)	(239,658)	(239,658)	(239,658)
Restricted: Internal	143,925	170,000	-	86,000	-
Available	185,245	232,243	232,243	213,543	213,543
Ending Balance, June 30	\$ 374,428	\$ 331,156	\$ 161,156	\$ 228,456	\$ 142,456

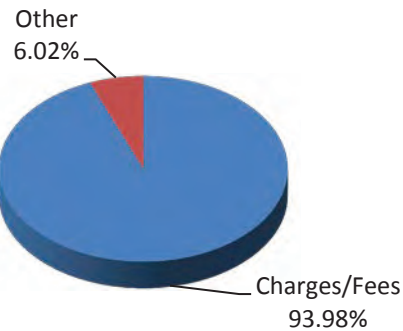
* Prior period adjustment for pension

Note: Refer to page 311 for budget narrative related to this fund.

Internal Service Funds

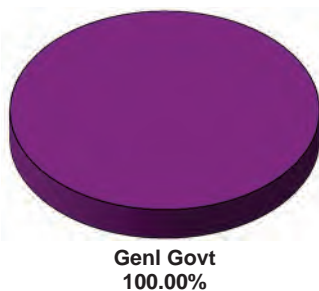
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2017 Charleston County Internal Service Funds



Total Available Budgeted: \$54,215,725

WHERE IT GOES... FY 2017 Charleston County Internal Service Funds



Total Uses: \$54,215,725*

* Includes \$773,284 in budgeted increases in fund balance.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 251,321	\$ 320,628	\$ 276,318	\$ 276,318	\$ 270,522
Revenues:					
Charges and Fees	1,877,620	1,963,849	1,995,759	1,980,477	2,108,569
Miscellaneous	(19,777)	(3,559)	-	-	-
Subtotal	1,857,843	1,960,290	1,995,759	1,980,477	2,108,569
Interfund Transfer In	174,628	38,825	21,000	21,000	-
Total Available	2,283,792	2,319,743	2,293,077	2,277,795	2,379,091
Expenditures:					
Personnel	748,430	738,535	725,960	691,164	726,377
Operating	1,190,206	1,231,949	905,532	905,466	1,016,719
Capital	-	-	21,000	46,376	35,000
Debt Service	24,528	72,941	364,267	364,267	365,473
Subtotal	1,963,164	2,043,425	2,016,759	2,007,273	2,143,569
Total Disbursements	1,963,164	2,043,425	2,016,759	2,007,273	2,143,569
Nonspendable	105,707	157,014	157,014	157,014	157,014
Restricted: Internal	104,081	27,719	27,719	35,000	-
Available	110,840	91,585	91,585	78,508	78,508
Ending Balance, June 30	\$ 320,628	\$ 276,318	\$ 276,318	\$ 270,522	\$ 235,522

Note: Refer to pages 299 and 313 for budget narratives related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 13,344,161	\$ 15,047,844	\$ 15,241,384	\$ 15,241,384	\$ 13,355,223
Revenues:					
Charges and Fees	12,559,690	12,404,723	13,328,198	13,328,198	13,752,045
Miscellaneous	668,515	652,606	-	-	-
Subtotal	13,228,205	13,057,329	13,328,198	13,328,198	13,752,045
Interfund Transfer In	4,724,977	3,293,229	4,750,120	4,750,120	2,396,568
Total Available	31,297,343	31,398,402	33,319,702	33,319,702	29,503,836
Expenditures:					
Personnel	2,194,506	2,140,661	2,256,743	2,256,743	2,371,514
Operating	13,645,534	13,509,291	9,942,075	9,977,520	10,976,099
Capital	-	-	6,294,500	7,730,216	2,886,000
Subtotal	15,840,040	15,649,952	18,493,318	19,964,479	16,233,613
Interfund Transfer Out	409,459	507,066	-	-	-
Total Disbursements	16,249,499	16,157,018	18,493,318	19,964,479	16,233,613
Nonspendable	13,610,490	12,680,893	12,680,893	12,680,893	12,680,893
Restricted: Internal	341,143	1,907,058	1,471,161	85,000	-
Available	1,096,211	653,433	674,330	589,330	589,330
Ending Balance, June 30	\$ 15,047,844	\$ 15,241,384	\$ 14,826,384	\$ 13,355,223	\$ 13,270,223

Note: Refer to pages 341 and 368 for budget narratives related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 940,991	(164,601,767) * Prior period	(165,536,154)	(165,536,154)	(164,997,118)
Revenues:					
Charges and Fees	26,882,161	40,731,888	27,818,000	27,912,029	28,262,000
Interest	40,958	61,983	40,000	60,000	60,000
Subtotal	26,923,119	40,793,871	27,858,000	27,972,029	28,322,000
Total Available	27,864,110	(123,807,896)	(137,678,154)	(137,564,125)	(136,675,118)
Expenditures:					
Personnel	816	104,422	101,612	101,612	102,996
Operating	26,142,180	41,623,836	27,756,388	27,331,381	28,219,004
Capital	-	-	-	-	-
Subtotal	26,142,996	41,728,258	27,858,000	27,432,993	28,322,000
Total Disbursements	26,142,996	41,728,258	27,858,000	27,432,993	28,322,000
Restricted: External	-	(167,475,253)	(167,475,253)	(167,475,253)	(167,475,253)
Restricted: Internal	195,000	-	-	-	-
Available	1,526,114	1,939,099	1,939,099	2,478,135	2,478,135
Ending Balance, June 30	\$ 1,721,114	(165,536,154)	(165,536,154)	(164,997,118)	(164,997,118)

* Prior Period Adjustment

Note: Refer to page 336 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 1,859,736	\$ 2,745,094	\$ 2,852,507	\$ 2,852,507	\$ 2,913,465
Revenues:					
Charges and Fees	6,011,587	4,992,317	5,000,000	4,370,000	4,800,000
Interest	9,793	13,388	15,000	15,000	15,000
Miscellaneous	23,364	14,469	15,000	15,000	15,000
Subtotal	6,044,744	5,020,174	5,030,000	4,400,000	4,830,000
Total Available	7,904,480	7,765,268	7,882,507	7,252,507	7,743,465
Expenditures:					
Personnel	435,238	417,723	450,376	400,466	434,978
Operating	4,724,148	4,495,038	5,096,908	3,891,661	4,896,306
Capital	-	-	47,000	46,915	52,000
Subtotal	5,159,386	4,912,761	5,594,284	4,339,042	5,383,284
Total Disbursements	5,159,386	4,912,761	5,594,284	4,339,042	5,383,284
Nonspendable	91,450	140,099	140,099	140,099	140,099
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	94,000	564,284	-	553,284	-
Available	2,434,644	2,023,124	2,023,124	2,095,082	2,095,082
Ending Balance, June 30	\$ 2,745,094	\$ 2,852,507	\$ 2,288,223	\$ 2,913,465	\$ 2,360,181

Note: Refer to page 348 for budget narrative related to this fund.

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adjusted	FY 2016 Projected	FY 2017 Approved
Beginning Balance, July 1	\$ 483,257	\$ 1,041,870	\$ 1,016,173	\$ 1,016,173	\$ 975,173
Revenues:					
Charges and Fees	2,015,158	1,957,415	1,973,408	1,973,408	2,033,259
Subtotal	2,015,158	1,957,415	1,973,408	1,973,408	2,033,259
Interfund Transfer In	400,000	-	-	-	-
Total Available	2,898,415	2,999,285	2,989,581	2,989,581	3,008,432
Expenditures:					
Personnel	329,340	294,357	337,508	337,508	400,865
Operating	1,527,205	1,549,930	1,635,900	1,635,900	1,632,394
Capital	-	-	20,000	20,000	100,000
Subtotal	1,856,545	1,844,287	1,993,408	1,993,408	2,133,259
Interfund Transfer Out	-	138,825	21,000	21,000	-
Total Disbursements	1,856,545	1,983,112	2,014,408	2,014,408	2,133,259
Nonspendable	629,766	754,248	754,248	754,248	754,248
Restricted: Internal	128,744	41,000	-	100,000	-
Available	283,360	220,925	220,925	120,925	120,925
Ending Balance, June 30	<u>\$ 1,041,870</u>	<u>\$ 1,016,173</u>	<u>\$ 975,173</u>	<u>\$ 975,173</u>	<u>\$ 875,173</u>

Note: Refer to page 318 for budget narrative related to this fund.



End Section

COUNTY COUNCIL

GENERAL FUND

GENERAL GOVERNMENT

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

Services Provided:

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

Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 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	\$ 3,000	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,500</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 501,692	\$ 569,139	\$ 626,649	\$ 626,953	\$ 304	0.0
Operating	919,559	906,060	1,091,619	1,037,721	(53,898)	(4.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,421,251</u>	<u>1,475,199</u>	<u>1,718,268</u>	<u>1,664,674</u>	<u>(53,594)</u>	<u>(3.1)</u>
Interfund Transfer Out	<u>-</u>	<u>1,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,421,251</u>	<u>\$ 1,476,867</u>	<u>\$ 1,718,268</u>	<u>\$ 1,664,674</u>	<u>\$ (53,594)</u>	<u>(3.1)</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures include \$300,000 for transition to the Community Investment Program and an increased allocation to \$437,761 for Council of Governments. The decrease in expenditures is due to a reduction in the allocation to outside agencies.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$13,425,524	\$14,750,760	\$16,230,000	\$17,150,000	\$ 920,000	5.7
Interest	2,723	7,743	5,000	5,000	-	0.0
Miscellaneous	-	1,167,157	-	-	-	0.0
TOTAL REVENUES	<u>\$13,428,247</u>	<u>\$15,925,660</u>	<u>\$16,235,000</u>	<u>\$17,155,000</u>	<u>\$ 920,000</u>	<u>5.7</u>
Personnel	\$ 2,560,173	\$ 4,084,902	\$ 5,485,888	\$ 6,828,176	\$ 1,342,288	24.5
Operating	10,705,809	10,903,070	11,797,567	11,011,148	(786,419)	(6.7)
Capital	49,699	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$13,315,681</u>	<u>\$14,987,972</u>	<u>\$17,283,455</u>	<u>\$17,839,324</u>	<u>\$ 555,869</u>	<u>3.2</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect an anticipated increase due to the strong tourism industry.
- Personnel expenses reflect a reimbursement to the General Fund for services provided to support tourists visiting the County. The increase represents full-year funding of the expansion of public safety services in FY 2016, including the Emergency Medical Services Department and Sheriff's Office.
- Operating expenditures represent one-time costs for the expansion of public safety services in the previous fiscal year.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 62,216	\$ 23,148	\$ 62,000	\$ 25,000	\$ (37,000)	(59.7)
Interest	287	174	-	-	-	0.0
TOTAL REVENUES	<u>\$ 62,503</u>	<u>\$ 23,322</u>	<u>\$ 62,000</u>	<u>\$ 25,000</u>	<u>\$ (37,000)</u>	(59.7)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	35,628	-	35,150	-	(35,150)	(100.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>35,628</u>	<u>-</u>	<u>35,150</u>	<u>-</u>	<u>(35,150)</u>	(100.0)
Interfund Transfer Out	26,875	23,322	26,850	25,000	(1,850)	(6.9)
TOTAL DISBURSEMENTS	<u>\$ 62,503</u>	<u>\$ 23,322</u>	<u>\$ 62,000</u>	<u>\$ 25,000</u>	<u>\$ (37,000)</u>	(59.7)

Funding Adjustments for FY 2017 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 and recommendations
- Provide assistance with special projects
- Furnish analyses, appraisals, recommendations and comments resulting from operational and financial reviews

Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 184,854	\$ 211,470	\$ 216,409	\$ 216,854	\$ 445	0.2
Operating	12,812	12,772	12,081	13,946	1,865	15.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 197,666</u>	<u>\$ 224,242</u>	<u>\$ 228,490</u>	<u>\$ 230,800</u>	<u>\$ 2,310</u>	1.0

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in training and membership dues to maintain professional certifications.

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, 80% or higher 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 80 or higher on a scale of 1-100.

Objective 2(b): Based on completed audits, 80% or higher of audit recommendations will be accepted and implemented within 12 months of audit report date.

INTERNAL AUDITOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2015	FY 2016	FY 2017
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Council audit reports	1(a)	11	7	13
Periodic monitoring reports	1(a)	3	5	5
Integrity services investigations	1(a)	3	5	3
Recommendations in audit reports ¹	2(b)	10	5	8
Efficiency:				
Cost per audit hour	1(b)	\$71.66	\$72.12	\$72.50
Outcome:				
Completion percent of Annual Audit Plan	1(a)	77.0%	72.7%	80.0%
Surveys returned	2(a)	70.0%	25.0%	50.0%
Average evaluation score	2(a)	97	90	90
Recommendations accepted and implemented	2(b)	10	5	8
Percent of recommendations accepted and implemented	2(b)	100%	100%	100%

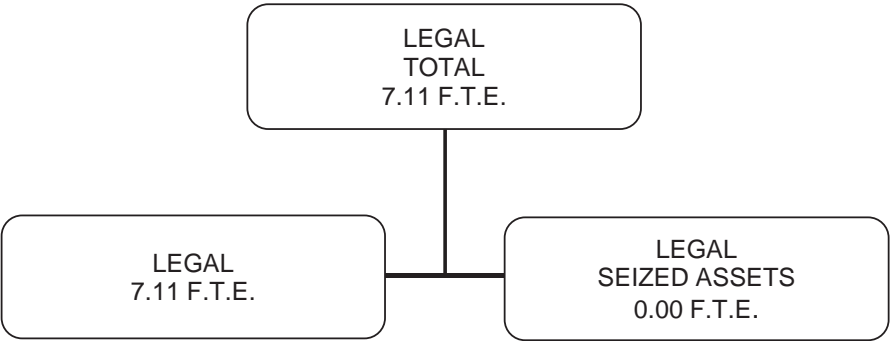
¹This total does not include recommendations in Memorandums of Minor Exceptions, Periodic Monitoring Reports, or Integrity Services Investigations.

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.11	7.11	7.11	7.11	-	0.0
Personnel	\$ 722,486	\$ 773,662	\$ 829,166	\$ 863,961	\$ 34,795	4.2
Operating	330,758	395,897	490,054	477,744	(12,310)	(2.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,053,244</u>	<u>\$ 1,169,559</u>	<u>\$ 1,319,220</u>	<u>\$ 1,341,705</u>	<u>\$ 22,485</u>	<u>1.7</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in special legal service costs based on current trends.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 15,804	\$ 33,255	\$ 22,320	\$ 22,320	\$ -	0.0
Interest	199	243	-	-	-	0.0
TOTAL REVENUES	<u>\$ 16,003</u>	<u>\$ 33,498</u>	<u>\$ 22,320</u>	<u>\$ 22,320</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	9,271	14,986	122,320	122,320	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 9,271</u>	<u>\$ 14,986</u>	<u>\$ 122,320</u>	<u>\$ 122,320</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2017 Include:

- Revenues represent no change based on projections.
- Operating expenditures reflect no 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Dept of Social Services	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0
Health Department	<u>201,513</u>	<u>212,901</u>	<u>257,859</u>	<u>257,859</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 273,513</u>	<u>\$ 284,901</u>	<u>\$ 329,859</u>	<u>\$ 329,859</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2017 Include:

- 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 Senior Ride Connection (SRC) to provide transit solutions to the urban and rural areas of the County.

Program Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 8,403,042	\$ 8,947,310	\$ 9,360,000	\$ 9,720,000	\$ 360,000	3.8
TOTAL REVENUES	8,403,042	8,947,310	9,360,000	9,720,000	360,000	3.8
Interfund Transfer In	-	7,577,376	-	-	-	0.0
TOTAL SOURCES	<u>\$ 8,403,042</u>	<u>\$16,524,686</u>	<u>\$ 9,360,000</u>	<u>\$ 9,720,000</u>	<u>\$ 360,000</u>	3.8
Transportation - CARTA	\$ 9,052,000	\$ 7,572,000	\$ 7,854,000	\$ 8,147,000	\$ 293,000	3.7
Transportation - LINK	533,000	445,000	462,000	479,000	17,000	3.7
Transportation - SRC	35,000	35,000	35,000	35,000	-	0.0
Indirect Cost	10,000	10,000	10,000	10,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 9,630,000</u>	<u>\$ 8,062,000</u>	<u>\$ 8,361,000</u>	<u>\$ 8,671,000</u>	<u>\$ 310,000</u>	3.7

Funding Adjustments for FY 2017 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.
- Contributions to the Tricounty Link (LINK) reflect funding to provide services in the rural areas of Charleston County.
- Contributions to the Senior Ride Connection (SRC) are 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 5,694,366	\$ 5,819,380	\$ 6,018,000	\$ 6,455,300	\$ 437,300	7.3
Intergovernmental	144,038	170,161	59,000	69,000	10,000	16.9
TOTAL REVENUES	5,838,404	5,989,541	6,077,000	6,524,300	447,300	7.4
Interfund Transfer In	101,916	113,895	102,000	102,000	-	0.0
TOTAL SOURCES	<u>\$ 5,940,320</u>	<u>\$ 6,103,436</u>	<u>\$ 6,179,000</u>	<u>\$ 6,626,300</u>	<u>\$ 447,300</u>	7.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,940,320	6,103,436	6,179,000	6,626,300	447,300	7.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,940,320</u>	<u>\$ 6,103,436</u>	<u>\$ 6,179,000</u>	<u>\$ 6,626,300</u>	<u>\$ 447,300</u>	7.2

Funding Adjustments for FY 2017 Include:

- Revenues reflect a consistent 1.9 tax mill rate. The increase in revenues is caused by growth in the tax base for both real and personal property.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 1,495,817	\$ 2,986,212	\$ 3,247,000	\$ 3,376,000	\$ 129,000	4.0
Intergovernmental	23,657	53,403	1,000	3,000	2,000	200.0
TOTAL REVENUES	1,519,474	3,039,615	3,248,000	3,379,000	131,000	4.0
Interfund Transfer In	-	1,277	-	1,000	1,000	100.0
TOTAL SOURCES	<u>\$ 1,519,474</u>	<u>\$ 3,040,892</u>	<u>\$ 3,248,000</u>	<u>\$ 3,380,000</u>	<u>\$ 132,000</u>	4.1
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	1,519,474	3,040,892	3,248,000	3,380,000	132,000	4.1
TOTAL DISBURSEMENTS	<u>\$ 1,519,474</u>	<u>\$ 3,040,892</u>	<u>\$ 3,248,000</u>	<u>\$ 3,380,000</u>	<u>\$ 132,000</u>	4.1

Funding Adjustments for FY 2017 Include:

- Revenues reflect property taxes at a consistent 1.0 mill tax rate.
- 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.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	31.00	31.00	31.00	-	0.0
Licenses and Permits	\$ 1,270	\$ 60	\$ 105	\$ -	\$ (105)	(100.0)
TOTAL REVENUES	<u>\$ 1,270</u>	<u>\$ 60</u>	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ (105)</u>	<u>(100.0)</u>
Personnel	\$ 1,836,448	\$ 1,863,113	\$ 2,058,391	\$ 2,048,621	\$ (9,770)	(0.5)
Operating	193,344	195,093	210,812	207,722	(3,090)	(1.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,029,792</u>	<u>\$ 2,058,206</u>	<u>\$ 2,269,203</u>	<u>\$ 2,256,343</u>	<u>\$ (12,860)</u>	<u>(0.6)</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect the transfer of temporary tag costs to the Treasurer Office.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in office expenses and tax supplies. The decrease is offset by higher training costs.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Refunds processed	1(b),2(b)	12,363	12,714	12,000
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	586,801	622,507	625,000
Deed transfers processed	2(b)	16,348	24,748	25,000
Measurement changes processed	2(b)	153	81	80
Homestead Exemptions/Property Tax Relief processed	2(c)	2,523	1,798	1,800
Efficiency:				
Average time in days per deed transfer to process	2(b)	12	15	15
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%	3.3%	3.0%
Deed transfer accuracy rate	1(b),2(b)	98.0%	98.0%	100%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	99.0%	100%	100%

2017 ACTION STEPS

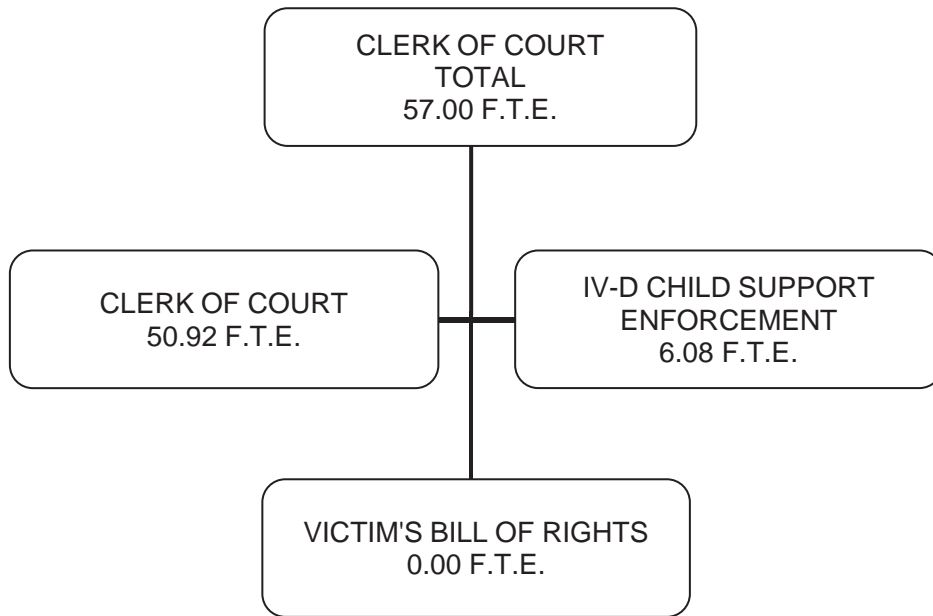
Department Goal 1

- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 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	835,682	857,952	831,300	836,600	5,300	0.6
Fines and Forfeitures	485,252	532,349	519,000	519,000	-	0.0
Interest	421	1,656	1,000	1,000	-	0.0
Miscellaneous	20,034	21,255	21,500	21,500	-	0.0
TOTAL REVENUES	1,342,964	1,414,787	1,374,375	1,379,675	5,300	0.4
Interfund Transfer In	435,805	327,859	312,639	47,705	(264,934)	(84.7)
TOTAL SOURCES	\$ 1,778,769	\$ 1,742,646	\$ 1,687,014	\$ 1,427,380	\$ (259,634)	(15.4)
Personnel	\$ 2,902,029	\$ 3,032,586	\$ 3,275,479	\$ 3,277,895	\$ 2,416	0.1
Operating	503,434	502,553	442,485	536,263	93,778	21.2
Capital	10,844	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,416,307	\$ 3,535,139	\$ 3,717,964	\$ 3,814,158	\$ 96,194	2.6

Funding Adjustments for FY 2017 Include:

- Revenues represent an increase 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 an increase due to the anticipated sequestering of jurors for two high profile court cases.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	<u>\$ 1,047,841</u>	<u>\$ 1,020,759</u>	<u>\$ 1,035,000</u>	<u>\$ 765,000</u>	<u>\$ (270,000)</u>	(26.1)
TOTAL REVENUES	<u>\$ 1,047,841</u>	<u>\$ 1,020,759</u>	<u>\$ 1,035,000</u>	<u>\$ 765,000</u>	<u>\$ (270,000)</u>	(26.1)
Personnel	\$ 371,313	\$ 423,676	\$ 443,704	\$ 445,287	\$ 1,583	0.4
Operating	275,955	269,224	278,657	272,008	(6,649)	(2.4)
Capital	<u>39,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	686,513	692,900	722,361	717,295	(5,066)	(0.7)
Interfund Transfer Out	<u>435,805</u>	<u>327,859</u>	<u>312,639</u>	<u>47,705</u>	<u>(264,934)</u>	(84.7)
TOTAL DISBURSEMENTS	<u>\$ 1,122,318</u>	<u>\$ 1,020,759</u>	<u>\$ 1,035,000</u>	<u>\$ 765,000</u>	<u>\$ (270,000)</u>	(26.1)

Funding Adjustments for FY 2017 Include:

- Revenues reflect an anticipated decrease in the reimbursement from the Department of Social Services based on current year projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in records management 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	<u>\$ 211,275</u>	<u>\$ 221,389</u>	<u>\$ 155,000</u>	<u>\$ 170,000</u>	<u>\$ 15,000</u>	9.7
TOTAL REVENUES	<u>\$ 211,275</u>	<u>\$ 221,389</u>	<u>\$ 155,000</u>	<u>\$ 170,000</u>	<u>\$ 15,000</u>	9.7

Funding Adjustments for FY 2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	11.00	12.00	12.00	-	0.0
Licenses and Permits	\$ 34,455	\$ 39,056	\$ 36,000	\$ 45,000	\$ 9,000	25.0
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	8,469	7,188	6,500	10,000	3,500	53.8
TOTAL REVENUES	<u>\$ 44,499</u>	<u>\$ 47,819</u>	<u>\$ 44,075</u>	<u>\$ 56,575</u>	<u>\$ 12,500</u>	<u>28.4</u>
Personnel	\$ 730,354	\$ 813,938	\$ 966,165	\$ 984,660	\$ 18,495	1.9
Operating	515,995	602,842	566,460	625,514	59,054	10.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,246,349</u>	<u>1,416,780</u>	<u>1,532,625</u>	<u>1,610,174</u>	<u>77,549</u>	<u>5.1</u>
Interfund Transfer Out	-	-	46,000	-	(46,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 1,246,349</u>	<u>\$ 1,416,780</u>	<u>\$ 1,578,625</u>	<u>\$ 1,610,174</u>	<u>\$ 31,549</u>	<u>2.0</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in projected cremation requests.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the full-year funding for a Deputy Coroner added in FY 2016.

CORONER (continued)

GENERAL FUND

JUDICIAL

- Operating expenditures reflect an increase in autopsy and toxicology services due to the rise in request for services. In addition, the increased cost of supplies and contracted services for transport can be attributed to the growth in caseloads.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 178,608	\$ 199,675	\$ 216,829	\$ 225,464	\$ 8,635	4.0
Operating	16,316	15,849	19,292	21,646	2,354	12.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 194,924</u>	<u>\$ 215,524</u>	<u>\$ 236,121</u>	<u>\$ 247,110</u>	<u>\$ 10,989</u>	4.7

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in equipment, microfilm and local mileage costs based on anticipated usage.

PROBATE COURTS

GENERAL FUND

JUDICIAL

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

Services Provided:

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

Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.80	20.80	21.80	21.80	-	0.0
Licenses and Permits	\$ 262,586	\$ 277,262	\$ 275,000	\$ 285,000	\$ 10,000	3.6
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	1,086,164	1,087,300	1,034,864	1,085,000	50,136	4.8
Fines and Forfeitures	27,180	-	-	-	-	0.0
Interest	14	84	-	-	-	0.0
TOTAL REVENUES	1,377,519	1,366,221	1,311,439	1,371,575	60,136	4.6
Interfund Transfer In	182,380	186,642	182,240	187,600	5,360	2.9
TOTAL SOURCES	\$ 1,559,899	\$ 1,552,863	\$ 1,493,679	\$ 1,559,175	\$ 65,496	4.4
Personnel	\$ 1,647,873	\$ 1,752,412	\$ 1,903,460	\$ 1,950,589	\$ 47,129	2.5
Operating	629,502	633,554	679,067	671,384	(7,683)	(1.1)
Capital	21,323	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,298,698	\$ 2,385,966	\$ 2,582,527	\$ 2,621,973	\$ 39,446	1.5

Funding Adjustments for FY 2017 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 benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in consultant services due to a new agreement with outside facilities to fund and provide client exams by licensed physicians.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Number of conservatorships and guardianships filed	1(a)	228	253	260
Number of court cases filed	1(b)	2,274	2,313	2,350
Output:				
Certified copies issued	1(c)	5,272	5,957	5,500
Cases scheduled for litigation	1(b)(d)	1,218	931	1,000
Estates opened ¹	1(d)	2,042	2,063	2,100
Speaking engagements	1(e)(f)	40	40	40
Number of accountings and guardianship reports	2	879	939	950
Marriage licenses issued	3(a)	5,026	5,273	5,200
Marriage ceremonies performed	3(a)	453	581	600
Mandatory probate forms completed	3(b)	3,000	3,000	3,000
Efficiency:				
Average cases per clerk	1(b)(d)	517	574	600
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		257	278	250
456 days to 540 days		136	167	150
541 days to 720 days		145	212	200
721 days or more		394	379	350
Percentage of delinquent accountings and guardianships ²	2	2.0%	1.0%	1.0%
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%

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

¹ Annualized based on a calendar year.

² Reflects a calendar year.

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 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	6,492,131	7,522,728	7,670,000	8,155,000	485,000	6.3
Interest	426	478	400	400	-	0.0
Miscellaneous	4,014	(1,922)	-	-	-	0.0
TOTAL REVENUES	<u>\$ 6,498,146</u>	<u>\$ 7,522,859</u>	<u>\$ 7,671,975</u>	<u>\$ 8,156,975</u>	<u>\$ 485,000</u>	6.3
Personnel	\$ 1,687,661	\$ 1,700,362	\$ 1,830,765	\$ 1,833,115	\$ 2,350	0.1
Operating	163,385	148,373	155,521	157,046	1,525	1.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,851,046</u>	<u>\$ 1,848,735</u>	<u>\$ 1,986,286</u>	<u>\$ 1,990,161</u>	<u>\$ 3,875</u>	0.2

Funding Adjustments for FY 2017 Include:

- Revenues represent an increase in fee collections based on a higher volume of recorded real estate transactions.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in copier charges and records management services based on historical trends and projected usage. The increase is offset by a reduction in wireless technology costs.

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:

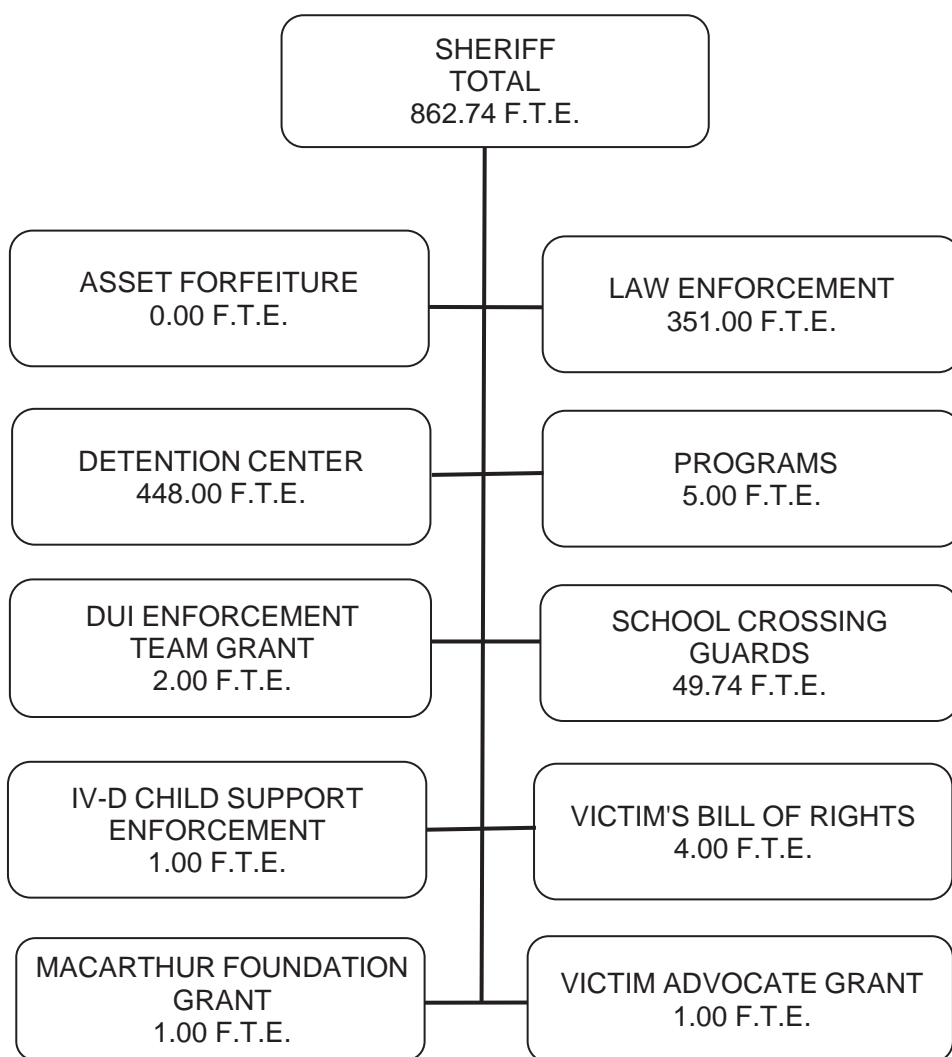
	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	109,245	99,681	99,681
Efficiency:				
Average number of documents processed per staff	2(a)	4,966	4,531	4,531
Outcome:				
Revenue above budget	2(a)	\$5,663,781	\$5,455,016	\$5,455,016
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%

2017 ACTION STEPS

Department Goal 2

- Continue scanning historic books for electronic use with estimated completion within four 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 134,904	\$ 456,571	\$ 145,832	\$ 73,000	\$ (72,832)	(49.9)
Interest	1,637	2,729	-	-	-	0.0
Miscellaneous	157,803	-	-	-	-	0.0
TOTAL REVENUES	294,344	459,300	145,832	73,000	(72,832)	(49.9)
Interfund Transfer In	1,879	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 296,223</u>	<u>\$ 459,300</u>	<u>\$ 145,832</u>	<u>\$ 73,000</u>	<u>\$ (72,832)</u>	(49.9)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	33,675	54,785	211,849	209,088	(2,761)	(1.3)
Capital	-	15,461	281,251	12,000	(269,251)	(95.7)
TOTAL EXPENDITURES	33,675	70,246	493,100	221,088	(272,012)	(55.2)
Interfund Transfer Out	-	45,855	109,582	-	(109,582)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 33,675</u>	<u>\$ 116,101</u>	<u>\$ 602,682</u>	<u>\$ 221,088</u>	<u>\$ (381,594)</u>	(63.3)

Funding Adjustments for FY 2017 Include:

- Revenues reflect projections of seized asset forfeitures based on recent trends. The decrease in funding represents a change in federal law that states revenue from "anticipated shared property should not be budgeted."
- Operating expenditure reflect no significant changes.
- Capital expenditures reflect the planned purchase of a narcotic patrol canine. The decrease represents the one-time repair of a helicopter in FY 2016.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	454.00	449.00	448.00	448.00	-	0.0
Intergovernmental	\$ 2,147,326	\$ 1,937,181	\$ 2,031,000	\$ 2,166,400	\$ 135,400	6.7
Charges and Fees	221,322	383,100	432,620	388,100	(44,520)	(10.3)
Miscellaneous	32,908	34,926	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,401,556</u>	<u>\$ 2,355,207</u>	<u>\$ 2,463,620</u>	<u>\$ 2,554,500</u>	<u>\$ 90,880</u>	<u>3.7</u>
Personnel	\$24,551,150	\$25,387,134	\$26,140,295	\$26,690,585	\$ 550,290	2.1
Operating	7,782,922	7,760,340	7,834,676	8,155,132	320,456	4.1
Capital	-	6,250	44,169	-	(44,169)	(100.0)
TOTAL EXPENDITURES	<u>32,334,072</u>	<u>33,153,724</u>	<u>34,019,140</u>	<u>34,845,717</u>	<u>826,577</u>	<u>2.4</u>
Interfund Transfer Out	-	2,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$32,334,072</u>	<u>\$33,155,724</u>	<u>\$34,019,140</u>	<u>\$34,845,717</u>	<u>\$ 826,577</u>	<u>2.4</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in the amount of per diem reimbursement from the federal government for "holding" federal prisoners based on current trends. The increase is offset by a decrease in the commission from telephone usage by prisoners due to a decline in the inmate population.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also represents a higher fringe rate to more accurately reflect the higher costs associated with police retirement benefits.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 78,177	\$ 66,116	\$ 67,000	\$ 69,972	\$ 2,972	4.4
TOTAL REVENUES	78,177	66,116	67,000	69,972	2,972	4.4
Interfund Transfer In	3,756	18,730	18,726	18,359	(367)	(2.0)
TOTAL SOURCES	<u>\$ 81,933</u>	<u>\$ 84,846</u>	<u>\$ 85,726</u>	<u>\$ 88,331</u>	<u>\$ 2,605</u>	3.0
Personnel	\$ 78,383	\$ 81,366	\$ 82,256	\$ 84,795	\$ 2,539	3.1
Operating	3,550	3,480	3,470	3,536	66	1.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 81,933</u>	<u>\$ 84,846</u>	<u>\$ 85,726</u>	<u>\$ 88,331</u>	<u>\$ 2,605</u>	3.0

Funding Adjustments for FY 2017 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 benefits and compensation, including the continuation of the longevity and merit programs.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	320.00	326.00	351.00	351.00	-	0.0
Licenses and Permits	\$ 1,200	\$ 651	\$ 1,200	\$ 600	\$ (600)	(50.0)
Intergovernmental	69,210	40,382	31,575	46,575	15,000	47.5
Charges and Fees	95,332	94,813	99,300	86,500	(12,800)	(12.9)
Fines and Forfeitures	9,350	9,873	11,500	8,500	(3,000)	(26.1)
Miscellaneous	23,861	46,905	-	40,000	40,000	100.0
TOTAL REVENUES	\$ 198,953	\$ 192,624	\$ 143,575	\$ 182,175	\$ 38,600	26.9
Personnel	\$22,495,495	\$22,964,493	\$23,324,654	\$25,047,327	\$ 1,722,673	7.4
Operating	5,323,371	5,340,170	6,381,266	5,719,652	(661,614)	(10.4)
Capital	53,461	-	85,760	-	(85,760)	(100.0)
TOTAL EXPENDITURES	27,872,327	28,304,663	29,791,680	30,766,979	975,299	3.3
Interfund Transfer Out	84,748	98,991	733,351	99,110	(634,241)	(86.5)
TOTAL DISBURSEMENTS	\$27,957,075	\$28,403,654	\$30,525,031	\$30,866,089	\$ 341,058	1.1

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase due to increases in projected miscellaneous revenue received based on historical analysis and in Federal reimbursements for services provided by the County.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also include the full-year funding of sixteen Deputy Sheriff and eight Law Enforcement Specialist II positions approved in FY 2016. The increase also represents a higher fringe rate to more accurately reflect the higher costs associated with police retirement benefits.
- Operating expenditures represent increased costs due to full-year funding for costs to support the addition of twenty-four new personnel added in FY 2016.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

- 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 one-time capital costs transferred to Fleet and Radio Communication to purchase radios and vehicles for the sixteen Deputy Sheriff positions added in FY 2016.

Performance Measures:

Initiative I: Service Delivery

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

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

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

Initiative III: Long-Term Financial Planning

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

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

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Detention operating expenditures	2(a)	\$7,660,104	\$7,487,963	\$8,051,756
Federal prisoner per diem revenues	2(a)	\$1,730,878	\$1,808,111	\$2,000,000
Output:				
Value of property stolen due to crime	1(a)	\$11,338,052	\$5,956,350	\$6,000,000
Bad check warrants received	1(b)	590	21	20
Bad check warrants served	1(b)	1,792	8	8
Grant monies awarded no-match	2(b)	\$417,147	\$2,516,935	\$500,000
Efficiency:				
Value of property recovered	1(a)	\$3,077,695	\$1,594,497	\$3,077,695
Daily cost per prisoner	2(a)	\$55	\$55	\$55
Actual cost of grant personnel and purchased equipment	2(b)	\$217,829	\$650,981	\$186,549
Outcome:				
Value of property recovered as a percent of property reported stolen	1(a)	27.14%	26.77%	51.29%
Percent of bad check warrants served	1(b)	303.73%	38.10%	40.00%
Percent of federal prisoner per diem revenues to expenditures	2(a)	20.26%	24.15%	24.84%
Personnel, equipment purchased using non-general fund dollars	2(b)	52.0%	26.0%	37.0%
Actual civil fees received	2(c)	\$56,309	\$25,926	\$40,000

2017 ACTION STEPS

Department Goal 1

- Build a Firearms Center with gun range for required practice, qualifications and training.
- Reduce the Detention Center population by 25% in the next three years.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 103,500	\$ 103,500	\$ 103,500	\$ 103,500	\$ -	0.0
Charges and Fees	33,600	34,900	38,200	42,700	4,500	11.8
Miscellaneous	352,864	431,725	364,542	496,380	131,838	36.2
TOTAL REVENUES	489,964	570,125	506,242	642,580	136,338	26.9
Interfund Transfer In	80,991	80,261	79,745	80,751	1,006	1.3
TOTAL SOURCES	\$ 570,955	\$ 650,386	\$ 585,987	\$ 723,331	\$ 137,344	23.4
Personnel	\$ 352,766	\$ 369,293	\$ 394,125	\$ 397,144	\$ 3,019	0.8
Operating	194,577	242,117	317,452	470,680	153,228	48.3
Capital	-	187,294	50,000	-	(50,000)	(100.0)
TOTAL EXPENDITURES	\$ 547,343	\$ 798,704	\$ 761,577	\$ 867,824	\$ 106,247	14.0

Funding Adjustments for FY 2017 Include:

- Revenues reflect additional commission from vending sales of items sold to inmates.
- 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 slightly increase in FY 2017.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase due to the implementation of the Turning Leaf Project, a program designed to reduce criminal activities and recidivism by establishing a single site reentry center that combines behavior modification classes with job training and transitional work.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	49.74	49.74	49.74	49.74	-	0.0
Personnel	\$ 689,842	\$ 555,157	\$ 700,000	\$ 627,669	\$ (72,331)	(10.3)
Operating	7,117	12,181	10,000	16,000	6,000	60.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 696,959</u>	<u>\$ 567,338</u>	<u>\$ 710,000</u>	<u>\$ 643,669</u>	<u>\$ (66,331)</u>	<u>(9.3)</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel costs is based on recent trends.
- Operating expenditures reflect increased costs associated with purchasing uniforms.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM – Victim’s Bill of Rights

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

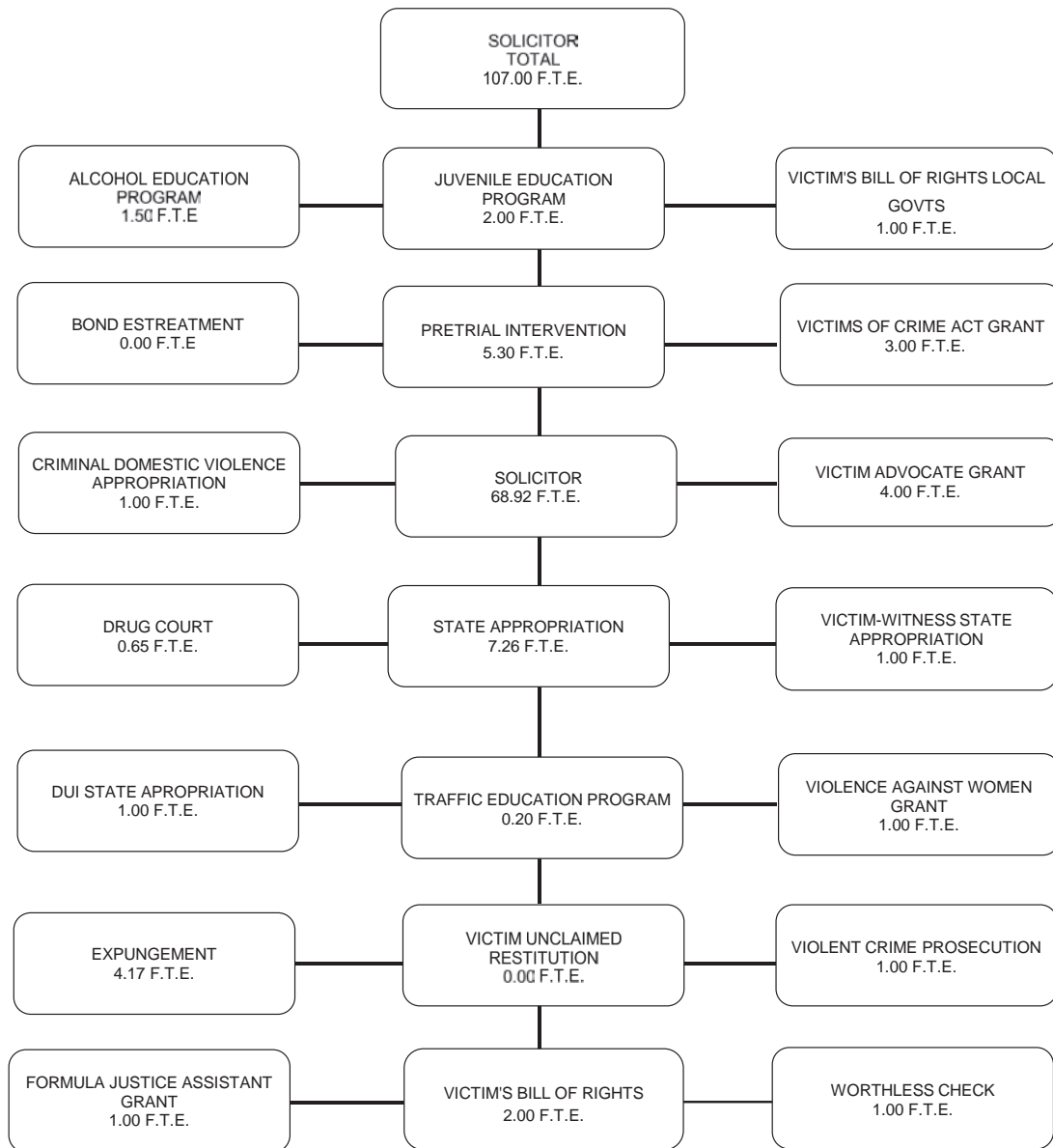
Program Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 203,982	\$ 202,698	\$ 201,057	\$ 204,167	\$ 3,110	1.5
Operating	2,208	2,028	2,182	2,182	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 206,190</u>	<u>\$ 204,726</u>	<u>\$ 203,239</u>	<u>\$ 206,349</u>	<u>\$ 3,110</u>	1.5

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no changes.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Charges and Fees	<u>\$ 75,779</u>	<u>\$ 84,961</u>	<u>\$ 75,000</u>	<u>\$ 80,000</u>	<u>\$ 5,000</u>	6.7
TOTAL REVENUES	<u>\$ 75,779</u>	<u>\$ 84,961</u>	<u>\$ 75,000</u>	<u>\$ 80,000</u>	<u>\$ 5,000</u>	6.7
Personnel	\$ 99,795	\$ 90,831	\$ 95,537	\$ 95,279	\$ (258)	(0.3)
Operating	4,920	2,194	3,055	3,055	-	0.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	104,715	93,025	98,592	98,334	(258)	(0.3)
Interfund Transfer Out	<u>35,722</u>	<u>20,668</u>	<u>18,522</u>	<u>-</u>	<u>(18,522)</u>	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 140,437</u>	<u>\$ 113,693</u>	<u>\$ 117,114</u>	<u>\$ 98,334</u>	<u>\$ (18,780)</u>	(16.0)

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in alcohol education fees based on current and historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs
- Operating expenditures reflect no change.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 15,515	\$ 10,465	\$ 15,000	\$ 15,000	\$ -	0.0
Miscellaneous	-	3,433	-	-	-	0.0
TOTAL REVENUES	<u>\$ 15,515</u>	<u>\$ 13,898</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,383	43,217	5,000	11,000	6,000	120.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,383</u>	<u>\$ 43,217</u>	<u>\$ 5,000</u>	<u>\$ 11,000</u>	<u>\$ 6,000</u>	120.0

Funding Adjustments for FY 2017 Include:

- Revenues are reflective of estreatment fees based on current and historical trends.
- Operating expenditures reflect an increase due to the replacement of desktop printers and additional staff training for the new case management system.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u><u>\$ 100,000</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ -</u></u>	0.0
Personnel	\$ 88,355	\$ 88,824	\$ 92,086	\$ 92,647	\$ 561	0.6
Operating	25	129	-	-	-	0.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u><u>\$ 88,380</u></u>	<u><u>\$ 88,953</u></u>	<u><u>\$ 92,086</u></u>	<u><u>\$ 92,647</u></u>	<u><u>\$ 561</u></u>	0.6

Funding Adjustments for FY 2017 Include:

- Revenues are reflective of anticipated State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.65	0.65	0.65	0.65	-	0.0
Intergovernmental	<u>\$ 320,667</u>	<u>\$ 332,795</u>	<u>\$ 320,457</u>	<u>\$ 334,000</u>	<u>\$ 13,543</u>	4.2
TOTAL REVENUES	<u>\$ 320,667</u>	<u>\$ 332,795</u>	<u>\$ 320,457</u>	<u>\$ 334,000</u>	<u>\$ 13,543</u>	4.2
Personnel	\$ 72,374	\$ 72,132	\$ 74,537	\$ 76,950	\$ 2,413	3.2
Operating	40,943	69,288	58,871	69,165	10,294	17.5
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	113,317	141,420	133,408	146,115	12,707	9.5
Interfund Transfer Out	<u>182,381</u>	<u>186,642</u>	<u>182,240</u>	<u>187,600</u>	<u>5,360</u>	2.9
TOTAL DISBURSEMENTS	<u>\$ 295,698</u>	<u>\$ 328,062</u>	<u>\$ 315,648</u>	<u>\$ 333,715</u>	<u>\$ 18,067</u>	5.7

Funding Adjustments for FY 2017 Include:

- Revenues are reflective of an increase in the anticipated State funding based on historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in the costs of counseling services due to a change in the contractor.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 73,690	\$ 73,690	\$ 73,690	\$ 73,690	\$ -	0.0
TOTAL REVENUES	73,690	73,690	73,690	73,690	-	0.0
Interfund Transfer In	26,596	27,039	-	30,249	30,249	100.0
TOTAL SOURCES	<u>\$ 100,286</u>	<u>\$ 100,729</u>	<u>\$ 73,690</u>	<u>\$ 103,939</u>	<u>\$ 30,249</u>	41.0
Personnel	\$ 99,795	\$ 100,076	\$ 72,103	\$ 102,674	\$ 30,571	42.4
Operating	491	653	570	1,265	695	121.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 100,286</u>	<u>\$ 100,729</u>	<u>\$ 72,673</u>	<u>\$ 103,939</u>	<u>\$ 31,266</u>	43.0

Funding Adjustments for FY 2017 Include:

- Revenues are reflective of anticipated State funding and are based on historical trends.
- Interfund Transfer In represents support from State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents full-year funding for the reallocation of one position from the Legal Department.
- Operating expenditures reflect an increase due to the cost of the computer refresh program and mileage associated with the reallocation of one full-time position.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.31	4.40	4.17	4.17	-	0.0
Charges and Fees	<u>\$ 156,700</u>	<u>\$ 165,060</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>\$ 156,700</u>	<u>\$ 165,060</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 337,584	\$ 347,110	\$ 321,548	\$ 145,797	\$ (175,751)	(54.7)
Operating	4,479	9,707	9,780	9,500	(280)	(2.9)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 342,063</u>	<u>\$ 356,817</u>	<u>\$ 331,328</u>	<u>\$ 155,297</u>	<u>\$ (176,031)</u>	(53.1)

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in expungement fees based on current and historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. 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 – 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 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	29,600	30,056	30,000	30,000	-	0.0
TOTAL REVENUES	89,600	90,056	90,000	90,000	-	0.0
Interfund Transfer In	35,722	20,668	18,522	18,666	144	0.8
TOTAL SOURCES	<u>\$ 125,322</u>	<u>\$ 110,724</u>	<u>\$ 108,522</u>	<u>\$ 108,666</u>	<u>\$ 144</u>	0.1
Personnel	\$ 123,074	\$ 107,561	\$ 106,072	\$ 106,216	\$ 144	0.1
Operating	2,248	3,163	2,450	2,450	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 125,322</u>	<u>\$ 110,724</u>	<u>\$ 108,522</u>	<u>\$ 108,666</u>	<u>\$ 144</u>	0.1

Funding Adjustments for FY 2017 Include:

- Revenues reflect no significant change in State Funding.
- Interfund Transfer In represents support from State Appropriations to balance the program.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.33	5.30	5.30	5.30	-	0.0
Charges and Fees	\$ 319,626	\$ 318,916	\$ 300,000	\$ 315,000	\$ 15,000	5.0
TOTAL REVENUES	<u>\$ 319,626</u>	<u>\$ 318,916</u>	<u>\$ 300,000</u>	<u>\$ 315,000</u>	<u>\$ 15,000</u>	5.0
Personnel	\$ 303,468	\$ 305,795	\$ 321,765	\$ 321,175	\$ (590)	(0.2)
Operating	31,937	31,642	37,678	38,604	926	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 335,405</u>	<u>\$ 337,437</u>	<u>\$ 359,443</u>	<u>\$ 359,779</u>	<u>\$ 336</u>	0.1

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase based on historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent no significant change.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	63.19	64.39	68.92	68.92	-	0.0
Intergovernmental	\$ 8,294	\$ 8,294	\$ 8,294	\$ 8,294	\$ -	0.0
Miscellaneous	-	2,952	-	-	-	0.0
TOTAL REVENUES	<u>\$ 8,294</u>	<u>\$ 11,246</u>	<u>\$ 8,294</u>	<u>\$ 8,294</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 5,009,956	\$ 4,921,846	\$ 5,293,099	\$ 5,668,228	\$ 375,129	7.1
Operating	341,057	361,283	463,614	457,025	(6,589)	(1.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>5,351,013</u>	<u>5,283,129</u>	<u>5,756,713</u>	<u>6,125,253</u>	<u>368,540</u>	<u>6.4</u>
Interfund Transfer Out	<u>244,805</u>	<u>283,070</u>	<u>189,833</u>	<u>117,660</u>	<u>(72,173)</u>	<u>(38.0)</u>
TOTAL DISBURSEMENTS	<u>\$ 5,595,818</u>	<u>\$ 5,566,199</u>	<u>\$ 5,946,546</u>	<u>\$ 6,242,913</u>	<u>\$ 296,367</u>	<u>5.0</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect no significant changes in State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also represents the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect no significant change.
- 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 25% 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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1(a)	9,478	9,346	9,086
Average number of open cases per attorney	1(a)	337	334	302
Family Court:				
Number of open cases beginning of fiscal year	1(b)	1,011	771	820
Average number of open cases per attorney	1(b)	337	193	205
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	7,778	7,680	7,580
Number of cases disposed	2(d)	7,849	9,076	8,500
Family Court:				
Number of new cases	2(c)(d)	2,037	2,158	2,300
Number of cases disposed	2(d)	2,051	1,730	2,000
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤ 400)	2(b)	236	274	252
Average number of disposed cases added per attorney	2(d)	239	324	283
Family Court:				
Average number of new cases added per attorney (≤ 600)	2(c)	679	539	575
Average number of disposed cases per attorney	2(d)	683	433	500
Outcome:				
Court of General Sessions:				
Percent of cases pending over 365 days ($\leq 30\%$)	1(a)	36.0%	30.0%	35.0%
Percent of cases available for plea or trial ¹	2(a)	92.0%	92.0%	92.0%
Dispositions:				
Percent of convictions ($\geq 50\%$)	2(a)	56.0%	50.0%	50.0%
Percent of NP/Dismissal		44.0%	41.0%	41.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		2.0%	1.28%	2.0%
Completion rate of warrants added (100%)	2(d)	101%	118%	100%

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Family Court:				
Percent of case pending over 180 days (≤40%)	1(b)	19.0%	27.0%	25.0%
Percent of cases available for adjudication ²	2(a)	95.0%	99.0%	95.0%
<u>Dispositions:</u>	2(a)			
Percent adjudicated (≥50%)		52.0%	65.0%	60.0%
Percent NP/Dismissal		49.0%	35.0%	35.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Percent of adjudicated cases referred to arbitration		22.0%	25.0%	25.0%
Percent of cases referred to diversion		14.0%	11.0%	11.0%
Completion rate of cases added (100%)	2(d)	99.0%	80.0%	99.0%

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

² Juvenile Custody Orders, Transfer of Jurisdictions, and Competency Cases are not available for trial or plea.

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.88	10.56	7.26	7.26	-	0.0
Intergovernmental	\$ 739,923	\$ 730,354	\$ 712,235	\$ 711,716	\$ (519)	(0.1)
TOTAL REVENUES	739,923	730,354	712,235	711,716	(519)	(0.1)
Interfund Transfer In	244,805	283,070	189,833	117,660	(72,173)	(38.0)
TOTAL SOURCES	<u>\$ 984,728</u>	<u>\$ 1,013,424</u>	<u>\$ 902,068</u>	<u>\$ 829,376</u>	<u>\$ (72,692)</u>	(8.1)
Personnel	\$ 829,401	\$ 886,592	\$ 864,059	\$ 742,100	\$ (121,959)	(14.1)
Operating	17,226	14,984	19,333	19,473	140	0.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	846,627	901,576	883,392	761,573	(121,819)	(13.8)
Interfund Transfer Out	101,762	61,847	18,676	67,803	49,127	263.0
TOTAL DISBURSEMENTS	<u>\$ 948,389</u>	<u>\$ 963,423</u>	<u>\$ 902,068</u>	<u>\$ 829,376</u>	<u>\$ (72,692)</u>	(8.1)

Funding Adjustments for FY 2017 Include:

- Revenues reflect no significant change.
- Interfund Transfer 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 benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect no significant change.
- Interfund Transfer Out reflects increased support for Victim Witness State Appropriations, DUI State Appropriations and Juvenile Education Program.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.20	0.20	0.20	0.20	-	0.0
Intergovernmental	\$ -	\$ 5,997	\$ 10,000	\$ 10,000	\$ -	0.0
Charges and Fees	40,750	42,800	50,000	40,000	(10,000)	(20.0)
TOTAL REVENUES	<u>\$ 40,750</u>	<u>\$ 48,797</u>	<u>\$ 60,000</u>	<u>\$ 50,000</u>	<u>\$ (10,000)</u>	<u>(16.7)</u>
Personnel	\$ 9,587	\$ 9,729	\$ 10,515	\$ 10,579	\$ 64	0.6
Operating	22,844	20,326	28,500	26,000	(2,500)	(8.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 32,431</u>	<u>\$ 30,055</u>	<u>\$ 39,015</u>	<u>\$ 36,579</u>	<u>\$ (2,436)</u>	<u>(6.2)</u>

Funding Adjustments for FY 2017 Include:

- Revenues are reflective of traffic education fees based on current and historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures are reflective of lower payments allocated to the state and municipalities as required by state statute.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ 2,947	\$ 1,500	\$ 500	\$ 500	\$ -	0.0
TOTAL REVENUES	<u>\$ 2,947</u>	<u>\$ 1,500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	1,056	1,800	5,000	5,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,056</u>	<u>\$ 1,800</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2017 Include:

- Revenues represent unclaimed restitution from the Pretrial Intervention program.
- Operating expenditures reflect no change.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	3.00	3.00	3.00	-	0.0
Intergovernmental	\$ 3,250	\$ 55,559	\$ 55,500	\$ 55,500	\$ -	0.0
Charges and Fees	167	128	-	-	-	0.0
TOTAL REVENUES	<u>3,417</u>	<u>55,687</u>	<u>55,500</u>	<u>55,500</u>	<u>-</u>	<u>0.0</u>
Personnel	\$ 80,203	\$ 146,530	\$ 173,412	\$ 174,861	\$ 1,449	0.8
Operating	6,318	9,061	11,708	11,666	(42)	(0.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 86,521</u>	<u>\$ 155,591</u>	<u>\$ 185,120</u>	<u>\$ 186,527</u>	<u>\$ 1,407</u>	<u>0.8</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no significant change.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	1.00	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>44,819</u>	<u>29,460</u>	<u>18,676</u>	<u>18,888</u>	<u>212</u>	1.1
TOTAL SOURCES	<u><u>\$ 85,444</u></u>	<u><u>\$ 70,085</u></u>	<u><u>\$ 59,301</u></u>	<u><u>\$ 59,513</u></u>	<u><u>\$ 212</u></u>	0.4
Personnel	<u>\$ 119,082</u>	<u>\$ 66,970</u>	<u>\$ 58,731</u>	<u>\$ 59,088</u>	<u>\$ 357</u>	0.6
Operating	<u>543</u>	<u>3,115</u>	<u>570</u>	<u>425</u>	<u>(145)</u>	(25.4)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u><u>\$ 119,625</u></u>	<u><u>\$ 70,085</u></u>	<u><u>\$ 59,301</u></u>	<u><u>\$ 59,513</u></u>	<u><u>\$ 212</u></u>	0.4

Funding Adjustments for FY 2017 Include:

- Revenues are based on anticipated State funding.
- Interfund Transfer In reflects no significant change in support from State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in costs associated with the computer refresh program.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ 77,877	\$ 88,859	\$ 83,370	\$ (5,489)	(6.2)
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 77,877</u>	<u>\$ 88,859</u>	<u>\$ 83,370</u>	<u>\$ (5,489)</u>	(6.2)

Funding Adjustments for FY 2017 Include:

- Revenues reflect no change in State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease is attributed to interdepartmental staffing changes.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Worthless Check

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

Program Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	1.00	1.00	-	0.0
Charges and Fees	\$ 90,362	\$ 65,091	\$ 62,000	\$ 60,000	\$ (2,000)	(3.2)
TOTAL REVENUES	90,362	65,091	62,000	60,000	(2,000)	(3.2)
Interfund Transfer In	30,793	6,273	-	-	-	0.0
TOTAL SOURCES	<u>\$ 121,155</u>	<u>\$ 71,364</u>	<u>\$ 62,000</u>	<u>\$ 60,000</u>	<u>\$ (2,000)</u>	<u>(3.2)</u>
Personnel	\$ 103,687	\$ 46,418	\$ 41,815	\$ 42,272	\$ 457	1.1
Operating	32,304	14,281	19,861	19,277	(584)	(2.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 135,991</u>	<u>\$ 60,699</u>	<u>\$ 61,676</u>	<u>\$ 61,549</u>	<u>\$ (127)</u>	<u>(0.2)</u>

Funding Adjustments for FY 2017 Include:

- Revenues are reflective of projected client fees based on historical analysis and current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in costs associated with the computer refresh program.

TREASURER

GENERAL FUND

GENERAL GOVERNMENT

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

Services Provided:

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

Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.00	22.00	23.00	23.00	-	0.0
Charges and Fees	\$ -	\$ 1,281	\$ -	\$ -	\$ -	0.0
Interest	<u>1,195,581</u>	<u>1,179,440</u>	<u>1,440,000</u>	<u>1,680,000</u>	<u>240,000</u>	<u>16.7</u>
TOTAL REVENUES	<u>\$ 1,195,581</u>	<u>\$ 1,180,721</u>	<u>\$ 1,440,000</u>	<u>\$ 1,680,000</u>	<u>\$ 240,000</u>	<u>16.7</u>
Personnel	\$ 1,411,349	\$ 1,333,857	\$ 1,466,137	\$ 1,443,871	\$ (22,266)	(1.5)
Operating	<u>498,209</u>	<u>453,480</u>	<u>400,395</u>	<u>473,590</u>	<u>73,195</u>	<u>18.3</u>
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 1,909,558</u>	<u>\$ 1,787,337</u>	<u>\$ 1,866,532</u>	<u>\$ 1,917,461</u>	<u>\$ 50,929</u>	<u>2.7</u>

Funding Adjustments for FY 2017 Include:

- Revenues are increased based on higher interest earnings projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in projected postage usage and higher mailer costs based on current trends.

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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Interest revenue ¹	2(a)	\$1,692,620	\$2,700,000	\$2,700,000
Output:				
Internet payments	1	\$21,248,955	\$25,959,164	\$26,000,000
Total real and other taxes billed	2(b)	\$720,405,152	\$786,193,957	\$768,200,000
Efficiency:				
Average Internet payments per month	1	\$1,770,746	\$2,163,263	\$2,163,300
Average monthly interest rate	2(a)	0.22%	0.51%	0.51%
Average collections per month	2(b)	\$51,638,536	\$56,637,749	\$56,637,800
Outcome:				
Rate of increase in Internet payments	1	12.0%	22.0%	22.0%
Increase in interest revenue	2(a)	0.41%	0.60%	0.10%
Total real and other taxes collected	2(b)	\$619,662,437	\$679,652,992	\$679,653,000
Collection rate of real and other taxes	2(b)	95.91%	96.25%	96.25%

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.

2017 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:

- Register eligible Charleston County citizens
- Serve as Absentee Precinct for all elections
- Provide petition verification
- Educate civic groups, students, and public groups about election procedures and political process

Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	14.00	14.00	-	0.0
Intergovernmental	\$ 342,958	\$ 240,212	\$ 473,387	\$ 203,956	\$ (269,431)	(56.9)
Charges and Fees	8	-	-	-	-	0.0
Miscellaneous	-	-	-	(18,996)	(18,996)	100.0
TOTAL REVENUES	\$ 342,966	\$ 240,212	\$ 473,387	\$ 184,960	\$ (288,427)	(60.9)
Personnel	\$ 1,342,097	\$ 1,297,466	\$ 1,381,455	\$ 1,472,202	\$ 90,747	6.6
Operating	327,114	430,102	577,142	476,616	(100,526)	(17.4)
Capital	-	33,631	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,669,211	\$ 1,761,199	\$ 1,958,597	\$ 1,948,818	\$ (9,779)	(0.5)

Funding Adjustments for FY 2017 Include:

- Revenues represent local and state government contributions which supplement operating costs for scheduled local and national elections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include temporary costs for the General Election in November 2016.
- Operating expenditures reflect a decrease in election costs associated with the municipal elections in FY 2016. This decrease is offset by the lease of additional voting machines and central ballot scanners to provide high speed sorting of various ballots.

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:

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Number of active voters	1	254,696	268,885	285,008
Number of voters using iVotronic	1	104,271	117,658	188,105
Number of poll workers attending one or more required training sessions	1	1,000	2,762	2,800
Average number of classes conducted	1	24	58	60
Efficiency:				
Total cost per training class	1	\$220	\$240	\$240
Total hours to train	1	180	300	300
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	1,000	5,582	2,800
Percent of poll managers with passing score	1	99.0%	99.0%	99.0%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

2017 ACTION STEPS

Department Goal 1

- Increase Voter Outreach opportunities by adding information to website.
- Assist groups/organizations/voters with absentee voting information.
- Streamline absentee voting process.
- Implement internal security measures.
- Increase off-site absentee locations in the County.
- Implement EasyVote Poll Worker and Inventory System.
- Streamline document imaging process.
- Research reducing/consolidation of polling locations.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	-	74,880	93,600	112,320	18,720	20.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 74,880</u>	<u>\$ 93,600</u>	<u>\$ 112,320</u>	<u>\$ 18,720</u>	20.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	14,513,976	14,745,747	15,072,774	15,495,938	423,164	2.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	14,513,976	14,745,747	15,072,774	15,495,938	423,164	2.8
Interfund Transfer Out	-	-	90,000	-	(90,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$14,513,976</u>	<u>\$14,745,747</u>	<u>\$15,162,774</u>	<u>\$15,495,938</u>	<u>\$ 333,164</u>	2.2

Funding Adjustments for FY 2017 Include:

- The Interfund Transfer In represents parking fees for library staff paid to the City of Charleston. The increase reflects the City of Charleston's adjustment to align with market rates.
- Operating expenditures represent an increase in appropriation to cover rising costs associated with facilities maintenance and utilities. The lump sum appropriation also reflects funding for personnel costs which comprise of projected compensation, including the continuation of the longevity and merit pay programs.

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 2017 by increasing the number of registered users by 1% by June 30, 2017.

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 2017.

LIBRARY (continued)

GENERAL FUND

CULTURE AND RECREATION

Objective 1(c): Increase the reach of the library by increasing the number of educational, informational and enrichment programs and attendees circulation by 1%.

MEASURES:

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Library visits	1(a)	1,754,008	1,711,360	1,728,474
Hours open ¹	1(a)	36,996	36,579	37,383
Program attendees	1(a)	206,603	216,263	218,426
PC use	1(a)	579,821	574,721	580,468
Output:				
Registered cardholders	1(a)	264,113	262,034	264,654
Programs held	1(a)	6,660	6,680	6,747
Reference questions answered ²	1(b)	559,931	579,734	585,531
Efficiency:				
Library visits per capita	1(a)	5.01	4.89	4.94
Cost per library visit	1(a)	\$8.41	\$8.86	\$8.95
Cost per registered cardholder	1(a)	\$55.83	\$57.87	\$58.45
Reference questions answered per capita ²	1(b)	1.60	1.66	1.68
Percent change in circulation per capita	1(c)	(5.87%)	(1.57%)	1.00%
Items catalogued per capita	1(c)	3.79	3.46	3.49
Circulation of all materials per year	1(c)	3,118,474	3,068,536	3,099,221
Outcome:				
New registrations added annually	1(a)	59,329	60,302	60,905
Registered users as percentage of population	1(a)	75.42%	74.82%	75.56%
Percent change in registrations as percent of population	1(a)	(0.10%)	(0.80%)	1.00%
Customer user satisfaction ³	1(a)(b)(c)	n/a	n/a	n/a
Peer review overall rating based on S.C. State Library Annual Statistical Survey ^{4&5}	1(a)(b)(c)	n/a	n/a	n/a
Percentage increase of questions answered ²	1(b)	(8.96%)	3.54%	1.00%
Circulation per capita	1(c)	8.90	8.76	8.99

¹ The library system was closed a total of four days due to weather related flooding. The West Ashley Library was closed an additional seven days and the Edgar Allan Poe Library was closed an additional fifty-five days due to the same. This effected circulation, user visits, computer use, and reference questions answered.

² The library uses the standards set up by the State Library for counting reference statistics.

³ Survey conducted during the process of our Strategic/Long Range Plan.

⁴ FY 2016 data is unavailable at time of publication.

⁵ Number 2 of 41 counties Statewide.

2017 ACTION STEPS

Department Goal 1

- Continue to upgrade new technology and COOP plan.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Charges and Fees	\$ 1,531,001	\$ 1,191,781	\$ 800,000	\$ 600,000	\$ (200,000)	(25.0)
Interest	4,521	4,845	3,000	2,000	(1,000)	(33.3)
TOTAL REVENUES	\$ 1,535,522	\$ 1,196,626	\$ 803,000	\$ 602,000	\$ (201,000)	(25.0)
Personnel	\$ 615,017	\$ 618,141	\$ 642,132	\$ 650,376	\$ 8,244	1.3
Operating	49,570	36,011	31,452	30,117	(1,335)	(4.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 664,587	\$ 654,152	\$ 673,584	\$ 680,493	\$ 6,909	1.0

Funding Adjustments for FY 2017 Include:

- Revenues reflect a decrease due to current collection trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a reduction in wireless phone costs based on projected 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.

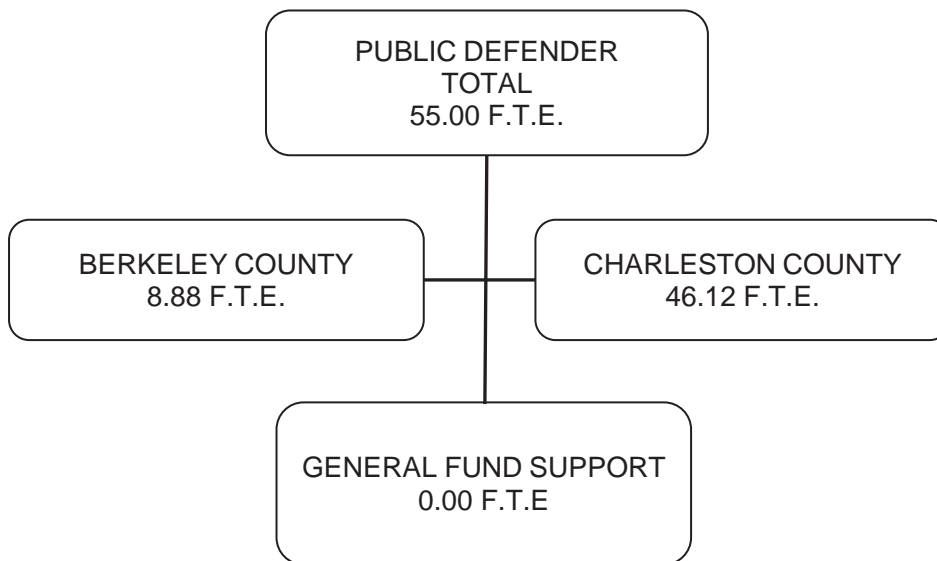
MEASURES:		FY 2015	FY 2016	FY 2017
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Cases referred	1	1,116	886	900
Output:				
Disposed cases	1	1,675	1,047	1,000
Percent of disposed cases	1	150.1%	118.0%	111.0%
Efficiency:				
Cost per case	1	\$369.08	\$476.69	\$499.10
Outcome:				
Average case length in days	1	360	240	210

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.85	7.85	8.88	8.88	-	0.0
Intergovernmental	\$ 791,268	\$ 866,694	\$ 882,739	\$ 875,858	\$ (6,881)	(0.8)
Charges and Fees	68,670	140,212	85,000	100,000	15,000	17.6
Fines and Forfeitures	-	(320)	-	-	-	0.0
Interest	254	456	250	250	-	0.0
TOTAL REVENUES	<u>\$ 860,192</u>	<u>\$ 1,007,042</u>	<u>\$ 967,989</u>	<u>\$ 976,108</u>	<u>\$ 8,119</u>	0.8
Personnel	\$ 642,066	\$ 729,571	\$ 764,475	\$ 761,144	\$ (3,331)	(0.4)
Operating	208,285	217,573	203,514	214,964	11,450	5.6
Capital	-	-	19,850	-	(19,850)	(100.0)
TOTAL EXPENDITURES	<u>\$ 850,351</u>	<u>\$ 947,144</u>	<u>\$ 987,839</u>	<u>\$ 976,108</u>	<u>\$ (11,731)</u>	(1.2)

Funding Adjustments for FY 2017 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. Revenues reflect an increase in the amount of recoverable court cost being submitted for reimbursement and is offset by a reduction in one-time supplemental funding received from the State.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect the full-year funding of an Assistant Public Defender position added in FY 2016 and is offset by a reduction in temporary staffing costs.
- Operating expenditures reflect an increase due additional reimbursable case related costs.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	46.15	46.15	46.12	46.12	-	0.0
Intergovernmental	\$ 931,306	\$ 982,394	\$ 975,500	\$ 943,290	\$ (32,210)	(3.3)
Charges and Fees	207,694	186,699	200,000	200,000	-	0.0
Fines and Forfeitures	(19,730)	(15,480)	-	-	-	0.0
Interest	1,546	2,166	2,000	2,000	-	0.0
TOTAL REVENUES	1,120,816	1,155,779	1,177,500	1,145,290	(32,210)	(2.7)
Interfund Transfer In	3,031,846	3,057,548	3,097,292	3,130,000	32,708	1.1
TOTAL SOURCES	\$ 4,152,662	\$ 4,213,327	\$ 4,274,792	\$ 4,275,290	\$ 498	0.0
Personnel	\$ 3,659,082	\$ 3,755,494	\$ 3,806,993	\$ 3,785,253	\$ (21,740)	(0.6)
Operating	453,741	392,623	452,751	491,828	39,077	8.6
Capital	-	-	15,048	-	(15,048)	(100.0)
TOTAL EXPENDITURES	\$ 4,112,823	\$ 4,148,117	\$ 4,274,792	\$ 4,277,081	\$ 2,289	0.1

Funding Adjustments for FY 2017 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Charleston County. The decrease in revenues reflects a reduction in one-time supplemental funding received from the State.
- Interfund Transfer In reflects the amount of funding from the General Fund to support the Public Defender's function in Charleston County.
- Personnel costs reflect projected benefits and compensation, the continuation of the longevity and merit programs. Personnel costs also reflect an offset for anticipated vacancies.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

- Operating expenditures reflect an increase in office expenses and the purchase of thirteen computers to support the file server purchased in FY 2016. In addition, higher cost of contracted services for computer technical support and file storage contribute to this increase.

Performance Measures:

Initiative I: Service Delivery

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

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

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

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

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

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

MEASURES:

	Objective	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Jail cases pending per attorney per month	1(a)(d)	35	34	34
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)	3	4	4
Community and school activities attended	1(e)	65	60	60
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	2	2
Average number of cases (charges) per attorney	1(a)(d)	284	274	274
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)		21	21	21
Guilty Pleas (clients)		1,690	1,785	1,785
Probation Violations (warrants)		412	430	430
<u>Family Court/Juveniles (jail & non-jail) ¹</u>				
Trials		2	0	0
Total petitions disposed		1,231	1,291	1,291
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed		676	509	509
<u>Sentencing Specialist ²</u>				
Clients assisted		n/a	195	195

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

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

² This department began measuring performance against this objective during FY 2016.

2017 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 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Adjusted</u>	<u>FY 2017</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	<u>3,031,846</u>	<u>3,057,548</u>	<u>3,097,292</u>	<u>3,130,000</u>	<u>32,708</u>	1.1
TOTAL DISBURSEMENTS	<u>\$ 3,031,846</u>	<u>\$ 3,057,548</u>	<u>\$ 3,097,292</u>	<u>\$ 3,130,000</u>	<u>\$ 32,708</u>	1.1

Funding Adjustments for FY 2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Intergovernmental	<u>\$ 10,809</u>	<u>\$ 11,025</u>	<u>\$ 11,025</u>	<u>\$ 11,025</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>\$ 10,809</u>	<u>\$ 11,025</u>	<u>\$ 11,025</u>	<u>\$ 11,025</u>	<u>\$ -</u>	0.0
Personnel	\$ 338,386	\$ 327,604	\$ 336,206	\$ 344,254	\$ 8,048	2.4
Operating	19,987	22,165	22,611	21,728	(883)	(3.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 358,373</u>	<u>\$ 349,769</u>	<u>\$ 358,817</u>	<u>\$ 365,982</u>	<u>\$ 7,165</u>	2.0

Funding Adjustments for FY 2017 Include:

- Revenues reflect no change in the state operating grant.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflects a slight decrease in local mileage reimbursement based on current 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. Provide outreach to other Veterans Organizations to ensure we are well known in the community to assist and/or apply for the benefits to which the veteran or widow are entitled.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Office contacts ¹	1(a)	27,457	15,619	27,457
Claims filed ¹	1(b)	8,238	867	1,384
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%	98.0%	98.0%

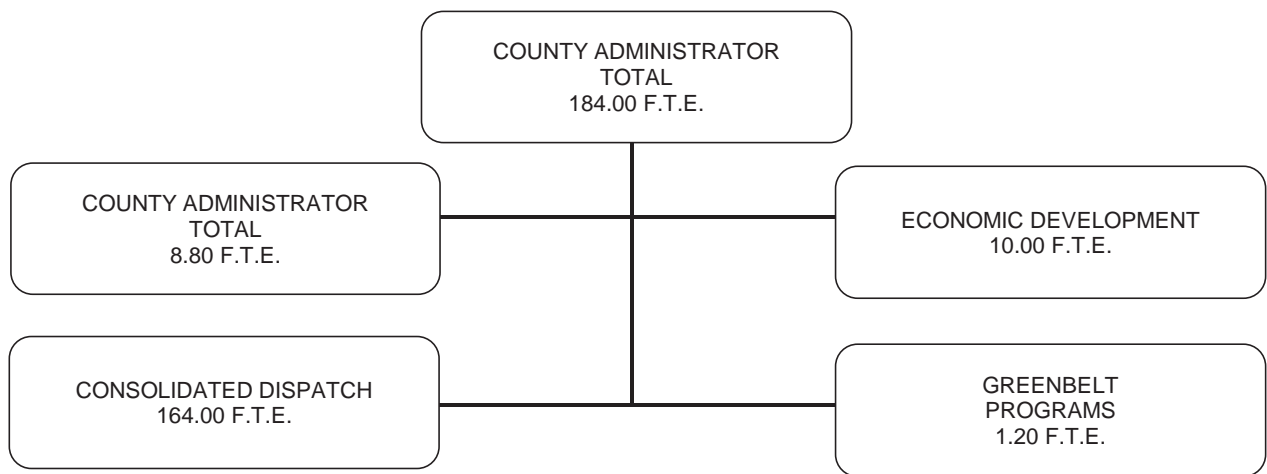
¹ Actual data is based on a calendar year provided to the South Carolina Governor's Office of Veterans' Affairs.

2017 ACTION STEPS

Department Goal 1

- Utilize and update daily, the Veterans Electronic Computer program; VIMS, to reduce storage and paper files.
- 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.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.50	6.80	8.80	8.80	-	0.0
Personnel	\$ 932,936	\$ 871,349	\$ 856,136	\$ 998,598	\$ 142,462	16.6
Operating	44,643	48,045	43,005	44,007	1,002	2.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	977,579	919,394	899,141	1,042,605	143,464	16.0
Interfund Transfer Out	100,000	102,621	55,000	65,000	10,000	18.2
TOTAL DISBURSEMENTS	<u>\$ 1,077,579</u>	<u>\$ 1,022,015</u>	<u>\$ 954,141</u>	<u>\$ 1,107,605</u>	<u>\$ 153,464</u>	16.1

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the full-year funding of a Senior Project Liaison position and Media Coordinator position added in FY 2016.
- Operating expenditures reflect an increase in advertising costs which will allow the county to reach a wider base of audience through social media.
- Interfund Transfer Out reflects an increase 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.

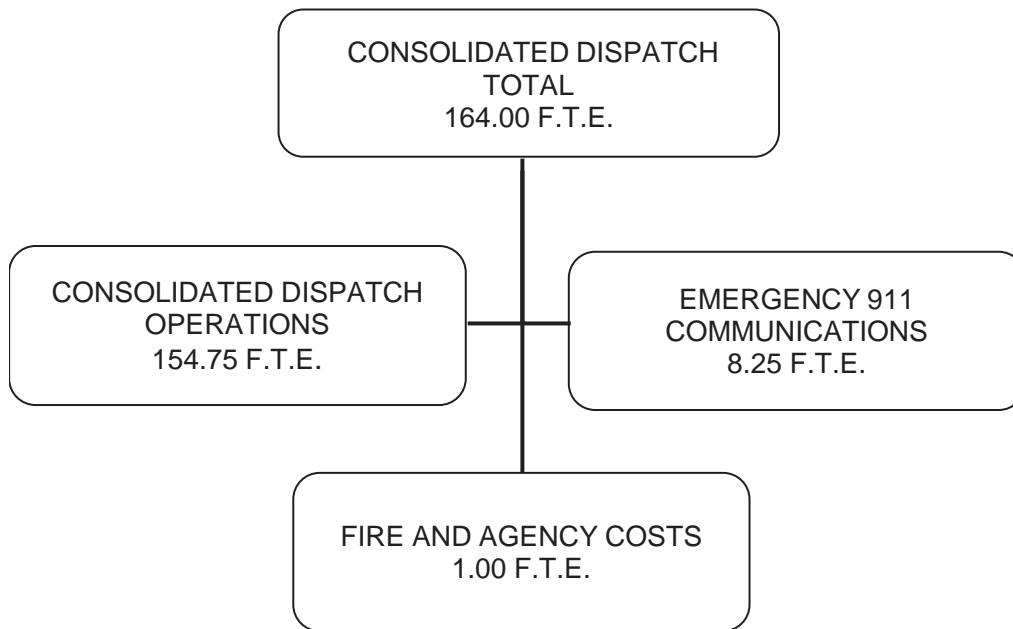
Program Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ 120,000	\$ 50,000	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	120,000	50,000	-	-	-	0.0
Interfund Transfer In	104,176	105,679	50,000	65,000	15,000	30.0
TOTAL SOURCES	<u>\$ 224,176</u>	<u>\$ 155,679</u>	<u>\$ 50,000</u>	<u>\$ 65,000</u>	<u>\$ 15,000</u>	30.0
Personnel	\$ 77,607	\$ 86,462	\$ 97,971	\$ 97,971	\$ -	0.0
Operating	35,672	34,934	2,029	2,029	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>113,279</u>	<u>121,396</u>	<u>100,000</u>	<u>100,000</u>	-	0.0

Funding Adjustments for FY 2017 Include:

- Interfund Transfer In represents an increase 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	153.25	150.75	149.75	154.75	5.00	3.3
Intergovernmental	\$ 5,761,481	\$ 3,939,775	\$ 739,860	\$ 178,403	\$ (561,457)	(75.9)
Miscellaneous	3,260	3,620	-	-	-	0.0
TOTAL REVENUES	<u>\$ 5,764,741</u>	<u>\$ 3,943,395</u>	<u>\$ 739,860</u>	<u>\$ 178,403</u>	<u>\$ (561,457)</u>	<u>(75.9)</u>
Personnel	\$ 7,816,616	\$ 7,017,367	\$ 6,268,629	\$ 6,107,092	\$ (161,537)	(2.6)
Operating	531,901	570,003	578,081	598,094	20,013	3.5
Capital	-	-	51,000	58,000	7,000	13.7
TOTAL EXPENDITURES	<u>8,348,517</u>	<u>7,587,370</u>	<u>6,897,710</u>	<u>6,763,186</u>	<u>(134,524)</u>	<u>(2.0)</u>
Interfund Transfer Out	72,357	108,264	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 8,420,874</u>	<u>\$ 7,695,634</u>	<u>\$ 6,897,710</u>	<u>\$ 6,763,186</u>	<u>\$ (134,524)</u>	<u>(2.0)</u>

Funding Adjustments for FY 2017 Include:

- Revenues represent fees charged to the City of Charleston and North Charleston. The decrease reflects the completion of a phase-out of reimbursements from local municipalities that switched their dispatching services over to the Consolidated Dispatch Center.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The expenditure includes the addition of five Telecommunicator Trainees to handle increased call volume. The increase is offset by an increase in reimbursement from the local accommodations tax.

CONSOLIDATED DISPATCH (continued)

GENERAL FUND

PUBLIC SAFETY

- Operating expenditures increased primarily due to growth in the cost of annual maintenance of multiple software licenses and information technology.
- Capital expenditures include a Motorola radio and two display monitors.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.75	8.25	8.25	8.25	-	0.0
Intergovernmental	\$ 1,310,380	\$ 2,702,573	\$ 1,542,536	\$ 1,650,000	\$ 107,464	7.0
Charges and Fees	531,892	513,581	650,000	800,000	150,000	23.1
Interest	3,316	4,225	5,000	5,000	-	0.0
Miscellaneous	-	(213,212)	-	-	-	0.0
TOTAL REVENUES	\$ 1,845,588	\$ 3,007,167	\$ 2,197,536	\$ 2,455,000	\$ 257,464	11.7
Personnel	\$ 338,552	\$ 713,632	\$ 869,476	\$ 804,006	\$ (65,470)	(7.5)
Operating	1,679,960	1,924,847	1,716,476	1,619,871	(96,605)	(5.6)
Capital	-	-	136,431	658,000	521,569	382.3
TOTAL EXPENDITURES	\$ 2,018,512	\$ 2,638,479	\$ 2,722,383	\$ 3,081,877	\$ 359,494	13.2

Funding Adjustments for FY 2017 Include:

- Revenues represent an increase due to a larger amount of reimbursable costs from the State government. In addition, the 911 fees collected on wireline phones reflect an increase based on historical analysis and current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a reduction in dispatch training costs paid to the General Fund.
- Operating expenses represent a reduction in consulting services due to the completion of projects in FY 2016.
- Capital expenses include a two new consoles and monitors and replacement of a recording system.

CONSOLIDATED DISPATCH (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Fire and Agency Costs

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

Division Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 150,074	\$ 324,549	\$ 376,492	\$ 413,958	\$ 37,466	10.0
Charges and Fees	-	-	-	162,482	162,482	100.0
Interest	(184)	(84)	-	-	-	0.0
TOTAL REVENUES	149,890	324,465	376,492	576,440	199,948	53.1
Interfund Transfer In	72,357	45,000	93,000	-	(93,000)	(100.0)
TOTAL SOURCES	<u>\$ 222,247</u>	<u>\$ 369,465</u>	<u>\$ 469,492</u>	<u>\$ 576,440</u>	<u>\$ 106,948</u>	22.8
Personnel	\$ 71,144	\$ 47,816	\$ 63,741	\$ 55,186	\$ (8,555)	(13.4)
Operating	151,103	289,143	437,751	519,855	82,104	18.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 222,247</u>	<u>\$ 336,959</u>	<u>\$ 501,492</u>	<u>\$ 575,041</u>	<u>\$ 73,549</u>	14.7

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase to the agencies' share of the costs of the program. This includes intergovernmental fees collected from the public safety entities served by the Charleston County Consolidated Dispatch Center. The revenues from within the organization, previously included under intergovernmental, are categorized as Charges and Fees in FY 2017.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase in annual maintenance costs for various public safety software licenses.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	10.00	10.00	10.00	-	0.0
Taxes	\$ 2,264,652	\$ 2,468,947	\$ 2,723,326	\$ 2,832,706	\$ 109,380	4.0
Miscellaneous	-	282,538	2,970	-	(2,970)	(100.0)
TOTAL REVENUES	<u>\$ 2,264,652</u>	<u>\$ 2,751,485</u>	<u>\$ 2,726,296</u>	<u>\$ 2,832,706</u>	<u>\$ 106,410</u>	<u>3.9</u>
Personnel	\$ 566,204	\$ 570,285	\$ 999,732	\$ 1,159,377	\$ 159,645	16.0
Operating	917,555	1,519,773	2,139,600	2,671,907	532,307	24.9
Capital	-	13,101	802	51,000	50,198	6259.1
TOTAL EXPENDITURES	<u>\$ 1,483,759</u>	<u>\$ 2,103,159</u>	<u>\$ 3,140,134</u>	<u>\$ 3,882,284</u>	<u>\$ 742,150</u>	<u>23.6</u>

Funding Adjustments for FY 2017 Include:

- Revenues represent an increase due to higher taxes from the expanding number of multi-county parks.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the full-year salary for one position added during FY 2016.
- Operating expenditures represent an increase in project incentives and contract services to promote business recruitment.
- Capital expenditures include computer equipment and a utility vehicle to support an additional position added in FY 2016.

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

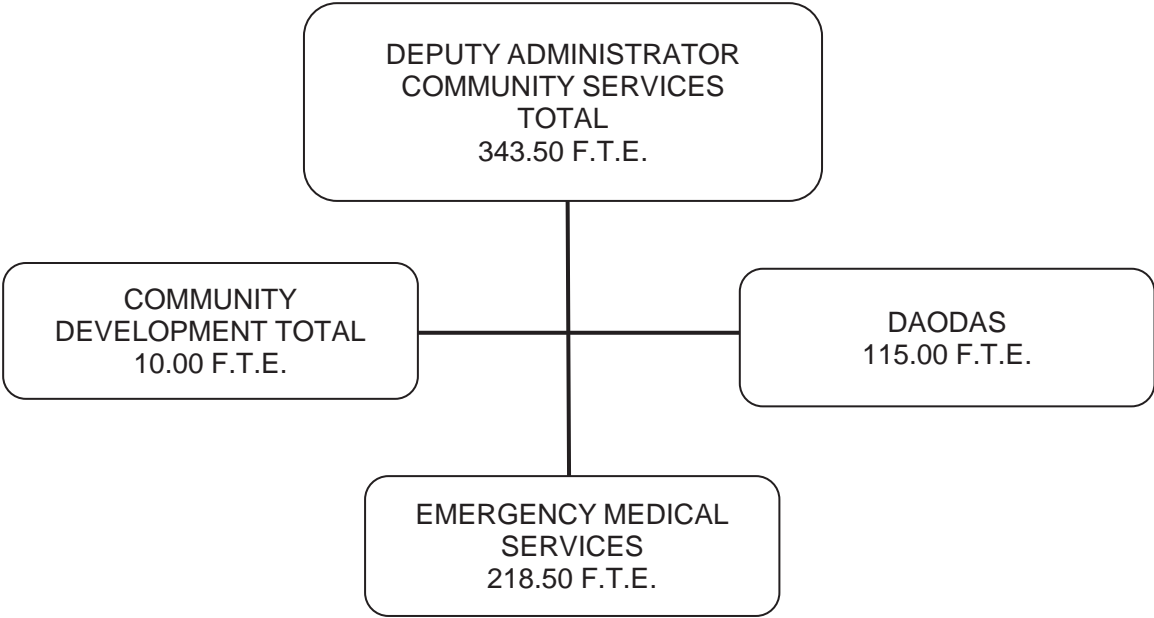
Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.30	1.20	1.20	1.20	-	0.0
Sales Tax	\$ 7,936,208	\$ 8,450,237	\$ 8,840,000	\$ 9,180,000	\$ 340,000	3.8
Interest	37,084	33,960	25,000	25,000	-	0.0
Miscellaneous	-	170	-	-	-	0.0
TOTAL REVENUES	7,973,292	8,484,367	8,865,000	9,205,000	340,000	3.8
Interfund Transfer In	378,607	5,677	-	-	-	0.0
TOTAL SOURCES	<u>\$ 8,351,899</u>	<u>\$ 8,490,044</u>	<u>\$ 8,865,000</u>	<u>\$ 9,205,000</u>	<u>\$ 340,000</u>	3.8
Personnel	\$ 138,499	\$ 137,880	\$ 135,980	\$ 141,970	\$ 5,990	4.4
Operating	30,335	29,874	40,798	56,020	15,222	37.3
Capital	-	-	52,000	-	(52,000)	(100.0)
Debt Service	8,530,485	8,777,283	8,916,809	9,051,382	134,573	1.5
TOTAL EXPENDITURES	8,699,319	8,945,037	9,145,587	9,249,372	103,785	1.1
Interfund Transfer Out	-	2,283,119	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 8,699,319</u>	<u>\$11,228,156</u>	<u>\$ 9,145,587</u>	<u>\$ 9,249,372</u>	<u>\$ 103,785</u>	1.1

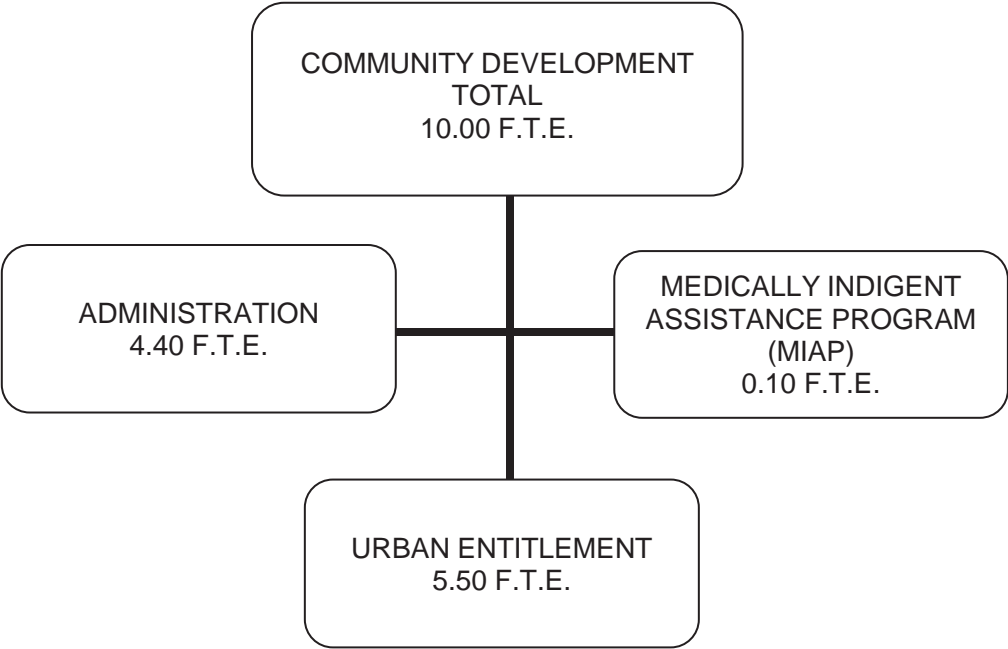
Funding Adjustments for FY 2017 Include:

- Revenues show a projected increase in collections for the half-percent Transportation Sales Tax due to improvements in the economy and growth in population and tourism.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase to costs associated with completing the mandatory 5-year review of the Comprehensive Greenbelt Plan.
- Debt Service is increased due to scheduled bond payments.

DEPUTY ADMINISTRATOR COMMUNITY SERVICES



COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

GENERAL FUND

GENERAL GOVERNMENT

DIVISION - Administration

Mission: The Community Development 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.40	4.40	4.40	4.40	-	0.0
Personnel	\$ 465,653	\$ 518,399	\$ 493,621	\$ 504,486	\$ 10,865	2.2
Operating	12,430	11,173	12,489	12,680	191	1.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 478,083</u>	<u>\$ 529,572</u>	<u>\$ 506,110</u>	<u>\$ 517,166</u>	<u>\$ 11,056</u>	2.2

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also represents the reduction in personnel reimbursement from a federal grant.
- Operating expenditures reflect no significant change.

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 DEVELOPMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2015 <u>Actual</u>	FY 2016 <u>Actual</u>	FY 2017 <u>Projected</u>
	<u>Objective</u>			
Input:				
Housing-related contracts issued/managed	1(a)	12	6	10
Infrastructure contracts issued/managed (well/septic program)	1(b)	5	4	3
Contracts issued/managed for homeless services ¹	1(c)	3	2	2
Output:				
LMI individuals provided housing assistance ²	1(a)	22	33	35
LMI households provided infrastructure service ³	1(b)	29	133	60 ⁴
Homeless individuals served ¹	1(c)	429	445	394
Efficiency:				
LMI individuals served for housing needs per contract issued/managed ²	1(a)	7	5	4
LMI households served per contract issued/managed infrastructure	1(b)	7	33	20
Homeless individuals served per contract issued/managed ¹	1(c)	45	222	197
Outcome:				
Percent increase of individuals served - housing-related needs ²	1(a)	10.0%	50.0%	6.0%
Percent increase of individuals served - infrastructure-needs ^{2&3}	1(b)	(66.0%)	359% ³	(55.0%) ⁴
Percent increase of homeless individuals ¹	1(c)	100%	4.0%	(11.0%)

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

² In FY 2016, outcomes were expressed via a household unit of measure; whereas, in previous year, specific individuals were counted.

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

⁴ This projected outcome does not include the estimated amount of individuals served (only households). Thus, the number of households/individuals actually served will be higher.

2017 ACTION STEPS

Department Goal 1

- Continue and expand the 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 DEVELOPMENT (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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.10	0.10	0.10	0.10	-	0.0
Personnel	\$ 29,030	\$ 5,218	\$ 5,383	\$ 5,418	\$ 35	0.7
Operating	1,341,408	1,313,890	1,372,695	1,476,799	104,104	7.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,370,438	\$ 1,319,108	\$ 1,378,078	\$ 1,482,217	\$ 104,139	7.6

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- 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 DEVELOPMENT (continued)

GENERAL FUND

HEALTH AND WELFARE

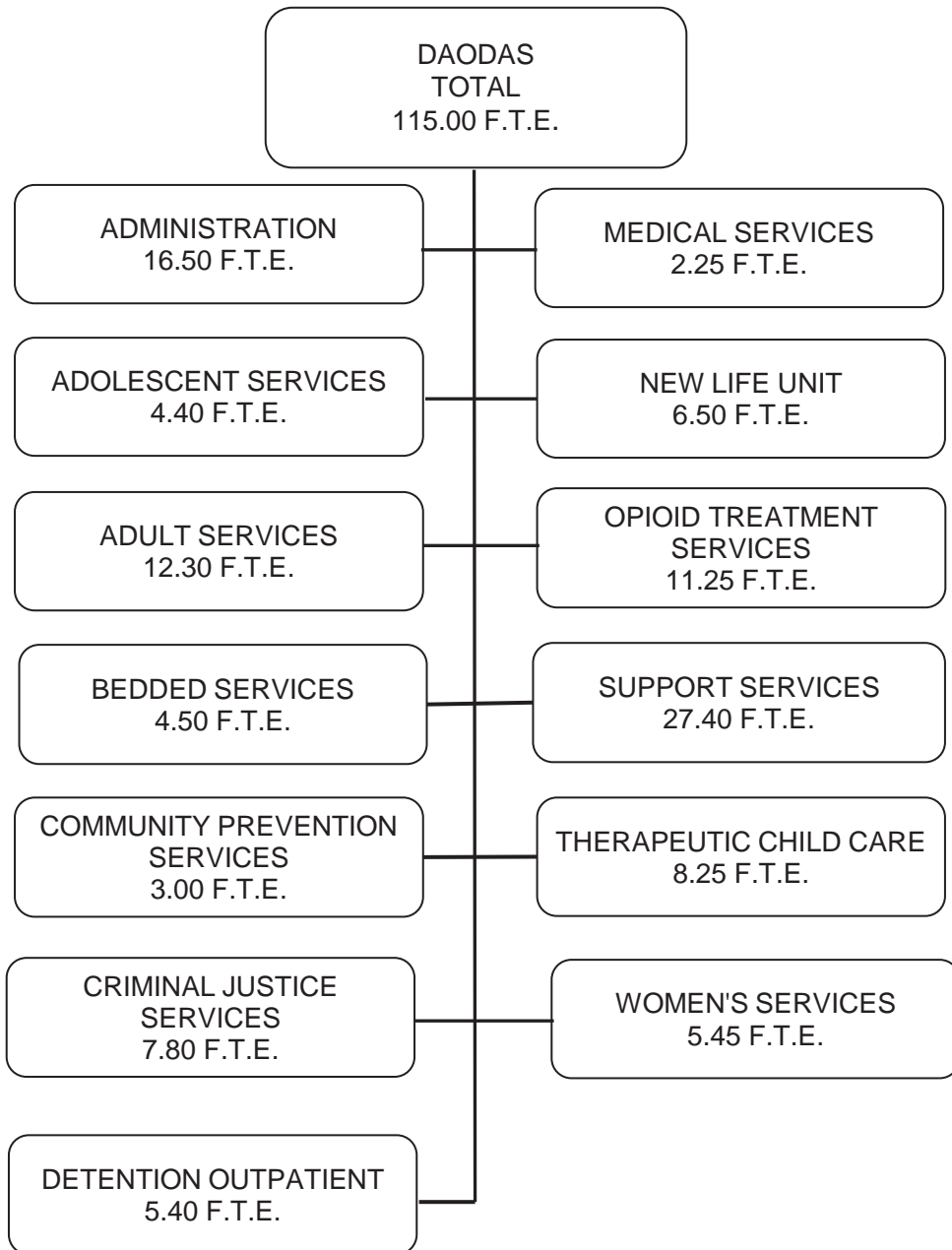
MEASURES:		FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
	<u>Objective</u>			
Input:				
Denial notices requesting reconsideration for eligibility	1(a)	3	2	2
Output:				
Days required for reconsideration process	1(b)	20	15	15
Outcome:				
Percent of reconsideration requests approved for MIAP inpatient services	1(a)	100%	100%	100%
Percent of reconsiderations at or under 30 days	1(b)	100%	100%	100%

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	17.00	16.50	16.50	-	0.0
Intergovernmental	\$ 95,132	\$ 10,832	\$ -	\$ -	\$ -	0.0
Charges and Fees	167,310	264,408	230,000	230,000	-	0.0
Interest	1,442	3,528	3,000	3,000	-	0.0
Miscellaneous	13,933	19,685	20,000	20,000	-	0.0
Leases and Rentals	140,124	164,720	-	128,937	128,937	100.0
TOTAL REVENUES	417,941	463,173	253,000	381,937	128,937	51.0
Interfund Transfer In	1,786,642	1,874,139	1,796,981	1,639,705	(157,276)	(8.8)
TOTAL SOURCES	<u>\$ 2,204,583</u>	<u>\$ 2,337,312</u>	<u>\$ 2,049,981</u>	<u>\$ 2,021,642</u>	<u>\$ (28,339)</u>	<u>(1.4)</u>
Personnel	\$ 1,008,483	\$ 1,006,610	\$ 1,115,733	\$ 1,085,420	\$ (30,313)	(2.7)
Operating	1,082,967	1,369,229	1,761,184	1,585,144	(176,040)	(10.0)
Capital	-	-	29,863	-	(29,863)	(100.0)
TOTAL EXPENDITURES	<u>\$ 2,091,450</u>	<u>\$ 2,375,839</u>	<u>\$ 2,906,780</u>	<u>\$ 2,670,564</u>	<u>\$ (236,216)</u>	<u>(8.1)</u>

Funding Adjustments for FY 2017 Include:

- Revenues include an anticipated increase in rental income.
- Interfund Transfer In from the General Fund will fund indirect costs for support services. Funds are also transferred in from the Parking Garages to fund employee and client parking fees.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect a decrease in temporary staff costs.
- Operating expenses reflect a decrease in contingency. This decrease is offset by higher allocated administrative and facility costs.

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 42.0%.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Total client intakes	1(a)	3,171	3,508	3,683
Number of drug free births	3(b)	15	8	12
Output:				
Percentage attendance of scheduled clients	1(b)	65.8%	71.0%	75.0%
Percentage direct client contact hours	1(c)	43.0%	42.0%	43.0%
Collections of accounts receivable	2(a)	4,361,235	4,209,578	4,375,000
Overall department billing	2(b)	3,699,485	4,264,066	4,477,269
Outcome:				
Percentage increase of collection rate	2(a)	16.7%	(3.5%)	5.0%
Percentage increase of billing rate	2(b)	17.6%	15.3%	5.0%
Percentage of successful tobacco buys to minors	3(a)	8.0%	2.8%	5.0%
Ratio comparison of successful to unsuccessful completions of treatment	3(a)	0.99	1.05	1.00
Percentage Increase of post discharge contacts	3(b)	17.5%	10.89%	20.0%
Percentage of clients showing reduced risk of driving impaired	3(b)	91.9%	77.09%	90.0%
Percentage of drug-free births	3(b)	100%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	94.4%	96.5%	90.0%

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

2017 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 flexibility of services and service hours to meet the demands of the public.

Department Goal 2

- Increase frequency of follow-up collection efforts.
- Diversify client payer mix.
- Continue growth of Fund Balance.

Department Goal 3

- Train and supervise clinical staff to be more competent with holistic care and evidenced based treatment 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.80	6.80	5.40	4.40	(1.00)	(18.5)
Intergovernmental	\$ 164,988	\$ 159,829	\$ 176,490	\$ 181,521	\$ 5,031	2.9
Charges and Fees	96,020	103,635	162,100	172,100	10,000	6.2
TOTAL REVENUES	<u>\$ 261,008</u>	<u>\$ 263,464</u>	<u>\$ 338,590</u>	<u>\$ 353,621</u>	<u>\$ 15,031</u>	4.4
Personnel	\$ 281,061	\$ 312,847	\$ 362,719	\$ 280,680	\$ (82,039)	(22.6)
Operating	144,396	93,307	166,800	138,042	(28,758)	(17.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 425,457</u>	<u>\$ 406,154</u>	<u>\$ 529,519</u>	<u>\$ 418,722</u>	<u>\$ (110,797)</u>	(20.9)

Funding Adjustments for FY 2017 Include:

- Revenues reflect an anticipated increase in state funding and the taxes imposed on the sale of alcohol. Revenues also represent an increase in fees for services provided to the Probate Juvenile Drug Court.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent the transfer of a Counselor II position to the Support Services Division.
- Operating expenses reflect a decrease in 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.05	15.80	13.30	12.30	(1.00)	(7.5)
Intergovernmental	\$ 1,135,772	\$ 903,212	\$ 499,161	\$ 548,547	\$ 49,386	9.9
Charges and Fees	613,164	618,284	309,627	408,180	98,553	31.8
Miscellaneous	227	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,749,163</u>	<u>\$ 1,521,496</u>	<u>\$ 808,788</u>	<u>\$ 956,727</u>	<u>\$ 147,939</u>	<u>18.3</u>
Personnel	\$ 908,276	\$ 697,639	\$ 643,103	\$ 677,635	\$ 34,532	5.4
Operating	792,601	654,178	277,084	300,151	23,067	8.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,700,877</u>	<u>\$ 1,351,817</u>	<u>\$ 920,187</u>	<u>\$ 977,786</u>	<u>\$ 57,599</u>	<u>6.3</u>

Funding Adjustments for FY 2017 Include:

- Revenues represent an increase in state funding and insurance fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer of a Counselor I position to the Support Services Division, a decrease in temporary staff and an offset for anticipated vacancies.
- Operating expenses reflect an increase in the allocation of administrative cost and facilities cost.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	4.50	4.50	-	0.0
Intergovernmental	\$ -	\$ -	\$ 388,391	\$ 462,688	\$ 74,297	19.1
Charges and Fees	-	-	572,000	406,000	(166,000)	(29.0)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 960,391</u>	<u>\$ 868,688</u>	<u>\$ (91,703)</u>	<u>(9.5)</u>
Personnel	\$ -	\$ -	\$ 264,468	\$ 264,751	\$ 283	0.1
Operating	-	-	490,623	601,908	111,285	22.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 755,091</u>	<u>\$ 866,659</u>	<u>\$ 111,568</u>	<u>14.8</u>

Funding Adjustments for FY 2017 Include:

- Revenues represent a decrease in client fees and an anticipated increase in Medicaid reimbursements.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase due to the allocation formula for medical services cost and support services cost.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.15	3.00	3.00	3.00	-	0.0
Intergovernmental	\$ 164,356	\$ 169,856	\$ 164,356	\$ 164,356	\$ -	0.0
Charges and Fees	900	1,350	-	-	-	0.0
Miscellaneous	107	521	-	-	-	0.0
TOTAL REVENUES	<u>\$ 165,363</u>	<u>\$ 171,727</u>	<u>\$ 164,356</u>	<u>\$ 164,356</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 202,234	\$ 166,580	\$ 116,536	\$ 113,668	\$ (2,868)	(2.5)
Operating	88,217	74,958	56,084	56,214	130	0.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 290,451</u>	<u>\$ 241,538</u>	<u>\$ 172,620</u>	<u>\$ 169,882</u>	<u>\$ (2,738)</u>	<u>(1.6)</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect no change in client fees and federal funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect no significant changes.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.10	7.80	7.80	7.80	-	0.0
Intergovernmental	\$ 41,602	\$ 36,538	\$ 37,403	\$ 37,403	\$ -	0.0
Charges and Fees	481,294	370,383	700,000	700,000	-	0.0
Miscellaneous	227	-	-	-	-	0.0
TOTAL REVENUES	\$ 523,123	\$ 406,921	\$ 737,403	\$ 737,403	\$ -	0.0
Personnel	\$ 386,881	\$ 387,158	\$ 510,250	\$ 490,369	\$ (19,881)	(3.9)
Operating	221,115	139,454	295,994	293,475	(2,519)	(0.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 607,996	\$ 526,612	\$ 806,244	\$ 783,844	\$ (22,400)	(2.8)

Funding Adjustments for FY 2017 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenses also reflect a decrease in temporary staffing.
- Operating expenses reflect a decrease in the allocation of administrative costs offset by higher facilities cost.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.40	5.40	5.40	5.40	-	0.0
Charges and Fees	<u>\$ 476,180</u>	<u>\$ 315,682</u>	<u>\$ 321,309</u>	<u>\$ 308,625</u>	<u>\$ (12,684)</u>	<u>(3.9)</u>
TOTAL REVENUES	<u>\$ 476,180</u>	<u>\$ 315,682</u>	<u>\$ 321,309</u>	<u>\$ 308,625</u>	<u>\$ (12,684)</u>	<u>(3.9)</u>
Personnel	\$ 379,516	\$ 265,720	\$ 322,634	\$ 310,844	\$ (11,790)	(3.7)
Operating	121,837	61,599	118,268	92,201	(26,067)	(22.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 501,353</u>	<u>\$ 327,319</u>	<u>\$ 440,902</u>	<u>\$ 403,045</u>	<u>\$ (37,857)</u>	<u>(8.6)</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect a decrease in fees for services provided to the Detention Center and the Probate Adult Drug Court.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease in the allocation of administrative cost and an anticipated decrease in the provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Medical Services

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

Division Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.25	2.25	2.25	2.25	-	0.0
Intergovernmental	\$ 6,154	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	2,665	3,780	4,000	4,000	-	0.0
Miscellaneous	-	258	-	-	-	0.0
TOTAL REVENUES	\$ 8,819	\$ 4,038	\$ 4,000	\$ 4,000	\$ -	0.0
Personnel	\$ 118,539	\$ 125,619	\$ 132,627	\$ 134,561	\$ 1,934	1.5
Operating	(108,954)	(121,581)	(128,700)	(130,561)	(1,861)	1.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 9,585	\$ 4,038	\$ 3,927	\$ 4,000	\$ 73	1.9

Funding Adjustments for FY 2017 Include:

- Revenues reflect no change in client fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease in the allocation of medical cost.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	5.50	6.50	1.00	18.2
Intergovernmental	\$ -	\$ -	\$ 479,696	\$ 633,375	\$ 153,679	32.0
Charges and Fees	-	-	937,000	655,500	(281,500)	(30.0)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,416,696</u>	<u>\$ 1,288,875</u>	<u>\$ (127,821)</u>	<u>(9.0)</u>
Personnel	\$ -	\$ -	\$ 314,096	\$ 320,767	\$ 6,671	2.1
Operating	-	-	722,575	868,098	145,523	20.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,036,671</u>	<u>\$ 1,188,865</u>	<u>\$ 152,194</u>	<u>14.7</u>

Funding Adjustments for FY 2017 Include:

- Revenues represent a decrease in insurance fees and is offset by an increase in managed care fees and Medicaid reimbursements.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer in of a Counselor I position from the Women's Services Division.
- Operating expenses reflect an increase due to the facilities, medical services and support services cost allocations.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.60	10.65	11.25	11.25	-	0.0
Intergovernmental	\$ 80,380	\$ 80,438	\$ 79,966	\$ 76,966	\$ (3,000)	(3.8)
Charges and Fees	<u>1,166,522</u>	<u>1,325,965</u>	<u>1,300,000</u>	<u>1,400,000</u>	<u>100,000</u>	<u>7.7</u>
TOTAL REVENUES	<u>\$ 1,246,902</u>	<u>\$ 1,406,403</u>	<u>\$ 1,379,966</u>	<u>\$ 1,476,966</u>	<u>\$ 97,000</u>	<u>7.0</u>
Personnel	\$ 583,728	\$ 682,994	\$ 703,394	\$ 757,324	\$ 53,930	7.7
Operating	590,696	644,714	668,978	795,765	126,787	19.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 1,174,424</u>	<u>\$ 1,327,708</u>	<u>\$ 1,372,372</u>	<u>\$ 1,553,089</u>	<u>\$ 180,717</u>	<u>13.2</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in client fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenses also reflect an increase in temporary costs.
- Operating expenses reflect an increase in the allocation of facility costs and contracted services. The increase is offset by reduced medical cost.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.80	23.15	25.40	27.40	2.00	7.9
Intergovernmental	\$ 350,673	\$ 265,024	\$ 270,162	\$ 275,116	\$ 4,954	1.8
Charges and Fees	446,087	449,144	1,376,000	1,376,000	-	0.0
TOTAL REVENUES	<u>\$ 796,760</u>	<u>\$ 714,168</u>	<u>\$ 1,646,162</u>	<u>\$ 1,651,116</u>	<u>\$ 4,954</u>	<u>0.3</u>
Personnel	\$ 869,485	\$ 1,006,150	\$ 1,283,664	\$ 1,390,266	\$ 106,602	8.3
Operating	(69,103)	(295,013)	392,692	228,813	(163,879)	(41.7)
Capital	-	-	60,000	-	(60,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 800,382</u>	<u>\$ 711,137</u>	<u>\$ 1,736,356</u>	<u>\$ 1,619,079</u>	<u>\$ (117,277)</u>	<u>(6.8)</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect an anticipated increase in state funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the transfer in of Counselor I position and Counselor II position from the Adult Services Division and Adolescent Services Division respectively. This increase includes the support of additional temporary staffing.
- Operating expenses reflect a decrease in the allocation of support cost.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.40	8.65	8.25	8.25	-	0.0
Intergovernmental	\$ 317,718	\$ 244,187	\$ 438,524	\$ 444,075	\$ 5,551	1.3
Charges and Fees	3,022	9,264	-	-	-	0.0
Miscellaneous	-	-	-	-	-	0.0
TOTAL REVENUES	\$ 320,740	\$ 253,451	\$ 438,524	\$ 444,075	\$ 5,551	1.3
Personnel	\$ 172,247	\$ 248,173	\$ 335,089	\$ 304,783	\$ (30,306)	(9.0)
Operating	115,869	129,458	183,595	163,917	(19,678)	(10.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 288,116	\$ 377,631	\$ 518,684	\$ 468,700	\$ (49,984)	(9.6)

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase generated from the taxes imposed on the sale of alcohol.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent an offset in anticipated vacancies.
- Operating expenses reflect a decrease due to the administrative and medical services cost allocations.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.45	11.80	6.45	5.45	(1.00)	(15.5)
Intergovernmental	\$ 1,191,851	\$ 907,225	\$ 458,108	\$ 483,039	\$ 24,931	5.4
Charges and Fees	<u>722,688</u>	<u>721,097</u>	<u>85,000</u>	<u>208,000</u>	<u>123,000</u>	144.7
TOTAL REVENUES	<u>\$ 1,914,539</u>	<u>\$ 1,628,322</u>	<u>\$ 543,108</u>	<u>\$ 691,039</u>	<u>\$ 147,931</u>	27.2
Personnel	\$ 565,596	\$ 511,738	\$ 298,499	\$ 291,328	\$ (7,171)	(2.4)
Operating	770,354	496,385	149,935	151,570	1,635	1.1
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 1,335,950</u>	<u>\$ 1,008,123</u>	<u>\$ 448,434</u>	<u>\$ 442,898</u>	<u>\$ (5,536)</u>	(1.2)

Funding Adjustments for FY 2017 Include:

- Revenues represent an anticipated increase in managed care fees and Medicaid reimbursements. The increase is offset by client fees and insurance fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer of a Counselor I position to the New Life Unit Division.
- Operating expenses reflect an increase in the allocation of facilities cost and is offset by administrative cost.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	152.50	167.50	218.50	218.50	-	0.0
Intergovernmental	\$ -	\$ -	\$ 4,640,715	\$ 6,085,000	\$ 1,444,285	31.1
Charges and Fees	9,173,204	10,206,781	4,109,142	5,565,000	1,455,858	35.4
Miscellaneous	15,524	17,850	85,143	110,000	24,857	29.2
TOTAL REVENUES	<u>\$ 9,188,728</u>	<u>\$10,224,631</u>	<u>\$ 8,835,000</u>	<u>\$11,760,000</u>	<u>\$ 2,925,000</u>	<u>33.1</u>
Personnel	\$ 9,440,910	\$10,069,780	\$10,559,916	\$13,541,191	\$ 2,981,275	28.2
Operating	2,270,717	3,749,532	2,233,443	3,204,415	970,972	43.5
Capital	268,216	307,283	1,236,000	644,689	(591,311)	(47.8)
TOTAL EXPENDITURES	<u>11,979,843</u>	<u>14,126,595</u>	<u>14,029,359</u>	<u>17,390,295</u>	<u>3,360,936</u>	<u>24.0</u>
Interfund Transfer Out	3,703	2,380	1,634,160	-	(1,634,160)	(100.0)
TOTAL DISBURSEMENTS	<u>\$11,983,546</u>	<u>\$14,128,975</u>	<u>\$15,663,519</u>	<u>\$17,390,295</u>	<u>\$ 1,726,776</u>	<u>11.0</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increased amount from EMS charges based on current and projected usage of the service.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also include the full-year funding of nine District Supervisors, five Senior Crew Chief, twenty Crew Chiefs and seventeen Paramedic positions.
- Operating expenditures are increased due to contracted services for billing patients. The addition of first responder equipment for airborne communicable diseases and higher vehicle fleet costs anticipated for the emergency expansion units contribute to this increase. This increase is offset by reduced costs for drugs and medical supplies. 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 seven cardiac monitors to replace units past their life expectancy, four ambulance stretchers to prevent back injuries to personnel and eight auto pulse units to prevent damage to existing units that are shared between ambulances. In addition, capital costs also include two new box van vehicles for the distribution of supplies to ambulances throughout the county by the logistics unit.

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 ≤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 2015	FY 2016	FY 2017
	Objective	Actual	Actual	Projected
Output:				
Patients transported	1	n/a ⁶	37,620	39,000
Incidents responded to	1	n/a ⁶	55,276	55,500
Total billed	2(a)	n/a ⁶	\$19,442,594	\$20,000,000 ²
Percentage of Medicare/Medicaid billed electronically	2(b)	n/a ⁶	100%	100%
Efficiency:				
Cost per incident	1(a),2	n/a ⁶	\$283.37	\$275.00 ³
Total received per incident	2(a)(b)	n/a ⁶	\$204.00	\$204.00
Outcome:				
Response Time Standard ¹	Minutes: Seconds			
Average	<7:59			
Average Response Time		n/a ⁶	08:39	07:45
Percentage of Compliance		n/a ⁶	67.9%	75.0%
Collection	2(a)	\$10,098,048	\$11,256,247	\$11,500,000
Collections less refunds	2(a)	n/a ⁶	\$5,835,410	\$5,800,000
Percent of rejection rate	2(a)(b)	n/a ⁶	13.9%	11.0% ⁴
Percent of revenue increased	2(a)(b)	n/a ⁶	10.3%	15.0% ⁵
Percent of reviewed reports – 100% critical	3	100%	100%	100%
Percent of Field Operations personnel certified	4(a)	100%	100%	100%
Survey rating of satisfaction >90%	4(b)	n/a ⁶	99.0%	99.0%

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

² Request for mutual aid should decrease due to additional available units and yield a higher call volume. Reliance on mutual aid averaged \$47 per month in FY 2016 totaling \$565 and yielded a potential \$115,000 in additional collections.

³ Cost per incident expected to decrease with lower overtime due to increased staffing budgeted in the department.

⁴ Rejections are expected to decrease due to improved billing forms that were changed in June. Also, sending less GY modified claims to Medicare that prompt automatic rejections contribute to the decrease in the number of rejections.

⁵ Revenues projected to increase due to improved billing forms.

⁶ Data unavailable at time of publication.

2017 ACTION STEPS

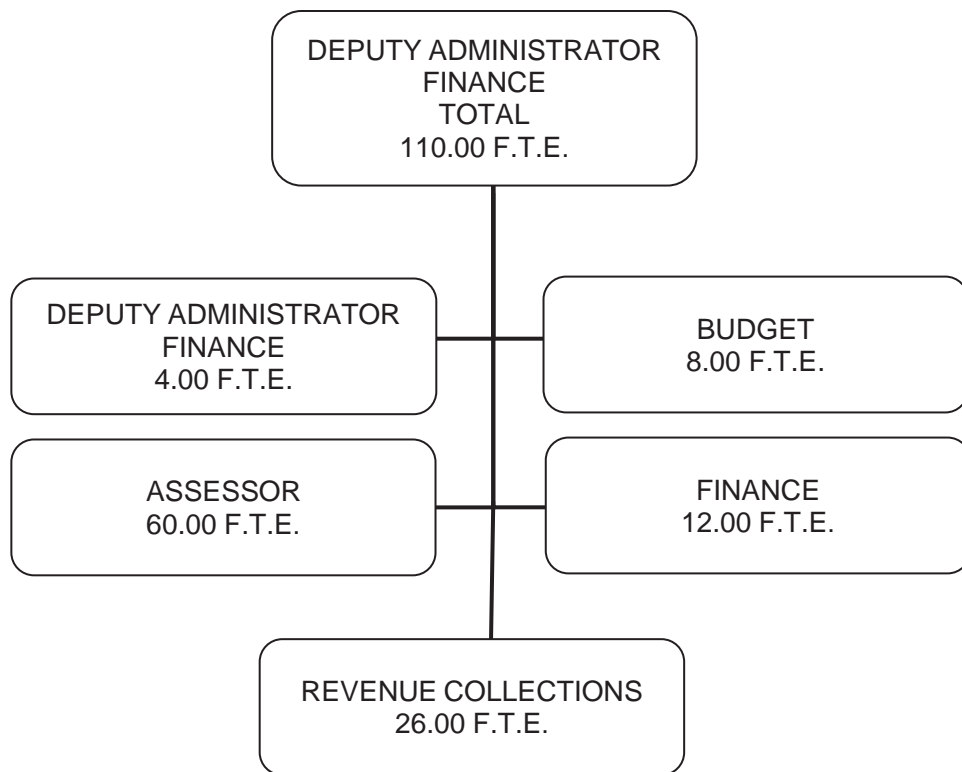
Department Goal 3

- 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.



End Section

DEPUTY ADMINISTRATOR FINANCE



DEPUTY ADMINISTRATOR FINANCE

GENERAL FUND

GENERAL GOVERNMENT

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

Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 440,099	\$ 431,251	\$ 443,840	\$ 448,089	\$ 4,249	1.0
Operating	9,719	11,121	11,964	13,437	1,473	12.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 449,818</u>	<u>\$ 442,372</u>	<u>\$ 455,804</u>	<u>\$ 461,526</u>	<u>\$ 5,722</u>	1.3

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase due to consultant fees and training.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	55.00	58.00	58.00	60.00	2.00	3.4
Licenses and Permits	\$ 7,705	\$ 6,125	\$ 6,950	\$ 6,450	\$ (500)	(7.2)
Charges and Fees	4,101	3,864	4,800	2,000	(2,800)	(58.3)
Miscellaneous	3,203	-	-	-	-	0.0
TOTAL REVENUES	\$ 15,009	\$ 9,989	\$ 11,750	\$ 8,450	\$ (3,300)	(28.1)
Personnel	\$ 3,597,768	\$ 3,641,100	\$ 3,950,983	\$ 4,038,579	\$ 87,596	2.2
Operating	232,777	262,450	347,834	318,048	(29,786)	(8.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,830,545	\$ 3,903,550	\$ 4,298,817	\$ 4,356,627	\$ 57,810	1.3

Funding Adjustments for FY 2017 Include:

- Revenues reflect a decrease in the sale of maps and mobile home permits based on historical trends and projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also include the addition of two Appraiser III positions. In addition, the increase is offset by a reduction in overtime.
- Operating expenditures represent a decrease due to a reduction in the number of direct mailers to citizens and is offset by higher consultant services for the growing number of complex appeals.

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).

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 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:

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Number of New Construction appraisals ¹	1(a)	n/a	4,715	6,000
Number of ATI appraisals ¹	1(b)	12,409	10,126	12,500
Inspections per year	2(a)(b)(c)	30,322	33,831	35,000
Output:				
Percent of time spent on new construction ¹	1(a)	14.47%	21.83%	25.00%
Percent of time spent on new ATI appraisals ²	1(b)	4.3%	4.8%	6.0%
Percent of time spent on objections ³	1(c)	1.60%	4.07%	2.00%
Average date of inspection for improved properties	2(a)	1/1/11	6/30/12	9/30/13
Median date of inspection for improved properties	2(b)	12/7/12	8/23/13	10/30/14
Lag in inspection date average versus Tax Year	2(a)	2.54 yrs	4.00 yrs	3.75 yrs
Lag in inspection date median versus Tax Year	2(b)	2.50 yrs	2.83 yrs	2.66 yrs
Percent of time spent in field	2(c)	10.38%	12.76%	14.00%
Efficiency:				
Avg Rate per day new construction appraisals (per appraiser) ¹	1(a)	27.15	47.22	40.00
Avg Rate per day ATI appraisals (per appraiser) ²	1(a)	4.65	10.80	11.00
Avg Rate per day objections (per appraiser) ³	1(b)	5.22	10.06	5.00
Outcome:				
Date new construction completed ¹	1(a)	9/15/15	8/15/16 est	7/1/17
New construction appraisals completed ¹	1(a)	n/a	5,048	5,500
Change in valuation tax base due to new construction ⁴	1(a)	1.7%	2.0%	2.0%
Date ATIs completed ²	1(b)	9/15/15	9/15/16	8/15/17
Change in valuation tax base due to ATIs ⁴	1(b)	1.0%	1.0%	1.0%
Percentage reassessment BAAs completed (occurs every five years) ^{5&6}	1(c)	100%	4.4%	75.0%
Date annual objections completed for prior tax year	1(c)	5/1/15	4/14/16	5/1/17
Increase in percentage of field time per year ⁷	2(a)(b)(c)	n/a	22.9%	9.7%

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

¹ Reflects July 1, 2015 through June 30, 2016. Estimated completion date for tax year is August 15, 2016.

² Most ATI's for 2016 are not yet complete. However, many ATI's are new construction and separating these categories is difficult.

³ Objections for Reassessment 2015 are completed. Few are completed for 2016, but few have been received. Most will be received after notices are sent in August and after tax bill are mailed in October. Reassessment cause large spikes in quality, years going forward will see far fewer objections and reviews.

⁴ Changes in tax base estimated as a percent for TY 2015 (FY 2016).

⁵ Reassessment BAAs have not begun. They are scheduled to begin in July 2016 and will run for approximately one year based on projected count.

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 began measuring performance against this objective in FY 2016.

2017 ACTION STEPS

Department Goal 1

- Complete new construction before July 1 and ATI's before preliminary roll certification scheduled for mid-August 2017.

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.
- Continue to increase amount of time spent in field to 16%; thus, increasing inspection frequency by appraisers.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 611,135	\$ 643,756	\$ 723,383	\$ 715,336	\$ (8,047)	(1.1)
Operating	21,465	19,143	18,946	21,368	2,422	12.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 632,600</u>	<u>\$ 662,899</u>	<u>\$ 742,329</u>	<u>\$ 736,704</u>	<u>\$ (5,625)</u>	<u>(0.8)</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect a decrease due to interdepartmental staffing changes.
- Operating expenditures reflect an increase in staff training required for two certified staff members and one new employee.

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 2015	FY 2016	FY 2017
	Objective	Actual	Actual	Projected
Input:				
Number of Federal Awards	2	66	66	70
Output:				
Budgeted General Fund revenues ¹	1(a)	187,385,953	202,517,925	212,248,859
Actual General Fund revenues ^{2&3}	1(a)	188,981,465	207,157,332	212,248,859
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)	0.8%	2.3%	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

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

² FY 2016 Actual reflects the projection at time of budget preparation.

³ FY 2017 reflects 100% of the revenue amount.

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 5,169	\$ 4,929	\$ 5,000	\$ 5,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 5,169</u>	<u>\$ 4,929</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 900,197	\$ 930,748	\$ 969,779	\$ 953,957	\$ (15,822)	(1.6)
Operating	53,766	43,361	46,266	47,600	1,334	2.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 953,963</u>	<u>\$ 974,109</u>	<u>\$ 1,016,045</u>	<u>\$ 1,001,557</u>	<u>\$ (14,488)</u>	(1.4)

Funding Adjustments for FY 2017 Include:

- Revenues reflect no change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit program.
- Operating expenditures reflect an increase in wireless technology and copier charges based on historical trends and projected usage.

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.

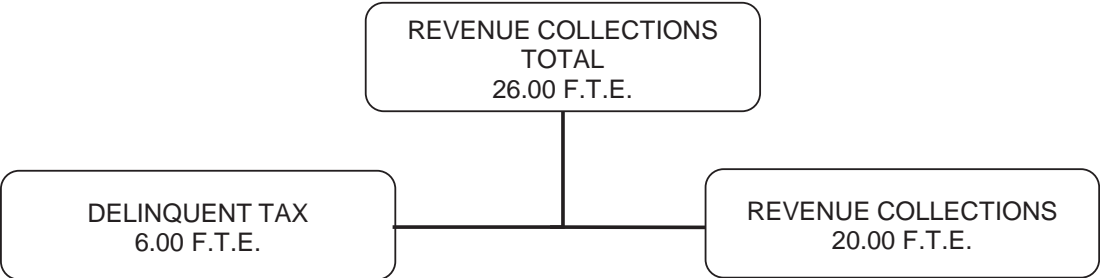
Objective 3(b): Submit 100% of regulatory filings as required by the bond covenants.

MEASURES:

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u> ¹	<u>FY 2017 Projected</u>
Output:				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	205	180	180
Outcome:				
<u>General Obligation Bond</u>	3(a)			
Standards & Poor's Corporation		AAA	AAA	AAA
Moody's Investors Service		Aaa	Aaa	Aaa
Fitch Ratings, Inc.		AAA	AAA	AAA
Regulatory filing deadlines missed	1(a),3(b)	0	0	0
<u>CAFR Preparation</u>	1(b)			
External auditor proposed adjustments		1	0	0
Days to close fiscal year end		55	60	60
Journal entries required after year end		83	100	100
Management letter comments/material weaknesses		0	0	0

¹ FY 2016 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	6.00	6.00	-	0.0
Charges and Fees	\$ 1,440,018	\$ 1,211,998	\$ 1,200,000	\$ 1,220,000	\$ 20,000	1.7
Interest	4,741	-	-	-	-	0.0
Miscellaneous	(3,833)	13,386	9,500	8,795	(705)	(7.4)
TOTAL REVENUES	\$ 1,440,926	\$ 1,225,384	\$ 1,209,500	\$ 1,228,795	\$ 19,295	1.6
Personnel	\$ 500,475	\$ 580,821	\$ 690,248	\$ 705,133	\$ 14,885	2.2
Operating	342,794	331,978	519,252	523,662	4,410	0.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 843,269	\$ 912,799	\$ 1,209,500	\$ 1,228,795	\$ 19,295	1.6

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in levy cost to recover the expenditures related to the delinquent tax process.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include an increase to support additional temporary staff.
- 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 Residential.¹

MEASURES:	Objective	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Output:				
Total accounts collected in real property ^{2 & 3}	1(a)	11,734 – 464	10,325 – 699	11,828 – n/a ⁵
Total accounts collected in mobile homes ^{2 & 3}	1(b)	2,998 – 977	2,731 – 975	3,180 – n/a ⁵
Total accounts collected in personal property (BPS, BPC, RRES, WC, AC) ^{2 & 3}	1(c)	19,075 – 11,595	19,746 – 13,216	26,802 – n/a ⁵
Efficiency:				
Cost per collection ⁴	1(a)(b)(c)	\$26.04	\$33.22	n/a ⁵
Outcome:				
Closure rate for real property accounts ^{2 & 3}	1(a)	96.05%	93.23%	n/a ⁵
Closure rate for mobile home accounts	1(b)	67.41%	64.30%	n/a ⁵
Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC)	1(c)	39.21%	33.07%	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 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.

³ FY 2016 fell 1.77% less than the goal of 95% due to property reassessments concerning properties changing from a 4% to 6% assessment ratio. The delinquent tax office removed these from the possibility of a tax sale upon the request of the Auditor and Assessor. The decrease in collection percent of Mobile Homes and Personal Property continued but is projected to begin showing improvements with the FY 2017 totals due to the office implementing their first Debt Setoff program and the incremental transition of collections into this program.

⁴ Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and *Nulla Bona* Accounts) FY 2015 shows \$912,799 in actual expenditures.

⁵ Data unavailable at time of publication.

2017 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%.
- Increase collections of Personal Properties through statutory practices described in Title 12, SC Code of Laws, in an effort to decrease delinquency and increase what is collected through the Debt Setoff program.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	19.00	20.00	20.00	-	0.0
Charges and Fees	\$ 2,078,122	\$ 1,846,566	\$ 2,081,590	\$ 2,045,450	\$ (36,140)	(1.7)
Interest	13,173	12,818	10,000	10,000	-	0.0
Miscellaneous	(2,319)	3,810	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,088,976</u>	<u>\$ 1,863,194</u>	<u>\$ 2,091,590</u>	<u>\$ 2,055,450</u>	<u>\$ (36,140)</u>	<u>(1.7)</u>
Personnel	\$ 1,242,087	\$ 1,200,307	\$ 1,307,646	\$ 1,402,876	\$ 95,230	7.3
Operating	564,972	582,693	598,172	643,223	45,051	7.5
Capital	-	-	-	20,000	20,000	100.0
TOTAL EXPENDITURES	<u>1,807,059</u>	<u>1,783,000</u>	<u>1,905,818</u>	<u>2,066,099</u>	<u>160,281</u>	<u>8.4</u>
Interfund Transfer Out	-	320,703	185,772	9,351	(176,421)	(95.0)
TOTAL DISBURSEMENTS	<u>\$ 1,807,059</u>	<u>\$ 2,103,703</u>	<u>\$ 2,091,590</u>	<u>\$ 2,075,450</u>	<u>\$ (16,140)</u>	<u>(0.8)</u>

Funding Adjustments for FY 2017 Include:

- Revenues represent charges to collect municipal and county revenues. Collections are projected to increase for stormwater fees and solid waste user fees in the County. These increases are offset by a reduction in projected fees collected from municipalities.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also represents full-year funding for one position added in FY 2016.
- Operating expenses represent an increase due to higher county administrative charges.
- Capital expenses include the replacement of a mid-size sedan.

REVENUE COLLECTIONS (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Interfund Transfer Out represents decreased profits to the General Fund reflecting a balance between revenues and expenses.

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 5%.

Objective 1(b): Locate 4% more businesses operating illegally.

Objective 1(c): Increase audits conducted by 4%.

MEASURES:

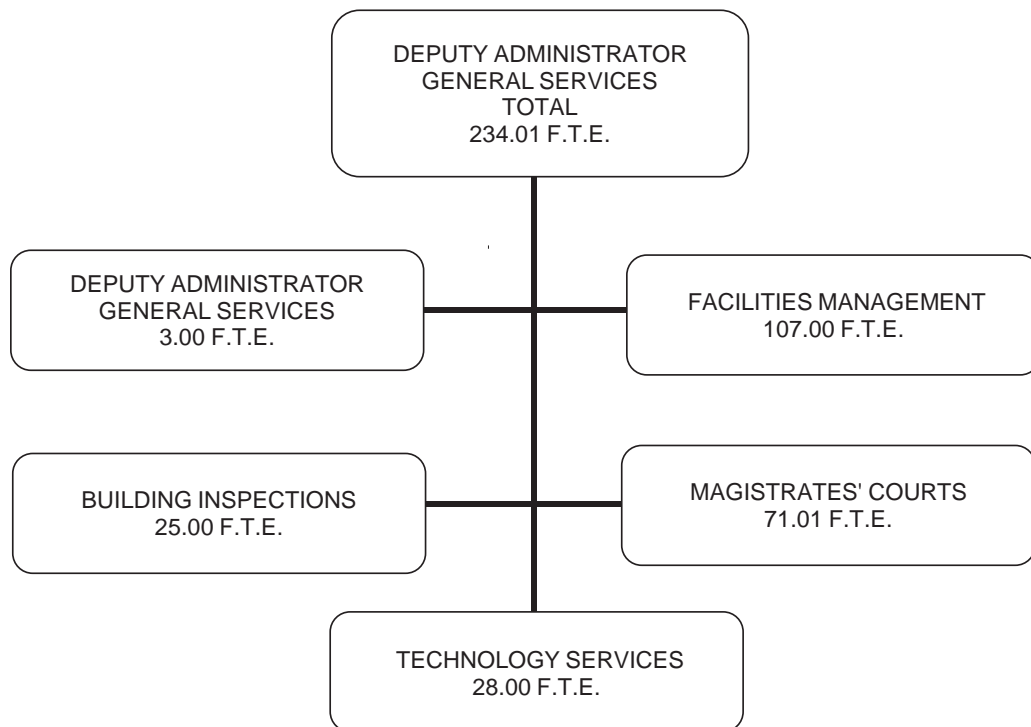
	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Field inspections/calls/emails	1(a)	8,940	10,281	10,795
Illegal businesses located – businesses noncompliant	1(b)	50	50	60
Audits conducted	1(c)	1,160	1,112	1,150
Efficiency:				
Average chargeback per audit	1(c)	\$428	\$495	\$400
Outcome:				
Percent increase of business license inspections	1(a)	2.0%	14.0%	5.0%
Percent increase of locating businesses operating illegally	1(b)	(28.0%)	14.0%	4.0%
Percent increase of audits conducted	1(c)	0.0%	(5.0%)	4.0%
Collections from audit charge backs	1(c)	\$462,894	\$549,522	\$450,000

2017 ACTION STEPS

Department Goal 1

- Continue search for workable Business License system to include the capability for accommodations and hospitality to online pay.
- Incorporate a process to identify new commercial recycling customers to complement the comprehensive User Fee search of the County for new accounts and continue to verify existing accounts.
- Update legal processing system for more effective case filing that will also allow online user fee case search.

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, Magistrates' Courts and Technology Services.

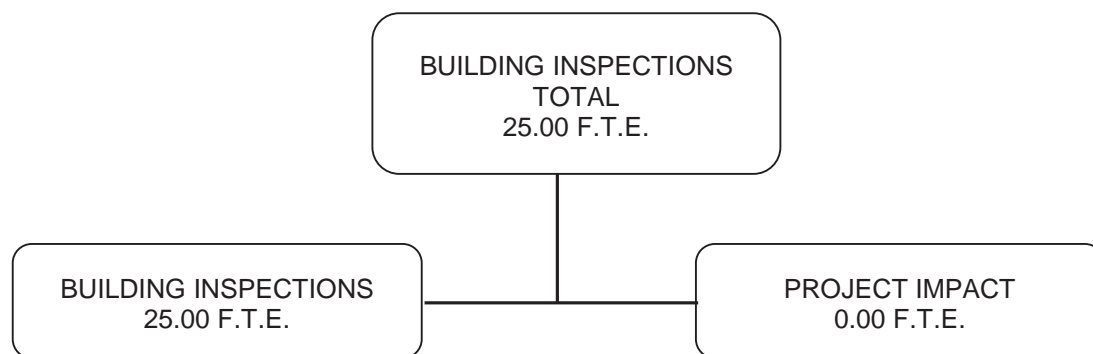
Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Miscellaneous	\$ -	\$ 59	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 351,107	\$ 378,948	\$ 391,786	\$ 394,033	\$ 2,247	0.6
Operating	7,445	11,801	7,850	9,448	1,598	20.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 358,552</u>	<u>\$ 390,749</u>	<u>\$ 399,636</u>	<u>\$ 403,481</u>	<u>\$ 3,845</u>	1.0

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase due to training by attending local conferences and workshops.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.00	23.00	23.00	25.00	2.00	8.7
Licenses and Permits	\$ 1,067,105	\$ 1,234,499	\$ 1,180,000	\$ 1,370,000	\$ 190,000	16.1
Charges and Fees	243,515	321,054	283,000	333,000	50,000	17.7
Miscellaneous	3,096	4,681	3,000	3,000	-	0.0
TOTAL REVENUES	\$ 1,313,716	\$ 1,560,234	\$ 1,466,000	\$ 1,706,000	\$ 240,000	16.4
Personnel	\$ 1,413,468	\$ 1,435,872	\$ 1,562,843	\$ 1,668,879	\$ 106,036	6.8
Operating	121,324	136,466	172,747	188,431	15,684	9.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,534,792	\$ 1,572,338	\$ 1,735,590	\$ 1,857,310	\$ 121,720	7.0

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase to building permit fees due to increased construction in the county. The revenue also includes an increase to plan review fees based on historical trends and current revenue projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also includes the addition of two Project Officer II positions and the promotion of two employees to Senior Codes Inspectors based on acquired certifications.
- Operating expenditures include an increase in noncapital construction cost associated with demolition or repair of abandoned buildings. The expenditures also represent increased equipment, supplies and training costs for the additional staff.

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(a): Work towards being able to receive/store plan set digitally and develop administration to implement digital plans including storing of old sets from our retention plan.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Permit revenue	1(a)	\$1,560,952	\$2,056,128	\$2,100,000
Output:				
Permits issued	1(a)	8,858	11,044	12,000
Inspections performed	1(a)	21,410	22,927	23,500
Commercial plans approved	1(a)	143	121	135
Residential plans approved	1(a)	561	523	600
Number of contractor's licenses issued/renewed	1(a)	2,033	2,284	2,400
Number of Certificates of Occupancy issued	1(a)	262	345	480
Number of people serviced by web-based system	1(a)(b)	14,392	16,438	20,000
Number impacted by public education programs	2(a)	147,649	159,734	190,000
Number attending educational seminars	2(b)	831	917	1,800
Hours of Code Enforcement Officers training	3(c)	592	564	950
Efficiency:				
Average number of days per commercial plan review	1(a)(c)	8	9	8
Average number of days per residential plan review	1(a)(c)	10	12	12

BUILDING INSPECTIONS (continued)

GENERAL FUND

PUBLIC SAFETY

		FY 2015	FY 2016	FY 2017
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Outcome:				
Web-based requests satisfied	1(a)	100%	100%	100%
Percentage of auto system training program completed	1(a)	100%	100%	100%
Percentage of Met or Exceeded Department Service Goals	1(c)	90.0%	92.0%	90.0%
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%

2017 ACTION STEPS

Department Goal 1

- Complete EnerGov upgrade to improve service delivery by expanding software system potential, expand Internet service access capability, and digital plan acceptance/storage capability while maintaining system patches and updates.
- 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.

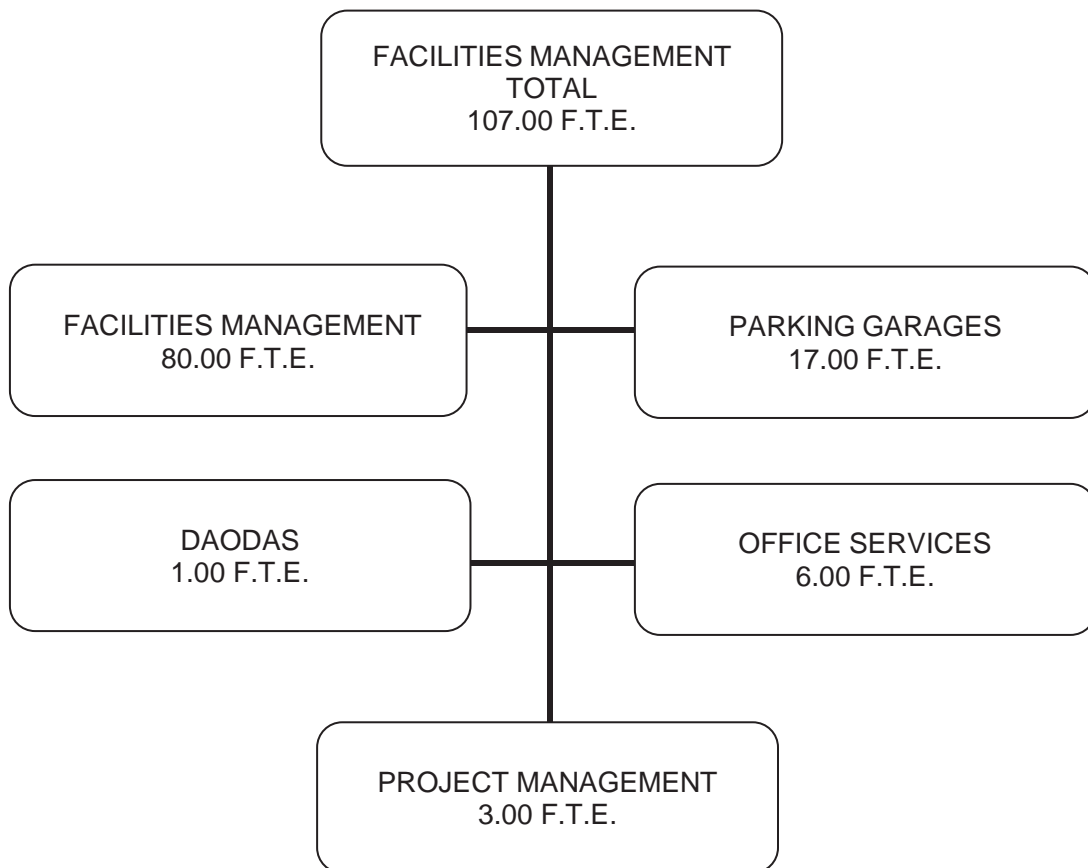
Program Summary:

	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Adjusted</u>	<u>FY 2017</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	11,274	2,374	19,980	19,932	(48)	(0.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 11,274</u>	<u>\$ 2,374</u>	<u>\$ 19,980</u>	<u>\$ 19,932</u>	<u>\$ (48)</u>	<u>(0.2)</u>

Funding Adjustments for FY 2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	73.35	78.00	78.00	80.00	2.00	2.6
Miscellaneous	\$ 6,854	\$ 6,218	\$ -	\$ -	\$ -	0.0
Leases and Rentals	591,338	636,459	245,000	250,000	5,000	2.0
TOTAL REVENUES	\$ 598,192	\$ 642,677	\$ 245,000	\$ 250,000	\$ 5,000	2.0
Personnel	\$ 4,087,556	\$ 4,141,841	\$ 4,486,425	\$ 4,666,775	\$ 180,350	4.0
Operating	8,879,833	9,688,949	10,507,678	13,574,579	3,066,901	29.2
Capital	45,967	24,868	-	65,000	65,000	100.0
TOTAL EXPENDITURES	13,013,356	13,855,658	14,994,103	18,306,354	3,312,251	22.1
Interfund Transfer Out	-	112,096	-	-	-	0.0
TOTAL DISBURSEMENTS	\$13,013,356	\$13,967,754	\$14,994,103	\$18,306,354	\$ 3,312,251	22.1

Funding Adjustments for FY 2017 Include:

- Revenues reflect no significant change. Revenue is earned from the rental or lease of County facilities by external entities.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel reflects the addition of a Custodian to provide services previously provided by Detention trustees. In addition, a Trades Technician V is added to serve as part of a new specialized maintenance and repair team that conducts onsite inspections and immediately performs the needed maintenance and repairs to County facilities.

FACILITIES MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

- Operating expenditures reflect an increase in security patrol services and maintenance contracts as well as higher rates for utilities. The largest portion of the increase is related to the transfer of annual recurring maintenance related to roofing, heating/cooling, and paving from the Capital Projects Fund to the General Fund.
- Capital expenditures include a new step van.

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.

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Capital Projects:				
Total number of active construction contracts	1(a)	1	5	10
Value of completed construction contracts designed by A&E	1(a)	0	0	n/a ¹
Total value of active contracts	1(a)	\$14.7M	\$16.3M	n/a ¹
Dollar value of contracts awarded	1(b)	\$14.7M	\$16.3M	n/a ¹
Output:				
Capital Projects:				
Number of contracts awarded (design & construction)	1(a)	32	38	35
Design estimate for awarded contracts	1(c)	\$16.3M	\$16.3M	n/a ¹
Number of change orders negotiated	1(d)	1	5	n/a ¹
Dollar value of negotiated change orders	1(d)	(\$21,187)	\$81,471	n/a ¹
Total resources approved at construction award	1(d)	\$16.8M	\$16.3M	n/a ¹
Facilities:				
Work orders issued	2(a)	7,073	5,368	6,000
Projects schedules	2(b)	50	104	88
Programmed maintenance work orders issued	2(c)	3,394	6,452	6,750
Total contracted services budgeted	3(b)	\$3,993,894	\$4,632,935	\$5,499,544
Utilities budgeted	3(c)	\$4,795,949	\$4,817,495	\$4,775,698
Department operating budget	3(d)	\$13,648,705	\$15,174,148	\$15,491,354
Efficiency:				
Capital Projects:				
Percent of awarded value to estimate	1(a)	58.0%	61.0%	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)	91.70%	125.11%	98.00%
Percent of projects completed	2(b)	72.0%	69.23	80.0%
Programmed maintenance compliance	2(c)	93.10%	99.64%	100%
Budgeting effectiveness percent – Contracts	3(b)	92.83%	94.23%	96.00%
Budgeting effectiveness percent – Utilities	3(c)	90.29%	92.42%	96.00%
Department operating budget effectiveness percent	3(d)	96.74%	91.08%	95.00%
Outcome:				
Capital Projects:				
Number of contracts completed (design & construction)	1(a)	32	18	35
Dollar value of construction completed (WIP)	1(a)	\$16,800,000	\$15,200,000	n/a ¹
Total number of construction contracts closed out	1(a)	0	1	4
Total number of projects completed	1(a)	4	1	4
Total final cost of projects completed	1(a)	\$16.8M	\$14.6M	n/a ¹
Number of projects completed within approved resources	1(a)	0	¹	n/a ¹
Number of contracts within 15% design estimate	1(c)	0	1	n/a ¹
Total amount saved through negotiations	1(c)	\$7,965	\$6,256	n/a ¹
Facilities:				
Work orders completed	2(a)	6,483	6,716	5,880
Projects completed	2(b)	36	72	70
Programmed maintenance work orders completed	2(c)	3,157	6,429	6,750
Actual expended costs of special projects	3(a)	\$265,044	\$403,789	\$450,000
Total contracted services actual expenses	3(b)	\$3,707,626	\$4,365,610	\$5,279,562
Utilities actual expenditures	3(c)	\$4,330,352	\$4,452,47	\$4,584,670
Department operating budget effectiveness	3(d)	\$13,648,705	\$13,820,803	\$14,716,786

¹ To be determined.

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.50	6.25	6.00	6.00	-	0.0
Charges and Fees	\$ 1,407,754	\$ 1,487,921	\$ 1,454,004	\$ 1,566,745	\$ 112,741	7.8
Miscellaneous	(19,777)	(3,836)	-	-	-	0.0
TOTAL REVENUES	1,387,977	1,484,085	1,454,004	1,566,745	112,741	7.8
Interfund Transfer In	45,000	-	21,000	-	(21,000)	(100.0)
TOTAL SOURCES	<u>\$ 1,432,977</u>	<u>\$ 1,484,085</u>	<u>\$ 1,475,004</u>	<u>\$ 1,566,745</u>	<u>\$ 91,741</u>	6.2
Personnel	\$ 365,958	\$ 355,276	\$ 323,411	\$ 328,975	\$ 5,564	1.7
Operating	1,076,366	1,162,141	1,130,593	1,237,770	107,177	9.5
Capital	-	-	21,000	-	(21,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 1,442,324</u>	<u>\$ 1,517,417</u>	<u>\$ 1,475,004</u>	<u>\$ 1,566,745</u>	<u>\$ 91,741</u>	6.2

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in service charges for copiers due to increased volume.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent increased maintenance contract costs to support higher departmental print volume.

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.

FACILITIES MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Initiative III: Long-Term Financial Planning

Department Goal 2: Pursue responsive and cost effective privatization initiatives (service providers) that improve our business services.

Objective 2(a): Reduce mailing expenditures by sending all applicable mailers to outside print contractor and in-house metered mail to presort vendor.

Objective 2(b): Maintain monthly postage and copier charge-backs and compare with budgeted amount.

Initiative V: Quality Control

Department Goal 3: Report customer usage indicators to improve service delivery and quality.

Objective 3(a): Track network copier usage and promote the use of copiers to print.

MEASURES:		FY 2015 <u>Actual</u>	FY 2016 <u>Actual</u>	FY 2017 <u>Projected</u>
	<u>Objective</u>			
Input:				
Budgeted for postage	2(b)	\$466,029	\$513,683	\$549,724
Budgeted for copying	2(b)	\$485,283	\$537,571	\$549,710
Output:				
Mail pieces processed in-house	1(a),3(a)	367,547	366,854	409,112
Mail pieces sent to outside contractor	2(a)	1,238,023	1,253,064	1,268,351
Number of copiers maintained	3(a)	208	210	211
Copies produced	3(a)	14,038,653	14,093,724	14,273,915
Efficiency:				
Percent of mail that meets automation criteria ¹	1(a)	92.0%	93.0%	95.0%
Man hours saved using mail preparation equipment	1(b)	142	125	100
Number of copiers networked	3(a)	200	202	203
Outcome:				
Amount saved due to presorting flats	1(a)	\$2,965	\$2,741	\$2,800
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$98,265	\$97,152	\$98,500
Amount saved due to using Electronic Return Receipts	1(c)	\$302	\$321	\$300
Ratio of actual postal expenses to budgeted postal expenses	2(c)	105%	110%	100%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	106%	111%	100%

¹ 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.

2017 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 and King & Queen Garage on occasion
 - Special Holiday Patrons in conjunction with the City’s Initiative
 - County Employees

Division Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.65	17.00	17.00	17.00	-	0.0
Intergovernmental	\$ 261,507	\$ 267,999	\$ 270,000	\$ 270,000	\$ -	0.0
Charges and Fees	3,146,186	3,355,263	3,228,960	3,378,960	150,000	4.6
Interest	4,684	5,993	10,000	5,000	(5,000)	(50.0)
Miscellaneous	2,652,178	(77,869)	(40,000)	(100,000)	(60,000)	150.0
Leases and Rentals	82,573	85,050	87,601	90,229	2,628	3.0
TOTAL REVENUES	<u>\$ 6,147,128</u>	<u>\$ 3,636,436</u>	<u>\$ 3,556,561</u>	<u>\$ 3,644,189</u>	<u>\$ 87,628</u>	<u>2.5</u>
Personnel	\$ 1,029,702	\$ 966,252	\$ 1,041,984	\$ 1,034,577	\$ (7,407)	(0.7)
Operating	1,104,552	1,206,637	913,074	960,972	47,898	5.2
Capital	-	-	23,000	155,000	132,000	573.9
Debt Service	66,661	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>2,200,915</u>	<u>2,172,889</u>	<u>1,978,058</u>	<u>2,150,549</u>	<u>172,491</u>	<u>8.7</u>
Interfund Transfer Out	1,255,771	1,938,206	1,651,503	1,698,640	47,137	2.9
TOTAL DISBURSEMENTS	<u>\$ 3,456,686</u>	<u>\$ 4,111,095</u>	<u>\$ 3,629,561</u>	<u>\$ 3,849,189</u>	<u>\$ 219,628</u>	<u>6.1</u>

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

Funding Adjustments for FY 2017 Include:

- Revenues represent an increase in transient parking fees at the King and Queen Garage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in contracted services due to a new contract to pressure wash the Cumberland Street parking garage.
- Capital expenses include repairs and maintenance for the parking garages. Capital also represents the replacement of a cargo van.
- 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Cumberland Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$1,023,753	\$1,002,688	\$1,011,180
City reimbursement		\$245,660	\$267,546	\$270,000
Contracts ¹		\$703,200	\$752,160	\$867,780
Commercial space leases (shops)		\$85,050	\$87,602	\$90,229
Free parking cost ²		\$1,012,047	\$1,012,460	\$1,011,000

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
<u>Transaction Volume</u>	1(b)			
Number of transactions		112,612	115,405	112,063
Free transactions		84,466	86,510	93,168
Annual number of safety training initiatives conducted	2(a)	12	12	12
Recordable incidents	2(b)	9	30	20
King and Queen Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$1,428,521	\$1,419,602	\$1,406,280
Contracts		\$84,840	\$87,780	\$93,720
Free parking cost ²		\$683,939	\$1,061,528	\$1,168,328
<u>Transaction Volume</u>	1(b)			
Number of transactions		249,924	248,942	247,707
Free transactions		23,532	31,902	34,819
Annual number of audits for conducting training initiatives	2(a)	12	12	12
Recordable incidents	2(b)	13	8	11
Efficiency:				
Annual operating expense per space – combined garage costs ³	3(b)	\$1,441	\$1,311	\$1,702
Outcome:				
Annual revenue per space:	3(a)			
Cumberland Parking Garage ⁴		\$2,360	\$2,331	\$2,474
King and Queen Parking Garage ⁴		\$3,718	\$3,615	\$3,597

¹ Reappropriated month to month leases from transient revenue.

² FY 2015, FY 2016 and FY 2017 include 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.

2017 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.

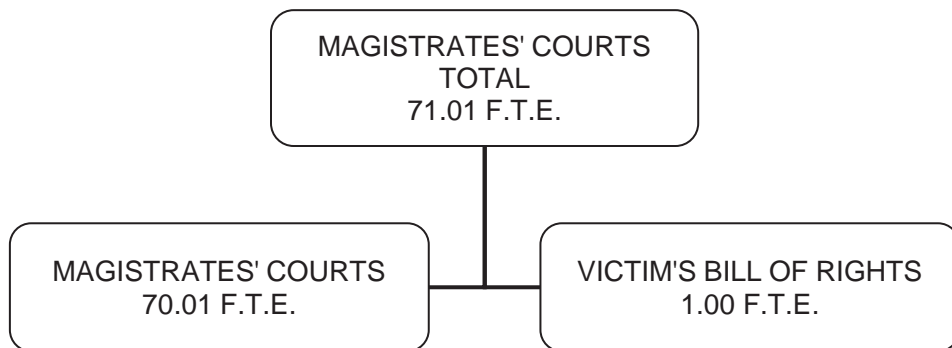
Department Goal 2

- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	70.63	69.63	70.01	70.01	-	0.0
Charges and Fees	\$ 906,203	\$ 846,425	\$ 901,700	\$ 801,600	\$ (100,100)	(11.1)
Fines and Forfeitures	1,312,314	1,263,706	1,285,048	744,500	(540,548)	(42.1)
Interest	28,426	1,080	1,000	1,000	-	0.0
Miscellaneous	11,828	9,117	10,000	10,000	-	0.0
TOTAL REVENUES	\$ 2,258,771	\$ 2,120,328	\$ 2,197,748	\$ 1,557,100	\$ (640,648)	(29.2)
Personnel	\$ 4,342,343	\$ 4,290,319	\$ 4,479,392	\$ 4,532,026	\$ 52,634	1.2
Operating	420,926	435,645	393,011	404,624	11,613	3.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,763,269	\$ 4,725,964	\$ 4,872,403	\$ 4,936,650	\$ 64,247	1.3

Funding Adjustments for FY 2017 Include:

- Revenues represent a decrease in civil fee and fine collections based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in noncapital equipment costs to support the North Area Magistrate Court.

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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Small Claims cases filed	1(a)	2,874	3,236	3,400
DUI cases filed	1(b)	352	408	400
Efficiency:				
Average Small Claims case age in days	1(a)	111	109	110
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	283	289	285
Outcome:				
Disposed Small Claims cases	1(a)	3,419	3,010	3,300
Percent of Small Claims cases disposed	1(a)	100%	93.0%	97.0%
Disposed DUI cases	1(b)	431	389	475
Percent of DUI cases disposed	1(b)	77.0%	62.0%	73.0%
DUI cases pending	1(b)	220	245	195

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 2,553	\$ 1,527	\$ 2,500	\$ 1,250	\$ (1,250)	(50.0)
Fines and Forfeitures	202,786	203,101	205,000	175,000	(30,000)	(14.6)
TOTAL REVENUES	\$ 205,339	\$ 204,628	\$ 207,500	\$ 176,250	\$ (31,250)	(15.1)
Personnel	\$ 61,509	\$ 62,707	\$ 67,346	\$ 69,309	\$ 1,963	2.9
Operating	2,269	7,806	9,622	9,622	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 63,778	\$ 70,513	\$ 76,968	\$ 78,931	\$ 1,963	2.6

Funding Adjustments for FY 2017 Include:

- Revenues are reduced based upon historical analysis and current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no significant changes.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide notification, service, and guidance to victims.

Objective 1(a): Increase service to all eligible victims as mandated by State statutes.

Objective 1(b): Ensure that 80% of the victims are satisfied with the court system.

MAGISTRATES' COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

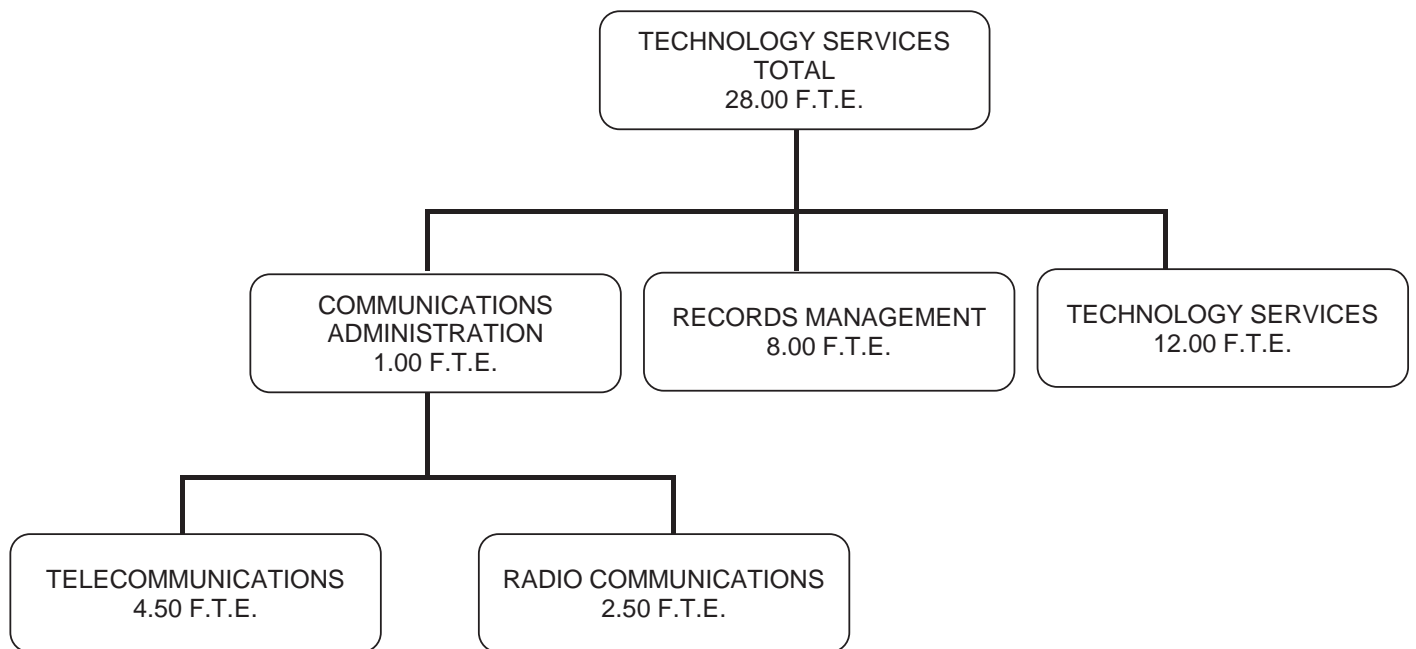
MEASURES:	Objective	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	99.0%	99.0%	99.0%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	98.0%	99.0%	99.0%
Efficiency:				
Average hours per service	1(a)	2.0	2.0	2.0
Outcome:				
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	1(b)	98.0%	98.0%	98.0%

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 136,652	\$ 136,283	\$ 139,847	\$ 141,763	\$ 1,916	1.4
Operating	2,802	2,356	3,750	3,759	9	0.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	139,454	138,639	143,597	145,522	1,925	1.3
Interfund Transfer Out	1,563,448	1,742,307	1,743,643	1,896,113	152,470	8.7
TOTAL DISBURSEMENTS	<u>\$ 1,702,902</u>	<u>\$ 1,880,946</u>	<u>\$ 1,887,240</u>	<u>\$ 2,041,635</u>	<u>\$ 154,395</u>	8.2

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Charges and Fees	\$ 2,615,301	\$ 2,701,419	\$ 2,625,539	\$ 2,626,496	\$ 957	0.0
Interest	(765)	(1,064)	-	-	-	0.0
Miscellaneous	-	10,930	-	-	-	0.0
Leases and Rentals	40,929	41,698	41,963	42,000	37	0.1
TOTAL REVENUES	2,655,465	2,752,983	2,667,502	2,668,496	994	0.0
Interfund Transfer In	1,563,448	1,742,307	2,216,523	1,896,113	(320,410)	(14.5)
TOTAL SOURCES	\$ 4,218,913	\$ 4,495,290	\$ 4,884,025	\$ 4,564,609	\$ (319,416)	(6.5)
Personnel	\$ 196,183	\$ 181,310	\$ 190,970	\$ 191,592	\$ 622	0.3
Operating	4,006,812	4,117,594	4,508,295	4,373,017	(135,278)	(3.0)
Capital	-	-	354,760	86,000	(268,760)	(75.8)
TOTAL EXPENDITURES	\$ 4,202,995	\$ 4,298,904	\$ 5,054,025	\$ 4,650,609	\$ (403,416)	(8.0)

Funding Adjustments for FY 2017 Include:

- Revenues are from Charleston County agencies and neighboring external public safety agencies throughout the county, including all municipal based public safety agencies.
- Interfund Transfer In reflects a reduction in the amount of funding from the General Fund to support the on-going operations of the Radio Communications Division.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Operating expenses reflect a decrease due to the one-time purchase of noncapital radio equipment for the public safety expansion in FY 2016. This decrease is partially offset by increased maintenance costs associated with the new equipment and an increase to the Motorola service contract.
- Capital expenses include the replacement of radio equipment and a utility vehicle.

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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Total number of work tickets	1(a)	1,650	1,626	1,590
Efficiency:				
Average hours of work tickets per month	1(a)	1,190	1,123	1,080
Outcome:				
<u>Repair of Defective Radio Equipment</u>	1(a)			
Acceptable <2 days		87.0%	89.0%	90.0%
Marginal 2-5 days		12.0%	10.5%	9.5%
Unacceptable >5 days		1.0%	0.5%	0.5%
<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	None	None
Average departmental response		28 min	32 min	30 min

2017 ACTION STEPS

Department Goal 1

- Work with Milestone Communications to install at least one new cellular tower on selected County property.
- Do a "swap and drop" of our public safety tower at Adam's Run, putting a new tower in place of the old one.
- Begin a pilot program with the National Public Safety Broadband network through FirstNet.
- Install radios and other electronics on 40+ new CCSO vehicles and 5+ new EMS vehicles.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Charges and Fees	\$ 469,866	\$ 475,928	\$ 541,755	\$ 541,824	\$ 69	0.0
Miscellaneous	-	277	-	-	-	0.0
TOTAL REVENUES	469,866	476,205	541,755	541,824	69	0.0
Interfund Transfer In	129,628	38,825	-	-	-	0.0
TOTAL SOURCES	<u>\$ 599,494</u>	<u>\$ 515,030</u>	<u>\$ 541,755</u>	<u>\$ 541,824</u>	<u>\$ 69</u>	0.0
Personnel	\$ 382,472	\$ 383,259	\$ 402,549	\$ 397,402	\$ (5,147)	(1.3)
Operating	138,368	142,749	139,206	144,422	5,216	3.7
Capital	-	-	-	35,000	35,000	100.0
TOTAL EXPENDITURES	<u>\$ 520,840</u>	<u>\$ 526,008</u>	<u>\$ 541,755</u>	<u>\$ 576,824</u>	<u>\$ 35,069</u>	6.5

Funding Adjustments for FY 2017 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in maintenance contracts and utility costs based on anticipated needs and historical expenses.
- Capital expenses represent the replacement of a cargo van.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Warehouse service units provided ¹	1	307,654	301,446	300,000
Microfilm service units provided ²	1	1,960,289	1,975,910	1,950,000
Laboratory service units provided ³	1	1,617	1,906	1,750
Digital imaging service units provided ⁴	1	1,764,903	1,680,687	1,600,000
Preservation services units provided ⁵	1	660	522	500
Efficiency:				
Services Provided per Dollar Expended by County Depts:	1			
Warehouse service units per dollar ¹		2.08	2.11	2.10
Microfilm service units per dollar ²		34.23	35.09	34.50
Laboratory service units per dollar ³		0.14	0.14	0.14
Digital imaging service units per dollar ⁴		10.92	10.71	10.70
Preservation service units per dollar ⁵		0.10	0.09	0.09
Outcome:				
Cost of Services Provided to County Depts:	1			
<u>Warehouse Services ¹</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 ²</u>				
Archive Writer Image processing per hour		\$24.50	\$24.50	\$24.50
Archive Writer Images converted per image		\$0.02	\$0.02	\$0.02
Planetary photography per frame		\$0.10	\$0.10	\$0.10
Rotary photography per frame		\$0.08	\$0.08	\$0.08
Jacketing per fiche jacket		\$1.25	\$1.25	\$1.25
Fiche titling		\$1.00	\$1.00	\$1.00
Quality checking by page		\$0.04	\$0.04	\$0.04
Cartridge loading		\$2.00	\$2.00	\$2.00
Cartridge labeling		\$0.75	\$0.75	\$0.75
<u>Laboratory Services ³</u>				
Standard processing per 100 ft roll		\$6.60	\$6.60	\$6.60
Silver processing per 1000 ft roll		\$2.00	\$2.00	\$2.00
Diazo duplication per 100 ft roll		\$3.00	\$3.00	\$3.00
Silver duplication per 100 ft roll		\$2.00	\$2.00	\$2.00
Quality inspection per roll		\$5.00	\$5.00	\$5.00

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
<u>Digital Imaging Services</u> ⁴			
Document scan per page	\$0.08	\$0.08	\$0.08
Document book scan per page	\$0.55	\$0.55	\$0.55
Convert microfilm to image per frame	\$0.10	\$0.10	\$0.10
Convert image to microfilm per frame	\$0.02	\$0.02	\$0.02
Indexing per image	\$0.05	\$0.05	\$0.05
OCR pages processed	\$0.05	\$0.05	\$0.05
Media production (CD/DVD)	\$15/\$28	\$15/\$28	\$15/\$28
<u>Preservation Services</u> ⁵			
Repairs	\$2.95	\$2.95	\$2.95
Dry Cleaning (RMC)	\$0.28	\$0.28	\$0.28
Records Processing (per hour)	\$23.75	\$23.75	\$23.75
Cutting books	\$0.03	\$0.03	\$0.03

¹ Warehouse services include monthly box storage units, transports, document in-transfers, file destructions, and file retrievals.

² Microfilm services include Archive Writer processing and conversion, cartridge loading, cartridge labels. All documents are scanned with standard document scanners or the book scanner in Digital Imaging Services charges.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected.

⁴ Digital imaging services include standard scanning, book scanning, film to digital image conversion, indexing, running pages through the OCR, and media production.

⁵ Preservation services include repairing, cleaning, and hourly processing of files.

2017 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 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 2017, will continue a per pound charge for this service.
- Improve storage retrieval productivity in Records warehouse.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	12.00	2.00	20.0
Intergovernmental	\$ -	\$ 46,097	\$ 35,000	\$ 18,000	\$ (17,000)	(48.6)
Charges and Fees	5,855	140	3,000	1,000	(2,000)	(66.7)
TOTAL REVENUES	<u>\$ 5,855</u>	<u>\$ 46,237</u>	<u>\$ 38,000</u>	<u>\$ 19,000</u>	<u>\$ (19,000)</u>	<u>(50.0)</u>
Personnel	\$ 837,181	\$ 844,195	\$ 884,579	\$ 1,016,860	\$ 132,281	15.0
Operating	7,676,604	8,023,444	8,522,903	8,953,142	430,239	5.0
Capital	888,084	1,518,469	1,475,000	2,150,000	675,000	45.8
TOTAL EXPENDITURES	<u>9,401,869</u>	<u>10,386,108</u>	<u>10,882,482</u>	<u>12,120,002</u>	<u>1,237,520</u>	<u>11.4</u>
Interfund Transfer Out	1,435,054	34,387	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$10,836,923</u>	<u>\$10,420,495</u>	<u>\$10,882,482</u>	<u>\$12,120,002</u>	<u>\$ 1,237,520</u>	<u>11.4</u>

Funding Adjustments for FY 2017 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 benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs represents the addition of a Web Designer to offset the cost of outsourcing web application development to a third party and a Geographic Information Systems Technician to support workload increases.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

- 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.
- Capital expenditures represent 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:

	Objective	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	3,639	2,381	3,500
Number of service requests	1(a)(c)	3,925	4,349	5,000
Number of approved work orders	1(b)	39	37	45
Available and reliable systems >98%	1(d)	99.99%	99.99%	>98.0%
Availability of Internet connectivity	1(d)	99.97%	99.99%	>99.0%
Efficiency:				
Service requests handled in satisfactory manner	1(a)	100%	99.5%	>98.0%
Work orders completed within 10% of schedule and budget ²	1(b)	100%	100%	100%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	90.0%	92.0%	>80.0%
Percent of Help Desk Calls resolved within 2 days	1(a)	95.0%	96.0%	>90.0%
Percent of system platform availability >98% ²	1(d)	99.99%	99.99%	>98.0%
Customer Service Satisfaction survey acceptable or better ³	2	8.50	8.50	8.00

¹ Break-Fix.

² Scope changes and customer wait time considered.

³ FY 2016 based on informal survey among the IT contacts from various departments.

2017 ACTION STEPS

Department Goal 1

- Network Vulnerability Test.
- Network and Server Refresh.
- Detention Center DVR Refresh.
- PC Refresh.
- Office 365 implementation.

Department Goal 2

- GIS – Implementation of ArcGIS Server Based Applications.
- GIS Integration with Other County Applications.
- Mobile Friendly Web Applications.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	3.50	3.50	4.50	1.00	28.6
Charges and Fees	<u>\$ 2,015,158</u>	<u>\$ 1,957,415</u>	<u>\$ 1,973,408</u>	<u>\$ 2,033,259</u>	<u>\$ 59,851</u>	3.0
TOTAL REVENUES	2,015,158	1,957,415	1,973,408	2,033,259	59,851	3.0
Interfund Transfer In	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u><u>\$ 2,415,158</u></u>	<u><u>\$ 1,957,415</u></u>	<u><u>\$ 1,973,408</u></u>	<u><u>\$ 2,033,259</u></u>	<u><u>\$ 59,851</u></u>	3.0
Personnel	<u>\$ 329,340</u>	<u>\$ 294,357</u>	<u>\$ 337,508</u>	<u>\$ 400,865</u>	<u>\$ 63,357</u>	18.8
Operating	<u>1,527,205</u>	<u>1,549,930</u>	<u>1,635,900</u>	<u>1,632,394</u>	<u>(3,506)</u>	(0.2)
Capital	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>100,000</u>	<u>80,000</u>	400.0
TOTAL EXPENDITURES	<u>1,856,545</u>	<u>1,844,287</u>	<u>1,993,408</u>	<u>2,133,259</u>	<u>139,851</u>	7.0
Interfund Transfer Out	<u>-</u>	<u>138,825</u>	<u>21,000</u>	<u>-</u>	<u>(21,000)</u>	(100.0)
TOTAL DISBURSEMENTS	<u><u>\$ 1,856,545</u></u>	<u><u>\$ 1,983,112</u></u>	<u><u>\$ 2,014,408</u></u>	<u><u>\$ 2,133,259</u></u>	<u><u>\$ 118,851</u></u>	5.9

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in the amount charged to user departments for telecommunications services based on projections of usage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also includes the addition of a Telecommunications Technician to assist with the growth in operations and maintenance of telecom infrastructure.
- Operating expenses reflect no significant changes.
- Capital expenses represent funds allocated towards backup power sources for communications infrastructure.

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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Number of telephones ²	1(a)	2,705	2,705	2,750
Number of cellular phones	1(a)	998	1,074	1,095
Number of pagers	1(b)	1	1	0
Output:				
Average monthly cellular charges	1(a)	37,400	38,600	39,700
Average monthly telephone charges	1(a)	122,750	105,500	105,500
Average monthly long distance charges	1(a)	12,500	12,500	12,500
Average monthly pager charges	1(b)	26	26	26
Average monthly maintenance/work orders	1(c)	65	66	65
Efficiency:				
Cost per minute of long distance	1(c)	\$0.02	\$0.02	\$0.02
Average cost per line of service	1(c)	\$45.38	\$39.00	\$38.36
Outcome:				
Cellular cost per line	1(c)	\$37.47	\$35.95	\$36.26
Cellular cost per MB of cellular data	1(c)	\$0.0208	\$0.0194	\$0.0191

¹ Includes interpolation of telephones based on capacity of radio T1 circuits.

2017 ACTION STEPS

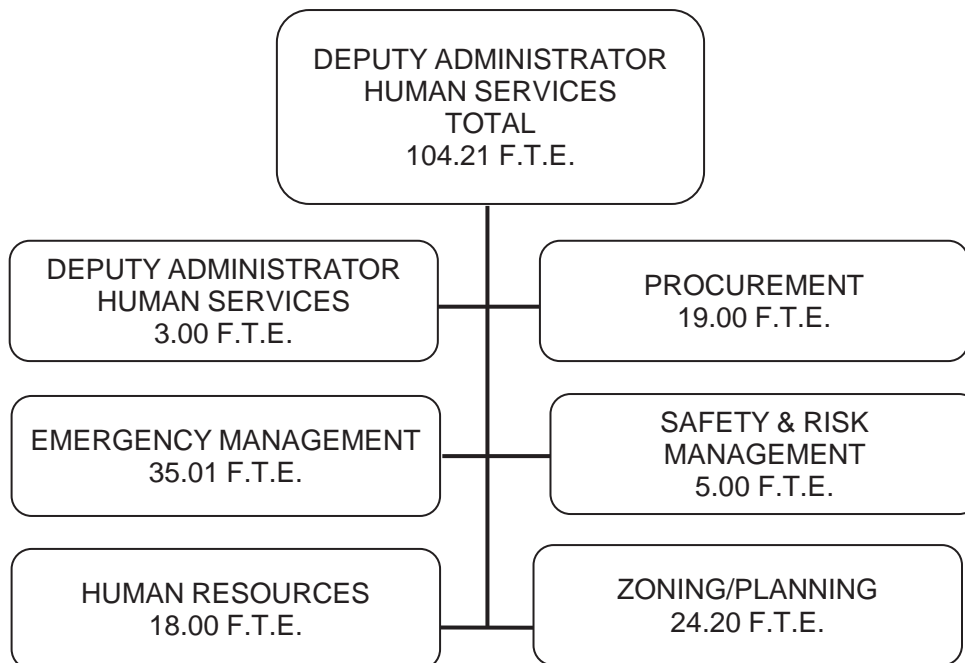
Department Goal 1

- Migrate Coroner's Department to new facilities.
 - New wide area network connection
 - New IP base phone system installed
- Migrate Juvenile Detention to VOIP phone system.
- Implement new Telecommunication work order platform.
 - To increase efficiencies, speed, reduce downtime of network and telecommunication equipment
- Continue to look for ways to reduce monthly costs of phone circuits, long distance, and cellular devices.
- Reduce AT&T cost by replacing the AT&T Sonet ring and moving to AT&T ASE.



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 Management, Human Resources, Procurement, Safety and Risk Management and Zoning/Planning.

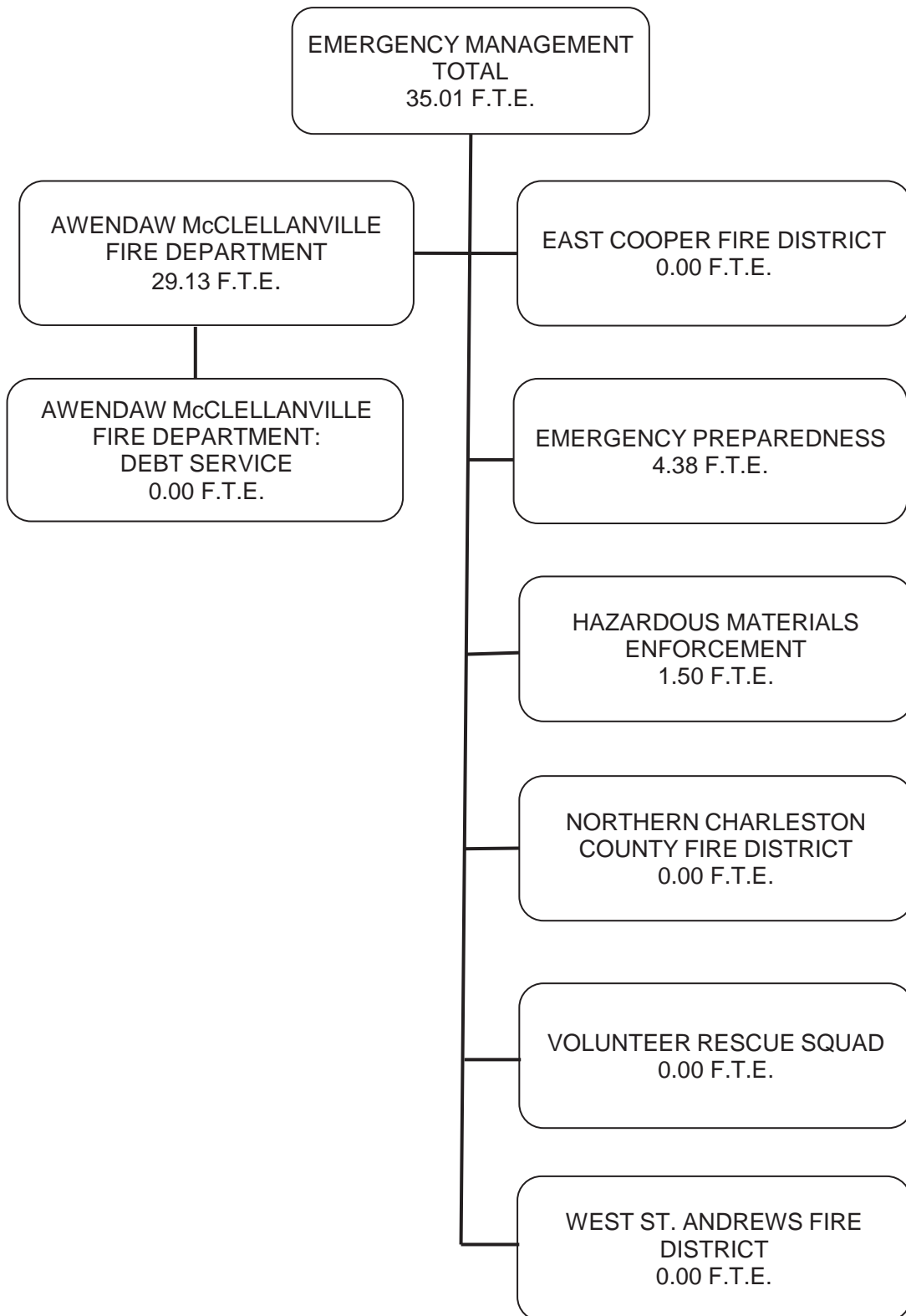
Departmental Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 385,031	\$ 393,532	\$ 402,710	\$ 419,130	\$ 16,420	4.1
Operating	10,280	11,561	11,037	13,950	2,913	26.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 395,311</u>	<u>\$ 405,093</u>	<u>\$ 413,747</u>	<u>\$ 433,080</u>	<u>\$ 19,333</u>	4.7

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase associated with staff attending the 2016 Hurricane Conference.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 1,984,903	\$ 2,098,971	\$ 2,008,300	\$ 2,106,500	\$ 98,200	4.9
Intergovernmental	134,207	136,540	103,492	104,220	728	0.7
Miscellaneous	18,013	1,260	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 2,137,123</u></u>	<u><u>\$ 2,236,771</u></u>	<u><u>\$ 2,111,792</u></u>	<u><u>\$ 2,210,720</u></u>	<u><u>\$ 98,928</u></u>	4.7
Personnel	\$ 1,415,120	\$ 1,509,243	\$ 1,658,335	\$ 1,816,689	\$ 158,354	9.5
Operating	389,996	363,627	464,282	381,423	(82,859)	(17.8)
Capital	506	397,594	70,000	200,000	130,000	185.7
TOTAL EXPENDITURES	<u>1,805,622</u>	<u>2,270,464</u>	<u>2,192,617</u>	<u>2,398,112</u>	<u>205,495</u>	9.4
Interfund Transfer Out	<u>195,303</u>	<u>144,608</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u><u>\$ 2,000,925</u></u>	<u><u>\$ 2,415,072</u></u>	<u><u>\$ 2,192,617</u></u>	<u><u>\$ 2,398,112</u></u>	<u><u>\$ 205,495</u></u>	9.4

Funding Adjustments for FY 2017 Include:

- Revenues reflect property taxes at a consistent 33.9 mill tax rate. The increase in revenues is due to increases in the assessed values of the property base.
- Personnel costs reflect projected compensation, including the continuation of the longevity and merit programs. The increase in personnel costs is attributed to an expected increase in overtime to keep remote fire stations staffed and operable on a more consistent basis.
- Operating expenditures reflect a decrease mostly attributed to a reduction in new safety gear. The decrease in operating costs also represents a newer fleet of fire apparatus and vehicles that require less maintenance and repairs.
- Capital expenditures are needed to cover the cost of land for a new fire station, noncapital equipment, and to address existing facilities maintenance such as roof replacement.

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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:	Objective			
Number of structural fire responses (working) ^{1 & 2}	1(a)	13	14	16
Number of emergency fire suppression apparatus	1(b)	12	16	16
Number of Fire Prevention Programs	1(c)	20	23	25
Percentage of homes without smoke detectors on all responses ³	1(d)	n/a	n/a	10.0%
Output:				
Number of personnel arriving on scene in 15 minutes	1(a)	5	5	5
Apparatus determined more than 10 years old	1(b)	3	4	4
Citizens educated for the year	1(c)	500	772	775
Number of smoke detectors distributed	1(d)	400	500	500
Number of household detectors installed	1(d)	200	150	175
Efficiency:				
Average time it takes to place four personnel on scene	1(a)	8 min	12 min	12 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)	18.0%	40.0%	31.0%
Percent of preventable fires within the District ³	1(c)	n/a	n/a	10.0%
Percent of fires where a smoke detector alerted residents ³	1(d)	n/a	n/a	50.0%

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

² Based on 10,734 population.

³ This department will begin measuring performance against this objective during FY 2017.

2017 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.
- Improve and continue a comprehensive Fire Prevention program for schools and senior centers.
- Improve and continue a smoke detector program to include forms to measure distribution of detectors and number of occupants per household.
- Create and implement performance metric system for tracking detailed fire related information.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ -	\$ 224,027	\$ 240,000	\$ 234,000	\$ (6,000)	(2.5)
Intergovernmental	-	7,634	-	7,088	7,088	100.0
TOTAL REVENUES	-	231,661	240,000	241,088	1,088	0.5
Interfund Transfer In	-	-	23,486	2,192	(21,294)	(90.7)
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 231,661</u>	<u>\$ 263,486</u>	<u>\$ 243,280</u>	<u>\$ (20,206)</u>	<u>(7.7)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	-	-	35,651	205,900	170,249	477.5
TOTAL EXPENDITURES	-	-	35,651	205,900	170,249	477.5
Interfund Transfer Out	-	-	437,835	-	(437,835)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 473,486</u>	<u>\$ 205,900</u>	<u>\$ (267,586)</u>	<u>(56.5)</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect property taxes at a consistent 4.0 mill tax rate. There is no significant change in revenues from the previous year.
- Interfund Transfer In reflects amounts from the 2015 bond issuance that are restricted to debt service.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 141,804	\$ 139,022	\$ 142,600	\$ 132,600	\$ (10,000)	(7.0)
Intergovernmental	2,518	2,597	2,400	2,400	-	0.0
TOTAL REVENUES	<u>\$ 144,322</u>	<u>\$ 141,619</u>	<u>\$ 145,000</u>	<u>\$ 135,000</u>	<u>\$ (10,000)</u>	<u>(6.9)</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 2017 Include:

- Revenues reflect a decrease in the millage rate from 20.3 to 17.2 based on current projections.
- Operating expenditures reflect no change from FY 2016.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.25	4.50	4.50	4.38	\$ (0)	(2.7)
Personnel	\$ 350,537	\$ 359,806	\$ 376,129	\$ 367,403	\$ (8,726)	(2.3)
Operating	63,993	94,720	95,834	99,621	3,787	4.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 414,530</u>	<u>\$ 454,526</u>	<u>\$ 471,963</u>	<u>\$ 467,024</u>	<u>\$ (4,939)</u>	<u>(1.0)</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personal cost also reflects interdepartmental staffing changes in the division.
- Operating expenditures reflect an increase related to higher annual subscription costs for the satellite phone in the Emergency Operations Center and telephone charges.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Number of people trained	1(a)(d)(f)(g)(h)	837	412	400
Number of exercises conducted ¹	1(e)(g)(h),2(b)	7	11	4
Number of training classes conducted	1(d)(e),2(a)(c)	34	21	15
Number of public speaking events	1(i)	29	45	25
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)	240	240	240
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)	90.0%	90.0%	90.0%

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

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Licenses and Permits	\$ 217,018	\$ 212,912	\$ 220,000	\$ 220,000	\$ -	0.0
Miscellaneous	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	<u>\$ 222,018</u>	<u>\$ 212,912</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 168,582	\$ 176,767	\$ 176,614	\$ 177,909	\$ 1,295	0.7
Operating	89,006	67,838	51,625	49,969	(1,656)	(3.2)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	257,588	244,605	228,239	227,878	(361)	(0.2)
Interfund Transfer Out	<u>-</u>	<u>327</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 257,588</u>	<u>\$ 244,932</u>	<u>\$ 228,239</u>	<u>\$ 227,878</u>	<u>\$ (361)</u>	(0.2)

Funding Adjustments for FY 2017 Include:

- Revenues reflect no changes.
- Personnel cost reflect projected benefits and compensation, including the continuation of longevity and merit programs.
- Operating expenditures reflect a decrease in training and other operating expenditures based on current 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:		FY 2015	FY 2016	FY 2017
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Reported HazMat incidents	1(a)	51	18	18
Requests for guidance and instruction	1(b)	17	14	10
Output:				
Team members attending advanced training	1(a)	146	122	122
Students trained	1(b)	507	0	0
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)	1	2	2
Training revenue generated	1(b)	\$206,645	\$213,542	\$205,000
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.

2017 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 send WMD-HAZMAT Regional Response Team-Charleston members to specialized training.
- Hold an annual exercise for WMD-HAZMAT Regional Response Team-Charleston members meeting HSEEP requirements.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 244,468	\$ 233,814	\$ 234,800	\$ 240,100	\$ 5,300	2.3
Intergovernmental	4,447	4,555	3,800	3,800	-	0.0
TOTAL REVENUES	<u>\$ 248,915</u>	<u>\$ 238,369</u>	<u>\$ 238,600</u>	<u>\$ 243,900</u>	<u>\$ 5,300</u>	2.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	248,915	240,554	238,600	243,900	5,300	2.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 248,915</u>	<u>\$ 240,554</u>	<u>\$ 238,600</u>	<u>\$ 243,900</u>	<u>\$ 5,300</u>	2.2

Funding Adjustments for FY 2017 Include:

- Revenues reflect growth in property taxes from a 12.0 mill tax rate to fund contracts for fire protection within the northwest area of the County.
- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	387,864	393,229	343,229	360,000	16,771	4.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 387,864</u>	<u>\$ 393,229</u>	<u>\$ 343,229</u>	<u>\$ 360,000</u>	<u>\$ 16,771</u>	4.9

Funding Adjustments for FY 2017 Include:

- Operating expenditures reflect an increase in funding for the replacement of one Diesel Tow Truck.

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.

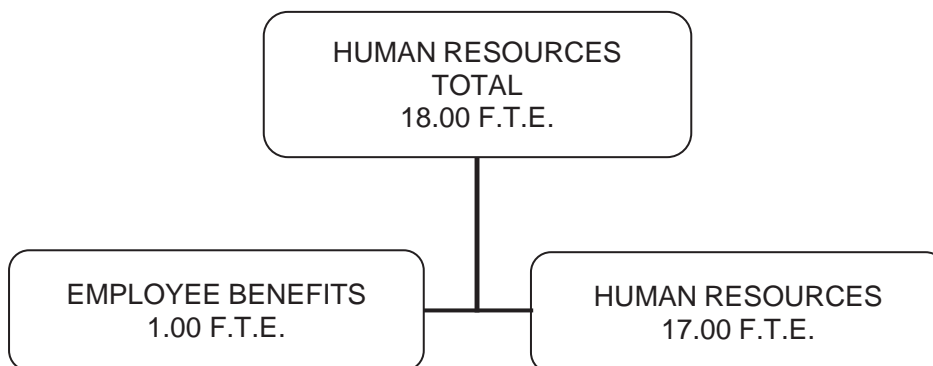
Division Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 7,375	\$ 8,174	\$ 8,850	\$ 8,300	\$ (550)	(6.2)
Intergovernmental	17	18	-	-	-	0.0
TOTAL REVENUES	<u>\$ 7,392</u>	<u>\$ 8,192</u>	<u>\$ 8,850</u>	<u>\$ 8,300</u>	<u>\$ (550)</u>	<u>(6.2)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect the property tax that is anticipated to be collected and used to fund the District’s ongoing contract amount and prior year’s deficit.
- Operating expenditures reflect no change.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	1.00	1.00	-	0.0
Charges and Fees	\$26,882,161	\$40,731,888	\$27,818,000	\$28,262,000	\$ 444,000	1.6
Interest	40,958	61,983	40,000	60,000	20,000	50.0
TOTAL REVENUES	\$26,923,119	\$40,793,871	\$27,858,000	\$28,322,000	\$ 464,000	1.7
Personnel	\$ 816	\$ 104,422	\$ 101,612	\$ 102,996	\$ 1,384	1.4
Operating	26,142,180	41,623,836	27,756,388	28,219,004	462,616	1.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$26,142,996	\$41,728,258	\$27,858,000	\$28,322,000	\$ 464,000	1.7

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase due to higher costs of health insurance for the employer.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	16.00	17.00	17.00	-	0.0
Personnel	\$ 1,250,043	\$ 1,278,871	\$ 1,365,385	\$ 1,521,709	\$ 156,324	11.4
Operating	147,666	149,461	125,276	186,221	60,945	48.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,397,709</u>	<u>\$ 1,428,332</u>	<u>\$ 1,490,661</u>	<u>\$ 1,707,930</u>	<u>\$ 217,269</u>	14.6

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also represents full-year funding for the transfer of one full-time position from Consolidated Dispatch to Human Resources during FY 2016.
- Operating expenditures represent an increase in training and conference costs related to workforce development. This includes a new Talent Management Strategy being implemented in FY 2017 to increase retention and effectively manage talent within the organization.

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative II: Human Resources & Resource Management

Department Goal 1: Use best practices to manage existing and new talent.

Objective 1(a): Forward applications of qualified candidates to departments within 3 business days of closing the position.

Objective 1(b): Achieve a score of "4" or better in overall customer satisfaction from recipients of Human Resources offered training.

Objective 1(c): Provide Customer Service Excellence training to all employees.

Department Goal 2: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Number of applications processed ¹	1(a)	12,779	12,293	13,000
Employees attending training sessions	1(b)	2,612	2,168	2,200
Number of training hours provided	1(b)	392	371	420
Number of Administrator's new hires trained in Customer Service Excellence	1(c)	260	313	350
Number of employees hired requiring an I-9 form	2(a)	623	753	800
Number of benefit information sessions	2(b)	18	25	75
Number of Health Assessments performed	2(c)	805	731	1,000
Number of Fitness Center visits	2(c)	3,365	6,031	12,000
Number of employees trained in Diversity related topics	3(a)	369	404	440
Number of managers/supervisors trained in "Behavioral/Team Interviewing"	3(b)	28	31	30
Number of positions filled on the administrator's side using "Behavioral/Team Interviewing" process ²	3(b)	182	306	310

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2015 <u>Actual</u>	FY 2016 <u>Actual</u>	FY 2017 <u>Projected</u>
	<u>Objective</u>			
Outcome:				
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	99.0%	99.5%	99.6%
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 ³	1(c)	98.9%	100%	100%
Percentage of employees hired requiring an I-9 form that was processed within 3 business days ³	2(a)	95.0%	90.0%	95.0%
Percentage increase in the number of benefit information sessions offered to employees ³	2(b)	(14.5%)	38.8%	200%
Percentage increase in the number of Health Assessments performed ⁴	2(c)	77.7%	(9.2%)	36.8%
Percentage increase in the number of Fitness Center visits ³	2(c)	282%	79.22%	98.98%
Percentage of employees trained in Diversity related topics	3(a)	16.5%	18.0%	21.0%
Percentage of new managers/supervisors trained using the "Behavioral/Team Interviewing" process ²	3(b)	40.0%	63.0%	70.0%
Percentage of full-time positions on the administrator's side filled using the "Behavioral/Team Interviewing" process ²	3(b)	100%	100%	100%

¹ Reflects several applicants who applied for more than one position.

² Elected and Appointed Officials do not utilize Human Resources in Team Interviewing.

³ This department began measuring performance against this objective in FY 2015.

2017 ACTION STEPS

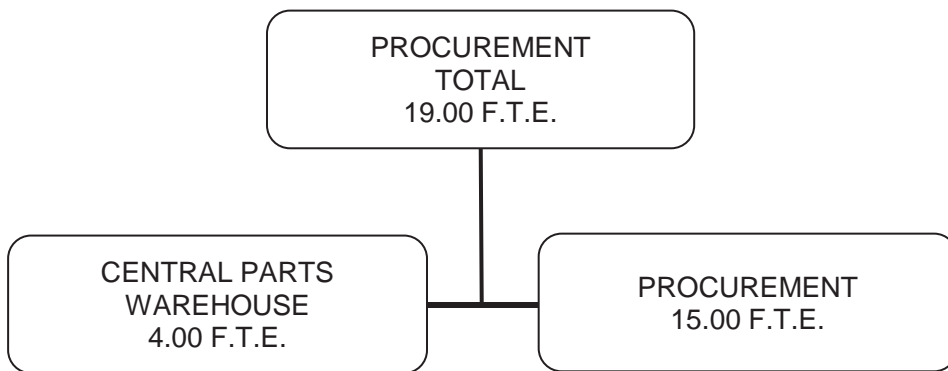
Department Goal 1

- 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.
- Purchase software platform for Wellness Program.
- Purchase updated Online Employment Application software that will include Applicant Tracking.

Department Goal 3

- Talent Management (engagement).
- Workforce Development/Succession planning.
 - Emerging Leader Program
 - Career Development Series
 - Outplacement counseling
 - Professional Development Program 3.0
- Diversity Plan.
- Employee engagement survey and action plan.
- Wellness program expansion initiatives.
- Wellness employee survey – needs & interests.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	\$ 2,242,678	\$ 2,493,240	\$ 2,500,000	\$ 3,000,000	\$ 500,000	20.0
Miscellaneous	3,794	-	-	-	-	0.0
TOTAL REVENUES	\$ 2,246,472	\$ 2,493,240	\$ 2,500,000	\$ 3,000,000	\$ 500,000	20.0
Personnel	\$ 234,128	\$ 223,526	\$ 240,397	\$ 246,485	\$ 6,088	2.5
Operating	1,982,164	2,188,110	2,259,603	2,753,515	493,912	21.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,216,292	\$ 2,411,636	\$ 2,500,000	\$ 3,000,000	\$ 500,000	20.0

Funding Adjustments for FY 2017 Include:

- Revenues reflect an increase in the cost and usage of parts for maintenance of vehicles by Fleet Operations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase to the inventory of parts used to maintain vehicles and heavy machinery by Fleet Operations.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Provide quality parts in an effective and cost efficient manner.

Objective 1(a): Establish base-line data for the on-line stocking and inventory control program for Fleet Operations.

Objective 1(b): Process and/or store 90% of items received within 2 hours of receipt.

Objective 1(c): Maintain stock turnover with a quarterly ratio of 4 to 1 to comply with national standard.

PROCUREMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

MEASURES:	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Inventory line items	1(a)	1,735	1,716	1,750
Supplies issued monthly	1(b)	4,485	4,741	4,800
Received and stored items processed monthly	1(b)	4,048	4,418	4,500
Efficiency:				
Average error rate on issuing supplies	1(c)	2.0%	2.0%	2.5%
Outcome:				
Percent of stored items processed within 2 hours of receipt	1(b)	96.0%	95.0%	90.0%
Annual ratio of stock turnover	1(c)	6.17:1	6.72:1	4.1

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	11.00	12.00	15.00	3.00	25.0
Intergovernmental	\$ -	\$ 4,296	\$ 15,000	\$ -	\$ (15,000)	(100.0)
Charges and Fees	687	619	500	500	-	0.0
Miscellaneous	<u>79,768</u>	<u>67,077</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$ 80,455</u>	<u>\$ 71,992</u>	<u>\$ 85,500</u>	<u>\$ 70,500</u>	<u>\$ (15,000)</u>	<u>(17.5)</u>
Personnel	\$ 823,003	\$ 868,551	\$ 896,888	\$ 1,197,551	\$ 300,663	33.5
Operating	37,594	39,805	46,882	57,136	10,254	21.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 860,597</u>	<u>\$ 908,356</u>	<u>\$ 943,770</u>	<u>\$ 1,254,687</u>	<u>\$ 310,917</u>	<u>32.9</u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect a decrease due to termination of an intergovernmental contract for services no longer provided by Charleston County.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs is due to moving the MWDBE program from the Transportation Sales Tax Fund to the General Fund.
- Operating expenditures reflect an increase in training and conference as part of the initiative for employees to attain certification in their respective fields. The increase also includes additional funding for office supplies corresponding to the increase in personnel.

PROCUREMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

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 Charleston County employees.

Initiative IV: Workflow Analysis Process Management

Department Goal 2: Provide goods and services in a timely and cost-efficient manner.

Objective 2(a): Ensure 90% of informal solicitations are processed within 3 business days.

Objective 2(b): Ensure 65% of formal solicitations are issued within 60 business days.

Initiative V: Quality Control

Department Goal 3: Procure goods and services within the law.

Objective 3(a): Ensure 100% of Purchase Orders audited are in compliance with the Procurement Ordinance and Regulations.

Objective 3(b): Award 99% of purchases without written protest.

Department Goal 4: Seek Fair and Open Competition.

Objective 4: Ensure 100% of informal solicitations have three quotes.

MEASURES:	Objective	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Purchase Card purchases	2(a)	21,587	22,434	22,010
Purchase orders	2(a)(b),4	1,266	1,449	1,550
Output:				
Number of staff attending training	1(a)	8	8	12
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	890	1,008	1,100
Solicitations processed	2(b),3(a)(b)	72	74	80
Purchase orders ≥ \$25,000 processed	3(a)(b)	375	441	500
Number of Purchase Orders audited	3(a)	200	300	350
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%	61.6%	50.0%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	41.6%	43.0%	42.3%
Percent of purchase orders ≥ \$25,000 processed within 60 business day	2(b)	64.5%	69.2%	66.85
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%

2017 ACTION STEPS

Department Goal 1

- Provide training sessions on procurement procedures to all departments.

Department Goal 2

- Establish guidelines and monitor purchases to ensure goals are being met.

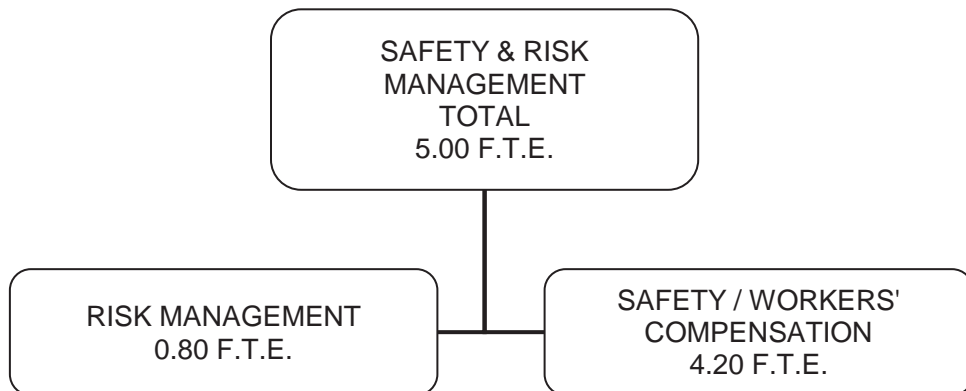
Department Goal 3

- Perform audits on purchases to ensure Procurement Ordinance and Regulations are being followed.

Department Goal 4

- Increase potential bidders on projects by increasing the number of vendors in IFAS vendor database.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.80	0.80	0.80	0.80	-	0.0
Miscellaneous	\$ 10,847	\$ 4,751	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 10,847</u>	<u>\$ 4,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 81,138	\$ 80,995	\$ 86,289	\$ 87,820	\$ 1,531	1.8
Operating	1,922,936	1,981,697	2,048,987	2,040,193	(8,794)	(0.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,004,074</u>	<u>\$ 2,062,692</u>	<u>\$ 2,135,276</u>	<u>\$ 2,128,013</u>	<u>\$ (7,263)</u>	(0.3)

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures decreased due to reduced cost of fire insurance. The decrease is offset by the higher cost of tort liability, auto liability and auto collision insurances.

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:		FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
	Objective			
Input:				
Tort and property claims	1(c)	27	30	31
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%	95.0%	100%
Two business days turnaround on reporting insurance claims to carriers	1(c)	100%	100%	100%

2017 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.20	4.20	4.20	4.20	-	0.0
Charges and Fees	\$ 6,011,587	\$ 4,992,317	\$ 5,000,000	\$ 4,800,000	\$ (200,000)	(4.0)
Interest	9,793	13,388	15,000	15,000	-	0.0
Miscellaneous	23,364	14,469	15,000	15,000	-	0.0
TOTAL REVENUES	<u>\$ 6,044,744</u>	<u>\$ 5,020,174</u>	<u>\$ 5,030,000</u>	<u>\$ 4,830,000</u>	<u>\$ (200,000)</u>	<u>(4.0)</u>
Personnel	\$ 435,238	\$ 417,723	\$ 450,376	\$ 434,978	\$ (15,398)	(3.4)
Operating	4,724,148	4,495,038	5,096,908	4,896,306	(200,602)	(3.9)
Capital	-	-	47,000	52,000	5,000	10.6
TOTAL EXPENDITURES	<u>\$ 5,159,386</u>	<u>\$ 4,912,761</u>	<u>\$ 5,594,284</u>	<u>\$ 5,383,284</u>	<u>\$ (211,000)</u>	<u>(3.8)</u>

Funding Adjustments for FY 2017 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. The decrease in charges is necessary due to savings in insurance premiums.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- 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 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Number of strain injuries	1	70	65	65
Workers' compensation claims/on-the-job injuries	1,2(b)	276	244	240
Employee safety hazard complaints received	3(a)	0	0	0
Output:				
New drivers trained in DDC-4	3(b)	193	187	190
Percent of new drivers trained in DDC-4	3(b)	95.0%	95.0%	95.0%
Efficiency:				
Lost work days	1	2,957	3,754	3,200
Outcome:				
Percent of strain injury reduction	1	8.0%	7.0%	7.0%
Workers' compensation fines assessed and paid	1,2(b)	None	None	None
Two business day completion of OSHA log	2(a)	98.0%	98.0%	98.0%
Submission of OSHA reports by the prescribed deadline	2(a)	100%	100%	100%
Two business days turnaround on reporting insurance claims to carriers	2(a)(b)	98.0%	95.0%	98.0%
Environmental liabilities incurred per the audited financial statements	2(c)	0	1	0

¹ Indoor Air Quality

² Defensive Driving Course

³ Vehicle Collision Review Board

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2017 ACTION STEPS

Department Goal 1

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

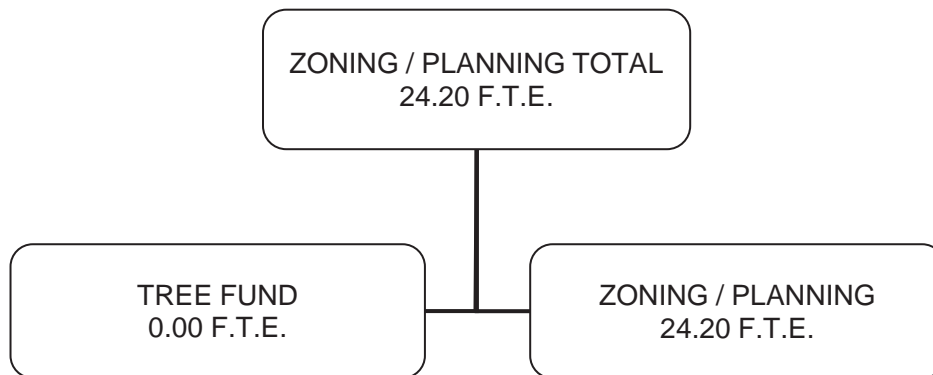
Department Goal 2

- 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ -	\$ 4,150	\$ 10,000	\$ 10,000	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 4,150</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	44,857	148,436	159,819	11,383	7.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 44,857</u>	<u>\$ 148,436</u>	<u>\$ 159,819</u>	<u>\$ 11,383</u>	7.7

Funding Adjustments for FY 2017 Include:

- Revenues reflect no change.
- Operating expenditures reflect an increase in contracted services for ongoing projects.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.60	21.20	22.20	24.20	2.00	9.0
Licenses and Permits	\$ 47,570	\$ 51,135	\$ 36,000	\$ 45,000	\$ 9,000	25.0
Intergovernmental	-	-	49,782	42,332	(7,450)	(15.0)
Charges and Fees	199,521	71,707	34,500	61,000	26,500	76.8
Miscellaneous	-	30	-	-	-	0.0
TOTAL REVENUES	\$ 247,091	\$ 122,872	\$ 120,282	\$ 148,332	\$ 28,050	23.3
Personnel	\$ 1,467,516	\$ 1,495,871	\$ 1,598,323	\$ 1,721,594	\$ 123,271	7.7
Operating	129,702	140,747	135,335	224,830	89,495	66.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,597,218	\$ 1,636,618	\$ 1,733,658	\$ 1,946,424	\$ 212,766	12.3

Funding Adjustments for FY 2017 Include:

- Revenues reflect an anticipated increase due to zoning permits and fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also includes the addition of one Planner and one Administrative Assistant II due to increased projects in the County.
- Operating expenditures represent an increase to consultant fees related to updating the County's Zoning and Land Development Regulations Ordinance as part of the implementation of the County's Comprehensive Plan.

ZONING/PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide a high level of planning services to a diverse population base.

Objective 1(a): Reduce staff errors regarding zoning applications to <0.5%.

Objective 1(b): Process 95% of site plan review applications within 30 days.

Objective 1(c): Review 100% of subdivision applications within 10 days.

Objective 1(d): Schedule pre-application conferences within 14 days of request.

Objective 1(e): Resolve 100% of street numbering/naming inquiries and distribution of new streets within 3 days.

MEASURES:

	Objective	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Subdivision applications submitted	1(c)	248	324	300
Pre-application conferences	1(d)	323	313	300
Number of new streets	1(e)	21	40	30
Output:				
Zoning/Building Permits processed ¹	1(a)	1,610	1,714	1,675
Site plans reviewed	1(b)	66	86	90
Outcome:				
Percent of zoning permits processed error free	1(a)	99.0%	99.0%	99.0%
Percent of site plan review applications processed within 30 days	1(b)	95.0%	96.0%	96.0%
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)	98.5%	99.0%	99.0%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

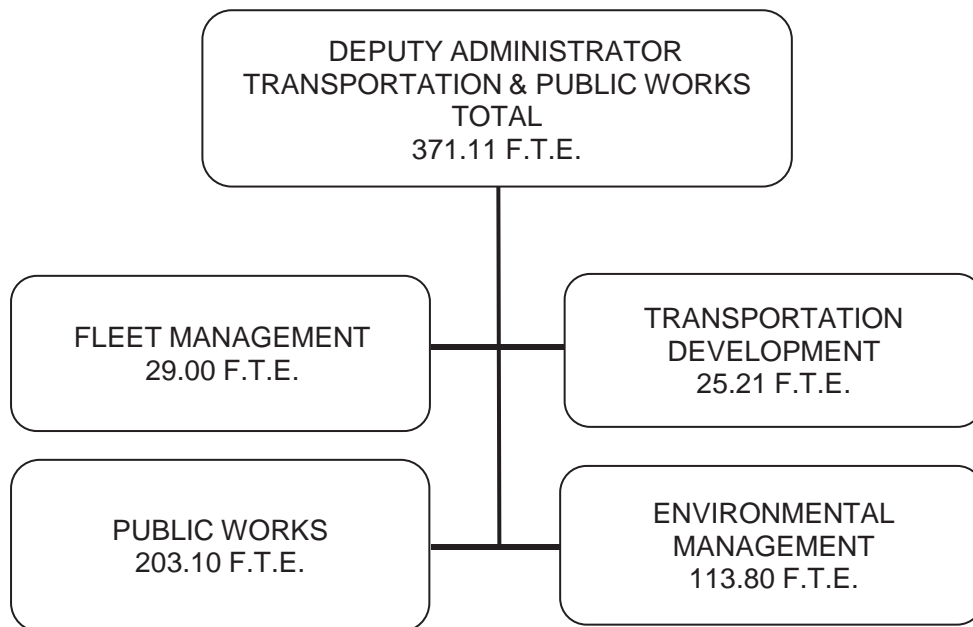
¹ Beginning in FY 2014, this department no longer processes building permits that do not require a zoning permit. Building Inspections began processing these permits exclusively.

2017 ACTION STEPS

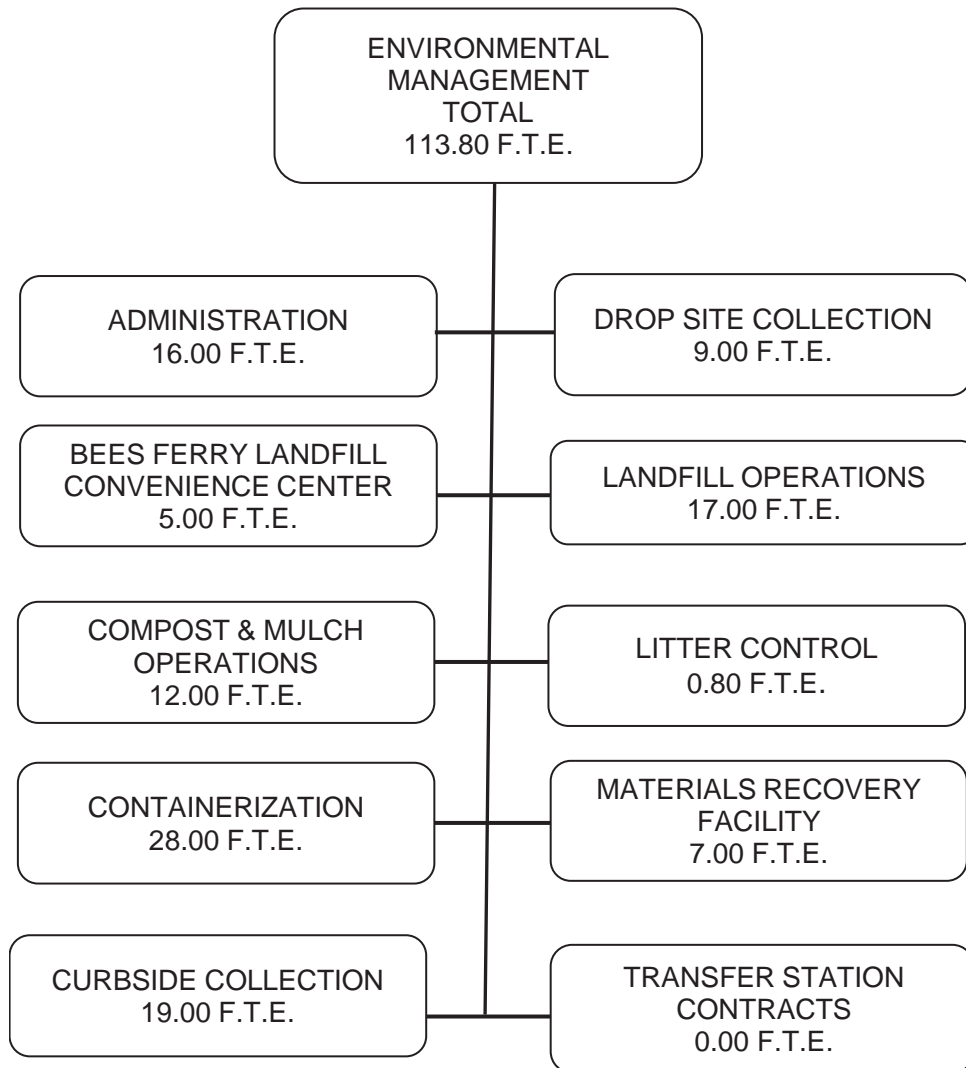
Department Goal 1

- Continue implementation of the Comprehensive Plan and specific Planning Work Programs adopted by County Council in FY 2016.
- Staff level preparation of minor amendments and clarifications to the Zoning & Land Development Regulations Ordinance.
- Prepare RFP and retain a professional consultant to prepare major amendments to the Zoning and Land Development Regulations Ordinance for improvements in standards and processing of land development applications.
- Continue to provide support staff for the Planning Section in the Emergency Operations Center (EOC).
- Coordinate addressing functions with Consolidated Dispatch.
- Hire new Planner II and Administrative Assistant II positions to assist with the functions of the Planning Section of the Department.
- Transition new Professional Planner hired to provide services to the Town of Kiawah to a Town employee.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.00	17.50	16.00	16.00	-	0.0
Charges and Fees	\$27,317,199	\$27,571,856	\$26,070,000	\$26,830,000	\$ 760,000	2.9
Interest	(9,434)	(105,457)	-	100,000	100,000	100.0
Miscellaneous	(110,306)	(83,177)	-	-	-	0.0
TOTAL REVENUES	<u>\$27,197,459</u>	<u>\$27,383,222</u>	<u>\$26,070,000</u>	<u>\$26,930,000</u>	<u>\$ 860,000</u>	<u>3.3</u>
Personnel	\$ 1,072,981	\$ 1,192,928	\$ 1,319,372	\$ 1,261,252	\$ (58,120)	(4.4)
Operating	2,920,637	3,023,289	2,957,062	3,539,006	581,944	19.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,993,618</u>	<u>\$ 4,216,217</u>	<u>\$ 4,276,434</u>	<u>\$ 4,800,258</u>	<u>\$ 523,824</u>	<u>12.2</u>

Funding Adjustments for FY 2017 Include:

- Revenues are principally derived from Environmental Management user fees collected by the Revenue Collections Enterprise Fund as a service to the Environmental Management Department. The increase in Charges and Fees represents an increase due to historical trends in municipal household waste and recycling by citizens. In addition, the interest rate is projected to improve during FY 2017.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a change in cost allocations for contracted temporary services and two vacant unfunded positions in FY 2017.
- Operating expenses reflect an increase in consultant fees due to moving contracted services from the Landfill Division. The increase also represents higher costs associated with contracted facilities services and insurance premiums.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: As directed by County Council, design and construction of a new Materials Recovery Facility (MRF) to process recyclables utilizing modern technologies. The new MRF will 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 2015 Actual	FY 2016 Actual ¹	FY 2017 Projected
Input:	Objective			
Annual MSW Tonnage ²	1	372,422	386,949	399,000
Total dollars spent for services	1	\$25,333,221	\$28,255,374	\$30,215,219
Total County Population – 2010 US Census 350,209	1	389,202	389,202	389,202
Number of Residential Customers	2(a)(b)	169,145	173,918	179,000
Number of Commercial Customers	2(a)(b)	7,782	12,358	17,000
Output:				
Total tons landfilled	1	264,608	276,372	290,000
Total residential participants	2(a)(b)	115,000	117,208	120,000
Total commercial participants	2(a)(b)	2,950	3,259	3,600
Total Educational Outreach participants	2(a)(b)	225,000	225,000	225,000
Efficiency:				
Total tons composted	1	63,223	70,898	73,000
Total tons recycled	2	35,562	39,678	41,000
Outcome:				
Total tons diverted from landfill	1	107,813	111,577	114,000
Total cost per capita	1	\$69	\$73	\$78
Percentage of recycling rate	1,2(a)(b)	29.0%	28.8%	28.6%

¹ FY 2016 Actual reflects the projection at time of budget preparation.

² Municipal Solid Waste

2017 ACTION STEPS

Department Goal 1

- Award Design Build Contract for construction of a new MRF at Palmetto Commerce Parkway.
- 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.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	10.00	10.00	5.00	(5.00)	(50.0)
Charges and Fees	\$ 41,706	\$ 46,990	\$ 30,500	\$ 29,000	\$ (1,500)	(4.9)
TOTAL REVENUES	<u>\$ 41,706</u>	<u>\$ 46,990</u>	<u>\$ 30,500</u>	<u>\$ 29,000</u>	<u>\$ (1,500)</u>	(4.9)
Personnel	\$ 310,527	\$ 492,466	\$ 510,423	\$ 298,247	\$ (212,176)	(41.6)
Operating	137,616	100,805	87,984	281,967	193,983	220.5
Capital	-	-	6,000	-	(6,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 448,143</u>	<u>\$ 593,271</u>	<u>\$ 604,407</u>	<u>\$ 580,214</u>	<u>\$ (24,193)</u>	(4.0)

Funding Adjustments for FY 2017 Include:

- Revenues reflect a decrease due to the declining resale value of recyclable products.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents the transfer of one Equipment Operator I position and four Construction Maintenance Worker I positions to Materials Recovery Facility.
- Operating expenses reflect increased cost for the negotiated contract with the e-waste disposal vendor due to the higher cost for the disposal of electronic waste.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	13.00	12.00	(1.00)	(7.7)
Charges and Fees	\$ 198,810	\$ 233,344	\$ 130,000	\$ 230,000	\$ 100,000	76.9
Miscellaneous	-	587	-	-	-	0.0
TOTAL REVENUES	\$ 198,810	\$ 233,931	\$ 130,000	\$ 230,000	\$ 100,000	76.9
Personnel	\$ 733,963	\$ 738,913	\$ 799,633	\$ 738,399	\$ (61,234)	(7.7)
Operating	1,546,866	1,322,581	721,123	727,309	6,186	0.9
Capital	-	-	1,343,000	900,000	(443,000)	(33.0)
TOTAL EXPENDITURES	\$ 2,280,829	\$ 2,061,494	\$ 2,863,756	\$ 2,365,708	\$ (498,048)	(17.4)

Funding Adjustments for FY 2017 Include:

- Revenues reflect a budgeted increase based on anticipated growth in tipping fees for food waste and yard debris.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent the transfer of one Equipment Operator I position to Material Recovery Facility.
- Operating expenses reflect no significant change.
- Capital expenses represent the cost for the replacement of two off-road trucks.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	28.00	28.00	-	0.0
Personnel	\$ 1,407,827	\$ 1,404,423	\$ 1,495,668	\$ 1,481,787	\$ (13,881)	(0.9)
Operating	980,467	1,097,675	795,458	817,357	21,899	2.8
Capital	-	-	539,300	485,000	(54,300)	(10.1)
TOTAL EXPENDITURES	<u>\$ 2,388,294</u>	<u>\$ 2,502,098</u>	<u>\$ 2,830,426</u>	<u>\$ 2,784,144</u>	<u>\$ (46,282)</u>	<u>(1.6)</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is offset by a reduction in the use of contracted temporary services.
- Operating expenses reflect an increase in the costs associated with repair and maintenance supplies based on historical usage.
- Capital costs include the replacement of one front-end commercial truck and one roll-off container truck.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Curbside Collection

Mission: The Environmental Management Curbside Collection Division provides curbside collection of recyclables to all urban areas of Charleston County and to urban schools.

Division Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	19.00	19.00	19.00	-	0.0
Miscellaneous	\$ 54,082	\$ 2,555	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 54,082</u>	<u>\$ 2,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,252,831	\$ 1,332,271	\$ 1,462,287	\$ 1,420,246	\$ (42,041)	(2.9)
Operating	4,247,734	2,485,946	1,633,863	1,709,603	75,740	4.6
Capital	-	-	814,000	760,000	(54,000)	(6.6)
TOTAL EXPENDITURES	<u>\$ 5,500,565</u>	<u>\$ 3,818,217</u>	<u>\$ 3,910,150</u>	<u>\$ 3,889,849</u>	<u>\$ (20,301)</u>	(0.5)

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is offset by a reduction in the use of overtime.
- Operating expenses reflect an increase in the cost of operating supplies and fleet maintenance expenses.
- Capital expenses include a new automated recycling truck and replacement of a front load 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	9.00	1.00	12.5
Miscellaneous	\$ -	\$ 283	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 283</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 527,291	\$ 517,154	\$ 547,431	\$ 601,958	\$ 54,527	10.0
Operating	234,621	308,506	252,369	247,048	(5,321)	(2.1)
Capital	-	-	231,000	90,000	(141,000)	(61.0)
TOTAL EXPENDITURES	<u>\$ 761,912</u>	<u>\$ 825,660</u>	<u>\$ 1,030,800</u>	<u>\$ 939,006</u>	<u>\$ (91,794)</u>	(8.9)

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent the transfer of one Equipment Operator I position from Landfill Operations.
- Operating expenses reflect a decrease in supply and materials costs based on historical usage.
- Capital expenses include replacement of 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	18.00	18.00	17.00	(1.00)	(5.6)
Intergovernmental	\$ 134,314	\$ 138,686	\$ 120,000	\$ 130,000	\$ 10,000	8.3
Charges and Fees	179,276	109,657	115,000	65,000	(50,000)	(43.5)
Miscellaneous	6,669	274	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 320,259</u></u>	<u><u>\$ 248,617</u></u>	<u><u>\$ 235,000</u></u>	<u><u>\$ 195,000</u></u>	<u><u>\$ (40,000)</u></u>	<u><u>(17.0)</u></u>
Personnel	\$ 1,222,347	\$ 1,283,653	\$ 1,273,873	\$ 1,247,571	\$ (26,302)	(2.1)
Operating	10,396,478	9,418,051	9,150,727	2,634,512	(6,516,215)	(71.2)
Capital	-	-	962,300	915,000	(47,300)	(4.9)
TOTAL EXPENDITURES	<u><u>\$11,618,825</u></u>	<u><u>\$10,701,704</u></u>	<u><u>\$11,386,900</u></u>	<u><u>\$ 4,797,083</u></u>	<u><u>\$(6,589,817)</u></u>	<u><u>(57.9)</u></u>

Funding Adjustments for FY 2017 Include:

- Revenues reflect a budgeted decrease based on recent collections and reduced market prices for recyclable steel.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer of one Equipment Operator II position to Drop Site Collections.
- Operating expenses represent an accounting change to more appropriately account for solid waste services in the County. A portion of the consultant's costs moved to Administration and the contracts associated with off-site disposal of municipal solid waste moved to Transfer Station Contracts.
- Capital expenses include replacement of a dump truck, water truck, bulldozer, and a tractor mower.

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 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Adjusted</u>	<u>FY 2017</u> <u>Proposed</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.40	0.80	0.80	0.80	-	0.0
Personnel	\$ 24,778	\$ 37,411	\$ 45,990	\$ 38,622	\$ (7,368)	(16.0)
Operating	16,450	16,450	52,450	34,450	(18,000)	(34.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 41,228</u>	<u>\$ 53,861</u>	<u>\$ 98,440</u>	<u>\$ 73,072</u>	<u>\$ (25,368)</u>	<u>(25.8)</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personal expenses represent a decrease due to departmental staffing changes.
- Operating expenses include \$16,450 for the Community Pride Program. The decrease represents a reduction in anticipated litter removal costs.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	-	-	6.00	6.00	100.0
Intergovernmental	\$ 10,980	\$ 13,677	\$ 1,344,120	\$ -	\$(1,344,120)	(100.0)
Charges and Fees	1,294,543	836,949	222,000	258,720	36,720	16.5
Miscellaneous	-	11,082	-	-	-	0.0
TOTAL REVENUES	\$ 1,305,523	\$ 861,708	\$ 1,566,120	\$ 258,720	\$(1,307,400)	(83.5)
Personnel	\$ 22,091	\$ 36,246	\$ 52,000	\$ 443,544	\$ 391,544	753.0
Operating	469,716	524,453	2,285,304	3,042,341	757,037	33.1
Capital	-	-	81,300	-	(81,300)	(100.0)
TOTAL EXPENDITURES	\$ 491,807	\$ 560,699	\$ 2,418,604	\$ 3,485,885	\$ 1,067,281	44.1

Funding Adjustments for FY 2017 Include:

- Revenues reflect a decrease in Horry County's reimbursement for recyclable materials due to low resale value of recyclable products.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent the transfer of four Construction/Maintenance Worker I positions and two Equipment Operator I positions to the division due to a change in the way the County processes recyclable materials.
- Operating expenses reflect an increase due to re-negotiating a contract with Horry County to process recyclable materials for the County.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

PROGRAM – Transfer Station Contracts

Mission: The Environmental Management Transfer Station Contracts Program provides for the costs to transfer solid waste materials outside the county to extend the life of the Charleston County landfill.

Division Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	6,500,000	6,500,000	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	100.0

Funding Adjustments for FY 2017 Include:

- Operating expenses represent an accounting change to more appropriately account for solid waste services in the County. The contracts associated with off-site disposal of municipal solid waste moved from the Transfer Station Contracts.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	26.50	26.75	27.00	29.00	2.00	7.4
Charges and Fees	\$10,317,012	\$ 9,911,483	\$10,828,198	\$10,752,045	\$ (76,153)	(0.7)
Miscellaneous	664,721	652,606	-	-	-	0.0
TOTAL REVENUES	10,981,733	10,564,089	10,828,198	10,752,045	(76,153)	(0.7)
Interfund Transfer In	4,724,977	3,293,229	4,750,120	2,396,568	(2,353,552)	(49.5)
TOTAL SOURCES	<u>\$15,706,710</u>	<u>\$13,857,318</u>	<u>\$15,578,318</u>	<u>\$13,148,613</u>	<u>\$(2,429,705)</u>	(15.6)
Personnel	\$ 1,960,378	\$ 1,917,135	\$ 2,016,346	\$ 2,125,029	\$ 108,683	5.4
Operating	11,663,370	11,321,181	7,682,472	8,222,584	540,112	7.0
Capital	-	-	6,294,500	2,886,000	(3,408,500)	(54.2)
TOTAL EXPENDITURES	13,623,748	13,238,316	15,993,318	13,233,613	(2,759,705)	(17.3)
Interfund Transfer Out	409,459	507,066	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$14,033,207</u>	<u>\$13,745,382</u>	<u>\$15,993,318</u>	<u>\$13,233,613</u>	<u>\$(2,759,705)</u>	(17.3)

Funding Adjustments for FY 2017 Include:

- Revenues represent a decrease in charges mainly due to the decreased cost of fuel. The decrease is partially offset by modest increases in charges for parts and labor.
- Interfund Transfer In reflects the amount the General Fund uses to purchase capital for General Fund departments.
- Personnel costs reflected projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents the addition of an Automotive Mechanic position and Heavy Equipment Mechanic II position to assist with the growth in the fleet related to the prior year's expansion in public safety and emergency medical services.

FLEET MANAGEMENT

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

- Operating expenses reflect an increase due to additional vehicle supplies required for the expanded fleet. The increase also represents a reduction in reimbursement from the Accommodations Tax due to one-time purchases for the public safety expansion in FY 2016. The increase in operating expenses is partially offset by the lower cost of fuel.
- 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:

	Objective	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Input:				
Number of support vehicles	1	614	666	668
Total number of work orders	2(a)	8,716	9,272	9,300
Output:				
Availability of fleet units	2(b)	95.50%	95.79%	96.00%
Average total expenses versus budgeted total expenses	2(c)	94.08%	89.15%	100%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.34	\$0.31	\$0.32
Average cost per work order	2(a)	\$739	\$722	\$745
Average number of units out of service per day ¹	2(b)	39	31	35
Outcome:				
Number of vehicles added to departments from surplus	1	0	1	0
Number of vehicles turned in	1	2	1	0
Savings per reduction of support vehicles ²	1	\$175,000	\$6,000	\$0
Percent of “repair” work order to total work orders (≤45%) ¹	2(a)	62.0%	61.57%	65.0%
Percent of scheduled maintenance to unscheduled repairs (≥60%) ¹	2(b)	40.2%	39.1%	45.0%
Fleet availability (≥90%) ¹	2(b)	95.50%	95.79%	96.00%
Percent of actual total expenses to budgeted total expenses (≤100%) ¹	2(a)(b)(c)	94.08%	89.15%	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

2017 ACTION STEPS

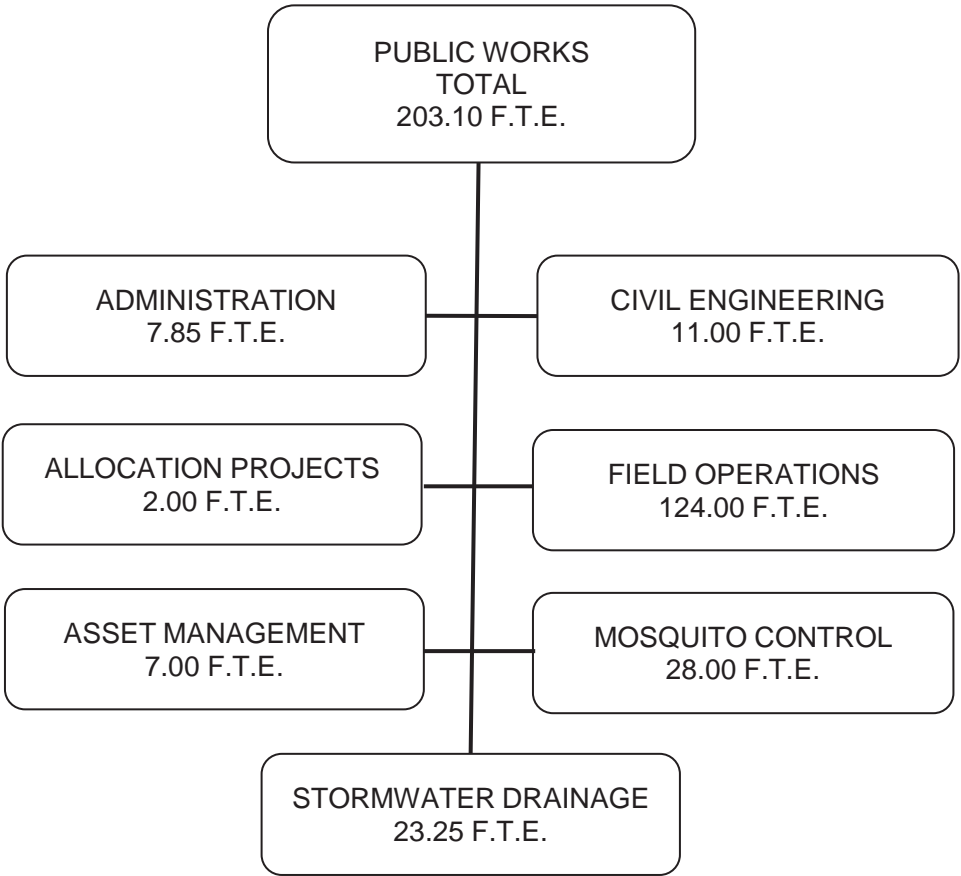
Department Goal 1

- Review and establish cost efficient charge-back rates for services provided to include, but not limited to, hourly labor, fuel, contracted (sublet) 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 and reduce General Fund capital outlay.
- 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 providing effective Intranet access for County Fleet users to monitor and control their fuel accounts and maintenance 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.
- Seek funding for the replacement and modernization of Fleet fueling site infrastructure meeting the needs of the County for years to come.
- Modernize our capability to support the Fleet.
- Emphasize quality and customer service excellence in all that Fleet does.
- Manage for customer results.
- Foster a climate of continuous improvement through training our Fleet personnel in delivering quality products and services to our customers.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.85	7.85	7.85	7.85	-	0.0
Miscellaneous	\$ 140	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 584,403	\$ 574,076	\$ 639,027	\$ 632,309	\$ (6,718)	(1.1)
Operating	(120,348)	104,128	43,782	47,849	4,067	9.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 464,055</u>	<u>\$ 678,204</u>	<u>\$ 682,809</u>	<u>\$ 680,158</u>	<u>\$ (2,651)</u>	(0.4)

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in training and membership costs due to increased employee participation in the American Public Works Association (APWA).

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): Revisit all practices, review current procedures, and develop/implement improved standards.⁹

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.¹⁰

Objective 6(a): Execute an Intergovernmental Agreement (IGA) with 80% municipality participation.

MEASURES:

		FY 2015	FY 2016	FY 2017
	Objective	Actual	Actual	Projected
Input:				
Total roadway inventory (earth/rock/paved/platted CNSR - each)	1(a)(c)	377	412	447
Total number of maintained signs (each)	1(c)	4,239	3,839	3,845
Mosquito Control expenditures ¹¹	2(a)	\$1,913,880	\$2,062,420	\$2,357,460
Number of requests for service	2(c)	1,333	3,053	1,600
Drainage inventory subject to treatment (miles)	3(a)	275.5	275.5	275.5
Drainage inventory mechanically maintained (miles)	3(b)	80.4	80.9	80.9
Open drainage system to be inspected (each)	3(c)	1,262	1,271	1,271
Plans submitted for stormwater permits	4(a)	374	458	503
Stormwater permitted sites inspected	4(b)	3,397	4,805	5,285
APWA accreditation practices to be reviewed	5(a)	n/a	328	421
Municipalities in Charleston County	6(a)	n/a	N17	17

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

	<u>Objective</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Output:				
Roads inspected (each)	1(a)	239	130	90
Inspected roads with passing rating (each)	1(b)	205	79	90
Number of signs replaced	1(c)	195	169	422
Cost of sign replacements	1(c)	\$26,549	\$14,690	\$36,714
Light trap collection count	2(a)	n/a	4.7	n/a ¹⁴
Landing rate count	2(a)	n/a	7.1	n/a ¹⁴
Number of households visited (Mosquito Control)	2(b)	2,861	6,859	2,980
Service requests cleared within 36 business hours	2(c)	1,133	2,541	n/a ¹⁴
Drainage system inventory treated (miles)	3(a)	274.4	219.3	274.4
Vegetation control expenditures	3(a)	\$71,812	\$57,995	\$70,000
Drainage system inventory mechanically excavated to grade (miles)	3(b)	37.3	19.5	37.3
Mechanically maintained drainageway expenditures	3(b)	\$160,532	\$169,415	\$169,415
Open drainage system inspected (each) ¹²	3(c)	1,262	3,058	n/a ¹⁴
Stormwater permits reviewed within 20 working days	4(a)	374	458	503
Stormwater permit review expenses	4(a)	\$96,038	\$103,879	\$160,000
Stormwater permitted sites inspected at least twice	4(b)	3,397	4,805	5,285
Stormwater permit site inspection expenses	4(b)	\$58,800	\$110,095	\$121,000
APWA accreditation practices reviewed	5(a)	n/a	328	421
Municipalities with executed IGA	6(a)	n/a	12	14
Efficiency:				
Cost per sign replacement	1(c)	\$136	\$87	\$187
Cost per ADI unit	2(a)	n/a	\$793,000	\$786,000
Cost per mile vegetation control	3(a)	\$261	\$269	\$269
Cost per mile mechanically cleaned drainageways	3(b)	\$4,304	\$8,687	\$4,350
Cost per stormwater permit processed	4(a)	\$257	\$227	\$318
Cost per site for stormwater inspection services	4(b)	\$17	\$22	\$23
Outcome:				
Percentage of roadway network inspected	1(a)	63.4%	31.5%	20.0%
Percentage of inspected roadways with passing rating	1(b)	85.8%	60.7%	80.0%
Percentage of signs replaced	1(c)	4.6%	3.9%	11.0%
Level of mosquito control (ADI)	2(a)	n/a	2.60	3.00
Citizen Awareness Program change	2(b)	34.1%	139.7%	n/a ¹⁴
Percentage of service requests cleared within 36 business hours	2(c)	85.0%	83.2%	90.0%
Percentage of drainage system treated	3(a)	100%	79.9%	100%
Percentage of drainage system mechanically cleaned	3(b)	46.4%	29.7%	40.0%
Percentage of open drainage systems inspected	3(c)	100%	100%	100%
Percentage of APWA accreditation practices reviewed	5(a)	100%	100%	n/a ¹³
Complete Disaster Debris Management Plan (FEMA Approval)	6(a)	n/a	71.0%	82.0%

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 2016. 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 2015 and FY 2016 reflect the department's goal of clearing open work requests within 36 working hours. FY 2016 reflects the new goal of 36 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 began measuring performance against this objective in FY 2016.
- ¹² FY 2015 reflects closed book amount, FY 2016 reflects yearend amount, and FY 2017 reflects budgeted amount.
- ¹³ FY 2016 open drainage systems inspected. Numbers reflect higher due to a system and program change. Canals are now defined as an asset with some having multiple segments.
- ¹⁴ To be determined.

2017 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 Cartograph 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

- Implement random monthly compliance review by the accreditation manager with quarterly updates to department heads.

Department Goal 6

- Seek pre-approval from FEMA for Charleston County Debris Management Plan.
- Execute Intergovernmental Agreements with all 17 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 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Adjusted</u>	<u>FY 2017</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 527,883	\$ 525,612	\$ 570,438	\$ 579,630	\$ 9,192	1.6
Operating	72,518	82,478	90,954	87,956	(2,998)	(3.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 600,401</u>	<u>\$ 608,090</u>	<u>\$ 661,392</u>	<u>\$ 667,586</u>	<u>\$ 6,194</u>	0.9

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease to wireless technology and fuel costs based on historical usage. This decrease is offset by higher training costs required to maintain employee certifications.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	11.00	11.00	11.00	-	0.0
Charges and Fees	\$ 735	\$ 1,575	\$ -	\$ -	\$ -	0.0
Miscellaneous	-	35	-	-	-	0.0
TOTAL REVENUES	<u>\$ 735</u>	<u>\$ 1,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 664,914	\$ 715,010	\$ 676,168	\$ 681,506	\$ 5,338	0.8
Operating	50,779	26,185	56,509	54,003	(2,506)	(4.4)
Capital	10,796	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 726,489</u>	<u>\$ 741,195</u>	<u>\$ 732,677</u>	<u>\$ 735,509</u>	<u>\$ 2,832</u>	0.4

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The changes are offset by a personnel reimbursement in from NPDES-Stormwater Drainage.
- Operating expenditures reflect a decrease in maintenance supplies and fuel costs. This decrease is offset by higher fleet costs based on historical and 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	123.00	122.00	122.00	124.00	2.00	1.6
Intergovernmental	\$ 11,100	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous	5,872	2,069	-	-	-	0.0
TOTAL REVENUES	<u>\$ 16,972</u>	<u>\$ 2,069</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 4,436,796	\$ 4,948,134	\$ 5,122,483	\$ 5,211,403	\$ 88,920	1.7
Operating	1,428,502	1,446,090	1,806,914	1,797,150	(9,764)	(0.5)
Capital	-	14,834	14,500	103,000	88,500	610.3
TOTAL EXPENDITURES	<u>5,865,298</u>	<u>6,409,058</u>	<u>6,943,897</u>	<u>7,111,553</u>	<u>167,656</u>	<u>2.4</u>
Interfund Transfer Out	-	-	10,000	-	(10,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 5,865,298</u>	<u>\$ 6,409,058</u>	<u>\$ 6,953,897</u>	<u>\$ 7,111,553</u>	<u>\$ 157,656</u>	<u>2.3</u>

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the addition of a Trade Technician I and Trades Technician I Team Leader positions.
- Operating expenditures reflect an operating reimbursement for the vacuum truck use by the Stormwater Division. The decrease represents a reduction to fuel costs.
- Capital expenditures represent a new landscape truck and two new zero turn mowers to maintain additional county properties.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	28.00	28.00	-	0.0
Charges and Fees	\$ 148,414	\$ 148,284	\$ 100,000	\$ 150,000	\$ 50,000	50.0
TOTAL REVENUES	<u>\$ 148,414</u>	<u>\$ 148,284</u>	<u>\$ 100,000</u>	<u>\$ 150,000</u>	<u>\$ 50,000</u>	50.0
Personnel	\$ 998,187	\$ 1,005,061	\$ 1,114,661	\$ 1,146,907	\$ 32,246	2.9
Operating	653,666	790,121	1,076,925	1,099,451	22,526	2.1
Capital	<u>28,619</u>	<u>118,701</u>	<u>254,000</u>	<u>111,100</u>	<u>(142,900)</u>	(56.3)
TOTAL EXPENDITURES	<u>\$ 1,680,472</u>	<u>\$ 1,913,883</u>	<u>\$ 2,445,586</u>	<u>\$ 2,357,458</u>	<u>\$ (88,128)</u>	(3.6)

Funding Adjustments for FY 2017 Include:

- Revenues are derived from contracts to service dredged material disposal sites managed by Federal, State, and local governments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. These costs also include a reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Operating expenditures represent an increase in pesticide and fleet costs. These costs also include a reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Capital expenditures include a helicopter spray system, a right hand exhaust, skids and tension torsion main rotor blade straps to maintain helicopter operation. Capital costs also represent a helicopter hangar water supply to extend support equipment and 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.

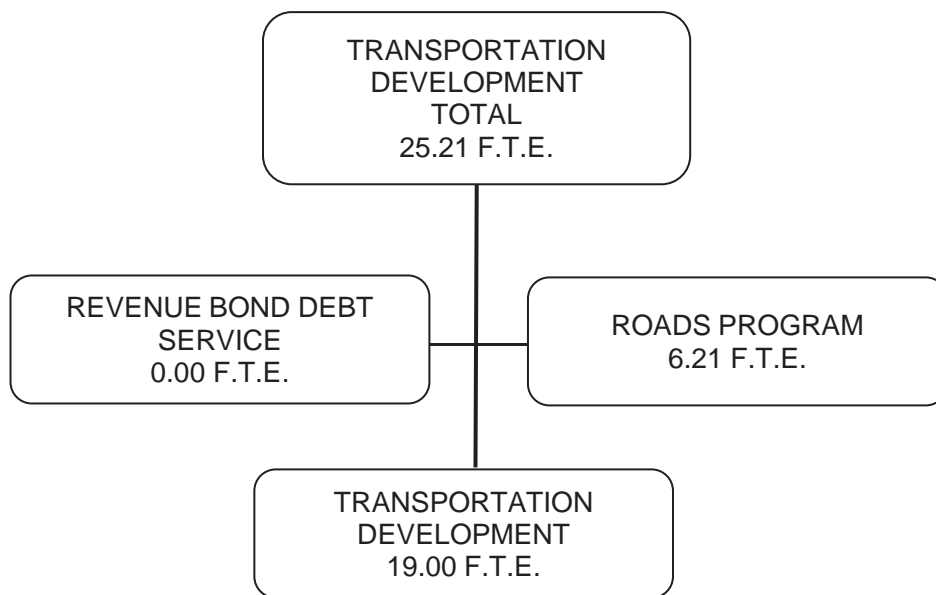
Division Summary:

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.25	12.25	12.25	23.25	11.00	89.8
Intergovernmental	\$ 651,965	\$ 652,879	\$ 529,500	\$ 1,102,500	\$ 573,000	108.2
Charges and Fees	1,150,919	1,218,554	1,235,000	2,910,000	1,675,000	135.6
Interest	2,702	3,173	-	-	-	0.0
TOTAL REVENUES	\$ 1,805,586	\$ 1,874,606	\$ 1,764,500	\$ 4,012,500	\$ 2,248,000	127.4
Personnel	\$ 1,623,722	\$ 1,073,182	\$ 1,192,810	\$ 1,603,363	\$ 410,553	34.4
Operating	513,800	457,712	1,967,006	2,856,145	889,139	45.2
Capital	18,390	64,408	-	827,000	827,000	100.0
TOTAL EXPENDITURES	2,155,912	1,595,302	3,159,816	5,286,508	2,126,692	67.3
Interfund Transfer Out	94,152	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 2,250,064	\$ 1,595,302	\$ 3,159,816	\$ 5,286,508	\$ 2,126,692	67.3

Funding Adjustments for FY 2017 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 the newly enacted Stormwater rate adjustment.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures include the addition of a Stormwater Foreman, Trade Technician II, Civil Engineer I, four Construction Maintenance Workers, and four Equipment Operators for the expanded program.
- Operating expenditures reflect an expanded stormwater program and drainage services afforded due to the enactment of the Stormwater rate adjustment.
- Capital expenditures represents new equipment consisting of a roll off truck, a ½ ton double cab pickup truck, a 1 ton crew cab pickup truck, a 2 yard crew cab truck, two 16 yard dump truck, a 22.5 ton trailer, and a backhoe to support increased drainage services due to the newly enacted Stormwater rate adjustment.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$12,316,021	\$14,899,943	\$12,400,000	\$15,290,000	\$ 2,890,000	23.3
Interest	185,574	776,355	-	-	-	0.0
TOTAL REVENUES	12,501,595	15,676,298	12,400,000	15,290,000	2,890,000	23.3
Interfund Transfer In	1,830,517	3,493,814	4,269,369	4,269,369	-	0.0
TOTAL SOURCES	<u>\$14,332,112</u>	<u>\$19,170,112</u>	<u>\$16,669,369</u>	<u>\$19,559,369</u>	<u>\$ 2,890,000</u>	17.3
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	9,512,024	10,812,675	9,555,000	9,942,000	387,000	4.1
Capital	-	-	-	-	-	0.0
Debt Service	2,016,091	4,269,369	4,269,369	4,269,369	-	0.0
TOTAL EXPENDITURES	11,528,115	15,082,044	13,824,369	14,211,369	387,000	2.8
Interfund Transfer Out	2,803,997	3,104,111	2,845,000	2,788,000	(57,000)	(2.0)
TOTAL DISBURSEMENTS	<u>\$14,332,112</u>	<u>\$18,186,155</u>	<u>\$16,669,369</u>	<u>\$16,999,369</u>	<u>\$ 330,000</u>	2.0

Funding Adjustments for FY 2017 Include:

- Revenues reflect fees-in-lieu of property taxes 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 fees-in-lieu of property taxes are distributed to taxing entities. The increase in revenue represents additional fees collected for new and enhanced developments in the county.
- 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 parks revenues to the General Fund, Debt Service Fund, and Trident Technical College Operating and Debt 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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.11	6.71	6.21	6.21	-	0.0
Sales Tax	\$30,344,322	\$32,309,730	\$33,800,000	\$35,100,000	\$ 1,300,000	3.8
Interest	37,006	51,365	20,000	20,000	-	0.0
TOTAL REVENUES	30,381,328	32,361,095	33,820,000	35,120,000	1,300,000	3.8
Interfund Transfer In	2,289,513	117,242	-	-	-	0.0
TOTAL SOURCES	<u>\$32,670,841</u>	<u>\$32,478,337</u>	<u>\$33,820,000</u>	<u>\$35,120,000</u>	<u>\$ 1,300,000</u>	3.8
Personnel	\$ 497,534	\$ 573,561	\$ 614,920	\$ 617,872	\$ 2,952	0.5
Operating	2,701,761	683,257	1,523,454	789,239	(734,215)	(48.2)
Capital	-	-	-	36,000	36,000	100.0
Debt Service	18,815,689	19,236,229	19,437,568	19,708,811	271,243	1.4
TOTAL EXPENDITURES	22,014,984	20,493,047	21,575,942	21,151,922	(424,020)	(2.0)
Interfund Transfer Out	16,655,000	21,077,376	14,500,000	13,500,000	(1,000,000)	(6.9)
TOTAL DISBURSEMENTS	<u>\$38,669,984</u>	<u>\$41,570,423</u>	<u>\$36,075,942</u>	<u>\$34,651,922</u>	<u>\$(1,424,020)</u>	(3.9)

Funding Adjustments for FY 2017 Include:

- Revenues are expected to increase based on current trends for sales tax collections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent a decrease in assistance with intercoastal waterways provided by The Corps of Engineers and a decrease in a contract for community relations.
- Capital expenditures include the purchase of one utility vehicle.
- 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. The decrease is the amount budgeted to match FEMA reimbursements for the declared disaster in FY 2016.

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 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	17.00	17.00	19.00	2.00	11.8
Personnel	\$ 1,478,656	\$ 1,472,693	\$ 1,529,817	\$ 1,652,881	\$ 123,064	8.0
Operating	(1,134,190)	(1,140,749)	(1,101,057)	(1,173,096)	(72,039)	6.5
Capital	-	-	-	25,000	25,000	100.0
TOTAL EXPENDITURES	344,466	331,944	428,760	504,785	76,025	17.7
Interfund Transfer Out	4,176	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 348,642</u>	<u>\$ 331,944</u>	<u>\$ 428,760</u>	<u>\$ 504,785</u>	<u>\$ 76,025</u>	17.7

Funding Adjustments for FY 2017 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs increased due to the addition of one Community Service Representative IV and one Engineering Inspector I to address the growth in the number of County inspections.
- 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.
- Capital expenditures include the replacement of a one-half ton extended cab pickup truck.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Projected</u>
Input:				
Paved road expenditures ¹	1(a)	\$7,945,433	\$6,210,233	\$6,210,233
Outcome:				
Condition of paved road network (OCI) ¹	1(a)	71	70	70

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.

2017 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.



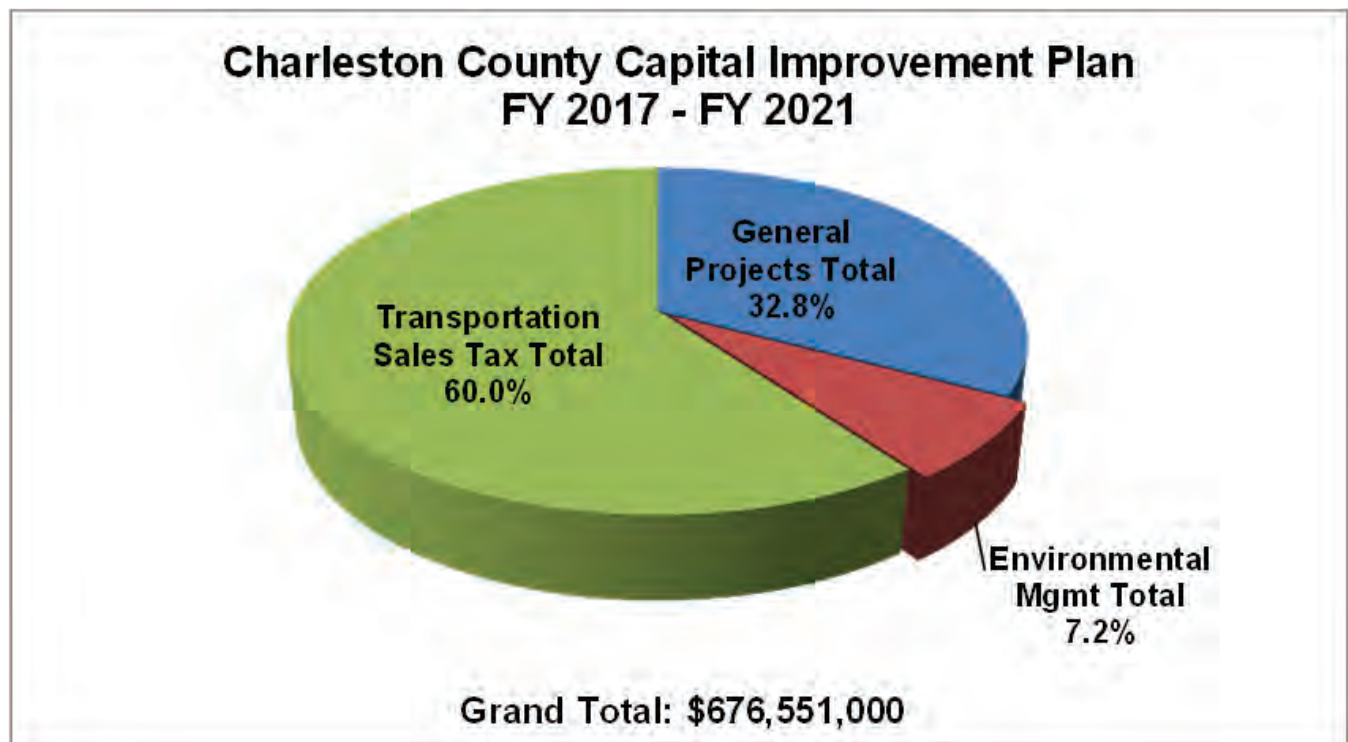
End Section

Capital Projects - Overview

Overview

The FY 2017 – FY 2021 Adopted five year Capital Improvement Plan (CIP) 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 \$676.6 million and include \$221.6 million or 32.8 percent of the amount allocated to the General Capital Improvement Plan, \$406.0 million or 60.0 percent allocated to the Transportation Sales Tax Comprehensive Plan of Expenditures, and \$49.0 million or 7.2 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	\$3,156,789
Special Revenue Funds	1,126,000
Enterprise Funds	4,069,000
Internal Service Funds	3,073,000
Grand Total	\$11,424,789

Charleston County's CIP is a financial management tool that assists in facility replacement 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.*

Each multi-year plan covers a five-year planning period and is updated annually to reflect ongoing changes and additions. These plans are submitted to County Council for adoption along with the County's annual budget. The five-year plans do not appropriate funds; they support the actual appropriations that are made through adoption of the budget.

Facility Planning Committee

Early in 2003, the County Administrator established a Facility Planning Committee composed of representatives from the Building Inspections and Facilities Management Departments. The purpose of the Committee was to develop a five-year plan to address existing and future facility and capital needs.

The initial phase of development was to evaluate existing County-owned and rented facilities and land. The Committee found that the County's facilities were generally in good condition with 76 percent of the square footage having an effective age of ten years or less. The effective age was determined from original construction date or the date of major renovations. The Committee determined that the County owned some unused buildings and land. Council voted to lease portions of the unused facilities and property.

The Committee sent a survey to all department heads and elected and appointed officials requesting information about current and future service delivery and space needs. Based on the facilities evaluations and the departments' anticipated needs, the Committee prioritized projects. The main goals of the CIP was to more effectively utilize County facilities and invest in technology to better serve the County's citizens.

Capital Projects - Overview

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. Environmental Management). In addition to developing the CIPs, the Committee monitors the status of existing projects and emerging needs through periodic updates.

Since the original committee's formation, several of the County's large facilities have aged and are requiring more extensive maintenance. The maintenance of these facilities has been transitioned from the Capital Projects Funds to the General Fund during FY 2017 to reflect the recurring nature of these costs.

Capital Projects - General

Capital Improvement Plan – General

The County updates the Capital Improvement Plan (CIP) annually. The FY 2017 – FY 2021 General CIP reflects the current estimated schedule for approved projects. The CIP includes the construction of new facilities, major renovations of existing facilities, and large software implementations or upgrades.

General Project Cost Summary *

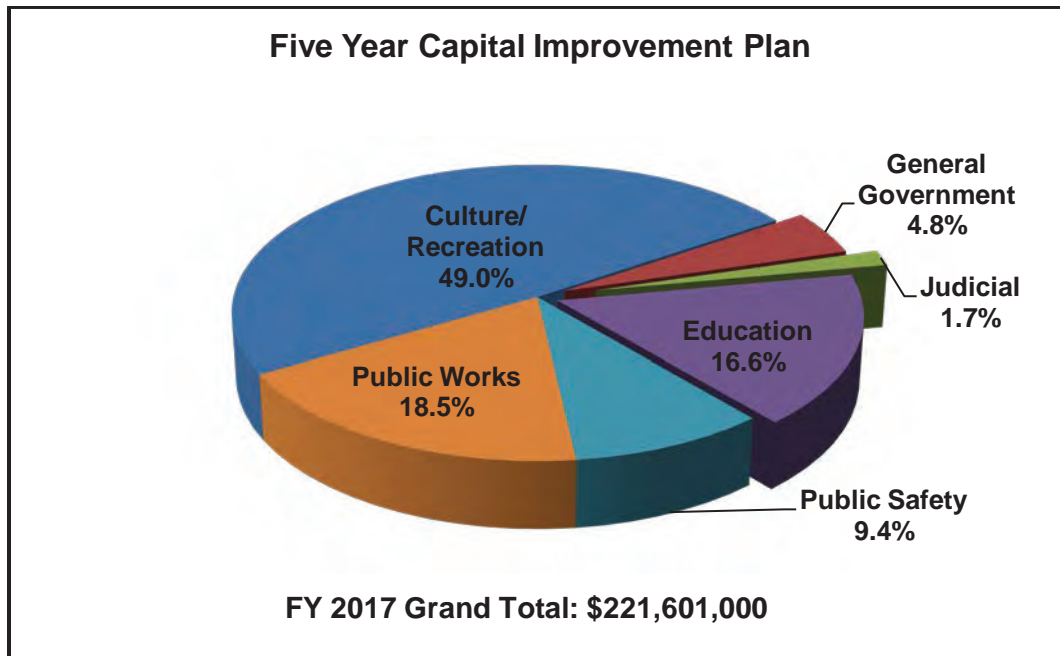
Project Title	Prior	2017	2018	2019	2020	2021	Beyond	Total
CULTURE/RECREATION								
Library Facilities	\$ 2,166	\$ 14,846	\$ 53,566	\$21,311	\$10,363	\$ 6,248	\$ -	\$ 108,500
Culture/Recreation Total	2,166	14,846	53,566	21,311	10,363	6,248	-	108,500
EDUCATION								
Trident Aeronautical Training Facil	-	1,710	8,520	8,520	-	-	-	18,750
Trident Nursing & Science Bldg	16,899	1,101	-	-	-	-	-	18,000
Education Total	16,899	2,811	8,520	8,520	-	-	-	36,750
GENERAL GOVERNMENT								
Disabilities Board	-	-	2,250	2,250	-	-	-	4,500
Facilities Warehouse	-	-	2,500	-	-	-	-	2,500
Lee Building	-	-	2,200	-	1,500	-	-	3,700
Social Services Building	-	-	-	-	-	-	-	-
General Government Total	-	-	6,950	2,250	1,500	-	-	10,700
JUDICIAL								
Magistrates' Court/EMS Station	-	-	1,850	1,850	-	-	-	3,700
Judicial Total	-	-	1,850	1,850	-	-	-	3,700
PUBLIC SAFETY								
Awendaw Fire Station	9	729	631	-	-	-	-	1,369
Consolidated Dispatch Expansion	-	-	-	-	-	-	10,000	10,000
Coroner Building	1,003	447	-	-	-	-	-	1,450
Juvenile Detention Center	-	-	-	475	4,275	-	-	4,750
Law Enforcement Training Center	-	-	-	-	-	-	500	500
Public Safety System	60	2,822	-	-	-	-	-	2,882
Public Safety Total	1,072	3,998	631	475	4,275	-	10,500	20,951
PUBLIC WORKS								
Public Works Compound - Azalea	-	-	-	1,000	-	10,000	30,000	41,000
Public Works Total	-	-	-	1,000	-	10,000	30,000	41,000
GRAND TOTAL	\$ 20,137	\$ 21,655	\$ 71,517	\$35,406	\$16,138	\$16,248	\$40,500	\$ 221,601

*Amounts in thousands of dollars

Capital Projects - General

Six of the fifteen projects listed in the CIP have funds appropriated for use in FY 2017.

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

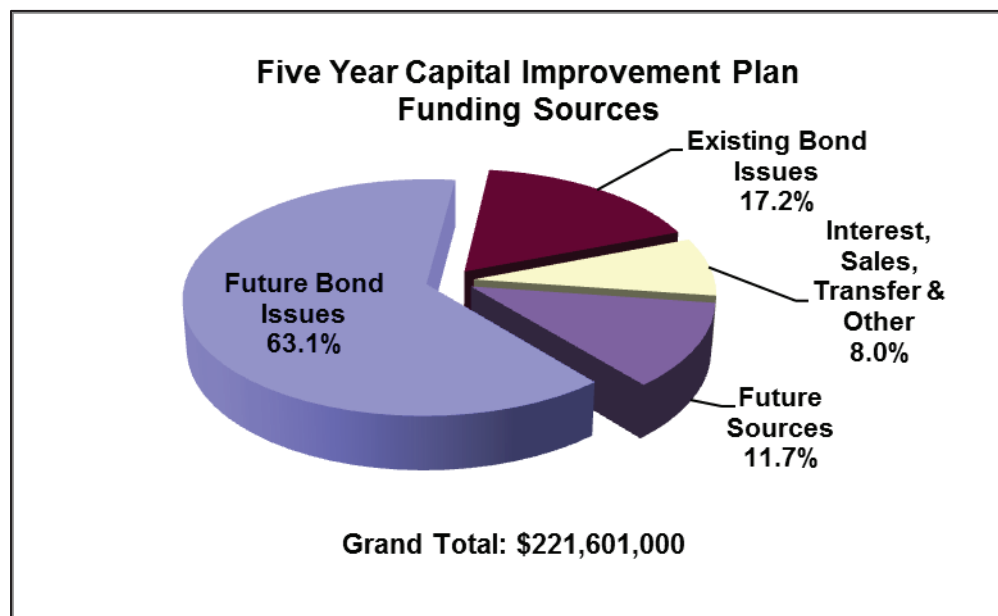
- *Capital Improvement Policy #2b: ...proceeds from the sale of real property...will be used for capital improvements...*

Capital Projects - General

General Project Source Summary *

Funding Source	Prior	2017	2018	2019	2020	2021	Beyond	Total
Existing Bond Issues	\$38,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,119
Interest, Sales, Transfer & Other	14,832	3,000	-	-	-	-	-	17,832
Future Bond Issues	-	70,000	-	29,750	-	40,000	-	139,750
Future Sources	-	-	12,900	1,000	1,500	-	10,500	25,900
GRAND TOTAL	\$52,951	73,000	\$12,900	\$30,750	\$ 1,500	\$40,000	\$10,500	\$ 221,601

Ten percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2017.



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: 2015-2018

Total Project Cost:
\$1,369,000

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	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$9	\$729	\$631	\$0	\$0	\$0	\$0	\$1,369

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Bond Issues	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0	\$1,369
GRAND TOTAL	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0	\$1,369

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	10	10	10	10
Grand Total	\$0	\$10	\$10	\$10	\$10

*Amounts in thousands of dollars

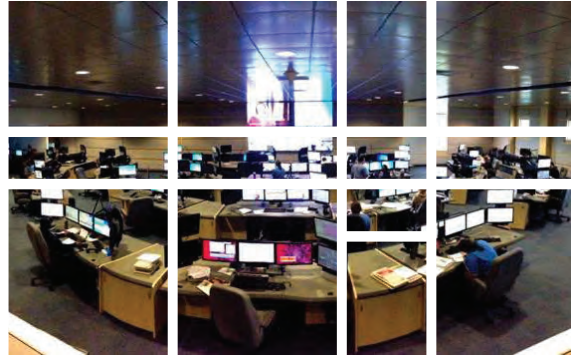
Operation & Maintenance Impacts

Using current trends for our smaller stations, the projected yearly cost to operate the station would be \$10,000 per year

Capital Projects - General

Consolidated Dispatch Expansion

An expansion of the CDC will be required as additional consolidation occurs.



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: New
Management: Consolidated Dispatch
Duration: Beyond

Total Project Cost:
\$10,000,000

DESCRIPTION

Many emergency call taking/dispatching services for Charleston County jurisdictions have transitioned incrementally to the Charleston County Consolidated 9-1-1 Center since its inception in 2009. The CDC currently dispatches for over a dozen jurisdictions. Because of the success of the consolidation, further consolidation is being explored and will require an expansion to current facilities.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Future Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	10,000
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000

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

Additional maintenance costs are unknown at this time.

Capital Projects - General

Coroner Building



Site of the Coroner facility

Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: 2015-2017

Total Project Cost:
\$1,450,000

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 facility will provide the Coroner with additional resources to serve the public.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$1,003	\$447	\$0	\$0	\$0	\$0	\$0	\$1,450
Interest, Sales, Transfer & Other	\$1,450	\$0	\$0	\$0	\$0	\$0	\$0	\$1,450
GRAND TOTAL	\$1,450	\$0	\$0	\$0	\$0	\$0	\$0	\$1,450

O&M Costs (Savings)	2017	2018	2019	2020	2021
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 2017 Facilities Management budget.
--	--

Capital Projects - General

Disabilities Board

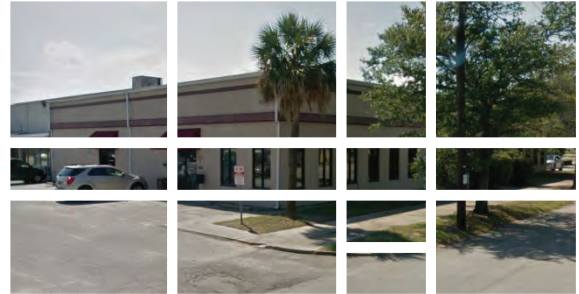


Photo of existing facility located at 995 Morrison Drive.

Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Replacement
Management: Facilities Management
Duration: 2018-2019

Total Project Cost:
\$4,500,000

DESCRIPTION

The Disabilities Board is currently located at 995 Morrison Drive and occupies about 35,000 square feet. This facility is in need of extensive work, including a new metal roof. Currently, the County is considering the sale of part or all of this property in the near future. Rather than spend significant funds to repair the existing building with no financial recovery, the recommendation is to purchase an existing facility and provide tenant improvements for the relocation of Disabilities Board. This project would also include demolition of the existing building.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$2,250	\$2,250	\$0	\$0	\$0	\$4,500

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Future Sources	\$0	\$0	\$4,500	\$0	\$0	\$0	\$0	\$4,500
GRAND TOTAL	\$0	\$0	\$4,500	\$0	\$0	\$0	\$0	\$4,500

O&M Costs (Savings)	2017	2018	2019	2020	2021
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>O&M costs are unknown at this time.</i>
--	--

Capital Projects - General

Facilities Warehouse

Old Facilities Warehouse
995 Morrison Drive



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Replacement
Management: Facilities Management
Duration: 2018

Total Project Cost:
\$2,500,000

DESCRIPTION

This project will relocate the Charleston County Facilities Warehouse located at 995 Morrison to a new, undetermined location pending a potential sale of the Charleston County property at that address.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0	\$2,500

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Future Sources	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0	\$2,500
GRAND TOTAL	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0	\$2,500

O&M Costs (Savings)	2017	2018	2019	2020	2021
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
No additional O&M costs expected.

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.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Future Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

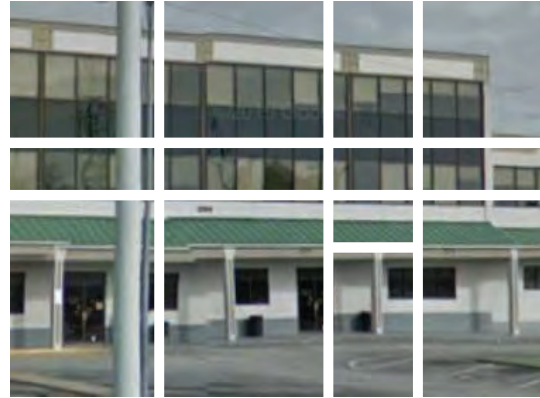
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>Estimated increases in annual operating and maintenance costs are unknown at this time.</i>
--	--

Capital Projects - General

Lee Building

Photo of Lee Building



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: New
Management: Facilities Management
Duration: 2018-2020

Total Project Cost:
\$3,700,000

DESCRIPTION

A major rehabilitation of the first floor (28,000 sq ft) and elevator of the Lee Building is needed. This project would provide 2018 preliminary A&E services to provide scope of project, concept drawing, and estimations of the required work. Completion of design and work would be carried out in two phases starting in FY 2018.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$2,200	\$0	\$1,500	\$0	\$0	\$3,700

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Future Sources	\$0	\$0	\$2,200	\$0	\$1,500	\$0	\$0	\$3,700
GRAND TOTAL	\$0	\$0	\$2,200	\$0	\$1,500	\$0	\$0	\$3,700

O&M Costs (Savings)	2017	2018	2019	2020	2021
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: 2016-2021

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 began in FY 2016. Construction begins in FY 2017.

Construction will take place at 19 sites with five sites expected to begin in FY 2017. The project also includes renovation of 14 sites. The project will utilize a pay as you go funding strategy assisted by future bond issuances beginning in FY 2017 and in FY 2019.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$2,166	\$14,846	\$53,566	\$21,311	\$10,363	\$6,248	\$0	\$108,500

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$10,500	\$3,000	\$0	\$0	\$0	\$0	\$0	\$13,500
Future Bond Issues	0	70,000	0	25,000	0	0	0	95,000
GRAND TOTAL	\$10,500	\$73,000	\$0	\$25,000	\$0	\$0	\$0	\$108,500

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$2,165	\$3,858	\$3,955	\$3,955
Operating	135	1,502	2,815	3,010	3,010
Grand Total	\$135	\$3,667	\$6,673	\$6,965	\$6,965

*Amounts in thousands of dollars

Operation & Maintenance Impacts	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 FY2016 after utilizing the funds on a pay-as-you-go basis for the capital costs.
--	--

Capital Projects - General

Magistrates' Court/EMS Station



Project Highlights

Initiative: Service Delivery
Function: Judicial
Type: Replacement
Management: Magistrate
Duration: 2018-2019

Total Project Cost:
\$3,700,000

DESCRIPTION

The current magistrates' court and EMS station are located at 995 Morrison Drive. The County is considering the sale of part or all of this property in the near future. Proceeds from the sale of the property will go towards constructing a new magistrates' court and EMS station.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$1,850	\$1,850	\$0	\$0	\$0	\$3,700

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Future Sources	\$0	\$0	\$3,700	\$0	\$0	\$0	\$0	\$3,700
GRAND TOTAL	\$0	\$0	\$3,700	\$0	\$0	\$0	\$0	\$3,700

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	65	65
Grand Total	\$0	\$0	\$0	\$65	\$65

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>The new facility is expected to cost an additional \$64,543 per year to operate.</i>
--	---

Capital Projects - General

Public Safety System

Sheriff's Records Management System



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: Upgrade
Management: Sheriff
Duration: 2016-2017

Total Project Cost:
\$2,882,000

DESCRIPTION

This project will upgrade the Records Management system for the Sheriff: Detention Center and the Sheriff: Law Enforcement.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$60	\$2,822	\$0	\$0	\$0	\$0	\$0	\$2,882

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$2,882	\$0	\$0	\$0	\$0	\$0	\$0	\$2,882
GRAND TOTAL	\$2,882	\$0	\$0	\$0	\$0	\$0	\$0	\$2,882

O&M Costs (Savings)	2017	2018	2019	2020	2021
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>
--	---

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: 2019-Beyond

Total Project Cost:
\$41,000,000

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	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$0	\$1,000	\$0	\$10,000	\$30,000	\$41,000

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Future Bond Issues	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Future Sources	0	0	0	1,000	0	0	0	1,000
GRAND TOTAL	\$0	\$0	\$0	\$1,000	\$0	\$40,000	\$0	\$41,000

O&M Costs (Savings)	2017	2018	2019	2020	2021
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
Until the design is completed, the estimated increases in annual operating and maintenance costs are undetermined.

Capital Projects - General

Social Services Building

Project Highlights

Initiative: Service Delivery
Function: General Government
Type: New and Upgrade
Management: Financial Services
Duration: To be determined

Total Project Cost:
N/A

DESCRIPTION

The County is anticipating the sale of its Charleston Center property to MUSC (to allow expansion of their Children's Hospital and Women's Center), and the County plans to create a social services hub that would house the current County tenants of DAODAS, DHEC, and Vital Records. A site and size of the facility has yet to be determined.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Future Sources	0	0	0	0	0	0	0	0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

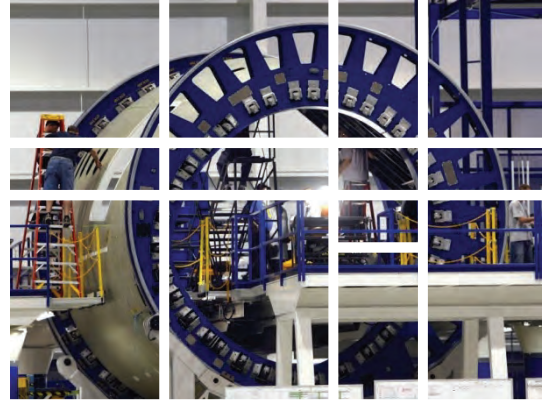
Operation & Maintenance Impacts	<i>There are no significant additional operating or maintenance costs or savings due to this project.</i>
--	---

Capital Projects - General

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: 2017-2019

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	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$1,710	\$8,520	\$8,520	\$0	\$0	\$0	\$18,750

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Bond Issues	\$18,750	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750
GRAND TOTAL	\$18,750	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750

O&M Costs (Savings)	2017	2018	2019	2020	2021
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 Journal of the American Institute of Architects)

Project Highlights

Initiative: Service Delivery

Function: Education

Type: New

Management: Trident Technical College

Duration: 2012-2017

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. The new facility was unveiled during FY 2015. Charleston County fulfills its final portion of the funding during FY 2017.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$16,899	\$1,101	\$0	\$0	\$0	\$0	\$0	\$18,000

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Bond Issues	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000
GRAND TOTAL	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000

O&M Costs (Savings)	2017	2018	2019	2020	2021
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>
--	---

Capital Projects – Environmental Mgmt.

Environmental Management Capital Improvement Plan

The Environmental Management Department's Five Year Capital Improvement Plan provides long-range plans to dispose of the County's waste stream. The five-year capital improvement plan provides a structured approach to support these goals.

Environmental Management Project Cost Summary *

Project Title	Prior	2017	2018	2019	2020	2021	Beyond	Project Total
Public Works								
Bee's Ferry Landfill Cell - Cell 4	\$ 4,830	\$ 1,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400
Bee's Ferry Landfill Cell - Cell 5	-	-	-	-	9,000	-	-	9,000
Bee's Ferry Landfill-Leachate	-	200	-	-	-	-	-	200
Compost Building	-	-	-	350	-	-	-	350
Household Haz. Waste Facility	-	-	-	1,000	-	-	-	1,000
Materials Recovery Facility	3,922	26,078	2,000	-	-	-	-	32,000
GRAND TOTAL	\$ 8,752	\$ 27,848	\$ 2,000	\$ 1,350	\$ 9,000	\$ -	\$ -	\$ 48,950

* Amounts in thousands of dollars



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.

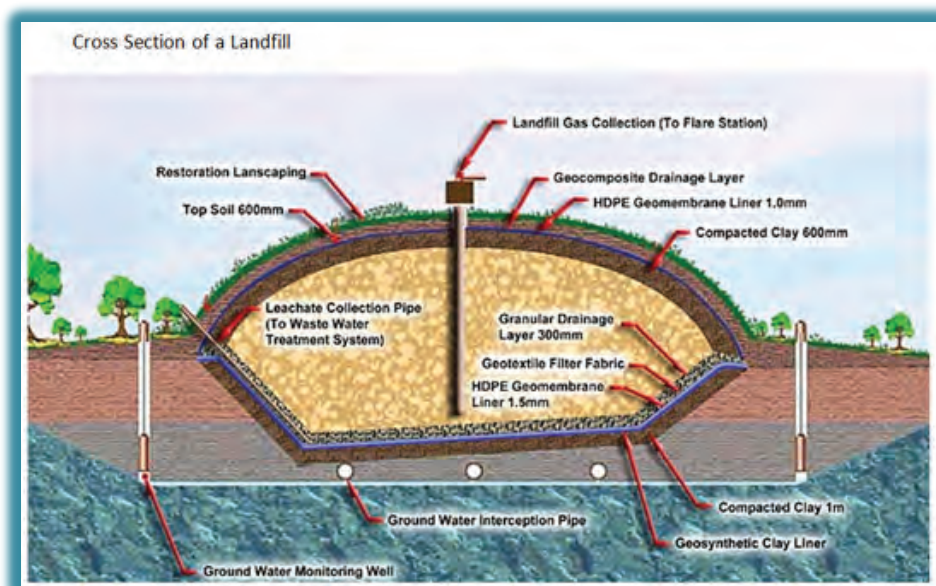
Environmental Management Source Summary *

Funding Source	Prior	2017	2018	2019	2020	2021	Beyond	Total
Existing Funds	\$ 39,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,950
Future Sources	-	-	-	-	9,000	-	-	9,000
GRAND TOTAL	\$ 39,950	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ 48,950

* 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: 2014-2020

Total Project Cost:
\$15,400,000

DESCRIPTION

The current municipal solid waste landfill cell was approaching full capacity in FY 2016 while construction on Cell 4 began. Construction of Cell 4 was completed and became operational in January of 2016. Funding supported design and construction of Cell 4. Cell 4 is projected to be near capacity in 2020. Cell 5 will need to be constructed and operational prior to FY 2021. Funding will support the design and construction of Cell 5.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$4,830	\$1,570	\$0	\$0	\$9,000	\$0	\$0	\$15,400

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Funds	\$4,830	\$1,770	\$0	\$0	\$0	\$0	\$0	\$6,600
Future Sources	0	0	0	0	9,000	0	0	9,000
GRAND TOTAL	\$4,830	\$1,770	\$0	\$0	\$9,000	\$0	\$0	\$15,600

O&M Costs (Savings)	2017	2018	2019	2020	2021
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 \$22 million in closure costs as the landfill is utilized.

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: 2017

Total Project Cost:
\$200,000

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 Ferry Landfill and surrounding development.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$200

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Funds	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$200
GRAND TOTAL	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$200

O&M Costs (Savings)	2017	2018	2019	2020	2021
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	<i>Operating savings are estimated to begin during FY 2018 and are related to savings from hooking up directly to a sewer line and thereby avoiding transportation costs.</i>
--	---

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: 2019

Total Project Cost:
\$350,000

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. The project was originally scheduled for fiscal year 2016, but has been delayed until completion of the Materials Recovery Facility.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$350

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Funds	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$350
GRAND TOTAL	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$350

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	26	27
Grand Total	\$0	\$0	\$0	\$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	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Funds	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
GRAND TOTAL	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	26	27
Grand Total	\$0	\$0	\$0	\$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

Conceptual exterior rendering of new facility near Palmetto Commerce Parkway in North Charleston, SC



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: Replacement

Management: Facilities Management

Duration: 2015-2018

Total Project Cost:
\$32,000,000

DESCRIPTION

The Materials Recovery Facility at 13 Romney Street in Downtown Charleston is over 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. To date, approximately \$4 million was spent on the acquisition of land and the construction of an access road.

EXPENDITURES	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
	\$3,922	\$26,078	\$2,000	\$0	\$0	\$0	\$0	\$32,000

FUNDING SOURCE	PRIOR	2017	2018	2019	2020	2021	BEYOND	TOTAL
Existing Funds	\$3,922	\$26,078	\$2,000	\$0	\$0	\$0	\$0	\$32,000
GRAND TOTAL	\$3,922	\$26,078	\$2,000	\$0	\$0	\$0	\$0	\$32,000

O&M Costs (Savings)	2017	2018	2019	2020	2021
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	125	125	128	130
Grand Total	\$0	\$125	\$125	\$128	\$130

**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 2004 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 Senior Ride Connections 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 2017 – FY 2021 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 Senior Ride 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 *

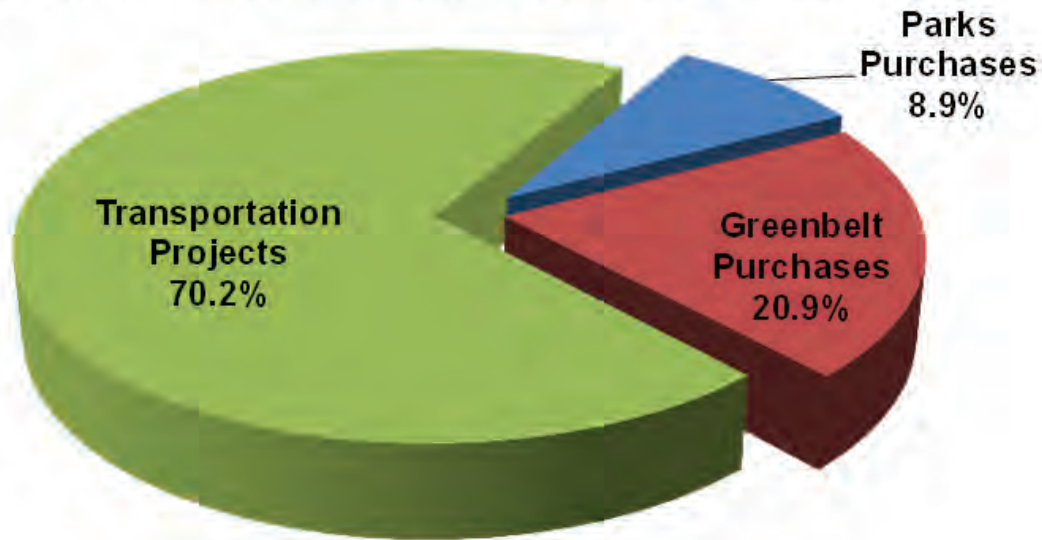
Project Title	Prior	2017	2018	2019	2020	2021	Beyond	Project Total
Public Works								
Parks Purchases	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Greenbelt Purchases	85,000	-	-	-	-	-	-	85,000
Transportation Projects	248,100	30,200	6,700	-	-	-	-	285,000
GRAND TOTAL	\$369,100	\$30,200	\$ 6,700	\$ -	\$ -	\$ -	\$ -	\$406,000

* Amounts in thousands of dollars

The total cost of the FY 2017 – FY 2021 comprehensive plan of capital expenditures in transportation sales tax program total \$406.0 million. Projects funded through the four bond issuances are included in the cost summary.

Capital Projects – Transportation Sales Tax

Comprehensive Plan of Expenditures (Capital) for Transportation Sales Tax for FY 2017-2021



Grand Total \$406,000,000

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	2017	2018	2019	2020	2021	Beyond	Total
SCDOT/CHATS/Earmark	\$ 11,500	\$ 12,300	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Existing Bond Funds	382,000	-	-	-	-	-	-	382,000
GRAND TOTAL	\$ 393,500	\$12,300	\$ 200	\$ -	\$ -	\$ -	\$ -	\$406,000

* 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.

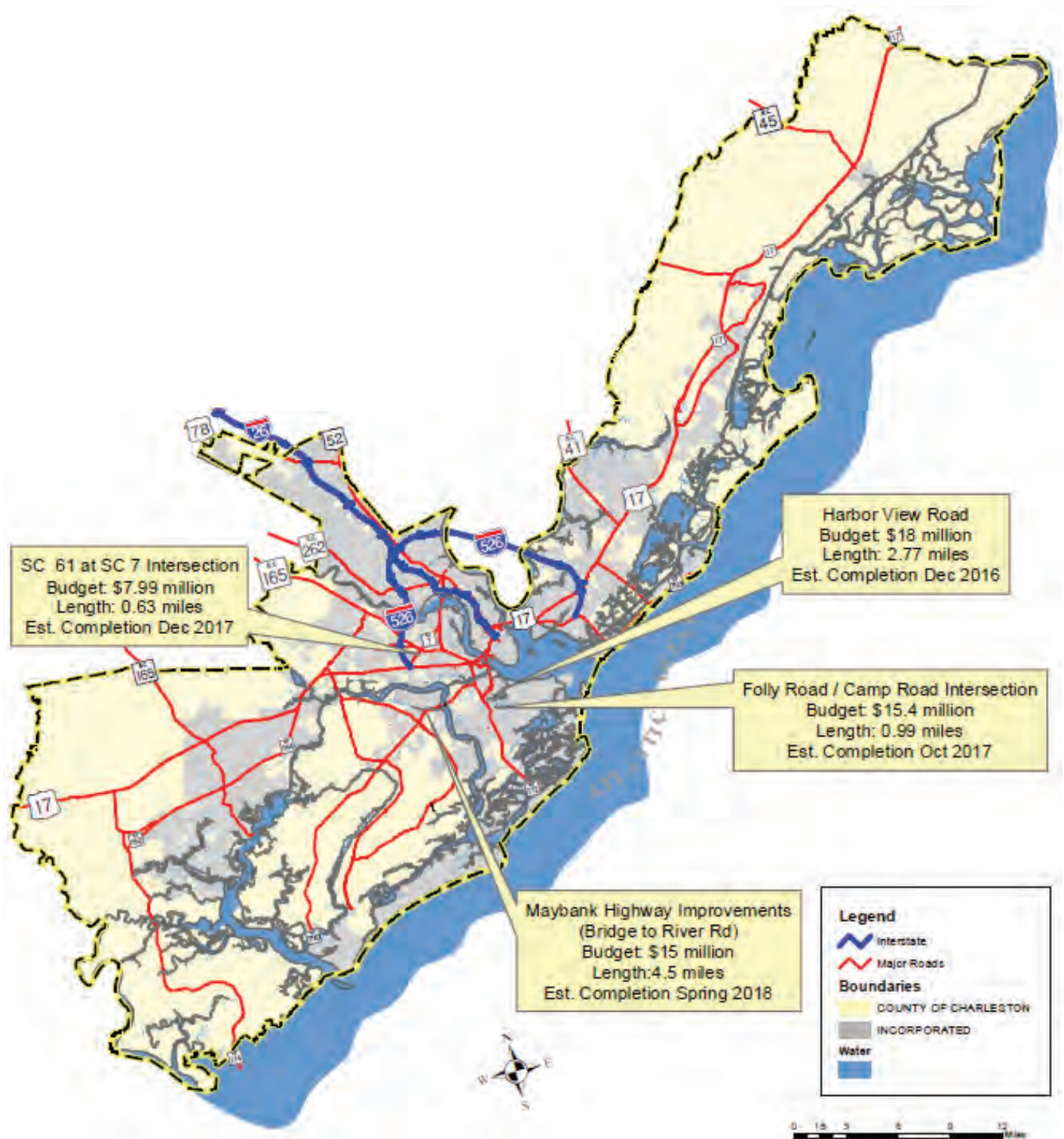
The Comprehensive Transportation Plan consists of two types of projects, Allocation and Bonded. The Allocation projects generally fall within the areas of resurfacing, small paving, bike and pedestrian, and drainage improvements as well as an annual contribution to the Charleston County Public Works 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 2017. 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 2017 Major Projects



Capital Projects – Transportation Sales Tax

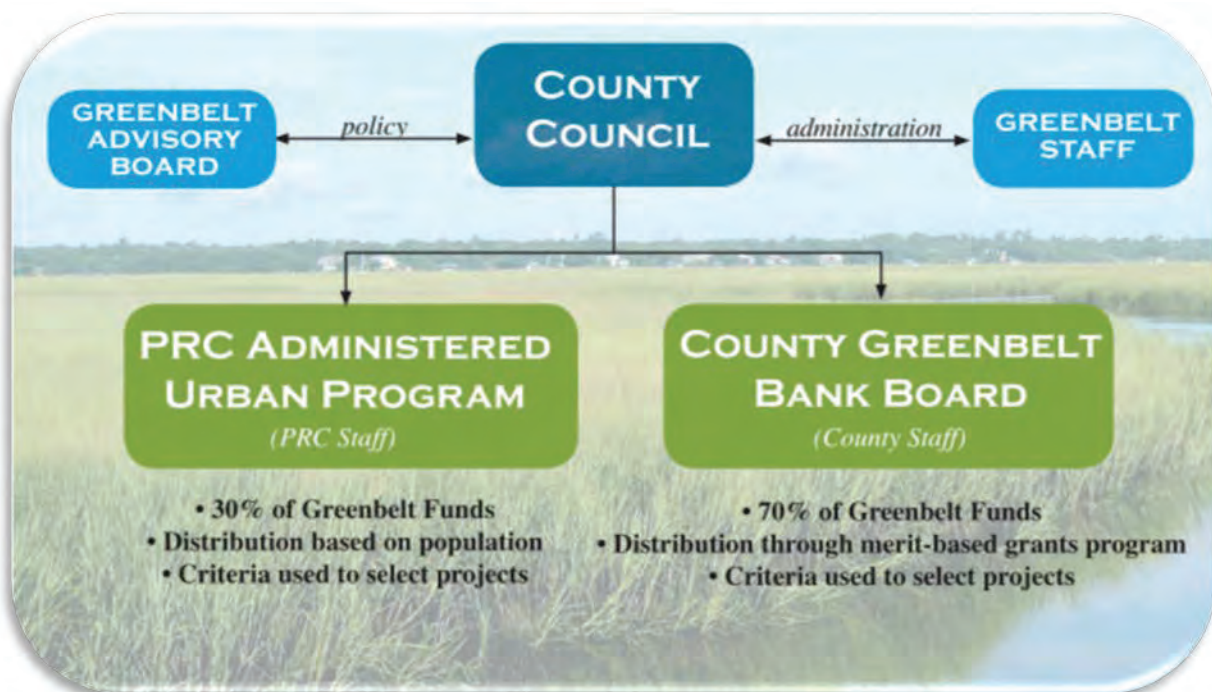
Impact on the Operating Budget

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.

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.



Capital Projects – Transportation Sales Tax

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.

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.

Protected Acres

- Rural Greenbelt Program 17,374
- Urban Greenbelt Program 772
- Small Landowner Program 12



Funds from the Urban Greenbelt Program paid to develop the Sullivan's Island Natural Trail #16.

Funds Awarded

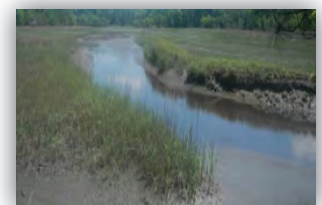
- Rural Greenbelt Program \$66.5 million
- Urban Greenbelt Program \$26.6 million
- Small Landowner Program \$1.1 million



The Rural Greenbelt Program funded the purchase of 12 additional acres to the Edisto Island Open Land Trust's Legacy Live Oak Park.

Remaining Funds

- Rural Greenbelt Program \$0
- Urban Greenbelt Program \$1.9 million
- Small Landowner Program \$78,740



The Rural Greenbelt Program funded the future park site on the Toogoodoo Creek.

Capital Projects – Transportation Sales Tax

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 2017 Greenbelt Programs budget.

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.*

All major types of debt are authorized by resolution of County Council. 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. 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. Except for bonds approved by voter referendum, GOBs are subject to the legislated debt limits.

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.

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. This debt is not subject to the legislated debt limit.

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. Capital leases are not subject to the legislated debt limit.

Debt Service

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.

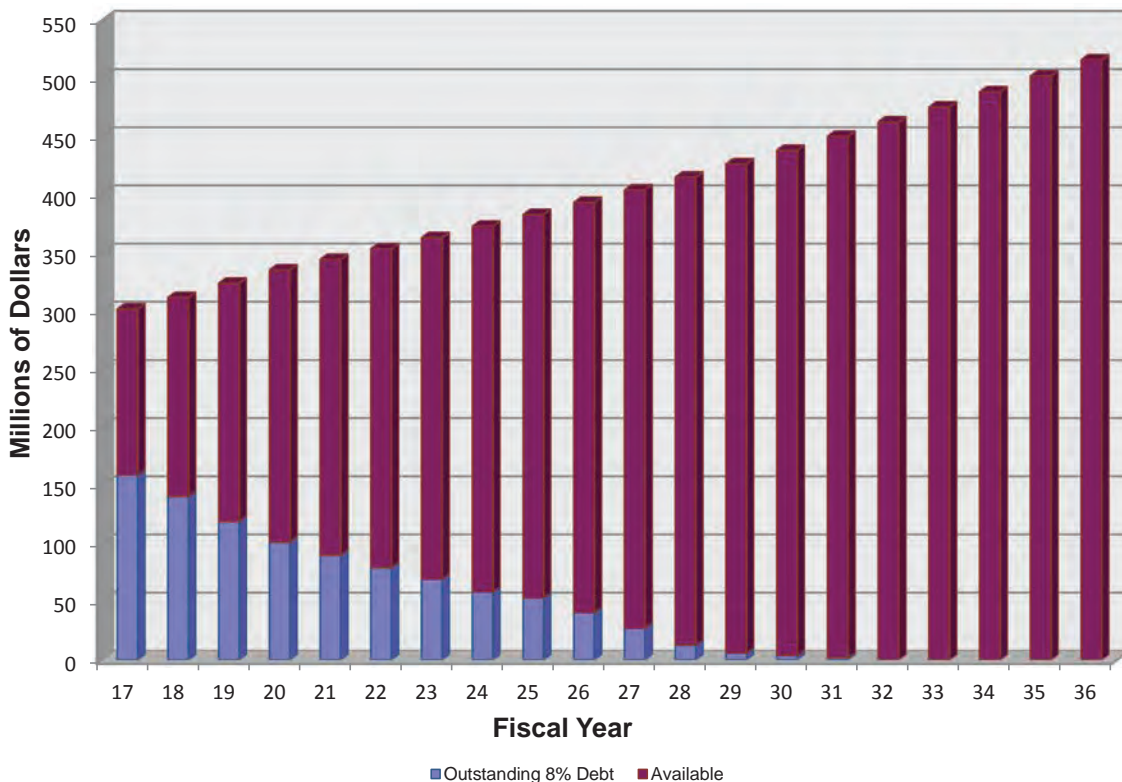
The County's outstanding debt subject to the eight percent limit is \$176.3 million as of June 30, 2016, and its capacity to issue new debt is approximately \$117.5 million. The following table and graph outline components of the County's eight percent debt limit.

Current Constitutional 8% Debt (in Millions of Dollars)

Total Assessment at June 30, 2016	\$3,672.2
Constitutional Debt Limit (8% of Assessment)	\$293.8
Outstanding 8% Debt	\$176.3
Available Capacity	\$117.5

Current Constitutional 8% Debt

(Assumptions: Anticipated New Debt Not Reflected;
3.0% Growth for FY17, 3.75% Growth for FY18, 4.5% Growth for FY19,
4.0% Growth for FY20, and 3.0% Growth for FY21 and beyond)



Financial Policies

- *Debt Management Policy #5: ... maintain an adequate cushion in its constitutional debt limit margin...*

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.

AAA Bond Ratings for Counties in the Nation



Of the 3,007 Counties in the Nation

- 93 have an Aaa rating from Moody's Investors Service
- 91 have an AAA rating from Standards and Poor's Rating Services
- 58 have an AAA rating from Fitch Ratings.

ONLY 41 COUNTIES IN THE NATIONS HAVE A TRIPLE AAA RATING

Debt Service

Debt Schedule

The County's annual debt service obligation includes principal and interest payments on tax and fee supported debt. As of July 1, 2016, outstanding debt is \$835.1 million (principal payments of \$612.8 million and interest payments of \$222.3 million).

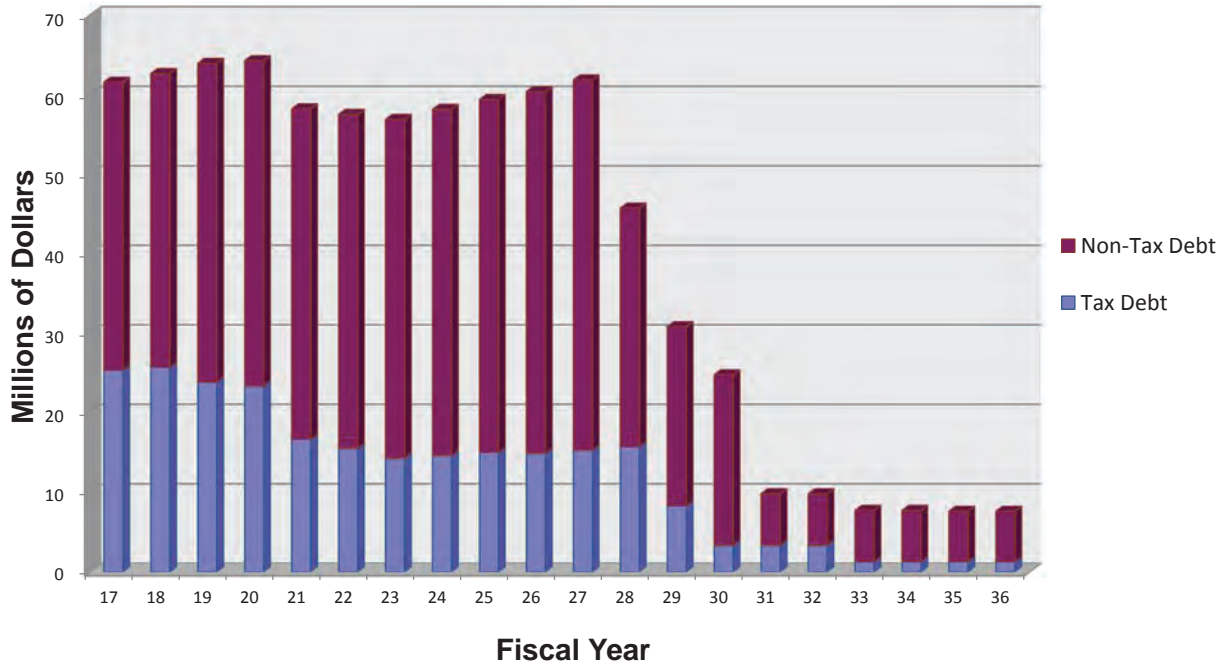
Debt Issues		
	Original	Outstanding
2007 GOB	\$ 44.7	\$ 6.0
2007 GOB Transportation Sales Tax Referendum	89.4	13.2
2009 GOB	50.0	8.7
2009 GOB Refunding	20.8	2.0
2011 GOB (Sales Tax)	167.0	146.7
2011 GOB	27.1	23.5
2012 GOB (Sales Tax) Refunding	32.1	31.3
2013 GOB (Sales Tax) Refunding	70.1	70.1
2013 GOB Refunding	30.7	29.2
2013 GOB Refunding (Taxable)	28.9	28.9
2014 GOB	15.0	10.7
2014 GOB Refunding (Taxable)	14.3	6.9
2015 GOB	18.8	18.8
2015 GOB Awendaw McClellanville Fire District	2.1	2.1
2015 GOB Refunding	56.7	56.7
2015 GOB (Sales Tax) Refunding	46.3	46.3
2001 SC Transportation Infrastructure Bank Loan	39.4	25.5
2013 Special Source Revenue Bond	86.4	86.4
TOTAL	\$ 839.8	\$ 613.0

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.

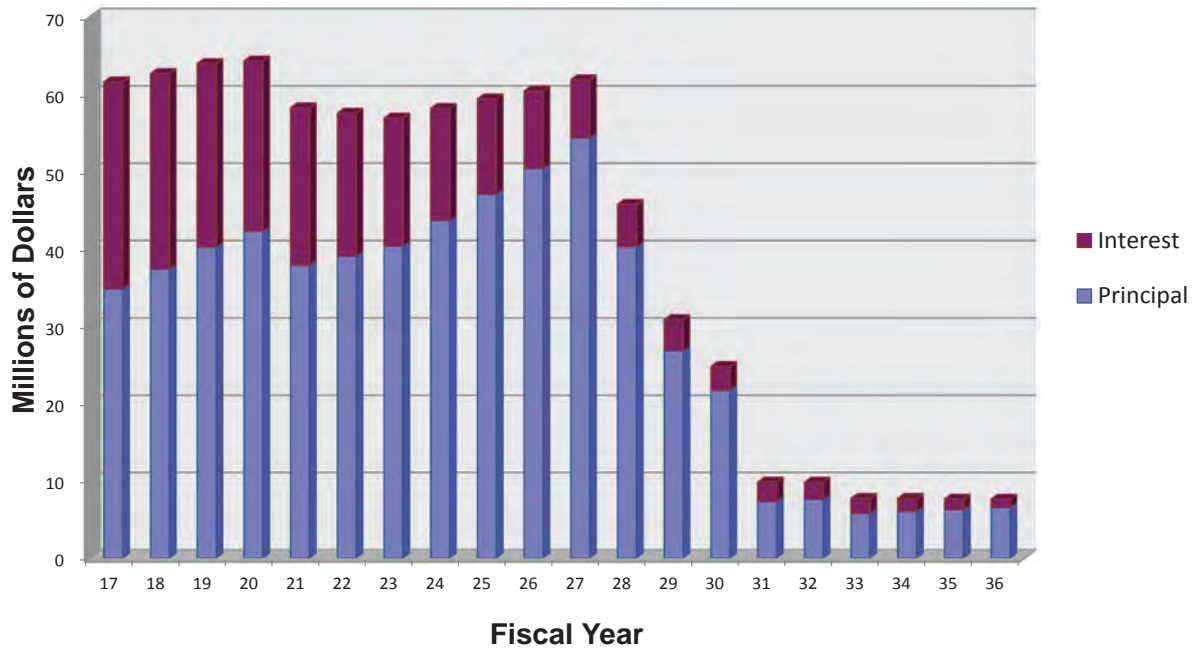
20 Year Schedule of Debt Service

Fiscal Year	17	18	19	20	21	22-26	27-31	32-36	Beyond	TOTAL
Tax Supported										
Principal	\$ 18.0	\$ 19.0	\$ 17.8	\$ 17.9	\$ 11.6	\$ 57.2	\$ 42.0	\$ 7.9	\$ -	\$ 191.4
Interest	7.4	6.7	6.1	5.5	5.0	17.3	4.0	0.6	-	52.6
Subtotal	25.4	25.7	23.9	23.4	16.6	74.5	46.0	8.5	-	244.0
Revenue/Fee Supported										
Principal	16.8	18.3	22.5	24.4	26.2	163.3	108.3	24.2	17.4	421.4
Interest	19.4	18.6	17.6	16.5	15.3	54.6	18.6	7.8	1.3	169.7
Subtotal	36.2	36.9	40.1	40.9	41.5	217.9	126.9	32.0	18.7	591.1
Total										
Principal	34.8	37.3	40.3	42.3	37.8	220.5	150.3	32.1	17.4	612.8
Interest	26.8	25.3	23.7	22.0	20.3	71.9	22.6	8.4	1.3	222.3
TOTAL ANNUAL DEBT	\$ 61.6	\$ 62.6	\$ 64.0	\$ 64.3	\$ 58.1	\$ 292.4	\$ 172.9	\$ 40.5	\$ 18.7	\$ 835.1

Tax versus Non-Tax Debt



Principal versus Interest



Debt Service

Future Debt Service

Looking forward, the County anticipates borrowing \$83 million during FY 2017 for Public Works equipment, the Library expansion and other facilities. In addition, the County plans to borrow \$35 million in FY 2019 for radio equipment, the Juvenile Detention Center and the Library expansion. During FY 2021, the County estimates a \$48 million borrowing for equipment and the Azalea Compound. The Library expansion, Juvenile Detention Center and Azalea Compound are included in the County's Capital Improvement Plan (CIP).

One of the major advantages of having a detailed CIP is that it is viewed positively by bond rating agencies and will help the County maintain its AAA bond ratings. For a complete summary of the details and projects included in the County's CIP, see the Capital section of this document. To fund the CIP, the County has developed a Debt Management Plan which is adopted by County Council as part of the annual budget process.

Financial Policies

- *Debt Management Policy #3: ... [develop] five-year Debt Management Plan ... annually*

The table below shows the levels of existing and anticipated County debt service, revenue requirements, and the changes in the Debt Service Fund's fund balance. Premiums are anticipated in FY 2017, FY 2019 and FY 2021 from the issuance of new debt. Interfund transfers from the General Fund are anticipated in FY 2019 from property taxes for the Library expansion. When the premiums and interfund transfers are combined with the use of fund balance, the result is no millage increase for the Debt Service Fund through FY 2021.

Debt Management Plan						
	Fiscal Year					
	FY17	FY18	FY19	FY20	FY21	TOTAL
Revenues						
Existing Sources	\$ 28.5	\$ 30.0	\$ 30.9	\$ 31.8	\$ 32.5	\$ 153.7
Additional Revenues	5.3	0.0	6.9	0.0	2.7	14.9
Subtotal	33.8	30.0	37.8	31.8	35.2	168.6
Disbursements						
Existing Disbursements	29.2	29.7	27.8	27.4	14.3	128.4
Additional Disbursements Resulting from New Debt	0.0	9.6	5.5	12.7	13.9	41.7
Subtotal	29.2	39.3	33.3	40.1	28.2	170.1
Increase (use) of Fund Balance	<u>\$ 4.6</u>	<u>\$ (9.3)</u>	<u>\$ 4.5</u>	<u>\$ (8.3)</u>	<u>\$ 7.0</u>	<u>\$ (1.5)</u>

Long-Term Financial Plans

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 \$328.3 million or 69% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$216.3
Debt Service Fund	29.2
Transportation Sales Tax Special Revenue Fund	52.6
Environmental Management Enterprise Fund	30.2

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

Environmental Management Five-year Plan – Although not required by the County's Financial Policies, the County prepares this plan because of the Environmental Management Fund's significance as a major Enterprise Fund.

General Fund Five-year Forecast

Assumptions:

- Revenues

- | | |
|----|--|
| #1 | ○ Property tax base is estimated to grow 3% for FY 2017; 3.75% for FY 2018; 4.5% for FY 2019; 4% for FY 2020 and 3% for FY 2021. |
| #2 | ○ Sales taxes are estimated to grow at 3% annually. |
| #3 | ○ Based on historical performance, an additional 0.5% of overall revenues is anticipated over budget. |

- Expenditures

- | | |
|----|--|
| #4 | ○ Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit increases. In addition to the normal estimated increases, a market study implementation is projected for FY 2018. |
| #5 | ○ Operating expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives. Operating costs for five new libraries are included in the FY 2018 and FY 2019 projections. In addition, higher estimates are reflected in FY 2018 for facilities maintenance. |
| #6 | ○ Capital expenditures are increased for FY 2018 due to rising technology infrastructure needs. Capital costs are also projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives. |
| #7 | ○ Based on historical performance, 1.0% of the personnel, operating and capital expenditure budget is anticipated to be unspent. |
| #8 | ○ Based on previous years, \$1.5 to \$1.6 million is estimated for outstanding encumbrances at year end and another \$3.0 to \$3.2 million is projected for ongoing projects. These amounts are included in the Restricted: Internal category of fund balance. |
| #9 | ○ Interfund transfers out are reduced in FY 2017, increased in FY 2019, and decreased in FY 2020 as funding for the Library's capital projects transitions from pay-as-you-go financing to bond financing. |

Challenges:

- Additional revenues may be needed to fund the rising operating costs for facilities maintenance and new and/or improved technology services.
- As Charleston County's population continues to grow, the cost to maintain or improve the quality of services will continue to rise.
- Due to competition in the area for qualified employees as the economy continues to grow, Charleston County is struggling to fill and maintain positions.

Long-Term Financial Plans

General Fund Five-year Forecast (continued)

		FY17 Projected	FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected
Beginning Balance, July 1		\$ 56,408,395	\$ 57,486,743	\$ 56,436,362	\$ 48,231,048	\$ 45,924,725
Revenues:						
Property Tax	#1	94,694,000	100,767,000	105,810,000	110,288,000	113,325,000
Sales Tax	#2	59,000,000	60,770,000	62,590,000	64,470,000	66,400,000
Licenses and Permits		4,602,050	4,493,450	4,339,050	4,350,450	4,516,050
Intergovernmental		25,202,083	25,692,892	25,884,892	26,336,892	26,558,892
Charges and Fees		20,150,300	20,036,800	19,894,300	20,516,800	21,190,300
Fines and Forfeitures		1,272,000	1,272,000	1,272,000	1,272,000	1,272,000
Interest		1,684,400	1,894,400	1,894,400	1,894,400	1,894,400
Miscellaneous		5,394,026	5,502,295	5,602,295	5,705,295	5,810,295
Leases and Rentals		250,000	251,000	252,000	253,000	254,000
Unanticipated: 0.5%	#3	1,060,000	1,100,000	1,140,000	1,180,000	1,210,000
Interfund Transfer In		4,061,459	3,511,459	3,511,459	3,511,459	3,511,459
Total Available		273,778,713	282,778,039	288,626,758	288,009,344	291,867,121
Expenditures:						
Personnel	#4	129,630,682	136,857,887	141,205,624	145,441,793	149,805,047
Operating	#5	75,884,983	80,493,598	85,358,086	87,486,827	89,495,423
Capital	#6	3,156,789	4,521,445	4,612,000	4,704,000	4,798,000
Lapse: 1.0%	#7	(2,020,000)	(2,170,000)	(2,270,000)	(2,330,000)	(2,390,000)
Lapse: Enc & Desig	#8	(4,500,000)	(4,590,000)	(4,682,000)	(4,775,000)	(4,871,000)
Interfund Transfer Out	#9	14,139,516	11,228,747	16,172,000	11,557,000	11,793,000
Total Disbursements		216,291,970	226,341,677	240,395,710	242,084,620	248,630,470
Nonspendable		1,161,306	1,161,000	1,161,000	1,161,000	1,161,000
Restricted: Internal		51,252,692	54,193,685	55,143,578	56,408,050	57,814,659
Available		5,072,745	1,081,677	(8,073,530)	(11,644,325)	(15,739,008)
Ending Balance, June 30		\$ 57,486,743	\$ 56,436,362	\$ 48,231,048	\$ 45,924,725	\$ 43,236,651

Long-Term Financial Plans

Debt Management Plan

Assumptions:

- Revenues

- #1
 - Property tax base is estimated to grow 3% for FY 2017; 3.75% for FY 2018; 4.5% for FY 2019; 4% for FY 2020 and 3% for FY 2021.
- #2
 - Debt proceeds reflect anticipated premiums from the issuance of debt which are required to offset the debt service of the particular bond that created the premiums.
- #3
 - Interfund transfers in reflect funds from the General Fund in FY 2019 to fund the Libraries' borrowing until existing debt service requirements drop in FY 2020.
- Expenditures
- #4
 - Debt service includes scheduled payments for existing debt and for an estimated \$83 million issue for Public Works equipment, the Charleston County Libraries, and other facilities in FY 2017; \$35 million issue for radio equipment, the Juvenile Detention Center, and the Charleston County Libraries in FY 2019; and \$48 million for equipment and the Azalea Compound in FY 2021.

Challenges:

- There are no significant challenges for the Debt Service Fund.

	FY 17 Projected	FY 18 Projected	FY 19 Projected	FY 20 Projected	FY 21 Projected
Beginning Balance, July 1	\$ 17,785,748	\$ 22,334,255	\$ 13,090,079	\$ 17,503,921	\$ 9,267,271
Property Tax #1	20,660,000	21,903,000	22,749,000	23,533,000	24,134,000
Intergovernmental	70,977	70,977	70,977	70,977	70,977
Interest	67,000	84,000	101,000	118,000	118,000
Debt Proceeds #2	5,340,109	-	2,010,990	-	2,703,852
Interfund Transfer In #3	7,653,000	7,943,747	12,806,809	8,080,000	8,196,000
Total Available	<u>51,576,834</u>	<u>52,335,979</u>	<u>50,828,855</u>	<u>49,305,898</u>	<u>44,490,100</u>
Expenditures:					
Operating	57,000	59,000	61,000	63,000	65,000
Debt Service #4	<u>29,185,579</u>	<u>39,186,900</u>	<u>33,263,934</u>	<u>39,975,627</u>	<u>28,218,899</u>
Total Disbursements	<u>29,242,579</u>	<u>39,245,900</u>	<u>33,324,934</u>	<u>40,038,627</u>	<u>28,283,899</u>
Restricted: External	5,340,109	-	2,010,990	-	2,703,852
Restricted: Internal	<u>16,994,146</u>	<u>13,090,079</u>	<u>15,492,931</u>	<u>9,267,271</u>	<u>13,502,349</u>
Ending Balance, June 30	<u>\$ 22,334,255</u>	<u>\$ 13,090,079</u>	<u>\$ 17,503,921</u>	<u>\$ 9,267,271</u>	<u>\$ 16,206,201</u>

Long-Term Financial Plans

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 (merit and longevity) and benefit increases.

#3

- Operating expenditures are projected to increase at 3% per year to cover inflationary increases and smaller programmatic initiatives.

Challenges:

- The County is submitting a referendum to the voters in November 2016 for a second transportation sales tax. If approved, this will fund the increasing demand for road improvements, transit and green space.
- The Transit program (operated by an external entity) is having difficulty maintaining the current level of service and is pursuing additional resources.

		FY17 Projected	FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected
Beginning Balance, July 1		\$ 18,995,320	\$ 20,468,026	\$ 23,050,262	\$ 27,651,375	\$ 33,372,861
Revenues	#1	54,045,000	56,205,000	58,451,000	60,787,000	63,217,000
Total Available		73,040,320	76,673,026	81,501,262	88,438,375	96,589,861
Expenditures:						
Personnel	#2	759,842	783,000	806,000	830,000	855,000
Operating	#3	9,511,259	9,885,764	10,246,887	10,620,514	11,007,689
Capital		36,000	-	-	-	-
Debt Service		28,765,193	29,454,000	29,297,000	30,115,000	31,181,000
Interfund Transfer Out		13,500,000	13,500,000	13,500,000	13,500,000	13,500,000
Total Disbursements		52,572,294	53,622,764	53,849,887	55,065,514	56,543,689
Available		20,468,026	23,050,262	27,651,375	33,372,861	40,046,172
Ending Balance, June 30		\$ 20,468,026	\$ 23,050,262	\$ 27,651,375	\$ 33,372,861	\$ 40,046,172

Long-Term Financial Plans

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 for FY 2017. However, there are estimated increases in FY 2018 (\$12) and FY 2020 (\$14) to balance recurring revenues and recurring expenses. In addition, a \$9 million borrowing is estimated for FY 2020 to fund the next Lined Landfill Cell.

- Expenditures

- #2 Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit increases.
- #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, 1.0% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- #5 Interfund transfers out reflect the use of fund balance in FY 2017 for the Environmental Management Capital Improvement Plan. FY 2020 includes \$9 million for the next Lined Landfill Cell.

Challenges:

- Fund capital from recurring funds while maintaining the available portion of fund balance at no less than \$5 million.

		FY17 Projected	FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected
Beginning Balance, July 1		\$ 51,141,520	\$ 46,759,021	\$ 47,047,181	\$ 46,649,869	\$ 47,340,848
Revenues	#1	27,632,720	30,873,000	30,873,000	43,653,000	34,653,000
Total Available		78,774,240	77,632,021	77,920,181	90,302,869	81,993,848
Expenditures:						
Personnel	#2	7,531,626	7,757,575	7,990,302	8,230,011	8,476,911
Operating	#3	19,533,593	19,924,265	20,322,750	20,729,205	21,143,789
Capital		3,150,000	3,213,000	3,277,260	3,342,805	3,409,661
Debt Service		-	-	-	1,980,000	1,980,000
Lapse	#4	(300,000)	(310,000)	(320,000)	(320,000)	(330,000)
Interfund Transfer Out	#5	2,100,000	-	-	9,000,000	-
Total Disbursements		32,015,219	30,584,840	31,270,312	42,962,021	34,680,362
Nonspendable		32,633,679	32,633,679	32,633,679	32,633,679	32,633,679
Restricted: External		(7,853,419)	(7,853,419)	(7,853,419)	(7,853,419)	(7,853,419)
Restricted: Internal		17,029,532	17,029,532	17,029,532	17,029,532	17,029,532
Available		4,949,229	5,237,389	4,840,077	5,531,056	5,503,694
Ending Balance, June 30		\$ 46,759,021	\$ 47,047,181	\$ 46,649,869	\$ 47,340,848	\$ 47,313,486

Community Profile



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



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

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

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 an unemployment rate at 5.8%, compared to the State of South Carolina rate at 6.7% and the national rate at 5.5%.

Community Statistics

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>
2015	\$469,641,701	\$3,008,285,095	\$3,477,926,796
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
<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>
2015	8,858	23,678,811	130,954,462
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
<i>NOTE: This information was provided by the Building Inspections Department.</i>			

Community Statistics

The ten largest taxpayers as of December 2015 are set forth below.

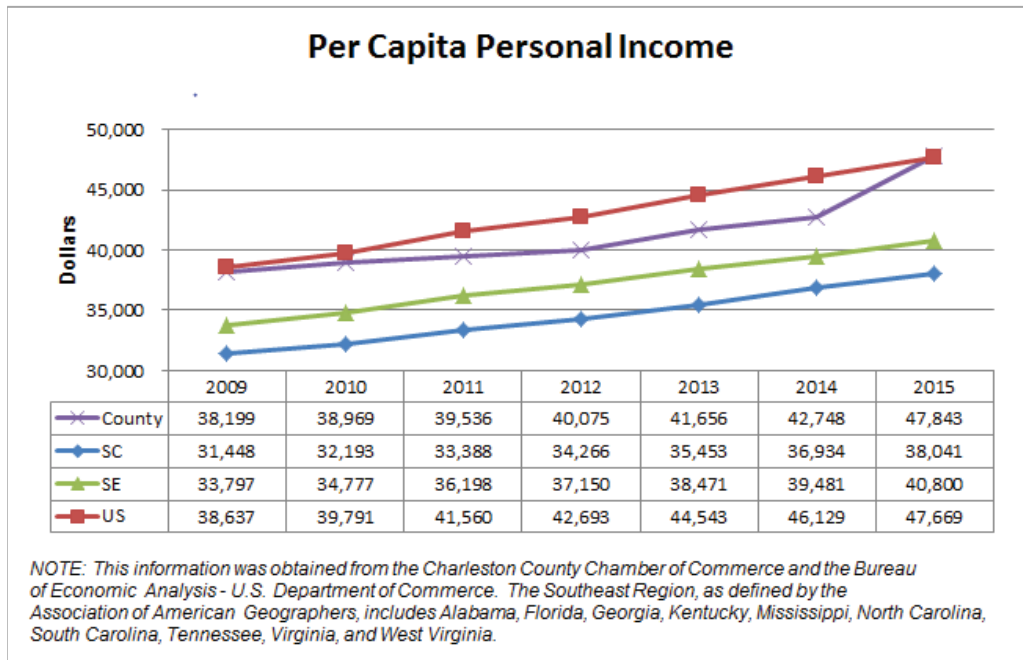
<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
S.C. Electric & Gas	\$61,388,000	Public Utility
Boeing	48,282,731	Manufacturing
Kapstone Kraft	13,961,286	Manufacturing/Chemical
Bell South	8,370,210	Public Utility
Kiawah Real Estate Company	7,876,700	Real Estate
Charleston/North Charleston MSA	6,247,780	Retail
Northwoods Mall CMBS	5,428,950	Retail
Odfjell Terminals LLC	5,121,070	Shipping
Charleston Place LLC	5,008,500	Hotel
Cummings, Inc.	4,372,883	Manufacturing
<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 2015.

<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Joint Base Charleston	22,000	12.22%
Medical University of South Carolina (MUSC)	13,000	7.22%
Boeing Charleston	8,200	4.56%
Charleston County School District	5,300	2.95%
Roper St. Francis Healthcare	5,134	2.85%
JEM Restaurant Group Inc.	3,000	1.67%
County of Charleston	2,500	1.39%
Walmart	2,300	1.28%
College of Charleston	2,000	1.11%
City of Charleston	1,576	0.88%
<i>Note: This information was provided by the Charleston Metro Chamber of Commerce Center for Business Research.</i>		

Community Statistics

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.



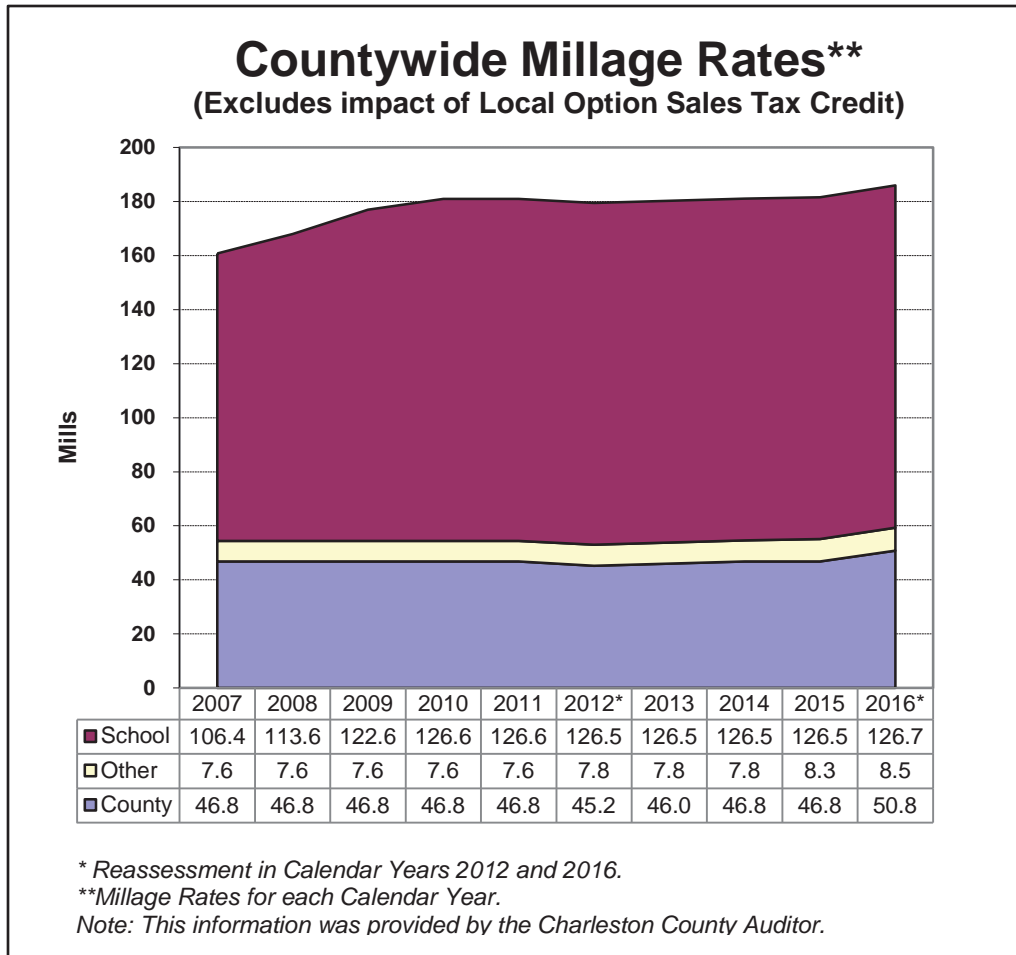
The following represents the County population, median age, and unemployment rate for each of the last ten years.

DEMOGRAPHICS			
Calendar Year	County Population	Median Age	Unemployment Rate
2015	381,015	35.8	5.1%
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%

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

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's Budget Process is divided into five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page 444 for a chart of the budget process.

PLANNING

The budget process begins in October of each year when the Budget Department 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 Department starting in late January. Acting on preliminary recommendations resulting from the Budget Department's review and analysis, the County Administrator finalizes his proposed budget in April.

APPROVAL

The Finance Committee, which includes all members of County Council, reviews the proposed budget through a series of meetings in 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 and can exist only until that specific problem/reason is resolved.

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 Department 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 Departments 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 Departments and presented to the Finance Committee. At that time, adjustments to the budget may be made as Council deems necessary.

Budget Process

THIRD QUARTER REVIEW

In April, the Budget and Finance Departments 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

“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.

For Proprietary Funds, 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 Nonspendable (Invested in Capital Asset) portion of fund balance rather than Available 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 468 to 474 for definitions of disbursements, expenditures, transfers in/out, revenues, and beginning fund balance.)

LONG RANGE CAPITAL PLANNING (5 YEAR CIP)

The Facility Planning Committee consists of members from the Facilities Management and the Budget Departments, along with the Deputy Administrator for Finance and the Deputy 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.

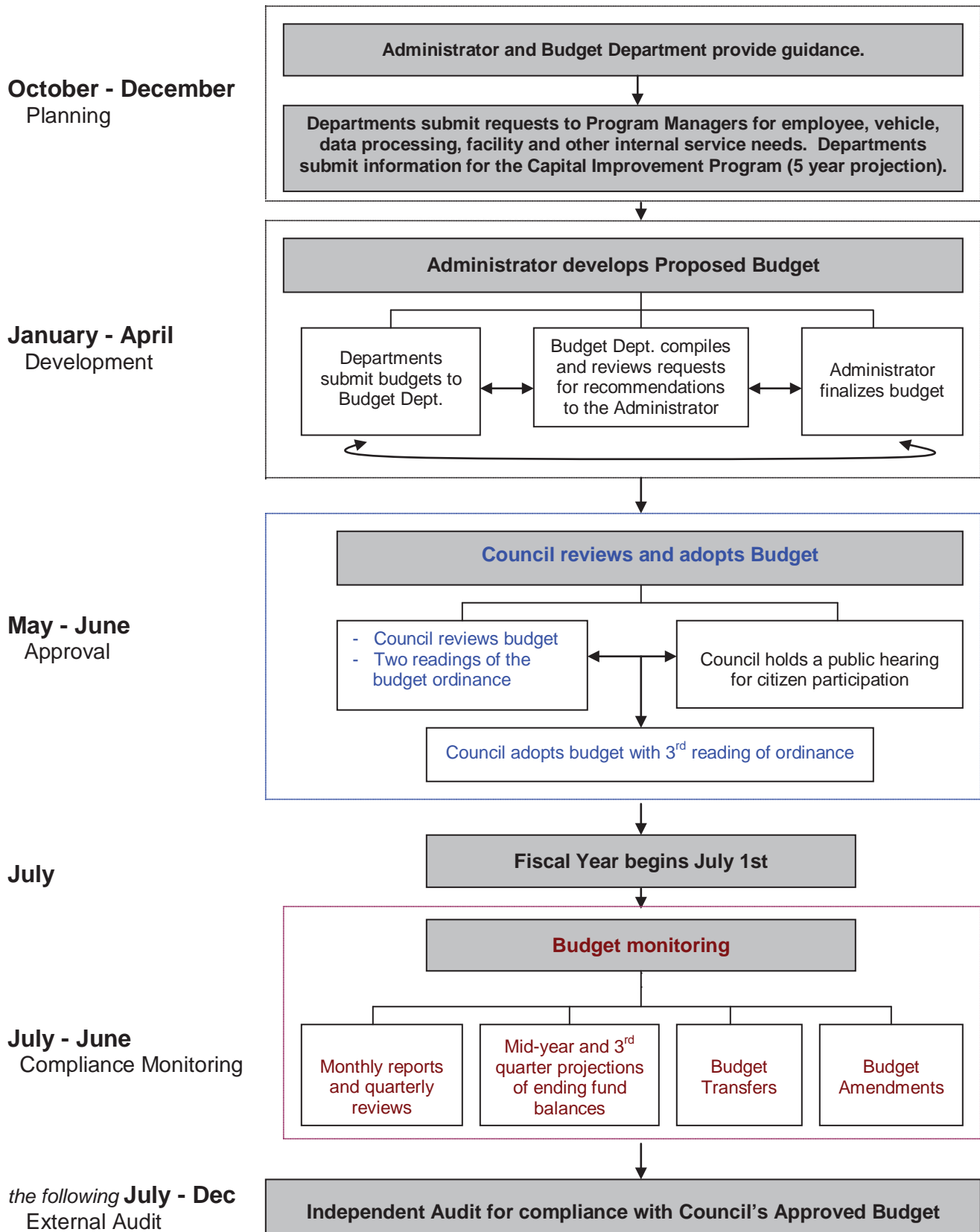
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those 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 Facility 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

Budget Calendar



CHARLESTON COUNTY ORDINANCE 1906

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017, HEREINAFTER REFERRED TO AS FISCAL YEAR 2017; 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 2017; 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 for General Fund Purposes and 6.1 mills for the Debt Service of Charleston County (the "County") in the year 2016.

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 2017, 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, 2016, and ending June 30, 2017, to wit:

Organization Units:	General	Debt Service	Proprietary	Special Revenue
COUNCIL AGENCIES				
County Council	\$ 1,664,674	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	-	17,839,324
Accommodations Tax - State	-	-	-	25,000
Internal Auditor	230,800	-	-	-
Legal	1,341,705	-	-	122,320
State Agencies	329,859	-	-	-
ELECTED OFFICIALS				
Auditor	2,256,343	-	-	-
Clerk of Court	3,814,158	-	-	765,000
Coroner	1,610,174	-	-	-
Legislative Delegation	247,110	-	-	-
Probate Courts	2,621,973	-	-	-
Register of Mesne Conveyance	1,990,161	-	-	-
Sheriff	66,355,475	-	-	1,383,592
Solicitor	6,242,913	-	-	2,525,291
Treasurer	1,917,461	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,948,818	-	-	-
Library	15,495,938	-	-	-
Master-In-Equity	680,493	-	-	-
Public Defender	3,130,000	-	-	5,253,189
Veterans Affairs	365,982	-	-	-
ADMINISTRATOR	1,107,605	-	-	100,000
Consolidated Dispatch	6,763,186	-	3,656,918	-
Economic Development	-	-	-	3,882,284
Environmental Management	-	-	30,215,219	-
Nondepartmental	9,000,964	29,242,579	-	-
DEPUTY COMMUNITY SERVICES				
Community Services	1,999,383	-	-	-
Dept of Alcohol & Other Drug Abuse	-	-	11,567,133	-
Emergency Medical Services	17,390,295	-	-	-
DEPUTY ADMINISTRATOR FINANCE	461,526	-	-	-
Assessor	4,356,627	-	-	-
Budget	736,704	-	-	-
Finance	1,001,557	-	-	-
Revenue Collections	1,228,795	-	2,075,450	-
DEPUTY ADMIN GENERAL SERVICES	403,481	-	-	-
Building Inspections	1,857,310	-	-	19,932
Facilities Management	18,306,354	-	5,415,934	-
Magistrates' Courts	4,936,650	-	-	78,931
Technology Services	14,161,637	-	7,360,692	-
DEPUTY ADMIN HUMAN SERVICES	433,080	-	-	-
Emergency Management	827,024	-	-	227,878
Human Resources	1,707,930	-	28,322,000	-
Procurement	1,254,687	-	3,000,000	-
Safety & Risk Management	2,128,013	-	5,383,284	-
Zoning/Planning	1,946,424	-	-	159,819
DEPUTY TRANS & PUBLIC WORKS				
Fleet Management	-	-	13,233,613	-
Public Works	11,552,264	-	-	5,286,508
Transportation Development	504,785	-	-	16,999,369
TOTAL	\$ 216,310,318	\$ 29,242,579	\$ 110,230,243	\$ 54,668,437

SECTION 3: Unless covered by SECTION 14 of this Ordinance, all of the foregoing appropriations are maximum and conditional, and subject to reduction by action of County Council in the event that the County's revenues accruing to its General, Debt Service, Proprietary, and Special Revenue Funds, as provided in SECTION 1, shall be insufficient to pay the same, to the end that the cost of operation of the County government shall remain at all times within its income.

SECTION 4: The Auditor is hereby authorized and directed to levy 33.9 mills for operating purposes and 4.0 mills for debt service in the year 2016 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 \$2,398,112 for operating purposes of the Awendaw McClellanville Consolidated Fire Protection District and \$205,900 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, 2016, and ending June 30, 2017. 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 17.2 mills in the year 2016 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, 2016, and ending June 30, 2017. 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 in the year 2016 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 \$243,900 from the funds referred to in SECTION 8 and from such other funds as may be generated by the Northern Charleston County Fire District for the corporate purposes of the District for and during the period beginning July 1, 2016, and ending June 30, 2017. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 10: The Auditor is hereby authorized and directed to levy 4.6 mills (3.9 mills for baseline operations and 0.7 mills to eliminate the Fiscal Year 2016 deficit) in the year 2016 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, 2016, and ending June 30, 2017. 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 mill for debt service in the year 2016 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 \$6,626,300 for operating purposes of Trident Technical College ("TTC") and \$3,380,000 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, 2016, and ending June 30, 2017. 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 2017, which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby adopted as the detailed Budget for Charleston County.

SECTION 15: The anticipated revenues accruing to all Proprietary and Special Revenue Funds are stated in this Budget Ordinance. Should actual funding sources for any such fund be less than projected, the County Administrator (the "Administrator"), 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, 2016, shall be added to the applicable organizational unit's budget for Fiscal Year 2017. 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, 2016, shall be added to the applicable organizational unit's budget for Fiscal Year 2017. 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 2017 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 2017 Approved Budget Detail document.

For contributions, 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 for contributions 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.

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, 2017, 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 \$153,694,000, then the first \$500,000 of excess shall be placed in the Rainy Day Fund.

SECTION 23: Contracts necessary to expend monies appropriated for contributions 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 2017 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	\$110,385.60
Clerk of Court	133,536.00
Coroner	114,192.00
Probate Judge	148,844.80
Register of Mesne Conveyance.....	118,747.20
Sheriff	157,580.80
Treasurer	126,006.40

(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

By: Beverly T. Craven
Beverly T. Craven
Clerk to Charleston County Council

First Reading: June 2, 2016
Second Reading: June 07, 2016
Third Reading: June 21, 2016

CHARLESTON COUNTY ORDINANCE NO. 1898

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2017 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 2017 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, 2016, and ending June 30, 2017, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
CARTA	\$ 8,147,000	\$ -	\$ -
RTMA - Tri-County Link	479,000	-	-
Senior Ride Connection	35,000	-	-
Greenbelt - Operating	-	190,990	-
Roads Program	-	-	14,723,111
Debt Service	-	9,051,382	19,708,811
County Indirect Cost	10,000	7,000	220,000
TOTAL	<u>\$ 8,671,000</u>	<u>\$ 9,249,372</u>	<u>\$ 34,651,922</u>

SECTION 3: Unless covered by SECTION 5 or 6 of this ordinance, all of the foregoing appropriations are maximum and conditional, and are subject to reduction by action of County Council in the event that the County's revenues accruing to its Transportation Sales Tax Special Revenue Fund shall fail to be sufficient to pay the same, to the end that the cost of operation of the county government shall remain at all times within its income.

SECTION 4: For internal County organizational units, the salaries or compensation of positions funded in whole or in part through this budget shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council. Travel and expense allowances shall be paid only upon proper documentation as prescribed by the County Administrator. The per diem rates adopted by the State of South Carolina and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply. Positions funded in whole or in part through this budget shall only be those in support of expenditures of funds authorized by the Act and the Sales Tax Ordinance. Positions not solely providing administrative support to projects and purposes under the Act and the Sales Tax Ordinance shall be funded in part from other sources.

SECTION 5: Anticipated revenues accruing to the Transportation Sales Tax Special Revenue Fund are stated in this Budget Ordinance. Should actual funding sources for said fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may a) revise budgeted expenditures or b) direct the increase to be held for future year's 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 2017 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.

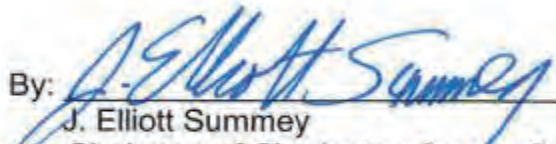
SECTION 14: All provisions of the Charleston County Fiscal Year 2017 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of third reading.

ADOPTED and APPROVED in meeting duly assembled this 21st day of June, 2016.



CHARLESTON COUNTY, SOUTH CAROLINA

By: 
J. Elliott Summey
Chairman of Charleston County Council

By: 
Beverly T. Craven
Clerk to Charleston County Council

First Reading: June 02, 2016
Second Reading: June 07, 2016
Third Reading: June 21, 2016

Financial Systems

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

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

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

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

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

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

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

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

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

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

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

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.)

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.

Glossary

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

E-Government - A means of conducting government transactions electronically.

Efficiency Measures - Performance measures that quantify the relationship between input and output measures.

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.

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.

Glossary

Input Measures – Performance measures that represent the resources available to provide services or the level of service or the number of activities/items the department is expected to service.

Interfund Transfer - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in 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.

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.

Nonspendable - The portion of fund balance that reflects amounts not available for spending (i.e. inventory, prepaid expenses, long-term receivables and capital assets).

Objectives - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

Outcome Measures - Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

Output Measures - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

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.

Glossary

Transfer In/Transfer Out - See Interfund Transfer.

Transportation Sales Tax – An additional one half of one percent sales tax levied in Charleston County on top of the State's sales tax and the County's Local Option Sales Tax. The tax is to be collected from May 2005 and will end either after 25 years or whenever \$1.3 billion is collected (whichever occurs first).

Uses - In the context of this budget book, the total of expenditures/expenses, transfers out, and the increase in ending fund balance.

Acronyms

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
ITN - Independent Transportation Network
ITS - Information Technology Services

Acronyms

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

A

Accommodations Tax	9, 36-37, 39, 44, 61, 66, 76, 83, 88, 109-110, 166-167, 269, 379, 446
Administrator	9-12, 36-37, 39, 76-84, 87-89, 90, 94-99, 111, 237-239, 444
Administrator's Letter	9-12
Ad Valorem Taxes	40, 43-44, 61-65, 79, 275, 440, 468, 472
All Funds Fund Statement	102-103
Assessor	17, 36-37, 51, 62, 65, 79-80, 87, 94-95, 97, 273-277, 446
Asset Forfeiture Unit - Sheriff	41, 76, 83, 89, 126, 192-193
Auditor	15, 36, 79-80, 87, 94-96, 177, 446-452
Authorized Positions – All Funds	9-10, 51, 71, 93-101
Awendaw McClellanville Fire Department	16, 40, 51, 76, 84, 90, 92, 99, 115-116, 323-326, 393, 424, 445-447, 450

B

Bond Estreatment – Solicitor	41, 76, 82-83, 89, 130, 201, 203
Budget Office	4, 9-12, 22, 36-37, 87, 94-95, 97, 278, 389, 427, 441-444
Budget Analysis	29, 49-60
Budget Highlights	16-17
Budget Process	9-12, 441-444
Budget Summary All Funds	76-77
Budget User's Guide	29-34
Building Inspections	36-37, 39, 51, 76, 79-80, 88-89, 94-95, 97, 112, 287-293, 388, 446

C

Capital Improvement Plan (CIP)	387-420, 469-471, 473
Capital Projects	10, 33, 35, 38, 47, 49, 54, 92, 99, 295-297, 442
Central Parts Warehouse - Procurement	45, 85, 91, 101, 160, 340-342
Charleston Center – DAODAS	36-37, 44, 90, 92, 94-95, 100, 247, 253-268, 294, 404, 469, 475
Charleston County Library	15, 37, 38, 87, 225-226, 302, 390, 400, 428, 446
Charleston County Organization	13-15
Child Support	See IV-D Child Support Enforcement
Civil Engineering – Public Works	81, 88, 371, 377
Clerk of Court	13, 15, 36, 39, 76, 79, 80-82 87, 94-96, 98, 113, 148, 179-183, 227, 446
Clerk of Court - IV-D Child Support Enforcement	39, 76, 83, 89, 92, 98, 113, 179-183
Commitment – Probate Court	187
Communications Administration – Technology Services	88, 309, 310
Community Development	13, 25, 36, 37, 87, 94-96, 99, 247-252, 446
Community Development Block Grants (CDBG)	249, 469, 475
Community Prevention Services - DAODAS	90, 253, 260
Community Profile	30, 433-436
Compost and Mulch Operations – Environmental Management	91, 100, 356, 358, 360, 361, 407, 411

Index

Comprehensive Annual Financial Report (CAFR)	280, 281, 466, 475
Consolidated Dispatch.....	13, 36, 37, 44, 51, 57, 58, 76, 79, 84, 87,90, 94-96, 99, 151, 152, 237, 240-244, 353, 354, 390, 394
Containerization – Environmental Management	81, 100, 356, 361
Coroner.....	13, 15, 16, 36, 37, 79, 80, 94-96, 184, 185, 390, 395, 446, 452
County Council	9-11, 13, 14, 22, 29, 30, 31, 36, 37, 49, 51, 55, 66, 67, 80, 83, 8788, 94-96, 165, 166, 168, 169, 171, 173, 238, 246, 358, 382, 388, 391414, 416, 418, 419, 421, 426, 427, 435, 441-456, 458-462, 464-470, 473
County Health Department	80, 173
Court of General Sessions (Criminal Court)	15, 43, 180, 211, 231, 232
Criminal Domestic Violence Appropriation (Solicitor)	41, 76, 83, 89, 98, 131, 201, 204, 305
Criminal Justice Services - DAODAS	90, 253, 261
Cumberland – Parking Garage	See Parking Garages
Curbside Collection – Environmental Management.....	44, 100, 356, 362

D

DAODAS Administration.....	90, 100
Debt Service Fund.....	9, 35, 38, 46, 47, 54, 55, 61, 65, 71, 72, 74, 76, 83, 88,106, 107, 116, 143, 147, 176, 278, 382, 421, 426, 427, 430, 462, 469-471
Delinquent Tax	80, 82, 83, 87, 97, 282-284
Department of Alcohol and Other Drug Abuse Services (DAODAS)	36, 37, 44, 90,92, 94, 95, 100, 247, 253, 254, 294, 404, 469, 475
Department of Social Services (DSS).....	173, 182, 195, 445, 475
Deputy Administrator Community Services	29-30, 247, 446
Deputy Administrator for Finance	29, 30, 36, 37, 84, 87, 90, 94, 9597, 100, 273, 274, 443, 446, 457
Deputy Administrator for General Services.....	29-30, 36, 84-85, 88-89, 91, 95, 97, 99-101,287-288, 443, 446
Deputy Administrator for Human Services.....	29-30, 36, 84-85, 88, 90-91, 9597, 99, 101, 321-322, 446, 457
Deputy Administrator Transportation & Public Works.....	29-30, 36, 84-85, 355, 446
Description of Funds.....	29, 35-45
Detention Center (County Jail) - Sheriff.....	41-42, 79-80, 87, 96, 192, 194, 197, 261-262, 402
Detention Outpatient Services - DAODAS.....	90, 100, 253, 262
Drop Site Collection – Environmental Management	44, 91, 100, 356, 363, 364
Drug Court – Solicitor	41, 76-77, 83, 89, 98, 132, 205
DUI Appropriation – Solicitor	41, 76, 83, 89, 133, 206

E

East Cooper Fire District.....	40, 76, 84, 90, 117, 323, 327, 445, 447
Economic Development.....	25-26-, 36-37, 39, 47-48, 56, 67, 76, 84, 89,94-95, 98, 103, 114, 237, 245, 435, 446
Elections and Voter Registration	15, 24, 36-37, 79-80, 87, 94-96, 223-224, 353 446, 475
Emergency 911 Communications (E911)	See Consolidated Dispatch
Emergency Management.....	36-37, 40, 94-95, 115-120, 323-334, 446

Emergency Medical Services (EMS)	10, 36-37, 53, 87, 94-96, 166, 247, 269-271, 368, 466, 475
Emergency Preparedness	88, 323, 328, 475
Employee Benefits Fund – Human Resources	45, 59-60, 76, 85, 91, 101, 161, 335-336
Enterprise Funds	33, 35, 38, 44, 46, 57-58, 61, 69, 71-72, 76, 84-85, 90-91, 99-100, 150-157, 271, 387, 427-428, 466, 470, 473, 475
Environmental Management	12, 16, 26, 36-37, 44, 46, 48, 57-58, 69, 76, 85, 91, 94-95, 154, 355-367, 443, 446, 473
Environmental Management Disposal/User Fee	16, 44, 50, 69, 432
Expenditures, All Funds	9-12, 29, 38-60, 75-77, 86-92
Expungement – Solicitor	42, 76, 83, 89, 98, 134, 201, 207

F

Facilities Management	10, 36-37, 44, 51, 53-54, 76-77, 83-85, 88, 91, 94-95, 97, 99-101, 155, 159, 287, 294-302, 388-389, 392, 466
Family Court – Clerk of Court	15, 82, 92, 180, 182, 210-212, 231
Field Operations – Public Works	88, 97, 371, 378
Finance	29-30, 36-37, 80, 87, 94-95, 97, 273, 280-281, 389, 441-442, 446, 457, 464, 466
Financial Policies	9, 29-30, 46-47, 52, 338, 391-392, 421, 423, 426-428, 458, 467
Financial Systems	30, 457
Fleet Operations	36, 37, 45, 76, 85, 91-92, 94-95, 101, 159, 341, 355, 368-37, 446
Fund Descriptions	29-30, 35-45, 61-69, 71-72
Fund Statements	29, 49-60, 71-73, 76-77, 102-163

G

General Fund	9-12, 16, 35, 38, 46-47, 49, 51-54, 61-64, 76, 79-83, 87-88, 92, 96-97, 104-105, 388-391, 427-429, 460, 471
Glossary	468-474
Grants and Programs – Sheriff	41, 76, 83, 89, 92, 98, 127, 198
Greenbelt – Transportation Sales Tax	36-37, 40, 47, 68, 76, 84, 89, 94-95, 98, 121, 237, 246, 416, 418-420, 427, 454, 475

H

Hazardous Materials Enforcement - Emergency Management	40, 84, 90, 99, 118, 323, 330-331, 475
Health Department	80, 173, 475
Household Hazardous Waste - Environmental Management	359, 412
Human Resources	23, 25, 36, 38, 45, 76, 85, 88, 91, 94-95, 97, 101, 161, 321, 335-339, 446, 452, 456, 458, 467

I

Indigent Care	See Medically Indigent Assistance Program
Insurance – Safety & Risk Management	45, 162, 345-350, 466-467

Index

Interfund Transfers	53-59, 92, 472, 474
Internal Auditor	36-37, 87, 94-96, 168-169, 446, 465
Internal Service Funds....	35, 38, 45-46, 59-60, 76, 85, 91, 95, 101, 103, 158-163, 472, 473, 475
IV-D Child Support Enforcement - Clerk of Court	39, 76, 83, 89, 98, 113, 179, 182
IV-D Child Support Enforcement - Sheriff	41, 76, 83, 89, 98, 128, 192, 195

J

Juvenile Court (Family Court) - Clerk of Court and Solicitor	180-182, 210, 229-234, 230
Juvenile Education - Solicitor.....	42, 76-77, 83, 89, 98, 132, 135, 201-202, 208, 210-212, 257

K

King & Queen - Parking Garage	See Parking Garages
-------------------------------------	---------------------

L

Landfill Operations – Environmental Management	91, 100, 356, 364
Law Enforcement - Sheriff	15, 41, 53, 87, 96, 192, 196
Legal Office	83, 87, 96, 170-172
Legislative Delegation.....	87, 96, 186, 446
Library.....	See Charleston County Library
Litter Control – Environmental Management	91, 100, 356, 365
Local Government Fund	61, 63
Local Option Sales Tax (LOST)	50, 52, 61, 64, 451, 472

M

Magistrates' Courts.....	43, 82, 88, 287, 288, 304
.....	305-308, 446
Major Revenue Sources	29, 61-69
Marriage Licenses – Probate Courts	79, 187, 188
Master-In-Equity	36, 37, 80, 82, 87, 94-96, 227, 446
Materials Recovery Facility (MRF) – Environmental Management.....	44, 91
.....	100, 356, 358, 366, 407, 411, 413
Medical Services - DAODAS	90, 100, 253, 259, 263
Medically Indigent Assistance Program (MIAP) – Community Development.....	248, 251, 476
Mental Health Court – Probate Courts.....	187
Millage Rate.....	15, 17, 49, 50, 62, 65, 178, 327, 440
Mission and Values	21, 23, 29, 32
Mosquito Control – Public Works.....	88, 97, 371-375, 379
Multi-County Parks	See Economic Development

N

New Life – DAODAS	253, 263, 264
Ninth Judicial Circuit – Clerk of Court	180
Northern Charleston County Fire District.....	40, 119, 323, 332, 445, 448

O

Occupational Safety and Health Administration (OSHA)	349 476
Office Services	85, 91, 101, 161, 294, 299
Opioid Treatment Services - DAODAS	90, 100, 253, 254, 265
Ordinances	14, 445-456
Organizational Chart.....	13
Outpatient Services - DAODAS	90, 100, 247, 253, 254

P

Parking Garages.....	44, 46, 48 76, 84, 91, 92, 100, 155, 254, 294, 301, 302
Performance Measures	22, 23, 29, 32, 473
Planning.....	See Zoning and Land Development Regulations - Planning
Preliminary Hearing Court – Magistrates’ Courts.....	231, 305
Pretrial Intervention (PTI) - Solicitor.....	42, 76, 83, 89, 98
.....	136, 201, 209, 215, 476
Probate Courts	15, 79-81, 87, 94-96, 187-189, 446
Procurement Services	36, 37, 45, 59, 60, 76, 79, 81, 83, 85, 88, 90, 91, 94, 95, 97, 99
.....	101, 159, 171, 316, 321, 322, 340-344, 446, 457, 458, 466
Property Tax Computation.....	17
Public Defender	13, 15, 36, 37, 40, 41, 76, 84, 89, 92
.....	94, 95, 98, 123, 124, 229-234, 446
Public Information: Transportation Sales Tax.....	89, 98
Public Works.....	29, 30, 41, 48, 56, 75, 76, 79, 81, 84, 86, 88
.....	90, 93, 94, 95, 97, 99, 103, 108, 125, 150
.....	355, 357-367, 371-380, 391, 403, 416, 426, 430, 446
Public Works Administration	88, 97, 372

R

Radio Communications – Technology Services	44, 58, 76, 84, 91, 100, 157, 309-311
Rainy Day Fund.....	9, 11, 46, 51, 52, 54, 451, 461, 473
Records Management	45, 85, 101, 161, 309, 313
Recycling Center	See Materials Recovery Facility
Register of Mesne Conveyance (RMC)	13, 15, 79, 81, 82, 190, 191, 446, 452, 476
Revenue Collections.....	36, 37, 44, 63, 69, 76, 84, 87, 90, 92, 94, 95, 97
.....	100, 156, 174, 273, 274, 282, 283-286, 357, 446
Revenues, All Funds	72, 74, 76-149
Risk Management.....	321, 345-350, 392, 446, 466, 467
Roads Program – Transportation Sales Tax.....	9, 43, 55, 56, 76, 84, 90, 99, 144, 381
.....	383, 416, 418, 427, 454

S

Safety and Risk Management.....	36, 45, 95, 97, 162, 321, 345-350, 446, 466, 467
Safety/Workers’ Compensation	45, 85, 91, 162, 348
School Crossing Guards - Sheriff	87, 96, 192, 199

Index

Sheriff	10, 13, 15, 27, 36, 37, 41, 53, 76, 79-83, 87, 89, 92
.....	94-96, 98, 126-128, 166, 192-200, 244, 402, 446, 452
Small Claims Court – Magistrates’ Courts	305, 306
Solicitor	13, 15, 36, 37, 41, 42, 76, 80, 83, 87, 89, 92
.....	94-96, 98, 129-142, 187, 201, 202-219, 446
Special Revenue Funds.....	14, 35, 38, 39, 46, 55, 56, 61, 71, 72, 74-76, 83, 84
.....	88, 90, 98, 99, 108, 388, 442, 445, 447, 449, 470, 471, 473
State Agencies	36, 37, 87, 173, 446
State Appropriation - Solicitor	42, 76, 83, 89, 98, 137, 140, 201, 206, 208, 210, 213, 217
Statistics	437-440
Stormwater Drainage – Public Works.....	10, 41, 48, 55, 56, 76, 84, 90, 99, 125, 371, 377, 380
Summer Youth Program	39, 76, 84, 89, 111, 238, 239

T

Table of Contents	3-5
Technology Services	44, 45, 53, 54, 76, 80, 81, 85, 88, 91, 94, 95, 97, 101, 157
.....	159, 163, 287, 288, 309-319, 392, 446, 475
Telecommunications – Technology Services.....	45, 76, 85, 91, 101, 163, 309, 318
Therapeutic Child Care - DAODAS	90, 100, 253, 267
Traffic Court – Magistrates’ Courts	15, 305, 306
Transportation Projects – Transportation Sales Tax.....	43, 47, 61, 76, 83, 88, 92, 145, 174
.....	246, 383, 384, 387, 389, 414, 416, 418-421, 427, 431, 454
Transportation Sales Tax Agencies.....	43, 76, 88, 174
Transportation Sales Tax Special Revenue Fund	46, 61, 68, 76, 83, 145, 427
Treasurer	13, 15, 36, 37, 62, 65, 81, 82, 87, 94-96, 177, 220, 221, 284
.....	445-450, 452, 454, 457, 464, 465

U

Urban Entitlement Funds – Grants Administration.....	99, 248
User Fee – Enterprise Fund	38, 61, 424

V

Veterans Affairs	13, 15, 36, 37, 80, 87, 94-96, 235, 236, 446, 476
Victim’s Bill of Rights – Clerk of Court	43, 148, 179, 183
Victim’s Bill of Rights – Magistrates’ Court	43, 148, 304, 307, 308
Victim’s Bill of Rights – Sheriff	43, 148, 192, 196, 200
Victim’s Bill of Rights – Solicitor.....	43, 148, 201, 216
Victim Witness State Appropriation - Solicitor.....	42, 76, 83, 89, 98, 140, 201, 213, 217
Volunteer Rescue Squad – Emergency Management.....	88, 323, 333
Voter Registration.....	15, 24, 36, 79, 80, 87, 95, 96, 223, 224, 353, 446, 475

W

West St. Andrews Fire District	40, 90, 120, 323, 334, 445, 448, 449
Women’s Services - DAODAS.....	90, 100, 253, 268

Workers' Compensation – Safety & Risk Management45, 162, 345-349
Worthless Check Program – Solicitor 42, 76, 83, 89, 98, 142, 201, 219

Z

Zoning/Planning.....43, 76, 79-81, 84, 88, 90, 94, 95, 97, 149, 321, 351-354, 446
Zoning and Land Development Regulations353, 354