




Distinguished Budget
Presentation Award



Charleston County Fiscal Year 2018 Approved Budget Narrative





End Section

COUNTY OF CHARLESTON SOUTH CAROLINA



APPROVED BUDGET FOR FISCAL YEAR 2018

BUDGET NARRATIVE

COUNTY COUNCIL

A. VICTOR RAWL, CHAIRMAN

HERBERT SASS, VICE CHAIRMAN

HENRY DARBY

ANNA B. JOHNSON

BRANTLEY MOODY

TEDDIE E. PRYOR, SR.

JOE QUALEY

DICKIE SCHWEERS

J. ELLIOTT SUMMEY

COUNTY ADMINISTRATOR

Jennifer J. Miller



Distinguished Budget Presentation Award

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Charleston County, South Carolina for its annual budget for the fiscal year beginning July 1, 2016, for the 28th 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.

Picture Cover: *The Palmetto Tree, the state tree of South Carolina, is 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".*

Photograph By: Fred Durette

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End Section



September 20, 2017

Greetings Citizens of Charleston County:

I am pleased to present my first budget as Charleston County Administrator. In my role as the County Administrator, there are five guiding principles that will always be in the forefront of everything Charleston County government does.

First, the County Government will find creative ways to preserve, maintain, and expand essential services to all of our citizens. We are constantly challenging ourselves to ensure that our services, support and commitment address the concerns of each citizens.

Second, the County Government will go beyond ordinary means to create and deliver on opportunities for our most vulnerable residents.

Third, the County Government will recognize our most valuable assets, Charleston County employees. The County must create opportunities to attract, retain, and develop our employees to deliver effective services to our customers, the citizens.

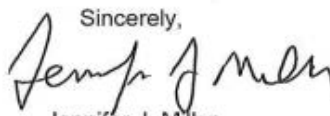
Fourth, the County Government will place more emphasis on "process not outcome", knowing that the right process delivers the best outcome. Employees will strive to ensure all processes are properly coordinated, maintained, integrated and developed to sustain our many programs and services.

And finally, the County Government will work to keep the citizens safe in the event of natural disasters, emergencies, and other unanticipated situations significantly impacting the County. Safety is paramount for our citizens, employees and all who visit our County.

The FY 2018 budget encompasses all five of the guiding principles. I would like to thank Charleston County Council for their hard work and approval of the FY 2018 budget. I would also like to thank the employees of Charleston County for their hard work in developing the budget and their dedication to the citizens of Charleston. The FY 2018 budget is based on the County's values: **Trust, Commitment, Accountability, Communication, Customer Service Excellence, Teamwork, Diversity, Safety, and Versatility.**

Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past twenty-eight 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.

We hope you find this budget document helpful in understanding how hard your County government works for YOU!

Sincerely,

Jennifer J. Miller
County Administrator

Budget Message

The Budget Message section of the Budget Narrative discusses the priorities of the County and how those priorities are reflected in the budget. The beginning of this section outlines the challenges the County faced in preparing the FY 2018 budget. In addition, this section includes a brief discussion of the current budget. The ending portion of this section looks ahead to get a better understanding of future challenges as the County begins preparation for the FY 2019 budget.

HIGHLIGHTS

- *Addresses Growth in Charleston County*
- *Maintains Financial Fundamentals*
 - *Matches Recurring Revenue with Recurring Expenditures*
 - *Maintains Prudent Fund Balance*
- *Preserves County Resources*
- *Five –Year Long Range Planning*
- *Includes No Tax Increase*

Charleston County's FY 2018 County Budget was adopted by Charleston County Council on June 20, 2017. The balanced FY 2018 budget addresses the following four budgetary challenges:

- **Growing Population** ~ Charleston County is estimated to grow by approximately 2.0 percent during FY 2018. 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 a net of 33 new positions to provide direct services to citizens and addresses the increasing service demands. Fourteen of the new positions are for Consolidated Dispatch which includes eight positions to re-consolidate the City of Folly Beach's dispatch function; and 12 of the new positions are for Public Works and Transportation Development to manage an increasing workload and the 2nd Transportation Sales Tax.
- **Maintaining Financial Health** ~ This budget follows the County's financial policies, which includes maintaining the Rainy Day Fund and prudent fund balance levels, matching recurring costs with recurring revenue and performing five-year financial forecasts for the County's major funds.
- **Preserving Resources** ~ The County considers the first most valuable resource our employees and the second most valuable resource our assets. The FY 2018 budget provides preservation of both.
 - **Employee Retention and Recruitment** ~ Charleston County government is in a competitive employment market which has become a challenge for the County to retain and recruit employees. The proposed budget addresses employee retention by increasing the merit program to award stellar performance by employees and implementing the results from the market study to ensure County salaries are comparable to the other salaries in the market. In addition, the County funded the continuation of employee development and leadership training with the goal of promoting from within whenever possible. Finally, the County funded one new position in Human Resources to administer the newly offered voluntary benefits.
 - **Asset Management** ~ The County continues to be challenged with increased facility maintenance costs due to the age and expansion of the County's facilities. This budget will fund a comprehensive study to determine the condition of County facilities and to develop an annual work plan along with a recommendation for an appropriate on-going funding level to implement the work plan. In addition, the proposed budget funds six positions to maintain the County's facilities.

Budget Message

- **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. By the end of 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). In addition, as more businesses are moving to the tri-county area, the County is experiencing increasing challenges in attracting quality employees. The FY 2018 budget includes a recruiter position and community outreach funding to assist with branding the County as a preferred employer in the Charleston community. This budget also updated the County's five-year financial forecasts to identify future challenges and opportunities in the County's major funds.

Charleston County recognizes that its financial health is linked to business development in the area. Charleston County and remaining communities in the Lowcountry have a competitive posture and a diverse economic base due to its high quality of life, charm, fascinating beauty, history and culture. Economic development in Charleston County remains robust as companies like Boeing and Mercedes Benz announced billion dollar investments in the area. Charleston County is the only county in the country that hosts manufacturing of body airplanes and automobiles. This thriving business community sets the stage for the FY 2018 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 2016 receipts, and FY 2017 year-to-date collection trends to project the amount of revenues available for FY 2018. 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 \$558.4 million for FY 2018, an increase of \$84.9 million over the previous fiscal year. The largest increases are seen in sales taxes, property taxes, and debt proceeds. For sales taxes, there is a \$50.5 million increase in the Special Revenue Funds in the second Transportation Sales Tax (TST) fund. In November 2016, citizens voted in a referendum to approve the second transportation sales for roads, mass transit and green space projects. In addition, there is a \$5.0 million increase in the Local Options Sales Tax based on consumer spending trends by citizens and tourists. For property taxes, there is a \$5.0 million net increase in the General Fund and another \$5.2 million in other funds due to growth in the property tax base. In addition, debt proceeds are budgeted to increase \$8.8 million in anticipation of premiums from the General Obligation Bond issuance in 2017.

Expenditures and other uses for all operating funds¹ total \$536.4 million for FY 2018, a \$56.4 million increase from the previous year. The largest increase is the transfer out of \$22.1 million from the second TST to project-length funds for roads and greenbelt projects. The next largest increase was approximately \$11.0 million for facilities maintenance projects. There was also an increase of \$10.4 million across all funds for personnel costs, including a net of 33 new FTEs, implementation of the market study, a more robust merit program, and higher retirement costs.

The beginning fund balance was projected to be \$60.4 million. The largest change in the fund balance is related to the second TST Special Revenue Fund which increased \$25.4 million to accumulate funds for future pay-as-you-go projects. In addition, the fund balance increased in the Debt Service Fund by approximately \$7.3 million related to the unused premiums from the anticipated 2017 General Obligation Bond issuance. The fund balance was reduced by \$5.0 million in the General Fund and by \$4.8 million in the Environmental

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

Budget Message

Management Enterprise Fund to fund one-time costs. As a result, the ending fund balance is projected to be \$82.5 million.

MAJOR POLICY ISSUES

The County continues to be challenged with increased facility maintenance costs due to the age and expansion of the County's facilities. This budget will fund a comprehensive study to determine the condition of County facilities and to develop an annual work plan along with a recommendation for an appropriate on-going funding level to implement the work plan. Staff will continue to monitor the allocation between General Fund fund balance and pay-as-you-go funding for capital equipment and other one-time purposes. In addition, the Capital Improvement Plan includes funding for design and verification of cost estimates.

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.

As the County considers long-term financial planning, the County realizes that staffing continues to be a challenge due to Charleston having one of the lowest unemployment rates in the Country and being located in an area with a highly competitive job market. The County is taking a two-pronged approach at addressing the challenge of existing in a competitive economic market where employment opportunities in large companies are in contrast with governmental agencies. In FY 2014, Charleston County established the Committee for Auditing, Performance and Evaluations

Standards (CAPES) to review internal compensation in Charleston County. The County implemented Phase I of the study in FY 2015. In 2016, the County began an external market study of Countywide compensation. The results of the market study are budgeted in FY 2018. In addition to adjusting the compensation package offered to employees, the County is also hiring a recruiter position to increase recruitment efforts and brand Charleston County as a premier employer in the area.

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 2018 AND BEYOND

Several challenges have been identified for FY 2018 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 continues to implement the plan to construct the facilities and phase-in the additional operating costs through FY 2020.

Budget Message

Construction of a Material Recycling Facility and a Lined Landfill Cell

– The County is currently working to construct a recycling center that is cost efficient and meets the needs of the growing population. In addition, the Environmental Management Department plans to construct the next lined landfill cell for \$6.0 million in FY 2019 and \$3.0 million in FY 2020. 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. To do this, the County anticipates a \$10 user fee increase no later than FY 2020.

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 County's share of the State's retirement system, which increased by 2% of gross pay. Additional annual increases of 1% of gross pay have been announced through FY 2023.

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 2018 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.

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—Mary Tinkler

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—Vacant

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—Brantley Moody
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 Jennifer J. Miller

Public Information Office—Shawn Smetana
Economic Development—Steve Dykes
Greenbelt Programs—Cathy Ruff

Deputy Administrator
Community Services
Christine DuRant

Community Development
Johnna Murray

Consolidated Dispatch
Jim Lake

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

Emergency Medical
Services
David Abrams

Deputy Administrator
Finance
Corine Altenhein

Assessor
Toy Glennon

Budget
Mack Gile

Finance
Carla Ritter

Revenue Collections
Tami Fralick

Deputy Administrator
General Services
Walt Smalls

Building Inspections
Carl Simmons

Facilities
Management
Dan Chandler

Magistrate Courts
Junerese Rhodan

Technology Services
Donnie Giacomo

Deputy Administrator
Human Services
Vacant

Emergency
Management
Jason Patno

Human Resources
Fagan Stackhouse

Procurement
Barrett Tolbert

Safety & Risk
Management
Mike Schwerin

Zoning / Planning
Joel Evans

Deputy Administrator
Transportation and Public
Works
Jim Armstrong

Environmental
Management
Andrew Quigley

Fleet Management
Mike Filan

Public Works
Jim Neal

Transportation
Development
Steve Thigpen

Adopted as of June 20, 2017

CHARLESTON COUNTY COUNCIL



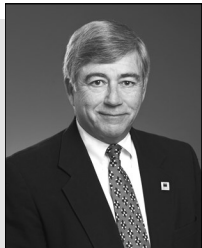
Hebert R. Sass, III
Vice Chairman, District 1



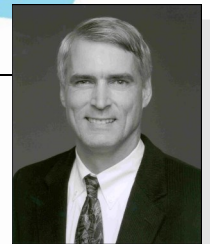
Henry Darby
District 4



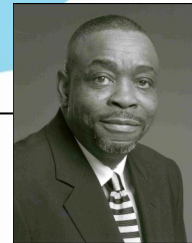
J. Elliott Summey
District 3



A. Victor Rawl
Chairman, District 6



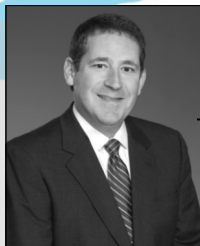
Dickie Schweers
District 2



Teddie E. Pryor, Sr.
District 5



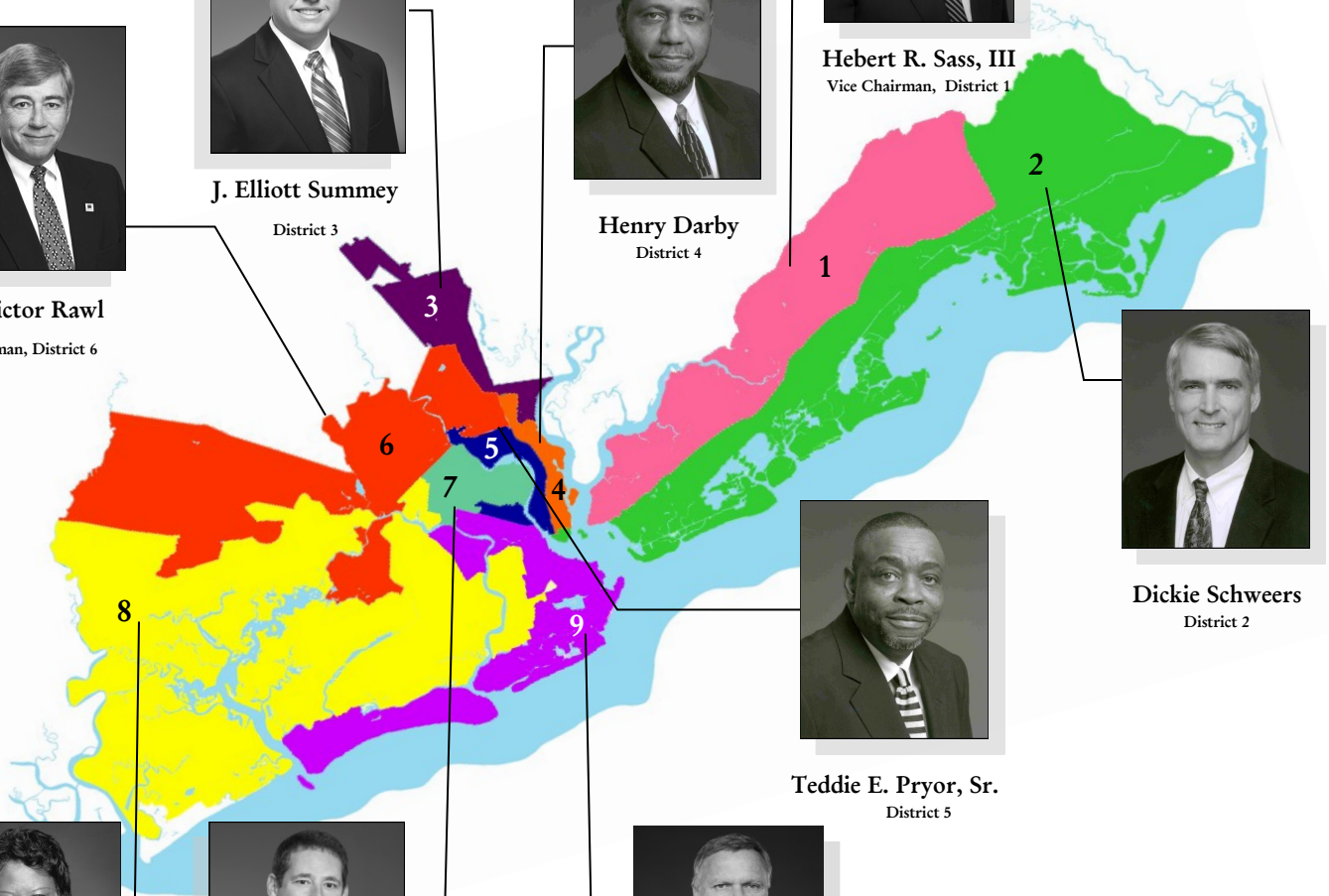
Joseph K. Qualey
District 9



C. Brantley Moody
District 7



Anna B. Johnson
District 8



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

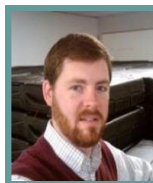
The Sheriff's Office provides public safety to the entire county through community programs, court security, law enforcement and detention.



Treasurer - Mary Tinkler

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.



Public Defender - Ashley Pennington

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



Library Board of Directors - Executive Director Nicole 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.

Image not available

Veterans Affairs - Vacant

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.

BUDGET HIGHLIGHTS



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



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



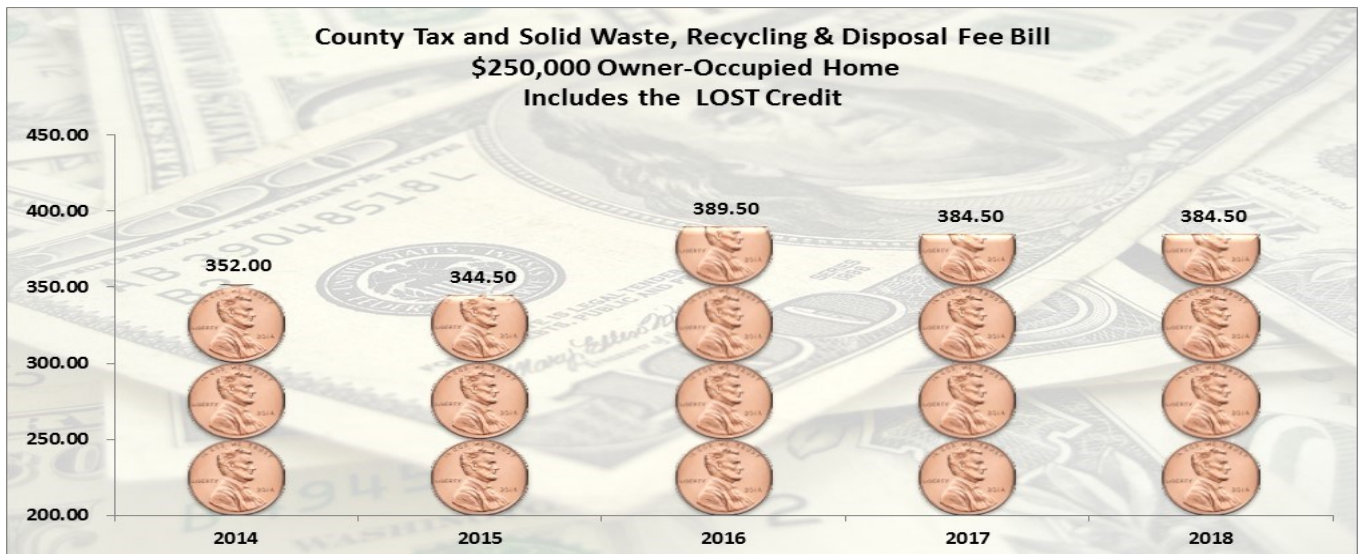
Local Option Sales Tax
Credit (LOST)
(\$222.50)

Total Tax of \$384.50 Remains Unchanged from the Previous Year

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

The General Fund operating budget is \$235.6 million, which is up \$19.3 million or 8.9 percent. The FY 2018 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

- Complete construction and renovation of Charleston County Libraries
- Complete construction of a new Material Recovery Facility (MRF)
- Complete an assessment of County facilities
- Implement the Market Study Survey (compensation)



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
<u>- 50,000</u>	Less Homestead Exemption	
200,000	Adjusted Appraised Property Value	
<u>.04</u>	Multiplied by the Legal Residence Assessment Ratio	<u>.04</u>
8,000	Total Assessment	10,000
	Multiplied by the combined millage, for example, using the FY 2018 adopted County millage rate *	
<u>0.0508</u>		<u>0.0508</u>
406.40	Total Property Tax Due for Charleston County Before Sales Tax Credit	508.00
<u>- 222.50</u>	Less: County Sales Tax Credit x Appraised Value (.00089 x 250,000)	<u>-222.50</u>
183.90	Tax Due After Sales Tax Credit	285.50
<u>99.00</u>	Plus: Environmental Management Recycling and Disposal Fee	<u>99.00</u>
<u>\$ 282.90</u>	Total Amount Due	<u>\$ 384.50</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.*

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 2016 and FY 2017 include:

- No. 1 City in the U.S. and Canada for five consecutive years by Travel + Leisure Magazine. Charleston is home to award winning hotels and restaurants.
- No. 1 Small U.S. City for the sixth consecutive year in the Conde Nast Traveler Readers' Choice Awards
- Charleston Metro ranked No. 2 Best Place to Work in Manufacturing by SmartAsset
- With a 3.2 percent job growth rate in 2016 and 17.6 percent since 2011, Charleston Metro ranked No. 4 for Best Midsize Cities for Jobs 2017 by Forbes
- One of four U.S. Metros Achieving Inclusive Economic Growth by Brookings Metro Monitor Report of the 100 largest U.S. metropolitan areas
- Charleston ranked No. 11 in the nation for high-tech industry output and the fastest-growing mid-sized metro for IT reported by Inc. 5000



The Industry



173 Million

Residential value of construction permits in 2016.

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



The People



11,000

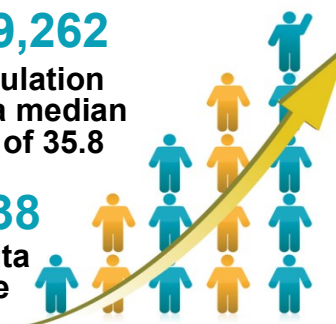
New jobs created in the Charleston region in 2016.

389,262

Population with a median age of 35.8

\$50,838

Per capita income



89.7%

- Percent of people with high school degrees

40.4%

- Percent of people with bachelor's degree or higher

Median Sales Price in 2016

**\$310,000
+5.8%**

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



CHARLESTON COUNTY MISSION AND VALUES

Mission

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

Values

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

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

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

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

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

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

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

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

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

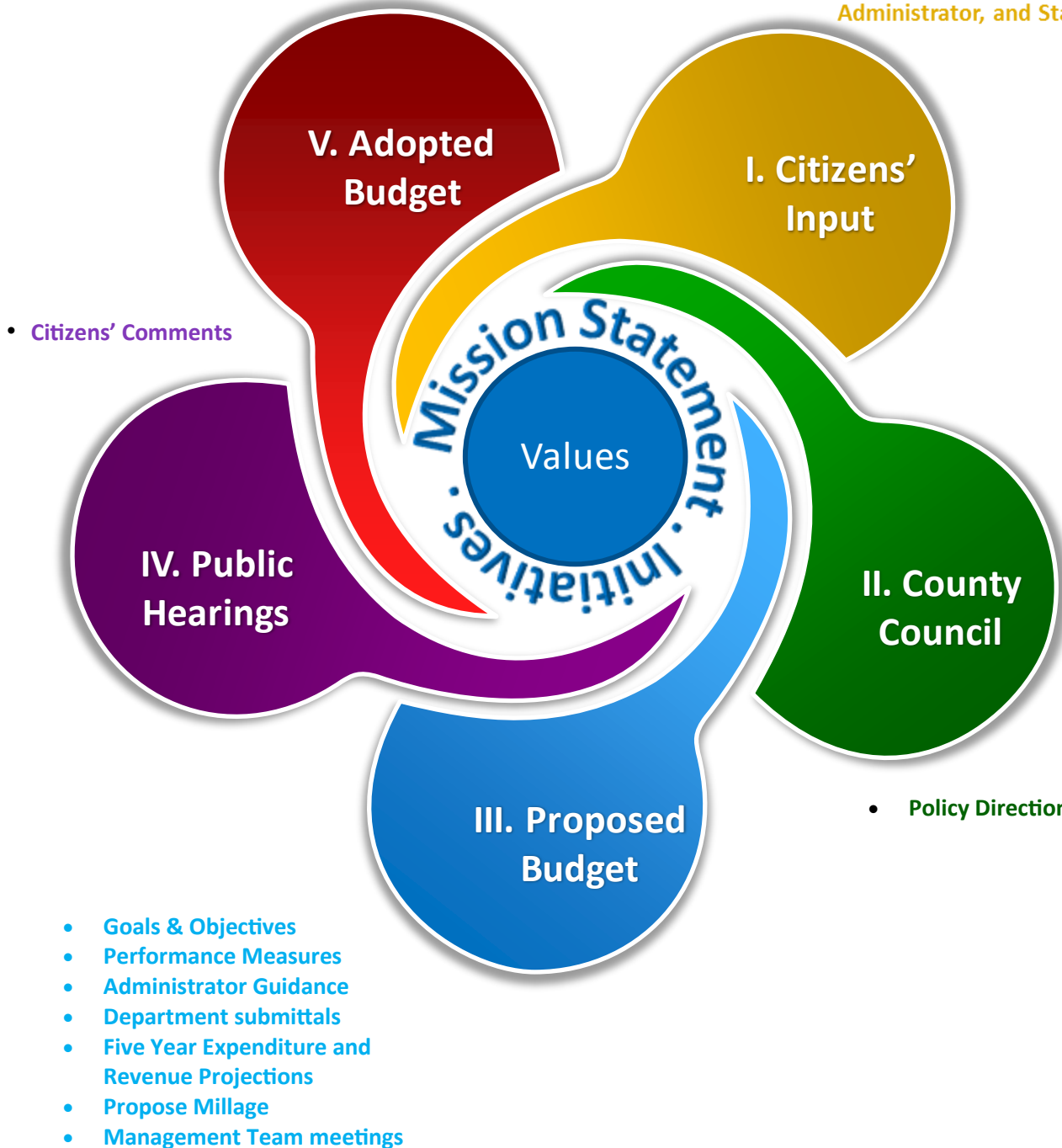
Picture: The Arthur Ravenel Jr. Bridge is a cable-stayed bridge over the Cooper River in Charleston

PERFORMANCE MEASURES GUIDE

Identifying the Goals of Charleston County

- Requires three readings of the ordinance

- Appointment to Boards and Committees
- Outreach meetings and surveys
- Direct contact with County Council, the County Administrator, and Staff



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.

Performance Measures Results for each **County Initiative** are listed on pages 24-28.

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.

PERFORMANCE MEASURES RESULTS

Initiative I: Service Delivery



Charleston County Public Library (CCPL) was named one of America's best public libraries by Library Journal that measures the services of more than 7,300 libraries across the nation. CPL is one of 260 libraries, and the only library in SC recognized.

Brilliant Ideas at Work

National Association of Counties recognized the Charleston County's Non-Standard Roads Program. This program maintains non-public roads in the rural areas of the county.



8:08 minutes

Response time for County EMS (national average is 12 to 15 minutes)

44

Households in rural Charleston with septic tanks were provided access to clean water and/or sewer.



48

Substandard houses repaired and rehabilitated in partnership with local non-profit groups.



20 million

Estimated property damage and clean-up for Charleston County

6,474

Calls to the Citizen Information Line

692

Calls to the Citizen Information Spanish Line

13,600

Law Enforcement, Fire, and EMS dispatched to incidents

The County partners with the City of North Charleston to manage U.S. Housing and Urban Development (HUD) funds. This funding provides clean, suitable and decent living conditions for the area's low-to-moderate income populations.

PERFORMANCE MEASURES RESULTS

Initiative II: Human Resources and Resource Management

Charleston County recognizes the importance of investing in their employee's health and providing opportunities for employees to enhance their health and well-being. The County's "Well-being Works" program emphasizes wellness in all aspects of life—physical, nutritional, financial, preventative, emotional and social/community/career. In 2017, the "Well-being Works" program received the Charleston Healthy Business Challenge Gold Level Award and the BlueCross Blue Shield Live Life Blue Employer Award.



Gold Level Award by the City of Charleston, Medical University of South Carolina, Arthur J. Gallagher & Company, and BlueCross Blue Shield of South Carolina.



Recipient of the LiveLife Blue Employer Award presented by BlueCross BlueShield of SC.

Initiative III: Long-Term Financial Planning

AAA Exceptionally Strong Fitch	Aaa Exceptional Moody's	AAA Exceptionally Strong Standard & Poor's
--	---	--

13

Number of years Charleston County has maintained the highest rating a government can achieve from the rating agencies.

PERFORMANCE MEASURES RESULTS

Initiative IV: Workflow Analysis & Process Management



The American Public Works Association's accreditation program provides a means of formally verifying and recognizing public works agencies for compliance with recommended practices set forth in the Public Works Management Practices manual. Public Works, Transportation Development, Facilities Management and Fleet Management departments are all accredited by APWA.

Solar in Your Community

Charleston County was designated by the National Association of Counties as solar ready based on the policies set forth by the Building Inspections and Zoning/Planning Departments.



Initiative V: Quality Control



7%

Reduction in the
Detention Center population
(goal is 25% in three years)

Charleston County's Criminal Justice Coordinating Council (CJCC) 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.

PERFORMANCE MEASURES RESULTS

Initiative I: Service Delivery

Provide a level of service that the customer recognizes as high in quality and value.

Measures	FY 2016 Actual	FY 2017 Projected	FY 2017 Actual	Proj Status √ if met	FY 2018 Projected
Number of active voters	268,885	285,008	286,008	✓	300,000
Library registered users as percentage of population	74.82%	75.56%	75.55%		76.31%
Circulation of all library materials per year	3,068,536	3,099,221	2,800,552		2,828,558
Claims filed by Veterans	867	1,384	1,939	✓	2,062
DAODAS total client intakes	3,508	3,683	3,399		3,500
Incidents EMS responded to	55,276	55,500	57,598	✓	57,000
Average EMS Response Time	8:39	7:45	8:08	✓	7:59
Number of improved property inspections per fiscal year	33,831	35,000	50,399	✓	50,000
IT Customer Service Satisfaction survey acceptable or better	8.50	8.00	8.50	✓	>8.00
Percent of site plan review applications processed within 30 days	96.0%	96.0%	98.0%	✓	100%
Total tons of waste diverted from landfill	111,577	114,000	126,566	✓	130,000
Total tons of waste composted	70,898	73,000	87,562	✓	90,000
Increase percentage of recycling rate to 40%	28.80%	28.60%	30.00%	✓	29.00%
Condition of paved road network (deterioration) based on Overall Condition Index of 100	70	70	70	✓	70
Average number of cases (charges) per Public Defender attorney	274	274	229		229
Percent of Solicitor General Session cases pending over 365 days (≤30%)	30.0%	35.0%	34.0%		35.0%
Percent of Solicitor Family Court cases pending over 180 days (≤40%)	27.0%	25.0%	16.0%	✓	15.0%

Initiative II: Human Resources and Resource Management

Develop and maintain a flexible organization that is knowledgeable, productive, and committed.

Measures	FY 2016 Actual	FY 2017 Projected	FY 2017 Actual	Proj Status √ if met	FY 2018 Projected
Number of new hires under the Administrator trained in Customer Service Excellence	313	350	335		380
Number of Health Assessments performed	731	1,000	550		605
Overall Countywide Human Resources Training Program evaluations achieving "good" to "excellent" satisfaction rating on average	100%	100%	100%	✓	100%
Employees attending training sessions	2,168	2,200	1,661		1,200

PERFORMANCE MEASURES RESULTS

Initiative III: Long-Term Financial Planning

Ensure sound fiscal long-term planning.

Measures	FY 2016 Actual	FY 2017 Projected	FY 2017 Actual	Proj Status √ if met	FY 2018 Projected
Collection rate of real and other taxes	96.25%	96.25%	96.30%	✓	96.00%
Rating from all 3 financial agencies (Moody, Standard & Poor's, Fitch)	Yes	Yes	Yes	✓	Yes
GFOA Certificate Achievement for Excellence in Financial Report	Yes	Yes	Yes	✓	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	✓	Yes

Initiative IV: Workflow Analysis-Process Management

Ensure all new and existing processes and workflow are reviewed for efficiency of resources and utilized funding.

Measures	FY 2016 Actual	FY 2017 Projected	FY 2017 Actual	Proj Status √ if met	FY 2018 Projected
Homestead Exemptions/Property Tax Relief processed	1,798	1,800	1,846	✓	300,000
Average time it takes to place four Awendaw Fire personnel on scene	12 min	12 min	12 min	✓	76.31%
Closure (collection) rate for delinquent real property accounts ≥ 95	93.23%	95.00%	95.28%	✓	2,828,558
Community Rating System rating (FEMA) – results in 30% reduction in flood insurance	Class 4	Class 4	Class 4	✓	2,062
Workers' compensation claims/on-the-job injuries	256	240	256	✓	3,500
Percent of strain injury reduction	7.00%	7.00%	-7.00%		57,000
Average cost per mile to operate a support vehicle	\$0.31	\$0.32	\$0.32	✓	7:59
Fleet availability (≥90%)	95.79%	96.00%	95.80%	✓	50,000

Initiative V: Quality Control

Track progress of County development and use the information to make educated decisions for the future of the County.

Measures	FY 2016 Actual	FY 2017 Projected	FY 2017 Actual	Proj Status √ if met	FY 2018 Projected
Percentage of DAODAS clients showing reduced risk of driving impaired	77.09%	90.00%	77.05%		77.05%
DAODAS client satisfaction rating for all applicable programs combined	96.50%	90.00%	95.60%	✓	90.00%
EMS survey rating of satisfaction >90%	99.00%	99.00%	98.00%	✓	90.00%
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	98.00%	98.00%	98.00%	✓	98.00%

BUDGET USERS 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's 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 USERS 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 USERS GUIDE

6. **Services 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.

BUDGET

Fund: General Fund
Function: General Government

Division/Program – Where Applicable

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

Services Provided:

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

Departmental Summary:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 643,756	\$ 643,021	\$ 715,336	\$ 729,643	\$ 14,307	2.0
Operating	19,143	20,242	21,368	21,582	214	1.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 662,899	\$ 663,263	\$ 736,704	\$ 751,225	\$ 14,521	2.0

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a slight increase in office supplies.

BUDGET USERS 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 28.



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 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Number of Federal Awards	2	66	79	75
Output:				
Budgeted General Fund revenue	1(a)	202,517,925	212,248,859	226,879,329
Actual General Fund revenues ^{1&2}	1(a)	210,213,117	216,176,261	226,879,329
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)	3.8%	1.9%	2.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2017 Actual reflects the projection at time of budget preparation.

² FY 2018 reflects 100% of the revenue amount.

2018 ACTION STEPS

Department Goal 1

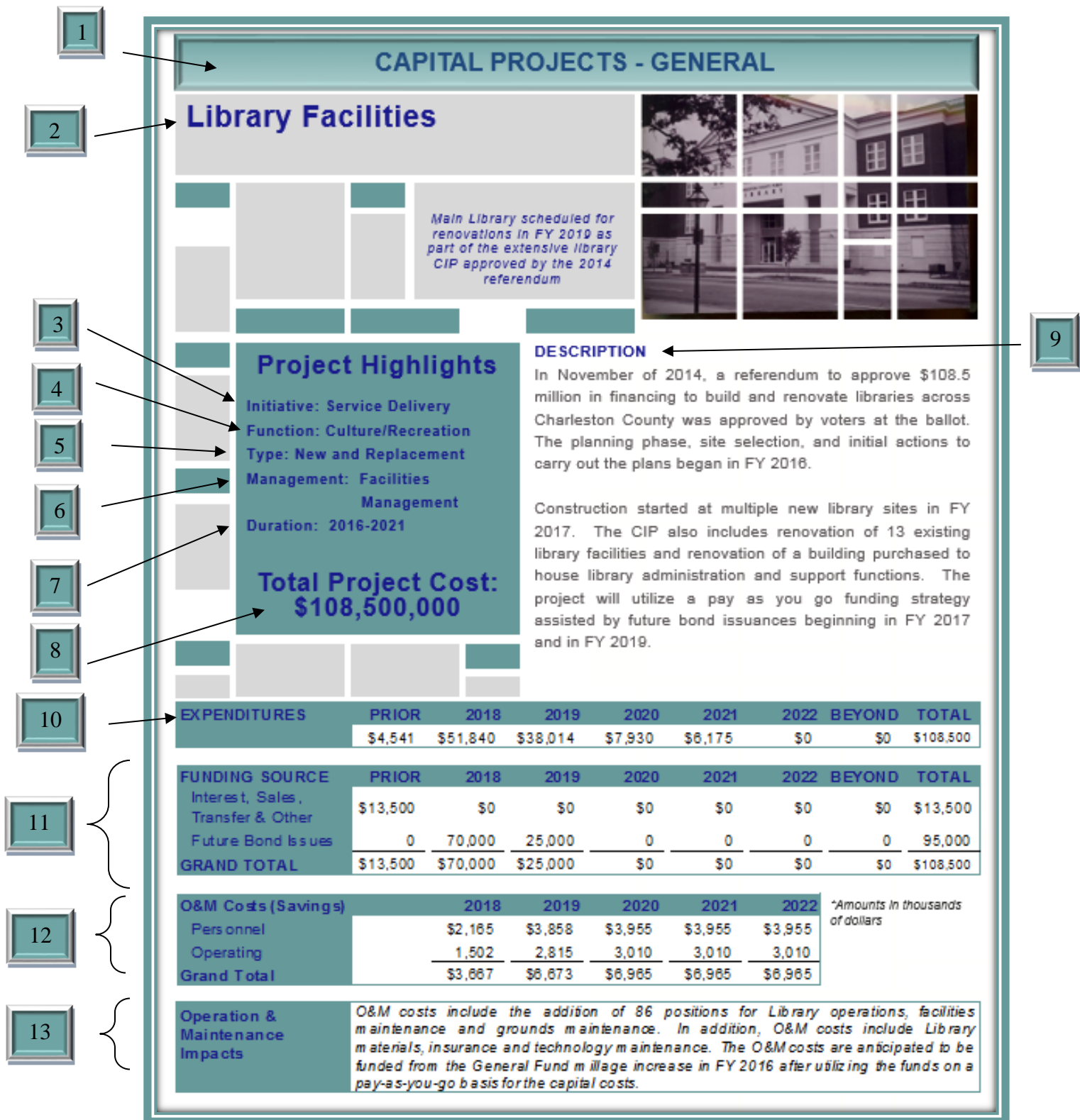
➤ Assist with the upgrade of the County's financial system.

BUDGET USERS 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 section 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 USERS GUIDE



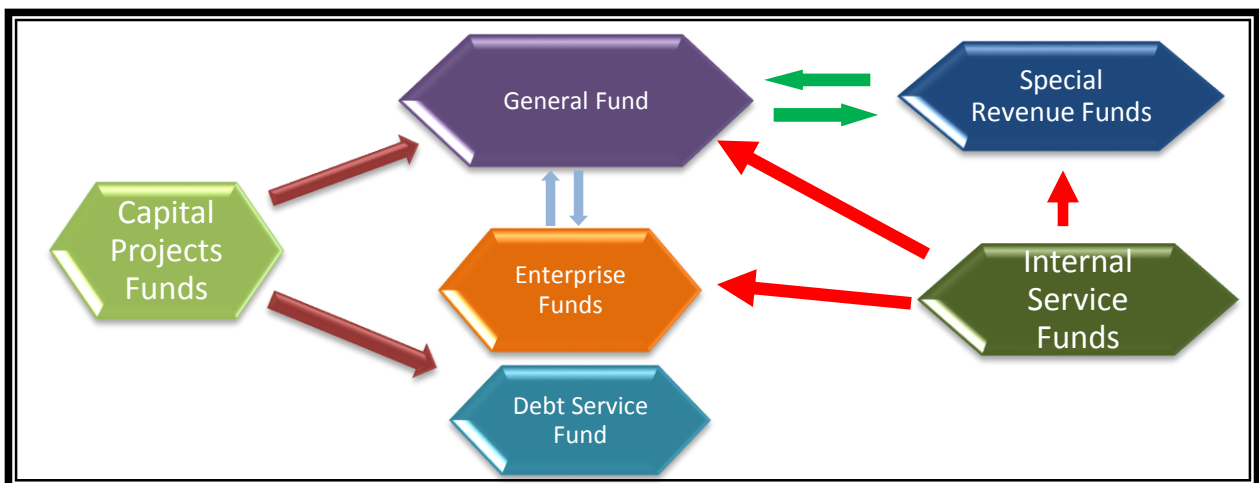
DESCRIPTION OF FUNDS

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	1,679,757					1,679,757
Accommodations Tax: State			25,000			25,000
Accommodations Tax: Local			17,636,748			17,636,748
Administrator	973,992					973,992
Assessor	4,455,323					4,455,323
Auditor	2,341,004					2,341,004
Budget	751,225					751,225
Building Inspections	2,013,099		15,123			2,028,222
Clerk of Court	4,109,602		690,825			4,800,427
Community Development	2,016,270					2,016,270
Consolidated Dispatch	7,944,167			4,031,609		11,975,776
Coroner	1,810,948					1,810,948
DAODAS				11,045,143		11,045,143
Deputy Admin Finance	483,577					483,577
Deputy Admin General Services	409,565					409,565
Deputy Admin Human Services	449,360					449,360
Economic Development			3,832,492			3,832,492
Elections/Voter Registration	1,912,170					1,912,170
Emergency Management	855,176		3,383,678			4,238,854
Emergency Medical Service	17,031,423					17,031,423
Environmental Management				33,836,346		33,836,346
Facilities Management	28,166,881			4,309,937	1,552,107	34,028,925
Finance	1,018,525					1,018,525
Fleet Management					13,398,046	13,398,046
Greenbelt Programs			14,512,576			14,512,576
Human Resources	1,971,090		125,000		29,137,000	31,233,090
Internal Auditor	236,013					236,013
Legal	1,476,866		101,428			1,578,294
Legislative Delegation	251,820					251,820
Library	15,726,146					15,726,146
Magistrate Courts	5,222,832		82,202			5,305,034
Master-In-Equity	693,892					693,892
Nondepartmental	10,175,623	32,488,831				42,664,454
Probate Courts	2,674,015					2,674,015
Procurement	1,429,279				2,900,000	4,329,279
Public Defender	3,130,000		6,216,990			9,346,990
Public Works	12,628,291		6,129,942			18,758,233
Register Mesne Conveyance	2,025,714					2,025,714
Revenue Collections	1,144,000			2,226,260		3,370,260
Safety & Risk Management	2,299,495				5,256,417	7,555,912
Sheriff	68,839,698		1,313,048			70,152,746
Solicitor	6,113,246		3,052,969			9,166,215
State Agencies	329,859					329,859
Technology Services	15,916,472			4,663,365	2,809,520	23,389,357
Transit Agencies			12,048,000			12,048,000
Transportation Development	551,960		72,924,652			73,476,612
Treasurer	1,994,840					1,994,840
Trident Technical College			10,818,800			10,818,800
Veterans Affairs	370,501					370,501
Zoning/Planning	2,005,601		162,171			2,167,772
Total Disbursements	235,629,317	32,488,831	153,071,644	60,112,660	55,053,090	536,355,542

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	1,679,757									1,679,757
Accommodations Tax: State						25,000				25,000
Accommodations Tax: Local						17,636,748				17,636,748
Administrator	973,992									973,992
Assessor	4,455,323									4,455,323
Auditor	2,341,004									2,341,004
Budget	751,225									751,225
Building Inspections			2,028,222							2,028,222
Clerk of Court		4,800,427								4,800,427
Community Services	548,026				1,468,244					2,016,270
Consolidated Dispatch			11,975,776							11,975,776
Coroner		1,910,948								1,910,948
DAODAS					11,045,143					11,045,143
Deputy Admin Finance	483,577									483,577
Deputy Admin General Svs	409,565									409,565
Deputy Admin Human Svs	449,360									449,360
Economic Development								3,832,492		3,832,492
Elections/Voter Registrat.	1,912,170									1,912,170
Emergency Management			4,030,204						208,650	4,238,854
Emergency Medical Svs			17,031,423							17,031,423
Environmental Management				33,836,346						33,836,346
Facilities Management	34,028,925									34,028,925
Finance	1,018,525									1,018,525
Fleet Management	13,398,046									13,398,046
Greenbelt Programs						5,235,325			9,277,251	14,512,576
Human Resources	31,233,090									31,233,090
Internal Auditor	236,013									236,013
Legal	1,476,866		101,428							1,578,294
Legislative Delegation	251,820									251,820
Library						15,726,146				15,726,146
Magistrate Courts		5,305,034								5,305,034
Master-In-Equity		693,892								693,892
Nondepartmental	10,175,623								32,488,831	42,664,454
Probate Courts		2,674,015								2,674,015
Procurement	4,329,279									4,329,279
Public Defender		9,346,990								9,346,990
Public Works				16,269,372	2,488,861					18,758,233
Register Mesne Convey.	2,025,714									2,025,714
Revenue Collections	3,370,260									3,370,260
Safety & Risk Mgmt.	7,555,912									7,555,912
Sheriff			70,052,746							70,052,746
Solicitor		9,166,215								9,166,215
State Agencies					329,859					329,859
Technology Services	23,389,357									23,389,357
Transit Agencies	12,048,000									12,048,000
Transp Development				45,156,910					28,319,702	73,476,612
Treasurer	1,994,840									1,994,840
Trident Technical College							7,144,000		3,674,800	10,818,800
Veterans Affairs					370,501					370,501
Zoning/Planning	2,167,772									2,167,772
Total Disbursements	162,704,041	33,897,521	105,219,799	95,262,628	15,702,608	38,623,219	7,144,000	3,832,492	73,969,234	536,355,542

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: \$536,355,542¹

GOVERNMENTAL FUND TYPES: \$421,189,792²

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

GENERAL FUND: \$235,629,317

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: \$32,488,831³

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

SPECIAL REVENUE FUNDS: \$153,071,644⁴

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: \$115,165,750⁵

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

ENTERPRISE FUNDS : \$60,112,660⁵

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: \$55,053,090

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 \$37,955,869 in budgeted increases in the ending fund balances.

² Does not include grants and does not reflect \$37,876,161 in budget increases in the ending fund balance.

³ Does not include grants and does not reflect \$7,271,562 in budget increases in the ending fund balance.

⁴ Does not include grants and does not reflect \$30,604,599 in budget increases in the ending fund balance.

⁵ Does not include grants and does not reflect \$79,703 in budget increases in the ending fund balance.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS : \$153,071,644⁶

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

Accommodations Tax - Local: \$17,636,748⁷

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.

Building Inspections – Project Impact: \$15,123

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: \$690,825

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

Economic Development: \$3,832,492

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.

Emergency Management - Awendaw McClellanville Fire Department : \$2,540,779

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: \$208,650

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.

⁶ Does not include grants not reflect \$30,604,599 in budgeted increases in the ending fund balances of several Special Revenue Funds.

⁷ Does not reflect \$68,252 in budgeted increases in the ending fund balance.

DESCRIPTION OF FUNDS

Emergency Management - East Cooper Fire District: \$148,625

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

Emergency Management - Hazardous Materials Enforcement: \$228,424⁸

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: \$249,200

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

Emergency Management - West St. Andrew's Fire District: \$8,000

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

Greenbelt Programs (1st TST): \$9,512,576⁹

This fund accounts for revenues generated by the half-cent sales tax for greenbelts beginning May 2005 and ending April 2030 or when \$1.3 billion is generated (which occurs first).

Greenbelt Programs (2nd TST): \$5,000,000¹⁰

This fund accounts for revenues generated by the half-cent sales tax for greenbelts beginning May 2017 and ending April 2042 or when \$2.1 billion is generated (which occurs first).

Human Resources – Summer Youth Program: \$125,000

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.

Legal - Seized Assets: \$101,428

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

Public Defender - Berkeley County: \$1,301,610

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

⁸ Does not reflect \$1,576 in budgeted increase in the ending fund balance.

⁹ Does not reflect \$117,424 in budgeted increase in the ending fund balance.

¹⁰ Does not reflect \$50,000 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Public Defender - Charleston County: \$4,915,380

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

Public Works – Stormwater Drainage: \$6,129,942

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 - IV-D Child Support Enforcement : \$89,164

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

Sheriff - Programs : \$790,707

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

Solicitor - Alcohol Education Program : \$104,553

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 : \$11,000¹¹

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

Solicitor – Criminal Domestic Violence Appropriation : \$94,257¹²

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

Solicitor - Drug Court : \$344,236

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

Solicitor – DUI Appropriation: \$106,662

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.

¹¹ Does not reflect \$4,000 in budgeted increase in the ending fund balance.

¹² Does not reflect \$5,743 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Solicitor - Expungement : \$155,055¹³

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

Solicitor - Juvenile Education Program : \$110,854

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

Solicitor - Pretrial Intervention : \$352,495

This fund accounts for fees charged to first-time defendants entering the program. After successfully completing the program, applicants have their records expunged.

Solicitor - State Appropriation : \$1,337,307

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

Solicitor - Traffic Education Program : \$31,220¹⁴

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 : \$60,388

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 : \$87,838¹⁵

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 : \$60,860

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

¹³ Does not reflect \$9,945 in budgeted increase in the ending fund balance.

¹⁴ Does not reflect \$18,780 in budgeted increase in the ending fund balance.

¹⁵ Does not reflect \$12,162 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Transportation Development – Revenue Bond Debt Service: \$20,515,738¹⁶

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 (1st TST) : \$35,326,914¹⁷

This fund accounts for revenues generated by the half-cent sales tax for roads beginning May 2005 and ending April 2030 or when \$1.3 billion is generated (which occurs first).

Transportation Development - Roads Program (2nd TST): \$17,082,000¹⁸

This fund accounts for revenues generated by the half-cent sales tax for roads beginning May 2017 and ending April 2042 or when \$1.3 billion is generated (which occurs first).

Transportation Sales Tax - Transit Agencies (1st TST) : \$8,993,000¹⁹

This fund accounts for revenues generated by the half-cent sales tax for public transportation beginning May 2005 and ending April 2030 or when \$1.3 billion is generated (which occurs first).

Transportation Sales Tax - Transit Agencies (2nd TST) : \$3,055,000²⁰

This fund accounts for revenues generated by the half-cent sales tax for public transportation beginning May 2017 and ending April 2042 or when \$1.3 billion is generated (which occurs first).

Trident Technical College : \$7,144,000

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

Trident Technical College – Debt Service : \$3,674,800

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 : \$485,535

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 : \$162,171

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.

¹⁶ Does not reflect \$2,408,631 in budgeted increase in the ending fund balance.

¹⁷ Does not reflect \$1,418,086 in budgeted increase in the ending fund balance.

¹⁸ Does not reflect \$13,723,000 in budgeted increase in the ending fund balance.

¹⁹ Does not reflect \$1,177,000 in budgeted increase in the ending fund balance.

²⁰ Does not reflect \$11,590,000 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS : \$60,112,660²¹

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 : \$3,478,727

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 : \$552,882

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) : \$11,045,143²²

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 : \$33,836,346

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 : \$4,309,937

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

Revenue Collections : \$2,226,260

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 : \$4,663,365

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

²¹ Does not reflect \$79,708 in budgeted increase in the ending fund balance.

²² Does not reflect \$79,708 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

INTERNAL SERVICE FUNDS : \$55,053,090

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.

Facilities - Office Services / Technology Services - Records : \$2,192,233

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

Fleet Management/Procurement - Parts Warehouse : \$16,298,046

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 : \$29,137,000

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

Safety & Risk Management - Safety/Workers' Compensation : \$5,256,417

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 : \$2,169,394

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	\$69.0	\$64.0	\$(5.0)
Debt Service Fund	17.8	25.1	7.3
Special Revenue Funds	38.7	65.0	26.3
Enterprise Funds	77.7	71.7	(6.0)
Internal Service Funds	(142.7)	(143.3)	(0.6)
Total	<u>\$60.4</u>	<u>\$82.5</u>	<u>\$22.0</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 2016 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 2018 operating budget does not include the capital expenditures in the Transportation Development: Revenue Bond, which is a project length budget.

In addition, the County anticipates the second Transportation Sales Tax Fund becoming a major fund in FY 2018. The following discussion outlines the changes in the major funds and the non-major funds.

Major Fund Balance Changes

The **General Fund** is projected to use \$5.0 million or 7.2% of the 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 Rainy Day Fund. The FY 2018 General Fund balance is used for facility projects, an upgrade to the security system at the Detention Center and an evaluation of the condition of all County facilities as part of the County's commitment to preserving all County assets.

The Debt Service Fund is projected to add \$7.3 million or 40.9% to 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.

FUND BALANCE CHANGES

After considering the externally restricted funds and the set aside funds, the excess may be used to fund the difference between revenues and expenditures. However, no excess will be used until FY 2019, and the excess will be used to level the debt service payments through FY 2022 without a tax increase.

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 add \$0.1 million or less than one percent to the beginning \$13.4 million fund balance. The increase in the fund balance is the result of improvements in revenues. Greenbelt projects are scheduled through the end of the 25-year tax, and the additional revenue generated in the beginning of the timeframe does not equate to increased spending during the duration of the 25-years.

The operations portion of the **Transportation Sales Tax: Roads Fund** is projected to add \$1.4 million or 28.1% to the beginning \$5.0 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 2018 because of improvements in revenues. Road projects are also 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 \$1.2 million or 93.3% 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 \$2.4 million or 37.9% to the beginning \$6.4 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.

The second Transportation Sales Tax Fund will become a major fund in FY 2018 and is projected to have a fund balance of \$25.3 million. The second sales tax includes more projects and is accumulating fund balance for pay-as-you-go funding for these projects. Additional information about this fund will be included in the FY 2019 budget analysis.

The operating portion of the **Environmental Management Fund** is projected to use \$4.8 million or 7.4% of the beginning \$63.9 million fund balance for relocation of Environmental Management's administrative offices and trucks to the Azalea Compound, construction of a new leachate line, and a new Alternative Daily Cover Tarp system to replace the use of compost as the DHEC-mandated daily cover.

FUND BALANCE CHANGES

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.*

The operating portion of the **Parking Garages Fund** is projected to use \$0.6 million or 4.7% of the beginning \$12.0 million fund balance. During FY 2018, the fund balance is being used for one-time purposes, including two new automated pay stations and an upgrade to public restroom facilities.

Non-major Fund Balance Changes

The non-major funds reflect a negative fund balance due to reporting of \$179.6 million in pension expense in the Enterprise and Internal Services Funds. If the pension expense is excluded, the **non-major funds** are projected to use \$5.3 million or 10.4% of the \$51.2 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 \$2.2 million or 92% of the \$2.4 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 \$0.9 million or 39% of the \$2.3 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 **74-75** 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) 2018 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 2018 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds which total \$574.3 million and reflect a \$90.3 million or 18.6 percent increase from the FY 2017 budget. The FY 2018 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 2018 Operating Budget
(Expressed in Millions of Dollars)

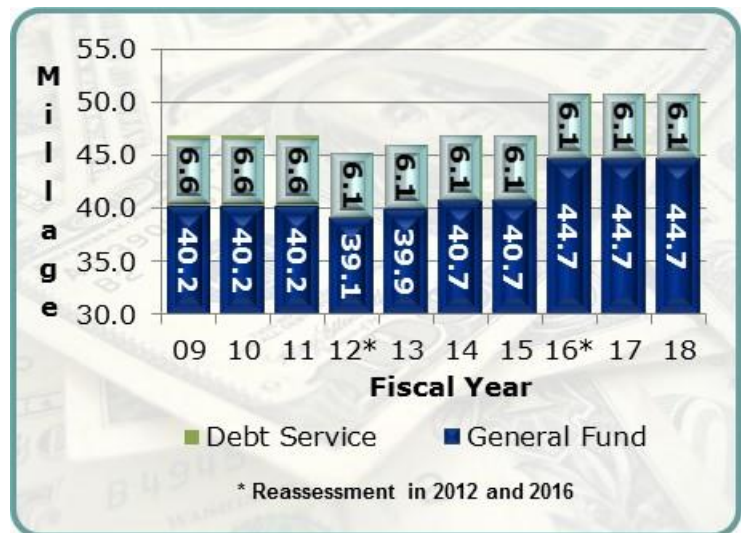
<u>Description</u>		
Available Funds (Including Beginning Fund Balance)	\$	618.8
Less Budgeted Disbursements		<u>(536.3)</u>
Nonspendable	73.2	
Restricted: External	(174.5)	
Restricted: Internal	131.0	
Available	<u>52.8</u>	
Ending Fund Balance	\$	<u>82.5</u>

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage for FY 2018 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 2017 rate at 6.1 mills. The combined operating and debt service levy is 50.8 mills.

BUDGET ANALYSIS

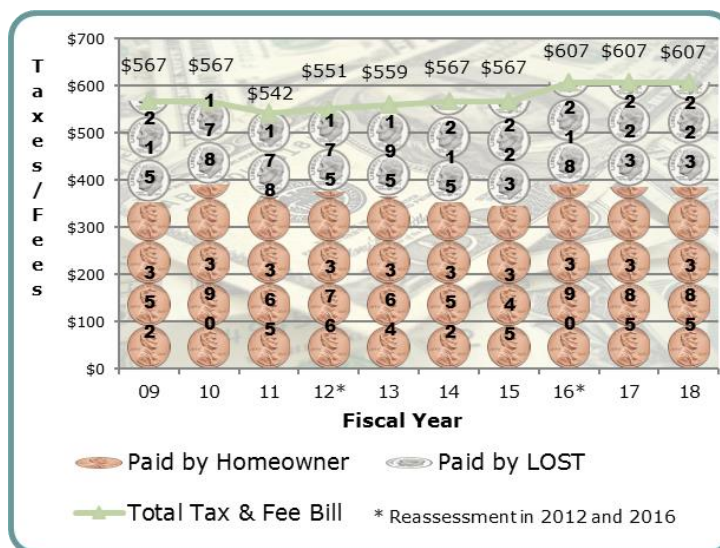
Figure 2 presents a summary of the County's millage rates for FY 2018 and the prior nine years. For the owner of a \$250,000 home (four percent assessed property), the 50.8 mills equate to a tax of \$508, which remains constant for the current tax year for the \$250,000 homeowner. As allowed under State 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 2018 remains constant at \$222.50 for the \$250,000 homeowner. After applying the Sales Tax credit, the net tax is \$285.50, 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 \$384.50 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 44 Full-Time Equivalents (FTEs) added and 11 unfunded, unfilled FTEs eliminated in FY 2018, bringing the total number of FTEs employed by Charleston County to 2,658. In order to respond to the growth and customer service demands in the County; 6 FTEs were added to Consolidated Dispatch, Facilities Management and Public Works respectively, 5 FTEs were added to Transportation Development, 2 FTEs were added to Clerk of Court, Coroner and Building Inspections respectively, and 1 FTE was added to Auditor, Treasurer, Magistrates, Procurement and Public Defender respectively. 8 FTEs were added to facilitate the consolidation of Folly Beach to the E911 system. In addition, 2 FTEs were added to Human Resources to address employee requests for additional insurance benefits and employment recruitment in the increasingly competitive job market in the County.

Figure 5 – Full-Time Equivalents



Figure 5 presents a summary of the County's FTEs for FY 2018 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 in a community with a growing population.

GENERAL FUND

SUMMARY

The FY 2018 Council approved budgeted disbursements for the General Fund total \$235.6 million, a \$19.3 million or 8.9 percent increase from the FY 2017 budget. Budgeted funds available for the FY 2018 budget also total \$235.6 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 2018 is \$69.0 million. This fund balance includes a "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 2018 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Nonspendable (Inventory)	\$777
Restricted: Internal	
Encumbrances	2,000
Designated for PAYGO projects in FY 2018	8,000
Rainy Day Fund	9,153
Two months of Operating Expenditures	39,272
Available	<u>9,843</u>
Total	<u>\$ 69,045</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 \$226.9 million reflect an increase of \$14.6 million or 6.9 percent from FY 2017. Figure 7 shows the significant budget changes in revenues.

Figure 7 - Major Changes in Revenues for the General Fund

Figure 6 - GENERAL FUND - Changes in Revenues

<u>Department/Division</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Property Tax Revenue	\$149,793	\$160,200	\$10,407	6.9%
Local Option Sales Tax	59,000	64,000	5,000	8.5%
EMS: Medicare Receipts	5,830	4,000	(1,830)	-31.4%
State: Aid to Sub-Local Government	12,861	14,850	1,989	15.5%
Treasurer: Interest Income	2,400	3,600	1,200	50.0%
Lost: Sales Tax Credit	(58,260)	(63,520)	(5,260)	9.0%

BUDGET ANALYSIS

The County's largest revenue sources, the Property Tax and the Local Option Sales Tax, reflect a net increase of \$5.1 million. The net increase is due to an 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, 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 \$5.3 million or 9.0 percent to taxpayers.

In addition, the \$2.0 million or 15.5 percent increase to State: Aid to Sub-Local Government represents an increase from the State to assist local governments with the rising retirement costs. Interest Income is projected to increase \$1.2 million or 50% based on anticipated actions by the Federal Reserve to increase the interest rate during FY 2018.

The decrease of \$1.8 million in EMS Medicare Receipts is based on current and projected usage of the service.

INTERFUND TRANSFERS IN

Approximately \$3.7 million is transferred to the General Fund from other funds, which represents a decrease of \$0.3 million or 7.7 percent from the FY 2017 budget. The decrease represents reduced amounts from Fee-In-Lieu of Taxes (FILOT) due to more revenue being applied to the Transportation Development – Revenue Bond Debt Service.

EXPENDITURES

The FY 2018 approved budgeted expenditures for the General Fund total \$225.3 million, which represents an increase of \$23.4 million or 11.6 percent from the FY 2017 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 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Consolidated Dispatch	\$6,763	\$7,944	\$1,181	17.5%
Facilities Management	18,241	28,167	9,926	54.4%
Nondepartmental	122	5,178	5,056	4144.3%
Sheriff	66,256	68,565	2,309	3.5%
Technology Services	12,120	13,835	1,715	14.2%

The \$1.2 million or 17.5 percent increase in Consolidated Dispatch represents the addition of operators to handle increased call volume due to population growth in the County and for a potential consolidation of the City of Folly Beach in FY 2018. In addition, the \$9.9 million or 54.4 percent increase in the Facilities Management department represents additional funding for maintenance projects. In addition, a new lease for property is added for the Assessor's Office to reconsolidate the department due to space constraints at the County Office Building in downtown Charleston.

BUDGET ANALYSIS

The \$5.1 million or 4,144.3 percent increase in Nondepartmental represents two challenges the County faced with the FY 2018 budget. In 2014, Charleston County established the Committee for Auditing, Performance and Evaluations Standards (CAPES) to review internal compensation in Charleston County. The County implemented Phase I of the study in FY 2015. In the fall of 2016, the County began an external market study of County-wide compensation. The results of the market study total \$2.9 million and are budgeted in Nondepartmental for FY 2018. Second, the State increased retirement costs by 2% of wages and allocated this cost to local governments, including the County. An estimate of \$2.1 million in retirement costs is also accounted for in Nondepartmental costs.

The \$2.3 million or 3.5 percent increase in the Sheriff's Office represents full-year funding for the implementation of a new Master Deputy Officer program. The new program is in response to the challenges experienced by the public safety sector in filling vacant positions. Finally, the Technology Services budgeted a \$1.7 of 14.2 percent increase for capital expenditures, including the purchase of hardware and software requirements for General Fund departments. The largest portion relates to upgrades of the Detention Center's security system, network servers, and storage infrastructure.

INTERFUND TRANSFERS OUT

Approximately \$10.3 million is transferred from the General Fund to various other funds. The transfers decrease \$4.1 million or 28.5 percent from the prior fiscal year primarily due to a lower transfer to the Capital Projects Fund for the library expansion approved by voters in the November 2014 referendum. The County will borrow funds in FY 2018 and FY 2019 for the remainder of the project.

FUND BALANCE

The FY 2018 ending fund balance is projected to be \$64.0 million. Of this amount, \$39.3 million is set aside in an effort to maintain a two-month buffer and is in addition to the \$9.4 million Rainy Day Fund for unexpected events. Another \$5 million reflects estimated on-going purchases and projects at the end of FY 2018.

DEBT SERVICE FUND

SUMMARY

The FY 2018 approved budgeted disbursements for the Debt Service Fund total \$32.5 million which is a \$2.3 million or 7.7 percent increase from the FY 2017 budget. Budgeted funds available for FY 2018 also total \$32.5 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2017.

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 \$31.6 million and reflect an increase of \$10.8 million or 52.1 percent from FY 2017. The majority of the increase reflects an \$8.8 million premium from the anticipated issue of a General Obligation Bond in 2017.

BUDGET ANALYSIS

INTERFUND TRANSFERS IN

Approximately \$8.1 million is transferred to the Debt Service Fund from other funds. The transfers decreased \$0.5 million or 5.4 percent as a result of a one-time transfer in FY 2017 from the 2015 bond premium.

EXPENDITURES

The FY 2018 budgeted expenditures for the Debt Service Fund total \$32.5 million. This amount is a \$3.2 million or 11.1 percent increase from FY 2017 and represents the continued service of the County's outstanding debt obligations.

FUND BALANCE

The FY 2018 ending fund balance is projected to be \$25.1 million, which represents a \$7.3 million or 40.9 percent increase from the projected FY 2017 beginning balance. This is an anticipated increase due to unused premium from the 2017 bond.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2018 approved budgeted disbursements for the Special Revenue Funds total \$153.1 million, a \$30.7 million or 25.1 percent increase from the FY 2017 budget. Budgeted funds available for FY 2018 also total \$153.1 million.

Page **108** shows a graphical representation of the County's Special Revenue Fund budgets, while pages **109** to **152** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

The revenues for the Special Revenue Funds total \$170.6 million and reflect an \$56.7 million or 49.7 percent increase from the FY 2017 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 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transp. Sales Tax: Revenue Bond Debt Service	\$15,290	\$17,790	\$2,500	16.4%
Transportation Sales Tax (TST): First TST	54,045	56,545	2,500	4.6%
Transportation Sales Tax (TST): Second TST	0	50,500	50,500	100.0%

The major changes in the Special Revenue Funds are seen in Transportation Sales Tax (TST) funds. The first TST was passed by the voters in a referendum in November 2004 and the second TST was passed by referendum in November 2016. The first TST includes a budgeted increase of \$2.5 million or a 4.6%. The budgeted increase for the sales tax funded revenues is tied to improvements in the local economy through increased consumer spending. FY 2018

BUDGET ANALYSIS

represents the first year collection of the second TST, which is budgeted to collect \$50.5 in the first year.

Another change to the Special Revenue Funds is a \$2.5 million or 16.4 percent increase in the Transportation Sales Tax: Revenue Bond Debt Service. Revenues of \$17.8 million 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.

INTERFUND TRANSFERS IN

Transfers into the Special Revenue Funds from various other funds are approximately \$8.8 million, which is a \$0.9 million or 11.9 percent increase. The most significant increase is the payment for the Special Source Revenue Bond and represents the projected increase in debt service on the bond.

EXPENSES

The FY 2018 budgeted expenses for the Special Revenue Funds total \$107.0 million, which is a \$4.6 million or 4.5 percent increase from FY 2017. 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 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Sales Tax: TST (1st)	\$39,098	\$40,333	\$1,235	3.2%
Transportation Sales Tax: TST (2nd)	-	3,055	3,055	100.0%

The \$1.2 million or 3.2 percent increase in the first TST fund represents increased funding for scheduled bond payments. Another change to the Special Revenue Fund expenses is a \$3.1 million budgeted increase for the recently implemented second TST. The second TST will fund operating costs and bus replacement for the transit system.

INTERFUND TRANSFERS OUT

Approximately \$46.1 million is transferred from the Special Revenue Funds to various other funds. The transfers increase by \$26.1 million or 130.2 percent is primarily due to implementation of the second TST.

FUND BALANCE

The FY 2018 ending fund balance is projected to be \$65.0 million, which reflects a 26.3 million or 68.1 percent change from the estimated FY 2017 beginning balance. The increase reflects planned savings in the second TST to fund projects on a pay-as-you-go basis.

BUDGET ANALYSIS

ENTERPRISE FUNDS

SUMMARY

The FY 2018 approved budgeted disbursements for the Enterprise Funds total \$60.1 million. This is a \$3.8 million or 6.7 percent increase from the FY 2017 budget. Funds available for FY 2018 also total \$60.1 million.

Page **153** displays a graphical representation of the County's Enterprise Funds budgets, while pages **154** to **160** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$50.6 million and reflect a \$2.1 million or 4.2 percent increase from the FY 2017 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

Department/Division	FY 2017 <u>Adjusted</u>	FY 2018 <u>Approved</u>	Amount <u>Change</u>	Percent <u>Change</u>
Consolidated Dispatch: Emergency 911	\$2,455	\$2,825	\$371	15.1%
Environmental Management	27,817	29,078	1,261	4.5%
Dept of Alcohol and Other Drug Abuse Servs.	9,330	9,546	216	2.3%

The \$0.4 million dollar or 15.1 percent increase in Consolidated Dispatch: Emergency 911 represents the potential consolidation of the City of Folly Beach. The budgeted increase in solid waste user fees collected for the Environmental Management fund reflect an increase of \$1.3 million or 4.5 percent based on historical analysis and current trends. In addition, the \$0.2 million or 2.3 percent increase in Department of Alcohol and Other Drug Abuse Services represent an increase in anticipated state funding and client fees based on historical collections.

INTERFUND TRANSFERS IN

In total, approximately \$3.5 million is transferred into Enterprise Funds from various other funds. The overall transfers remain relatively constant from FY 2017.

EXPENSES

The FY 2018 budgeted expenses for the Enterprise Funds total \$56.2 million which is a \$1.6 million or 2.9 percent increase from FY 2017. Figure 12 shows the significant budget change in expenses.

BUDGET ANALYSIS

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 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Environmental Management	\$30,516	\$31,536	\$1,020	3.3%
Facilities Management: Parking Garages	2,150	2,828	678	31.5%

The budgeted increase of \$1.0 million or 3.3 percent in Environmental Management reflects the negotiation of a new contract to haul wood chips to a vendor for processing and re-negotiation of contracts for the processing of recyclable materials for the County. Also included is a \$0.7 million or a 31.5 percent in Facilities Management: Parking Garages due to the one-time capital purchases for two new pay stations and upgrades to the security camera and public restrooms.

INTERFUND TRANSFERS OUT

The transfers out from the Enterprise Fund to other funds is approximately \$3.9 million, which is a \$2.2 million or 129.7 percent increase. The increase reflects a \$2 million transfer to the Capital Projects Fund for relocation of Environmental Management's administrative offices and trucks to the Azalea Compound.

FUND BALANCE

The FY 2018 combined ending fund balance is projected to be \$71.7 million which reflects a \$6.0 million or 7.7 percent decrease from the beginning fund balance. The majority of the reduction reflects the use of the Environmental Management fund balance for one-time expenses and a transfer to the Capital Projects Fund for the Azalea Compound.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2018 approved budgeted disbursements for the Internal Service Funds total \$55.1 million. This is a \$0.3 million or less than one percent decrease from the FY 2017 budget. Funds available for FY 2018 also total \$60.1 million.

Page **161** shows a graphical representation of the County's Internal Service Funds budgets, while pages **162** to **166** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$51.7 million, a \$0.6 million or 1.2 percent increase from FY 2017. Figure 13 provides information on significant budgeted revenue changes.

BUDGET ANALYSIS

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 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$28,322	\$29,037	\$715	2.5%

Human Resources: Employee Benefits reflects an increase by the State of South Carolina to the health insurance rate for employers and employees. The impact of the increase is \$0.7 million or 2.5 percent to the fund.

INTERFUND TRANSFERS IN

Approximately \$2.8 million is transferred to the Internal Service Funds from other funds. The overall transfers remain relatively constant from FY 2017.

EXPENSES

The FY 2018 budgeted expenses for the Internal Service Funds total \$55.0 million which is a \$0.2 million or less than a one percent increase from FY 2017. Figure 14 shows the significant budgeted change in expenses.

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 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$28,322	\$29,137	\$815	2.9%

The \$0.8 million or 2.9 percent increase in the Human Resources: Employee Benefits Fund is due to higher costs of various employee insurances as passed through by the State.

FUND BALANCE

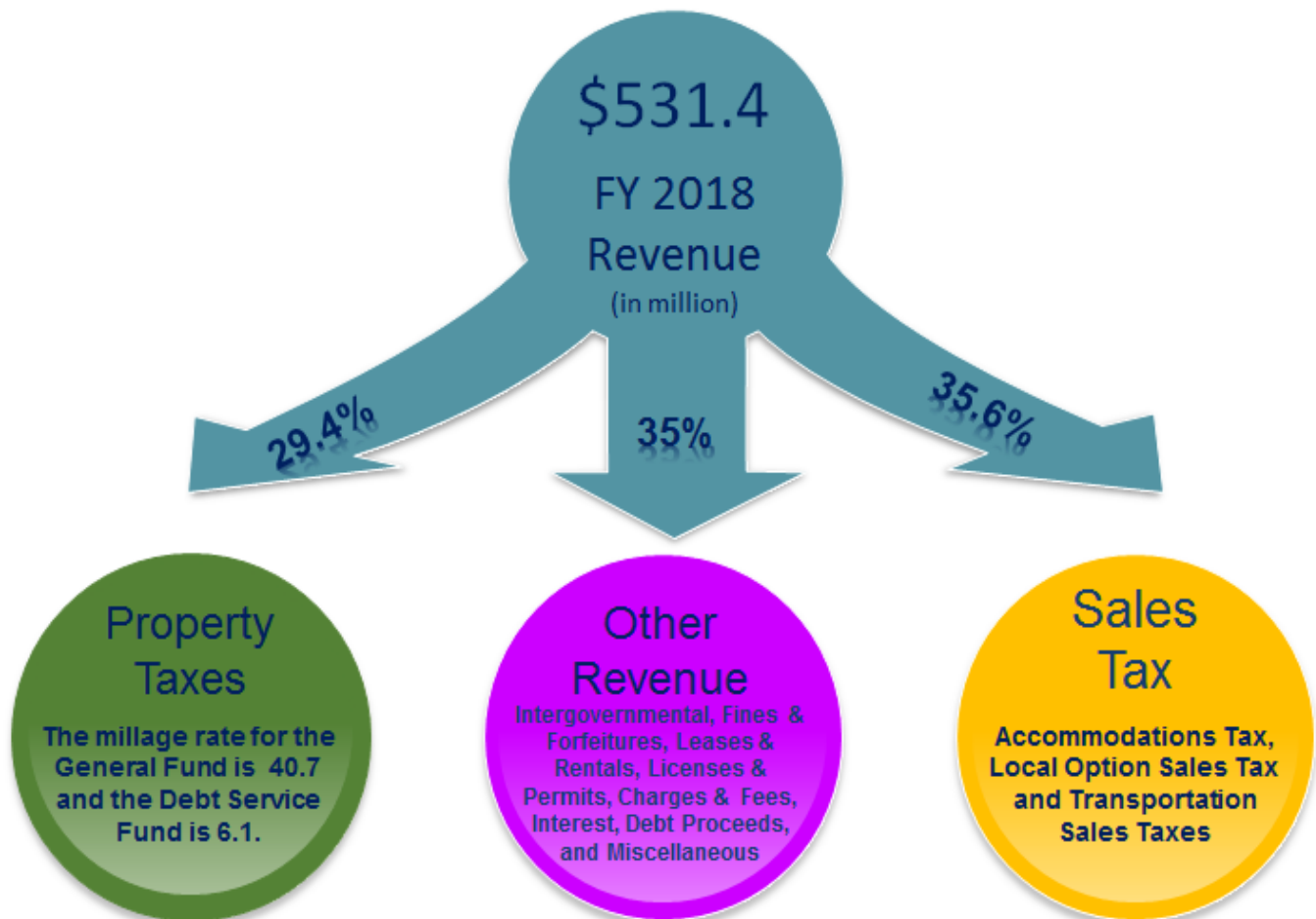
The FY 2018 ending fund balance is projected to be (\$143.3) million, which represents a \$0.6 million or less than one percent decrease from the estimated FY 2017 beginning balance. The negative fund balance is due to reporting \$166.8 million in pension expense in the Human Resources: Employee Benefits Fund. The decrease is largely due to reducing the Worker's Compensation Fund's reserves based on recent claims history.

MAJOR 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.*

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. The revenue is considered structurally balanced because approximately one-third of the revenue is generated by each of the three main parts. Consequently, the County does not rely solely on any one type of revenue.



The major revenue sources for Charleston County account for 81.6% of the \$531.4 million in total revenues for FY 2018. The table below identifies external revenues that are greater than \$10 million.

MAJOR REVENUE SOURCES

	FY 2018 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	162,650	30.6%
General Fund: Local Option Sales Tax	64,000	12.0%
General Fund: Local Government Fund	14,850	2.8%
Debt Service Fund: Ad Valorem Taxes	21,780	4.1%
Special Revenue Fund: Transportation Sales Tax (1st)	56,500	10.6%
Special Revenue Fund: Transportation Sales Tax (2nd)	50,500	9.5%
Special Revenue Fund: Revenue Bond Debt Service	17,790	3.3%
Special Revenue Fund: Accommodations Tax – Local	17,705	3.2%
Enterprise Fund: User Fee	28,000	5.3%

Amounts in the thousands

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

A detailed schedule of the County's revenues is on pages **60** to **70**.

MAJOR REVENUE SOURCES

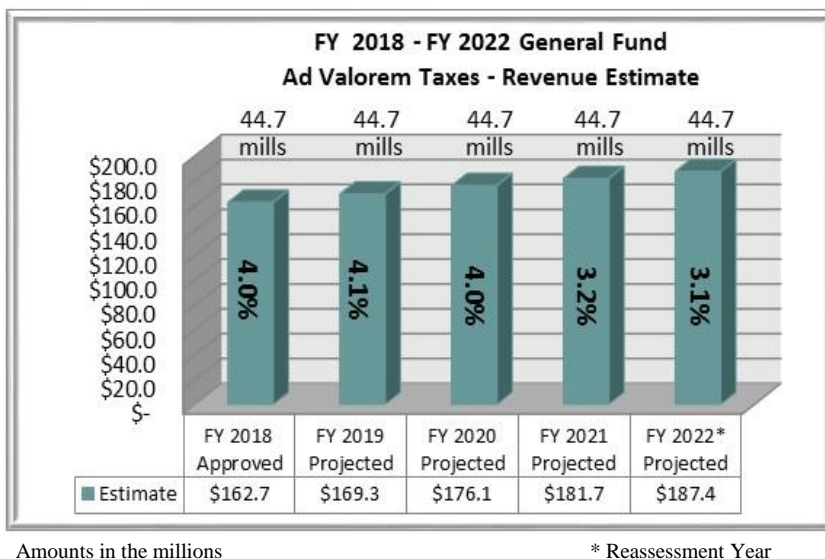
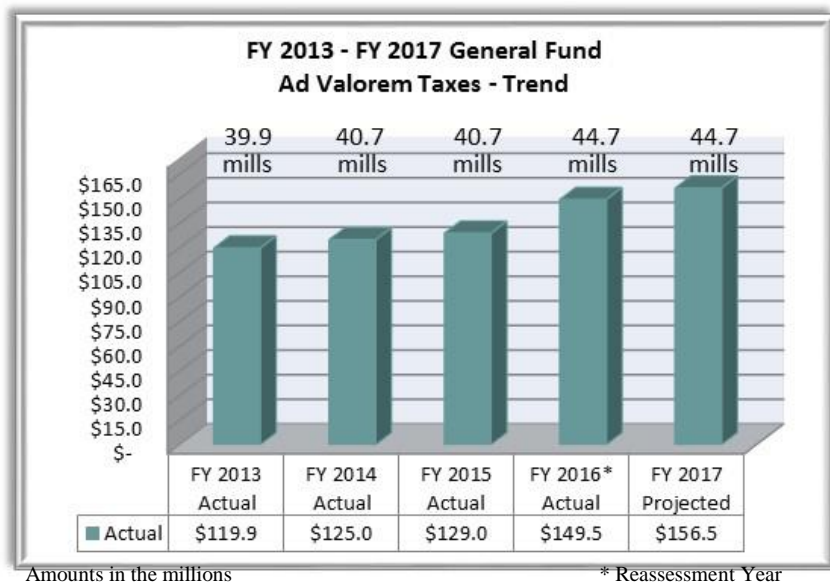
General Fund Ad Valorem Taxes

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, which typically adjusts the millage rate downward. However, the County raised the millage in FY 2016 for expansion of the library and public safety services. The County expects the growth seen in FY 2013 through FY 2017 to continue in the future.



Revenue Estimates

The FY 2018 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 2016 receipts, and FY 2017 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 \$6.2 million from an approximate 4.0 percent increase in the tax base.

MAJOR REVENUE SOURCES

General Fund Local Government Fund

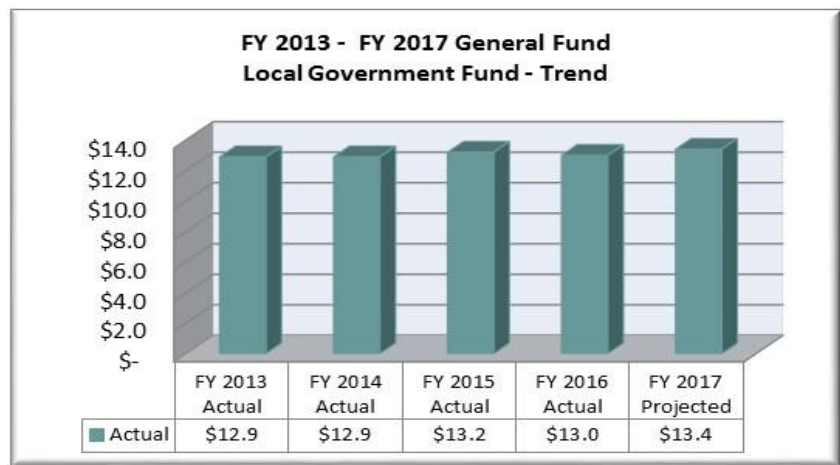
Description

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 showed a decreasing trend during the national economic downturn between FY 2009 and FY 2012. 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 2017 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. The projected increase in FY 2017 reflects the receipt of the one-time funding that was delayed in FY 2016.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The FY 2018 increase includes one-time funds to assist with the increased retirement cost passed to the County by the State. There is uncertainty in calculating the on-going trend for this major revenue source beyond FY 2018 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

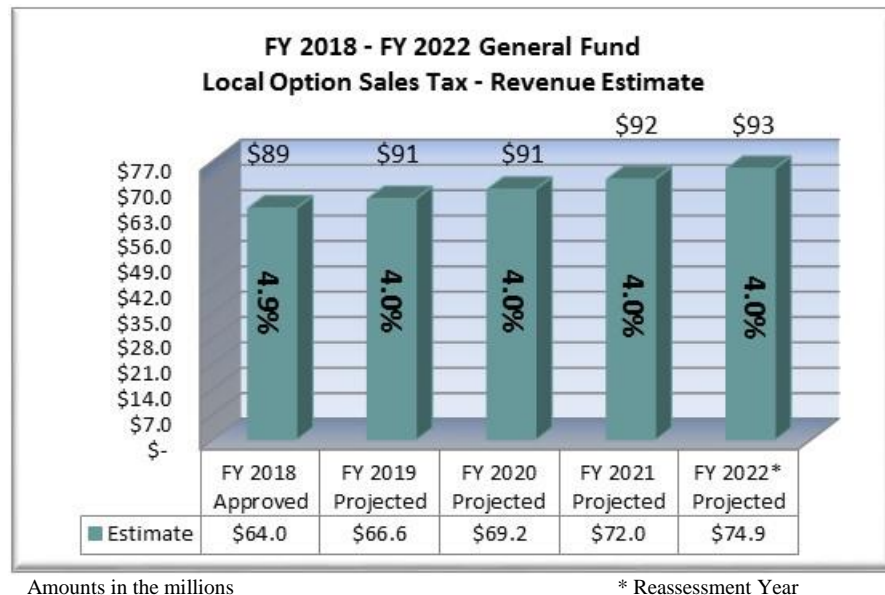
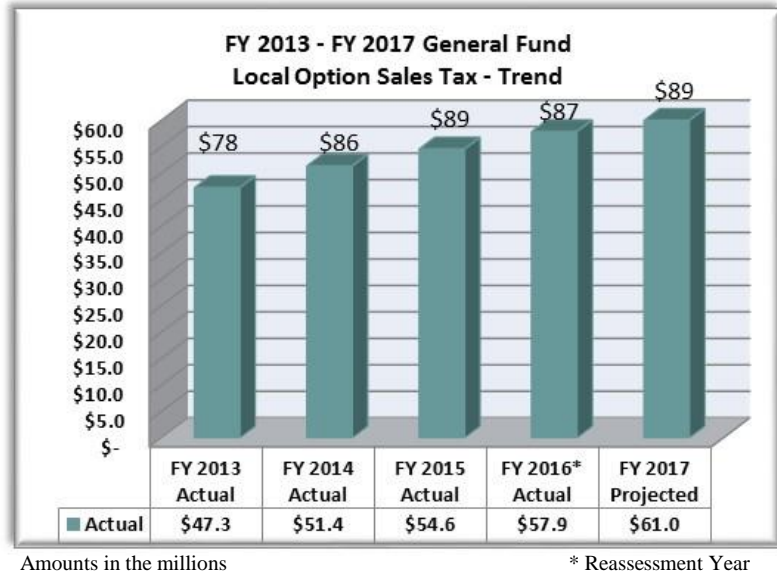
General Fund Local Option Sales Tax

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. During the years of the recession, FY 2009 and FY 2013, the Local Options Sales Tax experienced a declining trend. The economy began improving in FY 2013, resulting in increased revenue for Local Option Sales Tax fund. The FY 2017 projection reflects a continued level of increased consumer spending and population growth in Charleston County.



Revenue Estimate

The budgeted revenues from the Local Option Sales Tax represent growth of 4.9 percent over the FY 2017 projection. The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2018 equates to a credit of \$89 per \$100,000 of appraised value; this amount is constant from FY 2017. The FY 2018 LOST estimate is based on a review of Charleston County and national economic indicators,

actual FY 2016 receipts, and FY 2017 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 grow at a slightly higher pace than property taxes. As a result, the LOST credit is anticipated to increase in future years.

MAJOR REVENUE SOURCES

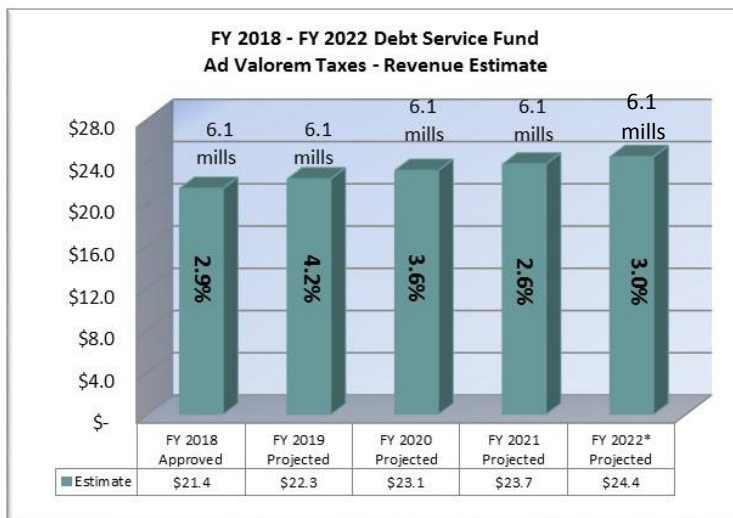
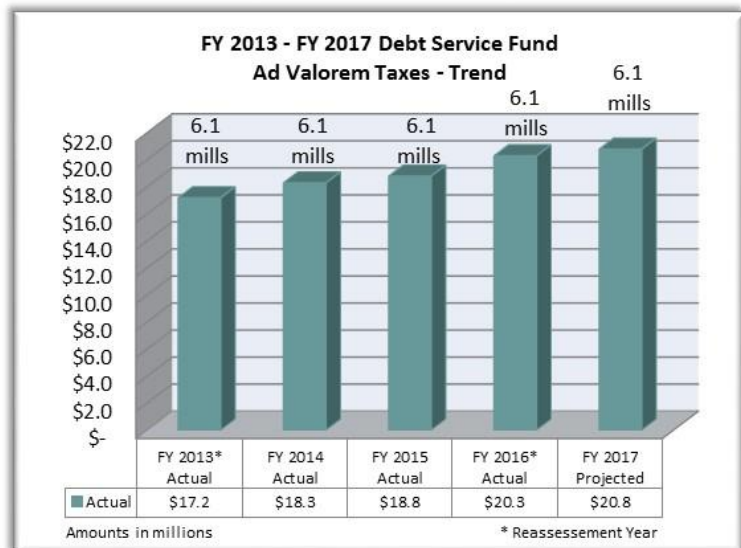
Debt Service Fund Ad Valorem Taxes

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 County expects the growth seen in FY 2013 through FY 2017 to continue in the future.



Revenue Estimate

The FY 2018 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 2016 receipts, and FY 2017 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 2022.

MAJOR REVENUE SOURCES

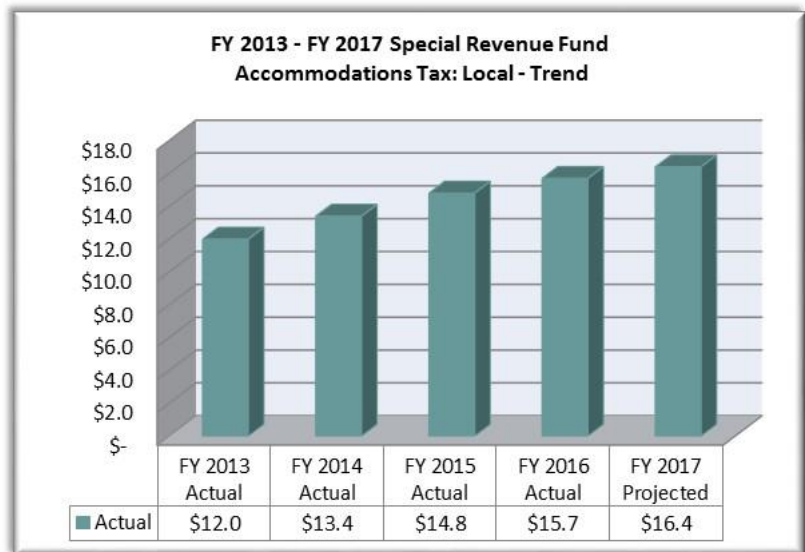
Special Revenue Fund Accommodations Tax - Local

Description

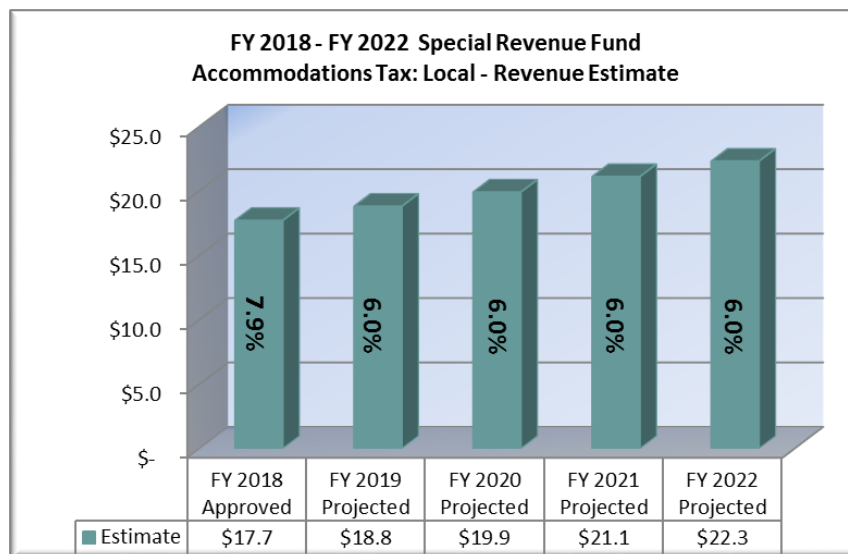
The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy 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 2012, but began showing improvement in FY 2013. The FY 2016 and FY 2017 revenues were negatively impacted by catastrophic flooding in October of 2015 and Hurricane Matthew in October 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 7.9 percent increase from the FY 2017 projection. The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2016 receipts, FY 2017 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 increase. However, the percent increase is expected to be smaller in future years based on current trends.

MAJOR REVENUE SOURCES

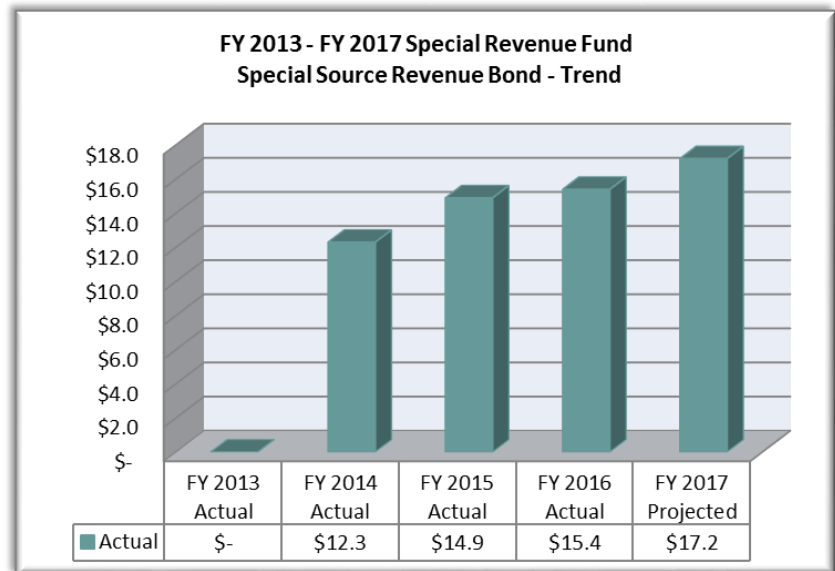
Special Revenue Fund Special Source Revenue Bond

Description

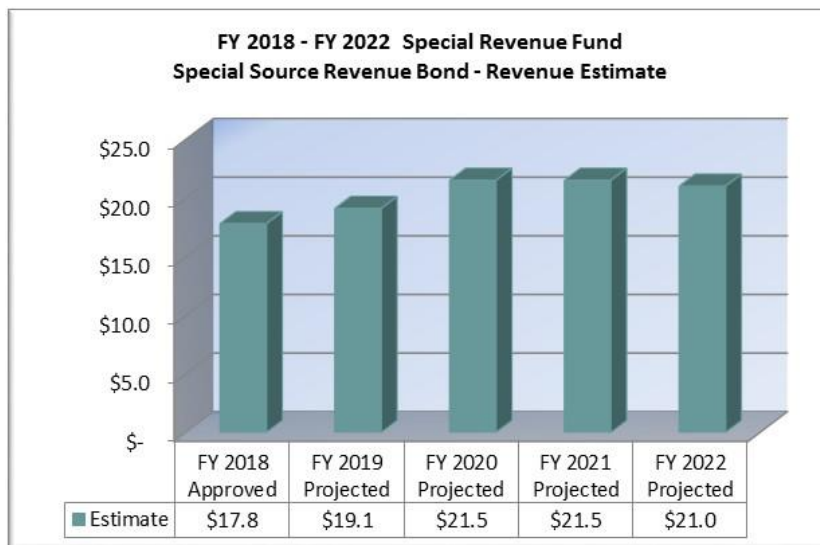
During 2013, County Council designated fees-in-lieu of property taxes as security for the repayment of the special source revenue bond issued in 2013. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu of property taxes are distributed to taxing entities.

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 3.5 percent increase from the FY 2017 projection due to new development. The revenue estimate is based on a review of actual FY 2016 receipts, FY 2017 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

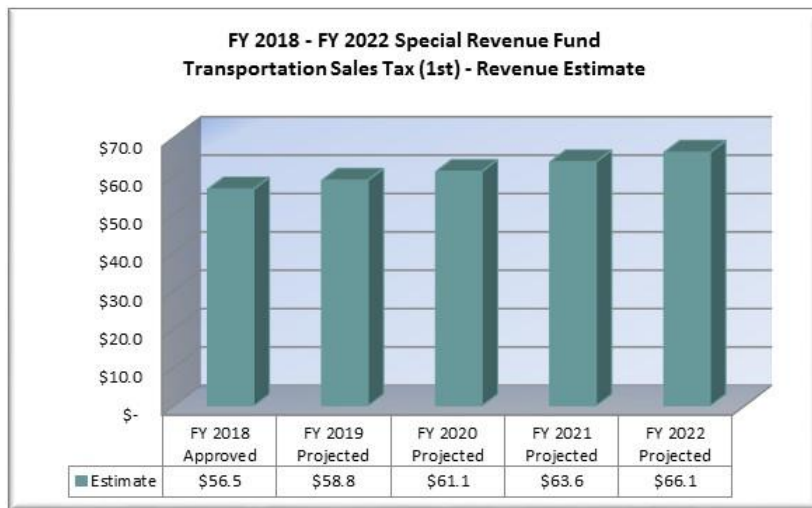
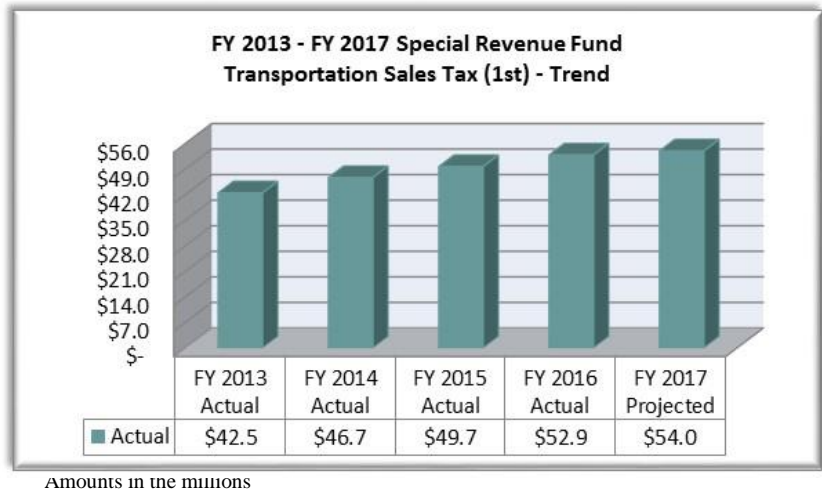
Special Revenue Fund Transportation Sales Tax (1st)

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.



Revenue Estimate

The Transportation Sales Tax revenue estimate is based on a review of Charleston County and national economic indicators, actual 2016 receipts, and FY 2017 year-to-date collection trends. The Transportation Sales Tax shows approximately a 4.6 percent increase from the FY 2017 projection reflecting population growth and higher consumer spending (including tourism) in our local economy. This upward trend of 4.0 percent growth is expected to continue as the tax is directly tied to the level of consumer spending in Charleston County.

MAJOR REVENUE SOURCES

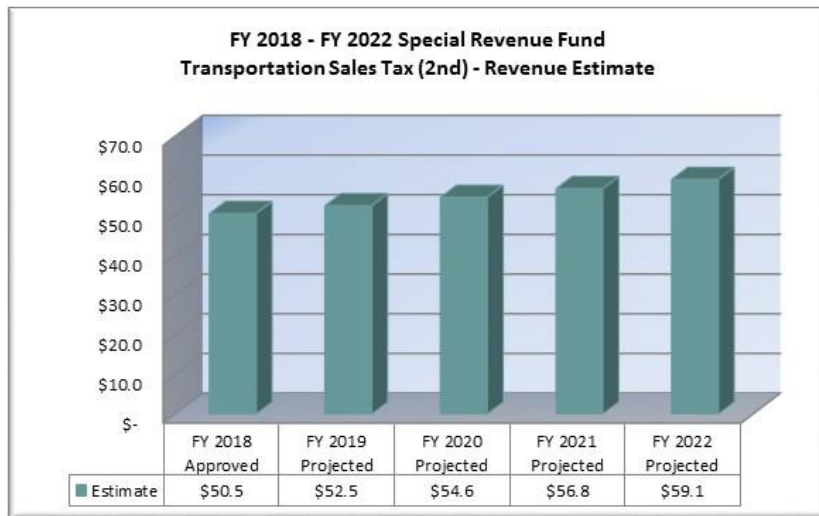
Special Revenue Fund Transportation Sales Tax (2nd)

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, 2017 and will continue for 25 years or until \$2.1 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 (1st) 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 is expected to be the same for the Transportation Sales Tax (2nd).



Amounts in the millions

Revenue Estimate

The Transportation Sales Tax (2nd) revenue estimate is based on a review of Charleston County and national economic indicators, actual 2016 receipts, and FY 2017 year-to-date collection trends for the Transportation Sales Tax (1st). The Transportation Sales Tax (2nd) is expected to have an upward trend of 4.0 percent growth, which reflects strong consumer and tourist spending in our local economy.

MAJOR REVENUE SOURCES

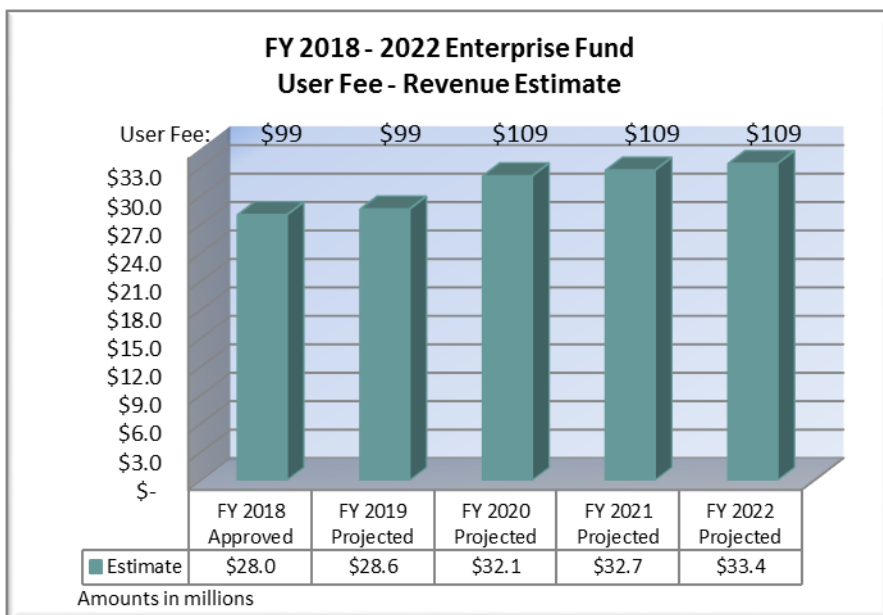
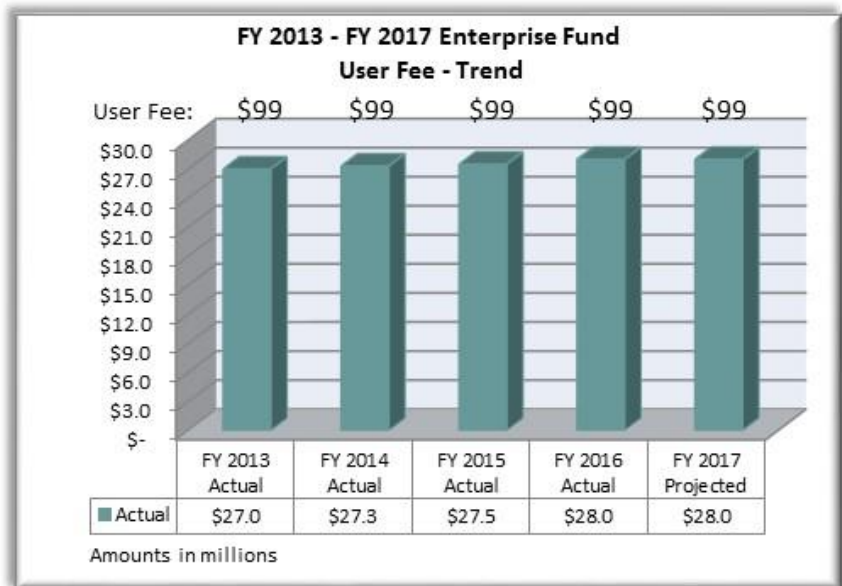
Enterprise Fund User Fee

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 reflected moderate growth between FY 2012 and FY 2016 as the number of residents and businesses in the County grew.



Revenue Estimate

The FY 2018 User Fee estimate is based on actual FY 2016 receipts and FY 2017 year-to-date collection trends. The User Fee charge for residential properties has remained constant at \$99 for the last ten years. The County projects a 2.0 percent increase as the growth in population continues. The cost of servicing a larger population may require the first increase in the User Fee in over a decade in FY 2020.

SCHEDULES

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 **449** to **455** 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 **419** to **422** 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 2018 All Funds** graph, the **Where It Goes. . . FY 2018 All Funds** graph, and the **Budget Summary All Funds** on pages **75** to **75**. 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 **166**) 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 2015, 2016, 2017, and 2018. Page **103** provides a summary by fund type of the County's Fiscal Year 2018 budget. Individual fund statements start on page **105** with the General Fund. Note that the FY 2017 Projected column on the fund statements includes the estimated amounts from the FY 2017 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

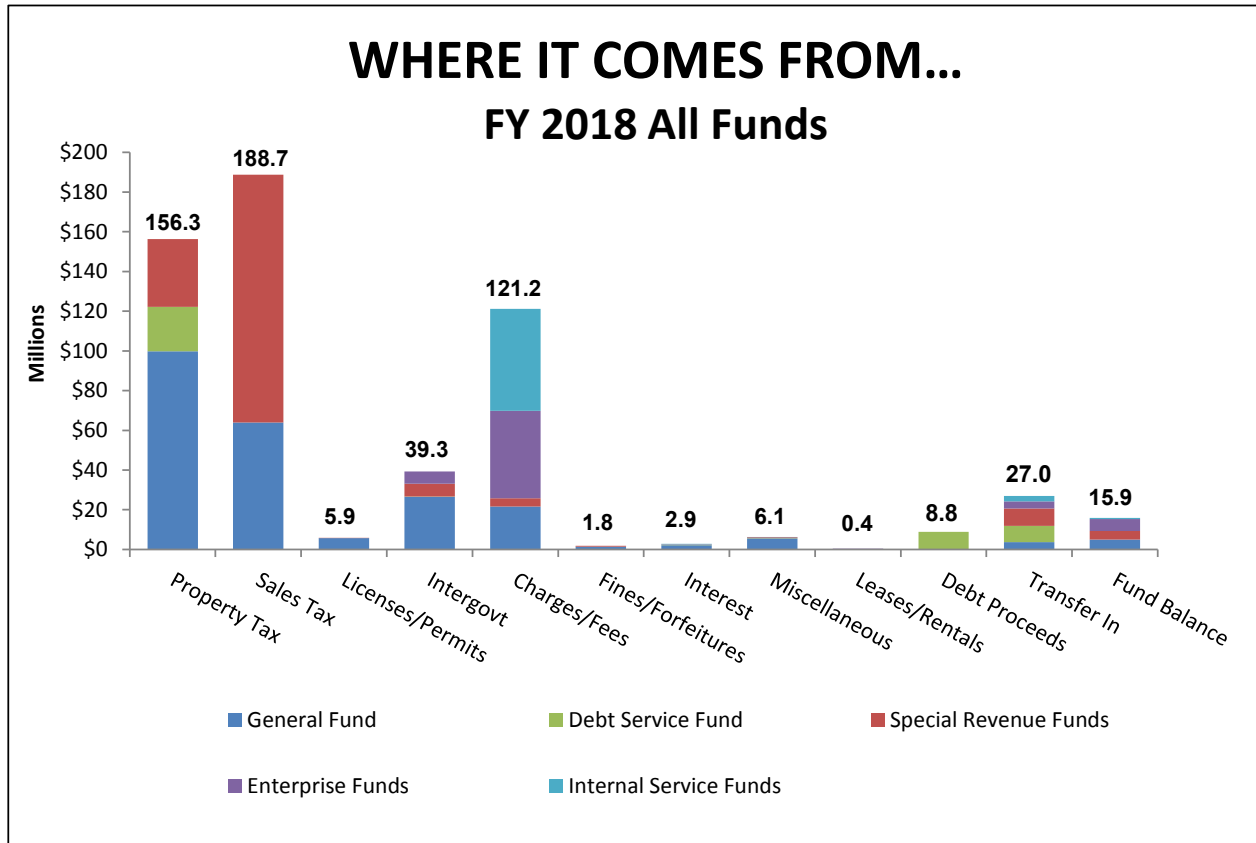
1. **Beginning Fund Balance** – Unexpended funds from the previous year.
2. **Revenues** - Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.
3. **Interfund Transfer In** - Flow of assets from one fund within the County to another fund without requiring 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 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
1 → Beginning Balance, July 1	\$ 52,687,357	\$ 52,153,886	\$ 52,730,440	\$ 52,730,440	\$ 60,433,174
2 → Revenues:					
Property Tax	121,136,116	142,962,215	146,029,506	149,131,856	156,273,764
Sales Tax	119,086,282	126,554,262	130,150,000	131,400,000	188,700,000
Licenses and Permits	4,733,469	5,436,018	4,822,050	5,670,566	5,885,800
Intergovernmental	35,532,622	36,472,277	37,749,159	37,123,467	39,283,464
Charges and Fees	130,580,256	126,829,594	117,603,639	119,240,049	121,174,946
Fines and Forfeitures	2,719,702	2,351,409	1,737,320	1,792,190	1,816,628
Interest	2,314,583	2,256,777	2,001,650	2,268,750	2,885,000
Miscellaneous	7,377,935	7,036,721	6,009,906	5,993,796	6,126,342
Leases and Rent	927,927	798,614	511,166	423,013	425,937
Debt Proceeds	-	1,316,947	-	-	8,845,188
Subtotal	424,408,892	452,014,834	446,614,396	453,043,687	531,417,069
3 → Interfund Transfer In	33,957,046	32,271,184	26,882,006	26,559,666	26,981,196
4 → Total Available	511,053,295	536,439,904	526,226,842	532,333,793	618,831,439
5 → Expenditures:					
Personnel	154,160,740	158,087,257	172,352,873	166,407,022	182,783,022
Operating	195,293,901	210,061,150	193,480,904	188,402,378	211,941,094
Capital	2,724,243	3,816,514	14,186,655	16,464,305	13,686,996
Debt Service	61,714,153	60,255,726	62,791,514	62,785,514	67,548,803
Subtotal	413,893,037	432,220,647	442,811,946	434,059,219	475,959,915
6 → Interfund Transfer Out	45,006,372	51,488,817	37,105,452	37,841,400	60,395,627
7 → Total Disbursements	458,899,409	483,709,464	479,917,398	471,900,619	536,355,542
8 → Nonspendable	68,062,800	73,231,735	73,231,735	73,173,735	73,173,735
9 → Restricted: External	(184,345,919)	(185,242,991)	(183,619,067)	(183,127,697)	(174,536,560)
Restricted: Internal	104,052,368	113,674,142	103,975,160	122,279,839	135,422,841
Available	64,384,637	51,067,554	52,721,616	48,107,297	48,415,881
10 → Ending Balance, June 30	\$ 52,153,886	\$ 52,730,440	\$ 46,309,444	\$ 60,433,174	\$ 82,475,897

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 2018.

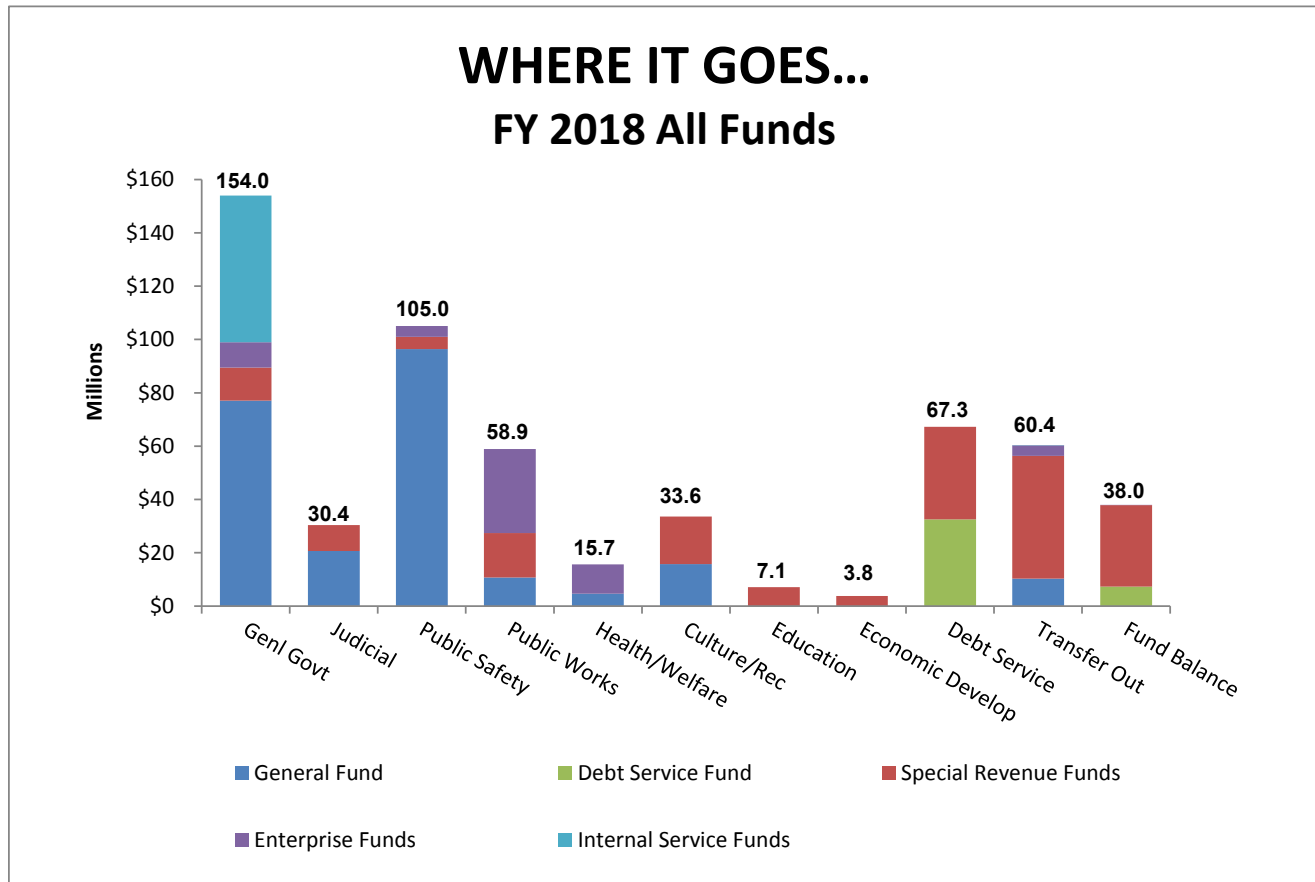


Total Available Budgeted: \$574,311,411

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Property Tax	\$ 121,136,116	\$ 142,962,215	\$ 146,029,506	\$ 156,273,764	\$ 10,244,258	7.0
Sales Tax	119,086,282	126,554,262	130,150,000	188,700,000	58,550,000	45.0
Licenses & Permits	4,733,469	5,436,018	4,822,050	5,885,800	1,063,750	22.1
Intergovernmental	35,532,622	36,472,277	37,749,159	39,283,464	1,534,305	4.1
Charges & Fees	130,580,256	126,829,594	117,603,639	121,174,946	3,571,307	3.0
Fines & Forfeitures	2,719,702	2,351,409	1,737,320	1,816,628	79,308	4.6
Interest	2,314,583	2,256,777	2,001,650	2,885,000	883,350	44.1
Miscellaneous	7,377,935	7,036,721	6,009,906	6,126,342	116,436	1.9
Leases & Rentals	927,927	798,614	511,166	425,937	(85,229)	(16.7)
Debt Proceeds	-	1,316,947	-	8,845,188	8,845,188	100.0
Total Revenues	424,408,892	452,014,834	446,614,396	531,417,069	84,802,673	19.0
Transfer In	33,957,046	32,271,184	26,882,006	26,981,196	99,190	0.4
Use of Fund Balance	17,505,311	15,379,138	10,552,633	15,913,146	5,360,513	50.8
Total Avail. Budgeted	\$ 475,871,249	\$ 499,665,156	\$ 484,049,035	\$ 574,311,411	\$ 90,262,376	18.6

ALL FUNDS

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 2018.



Total Uses: \$574,311,411

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
General Govt.	\$ 132,846,269	\$ 140,883,793	\$ 131,916,533	\$ 153,988,146	\$ 22,071,613	16.7
Judicial	26,436,541	27,195,741	29,509,346	30,430,594	921,248	3.1
Public Safety	93,273,687	94,384,030	101,390,917	105,045,163	3,654,246	3.6
Public Works	48,099,482	53,353,969	57,365,349	58,924,259	1,558,910	2.7
Health/Welfare	13,121,729	15,238,513	16,105,649	15,702,608	(403,041)	(2.5)
Culture/Recreation	29,901,473	32,296,769	33,528,252	33,598,219	69,967	0.2
Education	6,103,436	6,499,593	6,626,300	7,144,000	517,700	7.8
Economic Develop.	2,403,596	2,007,666	3,881,559	3,832,492	(49,067)	(1.3)
Debt Service	61,706,824	60,360,573	62,488,041	67,294,434	4,806,393	7.7
Total Expenditures	413,893,037	432,220,647	442,811,946	475,959,915	33,147,969	7.5
Transfer Out	45,006,372	51,488,817	37,105,452	60,395,627	23,290,175	62.8
Total Disbursements	458,899,409	483,709,464	479,917,398	536,355,542	56,438,144	11.8
Increase in Fund Bal.	16,971,840	15,955,692	4,131,637	37,955,869	33,824,232	819
Total Uses	\$ 475,871,249	\$ 499,665,156	\$ 484,049,035	\$ 574,311,411	\$ 90,262,376	18.6

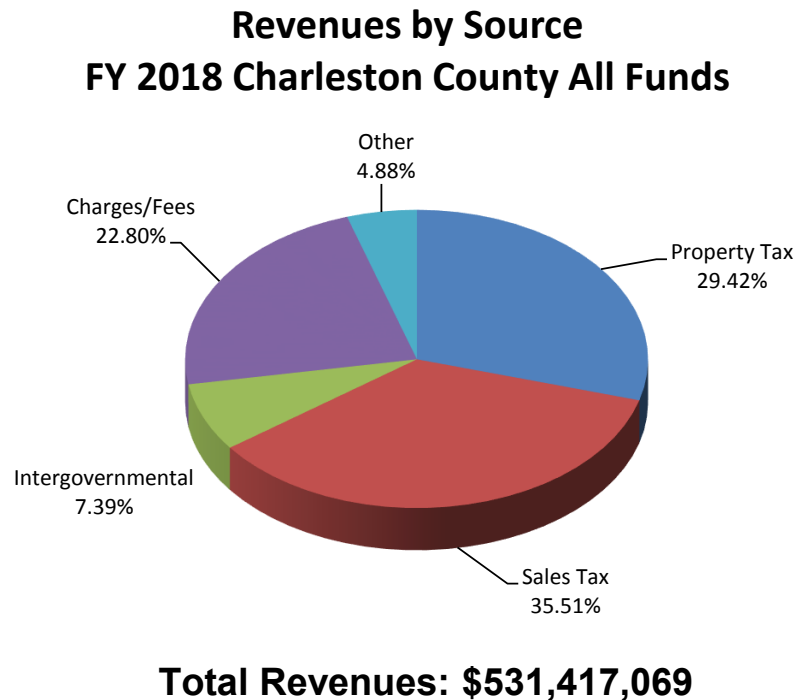
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2018

	Fund Statement Page Number	Revenues (D-8 to D-15)	Transfers In (Page D-22)	Sources
GENERAL FUND	105	\$226,879,329	\$ 3,749,988	\$230,629,317
DEBT SERVICE FUND	107	31,635,593	8,124,800	39,760,393
Accommodations Tax: Local	109	17,705,000	-	17,705,000
Accommodations Tax: State	110	25,000	-	25,000
Building Inspections: Project Impact	111	-	-	-
Clerk of Court: IV-D Child Support Enf	112	675,000	15,825	690,825
Economic Development	113	2,949,264	-	2,949,264
Emer Mgmt: Awendaw McClellanville Fire	114	2,301,179	-	2,301,179
Emer Mgmt: Awendaw McClellanville Fire Debt	115	203,623	-	203,623
Emergency Mgmt: East Cooper Fire District	116	135,000	-	135,000
Emergency Mgmt: Hazard Materials Enforce	117	230,000	-	230,000
Emergency Mgmt: Northern Chas Co Fire Dist	118	249,200	-	249,200
Emergency Mgmt: West St. Andrew's Fire Dist	119	7,700	-	7,700
Greenbelt Programs 1st TST	120	9,630,000	-	9,630,000
Greenbelt Programs 2nd TST	121	5,050,000	-	5,050,000
Human Resources: Summer Youth Program	122	-	85,000	85,000
Legal: Seized Assets	123	23,428	-	23,428
Public Defender: Berkeley County	124	1,281,610	-	1,281,610
Public Defender: Charleston County	125	1,675,589	3,130,000	4,805,589
Public Works: Stormwater Drainage	126	3,918,000	-	3,918,000
Sheriff: Asset Forfeiture	127	23,000	-	23,000
Sheriff: IV-D Child Support Enforcement	128	64,862	24,302	89,164
Sheriff: Programs	129	563,400	46,502	609,902
Solicitor: Alcohol Education Program	130	80,000	-	80,000
Solicitor: Bond Estreatment	131	15,000	-	15,000
Solicitor: Criminal Domestic Violence Approp	132	100,000	-	100,000
Solicitor: Drug Court	133	339,000	-	339,000
Solicitor: DUI Appropriation	134	73,690	32,972	106,662
Solicitor: Expungement	135	165,000	-	165,000
Solicitor: Juvenile Education Program	136	91,000	19,854	110,854
Solicitor: Pretrial Intervention	137	300,000	-	300,000
Solicitor: State Appropriation	138	1,300,719	-	1,300,719
Solicitor: Traffic Education Program	139	50,000	-	50,000
Solicitor: Victims' Unclaimed Restitution	140	500	-	500
Solicitor: Victim-Witness State Approp	141	40,625	19,763	60,388
Solicitor: Violent Crime Prosecution	142	100,000	-	100,000
Solicitor: Worthless Check	143	40,000	20,860	60,860
Trans Dev: Revenue Bond Debt Service	144	17,790,000	5,134,369	22,924,369
Transportation Development: Roads Program 1st TST	145	36,745,000	-	36,745,000
Transportation Development: Roads Program 2nd TST	146	30,805,000	-	30,805,000
Transportation Sales Tax: Transit Agencies 1st TST	147	10,170,000	-	10,170,000
Transportation Sales Tax: Transit Agencies 2nd TST	148	14,645,000	-	14,645,000
Trident Technical College	149	7,048,000	96,000	7,144,000
Trident Technical College: Debt Service	150	3,668,800	6,000	3,674,800
Victim's Bill of Rights	151	332,000	153,535	485,535
Zoning/Planning Tree Fund	152	10,000	-	10,000
SPECIAL REVENUE FUNDS		170,620,189	8,784,982	179,405,171
Consolidated Dispatch: Emergency 911 Comm	154	2,825,645	-	2,825,645
Consolidated Dispatch: Fire & Agency Costs	155	497,709	-	497,709
Dept of Alcohol & Other Drug Abuse Services	156	9,545,928	1,578,923	11,124,851
Environmental Management	157	29,078,000	-	29,078,000
Facilities Management: Parking Garages	158	3,748,937	-	3,748,937
Revenue Collections	159	2,226,260	-	2,226,260
Technology Services: Radio Communications	160	2,678,612	1,934,753	4,613,365
ENTERPRISE FUNDS		50,601,091	3,513,676	54,114,767
Fac Mgt: Office Svcs/Tech Svcs: Records Mgt	162	2,117,233	75,000	2,192,233
Fleet Mgt/Procurement: Central Parts Warehouse	163	13,495,823	2,732,750	16,228,573
Human Resources: Employee Benefits	164	29,037,000	-	29,037,000
Safety & Risk Mgt: Safety/Workers' Comp	165	4,956,417	-	4,956,417
Technology Services: Telecommunications	166	2,074,394	-	2,074,394
INTERNAL SERVICE FUNDS		51,680,867	2,807,750	54,488,617
Total of All Funds		\$531,417,069	\$26,981,196	\$558,398,265

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
\$ 225,291,373	\$ 10,337,944	\$235,629,317	(\$5,000,000)	\$ 69,044,777	\$ 64,044,777
32,488,831	-	32,488,831	7,271,562	17,785,492	25,057,054
17,636,748	-	17,636,748	68,252	120,385	188,637
-	25,000	25,000	-	-	-
15,123	-	15,123	(15,123)	15,123	-
690,825	-	690,825	-	-	-
3,832,492	-	3,832,492	(883,228)	2,268,743	1,385,515
2,540,779	-	2,540,779	(239,600)	1,369,346	1,129,746
208,650	-	208,650	(5,027)	80,104	75,077
148,625	-	148,625	(13,625)	30,995	17,370
228,424	-	228,424	1,576	109,285	110,861
249,200	-	249,200	-	1,311	1,311
8,000	-	8,000	(300)	(1,003)	(1,303)
9,512,576	-	9,512,576	117,424	13,360,637	13,478,061
-	5,000,000	5,000,000	50,000	-	50,000
125,000	-	125,000	(40,000)	109,363	69,363
101,428	-	101,428	(78,000)	78,000	-
1,301,610	-	1,301,610	(20,000)	368,565	348,565
4,915,380	-	4,915,380	(109,791)	936,290	826,499
6,129,942	-	6,129,942	(2,211,942)	2,411,111	199,169
221,088	-	221,088	(198,088)	1,249,247	1,051,159
89,164	-	89,164	-	-	-
790,707	-	790,707	(180,805)	1,346,421	1,165,616
104,553	-	104,553	(24,553)	178,445	153,892
11,000	-	11,000	4,000	186,206	190,206
94,257	-	94,257	5,743	38,422	44,165
153,286	190,950	344,236	(5,236)	350,289	345,053
106,662	-	106,662	-	-	-
155,055	-	155,055	9,945	313,016	322,961
110,854	-	110,854	-	-	-
352,495	-	352,495	(52,495)	234,666	182,171
1,207,155	130,152	1,337,307	(36,588)	426,185	389,597
31,220	-	31,220	18,780	176,249	195,029
5,000	-	5,000	(4,500)	6,377	1,877
60,388	-	60,388	-	-	-
87,838	-	87,838	12,162	56,130	68,292
60,860	-	60,860	-	-	-
14,059,369	6,456,369	20,515,738	2,408,631	6,355,327	8,763,958
21,826,914	13,500,000	35,326,914	1,418,086	5,045,220	6,463,306
-	17,082,000	17,082,000	13,723,000	-	13,723,000
8,993,000	-	8,993,000	1,177,000	1,261,078	2,438,078
3,055,000	-	3,055,000	11,590,000	-	11,590,000
7,144,000	-	7,144,000	-	-	-
-	3,674,800	3,674,800	-	-	-
485,535	-	485,535	-	30,000	30,000
162,171	-	162,171	(152,171)	152,171	-
107,012,373	46,059,271	153,071,644	26,333,527	38,663,704	64,997,231
3,478,727	-	3,478,727	(653,082)	3,202,810	2,549,728
552,882	-	552,882	(55,173)	28,228	(26,945)
11,045,143	-	11,045,143	79,708	(185,756)	(106,048)
31,536,346	2,300,000	33,836,346	(4,758,346)	63,878,810	59,120,464
2,828,122	1,481,815	4,309,937	(561,000)	11,909,356	11,348,356
2,084,663	141,597	2,226,260	-	(1,499,747)	(1,499,747)
4,663,365	-	4,663,365	(50,000)	341,158	291,158
56,189,248	3,923,412	60,112,660	(5,997,893)	77,674,859	71,676,966
2,192,233	-	2,192,233	-	297,430	297,430
16,298,046	-	16,298,046	(69,473)	17,421,148	17,351,675
29,137,000	-	29,137,000	(100,000)	(164,145,430)	(164,245,430)
5,256,417	-	5,256,417	(300,000)	2,755,820	2,455,820
2,094,394	75,000	2,169,394	(95,000)	935,374	840,374
54,978,090	75,000	55,053,090	(564,473)	(142,735,658)	(143,300,131)
\$ 475,959,915	\$60,395,627	\$536,355,542	\$22,042,723	\$60,433,174	\$ 82,475,897
Total Increase in Ending Fund Balance			37,955,869		
Total Use of Beginning Fund Balance			(15,913,146)		

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 \$531,417,069 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 to 85.



Source	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Property Tax	\$ 121,136,116	\$ 142,962,215	\$ 146,029,506	\$156,273,764	\$ 10,244,258	7.0
Sales Tax	119,086,282	126,554,262	130,150,000	188,700,000	58,550,000	45.0
Licenses & Permits	4,733,469	5,436,018	4,822,050	5,885,800	1,063,750	22.1
Intergovernmental	35,532,622	36,472,277	37,749,159	39,283,464	1,534,305	4.1
Charges & Fees	130,580,256	126,829,594	117,603,639	121,174,946	3,571,307	3.0
Fines & Forfeitures	2,719,702	2,351,409	1,737,320	1,816,628	79,308	4.6
Interest	2,314,583	2,256,777	2,001,650	2,885,000	883,350	44.1
Miscellaneous	7,377,935	7,036,721	6,009,906	6,126,342	116,436	1.9
Leases & Rentals	927,927	798,614	511,166	425,937	(85,229)	(16.7)
Debt Proceeds	-	1,316,947	-	8,845,188	8,845,188	100.0
Total Revenues	\$ 424,408,892	\$ 452,014,834	\$ 446,614,396	\$ 531,417,069	\$ 84,802,673	19.0

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 8,145,579	\$ 9,398,464	\$ 9,600,000	\$ 10,900,000	13.5
Current: Real Property Taxes	120,868,234	140,131,588	144,150,000	151,750,000	5.3
Current: TIF Refunds	(3,586,436)	(4,954,137)	(3,957,000)	(2,450,000)	(38.1)
Subtotal	125,427,377	144,575,915	149,793,000	160,200,000	6.9
Less: Sales Tax Credit	(54,169,461)	(54,936,411)	(58,260,000)	(63,520,000)	9.0
Less: Homestead	(1,903,978)	(2,120,351)	(2,060,000)	(2,000,000)	(2.9)
Net: Current- Real & Motor Vehicles	69,353,938	87,519,153	89,473,000	94,680,000	5.8
Delinquent: Real Property Taxes	3,121,512	3,608,611	3,460,000	3,800,000	9.8
Other Taxes:					
Delinquent: Multi-County Parks	51,386	(16,025)	-	-	na
FILOT Rebate	3,484	959	1,000	1,000	0.0
Multi-County Parks	801,699	1,071,405	1,460,000	950,000	(34.9)
Payments in Lieu of Taxes	307,871	342,724	300,000	325,000	8.3
Sales Tax	54,628,245	57,932,479	59,000,000	64,000,000	8.5
Subtotal	128,268,135	150,459,306	153,694,000	163,756,000	6.5
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	465	150	450	450	0.0
Assessor: Mobile Home Decals	2,750	3,200	3,000	2,200	(26.7)
Assessor: Mobile Home Moving Fee	2,910	3,670	3,000	2,500	(16.7)
Auditor: Temporary Vehicle License	60	50	-	-	na
Building Inspections: Building Permits	1,079,141	1,464,191	1,200,000	1,700,000	41.7
Building Inspections: Contractor Licensing Fee	155,358	170,535	170,000	180,000	5.9
Coroner: Cremation Permits	39,056	48,985	45,000	45,000	0.0
Non-Departmental: Business Licenses	2,911,769	3,181,239	2,850,000	3,400,000	19.3
Probate Courts: Marriage Licenses	277,262	295,423	285,000	270,000	(5.3)
Sheriff: Gold Permits	251	250	200	250	25.0
Sheriff: Non Ferrous Metals Permit	400	1,000	400	400	0.0
Zoning/Planning: Zoning Permits	51,135	52,575	45,000	55,000	22.2
Subtotal	4,520,557	5,221,268	4,602,050	5,655,800	22.9
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Govt Contribution	3,939,775	578,121	178,403	554,850	211.0
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Detention Center: Federal Prisoners	1,730,878	2,211,809	2,000,000	2,500,000	25.0
Detention Center: Illegal Alien Assistance	151,803	131,628	130,000	115,000	(11.5)
Detention Center: Juveniles	1,500	-	1,400	70,000	4,900.0
Detention Center: Local Government Reimb	-	4,647	-	-	na
Detention Center: Social Security Reimb	53,000	37,200	35,000	35,000	0.0
Election/Voter Registration: Local Government	15,040	177,151	1,500	171,406	11,327.1
Election/Voter Registration: State Oper Supp	213,367	356,534	189,956	182,065	(4.2)
Election/Voter Registration: State Salary Supp	11,805	12,153	12,500	12,500	0.0
Emergency Preparedness: Local Govt Reimb	-	167	-	-	na
EMS: Medicaid Billings - CSM	-	202,813	255,000	200,000	(21.6)
EMS: Medicare Receipts	-	4,024,003	5,830,000	4,000,000	(31.4)
Facilities: State Reimbursement	-	-	-	180,000	100.0
Juvenile Detention Center: Local Govt Reimb	-	36,150	-	-	na
Non-Departmental: Homestead Direct	1,903,978	2,120,351	2,060,000	2,000,000	(2.9)
Probate Courts: State Salary Supplement	1,575	1,575	1,575	1,575	0.0

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
GENERAL FUND (continued)					
Procurement: Local Govt Contrib- Operating	\$ 4,296	\$ -	\$ -	\$ -	na
RMC: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Federal Reimbursement	38,807	34,627	45,000	12,000	(73.3)
Sheriff: Local Govt Reimbursement	-	2,353	-	-	na
Sheriff: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Solicitor: Local Government Contributions	-	-	-	7,500	100.0
Solicitor: Victim/Witness Grant	8,294	8,294	8,294	8,294	0.0
State: Aid to Sub- Local Government Fund	13,151,306	12,985,557	12,861,000	14,850,000	15.5
State: Manufacturers Depreciation	226,601	272,558	225,000	300,000	33.3
State: Merchants Inventory Tax	1,101,298	1,101,298	1,101,298	1,101,298	0.0
State: Motor Carrier	117,845	118,909	100,000	120,000	20.0
State: Sunday Liquor Permits	84,900	90,080	85,000	90,000	5.9
Technology Services: Local Govt Contrib-Oper	46,097	19,863	18,000	-	(100.0)
Trans Network State Assess	-	3,032	3,500	5,000	42.9
Veterans Affairs: State Op Supplement	11,025	11,025	11,025	11,384	3.3
Zoning/Planning: Local Govt Contrib- Operating	-	9,647	42,332	32,193	(24.0)
Subtotal	22,819,490	24,557,845	25,202,083	26,566,365	5.4
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	3,864	2,999	2,000	1,150	(42.5)
Building Inspections: Flood Plain Fees	6,400	6,240	8,000	6,000	(25.0)
Building Inspections: Plan Review Fees	314,654	433,187	325,000	500,000	53.8
Clerk of Court: Client Fees	1,880	1,320	1,500	1,000	(33.3)
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,232	1,232	1,400	1,200	(14.3)
Clerk of Court: CP Copy Charges	234	390	100	100	0.0
Clerk of Court: CP St 56%/ \$200 Rein	200	400	300	200	(33.3)
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	4,200	4,700	5,000	5,000	0.0
Clerk of Court: FC Co. 56%/5% Support Fee	808,411	797,083	780,000	780,000	0.0
Clerk of Court: FC Copy Charges	12,855	21,851	13,000	13,000	0.0
Clerk of Court: FC Co. 100%/\$35 Expunge Fee	245	660	300	300	0.0
Clerk of Court: GS Co. 100%/\$35 Expunge Fee	24,010	30,205	30,000	30,000	0.0
Clerk of Court: GS Copy Charges	4,685	5,920	5,000	6,000	20.0
Coroner: Copy Charges	7,188	12,930	10,000	10,000	0.0
County Council: Industrial Bond Processing	3,000	-	-	-	na
Delinquent Tax: Levy Costs	1,211,998	1,300,856	1,220,000	1,133,000	(7.1)
Detention Center: Concealed Weapons	5,230	9,115	9,200	9,000	(2.2)
Detention Center: Copy Charges	91	23	-	-	na
Detention Center: Pay Telephone Commission	369,628	383,526	371,000	75,000	(79.8)
Detention Center: Records Check	8,151	7,751	7,900	8,000	1.3
EMS: Charges	9,385,931	37,123	-	-	na
EMS: Debt Set Aside	801,137	1,003,988	700,000	980,000	40.0
EMS: Event Fees	19,713	15,100	10,000	10,000	0.0
EMS: Insurance Billings - CSM	-	4,377,687	4,510,000	4,550,000	0.9
EMS: Self-Pay Bilings - CSM	-	405,037	345,000	550,000	59.4
EMS: Veteran's Admin Fees	-	518,974	-	500,000	100.0
Finance: Child Support Fee	4,929	5,052	5,000	5,000	0.0
Magistrate Courts: Civil Fees	845,076	805,906	800,000	800,000	0.0
Magistrate Courts: Copy Charges	1,299	1,357	1,500	1,200	(20.0)
Magistrate Courts: St. Boating Under Influence	50	100	100	-	(100.0)
Master-In-Equity: Advertising Discount	33,669	210,855	-	-	na
Master-In-Equity: Fees	1,158,112	494,189	600,000	500,000	(16.7)
Non-Departmental: Cable TV Franchise Fees	826,616	876,716	840,000	920,000	9.5
Non-Departmental: Worthless Check Fee	25,180	14,309	10,000	13,000	30.0

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
GENERAL FUND (continued)					
Probate Courts: Adult Court: Client Fee	\$ 50,010	\$ 42,502	\$ 50,000	\$ 40,000	(20.0)
Probate Courts: Advertising Discount	56,645	56,907	50,000	52,000	4.0
Probate Courts: Copy Charges	13,467	15,298	15,000	12,000	(20.0)
Probate Courts: Fees	939,998	892,486	940,000	875,000	(6.9)
Probate Courts: Marriage Ceremonies	27,180	34,860	30,000	23,000	(23.3)
Probate Courts: Non-Profit Reimbursement	-	12,350	-	-	na
Procurement: Copy Charges	619	428	500	-	(100.0)
Public Works: Civil Engineering Permit/Insp Fees	1,575	2,345	-	-	na
Public Works: Mosquito Abatement Services	148,284	350,756	150,000	150,000	0.0
RMC: Discount Documentary Stamps	411,099	457,491	455,000	507,500	11.5
RMC: Documentary Stamps	5,797,446	6,451,798	6,500,000	7,250,000	11.5
RMC: Fees	1,314,183	1,226,160	1,200,000	1,200,000	0.0
Sheriff: Civil Fees	56,309	42,510	50,000	35,000	(30.0)
Sheriff: Copy Charges	2,635	2,275	2,000	2,500	25.0
Sheriff: Escort Fees	819	-	500	-	(100.0)
Sheriff: Off Duty Vehicle Use	30,590	4,270	30,000	30,000	0.0
Sheriff: Records Check Fees	4,460	4,437	4,000	4,000	0.0
Technology Services: Orthophoto Sales	140	1,200	1,000	-	(100.0)
Treasurer: Duplicate Tax Receipt Fee	1,281	476	-	-	na
Zoning/Planning: Sale of Maps & Publications	811	853	1,000	1,000	0.0
Zoning/Planning: Subdivision Fees	35,310	28,870	30,000	30,000	0.0
Zoning/Planning: Zoning Fees	35,586	53,173	30,000	40,000	33.3
Subtotal	24,818,315	21,468,226	20,150,300	21,660,150	7.5
FINES AND FORFEITURES					
Clerk of Court: CP Co. 44% \$100 Filing Fee	207,707	186,569	200,000	200,000	0.0
Clerk of Court: CP Fine/Fee/Filing State Remit	(720,972)	(655,819)	(732,320)	(689,200)	(5.9)
Clerk of Court: CP St. 100% \$50 Filing Fee	235,700	211,650	241,080	222,800	(7.6)
Clerk of Court: CP St. 100% Motion Fee Judicial	219,950	205,750	226,200	210,560	(6.9)
Clerk of Court: CP St. 44% \$100 OUT	968	968	1,000	1,000	0.0
Clerk of Court: CP St. 56% \$100 Filing Fee	264,354	237,451	264,040	254,840	(3.5)
Clerk of Court: FC Co. 44% \$100 Filing Fee	154,242	149,897	150,000	150,000	0.0
Clerk of Court: FC Co. 56% Court Costs	32,976	20,025	25,000	20,000	(20.0)
Clerk of Court: FC Co. 56% Fines	252	1,758	500	500	0.0
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,095,895)	(1,070,353)	(1,040,375)	(1,053,950)	1.3
Clerk of Court: FC St. 100% \$50 Filing Fee	175,200	168,450	178,920	177,200	(1.0)
Clerk of Court: FC St. 100% Motion Fee Judicial	63,100	67,730	63,800	69,440	8.8
Clerk of Court: FC St. 44% Court Cost	25,909	15,734	20,000	15,000	(25.0)
Clerk of Court: FC St. 44% Fines	198	1,382	195	1,150	489.7
Clerk of Court: FC St. 44%/5% Support Fee	635,180	626,279	600,000	600,000	0.0
Clerk of Court: FC St. 56% \$100 Filing Fee	196,308	190,778	195,960	205,160	4.7
Clerk of Court: GS \$100 Drug Surcharge	75,753	67,878	55,000	55,000	0.0
Clerk of Court: GS Assessments State Remit	(92,093)	(100,560)	(90,000)	(90,000)	0.0
Clerk of Court: GS Co. 100% 3% Collection Fee	11,295	9,825	10,000	10,000	0.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	36,440	31,720	25,000	25,000	0.0
Clerk of Court: GS Co. 56% Fines	89,439	93,379	90,000	80,000	(11.1)
Clerk of Court: GS DUI/DUS/BUI State Remit	(13,007)	(13,018)	(14,000)	(12,800)	(8.6)
Clerk of Court: GS Fine/Fee/Filing State Remit	(122,913)	(126,671)	(109,805)	(109,350)	(0.4)
Clerk of Court: GS St. 100% \$100 DUI Surcharge	5,882	5,653	6,000	6,000	0.0
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	39,387	35,422	35,000	35,000	0.0
Clerk of Court: GS St. 100% Condition Discharge	23,792	29,694	25,000	30,000	20.0
Clerk of Court: GS St. 25% Bond Estreatments	29,883	26,323	20,000	20,000	0.0
Clerk of Court: GS St. 44% Fines	69,238	70,654	64,805	59,350	(8.4)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
GENERAL FUND (continued)					
Clerk of Court: GS St. 64.65 Assessment	\$ 92,093	\$ 100,560	\$ 100,560	\$ 100,560	0.0
Clerk of Court: GS St. Cr. Justice Academy \$5	6,447.00	5,939	6,000	6,000	0.0
Clerk of Court: GS St. DUI 100% \$12 per case	755	669	1,000	700	(30.0)
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	4,987	5,020	5,000	5,000	0.0
Clerk of Court: GS St. DUI/DUAC Breath Test	447	365	500	500	0.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	658	952	1,000	500	(50.0)
Clerk of Court: GS St. DUI SLED Pullout \$200	276	358	500	100	(80.0)
Clerk of Court: GS Surcharges State Rebate	(121,587)	(109,239)	(96,000)	(96,000)	0.0
Magistrate Courts: Civil St Assess Rebate	(1,133,134)	(917,219)	(850,000)	(850,000)	0.0
Magistrate Courts: DUI/DUS/BUI State Remit	(107,077)	(102,963)	(102,000)	(102,000)	0.0
Magistrate Courts: Filing Assessment \$10	193,540	179,640	190,000	184,000	(3.2)
Magistrate Courts: Filing Assessment \$25	70,975	78,625	76,000	81,000	6.6
Magistrate Courts: Fine/Fee/Filing State Remit	(270,215)	(262,315)	(266,000)	(265,000)	(0.4)
Magistrate Courts: Fines	1,310,217	1,126,232	800,000	950,000	18.8
Magistrate Courts: St. 100% Condition Disch	5,700	4,050	-	-	na
Magistrate Courts: St. \$100 Drug Surcharge	49,491	46,210	40,000	48,000	20.0
Magistrate Courts: St. 100% \$100 DUI Surch	10,456	9,598	9,000	12,000	33.3
Magistrate Courts: St. 100% \$25 Law Surch.	413,706	356,557	330,000	330,000	0.0
Magistrate Courts: St. 88.84% Assessment	1,133,134	917,219	850,000	850,000	0.0
Magistrate Courts: St. Crim Just Acad. Surch	81,839	70,904	66,000	10,000	(84.8)
Magistrate Courts: St. DUI 100% \$12 Per Case	1,538	1,421	1,500	1,800	20.0
Magistrate Courts: St. DUI/DPS \$100 Hwy	10,014	8,862	9,000	12,000	33.3
Magistrate Courts: St. DUI/DUAC Breath Test	3,035	2,906	3,000	3,500	16.7
Magistrate Courts: St. DUS/DPS \$100 Hwy	35,523	29,947	24,000	34,000	41.7
Magistrate Courts: Surcharges State Rebate	(545,036)	(473,671)	(436,000)	(388,000)	(11.0)
Non-Departmental: Pollution Control Fines	643	-	-	-	na
Probate-Estates: Lic \$20 Dom Violence	100,220	104,900	100,000	90,000	(10.0)
Probate-Estates: Fines/Fees/Filing State	(100,220)	(104,900)	(100,000)	(90,000)	(10.0)
Sheriff: Family Court Fees	8,590	8,945	8,000	9,000	12.5
Sheriff: DUI/DUS	1,283	300	500	400	(20.0)
Subtotal	1,806,571	1,578,420	1,282,560	1,430,760	11.6
INTEREST					
Clerk of Court: CP Interest Income	1,656	1,261	1,000	1,000	0.0
Magistrate Courts: Interest Income	1,080	(972)	1,000	-	(100.0)
Master-In-Equity: Interest Income	4,845	4,231	2,000	3,000	50.0
Probate-Estates Division	84	4	-	-	na
RMC: Interest Income	478	511	400	500	25.0
Treasurer: Allocated Interest	(513,181)	(1,150,700)	(720,000)	(1,440,000)	100.0
Treasurer: Interest Income	1,692,621	2,109,422	2,400,000	3,600,000	50.0
Subtotal	1,187,583	963,757	1,684,400	2,164,500	28.5
MISCELLANEOUS					
Delinquent Tax: Bidder Default Fee	7,500	6,000	3,500	3,000	(14.3)
Human Resources: Insurance Prem Rebates	-	-	-	75,000	100.0
Miscellaneous: Miscellaneous Revenue	214,275	684,515	220,799	174,500	(21.0)
Non-Departmental: Costs Reimbursement	4,696,120	4,784,117	5,169,727	5,272,814	2.0
Non-Departmental: Credit Card Costs	(60,617)	(81,593)	(70,000)	(110,000)	57.1
Non-Departmental: Prop Tax Collections Contra	-	(78,659)	-	(10,000)	100.0
Procurement: Procurement Card Reimbursement	67,077	170,214	70,000	150,000	114.3
Subtotal	4,924,355	5,484,594	5,394,026	5,555,314	3.0

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
GENERAL FUND (continued)					
LEASES AND RENTALS					
Facilities Management: Rents & Leases	\$ 636,459	\$ 479,701	\$ 250,000	\$ 101,000	(59.6)
Subtotal	636,459	479,701	250,000	101,000	(59.6)
Total GENERAL FUND	188,981,465	210,213,117	212,259,419	226,889,889	6.9
DEBT SERVICE FUND					
Debt Service Fund	19,016,965	21,711,702	20,797,977	31,635,593	52.1
Total DEBT SERVICE FUND	19,016,965	21,711,702	20,797,977	31,635,593	52.1
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	15,925,660	15,711,029	17,155,000	17,705,000	3.2
Accommodations Tax: State	23,322	50,079	25,000	25,000	0.0
Legal: Seized Assets	33,498	63,280	22,320	23,428	5.0
Transportation Sales Tax: Transit (1st TST)	8,947,310	9,526,025	9,720,000	10,170,000	4.6
Transportation Sales Tax: Transit (2nd TST)	-	-	-	14,645,000	100.0
Trident Technical College	5,989,541	6,391,214	6,524,300	7,048,000	8.0
Trident Technical College: Debt Service	3,039,615	3,330,599	3,379,000	3,668,800	8.6
Subtotal	33,958,946	35,072,226	36,825,620	53,285,228	44.7
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	1,020,759	895,579	765,000	675,000	(11.8)
Clerk of Court: Victim's Bill of Rights	221,389	207,906	170,000	170,000	0.0
Sheriff: Asset Forfeiture	459,300	319,686	73,000	23,000	(68.5)
Sheriff: IV-D Child Support Enforcement	66,116	63,608	69,972	64,862	(7.3)
Sheriff: Programs	570,125	659,035	642,580	563,400	(12.3)
Solicitor: Alcohol Education Program	84,961	85,140	80,000	80,000	0.0
Solicitor: Bond Estreatment	13,898	43,575	15,000	15,000	0.0
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	332,795	340,109	334,000	339,000	1.5
Solicitor: DUI Appropriation	73,690	73,690	73,690	73,690	0.0
Solicitor: Expungement	165,060	175,000	155,000	165,000	6.5
Solicitor: Juvenile Education Program	90,056	90,944	90,000	91,000	1.1
Solicitor: Pretrial Intervention	318,916	298,276	315,000	300,000	(4.8)
Solicitor: State Appropriation	730,354	685,019	1,301,718	1,300,719	(0.1)
Solicitor: Traffic Education Program	48,797	48,165	50,000	50,000	0.0
Solicitor: Victim's Bill of Rights	55,687	56,840	55,500	6,000	(89.2)
Solicitor: Victim's Unclaimed Restitution	1,500	2,805	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	100,000	0.0
Solicitor: Worthless Check	65,091	42,211	60,000	40,000	(33.3)
Subtotal	4,559,119	4,328,213	4,491,585	4,197,796	(6.5)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
SPECIAL REVENUE FUNDS (continued)					
APPOINTED OFFICIALS					
Public Defender: Berkeley County	\$ 1,007,042	\$ 954,967	\$ 1,270,360	\$ 1,281,610	0.9
Public Defender: Charleston County	1,155,779	1,229,022	1,619,379	1,675,589	3.5
Subtotal	2,162,821	2,183,989	2,889,739	2,957,199	2.3
ADMINISTRATOR					
Administrator: Summer Youth Program	50,000	-	-	-	na
Economic Development	2,751,485	2,716,273	2,832,706	2,949,264	4.1
Greenbelt Programs (1st TST)	8,484,367	9,069,090	9,205,000	9,630,000	4.6
Greenbelt Programs (2nd TST)	-	-	-	5,050,000	100.0
Minority Business Development	-	27,000	-	-	na
Subtotal	11,285,852	11,812,363	12,037,706	17,629,264	46.5
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Magistrate Courts: Victim's Bill of Rights	204,628	164,639	176,250	156,000	(11.5)
Subtotal	204,628	164,639	176,250	156,000	(11.5)
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emerg Mgmt: Awendaw McClellanville Debt Svc	231,661	257,351	241,088	203,623	(15.5)
Emerg Mgmt: Awendaw McClellanville Fire Dept	2,236,771	2,645,325	2,210,720	2,301,179	4.1
Emergency Mgmt: Charleston Co. Northern Fire	238,369	253,694	243,900	249,200	2.2
Emergency Mgmt: East Cooper Fire District	141,619	176,410	135,000	135,000	0.0
Emergency Mgmt: Hazardous Materials	212,912	214,750	220,000	230,000	4.5
Emergency Mgmt: West St. Andrew's Fire Dist.	8,192	8,707	8,300	7,700	(7.2)
Zoning/Planning: Tree Fund	4,150	6,951	10,000	10,000	0.0
Subtotal	3,073,674	3,563,188	3,069,008	3,136,702	2.2
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Stormwater Drainage	1,874,606	1,872,628	4,050,796	3,918,000	(3.3)
Revenue Bond Debt Service	15,676,298	15,890,265	15,290,000	17,790,000	16.4
Trans Development: Roads Program (1st TST)	32,361,095	34,522,808	35,120,000	36,745,000	4.6
Trans Development: Roads Program (2nd TST)	-	-	-	30,805,000	100.0
Subtotal	49,911,999	52,285,701	54,460,796	89,258,000	63.9
Total SPECIAL REVENUE FUNDS	105,157,039	109,410,319	113,950,704	170,620,189	49.7
ENTERPRISE FUNDS					
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Consolidated Dispatch: Emergency 911	3,007,167	2,395,102	2,455,000	2,825,645	15.1
Consolidated Dispatch: Fire and Agency Costs	324,465	375,283	576,440	497,709	(13.7)
Dept of Alcohol and Other Drug Abuse Serv	7,725,525	7,874,179	9,330,428	9,545,928	2.3
Subtotal	11,057,157	10,644,564	12,361,868	12,869,282	4.1
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,863,194	2,034,826	2,055,450	2,226,260	8.3
Subtotal	1,863,194	2,034,826	2,055,450	2,226,260	8.3

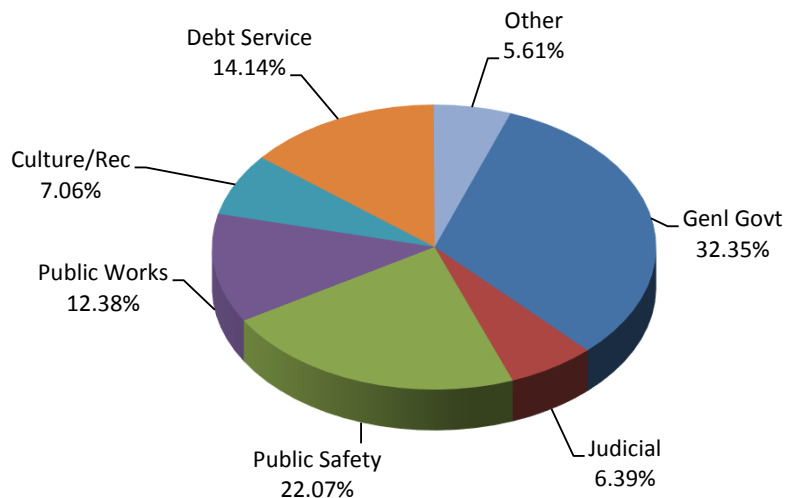
Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	\$ 3,636,436	\$ 3,647,121	\$ 3,644,189	\$ 3,748,937	2.9
Tech Services: Radio Communications	2,752,983	2,726,518	2,668,496	2,678,612	0.4
Subtotal	6,389,419	6,373,639	6,312,685	6,427,549	1.8
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environmental Management	29,154,574	29,385,940	27,816,720	29,078,000	4.5
Subtotal	29,154,574	29,385,940	27,816,720	29,078,000	4.5
Total ENTERPRISE FUNDS	48,464,344	48,438,969	48,546,723	50,601,091	4.2
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Office Services	1,484,085	1,524,279	1,576,883	1,552,107	(1.6)
Technology Services: Records Management	476,205	509,333	541,824	565,126	4.3
Technology Services: Telecommunications	1,957,415	1,973,455	2,047,381	2,074,394	1.3
Subtotal	3,917,705	4,007,067	4,166,088	4,191,627	0.6
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	40,793,871	41,567,002	28,322,000	29,037,000	2.5
Procurement: Central Warehouse	2,493,240	2,665,382	3,000,000	2,900,000	(3.3)
Safety & Risk: Safety/Workers' Compensation	5,020,174	4,384,312	4,830,000	4,956,417	2.6
Subtotal	48,307,285	48,616,696	36,152,000	36,893,417	2.1
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	10,564,089	9,616,964	10,752,045	10,595,823	(1.5)
Subtotal	10,564,089	9,616,964	10,752,045	10,595,823	(1.5)
Total INTERNAL SERVICE FUNDS	62,789,079	62,240,727	51,070,133	51,680,867	1.2
Total GENERAL FUND	188,981,465	210,213,117	212,259,419	226,889,889	6.9
Total OTHER FUNDS	235,427,427	241,801,717	234,365,537	304,537,740	29.9
Total REVENUES	\$ 424,408,892	\$ 452,014,834	\$ 446,624,956	\$ 531,427,629	19.0

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 \$475,959,915 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 2018 Charleston County All Funds



Total Expenditures: \$475,959,915

Function	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
General Govt.	\$ 132,846,269	\$ 140,883,793	\$ 131,916,533	\$ 153,988,146	\$ 22,071,613	16.7
Judicial	26,436,541	27,195,741	29,509,346	30,430,594	921,248	3.1
Public Safety	93,273,687	94,384,030	101,390,917	105,045,163	3,654,246	3.6
Public Works	48,099,482	53,353,969	57,365,349	58,924,259	1,558,910	2.7
Health/Welfare	13,121,729	15,238,513	16,105,649	15,702,608	(403,041)	(2.5)
Culture/Recreation	29,901,473	32,296,769	33,528,252	33,598,219	69,967	0.2
Education	6,103,436	6,499,593	6,626,300	7,144,000	517,700	7.8
Economic Develop.	2,403,596	2,007,666	3,881,559	3,832,492	(49,067)	(1.3)
Debt Service	61,706,824	60,360,573	62,488,041	67,294,434	4,806,393	7.7
Total Expenditures	\$ 413,893,037	\$ 432,220,647	\$ 442,811,946	\$ 475,959,915	\$ 33,147,969	7.5

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 1,475,199	\$ 2,128,838	\$ 1,664,674	\$ 1,682,257	1.1
Internal Auditor	224,242	227,115	230,800	236,013	2.3
Legal	1,169,559	1,370,915	1,341,705	1,476,866	10.1
State Agencies	284,901	258,374	329,859	329,859	0.0
Subtotal	3,153,901	3,985,242	3,567,038	3,724,995	4.4
ELECTED OFFICIALS					
Auditor	2,058,206	2,146,185	2,256,343	2,341,004	3.8
Clerk of Court	3,535,139	3,613,210	3,814,158	4,093,777	7.3
Coroner	1,416,780	1,615,623	1,664,174	1,910,948	14.8
Legislative Delegation	215,524	232,344	247,110	251,820	1.9
Probate Courts	2,385,966	2,556,586	2,621,973	2,674,015	2.0
Register Mesne Conveyance	1,848,735	1,895,847	2,015,161	2,025,714	0.5
Sheriff: Detention Center	33,153,724	33,692,805	34,845,397	35,903,288	3.0
Sheriff: Law Enforcement	28,304,663	28,968,421	30,766,979	32,075,053	4.3
Sheriff: School Crossing Guards	567,338	546,832	643,669	586,721	(8.8)
Solicitor	5,283,129	5,569,064	6,125,253	6,113,246	(0.2)
Treasurer	1,787,337	1,842,761	1,917,461	1,994,840	4.0
Subtotal	80,556,541	82,679,678	86,917,678	89,970,426	3.5
APPOINTED OFFICIALS					
Elections and Voter Registration	1,761,199	2,143,909	1,948,818	1,912,170	(1.9)
Library	14,745,747	15,072,774	15,495,938	15,726,146	1.5
Master-In-Equity	654,152	664,473	680,493	693,892	2.0
Veterans Affairs	349,769	347,269	365,982	370,501	1.2
Subtotal	17,510,867	18,228,425	18,491,231	18,702,709	1.1
ADMINISTRATOR					
County Administrator	919,394	989,940	953,516	971,492	1.9
Nondepartmental	87,599	123,537	121,496	5,177,893	4,161.8
Subtotal	1,006,993	1,113,477	1,075,012	6,149,385	472.0
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Community Development: Administration	529,572	506,020	517,166	548,026	6.0
Community Dev: Medical Indigent Assistance	1,319,108	1,378,056	1,482,217	1,468,244	(0.9)
Consolidated Dispatch	7,587,370	6,973,072	6,763,186	7,944,167	17.5
Emergency Medical Services	14,126,595	14,742,213	17,240,295	17,031,423	(1.2)
Subtotal	23,562,645	23,599,361	26,002,864	26,991,860	3.8
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	442,372	429,703	461,526	483,577	4.8
Assessor	3,903,550	4,046,929	4,356,627	4,455,323	2.3
Budget	662,899	663,263	736,704	751,225	2.0
Finance	974,109	919,863	1,001,557	1,018,525	1.7
Revenue Collections: Delinquent Tax	912,799	1,031,741	1,228,795	1,144,000	(6.9)
Subtotal	6,895,729	7,091,499	7,785,209	7,852,650	0.9

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	\$ 390,749	\$ 387,764	\$ 403,481	\$ 409,565	1.5
Building Inspections	1,572,338	1,620,028	1,855,335	2,013,099	8.5
Facilities Management	13,855,658	15,254,073	18,241,354	28,166,881	54.4
Magistrates' Courts	4,725,964	4,749,162	4,936,650	5,222,832	5.8
Technology Services	10,386,108	10,971,165	12,120,002	13,835,148	14.2
Tech Services: Communications Administration	138,639	141,068	145,522	146,571	0.7
Subtotal	31,069,456	33,123,260	37,702,344	49,794,096	32.1
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Deputy Administrator Human Services	405,093	410,040	433,080	449,360	3.8
Emerg Mgmt: Emergency Preparedness	454,526	418,817	556,113	555,176	(0.2)
Emerg Mgmt: Volunteer Rescue Squad	393,229	343,229	360,000	300,000	(16.7)
Human Resources	1,428,332	1,485,737	1,707,930	1,886,090	10.4
Procurement	908,356	883,007	1,254,687	1,429,279	13.9
Safety & Risk Mgmt: Risk Management	2,062,692	2,048,357	2,128,013	2,299,495	8.1
Zoning/Planning	1,636,618	1,599,554	1,946,424	2,005,601	3.0
Subtotal	7,288,846	7,188,741	8,386,247	8,925,001	6.4
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Administration	678,204	997,832	680,158	1,035,984	52.3
Public Works: Asset Management	608,090	660,976	667,586	241,882	(63.8)
Public Works: Civil Engineering	741,195	766,452	735,509	861,428	17.1
Public Works: Field Operations	6,409,058	6,210,228	7,008,553	8,000,136	14.1
Public Works: Mosquito Control	1,913,883	2,013,118	2,357,458	2,488,861	5.6
Transportation Development	331,944	405,442	479,785	551,960	15.0
Subtotal	10,682,374	11,054,048	11,929,049	13,180,251	10.5
Total GENERAL FUND	181,727,352	188,063,731	201,856,672	225,291,373	11.6
DEBT SERVICE FUNDS					
ADMINISTRATOR					
Capital Leases	752,410	683,788	808,000	1,010,000	25.0
General Obligation Bonds	25,669,033	24,010,333	25,434,579	28,478,831	12.0
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	29,421,443	27,694,121	29,242,579	32,488,831	11.1
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	14,987,972	16,993,055	17,839,324	17,636,748	(1.1)
Accommodations Tax: State	-	23,825	-	-	na
Legal: Seized Assets	14,986	30,823	122,320	101,428	(17.1)
Transportation Sales Tax Agencies (1st TST)	8,062,000	14,617,167	8,671,000	8,993,000	3.7
Transportation Sales Tax Agencies (2nd TST)	-	-	-	3,055,000	100.0
Trident Technical College	6,103,436	6,499,593	6,626,300	7,144,000	7.8
Subtotal	29,168,394	38,164,463	33,258,944	36,930,176	11.0

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
<u>SPECIAL REVENUE FUND (continued)</u>					
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	\$ 692,900	\$ 671,379	\$ 717,295	\$ 690,825	(3.7)
Sheriff: Asset Forfeiture	70,246	346,314	380,188	221,088	(41.8)
Sheriff: IV-D Child Support Enforcement	84,846	87,005	88,331	89,164	0.9
Sheriff: Programs	798,704	594,279	867,824	790,707	(8.9)
Sheriff: Victim's Bill of Rights	204,726	201,461	206,349	212,089	2.8
Solicitor: Alcohol Education Program	93,025	99,232	98,334	104,553	6.3
Solicitor: Bond Estreatment	43,217	10,648	11,000	11,000	0.0
Solicitor: Criminal Domestic Violence Approp	88,953	91,527	92,647	94,257	1.7
Solicitor: Drug Court	141,420	144,148	146,115	153,286	4.9
Solicitor: DUI Appropriation	100,729	93,426	103,939	106,662	2.6
Solicitor: Expungement	356,817	251,413	155,297	155,055	(0.2)
Solicitor: Juvenile Education Program	110,724	109,588	108,666	110,854	2.0
Solicitor: Pretrial Intervention	337,437	333,568	359,779	352,495	(2.0)
Solicitor: Seized Assets	6,732	18,512	-	-	na
Solicitor: State Appropriation	901,576	822,980	1,340,575	1,207,155	(10.0)
Solicitor: Traffic Education Program	30,055	27,918	36,579	31,220	(14.7)
Solicitor: Victim's Bill of Rights	155,591	182,151	186,527	191,244	2.5
Solicitor: Victim's Unclaimed Restitution	1,800	3,240	5,000	5,000	0.0
Solicitor: Victim-Witness State Appropriation	70,085	58,951	59,513	60,388	1.5
Solicitor: Violent Crime Prosecution	77,877	80,983	83,369	87,838	5.4
Solicitor: Worthless Check	60,699	49,200	61,549	60,860	(1.1)
Subtotal	4,428,159	4,277,923	5,108,876	4,735,740	(7.3)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	947,144	951,940	1,270,360	1,301,610	2.5
Public Defender: Charleston County	4,148,117	4,353,669	4,751,170	4,915,380	3.5
Subtotal	5,095,261	5,305,609	6,021,530	6,216,990	3.2
ADMINISTRATOR					
Economic Development	2,103,159	1,748,487	3,809,849	3,832,492	0.6
Greenbelt Programs (1st TST)	8,945,037	9,125,623	9,249,372	9,512,576	2.8
Minority Business Development	300,437	259,179	-	-	na
Subtotal	11,348,633	11,133,289	13,059,221	13,345,068	2.2
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	2,374	4,357	15,123	15,123	0.0
Magistrates: Victim's Bill of Rights	70,513	73,150	78,931	82,202	4.1
Subtotal	72,887	77,507	94,054	97,325	3.5

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emerg Mgmt: Awendaw McClellanville Debt Svc	\$ -	\$ 35,651	\$ 205,900	\$ 208,650	1.3
Emerg Mgmt: Awendaw McClellanville Fire Dept	2,270,464	1,886,064	2,398,112	2,540,779	5.9
Emergency Mgmt: East Cooper Fire District	145,000	145,000	145,000	148,625	2.5
Emergency Mgmt: Hazardous Materials	244,605	225,044	227,878	228,424	0.2
Emergency Mgmt: Northern Fire District	240,554	253,208	243,900	249,200	2.2
Emerg Mgmt: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Human Resources: Summer Youth Program	121,396	123,336	100,000	125,000	25.0
Procurement: Minority Business Development	-	-	71,710	-	(100.0)
Procurement: MWDBE Sales Tax	335,475	255,390	-	-	na
Zoning/Planning: Tree Fund	44,857	18,599	159,819	162,171	1.5
Subtotal	3,410,351	2,950,292	3,560,319	3,670,849	3.1
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	1,595,302	1,556,461	5,871,562	6,129,942	4.4
Revenue Bond Debt Service	15,082,044	14,417,446	14,211,369	14,059,369	(1.1)
Trans Develop: Roads Program (1st TST)	20,493,047	21,270,854	21,178,132	21,826,914	3.1
Subtotal	37,170,393	37,244,761	41,261,063	42,016,225	1.8
Total SPECIAL REVENUE FUNDS	90,694,078	99,153,844	102,364,007	107,012,373	4.5
ENTERPRISE FUNDS					
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Consolidated Dispatch: Emergency 911	2,638,479	2,846,544	3,081,877	3,478,727	12.9
Con. Dispatch: Fire and Agency Costs	336,959	450,514	575,041	552,882	(3.9)
DAODAS: Administration	2,375,839	4,018,130	2,694,178	2,125,677	(21.1)
DAODAS: Adolescent Services	406,154	357,844	417,931	296,168	(29.1)
DAODAS: Adult Services	1,351,817	820,084	982,552	931,056	(5.2)
DAODAS: Bedded Services	-	555,206	932,226	840,180	(9.9)
DAODAS: Community Prevention Services	241,538	175,033	169,882	219,122	29.0
DAODAS: Criminal Justice	526,612	702,780	782,494	912,501	16.6
DAODAS: Detention Outpatient	327,319	328,540	403,045	455,135	12.9
DAODAS: Family Care Center	222,604	16,023	-	-	na
DAODAS: Grants	357,925	329,606	-	-	na
DAODAS: Medical Services	4,038	10,860	3,073	4,000	30.2
DAODAS: New Life	-	539,224	1,121,237	1,101,754	(1.7)
DAODAS: Opioid Treatment Services	1,327,708	1,298,431	1,554,459	1,543,679	(0.7)
DAODAS: Sober Center	-	-	-	323,861	100.0
DAODAS: Support Services	711,137	1,353,623	1,599,094	1,654,850	3.5
DAODAS: Therapeutic Child Care	377,631	331,163	468,139	176,470	(62.3)
DAODAS: Women's Services	1,008,123	347,004	441,823	460,690	4.3
DAODAS: Workforce Development	15,623	58,145	-	-	na
Subtotal	12,229,506	14,538,754	15,227,051	15,076,752	(1.0)
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,783,000	2,278,295	2,066,099	2,084,663	0.9
Subtotal	1,783,000	2,278,295	2,066,099	2,084,663	0.9

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	\$ 2,172,889	\$ 2,581,781	\$ 2,150,549	\$ 2,828,122	31.5
Tech Services: Public Safety System	53,961	-	-	-	na
Tech Services: Radio Communications	4,298,904	4,813,754	4,660,609	4,663,365	0.1
Subtotal	6,525,754	7,395,535	6,811,158	7,491,487	10.0
DEPUTY ADMIN TRANSPORTATION & PW					
Environmental Management (EM)- Admin	4,216,217	6,307,919	4,730,258	4,881,248	3.2
EM - Bees Ferry Landfill Conven. Center	593,271	763,670	665,214	641,452	(3.6)
EM - Compost/Mulch Operations	2,061,494	2,006,799	2,245,708	3,148,634	40.2
EM - Containerization	2,502,098	2,448,043	2,755,144	2,322,790	(15.7)
EM - Curbside Collection	3,818,217	3,622,255	4,219,505	4,160,982	(1.4)
EM - Drop Site Collection	825,660	788,945	939,006	745,686	(20.6)
EM - Landfill Operations	10,701,704	12,054,996	5,067,083	5,128,489	1.2
EM - Litter Control	53,861	90,002	73,072	78,789	7.8
EM - Materials Recovery Facility	560,699	2,442,552	3,320,885	3,928,276	18.3
EM - Transfer Station Projects	-	-	6,500,000	6,500,000	0.0
Subtotal	25,333,221	30,525,181	30,515,875	31,536,346	3.3
Total ENTERPRISE FUNDS	45,871,481	54,737,765	54,620,183	56,189,248	2.9
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Office Services	1,517,417	1,545,956	1,576,883	1,552,107	(1.6)
Technology Services: Records Mgmt	526,008	518,667	576,824	640,126	11.0
Technology Services: Telecommunications	1,844,287	1,917,155	2,147,701	2,094,394	(2.5)
Subtotal	3,887,712	3,981,778	4,301,408	4,286,627	(0.3)
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	41,728,258	39,967,083	28,322,000	29,137,000	2.9
Procurement: Central Parts Warehouse	2,411,636	2,624,890	3,000,000	2,900,000	(3.3)
Safety & Risk: Safety/Workers' Compensation	4,912,761	4,336,678	5,383,284	5,256,417	(2.4)
Subtotal	49,052,655	46,928,651	36,705,284	37,293,417	1.6
DEPUTY ADMIN TRANSPORTATION & PW					
Fleet Management	13,238,316	11,660,757	13,721,813	13,398,046	(2.4)
Subtotal	13,238,316	11,660,757	13,721,813	13,398,046	(2.4)
Total INTERNAL SERVICE FUND	66,178,683	62,571,186	54,728,505	54,978,090	0.5
Total GENERAL FUND	181,727,352	188,063,731	201,856,672	225,291,373	11.6
Total OTHER FUNDS	232,165,685	244,156,916	240,955,274	250,668,542	4.0
Total EXPENDITURES	\$413,893,037	\$ 432,220,647	\$ 442,811,946	\$ 475,959,915	7.5

**Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2018
(In Thousands of Dollars)**

FUND	TRANSFER TO:																				
	General	Debt Service	Capital Projects	Clerk of Court IVD	Human Resources: Summer Youth	Public Defender: Chas	Sheriff: Programs	Sheriff Detention: Victim Bill of Rights	Solicitor: Programs	Special Source Revenue Bond: Debt	Trans. Sales Tax: Greenbelts Projects (2nd)	Trans. Sales Tax: Projects (1st)	Trans. Sales Tax: Roads Projects (2nd)	Trident Tech. Debt	Trident Tech. Operating	DAODAS	Environmental Mgmt: Projects	Tech Serv: Radio Communication	Fleet Mgmt.	Records Management	Total Out
General		802		16	85	3,130	71	104	13						1,449		1,935	2,733		10,338	
Capital Projects Lease		208																		208	
Accom. Tax State	25																			25	
Solicitor-Programs	191								130											321	
Special Source Revenue Bond	2,040	440								5,134			6	96						7,716	
Trans. Sales Tax Greenbelts (2nd)										5,000										5,000	
Trans. Sales Tax Roads (1st)		3,000									10,500									13,500	
Trans. Sales Tax Roads (2nd)												17,082								17,082	
TTC Debt Service		3,675																		3,675	
Environmental Management			2,000													300				2,300	
Parking Garages	1,352														129					1,481	
Revenue Collections	142																			142	
Tech Services: Telecommunications																			75	75	
Total In	3,750	8,125	2,000	16	85	3,130	71	104	143	5,134	5,000	10,500	17,082	6	96	1,578	300	1,935	2,733	75	61,863

Notes:

The transfer out side of \$208 for Capital Projects and \$1,260 for Special Source Revenue Bond is not reflected in the FY 2018 budget.

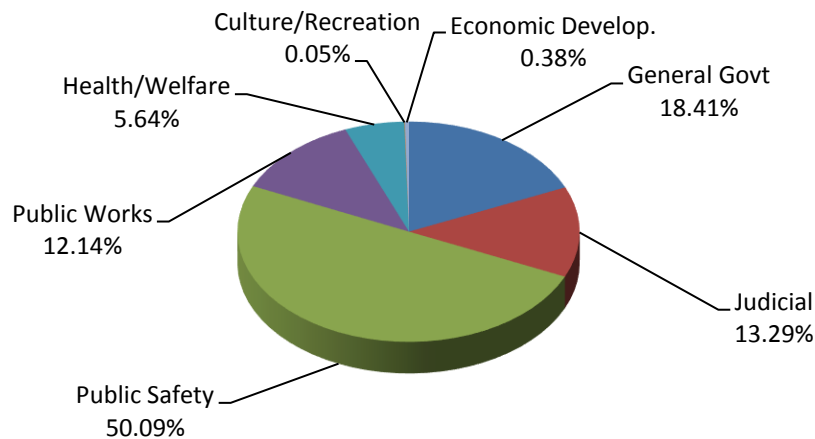
The transfer in side of \$2,000 for Capital Projects, \$5,000 for Greenbelts Projects (2nd), \$10,500 for Transportation Sales Tax: Roads Projects (1st), \$17,082 for Transportation Sales Tax: Roads Projects (2nd), and \$300 for Environmental Management: Projects is not reflected in the FY 2018 budget.

Reconciliation	(Total Out)	Total In
Per Matrix	61,863	61,863
Unbudgeted Per Notes	(1,468)	(34,882)
FY 2018 Budgeted	60,395	26,981

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 2,658.47 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 2018 Charleston County All Funds



Total FTEs: 2,658.47

Source	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
General Govt	456.61	465.61	478.51	489.31	10.80	2.3
Judicial	324.43	331.81	351.31	353.31	2.00	0.6
Public Safety	1,223.24	1,303.24	1,318.24	1,331.74	13.50	1.0
Public Works	309.01	296.61	313.61	322.86	9.25	2.9
Health/Welfare	154.50	155.00	153.10	149.85	(3.25)	(2.1)
Culture/Recreation	1.30	1.20	1.20	1.40	0.20	16.7
Economic Develop.	5.00	10.00	10.00	10.00	0.00	0.0
Total FTEs	2,474.09	2,563.47	2,625.97	2,658.47	32.50	1.3

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2018 Approved

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	12.00							12.00
Administrator	7.60							7.60
Assessor	62.00							62.00
Auditor	32.00							32.00
Budget	8.00							8.00
Building Inspections			27.00					27.00
Clerk of Court		61.00						61.00
Community Development	4.40				5.60			10.00
Consolidated Dispatch			179.00					179.00
Coroner		15.00						15.00
DAODAS					113.00			113.00
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			36.00					36.00
Emergency Medical Svs			216.00					216.00
Environmental Management				108.80				108.80
Facilities Management	112.00				1.00			113.00
Finance	12.00							12.00
Fleet Management	29.00							29.00
Greenbelt Programs						1.40		1.40
Human Resources	20.00							20.00
Internal Auditor	2.00							2.00
Legal	7.11							7.11
Legislative Delegation	3.00							3.00
Magistrate Courts		72.51						72.51
Master-In-Equity		8.00						8.00
Nondepartmental								0.00
Probate Courts		21.80						21.80
Procurement	20.00							20.00
Public Defender		64.00						64.00
Public Works				183.85	25.25			209.10
Register Mesne Convey.	27.00							27.00
Revenue Collections	26.00							26.00
Safety & Risk Mgmt.	5.00							5.00
Sheriff			873.74					873.74
Solicitor		111.00						111.00
Technology Services	28.00							28.00
Transp Development				30.21				30.21
Treasurer	24.00							24.00
Veterans Affairs					5.00			5.00
Zoning/Planning	24.20							24.20
Total FTEs	<u>489.31</u>	<u>353.31</u>	<u>1,331.74</u>	<u>322.86</u>	<u>149.85</u>	<u>1.40</u>	<u>10.00</u>	<u>2,658.47</u>

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2018 Approved

Organization	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
County Council	12.00					12.00
Administrator	7.60					7.60
Assessor	62.00					62.00
Auditor	32.00					32.00
Budget	8.00					8.00
Building Inspections	27.00					27.00
Clerk of Court	52.92	8.08				61.00
Community Development	4.40	5.60				10.00
Consolidated Dispatch	167.75			11.25		179.00
Coroner	15.00					15.00
DAODAS				113.00		113.00
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	5.37	30.63				36.00
Emergency Medical Service	216.00					216.00
Environmental Management				108.80		108.80
Facilities Management	85.50		3.00	18.50	6.00	113.00
Finance	12.00					12.00
Fleet Management					29.00	29.00
Greenbelt Programs		1.40				1.40
Human Resources	19.00				1.00	20.00
Internal Auditor	2.00					2.00
Legal	7.11					7.11
Legislative Delegation	3.00					3.00
Magistrate Courts	71.51	1.00				72.51
Master-In-Equity	8.00					8.00
Nondepartmental						0.00
Probate Courts	21.80					21.80
Procurement	16.00				4.00	20.00
Public Defender		64.00				64.00
Public Works	183.85	25.25				209.10
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	25.00				873.74
Solicitor	71.27	39.73				111.00
Technology Services	13.00			2.50	12.50	28.00
Transportation Development	22.65	7.56				30.21
Treasurer	24.00					24.00
Veterans Affairs	5.00					5.00
Zoning/Planning	24.20					24.20
Total FTEs	<u>2,106.47</u>	<u>218.25</u>	<u>3.00</u>	<u>274.05</u>	<u>56.70</u>	<u>2,658.47</u>

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

GENERAL FUND	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 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	32.00	1.00
Clerk of Court	50.92	50.92	50.92	52.92	2.00
Coroner	11.00	12.00	13.00	15.00	2.00
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	20.80	21.80	21.80	21.80	-
Register Mesne Conveyance	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	449.00	448.00	446.00	446.00	-
Sheriff: Law Enforcement	326.00	351.00	353.00	353.00	-
Sheriff: School Crossing Guards	49.74	49.74	49.74	49.74	-
Solicitor	64.43	66.59	68.85	71.27	2.42
Treasurer	22.00	23.00	23.00	24.00	1.00
Subtotal	1,054.89	1,084.05	1,087.31	1,095.73	8.42
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	6.80	7.80	7.80	7.60	(0.20)
Non-Departmental	-	1.00	-	-	-
Subtotal	6.80	8.80	7.80	7.60	(0.20)
DEPUTY ADMIN COMMUNITY SERVICES					
Community Development: Administration	4.40	4.40	4.40	4.40	-
Community Dev: Medical Indigent Assist	0.10	0.10	-	-	-
Consolidated Dispatch	152.00	150.75	154.75	167.75	13.00
Emergency Medical Services	167.50	218.50	217.50	216.00	(1.50)
Subtotal	324.00	373.75	376.65	388.15	11.50

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

GENERAL FUND (continued)	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	4.00	4.00	4.00	-
Assessor	58.00	58.00	62.00	62.00	-
Budget	8.00	8.00	8.00	8.00	-
Finance	12.00	12.00	12.00	12.00	-
Revenue Collections: Delinquent Tax	7.00	6.00	6.00	6.00	-
Subtotal	89.00	88.00	92.00	92.00	-
DEPUTY ADMIN GENERAL SERVICES					
Deputy Administrator General Services	3.00	3.00	3.00	3.00	-
Building Inspections	23.00	23.00	25.00	27.00	2.00
Facilities Management	78.00	78.00	79.50	85.50	6.00
Magistrate Courts	69.63	70.01	70.51	71.51	1.00
Technology Services	10.00	10.00	12.00	12.00	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	184.63	185.01	191.01	200.01	9.00
DEPUTY ADMIN HUMAN SERVICES					
Deputy Administrator Human Services	3.00	3.00	3.00	3.00	-
Emergency Mgmt: Emergency Prep.	4.50	5.50	5.37	5.37	-
Human Resources	16.00	16.00	17.00	19.00	2.00
Procurement	11.00	11.00	15.00	16.00	1.00
Safety & Risk Management: Risk Mgmt.	0.80	0.80	0.80	0.80	-
Zoning/Planning	21.20	22.20	24.20	24.20	-
Subtotal	56.50	58.50	65.37	68.37	3.00
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Administration	7.85	7.85	11.10	11.10	-
Public Works: Asset Management	7.00	7.00	2.00	2.00	-
Public Works: Civil Engineering	11.00	11.00	12.75	12.75	-
Public Works: Field Operations	122.00	122.00	124.50	129.50	5.00
Public Works: Mosquito Control	28.00	28.00	27.50	28.50	1.00
Transportation Development	17.00	17.75	19.00	22.65	3.65
Subtotal	192.85	193.60	196.85	206.50	9.65
Total GENERAL FUND	1,956.78	2,039.82	2,065.10	2,106.47	41.37

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

SPECIAL REVENUE FUNDS	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	6.08	6.08	6.08	6.08	-
Clerk of Court: MacArthur Found Grant	-	-	2.00	2.00	-
Sheriff: DUI Enforcement Team Grant	2.00	1.00	2.00	2.00	-
Sheriff: Programs	6.00	5.00	5.00	4.00	(1.00)
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: MacArthur Foundation Grant	-	3.00	13.00	13.00	-
Sheriff: Victim's Bill of Rights	4.00	4.00	4.00	4.00	-
Sheriff: Victim Advocate Grant	-	4.00	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	0.40	0.65	0.25
Solicitor: DUI State Appropriation	1.00	1.00	1.00	1.00	-
Solicitor: Expungement	4.40	3.17	3.17	3.17	-
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	5.34	5.30	5.30	4.30	(1.00)
Solicitor: State Appropriation	10.48	10.59	16.58	10.91	(5.67)
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	1.00	-
Solicitor: Victims of Crime Act Grant	3.00	7.00	7.00	7.00	-
Solicitor: Victim-Witness State Approp	1.00	1.00	1.00	1.00	-
Solicitor: Violence Against Women Grant	1.00	1.00	1.00	1.00	-
Solicitor: Violent Crime Prosecution	1.00	1.00	1.00	1.00	-
Solicitor: Worthless Check	2.00	1.00	1.00	1.00	-
Subtotal	57.65	64.49	80.23	72.81	(7.42)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	7.85	8.88	12.00	13.00	1.00
Public Defender: Charleston County	46.15	46.12	51.00	51.00	-
Subtotal	54.00	55.00	63.00	64.00	1.00
COUNTY ADMINISTRATOR					
Economic Development	5.00	10.00	10.00	10.00	-
Greenbelt Programs (1st TST)	1.30	1.20	1.20	1.40	0.20
Minority Business Development	3.00	1.00	-	-	-
Subtotal	9.30	12.20	11.20	11.40	0.20

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

SPECIAL REVENUE FUNDS (continued)	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
Community Dev: Urban Entitlement Funds	5.50	5.50	5.60	5.60	-
Subtotal	5.50	5.50	5.60	5.60	-
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	28.00	28.00	29.13	29.13	-
Emergency Mgmt: Hazardous Materials	1.50	1.50	1.50	1.50	-
Procurement: MWDBE: Sales Tax	3.00	3.00	-	-	-
Subtotal	32.50	32.50	30.63	30.63	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Allocation Projects (1st TST)	2.00	2.00	2.00	2.00	-
Public Works: Stormwater Drainage	12.25	12.25	23.25	23.25	-
Trans Development - Roads Program (1st TST)	6.61	5.46	6.21	7.56	1.35
Subtotal	20.86	19.71	31.46	32.81	1.35
Total SPECIAL REVENUE FUNDS	180.81	190.40	223.12	218.25	(4.87)
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	-

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

ENTERPRISE FUNDS	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
Consolidated Dispatch: Emergency 911	7.00	8.25	8.25	9.00	0.75
Consolidated Dispatch: Fire & Agency Costs	1.00	1.00	2.00	2.25	0.25
DAODAS: Administration	17.00	16.50	16.50	16.50	-
DAODAS: Adolescent Services	6.80	6.40	5.40	2.60	(2.80)
DAODAS: Adult Services	15.80	12.30	10.30	10.40	0.10
DAODAS: Bedded Services	-	4.50	4.50	4.50	-
DAODAS: Comm Prevention Services	3.00	3.00	3.00	2.25	(0.75)
DAODAS: Criminal Justice	7.80	8.80	8.80	8.80	-
DAODAS: Detention Outpatient	5.40	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	-	-	-	-
DAODAS: New Life Unit	-	4.50	7.50	5.65	(1.85)
DAODAS: Opioid Treatment Services	10.65	11.25	11.25	11.15	(0.10)
DAODAS: SBIRT Grant	-	-	-	2.30	2.30
DAODAS: Sober Center Program	-	-	-	5.00	5.00
DAODAS: Support Services	23.15	25.40	25.40	27.50	2.10
DAODAS: Therapeutic Child Care	8.65	8.25	7.25	3.00	(4.25)
DAODAS: Women's Services	11.80	6.45	5.45	5.70	0.25
Subtotal	123.00	124.25	123.25	124.25	1.00
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	19.00	20.00	20.00	20.00	-
Subtotal	19.00	20.00	20.00	20.00	-
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	1.00	1.00	1.00	1.00	-
Facilities Management: Parking Garages	17.00	17.00	17.50	17.50	-
Tech Services: Radio Communications	2.50	2.50	2.50	2.50	-
Subtotal	20.50	20.50	21.00	21.00	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environ Mgmt (EM) - Administration	16.50	16.00	15.00	12.00	(3.00)
EM - Bees Ferry Landfill Conv Ctr	10.00	10.00	7.00	7.00	-
EM - Compost & Mulch Operations	14.00	12.00	11.00	10.00	(1.00)
EM - Containerization	28.00	28.00	29.00	27.00	(2.00)
EM - Curbside Collection	19.00	19.00	19.00	19.00	-
EM - Drop Site Collection	8.00	8.00	9.00	8.00	(1.00)
EM - Landfill Operations	18.00	18.00	17.00	17.00	-
EM - Litter Control	0.80	0.80	0.80	0.80	-
EM - Materials Recovery Facility	6.00	-	6.00	8.00	2.00
Subtotal	120.30	111.80	113.80	108.80	(5.00)
Total ENTERPRISE FUNDS	282.80	276.55	278.05	274.05	(4.00)

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

INTERNAL SERVICE FUNDS	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Office Services	6.25	6.00	6.00	6.00	-
Technology Services: Records Management	8.00	8.00	8.00	8.00	-
Technology Services: Telecommunications	3.50	3.50	4.50	4.50	-
Subtotal	17.75	17.50	18.50	18.50	-
DEPUTY ADMIN HUMAN SERVICES					
Human Resources: Employee Benefits	1.00	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	9.20	9.20	9.20	9.20	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Management	26.75	27.00	29.00	29.00	-
Subtotal	26.75	27.00	29.00	29.00	-
Total INTERNAL SERVICE FUNDS	53.70	53.70	56.70	56.70	-
Total Positions GENERAL FUND	1,956.78	2,039.82	2,065.10	2,106.47	41.37
Total Positions OTHER FUNDS	517.31	523.65	560.87	552.00	(8.87)
Total Positions ALL FUNDS	2,474.09	2,563.47	2,625.97	2,658.47	32.50

Charleston County, South Carolina
All Funds
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 52,687,357	\$ 52,153,886	\$ 52,730,440	\$ 52,730,440	\$ 60,433,174
Revenues:					
Property Tax	121,136,116	142,962,215	146,029,506	149,131,856	156,273,764
Sales Tax	119,086,282	126,554,262	130,150,000	131,400,000	188,700,000
Licenses and Permits	4,733,469	5,436,018	4,822,050	5,670,566	5,885,800
Intergovernmental	35,532,622	36,472,277	37,749,159	37,123,467	39,283,464
Charges and Fees	130,580,256	126,829,594	117,603,639	119,240,049	121,174,946
Fines and Forfeitures	2,719,702	2,351,409	1,737,320	1,792,190	1,816,628
Interest	2,314,583	2,256,777	2,001,650	2,268,750	2,885,000
Miscellaneous	7,377,935	7,036,721	6,009,906	5,993,796	6,126,342
Leases and Rent	927,927	798,614	511,166	423,013	425,937
Debt Proceeds	-	1,316,947	-	-	8,845,188
Subtotal	424,408,892	452,014,834	446,614,396	453,043,687	531,417,069
Interfund Transfer In	33,957,046	32,271,184	26,882,006	26,559,666	26,981,196
Total Available	511,053,295	536,439,904	526,226,842	532,333,793	618,831,439
Expenditures:					
Personnel	154,160,740	158,087,257	172,352,873	166,407,022	182,783,022
Operating	195,293,901	210,061,150	193,480,904	188,402,378	211,941,094
Capital	2,724,243	3,816,514	14,186,655	16,464,305	13,686,996
Debt Service	61,714,153	60,255,726	62,791,514	62,785,514	67,548,803
Subtotal	413,893,037	432,220,647	442,811,946	434,059,219	475,959,915
Interfund Transfer Out	45,006,372	51,488,817	37,105,452	37,841,400	60,395,627
Total Disbursements	458,899,409	483,709,464	479,917,398	471,900,619	536,355,542
Nonspendable	68,062,800	73,231,735	73,231,735	73,173,735	73,173,735
Restricted: External	(184,345,919)	(185,242,991)	(183,619,067)	(183,127,697)	(174,536,560)
Restricted: Internal	104,052,368	113,674,142	103,975,160	122,279,839	135,422,841
Available	64,384,637	51,067,554	52,721,616	48,107,297	48,415,881
Ending Balance, June 30	\$ 52,153,886	\$ 52,730,440	\$ 46,309,444	\$ 60,433,174	\$ 82,475,897

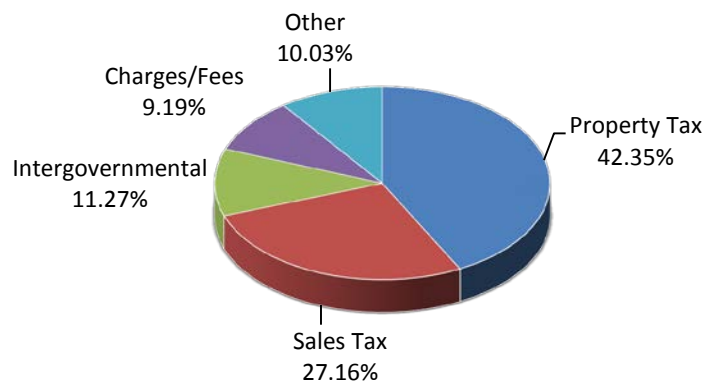
Charleston County, South Carolina
Fund Statement by Fund Type

	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 69,044,777	\$ 17,785,492	\$ 38,663,704	\$ 77,674,859	\$ (142,735,658)	\$ 60,433,174
Revenues:						
Property Tax	99,756,000	22,361,000	34,156,764	-	-	156,273,764
Sales Tax	64,000,000	-	124,700,000	-	-	188,700,000
Licenses and Permits	5,655,800	-	230,000	-	-	5,885,800
Intergovernmental	26,566,365	82,977	6,525,197	6,108,925	-	39,283,464
Charges and Fees	21,660,150	-	4,089,700	44,019,229	51,405,867	121,174,946
Fines and Forfeitures	1,420,200	-	396,428	-	-	1,816,628
Interest	2,164,500	175,000	57,500	228,000	260,000	2,885,000
Miscellaneous	5,555,314	171,428	464,600	(80,000)	15,000	6,126,342
Leases and Rent	101,000	-	-	324,937	-	425,937
Debt Proceeds	-	8,845,188	-	-	-	8,845,188
Subtotal	226,879,329	31,635,593	170,620,189	50,601,091	51,680,867	531,417,069
Interfund Transfer In	3,749,988	8,124,800	8,784,982	3,513,676	2,807,750	26,981,196
Total Available	299,674,094	57,545,885	218,068,875	131,789,626	(88,247,041)	618,831,439
Expenditures:						
General Government	77,098,735	-	12,335,171	9,576,150	54,978,090	153,988,146
Judicial	20,708,710	-	9,721,884	-	-	30,430,594
Public Safety	96,408,927	-	4,604,627	4,031,609	-	105,045,163
Public Works	10,691,390	-	16,696,523	31,536,346	-	58,924,259
Health/Welfare	4,657,465	-	-	11,045,143	-	15,702,608
Culture/Recreation	15,726,146	-	17,872,073	-	-	33,598,219
Education	-	-	7,144,000	-	-	7,144,000
Economic Development	-	-	3,832,492	-	-	3,832,492
Debt Service	-	32,488,831	34,805,603	-	-	67,294,434
Subtotal	225,291,373	32,488,831	107,012,373	56,189,248	54,978,090	475,959,915
Interfund Transfer Out	10,337,944	-	46,059,271	3,923,412	75,000	60,395,627
Total Disbursements	235,629,317	32,488,831	153,071,644	60,112,660	55,053,090	536,355,542
Nonspendable	777,478	-	199,169	54,618,125	17,578,963	73,173,735
Restricted: External	-	6,182,506	8,806,033	(22,812,651)	(166,712,448)	(174,536,560)
Restricted: Internal	53,696,726	18,507,898	34,120,715	28,989,052	108,450	135,422,841
Available	9,570,573	366,650	21,871,314	10,882,440	5,724,904	48,415,881
Ending Balance, June 30	\$ 64,044,777	\$ 25,057,054	\$ 64,997,231	\$ 71,676,966	\$ (143,300,131)	\$ 82,475,897

GENERAL FUND

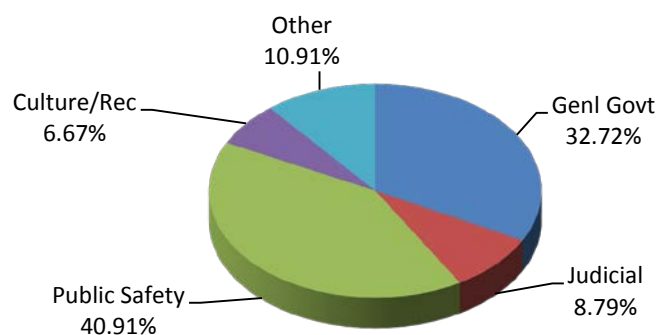
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2018 Charleston County General Fund



Total Available Budgeted: \$235,629,317

WHERE IT GOES... FY 2018 Charleston County General Fund



Total Uses: \$235,629,317

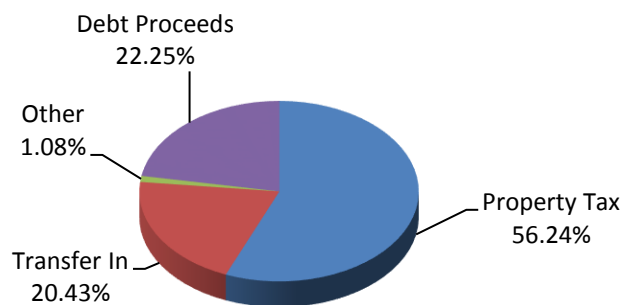
Charleston County, South Carolina
General Fund
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 53,805,344	\$ 53,782,843	\$ 60,226,826	\$ 60,226,826	\$ 69,044,777
Revenues:					
Property Tax	73,639,890	92,526,827	94,694,000	95,310,500	99,756,000
Sales Tax	54,628,245	57,932,479	59,000,000	61,000,000	64,000,000
Licenses and Permits	4,520,557	5,221,268	4,602,050	5,440,500	5,655,800
Intergovernmental	22,819,490	24,557,845	25,202,083	24,468,477	26,566,365
Charges and Fees	24,818,315	21,468,226	20,150,300	21,322,374	21,660,150
Fines and Forfeitures	1,806,571	1,578,420	1,272,000	1,421,700	1,420,200
Interest	1,187,583	963,757	1,684,400	1,714,500	2,164,500
Miscellaneous	4,924,355	5,484,594	5,394,026	5,398,210	5,555,314
Leases and Rentals	636,459	479,701	250,000	100,000	101,000
Subtotal	188,981,465	210,213,117	212,248,859	216,176,261	226,879,329
Interfund Transfer In	4,508,332	4,466,842	4,061,459	4,178,764	3,749,988
Total Available	247,295,141	268,462,802	276,537,144	280,581,851	299,674,094
Expenditures:					
Personnel	117,977,514	120,656,358	129,691,864	126,191,864	139,594,499
Operating	61,703,453	64,066,260	67,544,985	64,088,367	80,877,604
Capital	2,046,385	3,341,113	4,619,823	6,803,197	4,819,270
Subtotal	181,727,352	188,063,731	201,856,672	197,083,428	225,291,373
Interfund Transfer Out	11,784,946	20,172,245	14,453,646	14,453,646	10,337,944
Total Disbursements	193,512,298	208,235,976	216,310,318	211,537,074	235,629,317
Nonspendable	1,161,306	777,478	777,478	777,478	777,478
Restricted: Internal	50,214,591	49,946,611	49,946,611	58,423,966	53,696,726
Available	2,406,946	9,502,737	9,502,737	9,843,333	9,570,573
Ending Balance, June 30	\$ 53,782,843	\$ 60,226,826	\$ 60,226,826	\$ 69,044,777	\$ 64,044,777

DEBT SERVICE FUND

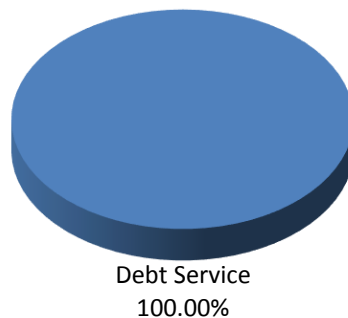
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2018 Charleston County Debt Service Funds



Total Available Budgeted: \$39,760,393

WHERE IT GOES... FY 2018 Charleston County Debt Service Funds



Total Uses: \$39,760,393

* Includes \$7,271,562 in budgeted increases in fund balance

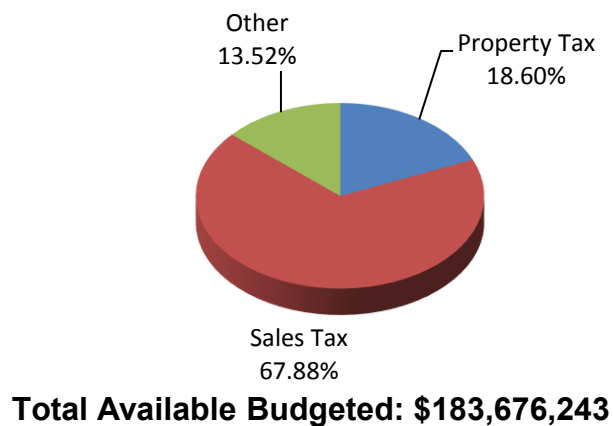
Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 19,938,633	\$ 17,016,973	\$ 18,084,594	\$ 18,084,594	\$ 17,785,492
Revenues:					
Property Tax	18,617,736	19,940,486	20,660,000	20,963,000	22,361,000
Intergovernmental	356,837	363,612	70,977	82,977	82,977
Interest	42,392	104,004	67,000	140,000	175,000
Miscellaneous	-	(13,347)	-	-	171,428
Debt Proceeds	-	1,316,947	-	-	8,845,188
Subtotal	19,016,965	21,711,702	20,797,977	21,185,977	31,635,593
Interfund Transfer In	7,482,818	7,380,765	8,589,707	8,745,207	8,124,800
Total Available	46,438,416	46,109,440	47,472,278	48,015,778	57,545,885
Expenditures:					
Personnel	-	-	-	-	-
Operating	63,112	161,989	57,000	115,000	107,000
Capital	-	-	-	-	-
Debt Service	29,358,331	27,532,132	29,185,579	29,178,579	32,381,831
Subtotal	29,421,443	27,694,121	29,242,579	29,293,579	32,488,831
Interfund Transfer Out	-	330,725	936,707	936,707	-
Total Disbursements	29,421,443	28,024,846	30,179,286	30,230,286	32,488,831
Restricted: External	-	936,706	-	-	6,182,506
Restricted: Internal	17,016,973	16,849,042	15,091,701	17,418,842	18,507,898
Available	-	298,846	2,201,291	366,650	366,650
Ending Balance, June 30	\$ 17,016,973	\$ 18,084,594	\$ 17,292,992	\$ 17,785,492	\$ 25,057,054

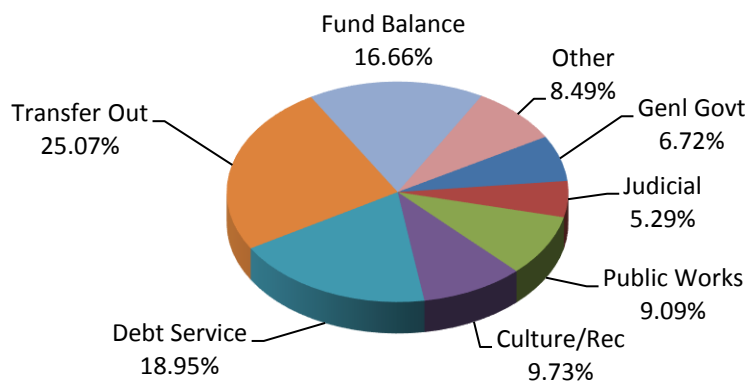
SPECIAL REVENUE FUNDS

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 2018 Charleston County Special Revenue Funds



WHERE IT GOES... FY 2018 Charleston County Special Revenue Funds



Total Uses: \$183,676,243*

* Includes \$30,604,599 in budgeted increases in fund balance.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 1,135,178	\$ 2,072,866	\$ 790,840	\$ 790,840	\$ 120,385
Revenues:					
Sales Tax	14,750,760	15,699,420	17,150,000	16,400,000	17,700,000
Interest	7,743	11,609	5,000	5,000	5,000
Subtotal	15,925,660	15,711,029	17,155,000	16,405,000	17,705,000
Total Available	17,060,838	17,783,895	17,945,840	17,195,840	17,825,385
Expenditures:					
Personnel	4,084,901	5,485,888	6,828,176	6,123,563	6,497,160
Operating	10,903,071	11,507,167	11,011,148	10,951,892	11,139,588
Capital	-	-	-	-	-
Subtotal	14,987,972	16,993,055	17,839,324	17,075,455	17,636,748
Total Disbursements	14,987,972	16,993,055	17,839,324	17,075,455	17,636,748
Restricted: Internal	1,816,204	790,840	106,516	120,385	188,637
Available	256,662	-	-	-	-
Ending Balance, June 30	\$ 2,072,866	\$ 790,840	\$ 106,516	\$ 120,385	\$ 188,637

Note: Refer to page 168 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	23,148	48,866	25,000	25,000	25,000
Interest	174	1,213	-	-	-
Subtotal	23,322	50,079	25,000	25,000	25,000
Total Available	23,322	50,079	25,000	25,000	25,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	23,825	-	-	-
Capital	-	-	-	-	-
Subtotal	-	23,825	-	-	-
Interfund Transfer Out	23,322	26,254	25,000	25,000	25,000
Total Disbursements	23,322	50,079	25,000	25,000	25,000
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 169 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 22,354	\$ 19,980	\$ 15,623	\$ 15,623	\$ 15,123
Total Available	22,354	19,980	15,623	15,623	15,123
Expenditures:					
Personnel	-	-	-	-	-
Operating	2,374	4,357	15,123	500	15,123
Capital	-	-	-	-	-
Subtotal	2,374	4,357	15,123	500	15,123
Total Disbursements	2,374	4,357	15,123	500	15,123
Restricted: Internal	19,980	15,623	500	15,123	-
Ending Balance, June 30	\$ 19,980	\$ 15,623	\$ 500	\$ 15,123	\$ -

Note: Refer to page 299 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 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 1,422	\$ 1,422	\$ -
Revenues:					
Intergovernmental	1,020,759	895,579	765,000	720,000	675,000
Subtotal	1,020,759	895,579	765,000	720,000	675,000
Interfund Transfer In	-	-	-	-	15,825
Total Available	1,020,759	895,579	766,422	721,422	690,825
Expenditures:					
Personnel	423,676	403,672	445,287	377,157	423,205
Operating	269,224	267,707	272,008	278,950	267,620
Capital	-	-	-	-	-
Subtotal	692,900	671,379	717,295	656,107	690,825
Interfund Transfer Out	327,859	222,778	47,705	65,315	-
Total Disbursements	1,020,759	894,157	765,000	721,422	690,825
Restricted: Internal	-	1,422	1,422	-	-
Ending Balance, June 30	\$ -	\$ 1,422	\$ 1,422	\$ -	\$ -

Note: Refer to page 186 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 2,429,475	\$ 2,777,364	\$ 2,849,078	\$ 2,849,078	\$ 2,268,743
Revenues:					
Property Tax	2,468,947	2,713,303	2,832,706	2,937,856	2,940,864
Intergovernmental	-	27,000	-	-	-
Miscellaneous	282,538	2,970	-	8,400	8,400
Subtotal	2,751,485	2,743,273	2,832,706	2,946,256	2,949,264
Total Available	5,180,960	5,520,637	5,681,784	5,795,334	5,218,007
Expenditures:					
Personnel	835,786	837,984	1,212,412	1,115,447	1,112,654
Operating	1,554,709	1,165,382	2,615,081	2,365,715	2,688,838
Capital	13,101	4,300	54,066	45,429	31,000
Subtotal	2,403,596	2,007,666	3,881,559	3,526,591	3,832,492
Interfund Transfer Out	-	663,893	-	-	-
Total Disbursements	2,403,596	2,671,559	3,881,559	3,526,591	3,832,492
Restricted: Internal	440,452	1,050,247	669	883,228	-
Available	2,336,912	1,798,831	1,799,556	1,385,515	1,385,515
Ending Balance, June 30	\$ 2,777,364	\$ 2,849,078	\$ 1,800,225	\$ 2,268,743	\$ 1,385,515

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 663,286	\$ 484,985	\$ 1,244,246	\$ 1,244,246	\$ 1,369,346
Revenues:					
Property Tax	2,098,971	2,147,247	2,106,500	2,126,500	2,204,000
Intergovernmental	136,540	130,875	104,220	104,220	97,179
Miscellaneous	1,260	367,203	-	-	-
Subtotal	2,236,771	2,645,325	2,210,720	2,230,720	2,301,179
Total Available	2,900,057	3,130,310	3,454,966	3,474,966	3,670,525
Expenditures:					
Personnel	1,509,243	1,460,620	1,816,689	1,516,689	1,806,640
Operating	363,627	358,894	381,423	361,423	701,139
Capital	397,594	66,550	200,000	-	33,000
Subtotal	2,270,464	1,886,064	2,398,112	1,878,112	2,540,779
Interfund Transfer Out	144,608	-	-	227,508	-
Total Disbursements	2,415,072	1,886,064	2,398,112	2,105,620	2,540,779
Nonspendable	115,500	58,000	58,000	-	-
Restricted: Internal	-	187,392	-	239,600	-
Available	369,485	998,854	998,854	1,129,746	1,129,746
Ending Balance, June 30	\$ 484,985	\$ 1,244,246	\$ 1,056,854	\$ 1,369,346	\$ 1,129,746

Note: Refer to page 330 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 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ 231,661	\$ 39,012	\$ 39,012	\$ 80,104
Revenues:					
Property Tax	224,027	248,598	234,000	240,300	197,300
Intergovernmental	7,634	8,776	7,088	5,500	6,323
Miscellaneous	-	(23)	-	-	-
Subtotal	231,661	257,351	241,088	245,800	203,623
Interfund Transfer In	-	23,486	2,192	2,192	-
Total Available	231,661	512,498	282,292	287,004	283,727
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	35,651	205,900	206,900	208,650
Subtotal	-	35,651	205,900	206,900	208,650
Interfund Transfer Out	-	437,835	-	-	-
Total Disbursements	-	473,486	205,900	206,900	208,650
Restricted: Internal	210,000	-	-	5,027	-
Available	21,661	39,012	76,392	75,077	75,077
Ending Balance, June 30	\$ 231,661	\$ 39,012	\$ 76,392	\$ 80,104	\$ 75,077

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 12,966	\$ 9,585	\$ 40,995	\$ 40,995	\$ 30,995
Revenues:					
Property Tax	139,022	173,461	132,600	132,600	132,600
Intergovernmental	2,597	2,881	2,400	2,400	2,400
Miscellaneous	-	68	-	-	-
Subtotal	141,619	176,410	135,000	135,000	135,000
Total Available	154,585	185,995	175,995	175,995	165,995
Expenditures:					
Personnel	-	-	-	-	-
Operating	145,000	145,000	145,000	145,000	148,625
Capital	-	-	-	-	-
Subtotal	145,000	145,000	145,000	145,000	148,625
Total Disbursements	145,000	145,000	145,000	145,000	148,625
Restricted: Internal	-	10,000	-	13,625	-
Available	9,585	30,995	30,995	17,370	17,370
Ending Balance, June 30	\$ 9,585	\$ 40,995	\$ 30,995	\$ 30,995	\$ 17,370

Note: Refer to page 333 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 157,007	\$ 124,987	\$ 114,693	\$ 114,693	\$ 109,285
Revenues:					
Licenses and Permits	212,912	214,750	220,000	230,066	230,000
Subtotal	212,912	214,750	220,000	230,066	230,000
Total Available	369,919	339,737	334,693	344,759	339,285
Expenditures:					
Personnel	176,767	177,346	177,909	175,505	181,167
Operating	67,838	47,698	49,969	59,969	47,257
Capital	-	-	-	-	-
Subtotal	244,605	225,044	227,878	235,474	228,424
Interfund Transfer Out	327	-	-	-	-
Total Disbursements	244,932	225,044	227,878	235,474	228,424
Restricted: Internal	9,767	7,878	-	-	-
Available	115,220	106,815	106,815	109,285	110,861
Ending Balance, June 30	\$ 124,987	\$ 114,693	\$ 106,815	\$ 109,285	\$ 110,861

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 3,010	\$ 825	\$ 1,311	\$ 1,311	\$ 1,311
Revenues:					
Property Tax	233,814	248,783	240,100	240,100	245,000
Intergovernmental	<u>4,555</u>	<u>4,911</u>	<u>3,800</u>	<u>3,800</u>	<u>4,200</u>
Subtotal	<u>238,369</u>	<u>253,694</u>	<u>243,900</u>	<u>243,900</u>	<u>249,200</u>
Total Available	<u>241,379</u>	<u>254,519</u>	<u>245,211</u>	<u>245,211</u>	<u>250,511</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	240,554	253,208	243,900	243,900	249,200
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>240,554</u>	<u>253,208</u>	<u>243,900</u>	<u>243,900</u>	<u>249,200</u>
Total Disbursements	<u>240,554</u>	<u>253,208</u>	<u>243,900</u>	<u>243,900</u>	<u>249,200</u>
Available	<u>825</u>	<u>1,311</u>	<u>1,311</u>	<u>1,311</u>	<u>1,311</u>
Ending Balance, June 30	<u>\$ 825</u>	<u>\$ 1,311</u>	<u>\$ 1,311</u>	<u>\$ 1,311</u>	<u>\$ 1,311</u>

Note: Refer to page 338 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 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ (2,302)	\$ (2,110)	\$ (1,403)	\$ (1,403)	\$ (1,003)
Revenues:					
Property Tax	8,174	8,689	8,300	8,400	7,700
Intergovernmental	18	18	-	-	-
Subtotal	8,192	8,707	8,300	8,400	7,700
Total Available	5,890	6,597	6,897	6,997	6,697
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	(2,110)	(1,403)	(1,103)	(1,003)	(1,303)
Ending Balance, June 30	<u>\$ (2,110)</u>	<u>\$ (1,403)</u>	<u>\$ (1,103)</u>	<u>\$ (1,003)</u>	<u>\$ (1,303)</u>

Note: Refer to page 340 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Greenbelt Programs (1st TST)
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 16,199,728	\$ 13,461,616	\$ 13,405,009	\$ 13,405,009	\$ 13,360,637
Revenues:					
Sales Tax	8,450,237	8,996,802	9,180,000	9,180,000	9,605,000
Interest	33,960	66,040	25,000	25,000	25,000
Miscellaneous	170	6,248	-	-	-
Subtotal	8,484,367	9,069,090	9,205,000	9,205,000	9,630,000
Interfund Transfer In	5,677	-	-	-	-
Total Available	24,689,772	22,530,706	22,610,009	22,610,009	22,990,637
Expenditures:					
Personnel	137,880	134,892	141,970	141,970	181,432
Operating	29,874	28,863	51,020	51,020	58,893
Capital	-	45,060	-	-	-
Debt Service	8,777,283	8,916,808	9,056,382	9,056,382	9,272,251
Subtotal	8,945,037	9,125,623	9,249,372	9,249,372	9,512,576
Interfund Transfer Out	2,283,119	74	-	-	-
Total Disbursements	11,228,156	9,125,697	9,249,372	9,249,372	9,512,576
Restricted: Internal Available	340,429 13,121,187	44,372 13,360,637	- 13,360,637	- 13,360,637	- 13,478,061
Ending Balance, June 30	\$ 13,461,616	\$ 13,405,009	\$ 13,360,637	\$ 13,360,637	\$ 13,478,061

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

Charleston County, South Carolina
Special Revenue Fund
Greenbelt Programs (2nd TST)
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	-	-	-	-	5,050,000
Subtotal	-	-	-	-	5,050,000
Total Available	-	-	-	-	5,050,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	-	-	-
Interfund Transfer Out	-	-	-	-	5,000,000
Total Disbursements	-	-	-	-	5,000,000
Restricted: Internal	-	-	-	-	50,000
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 204,091	\$ 238,374	\$ 165,388	\$ 165,388	\$ 109,363
Revenues:					
Miscellaneous	50,000	-	-	-	-
Subtotal	50,000	-	-	-	-
Interfund Transfer In	105,679	50,350	65,000	66,975	85,000
Total Available	359,770	288,724	230,388	232,363	194,363
Expenditures:					
Personnel	86,462	89,399	97,971	90,000	122,971
Operating	34,934	33,937	2,029	33,000	2,029
Capital	-	-	-	-	-
Subtotal	121,396	123,336	100,000	123,000	125,000
Total Disbursements	121,396	123,336	100,000	123,000	125,000
Restricted: External	50,000	42,075	42,075	42,075	42,075
Restricted: Internal	50,000	35,000	-	40,000	-
Available	138,374	88,313	88,313	27,288	27,288
Ending Balance, June 30	\$ 238,374	\$ 165,388	\$ 130,388	\$ 109,363	\$ 69,363

Note: Refer to page 347 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 106,732	\$ 118,512	\$ 132,457	\$ 132,457	\$ 78,000
Revenues:					
Fines and Forfeitures	33,255	62,660	22,320	15,000	23,428
Interest	<u>243</u>	<u>620</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>33,498</u>	<u>63,280</u>	<u>22,320</u>	<u>15,000</u>	<u>23,428</u>
Total Available	<u>140,230</u>	<u>181,792</u>	<u>154,777</u>	<u>147,457</u>	<u>101,428</u>
Expenditures:					
Personnel	6,732	18,512	-	32,457	-
Operating	14,986	30,823	122,320	37,000	101,428
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>21,718</u>	<u>49,335</u>	<u>122,320</u>	<u>69,457</u>	<u>101,428</u>
Total Disbursements	<u>21,718</u>	<u>49,335</u>	<u>122,320</u>	<u>69,457</u>	<u>101,428</u>
Restricted: Internal	100,000	100,000	-	78,000	-
Available	<u>18,512</u>	<u>32,457</u>	<u>32,457</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 118,512</u>	<u>\$ 132,457</u>	<u>\$ 32,457</u>	<u>\$ 78,000</u>	<u>\$ -</u>

Note: Refer to page 173 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 179,448	\$ 239,346	\$ 242,373	\$ 242,373	\$ 368,565
Revenues:					
Intergovernmental	866,694	866,461	1,170,110	1,170,110	1,180,110
Charges and Fees	140,212	87,377	100,000	100,000	100,000
Fines and Forfeitures	(320)	(120)	-	-	-
Interest	456	1,249	250	250	1,500
Subtotal	1,007,042	954,967	1,270,360	1,270,360	1,281,610
Total Available	1,186,490	1,194,313	1,512,733	1,512,733	1,650,175
Expenditures:					
Personnel	729,571	731,576	970,869	869,677	1,038,951
Operating	217,573	201,885	299,491	274,491	242,659
Capital	-	18,479	-	-	20,000
Subtotal	947,144	951,940	1,270,360	1,144,168	1,301,610
Total Disbursements	947,144	951,940	1,270,360	1,144,168	1,301,610
Restricted: Internal	7,665	-	-	20,000	-
Available	231,681	242,373	242,373	348,565	348,565
Ending Balance, June 30	\$ 239,346	\$ 242,373	\$ 242,373	\$ 368,565	\$ 348,565

Note: Refer to page 234 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 828,726	\$ 893,936	\$ 866,581	\$ 866,581	\$ 936,290
Revenues:					
Intergovernmental	982,394	942,684	1,417,379	1,417,379	1,419,589
Charges and Fees	186,699	293,220	200,000	242,210	250,000
Fines and Forfeitures	(15,480)	(12,320)	-	-	-
Interest	2,166	5,438	2,000	6,000	6,000
Subtotal	1,155,779	1,229,022	1,619,379	1,665,589	1,675,589
Interfund Transfer In	3,057,548	3,097,292	3,130,000	3,130,000	3,130,000
Total Available	5,042,053	5,220,250	5,615,960	5,662,170	5,741,879
Expenditures:					
Personnel	3,755,494	3,760,001	4,139,222	4,069,222	4,314,622
Operating	392,623	578,620	611,948	656,658	600,758
Capital	-	15,048	-	-	-
Subtotal	4,148,117	4,353,669	4,751,170	4,725,880	4,915,380
Total Disbursements	4,148,117	4,353,669	4,751,170	4,725,880	4,915,380
Restricted: Internal	-	4,291	1,791	109,791	-
Available	893,936	862,290	862,999	826,499	826,499
Ending Balance, June 30	\$ 893,936	\$ 866,581	\$ 864,790	\$ 936,290	\$ 826,499

Note: Refer to page 235 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 1,538,518	\$ 1,817,822	\$ 2,133,989	\$ 2,133,989	\$ 2,411,111
Revenues:					
Intergovernmental	652,879	535,098	884,803	884,803	883,000
Charges and Fees	1,218,554	1,327,776	3,165,993	3,165,993	3,035,000
Interest	3,173	9,754	-	-	-
Subtotal	1,874,606	1,872,628	4,050,796	4,050,796	3,918,000
Total Available	3,413,124	3,690,450	6,184,785	6,184,785	6,329,111
Expenditures:					
Personnel	1,073,182	979,375	1,605,863	1,605,863	1,790,315
Operating	457,712	577,086	3,018,699	920,811	4,323,127
Capital	64,408	-	1,247,000	1,247,000	16,500
Subtotal	1,595,302	1,556,461	5,871,562	3,773,674	6,129,942
Total Disbursements	1,595,302	1,556,461	5,871,562	3,773,674	6,129,942
Nonspendable	239,584	199,169	199,169	199,169	199,169
Restricted: Internal	1,578,238	1,934,820	114,054	2,211,942	-
Ending Balance, June 30	\$ 1,817,822	\$ 2,133,989	\$ 313,223	\$ 2,411,111	\$ 199,169

Note: Refer to page 381 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 1,287,859	\$ 1,631,058	\$ 1,496,935	\$ 1,496,935	\$ 1,249,247
Revenues:					
Fines and Forfeitures	456,571	312,956	73,000	48,000	23,000
Interest	2,729	6,730	-	-	-
Subtotal	459,300	319,686	73,000	48,000	23,000
Interfund Transfer In	-	2,087	-	-	-
Total Available	1,747,159	1,952,831	1,569,935	1,544,935	1,272,247
Expenditures:					
Personnel	-	-	-	-	-
Operating	54,785	68,925	368,188	206,188	209,088
Capital	15,461	277,389	12,000	77,000	12,000
Subtotal	70,246	346,314	380,188	283,188	221,088
Interfund Transfer Out	45,855	109,582	-	12,500	-
Total Disbursements	116,101	455,896	380,188	295,688	221,088
Restricted: Internal Available	127,268	148,088	-	198,088	-
	1,503,790	1,348,847	1,189,747	1,051,159	1,051,159
Ending Balance, June 30	\$ 1,631,058	\$ 1,496,935	\$ 1,189,747	\$ 1,249,247	\$ 1,051,159

Note: Refer to page197 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 1,379,399	\$ 1,231,081	\$ 1,369,599	\$ 1,369,599	\$ 1,346,421
Revenues:					
Intergovernmental	103,500	103,500	103,500	69,000	69,000
Charges and Fees	34,900	33,100	42,700	38,700	38,700
Miscellaneous	431,725	522,435	496,380	486,380	455,700
Subtotal	570,125	659,035	642,580	594,080	563,400
Interfund Transfer In	80,261	73,762	80,751	80,751	46,502
Total Available	2,029,785	1,963,878	2,092,930	2,044,430	1,956,323
Expenditures:					
Personnel	369,293	356,424	397,144	318,793	330,741
Operating	242,117	189,280	439,780	287,816	459,966
Capital	187,294	48,575	30,900	91,400	-
Subtotal	798,704	594,279	867,824	698,009	790,707
Total Disbursements	798,704	594,279	867,824	698,009	790,707
Restricted: Internal Available	175,590 1,055,491	152,529 1,217,070	8,036 1,217,070	180,805 1,165,616	- 1,165,616
Ending Balance, June 30	\$ 1,231,081	\$ 1,369,599	\$ 1,225,106	\$ 1,346,421	\$ 1,165,616

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	66,116	63,608	69,972	65,000	64,862
Subtotal	66,116	63,608	69,972	65,000	64,862
Interfund Transfer In	18,730	23,397	18,359	23,764	24,302
Total Available	84,846	87,005	88,331	88,764	89,164
Expenditures:					
Personnel	81,366	83,535	84,795	85,228	85,628
Operating	3,480	3,470	3,536	3,536	3,536
Capital	-	-	-	-	-
Subtotal	84,846	87,005	88,331	88,764	89,164
Total Disbursements	84,846	87,005	88,331	88,764	89,164
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 199 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 264,954	\$ 236,222	\$ 203,486	\$ 203,486	\$ 178,445
Revenues:					
Charges and Fees	84,961	85,140	80,000	80,000	80,000
Subtotal	84,961	85,140	80,000	80,000	80,000
Total Available	349,915	321,362	283,486	283,486	258,445
Expenditures:					
Personnel	90,831	95,111	95,279	101,894	100,848
Operating	2,194	4,121	3,055	3,147	3,705
Capital	-	-	-	-	-
Subtotal	93,025	99,232	98,334	105,041	104,553
Interfund Transfer Out	20,668	18,644	-	-	-
Total Disbursements	113,693	117,876	98,334	105,041	104,553
Restricted: Internal	42,114	18,334	-	24,553	-
Available	194,108	185,152	185,152	153,892	153,892
Ending Balance, June 30	\$ 236,222	\$ 203,486	\$ 185,152	\$ 178,445	\$ 153,892

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 178,598	\$ 149,279	\$ 182,206	\$ 182,206	\$ 186,206
Revenues:					
Fines and Forfeitures	10,465	31,255	15,000	15,000	15,000
Miscellaneous	3,433	12,320	-	-	-
Subtotal	13,898	43,575	15,000	15,000	15,000
Total Available	192,496	192,854	197,206	197,206	201,206
Expenditures:					
Personnel	-	-	-	-	-
Operating	43,217	10,648	11,000	11,000	11,000
Capital	-	-	-	-	-
Subtotal	43,217	10,648	11,000	11,000	11,000
Total Disbursements	43,217	10,648	11,000	11,000	11,000
Available	149,279	182,206	186,206	186,206	190,206
Ending Balance, June 30	\$ 149,279	\$ 182,206	\$ 186,206	\$ 186,206	\$ 190,206

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 11,620	\$ 22,667	\$ 31,140	\$ 31,140	\$ 38,422
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	111,620	122,667	131,140	131,140	138,422
Expenditures:					
Personnel	88,824	91,346	92,647	92,718	94,257
Operating	129	181	-	-	-
Capital	-	-	-	-	-
Subtotal	88,953	91,527	92,647	92,718	94,257
Total Disbursements	88,953	91,527	92,647	92,718	94,257
Available	22,667	31,140	38,493	38,422	44,165
Ending Balance, June 30	\$ 22,667	\$ 31,140	\$ 38,493	\$ 38,422	\$ 44,165

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 342,590	\$ 347,323	\$ 352,242	\$ 352,242	\$ 350,289
Revenues:					
Intergovernmental	332,795	340,109	334,000	339,000	339,000
Subtotal	332,795	340,109	334,000	339,000	339,000
Total Available	675,385	687,432	686,242	691,242	689,289
Expenditures:					
Personnel	72,132	76,193	76,950	80,838	82,121
Operating	69,288	67,955	69,165	69,165	71,165
Capital	-	-	-	-	-
Subtotal	141,420	144,148	146,115	150,003	153,286
Interfund Transfer Out	186,642	191,042	187,600	190,950	190,950
Total Disbursements	328,062	335,190	333,715	340,953	344,236
Restricted: Internal	-	-	-	5,236	-
Available	347,323	352,242	352,527	345,053	345,053
Ending Balance, June 30	\$ 347,323	\$ 352,242	\$ 352,527	\$ 350,289	\$ 345,053

Note: Refer to page 210 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 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	27,039	19,736	30,249	30,319	32,972
Total Available	100,729	93,426	103,939	104,009	106,662
Expenditures:					
Personnel	100,076	91,998	102,674	102,674	105,762
Operating	653	1,428	1,265	1,335	900
Capital	-	-	-	-	-
Subtotal	100,729	93,426	103,939	104,009	106,662
Total Disbursements	100,729	93,426	103,939	104,009	106,662
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 211 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 563,451	\$ 371,694	\$ 295,281	\$ 295,281	\$ 313,016
Revenues:					
Charges and Fees	165,060	175,000	155,000	165,000	165,000
Subtotal	165,060	175,000	155,000	165,000	165,000
Total Available	728,511	546,694	450,281	460,281	478,016
Expenditures:					
Personnel	347,110	241,631	145,797	137,765	144,775
Operating	9,707	9,782	9,500	9,500	10,280
Capital	-	-	-	-	-
Subtotal	356,817	251,413	155,297	147,265	155,055
Total Disbursements	356,817	251,413	155,297	147,265	155,055
Restricted: Internal	176,328	297	-	-	-
Available	195,366	294,984	294,984	313,016	322,961
Ending Balance, June 30	\$ 371,694	\$ 295,281	\$ 294,984	\$ 313,016	\$ 322,961

Note: Refer to page 212 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	<u>30,056</u>	<u>30,944</u>	<u>30,000</u>	<u>30,000</u>	<u>31,000</u>
Subtotal	<u>90,056</u>	<u>90,944</u>	<u>90,000</u>	<u>90,000</u>	<u>91,000</u>
Interfund Transfer In	<u>20,668</u>	<u>18,644</u>	<u>18,666</u>	<u>18,983</u>	<u>19,854</u>
Total Available	<u>110,724</u>	<u>109,588</u>	<u>108,666</u>	<u>108,983</u>	<u>110,854</u>
Expenditures:					
Personnel	107,561	105,376	106,216	106,533	108,154
Operating	3,163	4,212	2,450	2,450	2,700
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>110,724</u>	<u>109,588</u>	<u>108,666</u>	<u>108,983</u>	<u>110,854</u>
Total Disbursements	<u>110,724</u>	<u>109,588</u>	<u>108,666</u>	<u>108,983</u>	<u>110,854</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 287,004	\$ 268,483	\$ 233,191	\$ 233,191	\$ 234,666
Revenues:					
Charges and Fees	318,916	298,276	315,000	300,000	300,000
Subtotal	318,916	298,276	315,000	300,000	300,000
Total Available	605,920	566,759	548,191	533,191	534,666
Expenditures:					
Personnel	305,795	301,806	321,175	259,921	313,387
Operating	31,642	31,762	38,604	38,604	39,108
Capital	-	-	-	-	-
Subtotal	337,437	333,568	359,779	298,525	352,495
Total Disbursements	337,437	333,568	359,779	298,525	352,495
Restricted: Internal	59,443	44,779	-	52,495	-
Available	209,040	188,412	188,412	182,171	182,171
Ending Balance, June 30	\$ 268,483	\$ 233,191	\$ 188,412	\$ 234,666	\$ 182,171

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 199,999	\$ 250,000	\$ 231,674	\$ 231,674	\$ 426,185
Revenues:					
Intergovernmental	730,354	685,019	1,301,718	1,301,718	1,300,719
Subtotal	730,354	685,019	1,301,718	1,301,718	1,300,719
Interfund Transfer In	283,070	157,697	117,660	-	-
Total Available	1,213,423	1,092,716	1,651,052	1,533,392	1,726,904
Expenditures:					
Personnel	886,592	805,444	1,068,104	972,798	1,180,891
Operating	14,984	17,536	272,471	72,471	26,264
Capital	-	-	-	-	-
Subtotal	901,576	822,980	1,340,575	1,045,269	1,207,155
Interfund Transfer Out	61,847	38,062	78,803	61,938	130,152
Total Disbursements	963,423	861,042	1,419,378	1,107,207	1,337,307
Restricted: Internal	-	-	-	36,588	-
Available	250,000	231,674	231,674	389,597	389,597
Ending Balance, June 30	\$ 250,000	\$ 231,674	\$ 231,674	\$ 426,185	\$ 389,597

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 118,344	\$ 137,086	\$ 157,333	\$ 157,333	\$ 176,249
Revenues:					
Intergovernmental	5,997	-	10,000	-	-
Charges and Fees	<u>42,800</u>	<u>48,165</u>	<u>40,000</u>	<u>50,000</u>	<u>50,000</u>
Subtotal	<u>48,797</u>	<u>48,165</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total Available	<u>167,141</u>	<u>185,251</u>	<u>207,333</u>	<u>207,333</u>	<u>226,249</u>
Expenditures:					
Personnel	9,729	10,536	10,579	11,084	11,220
Operating	20,326	17,382	26,000	20,000	20,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>30,055</u>	<u>27,918</u>	<u>36,579</u>	<u>31,084</u>	<u>31,220</u>
Total Disbursements	<u>30,055</u>	<u>27,918</u>	<u>36,579</u>	<u>31,084</u>	<u>31,220</u>
Available	<u>137,086</u>	<u>157,333</u>	<u>170,754</u>	<u>176,249</u>	<u>195,029</u>
Ending Balance, June 30	<u>\$ 137,086</u>	<u>\$ 157,333</u>	<u>\$ 170,754</u>	<u>\$ 176,249</u>	<u>\$ 195,029</u>

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

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ 22,123	\$ 41,140	\$ 41,140	\$ 56,130
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	122,123	141,140	141,140	156,130
Expenditures:					
Personnel	77,877	80,983	83,369	85,010	87,838
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	77,877	80,983	83,369	85,010	87,838
Total Disbursements	77,877	80,983	83,369	85,010	87,838
Available	22,123	41,140	57,771	56,130	68,292
Ending Balance, June 30	\$ 22,123	\$ 41,140	\$ 57,771	\$ 56,130	\$ 68,292

Note: Refer to page 223 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 10,612	\$ 10,312	\$ 9,877	\$ 9,877	\$ 6,377
Revenues:					
Miscellaneous	1,500	2,805	500	500	500
Subtotal	1,500	2,805	500	500	500
Total Available	12,112	13,117	10,377	10,377	6,877
Expenditures:					
Personnel	-	-	-	-	-
Operating	1,800	3,240	5,000	4,000	5,000
Capital	-	-	-	-	-
Subtotal	1,800	3,240	5,000	4,000	5,000
Total Disbursements	1,800	3,240	5,000	4,000	5,000
Restricted: Internal	4,500	4,500	-	4,500	-
Available	5,812	5,377	5,377	1,877	1,877
Ending Balance, June 30	<u>\$ 10,312</u>	<u>\$ 9,877</u>	<u>\$ 5,377</u>	<u>\$ 6,377</u>	<u>\$ 1,877</u>

Note: Refer to page 220 for budget narrative related to this fund.

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

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2017 Projected</u>	<u>FY 2018 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>
Subtotal	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>
Interfund Transfer In	<u>29,460</u>	<u>18,326</u>	<u>18,888</u>	<u>-</u>	<u>19,763</u>
Total Available	<u>70,085</u>	<u>58,951</u>	<u>59,513</u>	<u>40,625</u>	<u>60,388</u>
Expenditures:					
Personnel	66,970	58,381	59,088	40,200	59,818
Operating	3,115	570	425	425	570
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>70,085</u>	<u>58,951</u>	<u>59,513</u>	<u>40,625</u>	<u>60,388</u>
Total Disbursements	<u>70,085</u>	<u>58,951</u>	<u>59,513</u>	<u>40,625</u>	<u>60,388</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 222 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ 10,665	\$ 3,676	\$ 3,676	\$ -
Revenues:					
Charges and Fees	65,091	42,211	60,000	40,000	40,000
Subtotal	65,091	42,211	60,000	40,000	40,000
Interfund Transfer In	6,273	-	-	14,636	20,860
Total Available	71,364	52,876	63,676	58,312	60,860
Expenditures:					
Personnel	46,418	37,872	42,272	39,035	46,765
Operating	14,281	11,328	19,277	19,277	14,095
Capital	-	-	-	-	-
Subtotal	60,699	49,200	61,549	58,312	60,860
Total Disbursements	60,699	49,200	61,549	58,312	60,860
Restricted: Internal	-	1,549	-	-	-
Available	10,665	2,127	2,127	-	-
Ending Balance, June 30	\$ 10,665	\$ 3,676	\$ 2,127	\$ -	\$ -

Note: Refer to page 224 for budget narrative related to this fund.

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

	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2017</u> <u>Projected</u>	<u>FY 2018</u> <u>Approved</u>
Beginning Balance, July 1	\$ -	\$ 983,957	\$ 3,303,327	\$ 3,303,327	\$ 6,355,327
Revenues:					
Property Tax	14,899,943	15,441,472	15,290,000	17,216,000	17,790,000
Interest	<u>776,355</u>	<u>448,793</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>15,676,298</u>	<u>15,890,265</u>	<u>15,290,000</u>	<u>17,216,000</u>	<u>17,790,000</u>
Interfund Transfer In	<u>3,493,814</u>	<u>3,824,376</u>	<u>4,269,369</u>	<u>4,274,369</u>	<u>5,134,369</u>
Total Available	<u>19,170,112</u>	<u>20,698,598</u>	<u>22,862,696</u>	<u>24,793,696</u>	<u>29,279,696</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	10,812,675	10,145,077	9,942,000	10,955,000	8,930,000
Capital	-	-	-	-	-
Debt Service	<u>4,269,369</u>	<u>4,272,369</u>	<u>4,269,369</u>	<u>4,269,369</u>	<u>5,129,369</u>
Subtotal	<u>15,082,044</u>	<u>14,417,446</u>	<u>14,211,369</u>	<u>15,224,369</u>	<u>14,059,369</u>
Interfund Transfer Out	<u>3,104,111</u>	<u>2,977,825</u>	<u>2,788,000</u>	<u>3,214,000</u>	<u>6,456,369</u>
Total Disbursements	<u>18,186,155</u>	<u>17,395,271</u>	<u>16,999,369</u>	<u>18,438,369</u>	<u>20,515,738</u>
Restricted: External	<u>983,957</u>	<u>3,303,327</u>	<u>5,863,957</u>	<u>6,355,327</u>	<u>8,763,958</u>
Ending Balance, June 30	<u>\$ 983,957</u>	<u>\$ 3,303,327</u>	<u>\$ 5,863,327</u>	<u>\$ 6,355,327</u>	<u>\$ 8,763,958</u>

Note: Refer to page 391 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Development: Roads Program (1st TST)
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 21,660,890	\$ 12,233,329	\$ 4,661,382	\$ 4,661,382	\$ 5,045,220
Revenues:					
Sales Tax	32,309,730	34,399,536	35,100,000	35,100,000	36,725,000
Interest	51,365	123,272	20,000	20,000	20,000
Subtotal	32,361,095	34,522,808	35,120,000	35,120,000	36,745,000
Interfund Transfer In	117,242	156,420	-	-	-
Total Available	54,139,227	46,912,557	39,781,382	39,781,382	41,790,220
Expenditures:					
Personnel	864,973	839,707	617,872	617,872	826,900
Operating	727,320	1,247,413	811,239	869,269	819,681
Capital	-	-	40,210	40,210	-
Debt Service	19,236,229	19,439,124	19,708,811	19,708,811	20,180,333
Subtotal	20,828,522	21,526,244	21,178,132	21,236,162	21,826,914
Interfund Transfer Out	21,077,376	20,724,931	13,500,000	13,500,000	13,500,000
Total Disbursements	41,905,898	42,251,175	34,678,132	34,736,162	35,326,914
Restricted: Internal Available	1,736,779 10,496,550	4,661,382 -	5,103,250 -	5,045,220 -	6,131,000 332,306
Ending Balance, June 30	\$ 12,233,329	\$ 4,661,382	\$ 5,103,250	\$ 5,045,220	\$ 6,463,306

Note: Refer to page 393 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Development: Roads Program (2nd TST)
Fund Statement

	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2017</u> <u>Projected</u>	<u>FY 2018</u> <u>Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	-	-	-	-	30,805,000
Subtotal	-	-	-	-	30,805,000
Total Available	-	-	-	-	30,805,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	-	-	-
Interfund Transfer Out	-	-	-	-	17,082,000
Total Disbursements	-	-	-	-	17,082,000
Restricted: Internal	-	-	-	-	13,723,000
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,723,000</u>

Note: Refer to page 394 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Transit Agencies (1st TST)
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ (6,815,633)	\$ 1,647,053	\$ 212,078	\$ 212,078	\$ 1,261,078
Revenues:					
Sales Tax	8,947,310	9,526,025	9,720,000	9,720,000	10,170,000
Subtotal	8,947,310	9,526,025	9,720,000	9,720,000	10,170,000
Interfund Transfer In	7,577,376	3,656,167	-	-	-
Total Available	9,709,053	14,829,245	9,932,078	9,932,078	11,431,078
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,062,000	14,617,167	8,671,000	8,671,000	8,993,000
Capital	-	-	-	-	-
Subtotal	8,062,000	14,617,167	8,671,000	8,671,000	8,993,000
Total Disbursements	8,062,000	14,617,167	8,671,000	8,671,000	8,993,000
Restricted: Internal	1,647,053	212,078	1,261,078	1,261,078	2,438,078
Ending Balance, June 30	<u>\$ 1,647,053</u>	<u>\$ 212,078</u>	<u>\$ 1,261,078</u>	<u>\$ 1,261,078</u>	<u>\$ 2,438,078</u>

Note: Refer to page 176 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Transit Agencies (2nd TST)
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	-	-	-	-	14,645,000
Subtotal	-	-	-	-	14,645,000
Total Available	-	-	-	-	14,645,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	3,055,000
Capital	-	-	-	-	-
Subtotal	-	-	-	-	3,055,000
Total Disbursements	-	-	-	-	3,055,000
Restricted: Internal	-	-	-	-	11,590,000
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,590,000</u>

Note: Refer to page 177 for budget narrative related to this fund.

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

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2017 Projected</u>	<u>FY 2018 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	5,819,380	6,236,523	6,455,300	6,494,600	6,979,000
Intergovernmental	170,161	158,898	69,000	69,000	69,000
Miscellaneous	-	(4,207)	-	-	-
Subtotal	<u>5,989,541</u>	<u>6,391,214</u>	<u>6,524,300</u>	<u>6,563,600</u>	<u>7,048,000</u>
Interfund Transfer In	<u>113,895</u>	<u>108,379</u>	<u>102,000</u>	<u>113,000</u>	<u>96,000</u>
Total Available	<u>6,103,436</u>	<u>6,499,593</u>	<u>6,626,300</u>	<u>6,676,600</u>	<u>7,144,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	6,103,436	6,499,593	6,626,300	6,676,600	7,144,000
Capital	-	-	-	-	-
Subtotal	<u>6,103,436</u>	<u>6,499,593</u>	<u>6,626,300</u>	<u>6,676,600</u>	<u>7,144,000</u>
Total Disbursements	<u>6,103,436</u>	<u>6,499,593</u>	<u>6,626,300</u>	<u>6,676,600</u>	<u>7,144,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 178 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	2,986,212	3,276,826	3,376,000	3,462,000	3,660,300
Intergovernmental	53,403	55,188	3,000	8,500	8,500
Miscellaneous	-	(1,415)	-	-	-
Subtotal	<u>3,039,615</u>	<u>3,330,599</u>	<u>3,379,000</u>	<u>3,470,500</u>	<u>3,668,800</u>
Interfund Transfer In	<u>1,277</u>	<u>2,085</u>	<u>1,000</u>	<u>4,000</u>	<u>6,000</u>
Total Available	<u>3,040,892</u>	<u>3,332,684</u>	<u>3,380,000</u>	<u>3,474,500</u>	<u>3,674,800</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>3,040,892</u>	<u>3,332,684</u>	<u>3,380,000</u>	<u>3,474,500</u>	<u>3,674,800</u>
Total Disbursements	<u>3,040,892</u>	<u>3,332,684</u>	<u>3,380,000</u>	<u>3,474,500</u>	<u>3,674,800</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page **179** for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 231,879	\$ 282,753	\$ 255,376	\$ 255,376	\$ 30,000
Revenues:					
Intergovernmental	57,086	57,637	56,750	6,600	7,000
Charges and Fees	128	141	-	-	-
Fines and Forfeitures	424,490	371,607	345,000	291,365	325,000
Subtotal	481,704	429,385	401,750	297,965	332,000
Interfund Transfer In	-	-	-	-	153,535
Total Available	713,583	712,138	657,126	553,341	515,535
Expenditures:					
Personnel	411,935	436,122	448,337	501,741	461,667
Operating	18,895	20,640	23,470	21,600	23,868
Capital	-	-	-	-	-
Subtotal	430,830	456,762	471,807	523,341	485,535
Total Disbursements	430,830	456,762	471,807	523,341	485,535
Restricted: Internal	47,327	70,057	-	-	-
Available	235,426	185,319	185,319	30,000	30,000
Ending Balance, June 30	\$ 282,753	\$ 255,376	\$ 185,319	\$ 30,000	\$ 30,000

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page 187), Sheriff Victim's Bill of Rights (page 205), Solicitor Victim's Bill of Rights (page 221) and Magistrates' Courts Victim's Bill of Rights (page 313).

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

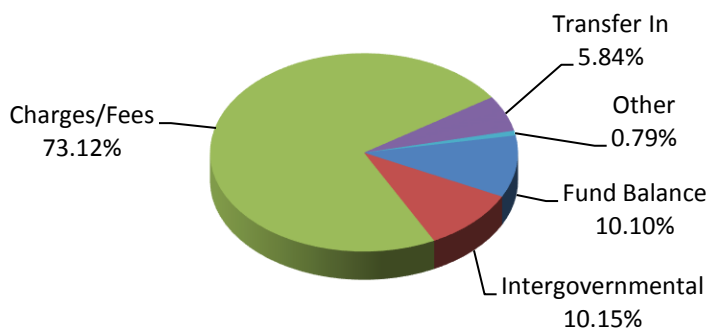
	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 204,526	\$ 163,819	\$ 152,171	\$ 152,171	\$ 152,171
Revenues:					
Fines and Forfeitures	4,150	6,951	10,000	1,125	10,000
Subtotal	4,150	6,951	10,000	1,125	10,000
Total Available	208,676	170,770	162,171	153,296	162,171
Expenditures:					
Personnel	-	-	-	-	-
Operating	44,857	18,599	159,819	1,125	162,171
Capital	-	-	-	-	-
Subtotal	44,857	18,599	159,819	1,125	162,171
Total Disbursements	44,857	18,599	159,819	1,125	162,171
Restricted: Internal	138,436	149,819	-	152,171	-
Available	25,383	2,352	2,352	-	-
Ending Balance, June 30	\$ 163,819	\$ 152,171	\$ 2,352	\$ 152,171	\$ -

Note: Refer to page 360 for budget narrative related to this fund.

ENTERPRISE FUNDS

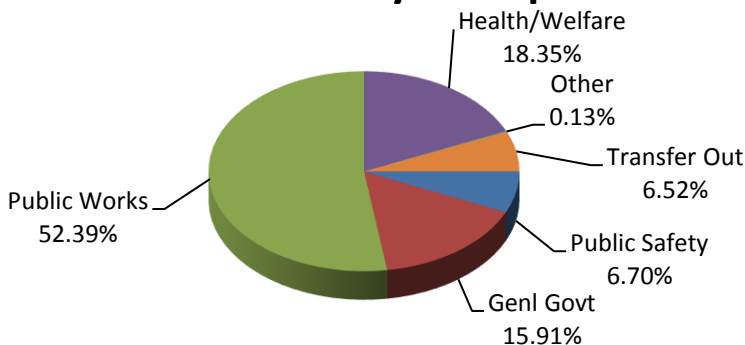
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise 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 2018 Charleston County Enterprise Funds



Total Available Budgeted: \$60,192,368

WHERE IT GOES... FY 2018 Charleston County Enterprise Funds



Total Uses: \$60,192,368*

* Includes \$79,708 in budgeted increases in fund balance.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 3,378,969	\$ 3,747,657	\$ 3,296,215	\$ 3,296,215	\$ 3,202,810
* Prior period					
Revenues:					
Intergovernmental	2,702,573	1,689,913	1,650,000	1,500,000	2,020,645
Charges and Fees	513,581	692,224	800,000	800,000	800,000
Interest	4,225	12,965	5,000	5,000	5,000
Miscellaneous	(213,212)	-	-	-	-
Subtotal	3,007,167	2,395,102	2,455,000	2,305,000	2,825,645
Total Available	6,386,136	6,142,759	5,751,215	5,601,215	6,028,455
Expenditures:					
Personnel	713,632	863,171	804,006	803,650	896,503
Operating	1,924,847	1,983,373	1,619,871	1,430,000	1,836,224
Capital	-	-	658,000	164,755	746,000
Subtotal	2,638,479	2,846,544	3,081,877	2,398,405	3,478,727
Total Disbursements	2,638,479	2,846,544	3,081,877	2,398,405	3,478,727
Nonspendable	856,026	565,228	565,228	565,228	565,228
Restricted: External	(424,011)	(550,224)	(550,224)	(550,224)	(550,224)
Restricted: Internal	325,971	847,605	220,728	653,082	-
Available	2,989,671	2,433,606	2,433,606	2,534,724	2,534,724
Ending Balance, June 30	\$ 3,747,657	\$ 3,296,215	\$ 2,669,338	\$ 3,202,810	\$ 2,549,728

* Prior period adjustment for pension

Note: Refer to page 256 for budget narrative related to this fund.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ (53,772)	\$ (40,840)	\$ 176,414	\$ 176,414	\$ 28,228
* Prior period					
Revenues:					
Intergovernmental	324,549	303,485	413,958	413,958	379,194
Charges and Fees	-	71,581	162,482	162,482	118,515
Interest	(84)	217	-	-	-
Subtotal	324,465	375,283	576,440	576,440	497,709
Interfund Transfer In	79,387	292,485	-	-	-
Total Available	350,080	626,928	752,854	752,854	525,937
Expenditures:					
Personnel	47,816	24,561	55,186	55,186	169,237
Operating	343,104	425,953	519,855	544,440	383,645
Capital	-	-	-	-	-
Subtotal	390,920	450,514	575,041	599,626	552,882
Interfund Transfer Out	-	-	-	125,000	-
Total Disbursements	390,920	450,514	575,041	724,626	552,882
Restricted: External	(73,741)	(90,632)	(90,632)	(90,632)	(90,632)
Restricted: Internal	-	224,585	224,585	55,173	-
Available	32,901	42,461	43,860	63,687	63,687
Ending Balance, June 30	\$ (40,840)	\$ 176,414	\$ 177,813	\$ 28,228	\$ (26,945)

* Prior period adjustment for pension

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 1,909,542	\$ 2,255,138	\$ 326,208	\$ 326,208	\$ (185,756)
	* Prior period				
Revenues:					
Intergovernmental	3,317,866	3,525,273	3,310,086	3,691,710	3,289,086
Charges and Fees	4,208,747	4,134,350	5,868,405	4,978,386	6,043,842
Interest	3,528	2,778	3,000	3,000	3,000
Miscellaneous	30,664	22,603	20,000	1,306	20,000
Leases and Rentals	164,720	189,175	128,937	190,784	190,000
Subtotal	7,725,525	7,874,179	9,330,428	8,865,186	9,545,928
Interfund Transfer In	1,874,139	1,438,587	1,639,705	1,139,705	1,578,923
Total Available	11,509,206	11,567,904	11,296,341	10,331,099	10,939,095
Expenditures:					
Personnel	5,595,570	5,499,521	6,415,750	5,565,740	6,490,722
Operating	3,658,498	5,742,175	5,154,383	4,951,115	4,554,421
Capital	-	-	-	-	-
Subtotal	9,254,068	11,241,696	11,570,133	10,516,855	11,045,143
Total Disbursements	9,254,068	11,241,696	11,570,133	10,516,855	11,045,143
Nonspendable	6,554,952	6,348,654	6,348,654	6,348,654	6,348,654
Restricted: External	(6,802,553)	(8,571,236)	(8,571,236)	(8,571,236)	(8,571,236)
Restricted: Internal	834,668	701,643	101,643	-	-
Available	1,668,071	1,847,147	1,847,147	2,036,826	2,116,534
Ending Balance, June 30	\$ 2,255,138	\$ 326,208	\$ (273,792)	\$ (185,756)	\$ (106,048)

* Prior period adjustment for pension

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 62,982,603	\$ 66,803,956	\$ 65,664,715	\$ 65,664,715	\$ 63,878,810
	* Prior period				
Revenues:					
Intergovernmental	152,363	457,243	130,000	130,000	150,000
Charges and Fees	28,798,796	28,734,790	27,402,720	28,600,000	28,728,000
Interest	105,457	252,614	100,000	100,000	200,000
Miscellaneous	97,958	(58,707)	184,000	184,000	-
Subtotal	29,154,574	29,385,940	27,816,720	29,014,000	29,078,000
Total Available	92,137,177	96,189,896	93,481,435	94,678,715	92,956,810
Expenditures:					
Personnel	7,035,465	7,107,855	7,531,626	7,531,626	7,231,233
Operating	18,297,756	23,417,326	19,458,593	19,742,623	20,475,113
Capital	-	-	3,525,656	3,525,656	3,830,000
Subtotal	25,333,221	30,525,181	30,515,875	30,799,905	31,536,346
Total Disbursements	25,333,221	30,525,181	30,515,875	30,799,905	33,836,346
Nonspendable	32,633,679	34,779,098	34,779,098	34,779,098	34,779,098
Restricted: External	(7,853,419)	(10,009,968)	(10,009,968)	(10,009,968)	(10,009,968)
Restricted: Internal	22,771,943	33,855,581	31,273,082	33,747,398	28,989,052
Available	19,251,753	7,040,004	6,923,348	5,362,282	5,362,282
Ending Balance, June 30	\$ 66,803,956	\$ 65,664,715	\$ 62,965,560	\$ 63,878,810	\$ 59,120,464

* Prior period adjustment for pension

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 13,492,127	\$ 13,017,468	\$ 12,410,647	\$ 12,410,647	\$ 11,909,356
	* Prior period				
Revenues:					
Intergovernmental	267,999	267,546	270,000	270,000	270,000
Charges and Fees	3,355,263	3,360,277	3,378,960	3,436,000	3,476,000
Interest	5,993	12,603	5,000	10,000	10,000
Miscellaneous	(77,869)	(80,907)	(100,000)	(100,000)	(100,000)
Leases and Rentals	85,050	87,602	90,229	90,229	92,937
Subtotal	3,636,436	3,647,121	3,644,189	3,706,229	3,748,937
Total Available	17,128,563	16,664,589	16,054,836	16,116,876	15,658,293
Expenditures:					
Personnel	966,252	950,586	1,034,577	983,841	1,114,079
Operating	1,206,637	1,631,195	960,972	1,455,810	1,040,817
Capital	-	-	155,000	413,757	673,226
Subtotal	2,172,889	2,581,781	2,150,549	2,853,408	2,828,122
Interfund Transfer Out	1,938,206	1,672,161	1,698,640	1,354,112	1,481,815
Total Disbursements	4,111,095	4,253,942	3,849,189	4,207,520	4,309,937
Nonspendable	12,522,586	12,574,832	12,574,832	12,574,832	12,574,832
Restricted: External	(1,179,856)	(1,476,476)	(1,476,476)	(1,476,476)	(1,476,476)
Restricted: Internal	1,450,588	215,236	10,236	561,000	-
Available	224,150	1,097,055	1,097,055	250,000	250,000
Ending Balance, June 30	\$ 13,017,468	\$ 12,410,647	\$ 12,205,647	\$ 11,909,356	\$ 11,348,356

* Prior period adjustment for pension

Note: Refer to page 307 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ (858,837)	\$ (1,099,346)	\$ (1,342,815)	\$ (1,342,815)	\$ (1,499,747)
* Prior period					
Revenues:					
Charges and Fees	1,846,566	2,012,504	2,045,450	2,092,870	2,216,260
Interest	12,818	20,046	10,000	10,000	10,000
Miscellaneous	3,810	2,276	-	-	-
Subtotal	1,863,194	2,034,826	2,055,450	2,102,870	2,226,260
Total Available	1,004,357	935,480	712,635	760,055	726,513
Expenditures:					
Personnel	1,200,307	1,333,010	1,402,876	1,417,876	1,440,642
Operating	582,693	945,285	643,223	623,223	644,021
Capital	-	-	20,000	18,479	-
Subtotal	1,783,000	2,278,295	2,066,099	2,059,578	2,084,663
Interfund Transfer Out	320,703	-	9,351	200,224	141,597
Total Disbursements	2,103,703	2,278,295	2,075,450	2,259,802	2,226,260
Nonspendable	78,342	64,394	64,394	64,394	64,394
Restricted: External	(1,456,385)	(1,814,141)	(1,814,141)	(1,814,141)	(1,814,141)
Restricted: Internal	-	20,000	-	-	-
Available	278,697	386,932	386,932	250,000	250,000
Ending Balance, June 30	\$ (1,099,346)	\$ (1,342,815)	\$ (1,362,815)	\$ (1,499,747)	\$ (1,499,747)

* Prior period adjustment for pension

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

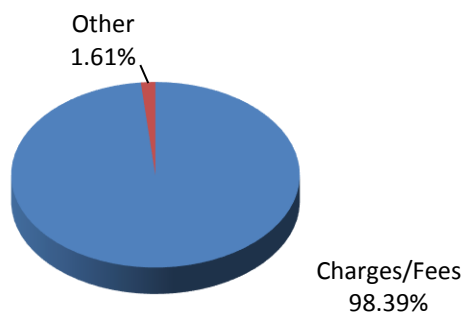
	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 134,770	\$ 331,156	\$ 479,443	\$ 479,443	\$ 341,158
* Prior period					
Revenues:					
Charges and Fees	2,701,419	2,686,940	2,626,496	2,631,496	2,636,612
Interest	(1,064)	(2,558)	-	-	-
Miscellaneous	10,930	-	-	-	-
Leases and Rentals	41,698	42,136	42,000	42,000	42,000
Subtotal	2,752,983	2,726,518	2,668,496	2,673,496	2,678,612
Interfund Transfer In	1,742,307	2,235,523	1,906,113	1,906,113	1,934,753
Total Available	4,630,060	5,293,197	5,054,052	5,059,052	4,954,523
Expenditures:					
Personnel	181,310	190,447	191,592	195,000	197,217
Operating	4,117,594	4,623,307	4,383,017	4,353,295	4,416,148
Capital	-	-	86,000	169,599	50,000
Subtotal	4,298,904	4,813,754	4,660,609	4,717,894	4,663,365
Total Disbursements	4,298,904	4,813,754	4,660,609	4,717,894	4,663,365
Nonspendable	168,571	285,919	285,919	285,919	285,919
Restricted: External	(239,658)	(299,974)	(299,974)	(299,974)	(299,974)
Restricted: Internal	170,000	214,877	128,877	50,000	-
Available	232,243	278,621	278,621	305,213	305,213
Ending Balance, June 30	\$ 331,156	\$ 479,443	\$ 393,443	\$ 341,158	\$ 291,158

* Prior period adjustment for pension

INTERNAL SERVICE FUNDS

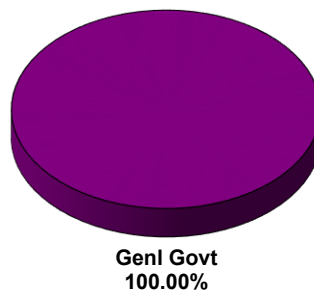
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2018 Charleston County Internal Service Funds



Total Available Budgeted: \$55,053,090

WHERE IT GOES... FY 2018 Charleston County Internal Service Funds



Total Uses: \$55,053,090

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 15,047,844	\$ 15,241,384	\$ 17,911,779	\$ 17,911,779	\$ 17,421,148
Revenues:					
Charges and Fees	12,404,723	11,526,267	13,752,045	13,102,045	13,495,823
Interest	-	12,296	-	-	-
Miscellaneous	652,606	743,783	-	-	-
Subtotal	13,057,329	12,282,346	13,752,045	13,102,045	13,495,823
Interfund Transfer In	3,293,229	5,174,778	2,830,568	2,830,568	2,732,750
Total Available	31,398,402	32,698,508	34,494,392	33,844,392	33,649,721
Expenditures:					
Personnel	2,140,661	2,180,471	2,371,514	2,371,514	2,450,864
Operating	13,509,291	12,105,176	10,999,299	10,361,531	10,594,182
Capital	-	-	3,351,000	3,690,199	3,253,000
Subtotal	15,649,952	14,285,647	16,721,813	16,423,244	16,298,046
Interfund Transfer Out	507,066	501,082	-	-	-
Total Disbursements	16,157,018	14,786,729	16,721,813	16,423,244	16,298,046
Nonspendable	12,680,893	16,624,305	16,624,305	16,624,305	16,624,305
Restricted: Internal	1,907,058	465,381	380,381	177,923	108,450
Available	653,433	822,093	767,893	618,920	618,920
Ending Balance, June 30	<u>\$ 15,241,384</u>	<u>\$ 17,911,779</u>	<u>\$ 17,772,579</u>	<u>\$ 17,421,148</u>	<u>\$ 17,351,675</u>

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	(164,601,767)	(165,536,154)	(163,936,235)	(163,936,235)	(164,145,430)
* Prior period					
Revenues:					
Charges and Fees	40,731,888	41,396,425	28,262,000	28,795,630	28,807,000
Interest	61,983	170,577	60,000	200,000	230,000
Subtotal	40,793,871	41,567,002	28,322,000	28,995,630	29,037,000
Total Available	(123,807,896)	(123,969,152)	(135,614,235)	(134,940,605)	(135,108,430)
Expenditures:					
Personnel	104,422	100,187	102,996	102,996	104,411
Operating	41,623,836	39,866,896	28,219,004	29,101,829	29,032,589
Capital	-	-	-	-	-
Subtotal	41,728,258	39,967,083	28,322,000	29,204,825	29,137,000
Total Disbursements	41,728,258	39,967,083	28,322,000	29,204,825	29,137,000
Restricted: External	(167,475,253)	(166,837,448)	(166,837,448)	(166,837,448)	(166,837,448)
Available	1,939,099	2,901,213	2,901,213	2,592,018	2,592,018
Ending Balance, June 30	(165,536,154)	(163,936,235)	(163,936,235)	(164,145,430)	(164,245,430)

* Prior period adjustment for pension

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 320,628	\$ 276,318	\$ 295,307	\$ 295,307	\$ 297,430
Revenues:					
Intergovernmental	-	5,937	-	-	-
Charges and Fees	1,963,849	2,025,976	2,118,707	2,113,027	2,117,233
Interest	-	894	-	-	-
Miscellaneous	(3,559)	805	-	-	-
Subtotal	1,960,290	2,033,612	2,118,707	2,113,027	2,117,233
Interfund Transfer In	38,825	50,000	-	-	75,000
Total Available	2,319,743	2,359,930	2,414,014	2,408,334	2,489,663
Expenditures:					
Personnel	738,535	663,252	726,377	705,766	742,995
Operating	1,231,949	1,341,729	1,026,857	1,010,166	997,869
Capital	-	-	35,000	29,499	75,000
Debt Service	72,941	59,642	365,473	365,473	376,369
Subtotal	2,043,425	2,064,623	2,153,707	2,110,904	2,192,233
Total Disbursements	2,043,425	2,064,623	2,153,707	2,110,904	2,192,233
Nonspendable	157,014	158,384	158,384	158,384	158,384
Restricted: Internal	27,719	35,000	-	-	-
Available	91,585	101,923	101,923	139,046	139,046
Ending Balance, June 30	\$ 276,318	\$ 295,307	\$ 260,307	\$ 297,430	\$ 297,430

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 2,745,094	\$ 2,852,507	\$ 2,900,141	\$ 2,900,141	\$ 2,755,820
Revenues:					
Charges and Fees	4,992,317	4,328,343	4,800,000	4,946,455	4,911,417
Interest	13,388	30,822	15,000	30,000	30,000
Miscellaneous	14,469	25,147	15,000	15,000	15,000
Subtotal	5,020,174	4,384,312	4,830,000	4,991,455	4,956,417
Total Available	7,765,268	7,236,819	7,730,141	7,891,596	7,712,237
Expenditures:					
Personnel	417,723	411,539	434,978	441,345	442,248
Operating	4,495,038	3,925,139	4,896,306	4,646,306	4,706,169
Capital	-	-	52,000	48,125	108,000
Subtotal	4,912,761	4,336,678	5,383,284	5,135,776	5,256,417
Total Disbursements	4,912,761	4,336,678	5,383,284	5,135,776	5,256,417
Nonspendable	140,099	114,445	114,445	114,445	114,445
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	564,284	553,284	-	300,000	-
Available	2,023,124	2,107,412	2,107,412	2,216,375	2,216,375
Ending Balance, June 30	\$ 2,852,507	\$ 2,900,141	\$ 2,346,857	\$ 2,755,820	\$ 2,455,820

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2017 Projected	FY 2018 Approved
Beginning Balance, July 1	\$ 1,041,870	\$ 1,016,173	\$ 1,003,473	\$ 1,003,473	\$ 935,374
Revenues:					
Charges and Fees	1,957,415	1,970,341	2,047,381	2,047,381	2,074,394
Interest	-	1,044	-	-	-
Miscellaneous	-	2,070	-	-	-
Subtotal	<u>1,957,415</u>	<u>1,973,455</u>	<u>2,047,381</u>	<u>2,047,381</u>	<u>2,074,394</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>320</u>	<u>320</u>	<u>-</u>
Total Available	<u>2,999,285</u>	<u>2,989,628</u>	<u>3,051,174</u>	<u>3,051,174</u>	<u>3,009,768</u>
Expenditures:					
Personnel	294,357	314,569	400,865	368,964	398,483
Operating	1,549,930	1,602,586	1,646,836	1,646,836	1,675,911
Capital	-	-	100,000	100,000	20,000
Subtotal	<u>1,844,287</u>	<u>1,917,155</u>	<u>2,147,701</u>	<u>2,115,800</u>	<u>2,094,394</u>
Interfund Transfer Out	<u>138,825</u>	<u>69,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Total Disbursements	<u>1,983,112</u>	<u>1,986,155</u>	<u>2,147,701</u>	<u>2,115,800</u>	<u>2,169,394</u>
Nonspendable	754,248	681,829	681,829	681,829	681,829
Restricted: Internal	41,000	100,000	-	95,000	-
Available	<u>220,925</u>	<u>221,644</u>	<u>221,644</u>	<u>158,545</u>	<u>158,545</u>
Ending Balance, June 30	<u>\$ 1,016,173</u>	<u>\$ 1,003,473</u>	<u>\$ 903,473</u>	<u>\$ 935,374</u>	<u>\$ 840,374</u>

COUNTY COUNCIL

Fund: General Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 3,000	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 569,139	\$ 621,520	\$ 626,953	\$ 636,067	\$ 9,114	1.5
Operating	906,060	1,507,318	1,037,721	1,046,190	8,469	0.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,475,199</u>	<u>2,128,838</u>	<u>1,664,674</u>	<u>1,682,257</u>	<u>17,583</u>	1.1
Interfund Transfer Out	<u>1,668</u>	<u>350</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,476,867</u>	<u>\$ 2,129,188</u>	<u>\$ 1,664,674</u>	<u>\$ 1,682,257</u>	<u>\$ 17,583</u>	1.1

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures include \$300,000 to the Community Investment Program and \$437,761 to the Council of Governments. The increase in expenditures is due to the increased costs associated with the countywide annual audit.

ACCOMODATIONS TAX- LOCAL

Program: Local Accommodations Tax

Fund: Special Revenue Fund

Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$14,750,760	\$15,699,420	\$17,150,000	\$17,700,000	\$ 550,000	3.2
Interest	7,743	11,609	5,000	5,000	-	0.0
Miscellaneous	1,167,157	-	-	-	-	0.0
TOTAL REVENUES	<u>\$15,925,660</u>	<u>\$15,711,029</u>	<u>\$17,155,000</u>	<u>\$17,705,000</u>	<u>\$ 550,000</u>	<u>3.2</u>
Personnel	\$ 4,084,902	\$ 5,485,888	\$ 6,828,176	\$ 6,497,160	\$ (331,016)	(4.8)
Operating	10,903,070	11,507,167	11,011,148	11,139,588	128,440	1.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$14,987,972</u>	<u>\$16,993,055</u>	<u>\$17,839,324</u>	<u>\$17,636,748</u>	<u>\$ (202,576)</u>	<u>(1.1)</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect an anticipated increase due to the strong tourism industry.
- Personnel expenses reflect a lower reimbursement to the General Fund for services provided to support tourists visiting the County. The lower reimbursement is due to a change in the components of the formula.
- Operating expenditures reflect an increase due to the beginning cost of a ten-year commitment to the construction of the International African American Museum. In addition, the one-time cost to Gibbes Museum for the renovation of their court yard can also be attributed to the increase. The increases are offset by the completion of a ten-year commitment to The Citadel for their football stadium.

ACCOMMODATIONS TAX - STATE

Program: State Accommodations Tax

Fund: Special Revenue Fund

Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 23,148	\$ 48,866	\$ 25,000	\$ 25,000	\$ -	0.0
Interest	174	1,213	-	-	-	0.0
TOTAL REVENUES	<u>\$ 23,322</u>	<u>\$ 50,079</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	23,825	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	23,825	-	-	-	0.0
Interfund Transfer Out	23,322	26,254	25,000	25,000	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 23,322</u>	<u>\$ 50,079</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2018 Include:

- Revenues are based on the State's formula for calculating accommodations tax for County governments.
- Interfund Transfer Out represents the amount transferred to the General Fund as determined by State law and availability of funds.

INTERNAL AUDITOR

Fund: General Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 211,470	\$ 215,264	\$ 216,854	\$ 223,092	\$ 6,238	2.9
Operating	12,772	11,851	13,946	12,921	(1,025)	(7.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 224,242</u>	<u>\$ 227,115</u>	<u>\$ 230,800</u>	<u>\$ 236,013</u>	<u>\$ 5,213</u>	<u>2.3</u>

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in training cost due to partial completion of certification requirement for the Auditor II position and membership dues pending completion of certification.

INTERNAL AUDITOR (continued)

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.

MEASURES:

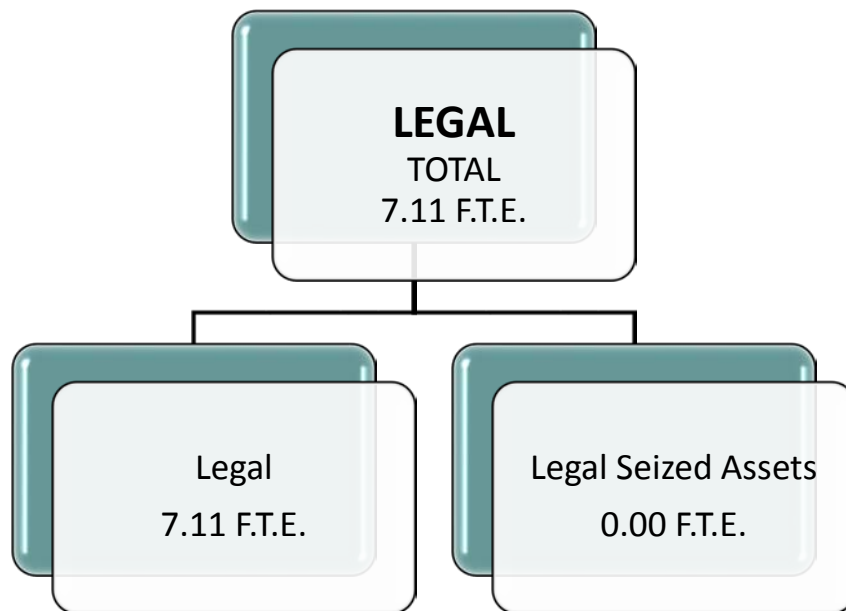
	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Council audit reports	1(a)	7	10	13
Periodic monitoring reports	1(a)	5	6	4
Integrity services investigations	1(a)	5	1	2
Recommendations in audit reports ¹	2(b)	5	11	10
Efficiency:				
Cost per audit hour	1(b)	\$72.12	\$76.93	\$78.67
Outcome:				
Completion percent of Annual Audit Plan	1(a)	72.7%	81.0%	75.0%
Surveys returned	2(a)	25.0%	40.0%	40.0%
Average evaluation score	2(a)	90	95	90
Recommendations accepted and implemented	2(b)	5	11	10
Percent of recommendations accepted and implemented	2(b)	100%	100%	100%

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

2018 ACTION STEPS

Department Goal 2

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



LEGAL

Fund: General Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.11	7.11	7.11	7.11	-	0.0
Personnel	\$ 773,662	\$ 859,259	\$ 863,961	\$ 937,148	\$ 73,187	8.5
Operating	395,897	511,656	477,744	539,718	61,974	13.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,169,559</u></u>	<u><u>\$ 1,370,915</u></u>	<u><u>\$ 1,341,705</u></u>	<u><u>\$ 1,476,866</u></u>	<u><u>\$ 135,161</u></u>	10.1

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in cost represents a temporary Law Clerk to assist with research, preparation of pleadings, and other duties.
- Operating expenditures reflect an increase in special legal service costs based on on-going litigation costs for Human Resources, Assessor and other lawsuits not covered by Insurance Reserve Fund.

LEGAL (continued)

Program: Seized Assets
Fund: Special Revenue Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 33,255	\$ 62,660	\$ 22,320	\$ 23,428	\$ 1,108	5.0
Interest	243	620	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 33,498</u></u>	<u><u>\$ 63,280</u></u>	<u><u>\$ 22,320</u></u>	<u><u>\$ 23,428</u></u>	<u><u>\$ 1,108</u></u>	5.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	14,986	30,823	122,320	101,428	(20,892)	(17.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 14,986</u></u>	<u><u>\$ 30,823</u></u>	<u><u>\$ 122,320</u></u>	<u><u>\$ 101,428</u></u>	<u><u>\$ (20,892)</u></u>	(17.1)

Funding Adjustments for FY 2018 Include:

- Revenues represent an increase in seized drug funds based on projections.
- Operating expenditures represent a decrease in the contingency line item based on historical costs.

STATE AGENCIES

Program: State Agencies

Fund: General Fund

Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 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>212,901</u>	<u>186,374</u>	<u>257,859</u>	<u>257,859</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 284,901</u>	<u>\$ 258,374</u>	<u>\$ 329,859</u>	<u>\$ 329,859</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2018 Include:

- Operating expenditures will remain the same.

TRANSPORTATION SALES TAX (1ST) TRANSIT AGENCIES

Program: 1st Transit Sales Tax
Fund: Special Revenue Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	<u>\$ 8,947,310</u>	<u>\$ 9,526,025</u>	<u>\$ 9,720,000</u>	<u>\$10,170,000</u>	<u>\$ 450,000</u>	4.6
TOTAL REVENUES	<u>8,947,310</u>	<u>9,526,025</u>	<u>9,720,000</u>	<u>10,170,000</u>	<u>450,000</u>	4.6
Interfund Transfer In	<u>7,577,376</u>	<u>3,656,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u><u>\$16,524,686</u></u>	<u><u>\$13,182,192</u></u>	<u><u>\$ 9,720,000</u></u>	<u><u>\$10,170,000</u></u>	<u><u>\$ 450,000</u></u>	4.6
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,062,000	14,617,167	8,671,000	8,993,000	322,000	3.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u><u>\$ 8,062,000</u></u>	<u><u>\$14,617,167</u></u>	<u><u>\$ 8,671,000</u></u>	<u><u>\$ 8,993,000</u></u>	<u><u>\$ 322,000</u></u>	3.7

Funding Adjustments for FY 2018 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.

TRANSPORTATION SALES TAX (2ND) TRANSIT AGENCIES

Program: 2nd Transit Sales Tax
Fund: Special Revenue Fund
Function: General Government

Mission: Charleston County's citizens authorized a half cent sales tax by referendum in November 2016; part of this tax is used to provide transportation alternatives in the County. Funds are allocated to the Charleston Area Regional Transportation Authority (CARTA).

Program Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ -	\$ -	\$ -	\$14,645,000	\$14,645,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$14,645,000</u>	<u>\$14,645,000</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	3,055,000	3,055,000	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,055,000</u>	<u>\$ 3,055,000</u>	100.0

Funding Adjustments for FY 2018 Include:

- Revenue collections of the second half cent Transportation Sales Tax are expected to begin in May of 2017
- Contributions to the Charleston Area Regional Transportation Authority (CARTA) provide funding for operation costs and bus replacement.

TRIDENT TECHNICAL COLLEGE

Program: Operating
Fund: Special Revenue Fund
Function: Education

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 5,819,380	\$ 6,236,523	\$ 6,455,300	\$ 6,979,000	\$ 523,700	8.1
Intergovernmental	170,161	158,898	69,000	69,000	-	0.0
Miscellaneous	-	(4,207)	-	-	-	0.0
TOTAL REVENUES	5,989,541	6,391,214	6,524,300	7,048,000	523,700	8.0
Interfund Transfer In	113,895	108,379	102,000	96,000	(6,000)	(5.9)
TOTAL SOURCES	\$ 6,103,436	\$ 6,499,593	\$ 6,626,300	\$ 7,144,000	\$ 517,700	7.8
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	6,103,436	6,499,593	6,626,300	7,144,000	517,700	7.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 6,103,436	\$ 6,499,593	\$ 6,626,300	\$ 7,144,000	\$ 517,700	7.8

Funding Adjustments for FY 2018 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, and the completion of three tax increment financing (TIF) districts.
- 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)

Program: Debt Service

Fund: Special Revenue Fund

Function: Education

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 2,986,212	\$ 3,276,826	\$ 3,376,000	\$ 3,660,300	\$ 284,300	8.4
Intergovernmental	53,403	55,188	3,000	8,500	5,500	183.3
Miscellaneous	-	(1,415)	-	-	-	0.0
TOTAL REVENUES	3,039,615	3,330,599	3,379,000	3,668,800	289,800	8.6
Interfund Transfer In	1,277	2,085	1,000	6,000	5,000	500.0
TOTAL SOURCES	\$ 3,040,892	\$ 3,332,684	\$ 3,380,000	\$ 3,674,800	\$ 294,800	8.7
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	3,040,892	3,332,684	3,380,000	3,674,800	294,800	8.7
TOTAL DISBURSEMENTS	\$ 3,040,892	\$ 3,332,684	\$ 3,380,000	\$ 3,674,800	\$ 294,800	8.7

Funding Adjustments for FY 2018 Include:

- Revenues reflect property taxes at a consistent 1.0 mill tax rate. The increase represents increases in the tax base for both real and personal property and the completion of three tax increment financing (TIF) districts.
- 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.



End Section

AUDITOR

Fund: General Fund
Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	31.00	31.00	32.00	1.00	3.2
Licenses and Permits	\$ 60	\$ 50	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 60	\$ 50	\$ -	\$ -	\$ -	0.0
Personnel	\$ 1,863,113	\$ 1,956,626	\$ 2,048,621	\$ 2,139,154	\$ 90,533	4.4
Operating	195,093	189,559	207,722	201,850	(5,872)	(2.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,058,206	\$ 2,146,185	\$ 2,256,343	\$ 2,341,004	\$ 84,661	3.8

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel cost also include the addition of a Customer Service Representative III position due to the population growth in the County.
- Operating expenditures reflect a decrease in tax supplies and record storage due to historical trends and usage.

AUDITOR

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Refunds processed	1(b),2(b)	12,714	12,833	12,500
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	622,507	659,238	680,000
Deed transfers processed	2(b)	24,748	20,563	25,000
Measurement changes processed	2(b)	81	477	100
Homestead Exemptions/Property Tax Relief processed	2(c)	1,798	1,846	1,900
Efficiency:				
Average time in days per deed transfer to process	2(b)	15	10	10
Outcome:				
Fair Market Value accuracy rate	1(a)	98.0%	98.0%	98.0%
Set millage accuracy rate	1(c)	100%	100%	100%
Percent of returned mail	2(a)	3.3%	3.3%	3.3%
Deed transfer accuracy rate	1(b),2(b)	98.0%	98.0%	98.0%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	100%	100%	100%

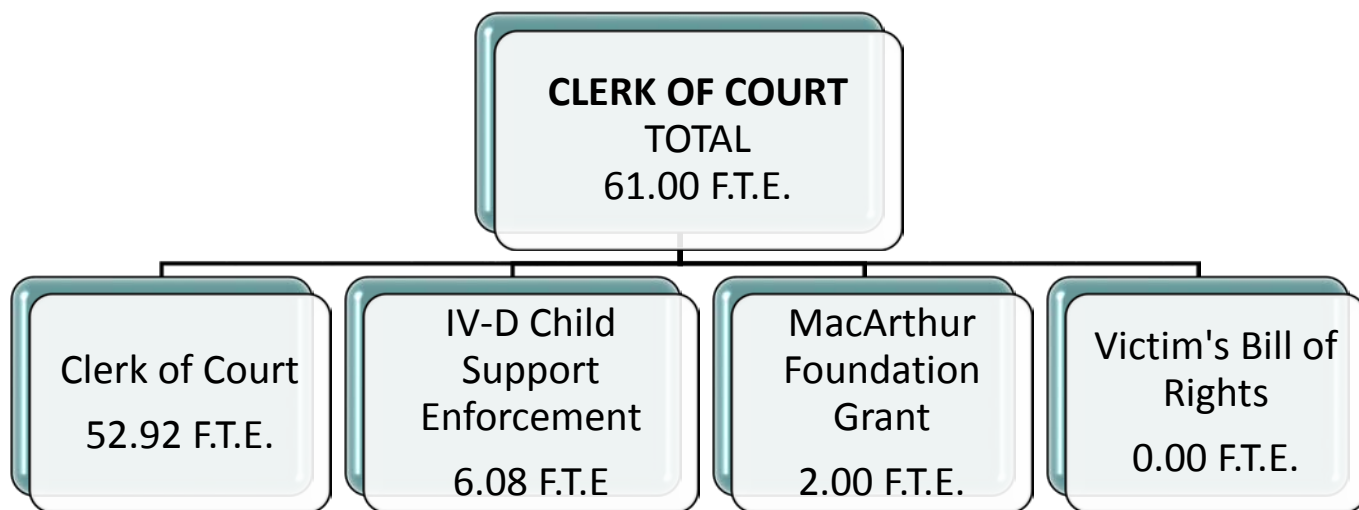
2018 ACTION STEPS

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

Fund: General Fund
Function: Judicial

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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	50.92	50.92	50.92	52.92	2.00	3.9
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	857,952	863,761	836,600	836,800	200	0.0
Fines and Forfeitures	532,349	493,172	519,000	499,500	(19,500)	(3.8)
Interest	1,656	1,261	1,000	1,000	-	0.0
Miscellaneous	21,255	9,122	21,500	21,500	-	0.0
TOTAL REVENUES	1,414,787	1,368,891	1,379,675	1,360,375	(19,300)	(1.4)
Interfund Transfer In	327,859	222,778	47,705	-	(47,705)	(100.0)
TOTAL SOURCES	<u>\$ 1,742,646</u>	<u>\$ 1,591,669</u>	<u>\$ 1,427,380</u>	<u>\$ 1,360,375</u>	<u>\$ (67,005)</u>	(4.7)
Personnel	\$ 3,032,586	\$ 3,143,038	\$ 3,277,895	\$ 3,415,765	\$ 137,870	4.2
Operating	502,553	470,172	536,263	678,012	141,749	26.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	3,535,139	3,613,210	3,814,158	4,093,777	279,619	7.3
Interfund Transfer Out	-	-	-	15,825	15,825	100.0
TOTAL DISBURSEMENTS	<u>\$ 3,535,139</u>	<u>\$ 3,613,210</u>	<u>\$ 3,814,158</u>	<u>\$ 4,109,602</u>	<u>\$ 295,444</u>	7.7

Funding Adjustments for FY 2018 Include:

- Revenues represent decreased fines and forfeitures based on current revenue trends.
- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs include the addition of two new Court Specialist I positions. The increase also represents full-year funding in FY 2018 for the department.

CLERK OF COURT (continued)

- Operating expenditures reflect an increase in jury fees due to increasing the daily rates for petit and grand jurors.
- Interfund Transfer Out represents support from the General Fund to Family Court IV-D.

CLERK OF COURT (continued)

Program: IV-D Child Support Enforcement

Fund: Special Revenue Fund

Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	<u>\$ 1,020,759</u>	<u>\$ 895,579</u>	<u>\$ 765,000</u>	<u>\$ 675,000</u>	<u>\$ (90,000)</u>	(11.8)
TOTAL REVENUES	1,020,759	895,579	765,000	675,000	(90,000)	(11.8)
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,825</u>	<u>15,825</u>	100.0
TOTAL SOURCES	<u><u>\$ 1,020,759</u></u>	<u><u>\$ 895,579</u></u>	<u><u>\$ 765,000</u></u>	<u><u>\$ 690,825</u></u>	<u><u>\$ (74,175)</u></u>	(9.7)
Personnel	<u>\$ 423,676</u>	<u>\$ 403,672</u>	<u>\$ 445,287</u>	<u>\$ 423,205</u>	<u>\$ (22,082)</u>	(5.0)
Operating	<u>269,224</u>	<u>267,707</u>	<u>272,008</u>	<u>267,620</u>	<u>(4,388)</u>	(1.6)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	692,900	671,379	717,295	690,825	(26,470)	(3.7)
Interfund Transfer Out	<u>327,859</u>	<u>222,778</u>	<u>47,705</u>	<u>-</u>	<u>(47,705)</u>	(100.0)
TOTAL DISBURSEMENTS	<u><u>\$ 1,020,759</u></u>	<u><u>\$ 894,157</u></u>	<u><u>\$ 765,000</u></u>	<u><u>\$ 690,825</u></u>	<u><u>\$ (74,175)</u></u>	(9.7)

Funding Adjustments for FY 2018 Include:

- Revenues reflect an anticipated decrease in the reimbursement from the Department of Social Services based on current year projections.
- Interfund Transfer In represents support from the General Fund to balance the budget.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect a decrease due to interdepartmental staffing changes.
- Operating expenditures reflect a decrease in records management based on historical and projected usage.

CLERK OF COURT (continued)

Program: Victim's Bill of Rights
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 221,389	\$ 207,906	\$ 170,000	\$ 170,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 221,389</u>	<u>\$ 207,906</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2018 Include:

- Revenues are expected to remain the same as the previous fiscal year.

CORONER

Fund: General Fund

Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	12.00	13.00	15.00	2.00	15.4
Licenses and Permits	\$ 39,056	\$ 48,985	\$ 45,000	\$ 45,000	\$ -	0.0
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	<u>7,188</u>	<u>12,930</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$ 47,819</u>	<u>\$ 63,490</u>	<u>\$ 56,575</u>	<u>\$ 56,575</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 813,938	\$ 936,349	\$ 1,033,887	\$ 1,136,663	\$ 102,776	9.9
Operating	602,842	679,274	630,287	728,285	97,998	15.5
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,000</u>	<u>46,000</u>	<u>100.0</u>
TOTAL EXPENDITURES	1,416,780	1,615,623	1,664,174	1,910,948	246,774	14.8
Interfund Transfer Out	<u>-</u>	<u>46,000</u>	<u>46,000</u>	<u>-</u>	<u>(46,000)</u>	<u>(100.0)</u>
TOTAL DISBURSEMENTS	<u>\$ 1,416,780</u>	<u>\$ 1,661,623</u>	<u>\$ 1,710,174</u>	<u>\$ 1,910,948</u>	<u>\$ 200,774</u>	<u>11.7</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect no changes.
- 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 Cremation Authorization Assistant due to an increase in the number of cremation requests in the office. During the budget deliberations, County Council added a Deputy Coroner position.

CORONER (continued)

- Operating expenditures reflect an increase in autopsy and toxicology services due to the rise in request for services. In addition, the increased cost of contracted services for transport can be attributed to the growth in caseloads.
- Capital included a utility vehicle and radios for the Deputy Coroner position that County Council added during the budget deliberations.

LEGISLATIVE DELEGATION

Fund: General Fund
Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 199,675	\$ 215,077	\$ 225,464	\$ 229,860	\$ 4,396	1.9
Operating	15,849	17,267	21,646	21,960	314	1.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 215,524	\$ 232,344	\$ 247,110	\$ 251,820	\$ 4,710	1.9

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in copier and records storage due to historical trends.

PROBATE COURTS

Fund: General Fund

Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.80	21.80	21.80	21.80	-	0.0
Licenses and Permits	\$ 277,262	\$ 295,423	\$ 285,000	\$ 270,000	\$ (15,000)	(5.3)
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	1,087,300	1,054,403	1,085,000	1,002,000	(83,000)	(7.6)
Interest	84	4	-	-	-	0.0
TOTAL REVENUES	1,366,221	1,351,405	1,371,575	1,273,575	(98,000)	(7.1)
Interfund Transfer In	186,642	191,042	187,600	190,950	3,350	1.8
TOTAL SOURCES	\$ 1,552,863	\$ 1,542,447	\$ 1,559,175	\$ 1,464,525	\$ (94,650)	(6.1)
Personnel	\$ 1,752,412	\$ 1,939,628	\$ 1,950,589	\$ 1,990,152	\$ 39,563	2.0
Operating	633,554	616,958	671,384	683,863	12,479	1.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,385,966	\$ 2,556,586	\$ 2,621,973	\$ 2,674,015	\$ 52,042	2.0

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease 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 an increase in records service costs based on current trends.

PROBATE COURT (continued)

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Number of conservatorships and guardianships filed	1(a)	253	271	270
Number of court cases filed	1(b)	2,313	2,436	2,470
Output:				
Certified copies issued	1(c)	5,957	7,480	7,000
Cases scheduled for litigation	1(b)(d)	931	935	1000
Estates opened ¹	1(d)	2,063	2,165	2,200
Speaking engagements	1(e)(f)	40	40	40
Number of accountings and guardianship reports	2	939	954	950
Marriage licenses issued	3(a)	5,273	4,597	4,800
Marriage ceremonies performed	3(a)	581	434	500
Mandatory probate forms completed	3(b)	11,015	11,598	11,790
Efficiency:				
Average cases per clerk	1(b)(d)	574	669	600
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		278	300	250
456 days to 540 days		167	170	150
541 days to 720 days		212	250	200
721 days or more		379	350	300
Percentage of delinquent accountings and guardianships ²	2	1.0%	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 COURT (continued)

¹ Annualized based on a calendar year.

² Reflects a calendar year.

2018 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

Fund: General Fund
Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
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	7,522,728	8,135,449	8,155,000	8,957,500	802,500	9.8
Interest	478	511	400	500	100	25.0
Miscellaneous	(1,922)	3,776	-	-	-	0.0
TOTAL REVENUES	\$ 7,522,859	\$ 8,141,311	\$ 8,156,975	\$ 8,959,575	\$ 802,600	9.8
Personnel	\$ 1,700,362	\$ 1,737,868	\$ 1,833,115	\$ 1,860,442	\$ 27,327	1.5
Operating	148,373	157,979	157,939	165,272	7,333	4.6
Capital	-	-	24,107	-	(24,107)	(100.0)
TOTAL EXPENDITURES	\$ 1,848,735	\$ 1,895,847	\$ 2,015,161	\$ 2,025,714	\$ 10,553	0.5

Funding Adjustments for FY 2018 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.

REGISTER OF MESNE CONVEYANCE

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): Maintain document turnaround time to a minimum of two weeks.

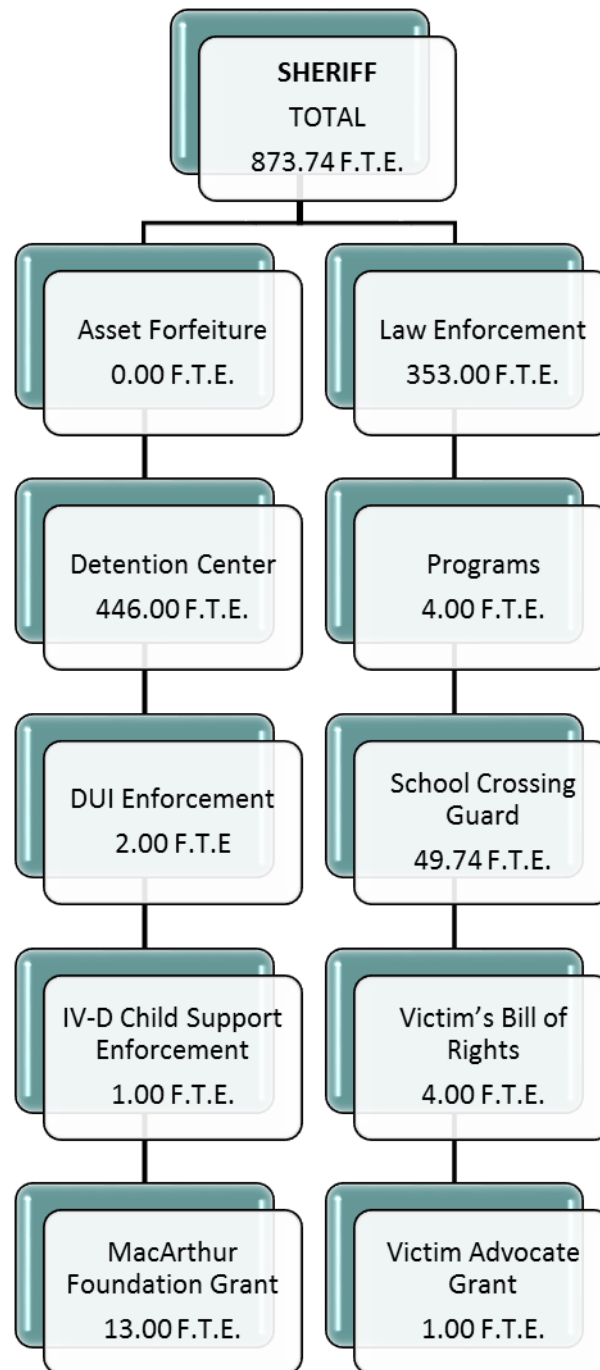
Objective 2(b): Scan 100% of Plats for website.

MEASURES:		FY 2016	FY 2017	FY 2018
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	99,681	107,380	107,380
Efficiency:				
Average number of documents processed per staff	2(a)	4,531	4,881	4,881
Outcome:				
Revenue above budget	2(a)	\$5,455,016	\$7,335,892	\$7,335,892
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%

2018 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

Division: Asset Forfeiture
Fund: Special Revenue Fund
Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 456,571	\$ 312,956	\$ 73,000	\$ 23,000	\$ (50,000)	(68.5)
Interest	<u>2,729</u>	<u>6,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	459,300	319,686	73,000	23,000	(50,000)	(68.5)
Interfund Transfer In	<u>-</u>	<u>2,087</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 459,300</u>	<u>\$ 321,773</u>	<u>\$ 73,000</u>	<u>\$ 23,000</u>	<u>\$ (50,000)</u>	(68.5)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	54,785	68,925	368,188	209,088	(159,100)	(43.2)
Capital	<u>15,461</u>	<u>277,389</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	70,246	346,314	380,188	221,088	(159,100)	(41.8)
Interfund Transfer Out	<u>45,855</u>	<u>109,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 116,101</u>	<u>\$ 455,896</u>	<u>\$ 380,188</u>	<u>\$ 221,088</u>	<u>\$ (159,100)</u>	(41.8)

Funding Adjustments for FY 2018 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 expenditures reflect a one-time purchase in FY 2017.
- Capital expenditures reflect the planned purchase of a narcotic patrol canine.

SHERIFF (continued)

Division: Detention Center

Fund: General Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	449.00	448.00	446.00	446.00	-	0.0
Intergovernmental	\$ 1,937,181	\$ 2,421,434	\$ 2,166,400	\$ 2,720,000	\$ 553,600	25.6
Charges and Fees	383,100	400,415	388,100	92,000	(296,100)	(76.3)
Miscellaneous	34,926	20,822	-	-	-	0.0
TOTAL REVENUES	\$ 2,355,207	\$ 2,842,671	\$ 2,554,500	\$ 2,812,000	\$ 257,500	10.1
Personnel	\$25,387,134	\$25,865,778	\$26,690,585	\$27,341,682	\$ 651,097	2.4
Operating	7,760,340	7,827,027	8,146,064	8,561,606	415,542	5.1
Capital	6,250	-	8,748	-	(8,748)	(100.0)
TOTAL EXPENDITURES	33,153,724	33,692,805	34,845,397	35,903,288	1,057,891	3.0
Interfund Transfer Out	2,000	-	-	103,832	103,832	100.0
TOTAL DISBURSEMENTS	\$33,155,724	\$33,692,805	\$34,845,397	\$36,007,120	\$ 1,161,723	3.3

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase in the amount of per diem reimbursement from the federal government for “holding” federal prisoners due to the federal government’s renewed interest in detaining inmates as part of the Immigration and Customs Enforcement. The increase is offset by a decrease in the commission from telephone usage by prisoners based on historical usage and trends.
- 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 implementation of a new Master Deputy Detention Officer program. The new program is in response to the challenges experienced by the public safety sector in filling vacant positions.
- Operating expenditures reflect an increase in the base cost for contracted medical services/care, bedding and linens, and clothing for inmates in anticipation of an increased number of federal prisoners in FY 2018.
- Interfund Transfer Out represents the General Fund’s increased cost to support the Victim’s Bill of Rights program due to insufficient funding from fees and fines in the Victim’s Bill of Rights Fund.

SHERIFF (continued)

Program: IV-D Child Support Enforcement

Fund: Special Revenue Fund

Function: Public Safety

Mission: The Sheriff's IV-D Child Support Enforcement Program 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 66,116	\$ 63,608	\$ 69,972	\$ 64,862	\$ (5,110)	(7.3)
TOTAL REVENUES	66,116	63,608	69,972	64,862	(5,110)	(7.3)
Interfund Transfer In	18,730	23,397	18,359	24,302	5,943	32.4
TOTAL SOURCES	<u>\$ 84,846</u>	<u>\$ 87,005</u>	<u>\$ 88,331</u>	<u>\$ 89,164</u>	<u>\$ 833</u>	0.9
Personnel	\$ 81,366	\$ 83,535	\$ 84,795	\$ 85,628	\$ 833	1.0
Operating	3,480	3,470	3,536	3,536	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 84,846</u>	<u>\$ 87,005</u>	<u>\$ 88,331</u>	<u>\$ 89,164</u>	<u>\$ 833</u>	0.9

Funding Adjustments for FY 2018 Include:

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

SHERIFF (continued)

Division: Law Enforcement

Fund: General Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	326.00	351.00	353.00	353.00	-	0.0
Licenses and Permits	\$ 651	\$ 1,250	\$ 600	\$ 650	\$ 50	8.3
Intergovernmental	40,382	38,555	46,575	13,575	(33,000)	(70.9)
Charges and Fees	94,813	53,492	86,500	71,500	(15,000)	(17.3)
Fines and Forfeitures	9,873	9,245	8,500	9,400	900	10.6
Miscellaneous	46,905	33,004	40,000	25,000	(15,000)	(37.5)
TOTAL REVENUES	<u>\$ 192,624</u>	<u>\$ 135,546</u>	<u>\$ 182,175</u>	<u>\$ 120,125</u>	<u>\$ (62,050)</u>	<u>(34.1)</u>
Personnel	\$22,964,493	\$23,024,458	\$25,047,327	\$26,249,376	\$ 1,202,049	4.8
Operating	5,340,170	5,746,469	5,702,850	5,825,677	122,827	2.2
Capital	-	197,494	16,802	-	(16,802)	(100.0)
TOTAL EXPENDITURES	<u>28,304,663</u>	<u>28,968,421</u>	<u>30,766,979</u>	<u>32,075,053</u>	<u>1,308,074</u>	<u>4.3</u>
Interfund Transfer Out	98,991	945,519	99,110	70,804	(28,306)	(28.6)
TOTAL DISBURSEMENTS	<u>\$28,403,654</u>	<u>\$29,913,940</u>	<u>\$30,866,089</u>	<u>\$32,145,857</u>	<u>\$ 1,279,768</u>	<u>4.1</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease due to decreases in projected civil fees and miscellaneous revenue received based on historical analysis. The decrease also represents a decrease 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. The increase also represents full-year funding for the implementation of a new Master Deputy Officer program. The new program is in response to the challenges experienced by the public safety sector in filling vacant positions. The increase also represents additional funding for overtime due to the current high vacancy level experienced by the department.

SHERIFF (continued)

- Operating expenditures represent an increase due to a higher appropriation for the Charleston Animal Society. The increase in costs are slightly offset by a reduction in fleet maintenance expenses based on historical trends and usage. During budget deliberations, County Council reduced the increase to the Charleston Animal Shelter by \$100,000 to \$150,000 for a total of \$1,500,000.
- 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 transfer to the School Resource program is reduced due to the request from the Charleston County School District to eliminate a School Resource Officer at Fort Johnson Middle School.

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 30%.

MEASURES:

	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Detention operating expenditures	2(a)	\$7,723,905	\$8,000,523	\$8,458,570
Federal prisoner per diem revenues	2(a)	\$2,211,809	\$3,205,113	\$2,500,000
Output:				
Value of property stolen due to crime	1(a)	\$11,338,052	n/a ¹	\$6,000,000
Bad check warrants received	1(b)	590	120	100
Bad check warrants served	1(b)	1,792	162	160
Grant monies awarded no-match	2(b)	\$2,714,376	\$2,516,935	\$3,172,489
Efficiency:				
Value of property recovered	1(a)	\$3,077,695	n/a ¹	\$3,077,695
Daily cost per prisoner	2(a)	\$55	\$55	\$55
Actual cost of grant personnel and purchased equipment	2(b)	\$710,313	\$1,501,484	\$186,549
Outcome:				
Value of property recovered as a percent of property reported stolen	1(a)	27.14%	n/a ¹	51.29%
Percent of bad check warrants served	1(b)	303.73%	135.00%	160.00%
Percent of federal prisoner per diem revenues to expenditures	2(a)	28.64%	40.06%	29.56%
Personnel, equipment purchased using non-general fund dollars	2(b)	26.0%	60.0%	6.0%
Actual civil fees received	2(c)	\$42,510	\$36,783	\$40,000

¹ Data not available at time of publication.

SHERIFF (continued)

2018 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%.
- Develop a strategy in dealing with Fentanyl and car Fentanyl.

SHERIFF (continued)

Program: Programs
Fund: Special Revenue Fund
Function: Public Safety

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 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2018</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.00	5.00	5.00	4.00	-	0.0
Intergovernmental	\$ 103,500	\$ 103,500	\$ 103,500	\$ 69,000	\$ (34,500)	(33.3)
Charges and Fees	34,900	33,100	42,700	38,700	(4,000)	(9.4)
Miscellaneous	<u>431,725</u>	<u>522,435</u>	<u>496,380</u>	<u>455,700</u>	<u>(40,680)</u>	(8.2)
TOTAL REVENUES	570,125	659,035	642,580	563,400	(79,180)	(12.3)
Interfund Transfer In	<u>80,261</u>	<u>73,762</u>	<u>80,751</u>	<u>46,502</u>	<u>(34,249)</u>	(42.4)
TOTAL SOURCES	<u>\$ 650,386</u>	<u>\$ 732,797</u>	<u>\$ 723,331</u>	<u>\$ 609,902</u>	<u>\$ (113,429)</u>	(15.7)
Personnel	\$ 369,293	\$ 356,424	\$ 397,144	\$ 330,741	\$ (66,403)	(16.7)
Operating	242,117	189,280	439,780	459,966	20,186	4.6
Capital	<u>187,294</u>	<u>48,575</u>	<u>30,900</u>	<u>-</u>	<u>(30,900)</u>	(100.0)
TOTAL EXPENDITURES	<u>\$ 798,704</u>	<u>\$ 594,279</u>	<u>\$ 867,824</u>	<u>\$ 790,707</u>	<u>\$ (77,117)</u>	(8.9)

Funding Adjustments for FY 2018 Include:

- Revenues reflect a reduction in commission from vending sales of items sold to inmates due to a decrease in the number of detainees at the Detention Center. The decrease also represents reduced reimbursement from the Charleston County School District due to the request to eliminate a School Resource Officer.
- Interfund Transfer In reflects the General Fund's portion of the cost to support the School Resource Officer program. The decrease in the transfer in is due to the request from the Charleston County School District to eliminate a School Resource Officer.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in costs represents the elimination of a School Resource Officer position.
- Operating expenditures reflect an increase due to increased budgeted funding available for additional services to citizens under the Sex Offender Registry program.

SHERIFF (continued)

Division: School Crossing Guards

Fund: General Fund

Function: Public Safety

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 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2018</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	49.74	49.74	49.74	49.74	-	0.0
Personnel	\$ 555,157	\$ 537,676	\$ 627,669	\$ 574,721	\$ (52,948)	(8.4)
Operating	12,181	9,156	16,000	12,000	(4,000)	(25.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 567,338</u>	<u>\$ 546,832</u>	<u>\$ 643,669</u>	<u>\$ 586,721</u>	<u>\$ (56,948)</u>	<u>(8.8)</u>

Funding Adjustments for FY 2018 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 a budgeting change that more accurately reflects salaries and longevities in the program.
- Operating expenditures reflect decreased costs associated with purchasing uniforms.

SHERIFF (continued)

Program: Victim's Bill of Rights
Fund: Special Revenue Fund
Function: Public Safety

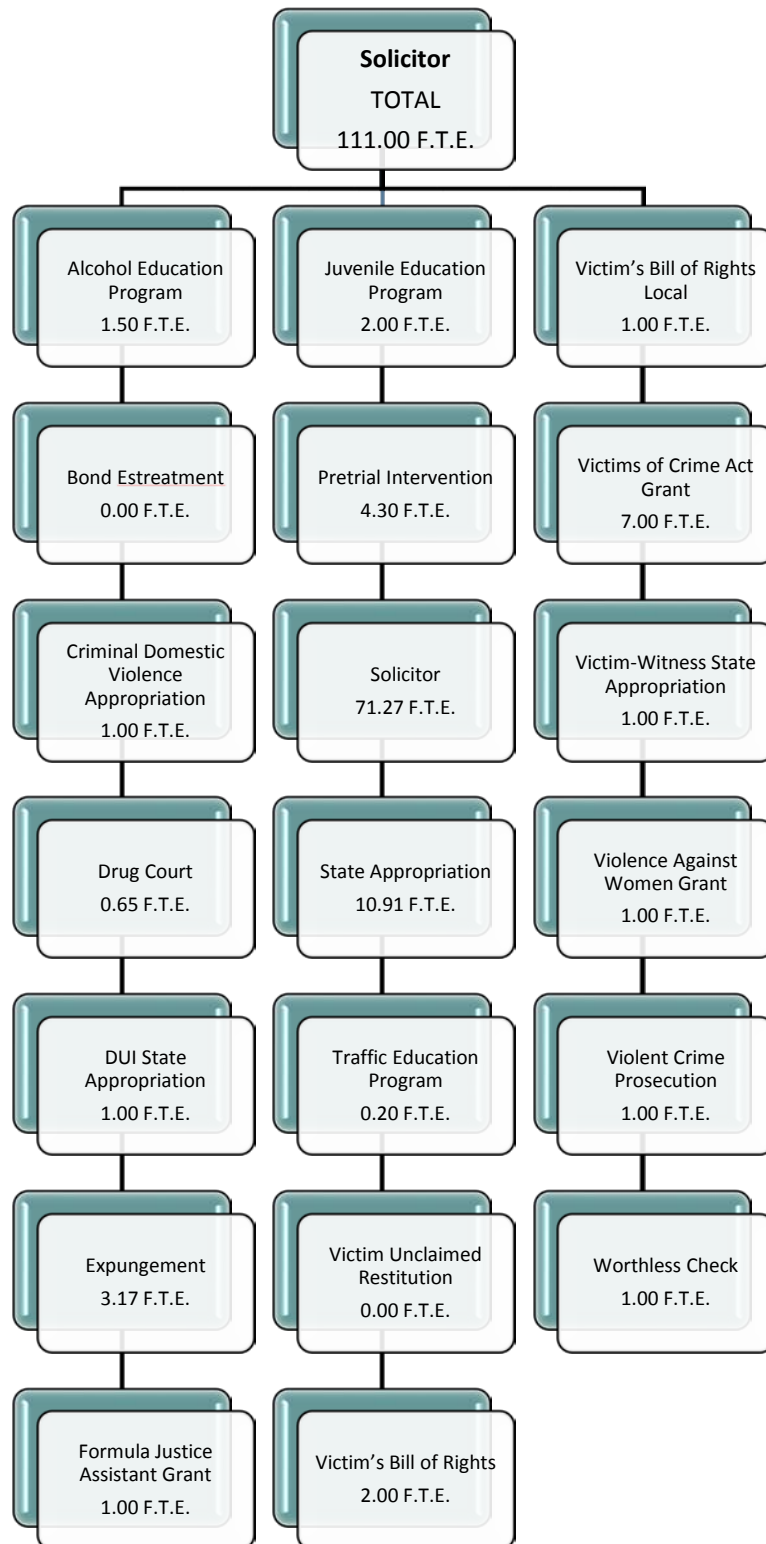
Mission: The Victim's Bill of Rights Program provides information to victims regarding current case status and recommends follow-up services available to them and their families.

Program Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	\$ -	\$ -	\$ -	\$ 103,832	\$ 103,832	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,832</u>	<u>\$ 103,832</u>	100.0
Personnel	\$ 202,698	\$ 199,279	\$ 204,167	\$ 209,777	\$ 5,610	2.7
Operating	2,028	2,182	2,182	2,312	130	6.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 204,726</u>	<u>\$ 201,461</u>	<u>\$ 206,349</u>	<u>\$ 212,089</u>	<u>\$ 5,740</u>	2.8

Funding Adjustments for FY 2018 Include:

- Interfund Transfer In represents a transfer of funds from the Sheriff Detention Center in the General Fund.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no significant changes.



SOLICITOR

Program: Alcohol Education Program

Fund: Special Revenue Fund

Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 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>\$ 84,961</u>	<u>\$ 85,140</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>\$ 84,961</u>	<u>\$ 85,140</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 90,831	\$ 95,112	\$ 95,279	\$ 100,848	\$ 5,569	5.8
Operating	2,194	4,120	3,055	3,705	650	21.3
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	93,025	99,232	98,334	104,553	6,219	6.3
Interfund Transfer Out	<u>20,668</u>	<u>18,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 113,693</u>	<u>\$ 117,876</u>	<u>\$ 98,334</u>	<u>\$ 104,553</u>	<u>\$ 6,219</u>	6.3

Funding Adjustments for FY 2018 Include:

- Revenues reflect no change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in staff training.

SOLICITOR (continued)

Program: Bond Estreatment
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 10,465	\$ 31,255	\$ 15,000	\$ 15,000	\$ -	0.0
Miscellaneous	3,433	12,320	-	-	-	0.0
TOTAL REVENUES	<u>\$ 13,898</u>	<u>\$ 43,575</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	43,217	10,648	11,000	11,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 43,217</u>	<u>\$ 10,648</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2018 Include:

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

SOLICITOR (continued)

Program: Criminal Domestic Violence Appropriation

Fund: Special Revenue Fund

Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 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	\$ 88,824	\$ 91,346	\$ 92,647	\$ 94,257	\$ 1,610	1.7
Operating	129	181	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 88,953</u></u>	<u><u>\$ 91,527</u></u>	<u><u>\$ 92,647</u></u>	<u><u>\$ 94,257</u></u>	<u><u>\$ 1,610</u></u>	1.7

Funding Adjustments for FY 2018 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)

Program: Drug Court
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.65	0.65	0.40	0.65	0.25	62.5
Intergovernmental	<u>\$ 332,795</u>	<u>\$ 340,109</u>	<u>\$ 334,000</u>	<u>\$ 339,000</u>	<u>\$ 5,000</u>	1.5
TOTAL REVENUES	<u>\$ 332,795</u>	<u>\$ 340,109</u>	<u>\$ 334,000</u>	<u>\$ 339,000</u>	<u>\$ 5,000</u>	1.5
Personnel	<u>\$ 72,132</u>	<u>\$ 76,193</u>	<u>\$ 76,950</u>	<u>\$ 82,121</u>	<u>\$ 5,171</u>	6.7
Operating	<u>69,288</u>	<u>67,955</u>	<u>69,165</u>	<u>71,165</u>	<u>2,000</u>	2.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>141,420</u>	<u>144,148</u>	<u>146,115</u>	<u>153,286</u>	<u>7,171</u>	4.9
Interfund Transfer Out	<u>186,642</u>	<u>191,042</u>	<u>187,600</u>	<u>190,950</u>	<u>3,350</u>	1.8
TOTAL DISBURSEMENTS	<u>\$ 328,062</u>	<u>\$ 335,190</u>	<u>\$ 333,715</u>	<u>\$ 344,236</u>	<u>\$ 10,521</u>	3.2

Funding Adjustments for FY 2018 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. The increase represents a reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect an increase in the costs of counseling services.
- Interfund Transfer Out represents the distribution of State contributions to the Probate Adult Drug Court and the Probate Juvenile Drug Court.

SOLICITOR (continued)

Program: DUI State Appropriations

Fund: Special Revenue Fund

Function: Judicial

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

Program Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 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	27,039	19,736	30,249	32,972	2,723	9.0
TOTAL SOURCES	<u>\$ 100,729</u>	<u>\$ 93,426</u>	<u>\$ 103,939</u>	<u>\$ 106,662</u>	<u>\$ 2,723</u>	2.6
Personnel	\$ 100,076	\$ 91,998	\$ 102,674	\$ 105,762	\$ 3,088	3.0
Operating	653	1,428	1,265	900	(365)	(28.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 100,729</u>	<u>\$ 93,426</u>	<u>\$ 103,939</u>	<u>\$ 106,662</u>	<u>\$ 2,723</u>	2.6

Funding Adjustments for FY 2018 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.
- Operating expenditures reflect a decrease in computer refresh costs. The decrease is slightly offset by an increase in local mileage reimbursement.

SOLICITOR (continued)

Program: Expungement
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.40	4.17	3.17	3.17	-	0.0
Charges and Fees	<u>\$ 165,060</u>	<u>\$ 175,000</u>	<u>\$ 155,000</u>	<u>\$ 165,000</u>	<u>\$ 10,000</u>	6.5
TOTAL REVENUES	<u>\$ 165,060</u>	<u>\$ 175,000</u>	<u>\$ 155,000</u>	<u>\$ 165,000</u>	<u>\$ 10,000</u>	6.5
Personnel	\$ 347,110	\$ 241,631	\$ 145,797	\$ 144,775	\$ (1,022)	(0.7)
Operating	9,707	9,782	9,500	10,280	780	8.2
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 356,817</u>	<u>\$ 251,413</u>	<u>\$ 155,297</u>	<u>\$ 155,055</u>	<u>\$ (242)</u>	(0.2)

Funding Adjustments for FY 2018 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.
- Operating expenditures reflect an increase in printing and binding and the computer refresh program based on historical usage and current trends.

SOLICITOR (continued)

Program: Juvenile Education Program

Fund: Special Revenue Fund

Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 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	30,056	30,944	30,000	31,000	1,000	3.3
TOTAL REVENUES	90,056	90,944	90,000	91,000	1,000	1.1
Interfund Transfer In	20,668	18,644	18,666	19,854	1,188	6.4
TOTAL SOURCES	<u>\$ 110,724</u>	<u>\$ 109,588</u>	<u>\$ 108,666</u>	<u>\$ 110,854</u>	<u>\$ 2,188</u>	2.0
Personnel	\$ 107,561	\$ 105,376	\$ 106,216	\$ 108,154	\$ 1,938	1.8
Operating	3,163	4,212	2,450	2,700	250	10.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 110,724</u>	<u>\$ 109,588</u>	<u>\$ 108,666</u>	<u>\$ 110,854</u>	<u>\$ 2,188</u>	2.0

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase in juvenile arbitration fees based on current and historical trends. State non-grant Funds are expected to remain the same.
- Interfund Transfer In represents support from the Alcohol Education Program.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in costs associated with the computer refresh program based on historical trends and usage.

SOLICITOR (continued)

Program: Pretrial Intervention
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.30	5.30	5.30	4.30	(1.00)	(18.9)
Charges and Fees	<u>\$ 318,916</u>	<u>\$ 298,276</u>	<u>\$ 315,000</u>	<u>\$ 300,000</u>	<u>\$ (15,000)</u>	(4.8)
TOTAL REVENUES	<u>\$ 318,916</u>	<u>\$ 298,276</u>	<u>\$ 315,000</u>	<u>\$ 300,000</u>	<u>\$ (15,000)</u>	(4.8)
Personnel	\$ 305,795	\$ 301,806	\$ 321,175	\$ 313,387	\$ (7,788)	(2.4)
Operating	31,642	31,762	38,604	39,108	504	1.3
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 337,437</u>	<u>\$ 333,568</u>	<u>\$ 359,779</u>	<u>\$ 352,495</u>	<u>\$ (7,284)</u>	(2.0)

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease based on historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease is attributed to interdepartmental staffing changes.
- Operating expenditures represent no significant change.

SOLICITOR (continued)

Division: Solicitor
Fund: General Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	64.39	68.92	68.85	71.27	2.42	3.5
Intergovernmental	\$ 8,294	\$ 8,294	\$ 8,294	\$ 15,794	\$ 7,500	90.4
Miscellaneous	2,952	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 11,246</u>	<u>\$ 8,294</u>	<u>\$ 8,294</u>	<u>\$ 15,794</u>	<u>\$ 7,500</u>	90.4
Personnel	\$ 4,921,846	\$ 5,189,237	\$ 5,668,228	\$ 5,680,379	\$ 12,151	0.2
Operating	361,283	379,827	457,025	432,867	(24,158)	(5.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>5,283,129</u>	<u>5,569,064</u>	<u>6,125,253</u>	<u>6,113,246</u>	<u>(12,007)</u>	(0.2)
Interfund Transfer Out	<u>283,070</u>	<u>157,697</u>	<u>117,660</u>	<u>-</u>	<u>(117,660)</u>	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 5,566,199</u>	<u>\$ 5,726,761</u>	<u>\$ 6,242,913</u>	<u>\$ 6,113,246</u>	<u>\$ (129,667)</u>	(2.1)

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase in funds from local governments to allow police agencies access to body camera data.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in court investigation/preparation and court reporter fee based on historical spending.

SOLICITOR (continued)

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. The Court of General Sessions is taking over the Docket process and the change in business practice will have a direct effect on the total disposed cases for the year.

Objective 1(b): Reduce Family Court cases over 180 days to less than 15% 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 60% 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:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1(a)	9,346	9,086	9,546
Average number of open cases per attorney	1(a)	334	293	308
Family Court:				
Number of open cases beginning of fiscal year	1(b)	771	820	739
Average number of open cases per attorney	1(b)	193	205	185
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	7,680	8,331	8,750
Number of cases disposed	2(d)	9,076	8,536	8,000
Family Court:				
Number of new cases	2(c)(d)	2,158	1,809	1,900
Number of cases disposed	2(d)	1,730	1,558	1,600
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤400)	2(b)	274	269	282
Average number of disposed cases added per attorney	2(d)	324	272	274
Family Court:				
Average number of new cases added per attorney (≤600)	2(c)	539	452	475
Average number of disposed cases per attorney	2(d)	433	390	400
Outcome:				
Court of General Sessions:				
Percent of cases pending over 365 days (≤30%)	1(a)	30.0%	34.0%	35.0%
Percent of cases available for plea or trial ¹	2(a)	92.0%	92.0%	92.0%
Dispositions:				
Percent of convictions (≥50%)	2(a)	50.0%	60.0%	55.0%
Percent of NP/Dismissal		41.0%	40.0%	45.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		1.28%	1.50%	1.50%
Completion rate of warrants added (100%)	2(d)	118%	103%	100%

SOLICITOR (continued)

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Family Court:				
Percent of cases pending over 180 days (≤40%)	1(b)	27.0%	16.0%	15.0%
Percent of cases available for adjudication ²	2(a)	99.0%	99.0%	99.0%
<u>Dispositions:</u>	2(a)			
Percent adjudicated (≥50%)		65.0%	66.0%	65.0%
Percent NP/Dismissal		35.0%	34.0%	35.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Percent of adjudicated cases referred to arbitration		25.0%	21.0%	25.0%
Percent of cases referred to diversion		11.0%	5.0%	10.0%
Completion rate of cases added (100%)	2(d)	80.0%	86.0%	90.0%

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.

2018 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)

Program: State Appropriation
Fund: Special Revenue Fund
Function: Judicial

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

Program Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.56	7.26	16.58	10.91	(5.67)	(34.2)
Intergovernmental	<u>\$ 730,354</u>	<u>\$ 685,019</u>	<u>\$ 1,301,718</u>	<u>\$ 1,300,719</u>	<u>\$ (999)</u>	(0.1)
TOTAL REVENUES	<u>730,354</u>	<u>685,019</u>	<u>1,301,718</u>	<u>1,300,719</u>	<u>(999)</u>	(0.1)
Interfund Transfer In	<u>283,070</u>	<u>157,697</u>	<u>117,660</u>	<u>-</u>	<u>(117,660)</u>	(100.0)
TOTAL SOURCES	<u><u>\$ 1,013,424</u></u>	<u><u>\$ 842,716</u></u>	<u><u>\$ 1,419,378</u></u>	<u><u>\$ 1,300,719</u></u>	<u><u>\$ (118,659)</u></u>	(8.4)
Personnel	<u>\$ 886,592</u>	<u>\$ 805,444</u>	<u>\$ 1,068,104</u>	<u>\$ 1,180,891</u>	<u>\$ 112,787</u>	10.6
Operating	<u>14,984</u>	<u>17,536</u>	<u>272,471</u>	<u>26,264</u>	<u>(246,207)</u>	(90.4)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>901,576</u>	<u>822,980</u>	<u>1,340,575</u>	<u>1,207,155</u>	<u>(133,420)</u>	(10.0)
Interfund Transfer Out	<u>61,847</u>	<u>38,062</u>	<u>78,803</u>	<u>130,152</u>	<u>51,349</u>	65.2
TOTAL DISBURSEMENTS	<u><u>\$ 963,423</u></u>	<u><u>\$ 861,042</u></u>	<u><u>\$ 1,419,378</u></u>	<u><u>\$ 1,337,307</u></u>	<u><u>\$ (82,071)</u></u>	(5.8)

Funding Adjustments for FY 2018 Include:

- Revenues reflect no significant change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include an increase due to interdepartmental staffing changes.
- Operating expenditures reflect a decrease in contingency that was used as a place holder in FY 2017 until plans for the State revenue increase were determined.
- Interfund Transfer Out reflects increased support for Victim Witness State Appropriations, DUI State Appropriations and Juvenile Education Program.

SOLICITOR (continued)

Program: Traffic Education
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 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)	(100.0)
Charges and Fees	<u>42,800</u>	<u>48,165</u>	<u>40,000</u>	<u>50,000</u>	<u>10,000</u>	<u>25.0</u>
TOTAL REVENUES	<u>\$ 48,797</u>	<u>\$ 48,165</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 9,729	\$ 10,536	\$ 10,579	\$ 11,220	\$ 641	6.1
Operating	20,326	17,382	26,000	20,000	(6,000)	(23.1)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 30,055</u>	<u>\$ 27,918</u>	<u>\$ 36,579</u>	<u>\$ 31,220</u>	<u>\$ (5,359)</u>	<u>(14.7)</u>

Funding Adjustments for FY 2018 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)

Program: Victim Unclaimed Restitution

Fund: Special Revenue Fund

Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ 1,500	\$ 2,805	\$ 500	\$ 500	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,500</u>	<u>\$ 2,805</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	1,800	3,240	5,000	5,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,800</u>	<u>\$ 3,240</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2018 Include:

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

SOLICITOR (continued)

Program: Victim's Bill of Rights
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Intergovernmental	\$ 55,559	\$ 56,699	\$ 55,500	\$ 6,000	\$ (49,500)	(89.2)
Charges and Fees	<u>128</u>	<u>141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	55,687	56,840	55,500	6,000	(49,500)	(89.2)
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,703</u>	<u>49,703</u>	<u>100.0</u>
TOTAL SOURCES	<u>\$ 55,687</u>	<u>\$ 56,840</u>	<u>\$ 55,500</u>	<u>\$ 55,703</u>	<u>\$ 203</u>	<u>0.4</u>
Personnel	\$ 146,530	\$ 173,294	\$ 174,861	\$ 179,530	\$ 4,669	2.7
Operating	9,061	8,857	11,666	11,714	48	0.4
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 155,591</u>	<u>\$ 182,151</u>	<u>\$ 186,527</u>	<u>\$ 191,244</u>	<u>\$ 4,717</u>	<u>2.5</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a reduction in funding from local municipalities for victim services.
- Interfund Transfer In reflects support from the Solicitor State Appropriation 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)

Program: Victim-Witness State Appropriation

Fund: Special Revenue Fund

Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 40,625	\$ 40,625	\$ 40,625	\$ 40,625	\$ -	0.0
TOTAL REVENUES	40,625	40,625	40,625	40,625	-	0.0
Interfund Transfer In	29,460	18,326	18,888	19,763	875	4.6
TOTAL SOURCES	<u>\$ 70,085</u>	<u>\$ 58,951</u>	<u>\$ 59,513</u>	<u>\$ 60,388</u>	<u>\$ 875</u>	1.5
Personnel	\$ 66,970	\$ 58,381	\$ 59,088	\$ 59,818	\$ 730	1.2
Operating	3,115	570	425	570	145	34.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 70,085</u>	<u>\$ 58,951</u>	<u>\$ 59,513</u>	<u>\$ 60,388</u>	<u>\$ 875</u>	1.5

Funding Adjustments for FY 2018 Include:

- Revenues are based on anticipated State funding.
- Interfund Transfer In reflect an increase in support from State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in costs associated with the computer refresh program based on historical trends and usage.

SOLICITOR (continued)

Program: Violent Crime Prosecution

Fund: Special Revenue Fund

Function: Judicial

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

Program Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 77,877	\$ 80,983	\$ 83,369	\$ 87,838	\$ 4,469	5.4
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 77,877</u>	<u>\$ 80,983</u>	<u>\$ 83,369</u>	<u>\$ 87,838</u>	<u>\$ 4,469</u>	<u>5.4</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect no change in State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.

SOLICITOR (continued)

Program: Worthless Check
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	1.00	1.00	1.00	-	0.0
Charges and Fees	\$ 65,091	\$ 42,211	\$ 60,000	\$ 40,000	\$ (20,000)	(33.3)
TOTAL REVENUES	65,091	42,211	60,000	40,000	(20,000)	(33.3)
Interfund Transfer In	6,273	-	-	20,860	20,860	100.0
TOTAL SOURCES	<u>\$ 71,364</u>	<u>\$ 42,211</u>	<u>\$ 60,000</u>	<u>\$ 60,860</u>	<u>\$ 860</u>	1.4
Personnel	\$ 46,418	\$ 37,872	\$ 42,272	\$ 46,765	\$ 4,493	10.6
Operating	14,281	11,328	19,277	14,095	(5,182)	(26.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 60,699</u>	<u>\$ 49,200</u>	<u>\$ 61,549</u>	<u>\$ 60,860</u>	<u>\$ (689)</u>	(1.1)

Funding Adjustments for FY 2018 Include:

- Revenues are reflective of projected client fees based on historical analysis and current trends.
- Interfund Transfer In represents support from the General Fund and State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in copier and postage charges based on historical trends and usage.

TREASURER

Fund: General Fund
Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.00	23.00	23.00	24.00	1.00	4.3
Charges and Fees	\$ 1,281	\$ 476	\$ -	\$ -	\$ -	0.0
Interest	<u>1,179,440</u>	<u>958,722</u>	<u>1,680,000</u>	<u>2,160,000</u>	<u>480,000</u>	28.6
TOTAL REVENUES	<u>\$ 1,180,721</u>	<u>\$ 959,198</u>	<u>\$ 1,680,000</u>	<u>\$ 2,160,000</u>	<u>\$ 480,000</u>	28.6
Personnel	\$ 1,333,857	\$ 1,404,274	\$ 1,443,871	\$ 1,531,511	\$ 87,640	6.1
Operating	<u>453,480</u>	<u>438,487</u>	<u>473,590</u>	<u>463,329</u>	<u>(10,261)</u>	(2.2)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 1,787,337</u>	<u>\$ 1,842,761</u>	<u>\$ 1,917,461</u>	<u>\$ 1,994,840</u>	<u>\$ 77,379</u>	4.0

Funding Adjustments for FY 2018 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. The increase also represents the addition of one new Project Officer III position.
- Operating expenditures reflect a decrease in security patrol services and record management based on current trends.

TREASURER (continued)

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 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Interest revenue ¹	2(a)	\$2,700,000	\$2,332,396	\$2,332,000
Output:				
Internet payments	1	\$25,959,164	\$31,280,429	\$31,300,000
Total real and other taxes billed	2(b)	\$786,193,957	\$855,913,105	\$865,000,000
Efficiency:				
Average Internet payments per month	1	\$2,163,263	\$2,606,702	\$2,600,000
Average monthly interest rate	2(a)	0.51%	1.21%	1.00%
Average collections per month	2(b)	\$56,637,749	\$61,831,365	\$61,900,000
Outcome:				
Rate of increase in Internet payments	1	22.0%	20.0%	20.0%
Increase in interest revenue	2(a)	0.60%	(0.14%)	0.20%
Total real and other taxes collected	2(b)	\$679,652,992	\$741,976,383	\$742,000,000
Collection rate of real and other taxes	2(b)	96.25%	96.30%	96.00%

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

2018 ACTION STEPS

Department Goal 2

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

ELECTIONS & VOTER REGISTRATION

Fund: General Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	14.00	14.00	-	0.0
Intergovernmental	\$ 240,212	\$ 545,838	\$ 203,956	\$ 365,971	\$ 162,015	79.4
Miscellaneous	-	-	(18,996)	-	18,996	(100.0)
TOTAL REVENUES	<u>\$ 240,212</u>	<u>\$ 545,838</u>	<u>\$ 184,960</u>	<u>\$ 365,971</u>	<u>\$ 181,011</u>	<u>97.9</u>
Personnel	\$ 1,297,466	\$ 1,681,142	\$ 1,472,202	\$ 1,439,896	\$ (32,306)	(2.2)
Operating	430,102	462,767	476,616	472,274	(4,342)	(0.9)
Capital	33,631	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,761,199</u>	<u>\$ 2,143,909</u>	<u>\$ 1,948,818</u>	<u>\$ 1,912,170</u>	<u>\$ (36,648)</u>	<u>(1.9)</u>

Funding Adjustments for FY 2018 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 reflect a decrease in temporary and overtime costs for additional support for the national, municipal, and local elections held in November 2016.
- Operating expenditures reflect a decrease in election costs to support the national, municipal, and local elections in FY 2017. This decrease is offset by an increase in costs associated with operating one additional municipal election in November 2017.

ELECTIONS & VOTER REGISTRATION

Performance Measures:

Initiative I: Service Delivery

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

Objective 1: Conduct and participate in training programs and public outreach events to educate the citizens of Charleston County.

MEASURES:

	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Output:				
Number of active voters	1	268,885	286,008	300,000
Number of voters using iVotronic	1	117,658	159,639	179,100
Number of poll workers attending one or more training session	1	890	910	1000
Average number of classes conducted	1	28	32	64
Number of poll workers training on-line	1	311	430	500
Efficiency:				
Total cost per training class	1	\$240	\$240	\$240
Total hours to train	1	60	100	300
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	827	905	1000
Percent of poll managers with passing score	1	99.0%	96.0%	100%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

2018 ACTION STEPS

Department Goal 1

- Administration:
 - Obtain national certification in elections and registration for Director and Deputy Director.
 - Research the possibility of obtaining a degree in Cybersecurity for the Deputy Director.
- Training:
 - Implement EasyVote Poll Worker module.
 - Streamline training materials to aid in decreasing the number of hours needed to train.
 - Increase the number of poll managers who utilize online training by 50% or more for each election.
 - Increase the number of poll managers who receive a passing score to 100%.
 - Create a recruitment program.
- Voting System:
 - Develop more robust internal procedures related to physical and cybersecurity.
 - Work with SC National Guard Cybersecurity Unit to develop independent audit.
 - Implement EasyVote Inventory Management module.
- Absentee Voting:
 - Secure off-site locations for November 2018.
 - Continue dialog with legislature on deleting witness signature on absentee ballot envelopes.
 - Continue dialog with legislature on opening absentee ballots a day earlier than law currently allows.
- Voter Outreach:
 - Create event to celebrate National Voter Registration Day in September 2017.
 - Solicit management support to designate and train temporary staffing all aspects of voter outreach.
 - Update outreach equipment and provide technical support when needed.
 - Research cost for additional visual signage to promote and represent Elections & Voter Registration in a professional manner.
 - Decrease the number of on-site training classes.
 - Increase the utilization of on-line training for poll managers.

LIBRARY

Program: Library
Fund: General Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 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	156,000	43,680	38.9
TOTAL SOURCES	<u>\$ 74,880</u>	<u>\$ 93,600</u>	<u>\$ 112,320</u>	<u>\$ 156,000</u>	<u>\$ 43,680</u>	38.9
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	14,745,747	15,072,774	15,495,938	15,726,146	230,208	1.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	14,745,747	15,072,774	15,495,938	15,726,146	230,208	1.5
Interfund Transfer Out	-	90,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$14,745,747</u>	<u>\$15,162,774</u>	<u>\$15,495,938</u>	<u>\$15,726,146</u>	<u>\$ 230,208</u>	1.5

Funding Adjustments for FY 2018 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 the appropriation to fund the majority of the Library's budget. The Library's budget includes the following changes:
 - Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs are also increased for the implementation of a market study and the addition of four positions for the Library's expansion.
 - Operating costs represent a reduction for the transition of facilities maintenance costs from the Library to the Facilities Department.
 - Capital expenditures include information technology equipment for service continuity. In addition, capital costs include the replacement of two microfilm/microfiche readers.

LIBRARY

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 2018 by increasing the number of registered users by 1% by June 30, 2018.

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 2018.

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

MEASURES:		<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:					
Library visits	1(a)		1,711,360	1,670,712	1,687,419
Hours open ¹	1(a)		36,579	35,658	37,207
Program attendees	1(a)		216,263	219,129	221,320
PC use	1(a)		574,721	506,639	511,705
Output:					
Registered cardholders	1(a)		262,034	264,271	266,914
Programs held	1(a)		6,680	6,412	6,476
Reference questions answered ²	1(b)		579,734	547,267	552,740
Efficiency:					
Library visits per capita	1(a)		4.89	4.77	4.82
Cost per library visit	1(a)		\$8.86	\$9.27	\$9.36
Cost per registered cardholder	1(a)		\$57.87	\$58.64	\$59.23
Reference questions answered per capita ²	1(b)		1.66	1.56	1.58
Percent change in circulation per capita	1(c)		(1.57%)	(8.71%)	1.00%
Items catalogued per capita	1(c)		3.46	3.85	3.89
Circulation of all materials per year	1(c)		3,068,536	2,800,552	2,828,558
Outcome:					
New registrations added annually	1(a)		60,302	48,756	49,244
Registered users as percentage of population	1(a)		74.82%	75.55%	76.31%
Percent change in registrations as percent of population	1(a)		(0.80%)	(0.98%)	1.00%
Percentage increase of questions answered ²	1(b)		3.54%	5.60%	1.00%
Circulation per capita	1(c)		8.76	8.00	8.08

¹ The library system was closed a total of five days due to Hurricane Matthew. In addition, the Otranto, Mt. Pleasant, Dorchester, and Hurd/St. Andrews branches were closed for a month each for HVAC replacement. 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.

2018 ACTION STEPS

Department Goal 1

- Continue to upgrade new technology and COOP plan.
- Begin construction on four new libraries.
- Begin renovations to future support services building.
- Launch new brand.
- Launch new website.
- Develop new customer service model.

MASTER-IN-EQUITY

Fund: General Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Charges and Fees	\$ 1,191,781	\$ 705,044	\$ 600,000	\$ 500,000	\$ (100,000)	(16.7)
Interest	4,845	4,231	2,000	3,000	1,000	50.0
TOTAL REVENUES	<u><u>\$ 1,196,626</u></u>	<u><u>\$ 709,275</u></u>	<u><u>\$ 602,000</u></u>	<u><u>\$ 503,000</u></u>	<u><u>\$ (99,000)</u></u>	<u><u>(16.4)</u></u>
Personnel	\$ 618,141	\$ 633,720	\$ 650,376	\$ 663,300	\$ 12,924	2.0
Operating	36,011	30,753	30,117	30,592	475	1.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 654,152</u></u>	<u><u>\$ 664,473</u></u>	<u><u>\$ 680,493</u></u>	<u><u>\$ 693,892</u></u>	<u><u>\$ 13,399</u></u>	<u><u>2.0</u></u>

Funding Adjustments for FY 2018 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 no significant changes.

MASTER-IN-EQUITY

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.

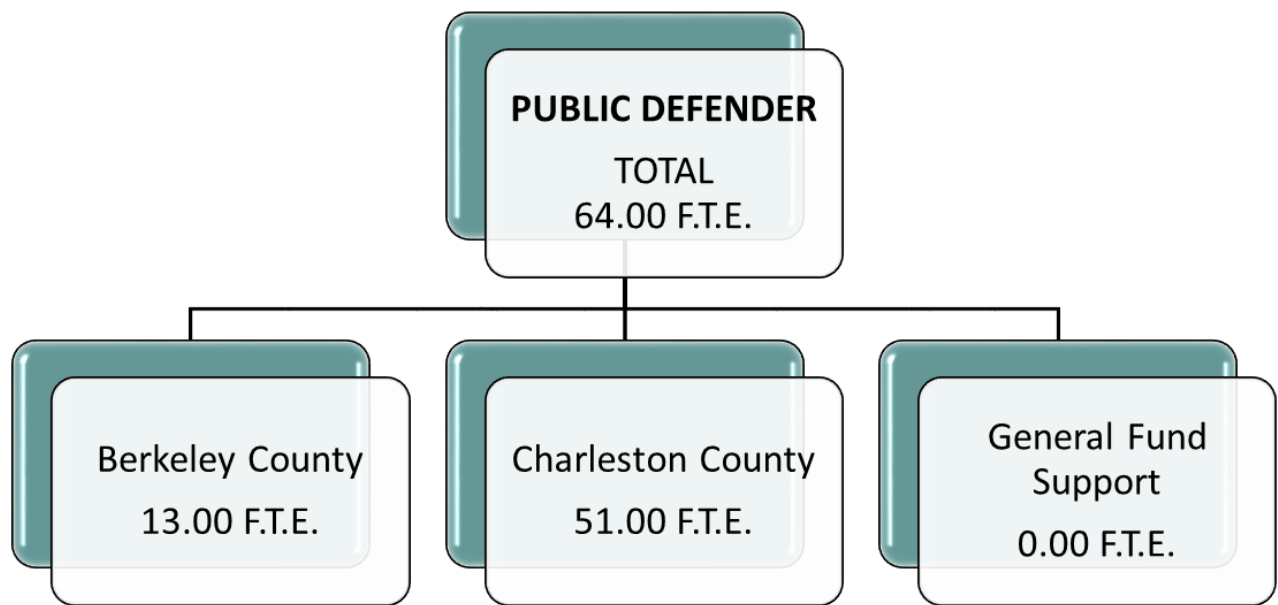
MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Cases referred	1	886	807	850
Output:				
Disposed cases	1	1,047	841	900
Percent of disposed cases	1	118.0%	104.6%	106.0%
Efficiency:				
Cost per case	1	\$476.69	\$594.98	\$555.56
Outcome:				
Average case length in days	1	240	270	250

2018 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

Division: Berkeley County
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.85	8.88	12.00	13.00	1.00	8.3
Intergovernmental	\$ 866,694	\$ 866,461	\$ 1,170,110	\$ 1,180,110	\$ 10,000	0.9
Charges and Fees	140,212	87,377	100,000	100,000	-	0.0
Fines and Forfeitures	(320)	(120)	-	-	-	0.0
Interest	456	1,249	250	1,500	1,250	500.0
TOTAL REVENUES	\$ 1,007,042	\$ 954,967	\$ 1,270,360	\$ 1,281,610	\$ 11,250	0.9
Personnel	\$ 729,571	\$ 731,576	\$ 970,869	\$ 1,038,951	\$ 68,082	7.0
Operating	217,573	201,885	299,491	242,659	(56,832)	(19.0)
Capital	-	18,479	-	20,000	20,000	100.0
TOTAL EXPENDITURES	\$ 947,144	\$ 951,940	\$ 1,270,360	\$ 1,301,610	\$ 31,250	2.5

Funding Adjustments for FY 2018 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. Revenues reflect an increase in supplemental funding received from the State for legal representation for the indigent.
- 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 Investigator I position added in FY 2017 and the addition of one new Attorney position. The increase is slightly offset by a reduction in temporary staffing costs.
- Operating expenditures reflect a one-time noncapital purchase in FY 2017.
- Capital expenses include a mid-sized sedan for an Investigator I position added in FY 2017.

PUBLIC DEFENDER (continued)

Division: Charleston County
Fund: Special Revenue Fund
Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	46.15	46.12	51.00	51.00	-	0.0
Intergovernmental	\$ 982,394	\$ 942,684	\$ 1,417,379	\$ 1,419,589	\$ 2,210	0.2
Charges and Fees	186,699	293,220	200,000	250,000	50,000	25.0
Fines and Forfeitures	(15,480)	(12,320)	-	-	-	0.0
Interest	2,166	5,438	2,000	6,000	4,000	200.0
TOTAL REVENUES	1,155,779	1,229,022	1,619,379	1,675,589	56,210	3.5
Interfund Transfer In	3,057,548	3,097,292	3,130,000	3,130,000	-	0.0
TOTAL SOURCES	\$ 4,213,327	\$ 4,326,314	\$ 4,749,379	\$ 4,805,589	\$ 56,210	1.2
Personnel	\$ 3,755,494	\$ 3,760,001	\$ 4,139,222	\$ 4,314,622	\$ 175,400	4.2
Operating	392,623	578,620	611,948	600,758	(11,190)	(1.8)
Capital	-	15,048	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,148,117	\$ 4,353,669	\$ 4,751,170	\$ 4,915,380	\$ 164,210	3.5

Funding Adjustments for FY 2018 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Charleston County. The increase in revenues reflects higher anticipated recovery of reimbursable litigation costs.
- 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.
- Operating expenditures reflect a decrease due to one-time computer purchases in FY 2017. In addition, the decrease in cost also represents an increase in reimbursable litigation costs.

PUBLIC DEFENDER (continued)

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 toward swifter case management.

Objective 1(b): Reduce percent of cases in which Public Defender staff attorneys make motions for continuances 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 Defender's 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 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Jail cases pending per attorney per month	1(a)(d)	34	26	26
Output:				
Case law meetings and in-house training per attorney	1(a)(b)(c)(d)	35	35	35
In-house training sessions for paralegals	1(a)(b)(d)	4	4	4
Community and school activities attended	1(e)	60	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)	2	2	2
Average number of cases (charges) per attorney	1(a)(d)	274	229	229
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	17	17
Guilty Pleas (clients)		1,785	1,807	1,807
Probation Violations (warrants)		430	366	366
<u>Family Court/Juveniles (jail & non-jail) ¹</u>				
Trials		0	2	2
Total petitions disposed		1,291	1,253	1,253
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed		509	660	660
<u>Sentencing Specialist</u>				
Clients assisted		195	215	215
<u>Initial Bond Court Representation ^{2 & 3}</u>				
Clients represented		n/a	364	1,300

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

² This department began measuring performance against this objective during FY 2017.

³ In 2017, the MacArthur Grant enabled the public defender lawyers to begin representation at a defendant's initial bond setting. This initiative provides justice for low income citizens who are arrested and cannot afford legal representation in this crucial hearing. This avoids unnecessary detention of persons who are not a danger to the community or risk of flight to avoid prosecution.

2018 ACTION STEPS

Department Goal 1

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

PUBLIC DEFENDER (continued)

Program: General Fund Support

Fund: General Fund

Function: Judicial

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 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2018</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>3,057,548</u>	<u>3,097,292</u>	<u>3,130,000</u>	<u>3,130,000</u>	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 3,057,548</u>	<u>\$ 3,097,292</u>	<u>\$ 3,130,000</u>	<u>\$ 3,130,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2018 Include:

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

VETERANS AFFAIRS

Fund: General Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Intergovernmental	\$ 11,025	\$ 11,025	\$ 11,025	\$ 11,384	\$ 359	3.3
TOTAL REVENUES	<u>\$ 11,025</u>	<u>\$ 11,025</u>	<u>\$ 11,025</u>	<u>\$ 11,384</u>	<u>\$ 359</u>	3.3
Personnel	\$ 327,604	\$ 329,153	\$ 344,254	\$ 348,582	\$ 4,328	1.3
Operating	22,165	18,116	21,728	21,919	191	0.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 349,769</u>	<u>\$ 347,269</u>	<u>\$ 365,982</u>	<u>\$ 370,501</u>	<u>\$ 4,519</u>	1.2

Funding Adjustments for FY 2018 Include:

- Revenues reflect a slight change in the state operating grant.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no significant change.

VETERANS AFFAIRS

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Office contacts ¹	1(a)	15,619	28,087	30,950
Claims filed ¹	1(b)	867	1,939	2,062
Outcome:				
Percent of walk-ins served in five minutes	1(a)	100%	100%	100%
Percent of claims submitted within two business days	1(b)	98.0%	99.0%	99.0%

¹ Actual data is based on a calendar year provided to the South Carolina Governor's Office of Veterans' Affairs. The figures provided on this Semi-Annual Report for the past 20 months have been reported with actual facts and documentation by all office personnel and with a 98% accuracy.

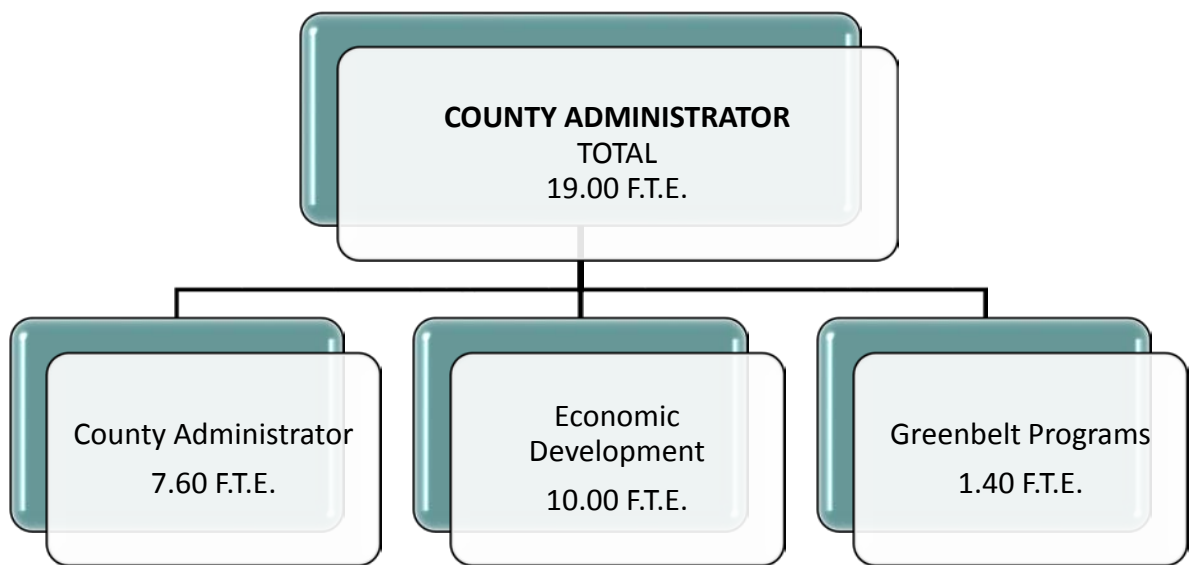
2018 ACTION STEPS

Department Goal 1

- Utilize and update daily, the Veterans Electronic Computer program; VIMS, to reduce storage and paper files.
- Continue networking with other local veteran's groups, nursing homes and the community to advise them the Veterans Affairs Office is available to assist with completing VA claims and serve as an advocate for the Veteran and their families.
- Strive to start the process of scanning old paper files into an electronic format to reduce storage space.
- Identify and retire inactive files with the objective of reducing required storage space.
- Utilization of County surplus material and equipment when applicable.
- Practice daily cost reduction when applicable.



End Section



COUNTY ADMINISTRATOR

Fund: General Fund
Function: General Government

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

Departmental Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.80	8.80	7.80	7.60	(0.20)	(2.6)
Personnel	\$ 871,349	\$ 960,968	\$ 909,509	\$ 900,220	\$ (9,289)	(1.0)
Operating	48,045	28,972	44,007	71,272	27,265	62.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	919,394	989,940	953,516	971,492	17,976	1.9
Interfund Transfer Out	102,621	55,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,022,015</u>	<u>\$ 1,044,940</u>	<u>\$ 953,516</u>	<u>\$ 971,492</u>	<u>\$ 17,976</u>	1.9

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs reflect a decrease due to the transfer of a portion of the Media Coordinator's benefits and compensation to the Greenbelts program.
- Operating expenditures reflect an increase in outreach, recruitment and advertising costs as part of the new branding initiative to promote the County as a work place and service provider to the community.

ECONOMIC DEVELOPMENT

Fund: Special Revenue Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	10.00	-	0.0
Property Tax	\$ 2,468,947	\$ 2,713,303	\$ 2,832,706	\$ 2,940,864	\$ 108,158	3.8
Miscellaneous	282,538	2,970	-	8,400	8,400	100.0
TOTAL REVENUES	<u>\$ 2,751,485</u>	<u>\$ 2,716,273</u>	<u>\$ 2,832,706</u>	<u>\$ 2,949,264</u>	<u>\$ 116,558</u>	4.1
Personnel	\$ 570,285	\$ 631,749	\$ 1,159,377	\$ 1,112,654	\$ (46,723)	(4.0)
Operating	1,519,773	1,112,438	2,596,406	2,688,838	92,432	3.6
Capital	13,101	4,300	54,066	31,000	(23,066)	(42.7)
TOTAL EXPENDITURES	<u>2,103,159</u>	<u>1,748,487</u>	<u>3,809,849</u>	<u>3,832,492</u>	<u>22,643</u>	0.6
Interfund Transfer Out	-	663,893	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,103,159</u>	<u>\$ 2,412,380</u>	<u>\$ 3,809,849</u>	<u>\$ 3,832,492</u>	<u>\$ 22,643</u>	0.6

Funding Adjustments for FY 2018 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 a decrease for the full-year of actual salary for all positions during FY 2017.
- Operating expenditures represent an increase in marketing to promote business recruitment. The increase is slightly offset due to a reduction in incentive funding for road expansions and other infrastructure projects that are used to promote and expand business in Charleston.
- Capital expenditures include replacement of a utility vehicle.

GREENBELTS PROGRAMS (1ST TRANSPORTATION SALES TAX)

Fund: Special Revenue Fund
Function: 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:

	FY 2015 <u>Actual</u>	FY 2016 <u>Actual</u>	FY 2017 <u>Adjusted</u>	FY 2018 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.20	1.20	1.20	1.40	0.20	16.7
Sales Tax	\$ 8,450,237	\$ 8,996,802	\$ 9,180,000	\$ 9,605,000	\$ 425,000	4.6
Interest	33,960	66,040	25,000	25,000	-	0.0
Miscellaneous	170	6,248	-	-	-	0.0
TOTAL REVENUES	8,484,367	9,069,090	9,205,000	9,630,000	425,000	4.6
Interfund Transfer In	5,677	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 8,490,044</u>	<u>\$ 9,069,090</u>	<u>\$ 9,205,000</u>	<u>\$ 9,630,000</u>	<u>\$ 425,000</u>	4.6
Personnel	\$ 137,880	\$ 134,892	\$ 141,970	\$ 181,432	\$ 39,462	27.8
Operating	29,874	28,863	56,020	58,893	2,873	5.1
Capital	-	45,060	-	-	-	0.0
Debt Service	8,777,283	8,916,808	9,051,382	9,272,251	220,869	2.4
TOTAL EXPENDITURES	8,945,037	9,125,623	9,249,372	9,512,576	263,204	2.8
Interfund Transfer Out	2,283,119	74	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$11,228,156</u>	<u>\$ 9,125,697</u>	<u>\$ 9,249,372</u>	<u>\$ 9,512,576</u>	<u>\$ 263,204</u>	2.8

Funding Adjustments for FY 2018 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. Personnel costs increased due to the partial funding for a Media Coordinator and funding for a temporary administrative position.
- Operating expenditures reflect an increase related to printing the amended Greenbelt Plan.
- Debt Service increased due to scheduled bond payments.

GREENBELTS PROGRAMS (2ND TRANSPORTATION SALES TAX)

Fund: Special Revenues Fund
Function: 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:

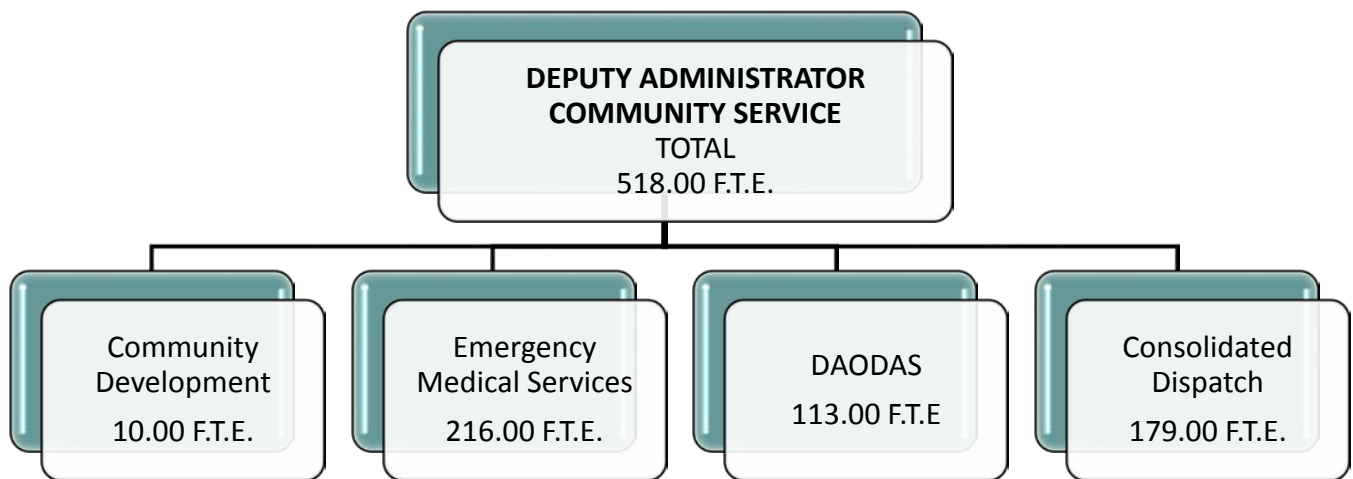
	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ -	\$ -	\$ -	\$ 5,050,000	\$ 5,050,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,050,000</u>	<u>\$ 5,050,000</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
Interfund Transfer Out	-	-	-	5,000,000	5,000,000	100.0
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	100.0

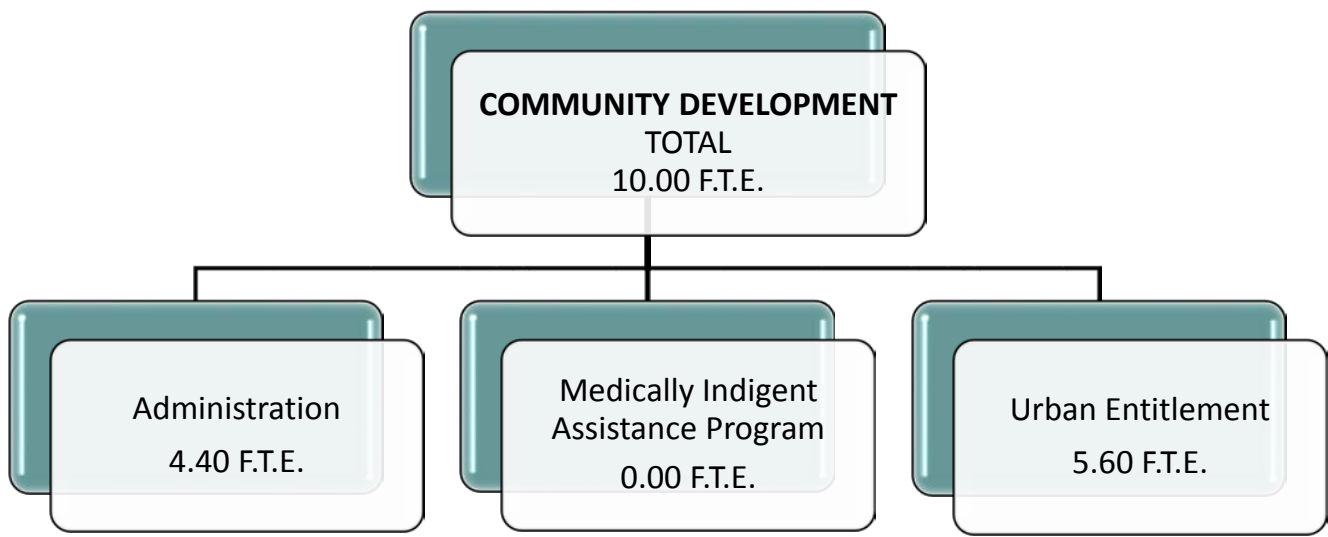
Funding Adjustments for FY 2018 Include:

- Revenues show projected collections for the second half-percent Transportation Sales Tax with collections beginning in May of 2017.
- Interfund Transfer Out represents a transfer of \$5 million to fund pay-as-you-go Greenbelt projects.



End Section





COMMUNITY DEVELOPMENT

Program: Administration
Fund: General Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.40	4.40	4.40	4.40	-	0.0
Personnel	\$ 518,399	\$ 493,620	\$ 504,486	\$ 535,346	\$ 30,860	6.1
Operating	11,173	12,400	12,680	12,680	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 529,572	\$ 506,020	\$ 517,166	\$ 548,026	\$ 30,860	6.0

Funding Adjustments for FY 2018 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 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 of affordable housing, and emergency repairs.
- Objective 1(b): Ensure more citizens have clean drinking water and non-hazardous septic systems by issuing/managing contracts related to household infrastructure improvements to include well and septic upgrades as well as water/sewer connections.
- 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)

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Housing-related contracts issued/managed	1(a)	7	9	10
Infrastructure contracts issued/managed (well/septic program)	1(b)	2	1	2
Contracts issued/managed for homeless services ¹	1(c)	2	3	2
Output:				
LMI individuals provided housing assistance ²	1(a)	48	40	46
LMI households provided infrastructure service ²	1(b)	44	38	55
Homeless individuals served	1(c)	453	592	405
Efficiency:				
LMI individuals served for housing needs per contract issued/managed	1(a)	6	4	5
LMI households served per contract issued/managed infrastructure	1(b)	22	38	28
Homeless individuals served per contract issued/managed	1(c)	226	197	202
Outcome:				
Percent increase of individuals served - housing-related needs	1(a)	118%	(17.0%) ²	15.0%
Percent increase of individuals served - infrastructure-needs	1(b)	52.0%	(13.0%) ³	44.0% ^{2&3}
Percent increase of homeless individuals	1(c)	6.0%	31.0%	(32.0%) ⁴

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

² Output reflects outcomes for several years of funding. Some housing and infrastructure projects take 2-3 years to have fully actualized outcomes.

³ There was an increase in allocated funds for this category in FY 2017, but the outputs will not be actualized until FY 2018. Approximately half of the FY 2018 projected well/septic outputs are already underway.

⁴ FY 2017 had a significant increase in the number of homeless individuals served. Thus, the projected number of homeless individuals to be served for FY 2018 appears much lower but is actually on par for projections for any given year.

2018 ACTION STEPS

Department Goal 1

- By working with the Lowcountry Homeless Coalition, coordinate shelter and rapid re-housing activities to ensure HUD's homeless (HESG) funding is reaching those individuals/families most at-risk for homelessness.
- Continue to improve awareness of the monthly grant alert that informs non-profit and other community organizations of available grant funding opportunities.
- Continue to refine the County's well/septic/connection program to expedite service and lower costs.

COMMUNITY DEVELOPMENT (continued)

Program: Medically Indigent Assistance Program (MIAP)

Fund: General Fund

Function: Health and Welfare

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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Positions/FTE	0.10	0.10	-	-	-	0.0
Personnel	\$ 5,218	\$ 5,361	\$ 5,418	\$ 21,449	\$ 16,031	295.9
Operating	1,313,890	1,372,695	1,476,799	1,446,795	(30,004)	(2.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,319,108	\$ 1,378,056	\$ 1,482,217	\$ 1,468,244	\$ (13,973)	(0.9)

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents full-year funding for a temporary position.
- 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)

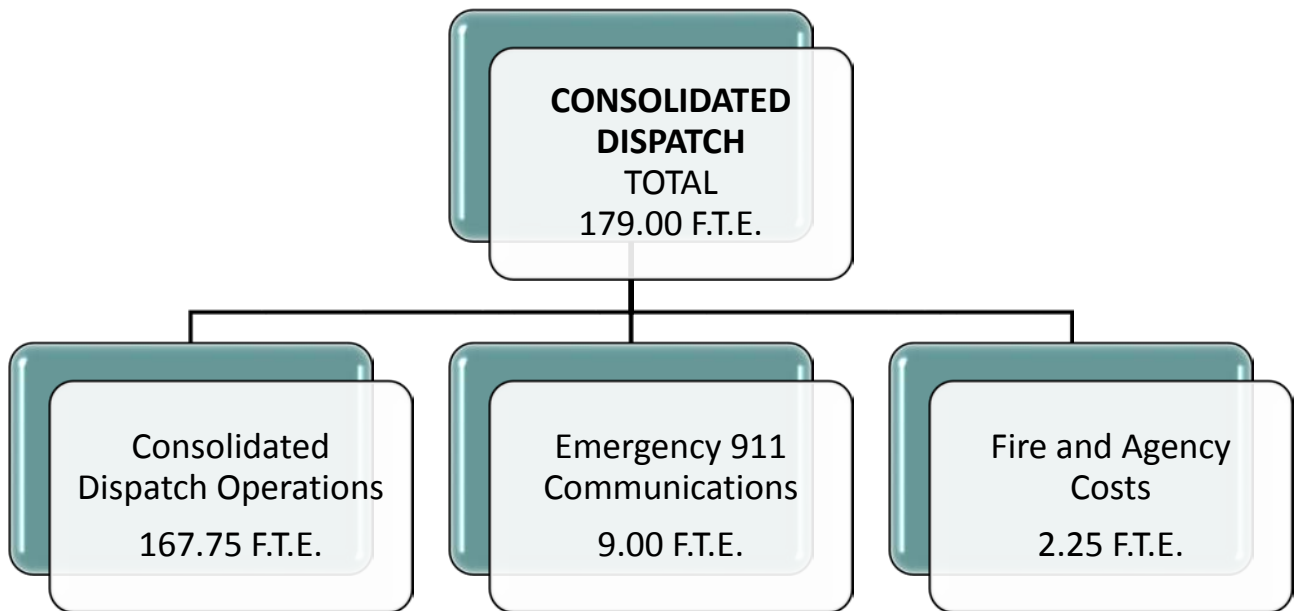
MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Denial notices requesting reconsideration for eligibility	1(a)	2	1	2
Output:				
Days required for reconsideration process	1(b)	15	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%

2018 ACTION STEPS

Department Goal 1

- Continue to ensure a positive return on investment of the County's contribution for inpatient hospital services to indigent citizens.



CONSOLIDATED DISPATCH

Division: Consolidated Dispatch

Fund: General Fund

Function: Public Safety

Mission: To enhance the quality of life for every person in our service area by processing all calls for service and dispatching the appropriate response in an efficient and professional manner that aids in the protection of life and property.

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	150.75	149.75	154.75	167.75	13.00	8.4
Intergovernmental	\$ 3,939,775	\$ 578,121	\$ 178,403	\$ 554,850	\$ 376,447	211.0
Miscellaneous	<u>3,620</u>	<u>4,677</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	100.0
TOTAL REVENUES	<u>\$ 3,943,395</u>	<u>\$ 582,798</u>	<u>\$ 178,403</u>	<u>\$ 560,850</u>	<u>\$ 382,447</u>	214.4
Personnel	\$ 7,017,367	\$ 6,333,367	\$ 6,107,092	\$ 7,133,516	\$ 1,026,424	16.8
Operating	570,003	586,058	598,094	600,651	2,557	0.4
Capital	<u>-</u>	<u>53,647</u>	<u>58,000</u>	<u>210,000</u>	<u>152,000</u>	262.1
TOTAL EXPENDITURES	7,587,370	6,973,072	6,763,186	7,944,167	1,180,981	17.5
Interfund Transfer Out	<u>108,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 7,695,634</u>	<u>\$ 6,973,072</u>	<u>\$ 6,763,186</u>	<u>\$ 7,944,167</u>	<u>\$ 1,180,981</u>	17.5

Funding Adjustments for FY 2018 Include:

- Revenues represent funds from local municipalities and reflect the potential consolidation of the City of Folly Beach. The City of Folly Beach will pay 100% of the cost for the first year and 50% of the cost for the second year. The City of Charleston and the City of North Charleston will continue to pay for out-of-County services.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase reflects the addition of five Telecommunicators to handle increased call volume and eight Telecommunicators for a potential consolidation of the City of Folly Beach.

CONSOLIDATED DISPATCH

- Operating expenditures increased primarily due to a lower reimbursement from the Local Accommodations tax. This increase was mostly offset by a reduction in consulting fees.
- Capital expenditures include radios, a video wall, and a new minivan.

CONSOLIDATED DISPATCH (continued)

Division: Emergency 911 Communications

Fund: Enterprise Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.25	8.25	8.25	9.00	0.75	9.1
Intergovernmental	\$ 2,702,573	\$ 1,689,913	\$ 1,650,000	\$ 2,020,645	\$ 370,645	22.5
Charges and Fees	513,581	692,224	800,000	800,000	-	0.0
Interest	4,225	12,965	5,000	5,000	-	0.0
Miscellaneous	(213,212)	-	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 3,007,167</u></u>	<u><u>\$ 2,395,102</u></u>	<u><u>\$ 2,455,000</u></u>	<u><u>\$ 2,825,645</u></u>	<u><u>\$ 370,645</u></u>	15.1
Personnel	\$ 713,632	\$ 863,171	\$ 804,006	\$ 896,503	\$ 92,497	11.5
Operating	1,924,847	1,983,373	1,619,871	1,836,224	216,353	13.4
Capital	-	-	658,000	746,000	88,000	13.4
TOTAL EXPENDITURES	<u><u>\$ 2,638,479</u></u>	<u><u>\$ 2,846,544</u></u>	<u><u>\$ 3,081,877</u></u>	<u><u>\$ 3,478,727</u></u>	<u><u>\$ 396,850</u></u>	12.9

Funding Adjustments for FY 2018 Include:

- Revenues represent an increase due to higher wireless collections and a larger amount of reimbursable costs from the State.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents the addition of one Public Education Assistant to expand outreach to the community with information on our 911 program. Personnel costs also reflect the transfer of a portion of a CAD Supervisor to the Consolidated Dispatch Fire and Agency costs.
- Operating expenses represent an increase in technology and software licensing expenses, as well as the replacement of chairs and monitors for the dispatchers.
- Capital expenses include two new dispatch consoles and the replacement of a video wall and recorder.

CONSOLIDATED DISPATCH (continued)

Division: Fire and Agency Costs

Fund: Enterprise Fund

Function: Public Safety

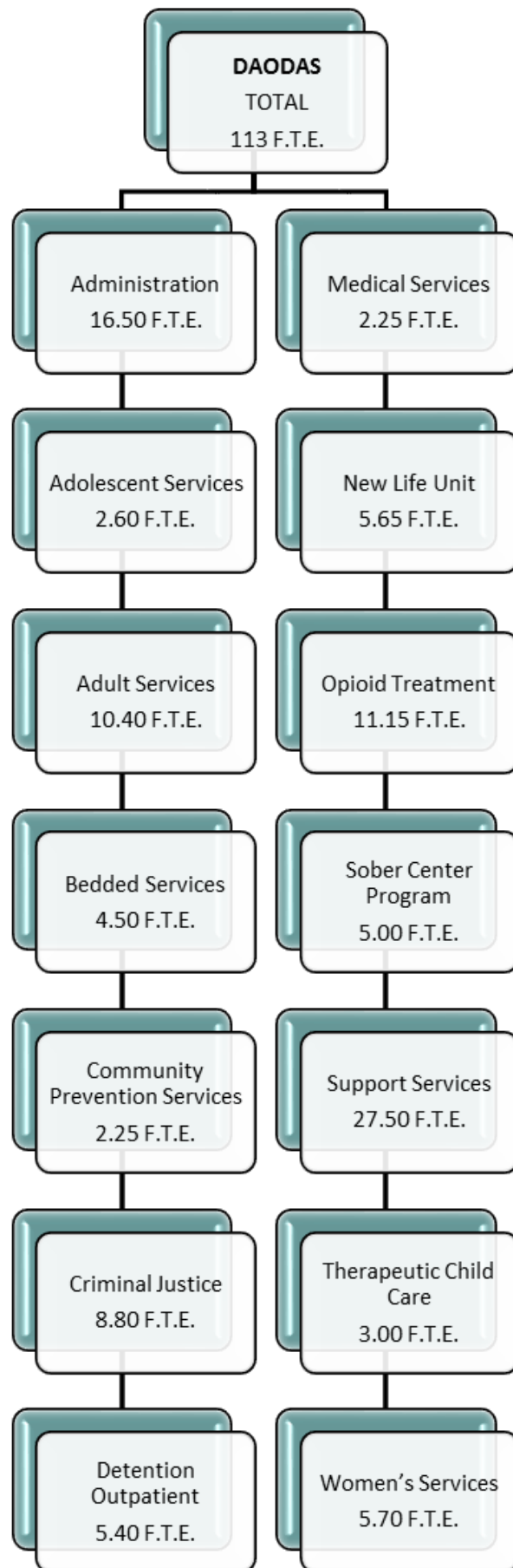
Mission: The Fire and Agency Costs Division administers the upgrade and maintenance of the Firehouse Software and the CAD Mobile Data and AVL annual maintenance for the Detention Center, the Sheriff's Law Enforcement and other public safety entities.

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	2.00	2.25	0.25	12.5
Intergovernmental	\$ 324,549	\$ 303,485	\$ 413,958	\$ 379,194	\$ (34,764)	(8.4)
Charges and Fees	-	71,581	162,482	118,515	(43,967)	(27.1)
Interest	(84)	217	-	-	-	0.0
TOTAL REVENUES	324,465	375,283	576,440	497,709	(78,731)	(13.7)
Interfund Transfer In	45,000	292,485	-	-	-	0.0
TOTAL SOURCES	\$ 369,465	\$ 667,768	\$ 576,440	\$ 497,709	\$ (78,731)	(13.7)
Personnel	\$ 47,816	\$ 24,561	\$ 55,186	\$ 169,237	\$ 114,051	206.7
Operating	289,143	425,953	519,855	383,645	(136,210)	(26.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 336,959	\$ 450,514	\$ 575,041	\$ 552,882	\$ (22,159)	(3.9)

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease 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, categorized as Charges and Fees, reflect a reduction in the departments' share of annual maintenance costs.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs reflects the addition of a Records Management Administrator in FY 2017 and the transfer of a portion of a CAD Supervisor from Emergency 911 Communications.
- Operating expenses represent a decrease in annual maintenance costs for various public safety software licenses.



DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

Division: Administration

Fund: Enterprise Fund

Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	16.50	16.50	16.50	-	0.0
Intergovernmental	\$ 10,832	\$ 10,832	\$ -	\$ -	\$ -	0.0
Charges and Fees	264,408	234,796	230,000	230,000	-	0.0
Interest	3,528	2,778	3,000	3,000	-	0.0
Miscellaneous	19,685	15,043	20,000	20,000	-	0.0
Leases and Rentals	164,720	189,175	128,937	190,000	61,063	47.4
TOTAL REVENUES	463,173	452,624	381,937	443,000	61,063	16.0
Interfund Transfer In	1,874,139	1,438,587	1,639,705	1,578,923	(60,782)	(3.7)
TOTAL SOURCES	\$ 2,337,312	\$ 1,891,211	\$ 2,021,642	\$ 2,021,923	\$ 281	0.0
Personnel	\$ 1,006,610	\$ 953,735	\$ 1,079,034	\$ 1,030,950	\$ (48,084)	(4.5)
Operating	1,369,229	3,064,395	1,615,144	1,094,727	(520,417)	(32.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,375,839	\$ 4,018,130	\$ 2,694,178	\$ 2,125,677	\$ (568,501)	(21.1)

Funding Adjustments for FY 2018 Include:

- Revenues include a new lease with the Crisis Stabilization program.
- 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)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel expenses is due to a reduction in temporary staff costs.
- Operating expenses reflect a decrease in contingency for unanticipated costs. 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:		FY 2016	FY 2017	FY 2018
	Objective	Actual	Actual	Projected
Input:				
Total client intakes	1(a)	3,508	3,399	3,500
Number of drug free births	3(b)	8	6	8
Output:				
Percentage attendance of scheduled clients	1(b)	71.0%	72.0%	70.0%
Percentage direct client contact hours	1(c)	42.0%	43.0%	42.5%
Collections of accounts receivable	2(a)	4,209,578	4,142,141	4,270,000
Overall department billing	2(b)	4,264,066	4,348,222	4,480,000
Outcome:				
Percentage increase of collection rate	2(a)	(3.5%)	(1.6%)	3.0%
Percentage increase of billing rate	2(b)	15.3%	1.97%	3.0%
Percentage of successful tobacco buys to minors	3(a)	2.8%	0.0%	0.0%
Ratio comparison of successful to unsuccessful completions of treatment	3(a)	1.05	1.13	1.20
Percentage Increase of post discharge contacts	3(b)	10.89%	14.71%	20.00%
Percentage of clients showing reduced risk of driving impaired	3(b)	77.09%	77.05%	77.05%
Percentage of drug-free births	3(b)	100%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	96.5%	95.6%	90.0%

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

2018 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)

Division: Adolescent Services

Fund: Enterprise Fund

Function: Health and Welfare

Mission: The Adolescent Services Division reduces the harmful effects of alcohol and drug dependency on adolescents and their families.

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.80	5.40	5.40	2.60	(2.80)	(51.9)
Intergovernmental	\$ 159,829	\$ 160,571	\$ 181,521	\$ 165,740	\$ (15,781)	(8.7)
Charges and Fees	103,635	94,215	172,100	128,500	(43,600)	(25.3)
TOTAL REVENUES	<u><u>\$ 263,464</u></u>	<u><u>\$ 254,786</u></u>	<u><u>\$ 353,621</u></u>	<u><u>\$ 294,240</u></u>	<u><u>\$ (59,381)</u></u>	<u><u>(16.8)</u></u>
Personnel	\$ 312,847	\$ 247,565	\$ 278,017	\$ 196,514	\$ (81,503)	(29.3)
Operating	93,307	110,279	139,914	99,654	(40,260)	(28.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 406,154</u></u>	<u><u>\$ 357,844</u></u>	<u><u>\$ 417,931</u></u>	<u><u>\$ 296,168</u></u>	<u><u>\$ (121,763)</u></u>	<u><u>(29.1)</u></u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect an anticipated decrease in fees from clients and managed care organizations based on current and projected trends. The decrease also represents a reduction in reimbursements from Medicaid for services provided.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent interdepartmental staffing changes
- Operating expenses reflect a decrease in the allocation formula for administrative and facility costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Adult Services

Fund: Enterprise Fund

Function: Health and Welfare

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

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.80	13.30	10.30	10.40	0.10	1.0
Intergovernmental	\$ 903,212	\$ 609,994	\$ 548,547	\$ 609,518	\$ 60,971	11.1
Charges and Fees	<u>618,284</u>	<u>373,094</u>	<u>408,180</u>	<u>525,784</u>	<u>117,604</u>	28.8
TOTAL REVENUES	<u>\$ 1,521,496</u>	<u>\$ 983,088</u>	<u>\$ 956,727</u>	<u>\$ 1,135,302</u>	<u>\$ 178,575</u>	18.7
Personnel	\$ 697,639	\$ 557,782	\$ 672,180	\$ 620,777	\$ (51,403)	(7.6)
Operating	654,178	262,302	310,372	310,279	(93)	(0.0)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 1,351,817</u>	<u>\$ 820,084</u>	<u>\$ 982,552</u>	<u>\$ 931,056</u>	<u>\$ (51,496)</u>	(5.2)

Funding Adjustments for FY 2018 Include:

- Revenues represent an increase in anticipated state funding and client fees based on historical collections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect interdepartmental staffing changes.
- Operating expenses reflect no significant changes.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Bedded Services
Fund: Enterprise Fund
Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	4.50	4.50	4.50	-	0.0
Intergovernmental	\$ -	\$ 478,398	\$ 462,688	\$ 484,801	\$ 22,113	4.8
Charges and Fees	-	377,099	406,000	546,000	140,000	34.5
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 855,497</u>	<u>\$ 868,688</u>	<u>\$ 1,030,801</u>	<u>\$ 162,113</u>	<u>18.7</u>
Personnel	\$ -	\$ 250,560	\$ 327,912	\$ 271,252	\$ (56,660)	(17.3)
Operating	-	304,646	604,314	568,928	(35,386)	(5.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 555,206</u>	<u>\$ 932,226</u>	<u>\$ 840,180</u>	<u>\$ (92,046)</u>	<u>(9.9)</u>

Funding Adjustments for FY 2018 Include:

- Revenues represent an increase in the taxes collected for alcohol beverage purchases. The revenue also reflects an increase in fees received from managed care organizations and is offset by a decrease in client fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease due to higher debt collection resulting in reduced bad debt provisions and a reduction in allocated expenses.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Community Prevention Services

Fund: Enterprise Fund

Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	2.25	(0.75)	(25.0)
Intergovernmental	\$ 169,856	\$ 170,670	\$ 164,356	\$ 164,356	\$ -	0.0
Charges and Fees	1,350	1,300	-	-	-	0.0
Miscellaneous	521	-	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 171,727</u></u>	<u><u>\$ 171,970</u></u>	<u><u>\$ 164,356</u></u>	<u><u>\$ 164,356</u></u>	<u><u>\$ -</u></u>	0.0
Personnel	\$ 166,580	\$ 114,186	\$ 113,179	\$ 147,126	\$ 33,947	30.0
Operating	74,958	60,847	56,703	71,996	15,293	27.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 241,538</u></u>	<u><u>\$ 175,033</u></u>	<u><u>\$ 169,882</u></u>	<u><u>\$ 219,122</u></u>	<u><u>\$ 49,240</u></u>	29.0

Funding Adjustments for FY 2018 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. Personnel costs also reflect the transfer of a Prevention Specialist position to the Sober Center Program and an offset in anticipated vacancies.
- Operating expenses reflect an increase in the allocation of administrative costs and higher facilities costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Criminal Justice Services

Fund: Enterprise Fund

Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.80	7.80	8.80	8.80	-	0.0
Intergovernmental	\$ 36,538	\$ 39,800	\$ 37,403	\$ 47,403	\$ 10,000	26.7
Charges and Fees	<u>370,383</u>	<u>462,885</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$ 406,921</u>	<u>\$ 502,685</u>	<u>\$ 737,403</u>	<u>\$ 747,403</u>	<u>\$ 10,000</u>	<u>1.4</u>
Personnel	\$ 387,158	\$ 471,491	\$ 485,830	\$ 585,235	\$ 99,405	20.5
Operating	139,454	231,289	296,664	327,266	30,602	10.3
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 526,612</u>	<u>\$ 702,780</u>	<u>\$ 782,494</u>	<u>\$ 912,501</u>	<u>\$ 130,007</u>	<u>16.6</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase in collections from insurance fees and managed care organization payments. The increase is offset by a reduction in anticipated client fees based on historical collections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenses also reflect interdepartmental staffing changes in FY 2017 and the elimination of anticipated vacancies.
- Operating expenses reflect an increase in the allocation of administrative costs and higher facilities cost. The increase is slightly offset by a lower provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Detention Outpatient

Fund: Enterprise Fund

Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.40	5.40	5.40	5.40	-	0.0
Charges and Fees	<u>\$ 315,682</u>	<u>\$ 285,019</u>	<u>\$ 308,625</u>	<u>\$ 305,558</u>	<u>\$ (3,067)</u>	(1.0)
TOTAL REVENUES	<u>\$ 315,682</u>	<u>\$ 285,019</u>	<u>\$ 308,625</u>	<u>\$ 305,558</u>	<u>\$ (3,067)</u>	(1.0)
Personnel	\$ 265,720	\$ 264,721	\$ 310,844	\$ 309,107	\$ (1,737)	(0.6)
Operating	61,599	63,819	92,201	146,028	53,827	58.4
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 327,319</u>	<u>\$ 328,540</u>	<u>\$ 403,045</u>	<u>\$ 455,135</u>	<u>\$ 52,090</u>	12.9

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease in anticipated client fees based on historical collection. The decrease is offset by a reduction 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 an anticipated increase in the provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Medical Services
Fund: Enterprise Fund
Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.25	2.25	2.25	2.25	-	0.0
Charges and Fees	\$ 3,780	\$ 10,860	\$ 4,000	\$ 4,000	\$ -	0.0
Miscellaneous	258	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 4,038</u>	<u>\$ 10,860</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 125,619	\$ 130,964	\$ 133,634	\$ 128,553	\$ (5,081)	(3.8)
Operating	(121,581)	(120,104)	(130,561)	(124,553)	6,008	(4.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 4,038</u>	<u>\$ 10,860</u>	<u>\$ 3,073</u>	<u>\$ 4,000</u>	<u>\$ 927</u>	<u>30.2</u>

Funding Adjustments for FY 2018 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 an increase in the allocation of medical cost due to a change in contractual rates for the services provided.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: New Life Unit
Fund: Enterprise Fund
Function: Health and Welfare

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 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2018</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	5.50	7.50	5.65	(1.85)	(24.7)
Intergovernmental	\$ -	\$ 588,303	\$ 633,375	\$ 566,317	\$ (67,058)	(10.6)
Charges and Fees	-	470,665	655,500	852,000	196,500	30.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,058,968</u>	<u>\$ 1,288,875</u>	<u>\$ 1,418,317</u>	<u>\$ 129,442</u>	<u>10.0</u>
Personnel	\$ -	\$ 180,086	\$ 250,666	\$ 311,674	\$ 61,008	24.3
Operating	-	359,138	870,571	790,080	(80,491)	(9.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 539,224</u>	<u>\$ 1,121,237</u>	<u>\$ 1,101,754</u>	<u>\$ (19,483)</u>	<u>(1.7)</u>

Funding Adjustments for FY 2018 Include:

- Revenues represent an increase in managed care fees. The increase is slightly offset by a decrease in Medicaid reimbursements and a one-time grant received in FY 2017.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer of Counselor I position and Counselor II position to the Adult Services Division and Sober Center Program respectively.
- Operating expenses reflect a decrease due to higher debt collection resulting in reduced bad debt provisions. The decrease is offset by an increase due to reduced support services cost allocations.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Opioid Treatment Services

Fund: Enterprise Fund

Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.65	11.25	11.25	11.15	(0.10)	(0.9)
Intergovernmental	\$ 80,438	\$ 79,959	\$ 79,966	\$ 79,966	\$ -	0.0
Charges and Fees	<u>1,325,965</u>	<u>1,280,059</u>	<u>1,400,000</u>	<u>1,445,000</u>	<u>45,000</u>	<u>3.2</u>
TOTAL REVENUES	<u>\$ 1,406,403</u>	<u>\$ 1,360,018</u>	<u>\$ 1,479,966</u>	<u>\$ 1,524,966</u>	<u>\$ 45,000</u>	<u>3.0</u>
Personnel	\$ 682,994	\$ 662,282	\$ 748,714	\$ 712,379	\$ (36,335)	(4.9)
Operating	644,714	636,149	805,745	831,300	25,555	3.2
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 1,327,708</u>	<u>\$ 1,298,431</u>	<u>\$ 1,554,459</u>	<u>\$ 1,543,679</u>	<u>\$ (10,780)</u>	<u>(0.7)</u>

Funding Adjustments for FY 2018 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 expenditures also reflect interdepartmental staffing changes and the transfer of a Licensed Practical Nurse position to the Support Services Division.
- Operating expenses reflect an increase to medical cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Sober Center
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Sober Center Program provides monitoring for individuals who are acutely intoxicated and in need of sobering, stabilization and referral to treatment.

Division Summary:

	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2018</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	5.00	5.00	100.0
Personnel	\$ -	\$ -	\$ -	\$ 251,255	\$ 251,255	100.0
Operating	-	-	-	72,606	72,606	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,861</u>	<u>\$ 323,861</u>	<u>100.0</u>

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent the transfer in of Counselor II and Prevention Specialist positions from the New Life Unit Program and the Community Prevention Services Division respectively. Included are the transfer in of Administrative Services Coordinator II and two Child Development Assistant positions from the Therapeutic Child Care Division.
- Operating expenses have been appropriately allocated to this new program.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Support Services
Fund: Enterprise Fund
Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	23.15	25.40	25.40	27.50	2.10	8.3
Intergovernmental	\$ 265,024	\$ 291,025	\$ 275,116	\$ 581,849	\$ 306,733	111.5
Charges and Fees	449,144	392,172	1,376,000	1,073,000	(303,000)	(22.0)
TOTAL REVENUES	\$ 714,168	\$ 683,197	\$ 1,651,116	\$ 1,654,849	\$ 3,733	0.2
Personnel	\$ 1,006,150	\$ 1,075,261	\$ 1,373,484	\$ 1,450,495	\$ 77,011	5.6
Operating	(295,013)	278,362	225,610	204,355	(21,255)	(9.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 711,137	\$ 1,353,623	\$ 1,599,094	\$ 1,654,850	\$ 55,756	3.5

Funding Adjustments for FY 2018 Include:

- Revenues reflect an anticipated increase in reimbursements from Medicaid for services provided. The increase is offset by a reduction in anticipated client fees based on historical collections.
- 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 III position from the Adult Services Division and Opioid Treatment Services Division respectively. This increase includes the support of additional temporary staffing.
- Operating expenses reflect a decrease in the allocation of support cost. The decrease is slightly offset by a lower provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Therapeutic Child Care

Fund: Enterprise Fund

Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.65	8.25	7.25	3.00	(4.25)	(58.6)
Intergovernmental	\$ 244,187	\$ 248,282	\$ 444,075	\$ 78,958	\$ (365,117)	(82.2)
Charges and Fees	9,264	(104,794)	-	20,000	20,000	100.0
TOTAL REVENUES	<u>\$ 253,451</u>	<u>\$ 143,488</u>	<u>\$ 444,075</u>	<u>\$ 98,958</u>	<u>\$ (345,117)</u>	<u>(77.7)</u>
Personnel	\$ 248,173	\$ 214,000	\$ 302,894	\$ 107,471	\$ (195,423)	(64.5)
Operating	129,458	117,163	165,245	68,999	(96,246)	(58.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 377,631</u>	<u>\$ 331,163</u>	<u>\$ 468,139</u>	<u>\$ 176,470</u>	<u>\$ (291,669)</u>	<u>(62.3)</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease to Medicaid reimbursement as a result of changes to the payment policy for the treatment of children as related to substance abuse issues.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer of Adult Services Coordinator II position and two Child Development Assistant positions to the Sober Center Program.
- Operating expenses reflect a decrease due to the administrative and facility cost allocations and the provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Women's Services

Fund: Enterprise Fund

Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.80	6.45	5.45	5.70	0.25	4.6
Intergovernmental	\$ 907,225	\$ 484,727	\$ 483,039	\$ 510,178	\$ 27,139	5.6
Charges and Fees	721,097	249,923	208,000	214,000	6,000	2.9
Miscellaneous	-	60	-	-	-	0.0
TOTAL REVENUES	\$ 1,628,322	\$ 734,710	\$ 691,039	\$ 724,178	\$ 33,139	4.8
Personnel	\$ 511,738	\$ 244,376	\$ 287,708	\$ 305,801	\$ 18,093	6.3
Operating	496,385	102,628	154,115	154,889	774	0.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,008,123	\$ 347,004	\$ 441,823	\$ 460,690	\$ 18,867	4.3

Funding Adjustments for FY 2018 Include:

- Revenues represent an anticipated increase in Medicaid reimbursements and client fees based on current and projected trends. The revenue also reflects an increase in the taxes collected for alcohol beverage purchases.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect interdepartmental staffing changes.
- Operating expenses reflect no significant changes.

EMERGENCY MEDICAL SERVICES

Fund: General Fund
Function: Public Safety

Mission: Emergency Medical Services (EMS) 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
- Partner with community resources to enhance patient outcomes

Departmental Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	167.50	218.50	217.50	216.00	(1.50)	(0.7)
Intergovernmental	\$ -	\$ 4,226,816	\$ 6,085,000	\$ 4,200,000	\$(1,885,000)	(31.0)
Charges and Fees	10,206,781	6,357,909	5,565,000	6,590,000	1,025,000	18.4
Miscellaneous	17,850	113,621	110,000	-	(110,000)	(100.0)
TOTAL REVENUES	<u>\$10,224,631</u>	<u>\$10,698,346</u>	<u>\$11,760,000</u>	<u>\$10,790,000</u>	<u>\$ (970,000)</u>	<u>(8.2)</u>
Personnel	\$10,069,780	\$10,880,963	\$13,541,191	\$13,225,325	\$ (315,866)	(2.3)
Operating	3,749,532	2,639,492	3,204,415	3,365,938	161,523	5.0
Capital	307,283	1,221,758	494,689	440,160	(54,529)	(11.0)
TOTAL EXPENDITURES	<u>14,126,595</u>	<u>14,742,213</u>	<u>17,240,295</u>	<u>17,031,423</u>	<u>(208,872)</u>	<u>(1.2)</u>
Interfund Transfer Out	<u>2,380</u>	<u>1,654,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$14,128,975</u>	<u>\$16,396,748</u>	<u>\$17,240,295</u>	<u>\$17,031,423</u>	<u>\$ (208,872)</u>	<u>(1.2)</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decreased amount for Medicare charges based on current and projected usage of the service. The decrease is offset by an increased amount from EMS charges due to higher patient transport costs.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also include the elimination of two vacant Medical Director positions and other departmental staffing changes. This reduction is offset by an increase in temporary and overtime costs.

EMERGENCY MEDICAL SERVICES

- 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 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.
- Capital expenditures represent five cardiac monitors to replace units past their life expectancy, five ambulance stretchers to prevent back injuries to personnel. The costs also include a new life-size, interactive body mannequin to provide training required by the SC Department of Health and Environmental Control.

Performance Measures:

Initiative I: Service Delivery

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

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

Initiative III: Long-Term Financial Planning

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

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

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

Initiative IV: Work Flow Analysis – Process Management

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

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

Initiative V: Quality Control

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

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

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

EMERGENCY MEDICAL SERVICES

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Patients transported	1	37,620	43,027	43,000
Incidents responded to	1	55,276	57,598	57,000
Total billed	2(a)	\$19,442,594	\$20,173,002	\$20,100,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
Efficiency:				
Cost per incident	1(a),2	\$283.37	\$290.73	\$291.08
Total received per incident	2(a)(b)	\$204.00	\$204.05	\$204.00
Outcome:				
<u>Response Time Standard</u> ¹	<u>Minutes: Seconds</u>			
Average	<7:59			
Average Response Time	1	08:39	08:08	07:59
Percentage of Compliance	1	67.9%	71.9%	72.0%
Collection	2(a)	\$11,256,247	\$11,469,134	\$11,000,000
Collections less refunds	2(a)	\$5,835,410	\$8,159,949	\$7,000,000
Percent of rejection rate	2(a)(b)	13.9%	12.9%	11.0%
Percent of revenue increased	2(a)(b)	10.3%	9.03%	8.0%
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)	99.0%	98.0%	90.0%

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.

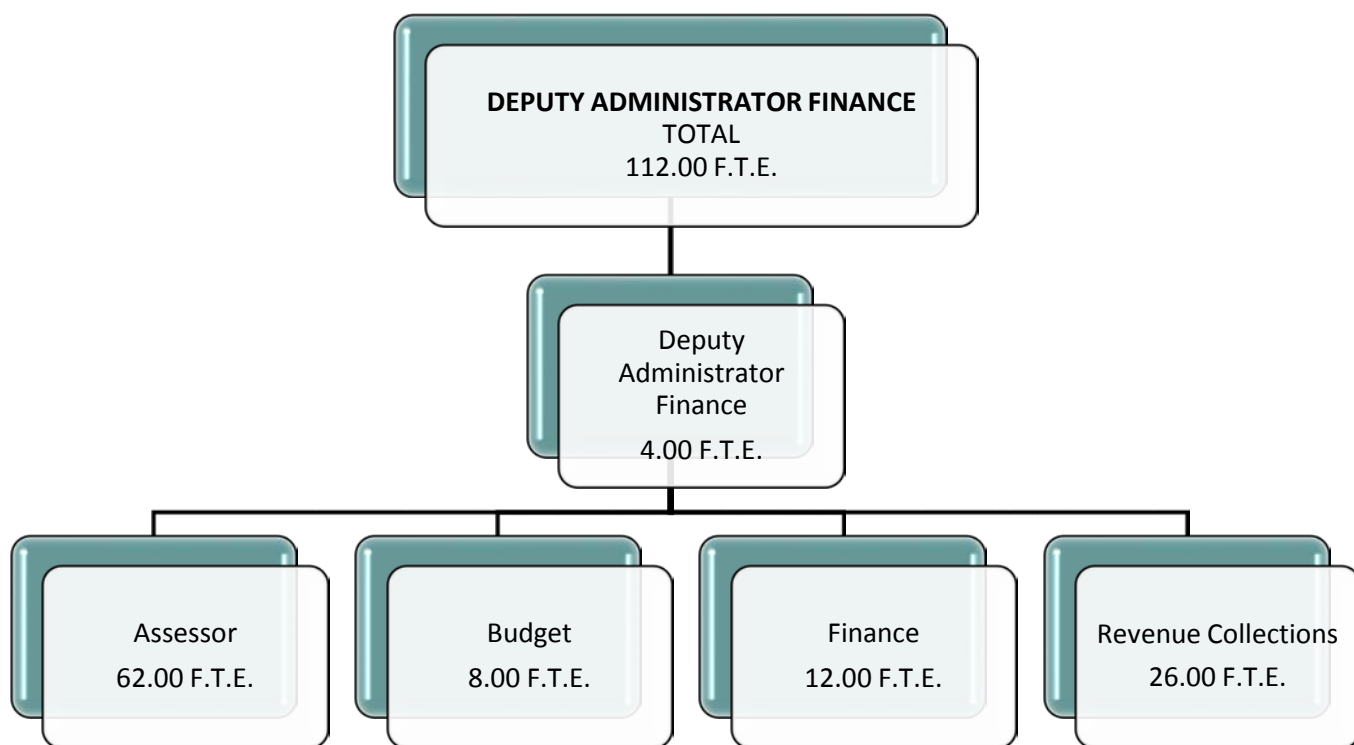
2018 ACTION STEPS

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.
- Implement enhanced inventory control process/automated ordering of routine items.
- Implement automated time keeping system and enhancing scheduling software.
- Implement alternative schedules in response to employee requests.
- Improve revenue collection over prior year due to license scanners and new writing software.



End Section



DEPUTY ADMINISTRATOR FINANCE

Fund: General Fund
Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 431,251	\$ 416,153	\$ 448,089	\$ 467,389	\$ 19,300	4.3
Operating	11,121	13,550	13,437	16,188	2,751	20.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 442,372	\$ 429,703	\$ 461,526	\$ 483,577	\$ 22,051	4.8

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase to office expenses and copier usage based on historical trends and projections.

ASSESSOR

Fund: General Fund
Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	58.00	58.00	62.00	62.00	-	0.0
Licenses and Permits	\$ 6,125	\$ 7,020	\$ 6,450	\$ 5,150	\$ (1,300)	(20.2)
Charges and Fees	3,864	2,999	2,000	1,150	(850)	(42.5)
Miscellaneous	-	696	-	-	-	0.0
TOTAL REVENUES	\$ 9,989	\$ 10,715	\$ 8,450	\$ 6,300	\$ (2,150)	(25.4)
Personnel	\$ 3,641,100	\$ 3,672,681	\$ 4,038,579	\$ 4,148,764	\$ 110,185	2.7
Operating	262,450	374,248	318,048	306,559	(11,489)	(3.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,903,550	\$ 4,046,929	\$ 4,356,627	\$ 4,455,323	\$ 98,696	2.3

Funding Adjustments for FY 2018 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 full-year funding of two positions added in FY 2017. The increase is offset by a reduction in overtime and the use of temporary services.
- Operating expenditures represent decreased costs associated with the maintenance contract for the CAMA system due to cost saving measures implemented in FY 2017.

ASSESSOR

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 98% TY 2018 new construction by May 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 95% TY 2018 ATIs by July 15, 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Number of New Construction appraisals completed during FY ¹	1(a)	4,592	5,287	5,815
Number of ATI appraisals completed during fiscal year ¹	1(b)	9,569	15,453	15,500
Inspections per fiscal year	2(a)(b)(c)	33,831	50,399	50,000
Output:				
Percent of time spent on new construction ¹	1(a)	26.38%	38.26%	30.00%
Percent of time spent on new ATI appraisals ²	1(b)	4.25%	12.49%	10.00%
Percent of time spent on objections and reviews ³	1(c)	20.71%	6.43%	7.00%
Average date of inspection for improved properties	2(a)	6/30/12	12/31/13	3/30/15
Median date of inspection for improved properties	2(b)	8/23/13	10/29/14	12/31/15
Lag in inspection date average versus Tax Year	2(a)	4.00 yrs	3.50 yrs	3.25 yrs
Lag in inspection date median versus Tax Year	2(b)	2.83 yrs	2.58 yrs	2.50 yrs
Percent of appraiser time spent in field	2(c)	12.37%	19.10%	16.00%
Efficiency:				
Avg Rate per day new construction appraisals (per appraiser) ¹	1(a)	4.27/day	3.14/day	4.00/day
Avg Rate per day ATI appraisals (per appraiser) ²	1(a)	43.30/day	23.80/day	30.00/day
Avg Rate per day objections (per appraiser) ³	1(b)	3.47/day	2.42/day	3.00/day
Outcome:				
Date new construction 98% completed ¹	1(a)	9/30/16	7/14/17	5/31/18
New construction appraisals completed for Tax Year ⁴	1(a)	6,578	6,839 est	6,900
Change in valuation tax base due to new construction ⁵	1(a)	1.84%	2.20%	2.50%
Date ATIs completed ²	1(b)	9/30/16	8/18/17	7/15/18
Change in valuation tax base due to ATIs ⁴	1(b)	2.55%	1.50%	1.50%
Percentage reassessment BAAs completed (occurs every five years) ⁶	1(c)	4.4%	67.0%	100%
Date annual objections completed for prior tax year	1(c)	4/14/16	4/19/17	4/30/18
Increase in percentage of field time per year ⁷	2(a)(b)(c)	22.9%	54.14%	0.0%

ASSESSOR

¹ TY 16 New Construction – 63% complete June 30, 2016; 82% complete July 31, 2016; 91% complete August 15, 2016; 95% complete August 31, 2016. Reflects July 1, 2015 through June 30, 2016. Estimated completion date for tax year is August 15, 2016. TY 17 New Construction – 96% complete June 30, 2017; 98.55% complete July 15, 2017; Estimated completion July 24, 2017. TY 2018 goal met in TY 2017. Revised goal for TY 2018 to pre-reassessment dates.

² Many ATIs are new construction and separating these categories is difficult.

³ Objections and reviews for Reassessment 2015 are complete. TY 2016 objections and reviews are complete. TY 2017 objections and reviews received to date are 33% complete. Few have been received. Most will be received after notices are sent in August and after tax bills are mailed in October.

⁴ Tax year equates to tax base information

⁵ Changes in tax base estimated as a percent. FY 2016 = TY 16 for reporting and is actual. FY 2017 = TY 17 for reporting and is estimated.

⁶ Reassessment BAAs began July 2016 and are two-thirds complete. Completion is estimated Summer 2018.

⁷ FY 2016 goal has been met but stabilization is unsure. Additionally, new hires for FY 2018 will increase field time due to fields supervision requirements. This will impact reporting in an unknown manner.

2018 ACTION STEPS

Department Goal 1

- Complete new construction before May 1 and ATIs before preliminary mid-July 2018.

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 until a stable 16% of available appraiser time is reached; thus increasing inspection frequency by appraisers as opposed to data collectors.

BUDGET

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 643,756	\$ 643,021	\$ 715,336	\$ 729,643	\$ 14,307	2.0
Operating	19,143	20,242	21,368	21,582	214	1.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 662,899	\$ 663,263	\$ 736,704	\$ 751,225	\$ 14,521	2.0

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a slight increase in office supplies.

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

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Number of Federal Awards	2	66	79	75
Output:				
Budgeted General Fund revenue	1(a)	202,517,925	212,248,859	226,879,329
Actual General Fund revenues ^{1&2}	1(a)	210,213,117	216,176,261	226,879,329
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)	3.8%	1.9%	2.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2017 Actual reflects the projection at time of budget preparation.

² FY 2018 reflects 100% of the revenue amount.

2018 ACTION STEPS

Department Goal 1

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

FINANCE

Fund: General Fund
Function: 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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 4,929	\$ 5,052	\$ 5,000	\$ 5,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 4,929</u>	<u>\$ 5,052</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 930,748	\$ 864,630	\$ 953,957	\$ 963,400	\$ 9,443	1.0
Operating	43,361	55,233	47,600	55,125	7,525	15.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 974,109</u>	<u>\$ 919,863</u>	<u>\$ 1,001,557</u>	<u>\$ 1,018,525</u>	<u>\$ 16,968</u>	1.7

Funding Adjustments for FY 2018 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 office expenses and training based on historical trends and projected usage.

FINANCE

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.

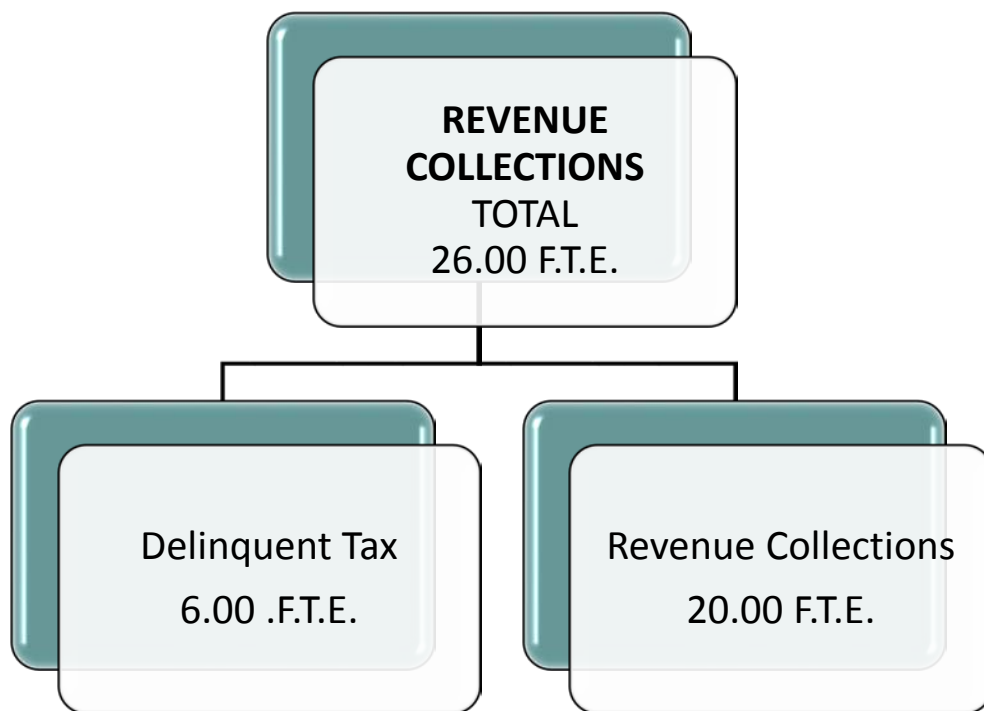
Objective 3(a): Maintain or improve the County's bond rating from the major rating agencies.

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

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u> ¹	<u>FY 2018 Projected</u>
Output:				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	180	168	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		0	0	0
Days to close fiscal year end		60	57	60
Journal entries required after year end		100	62	75
Management letter comments/material weaknesses		0	0	0

¹ FY 2017 reflects data before the finalized audit.



REVENUE COLLECTIONS

Division: Delinquent Tax
Fund: General Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 1,211,998	\$ 1,300,856	\$ 1,220,000	\$ 1,133,000	\$ (87,000)	(7.1)
Miscellaneous	<u>13,386</u>	<u>13,931</u>	<u>8,795</u>	<u>11,000</u>	<u>2,205</u>	25.1
TOTAL REVENUES	<u>\$ 1,225,384</u>	<u>\$ 1,314,787</u>	<u>\$ 1,228,795</u>	<u>\$ 1,144,000</u>	<u>\$ (84,795)</u>	(6.9)
Personnel	\$ 580,821	\$ 597,480	\$ 705,133	\$ 668,046	\$ (37,087)	(5.3)
Operating	331,978	434,261	523,662	475,954	(47,708)	(9.1)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 912,799</u>	<u>\$ 1,031,741</u>	<u>\$ 1,228,795</u>	<u>\$ 1,144,000</u>	<u>\$ (84,795)</u>	(6.9)

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease in levy costs to recover the expenditures related to the delinquent tax process. The decrease is based on historical trends and current projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include a reduction to temporary staffing.
- Operating expenditures reflect a decrease in special legal services based on projected usage.

REVENUE COLLECTIONS

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 60% of existing personal property accounts in Watercraft, Business Personal State/County, Aircraft and Rental Residential.¹

MEASURES:	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Output:				
Total accounts collected in real property ^{2 & 3}	1(a)	10,325 – 699	11,828 – 558	10,335 – n/a ⁴
Total accounts collected in mobile homes ^{2 & 3}	1(b)	2,731 – 975	3,180 – 989	3,153 – n/a ⁴
Total accounts collected in personal property (BPS, BPC, RRES, WC, AC) ^{2 & 3}	1(c)	19,746 – 13,216	26,802 – 11,630	31,730 – n/a ⁴
Efficiency:				
Cost per collection ⁴	1(a)(b)(c)	\$33.22	\$36.03	n/a ⁴
Outcome:				
Closure rate for real property accounts ^{2 & 3}	1(a)	93.23%	95.28%	n/a ⁴
Closure rate for mobile home accounts	1(b)	64.30%	68.89%	n/a ⁴
Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC)	1(c)	33.07%	56.61%	n/a ⁴

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 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.

³ FY 2017 showed improvements in all closure rates listed. The Debt Setoff program provided the biggest change surpassing the initial goal of 40% by more than 16.61%. Mobile Homes still showed an increase but fell 1.11% less than the intended goal. FY 2018 beginning totals show a 14.5% increase in accounts which translates into a 19.6% increase in possible collectable revenue for the municipalities. Efforts addressing this began in FY 2017 to directly impact this rise in delinquency.

⁴ Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and *Nulla Bona* Accounts) FY 2016 shows \$1,031,741 in actual expenditures.

2018 ACTION STEPS

Department Goal 1

- Recognize staffing levels to directly impact collection rates through increased collections of personal property account types to 60% or higher. Currently the delinquent tax office is running 1 FTE short since FY 2016 and our increased efforts in collections will require improved staffing to sustain and improve collection totals.
- Address collection levels within Personal Properties by continuing use of the Debt Setoff program, Advertisements, and increased enforcement of collections through seizures and postings.
- Determine collectability of taxes by analyzing data trends and improving mass communication efforts to defaulting taxpayers. Actual collectability versus redundant uncollected accounts that are continually compounding each year will be the main target.
- Increase collections through parallel enforcement within Revenue Collections' business licensing department.

REVENUE COLLECTIONS (continued)

Division: Revenue Collections

Fund: Enterprise Fund

Function: General Government

Mission: Revenue Collections administers on a fee basis the collection of accommodations taxes, business license fees, hazardous material fees, stormwater fees, and the solid waste user fee for the County and municipalities. 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	20.00	20.00	20.00	-	0.0
Charges and Fees	\$ 1,846,566	\$ 2,012,504	\$ 2,045,450	\$ 2,216,260	\$ 170,810	8.4
Interest	12,818	20,046	10,000	10,000	-	0.0
Miscellaneous	3,810	2,276	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,863,194</u>	<u>\$ 2,034,826</u>	<u>\$ 2,055,450</u>	<u>\$ 2,226,260</u>	<u>\$ 170,810</u>	<u>8.3</u>
Personnel	\$ 1,200,307	\$ 1,333,010	\$ 1,402,876	\$ 1,440,642	\$ 37,766	2.7
Operating	582,693	945,285	643,223	644,021	798	0.1
Capital	-	-	20,000	-	(20,000)	(100.0)
TOTAL EXPENDITURES	<u>1,783,000</u>	<u>2,278,295</u>	<u>2,066,099</u>	<u>2,084,663</u>	<u>18,564</u>	<u>0.9</u>
Interfund Transfer Out	320,703	-	9,351	141,597	132,246	1414.2
TOTAL DISBURSEMENTS	<u>\$ 2,103,703</u>	<u>\$ 2,278,295</u>	<u>\$ 2,075,450</u>	<u>\$ 2,226,260</u>	<u>\$ 150,810</u>	<u>7.3</u>

Funding Adjustments for FY 2018 Include:

- Revenues represent charges to collect municipal and county revenues. Charges to Environmental Management are projected to increase due to a \$10 increase to the solid waste user fee.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent no significant change.
- Interfund Transfer Out represents increased profits to the General Fund reflecting a balance between revenues and expenses.

REVENUE COLLECTIONS (continued)

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 30% more businesses operating illegally.

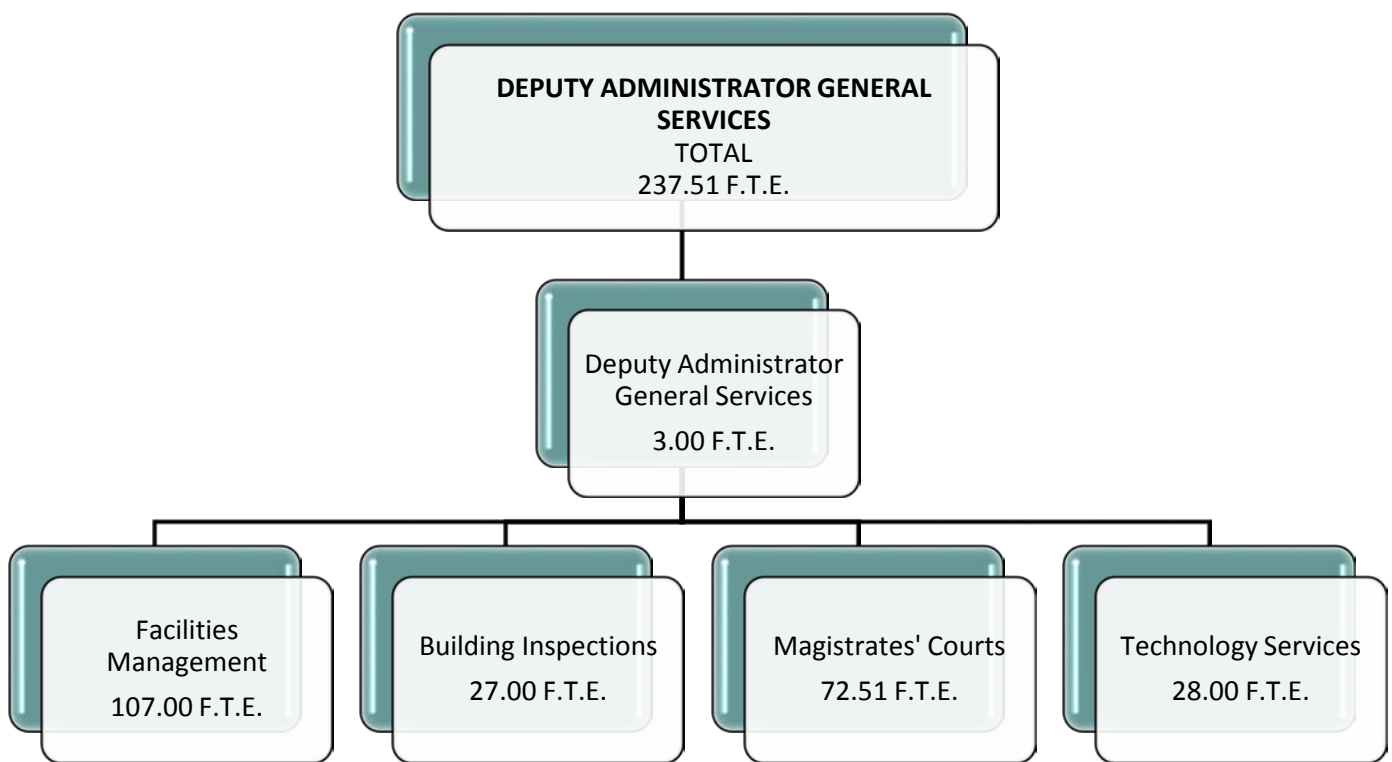
Objective 1(c): Increase audits conducted by 4%.

MEASURES:		FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
	Objective			
Output:				
Field inspections/calls/emails	1(a)	10,281	10,855	12,000
Illegal businesses located – businesses noncompliant	1(b)	50	61	200
Audits conducted	1(c)	1,112	1,239	1,288
Efficiency:				
Average chargeback per audit	1(c)	\$320	\$320	\$350
Outcome:				
Percent increase of business license inspections	1(a)	14.0%	6.0%	5.0%
Percent increase of locating businesses operating illegally	1(b)	14.0%	19.0%	30.0%
Percent increase of audits conducted	1(c)	(5.0%)	11.0%	4.0%
Collections from audit chargebacks	1(c)	\$549,522	\$359,675	\$400,000

2018 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.
- Increase compliance and registration of STRs (short-term rentals). Will work with other agencies to identify STRs. This accounts for the increase in estimate of locating noncompliant businesses



DEPUTY ADMINISTRATOR GENERAL SERVICES

Fund: General Fund
Function: General Government

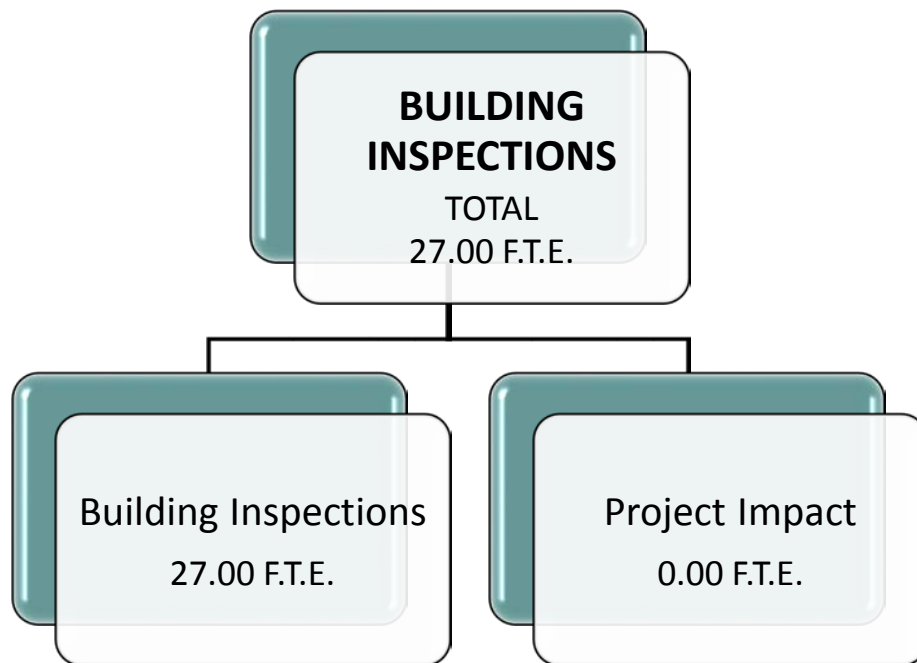
Mission: The Deputy Administrator General Services provides administrative oversight and project direction to four departments which include Building Inspections, Facilities Management, Magistrates' Courts and Technology Services.

Departmental Summary:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Miscellaneous	\$ 59	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 378,948	\$ 371,952	\$ 394,033	\$ 398,717	\$ 4,684	1.2
Operating	11,801	15,812	9,448	10,848	1,400	14.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 390,749</u>	<u>\$ 387,764</u>	<u>\$ 403,481</u>	<u>\$ 409,565</u>	<u>\$ 6,084</u>	1.5

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in staff training costs.



BUILDING INSPECTIONS

Division: Building Inspections

Fund: General Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	23.00	23.00	25.00	27.00	2.00	8.0
Licenses and Permits	\$ 1,234,499	\$ 1,634,726	\$ 1,370,000	\$ 1,880,000	\$ 510,000	37.2
Charges and Fees	321,054	439,427	333,000	506,000	173,000	52.0
Miscellaneous	4,681	4,424	3,000	4,000	1,000	33.3
TOTAL REVENUES	<u>\$ 1,560,234</u>	<u>\$ 2,078,577</u>	<u>\$ 1,706,000</u>	<u>\$ 2,390,000</u>	<u>\$ 684,000</u>	<u>40.1</u>
Personnel	\$ 1,435,872	\$ 1,495,863	\$ 1,666,904	\$ 1,789,496	\$ 122,592	7.4
Operating	136,466	124,165	188,431	188,603	172	0.1
Capital	-	-	-	35,000	35,000	100.0
TOTAL EXPENDITURES	<u>1,572,338</u>	<u>1,620,028</u>	<u>1,855,335</u>	<u>2,013,099</u>	<u>157,764</u>	<u>8.5</u>
Interfund Transfer Out	-	-	1,975	-	(1,975)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 1,572,338</u>	<u>\$ 1,620,028</u>	<u>\$ 1,857,310</u>	<u>\$ 2,013,099</u>	<u>\$ 155,789</u>	<u>8.4</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase to plan review fees and building permit fees due to increased construction in the County.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The costs also include the addition of a new Building Code Inspector and a new Permit Specialist to assist with the growth in construction in the County.
- Operating expenditures reflect no significant changes.
- Capital expenditures include a new utility truck for two new positions to be added in FY18.

BUILDING INSPECTIONS (continued)

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 a Class 3 for 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Permit revenue	1(a)	\$2,056,128	\$2,623,694	\$2,390,000
Output:				
Permits issued	1(a)	11,044	11,928	12,000
Inspections performed	1(a)	22,927	30,544	30,000
Commercial plans approved	1(a)	121	113	125
Residential plans approved	1(a)	523	604	600
Number of contractor's licenses issued/renewed	1(a)	2,284	2,249	2,300
Number of Certificates of Occupancy issued	1(a)	345	360	350
Number of people serviced by web-based system	1(a)(b)	16,438	38,345	32,000
Number impacted by public education programs	2(a)	159,734	190,539	175,000
Number attending educational seminars	2(b)	917	2,939	1,500
Hours of Code Enforcement Officers training	3(c)	564	528	600
Efficiency:				
Average number of days per commercial plan review	1(a)(c)	9	21	10
Average number of days per residential plan review	1(a)(c)	12	23	15

BUILDING INSPECTIONS (continued)

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 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)	92.0%	94.0%	95.0%
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 3
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%

2018 ACTION STEPS

Department Goal 1

- Move the entire plan documentation system to be full digital. All paper plan sets to be scanned and allow customers to upload plans electronically. Maintain the 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.
- Utilize FY 2018 added staff to realign staff focus and enhance the online portions of the department responsibilities and integration of electronic plans.
- 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)

Program: Project Impact
Fund: Special Revenue Fund
Function: Public Safety

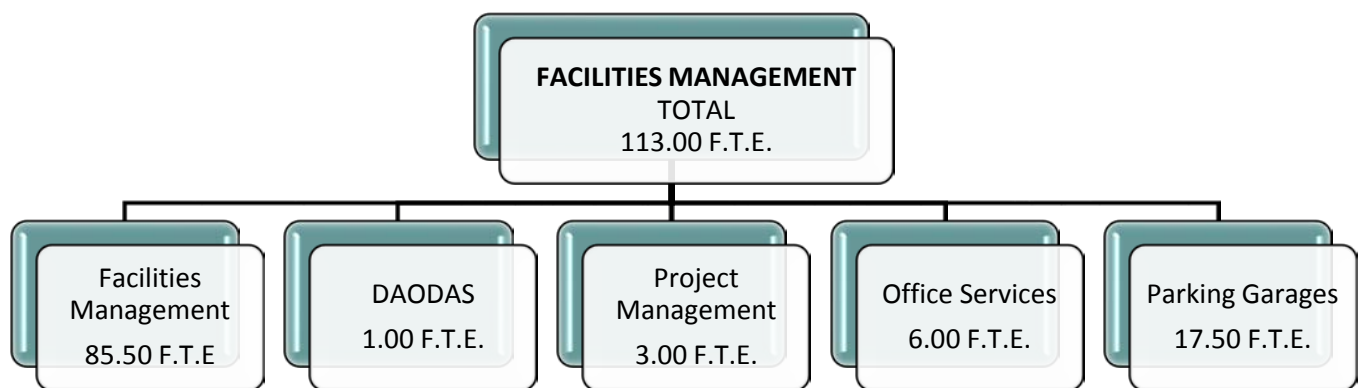
Mission: Project Impact educates the community and its citizens to address the natural and man-made hazards of the area and satisfies the requirements of the community outreach criteria of the private insurance industry, Building Effectiveness Grading System, and FEMA's Community Rating System.

Program Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	2,374	4,357	15,123	15,123	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,374</u>	<u>\$ 4,357</u>	<u>\$ 15,123</u>	<u>\$ 15,123</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2018 Include:

- Operating expenditures reflect no significant change.



FACILITIES MANAGEMENT

Division: Facilities Management

Fund: General Fund

Function: General Government

Mission: Facilities Management master plans, designs, and constructs the physical spaces needed by the County. Once constructed, Facilities Management repairs, maintains, and renders operational support to preserve and renew all facility assets over their useful life.

Services Provided:

- Provides master planning, design and construction services for asset management projects and the five-year Capital Improvement Plan
- Manages operations, maintenance and repairs all County-owned and leased facilities
- Facilitates all real estate transactions involving the County
- Oversees recurring service contracts such as security, custodial and maintenance
- Responsible for asset management and space utilization

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	78.00	78.00	79.50	85.50	6.00	7.5
Intergovernmental	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	100.0
Miscellaneous	6,218	4,601	-	-	-	0.0
Leases and Rentals	636,459	479,701	250,000	101,000	(149,000)	(59.6)
TOTAL REVENUES	<u>\$ 642,677</u>	<u>\$ 484,302</u>	<u>\$ 250,000</u>	<u>\$ 281,000</u>	<u>\$ 31,000</u>	12.4
Personnel	\$ 4,141,841	\$ 4,250,677	\$ 4,666,775	\$ 4,963,012	\$ 296,237	6.3
Operating	9,688,949	10,811,847	11,812,274	23,023,869	11,211,595	94.9
Capital	24,868	191,549	1,762,305	180,000	(1,582,305)	(89.8)
TOTAL EXPENDITURES	<u>13,855,658</u>	<u>15,254,073</u>	<u>18,241,354</u>	<u>28,166,881</u>	<u>9,925,527</u>	54.4
Interfund Transfer Out	<u>112,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$13,967,754</u>	<u>\$15,254,073</u>	<u>\$18,241,354</u>	<u>\$28,166,881</u>	<u>\$ 9,925,527</u>	54.4

Funding Adjustments for FY 2018 Include:

- Revenues represent the rental or lease of County facilities by external entities and the reimbursement of a portion of the facilities provided to the Department of Social Services.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel reflects the addition of an Electrical Engineer and five Trades Technicians to conduct onsite inspections and perform the needed maintenance and repairs to County facilities.

FACILITIES MANAGEMENT (continued)

- Operating expenditures reflect an increase to fund the most critical maintenance projects for the County's facilities. The operating costs also include the transition of facility maintenance costs from the library. In addition, a new lease is added for the Assessor's Office to reconsolidate the department due to space constraints at the County Office Building.
- Capital expenditures include five cargo vans for the five new Trade Technicians.

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)

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Capital Projects:				
Total number of active construction contracts	1(a)	5	8	15
Percent of completed construction contracts designed by A&E	1(a)	95%	98%	99%
Total value of active contracts	1(a)	\$16.3M	\$36.0M	\$70.0M
Dollar value of contracts awarded	1(b)	\$16.3M	\$34.0M	\$37.0M
Output:				
Capital Projects:				
Number of contracts awarded (design & construction)	1(a)	38	38	40
Design estimate for awarded contracts	1(c)	\$16.3M	\$34.0M	\$37.0M
Number of change orders negotiated	1(d)	5	10	n/a ¹
Dollar value of negotiated change orders	1(d)	\$81,471	(\$7,279)	n/a ¹
Total resources approved at construction award	1(d)	\$16.3M	\$34.0M	\$37.0M
Facilities:				
Work orders issued	2(a)	5,368	8,109	8,514
Projects schedules	2(b)	104	132	139
Programmed maintenance work orders issued	2(c)	6,452	7,080	7,434
Total contracted services budgeted	3(b)	\$4,632,935	\$5,499,544	\$6,447,091
Utilities budgeted	3(c)	\$4,817,495	\$4,775,698	\$5,053,524
Department operating budget	3(d)	\$15,174,148	\$15,491,354	\$17,786,881
Efficiency:				
Capital Projects:				
Percent of awarded value to estimate	1(a)	61.0%	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)	125.11%	90.10%	95.01%
Percent of projects completed	2(b)	69.23	65.10%	95.00%
Programmed maintenance compliance	2(c)	99.64%	84.40%	100%
Budgeting effectiveness percent – Contracts	3(b)	94.23%	89.43%	95.00%
Budgeting effectiveness percent – Utilities	3(c)	92.42%	n/a ¹	95.00%
Department operating budget effectiveness percent	3(d)	91.08%	90.30%	95.00%
Outcome:				
Capital Projects:				
Number of contracts completed (design & construction)	1(a)	18	12	24
Dollar value of construction completed (WIP)	1(a)	\$15,200,000	\$914,427	\$30,000,000
Total number of construction contracts closed out	1(a)	1	4	6
Total number of projects completed	1(a)	1	8	10
Total final cost of projects completed	1(a)	\$14.6M	\$914,427	\$30,000,000
Number of projects completed within approved resources	1(a)	1	12	8
Number of contracts within 15% design estimate	1(c)	1	12	8
Total amount saved through negotiations	1(c)	\$6,256	\$3,890	\$10,000
Facilities:				
Work orders completed	2(a)	6,716	7,304	7,669
Projects completed	2(b)	72	86	n/a ¹
Programmed maintenance work orders completed	2(c)	6,429	5,976	6,274
Actual expended costs of special projects	3(a)	\$403,789	\$846,001	\$1,060,000
Total contracted services actual expenses	3(b)	\$4,365,610	\$5,499,544	\$6,447,091
Utilities actual expenditures	3(c)	\$4,452,47	n/a ¹	\$5,053,524
Department operating budget effectiveness	3(d)	\$13,820,803	\$13,982,279	\$17,786,881

¹ To be determined.

FACILITIES MANAGEMENT (continued)

2018 ACTION STEPS

Department Goal 1

- Finalize Gross Maximum Prices (GMP) for five new libraries and proceed into construction phase on each.
- Move Coroner into new facility.
- Achieve Energy Star rating for County facilities.

Department Goal 2

- Complete the new Materials Recovery Facility (MRF) on or before July 2018.

Department Goal 3

- Implement a new Integrated Workplace Management System (IWMS).
- Complete a Countywide Reserve Study and recommend a sustainable funding strategy for asset renewal and preservation.

FACILITIES MANAGEMENT (continued)

Division: Office Services

Fund: Internal Service Fund

Function: General Government

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

Services Provided:

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

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.25	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 1,487,921	\$ 1,523,385	\$ 1,576,883	\$ 1,552,107	\$ (24,776)	(1.6)
Interest	-	894	-	-	-	0.0
Miscellaneous	(3,836)	-	-	-	-	0.0
TOTAL REVENUES	1,484,085	1,524,279	1,576,883	1,552,107	(24,776)	(1.6)
Interfund Transfer In	-	50,000	-	-	-	0.0
TOTAL SOURCES	\$ 1,484,085	\$ 1,574,279	\$ 1,576,883	\$ 1,552,107	\$ (24,776)	(1.6)
Personnel	\$ 355,276	\$ 314,489	\$ 328,975	\$ 339,551	\$ 10,576	3.2
Operating	1,162,141	1,231,467	1,247,908	1,212,556	(35,352)	(2.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,517,417	\$ 1,545,956	\$ 1,576,883	\$ 1,552,107	\$ (24,776)	(1.6)

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease in postage costs based current usage by departments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent decreased postage costs based on current trends. The decrease is slightly offset by the increase in copier leases 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)

Initiative III: Long-Term Financial Planning

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

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

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

Initiative V: Quality Control

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

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

MEASURES:	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Budgeted for postage	2(b)	\$513,683	\$539,037	\$492,604
Budgeted for copying	2(b)	\$537,571	\$574,549	\$577,547
Output:				
Mail pieces processed in-house	1(a),3(a)	366,854	360,702	359,000
Mail pieces sent to outside contractor	2(a)	1,253,064	1,321,978	1,300,000
Number of copiers maintained	3(a)	210	217	217
Copies produced	3(a)	14,093,724	13,970,249	14,281,000
Efficiency:				
Percent of mail that meets automation criteria ¹	1(a)	93.0%	94.0%	95.0%
Man hours saved using mail preparation equipment	1(b)	125	75	100
Number of copiers networked	3(a)	202	206	206
Outcome:				
Amount saved due to presorting flats	1(a)	\$2,741	\$2,236	\$2,000
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$97,152	\$95,653	\$95,000
Amount saved due to using Electronic Return Receipts	1(c)	\$321	\$72	\$100
Ratio of actual postal expenses to budgeted postal expenses	2(c)	110%	98.00%	110%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	111%	103%	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.

2018 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)

Division: Parking Garage
Fund: Enterprise Fund
Function: General Government

Mission: The Parking Garage provides a quality parking experience by ensuring a safe, customer friendly, and efficient parking environment for citizens and visitors.

Services Provided:

- 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	17.00	17.50	17.50	-	0.0
Intergovernmental	\$ 267,999	\$ 267,546	\$ 270,000	\$ 270,000	\$ -	0.0
Charges and Fees	3,355,263	3,360,277	3,378,960	3,476,000	97,040	2.9
Interest	5,993	12,603	5,000	10,000	5,000	100.0
Miscellaneous	(77,869)	(80,907)	(100,000)	(100,000)	-	0.0
Leases and Rentals	85,050	87,602	90,229	92,937	2,708	3.0
TOTAL REVENUES	<u>\$ 3,636,436</u>	<u>\$ 3,647,121</u>	<u>\$ 3,644,189</u>	<u>\$ 3,748,937</u>	<u>\$ 104,748</u>	<u>2.9</u>
Personnel	\$ 966,252	\$ 950,586	\$ 1,034,577	\$ 1,114,079	\$ 79,502	7.7
Operating	1,206,637	1,631,195	960,972	1,040,817	79,845	8.3
Capital	-	-	155,000	673,226	518,226	334.3
TOTAL EXPENDITURES	<u>2,172,889</u>	<u>2,581,781</u>	<u>2,150,549</u>	<u>2,828,122</u>	<u>677,573</u>	<u>31.5</u>
Interfund Transfer Out	<u>1,938,206</u>	<u>1,672,161</u>	<u>1,698,640</u>	<u>1,481,815</u>	<u>(216,825)</u>	<u>(12.8)</u>
TOTAL DISBURSEMENTS	<u>\$ 4,111,095</u>	<u>\$ 4,253,942</u>	<u>\$ 3,849,189</u>	<u>\$ 4,309,937</u>	<u>\$ 460,748</u>	<u>12.0</u>

Funding Adjustments for FY 2018 Include:

- Revenues represent an increase in fees for monthly parking and lost tickets.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs increase due to the full year annualization of the labor allocation of half an FTE to Parking Garages during FY 2017 for facilities maintenance function.

FACILITIES MANAGEMENT (continued)

- Operating expenses reflect an increase in security patrol services and utility costs.
- Capital expenses include repairs and maintenance for the parking garages. Capital also represents security camera upgrades, two new automated pay stations, and upgrades to public restrooms.
- 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. The decrease represents a lower profit available to transfer to the General Fund due to increased maintenance costs.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Cumberland Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$1,002,688	\$1,111,303	\$1,074,120
City reimbursement ¹		\$267,546	\$175,973	\$270,000
Contracts ²		\$752,160	\$861,880	\$861,880
Commercial space leases (shops)		\$87,602	\$90,230	\$92,937
<u>Transaction Volume</u>	1(b)			
Number of transactions		115,405	127,906	123,523
Annual number of safety training initiatives conducted	2(a)	12	12	12
Recordable incidents	2(b)	30	31	31

FACILITIES MANAGEMENT (continued)

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
King and Queen Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$1,419,602	\$1,410,427	\$1,456,000
Contracts		\$87,780	\$79,740	\$84,000
<u>Transaction Volume</u>	1(b)			
Number of transactions		248,942	247,333	254,800
Annual number of audits for conducting training initiatives	2(a)	12	12	12
Recordable incidents	2(b)	8	5	8
Efficiency:				
Annual operating expense per space – combined garage costs ³	3(b)	\$1,311	\$1,425	\$1,645
Outcome:				
Annual revenue per space:	3(a)			
Cumberland Parking Garage ⁴		\$2,331	\$2,474 ¹	\$2,540
King and Queen Parking Garage ⁴		\$3,615	\$3,574	\$3,693

¹ Three months have yet to be collected due to ongoing negotiations with the City.

² Re-appropriated month-to-month leases from transient revenue.

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.

2018 ACTION STEPS

Department Goal 1

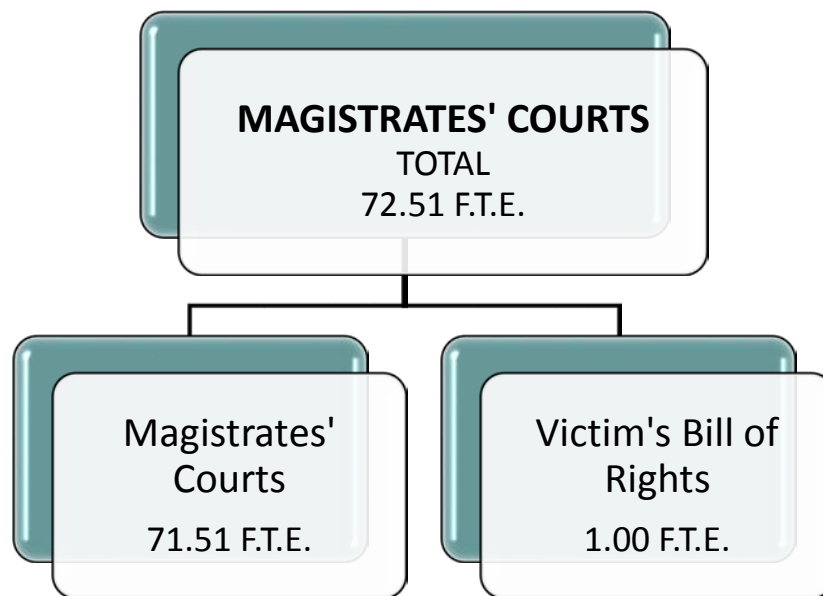
- Install LED lighting in both garages.
- Continue to investigate solar panels, and other cost saving measures in both garages with an emphasis on obtaining Green Parking Council's Green Garage Certification.
- Parking Operations will continue to work to upgrade and add additional CCTV cameras and surveillance equipment at the Cumberland Street Garage. 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.
- Replace full service pay station at each garage to minimize downtime.

Department Goal 3

- Add additional office space to maximize the customer service experience.
- Upgrade public restrooms at both garages.



MAGISTRATES' COURTS

Division: Magistrates' Courts

Fund: General Fund

Function: Judicial

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	69.63	70.01	70.51	71.51	1.00	1.4
Charges and Fees	\$ 846,425	\$ 807,363	\$ 801,600	\$ 801,200	\$ (400)	(0.0)
Fines and Forfeitures	1,263,706	1,076,003	744,500	911,300	166,800	22.4
Interest	1,080	(972)	1,000	-	(1,000)	(100.0)
Miscellaneous	9,117	17,147	10,000	10,000	-	0.0
TOTAL REVENUES	\$ 2,120,328	\$ 1,899,541	\$ 1,557,100	\$ 1,722,500	\$ 165,400	10.6
Personnel	\$ 4,290,319	\$ 4,374,594	\$ 4,532,026	\$ 4,818,185	\$ 286,159	6.3
Operating	435,645	374,568	404,624	404,647	23	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,725,964	\$ 4,749,162	\$ 4,936,650	\$ 5,222,832	\$ 286,182	5.8

Funding Adjustments for FY 2018 Include:

- Revenues represent an increase in fine collections based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase reflects a 3.25% cost of living adjustment for the Magistrates. In addition, personnel costs include one new Summary Court Specialist I position and the full-year cost of a 0.5 Magistrate added in FY 2017.
- Operating expenditures reflect no significant changes.

MAGISTRATES' COURTS (continued)

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:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Small Claims cases filed	1(a)	3,236	3,345	3,400
DUI cases filed	1(b)	408	489	500
Efficiency:				
Average Small Claims case age in days	1(a)	109	124	120
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	289	275	280
Outcome:				
Disposed Small Claims cases	1(a)	3,010	3,373	3,380
Percent of Small Claims cases disposed	1(a)	93.0%	100%	99.0%
Disposed DUI cases	1(b)	389	393	450
Percent of DUI cases disposed	1(b)	62.0%	53.0%	59.0%
DUI cases pending	1(b)	245	361	300

2018 ACTION STEPS

Department Goal 1

- Link to the Department of Public Safety's database to allow exchange of license suspensions and disposition information to be completed in FY 2018.
- 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)

Program: Victim's Bill of Rights
Fund: Special Revenue Fund
Function: Judicial

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

Program Summary:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 1,527	\$ 938	\$ 1,250	\$ 1,000	\$ (250)	(20.0)
Fines and Forfeitures	203,101	163,701	175,000	155,000	(20,000)	(11.4)
TOTAL REVENUES	\$ 204,628	\$ 164,639	\$ 176,250	\$ 156,000	\$ (20,250)	(11.5)
Personnel	\$ 62,707	\$ 63,549	\$ 69,309	\$ 72,360	\$ 3,051	4.4
Operating	7,806	9,601	9,622	9,842	220	2.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 70,513	\$ 73,150	\$ 78,931	\$ 82,202	\$ 3,271	4.1

Funding Adjustments for FY 2018 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)

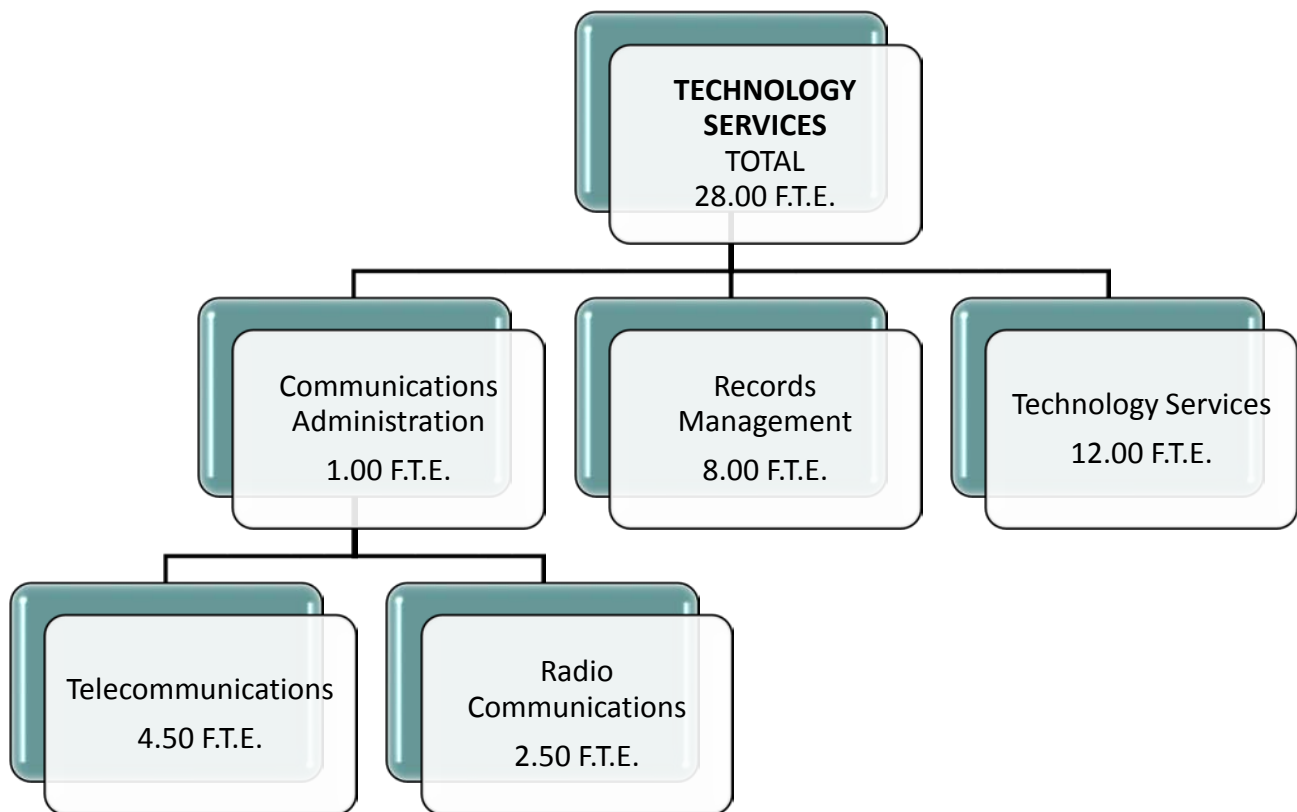
MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	99.0%	99.0%	99.0%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	99.0%	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%

2018 ACTION STEPS

Department Goal 1

- Improve fluidity of victim services on general session offenses.



TECHNOLOGY SERVICES

Division: Communications Administration

Fund: General Fund

Function: General Government

Mission: The Communications Administration Division provides management to the Radio Communications and Telecommunications Divisions.

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 136,283	\$ 138,860	\$ 141,763	\$ 142,972	\$ 1,209	0.9
Operating	2,356	2,208	3,759	3,599	(160)	(4.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	138,639	141,068	145,522	146,571	1,049	0.7
Interfund Transfer Out	1,742,307	1,743,643	1,896,113	1,934,753	38,640	2.0
TOTAL DISBURSEMENTS	<u>\$ 1,880,946</u>	<u>\$ 1,884,711</u>	<u>\$ 2,041,635</u>	<u>\$ 2,081,324</u>	<u>\$ 39,689</u>	1.9

Funding Adjustments for FY 2018 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)

Division: Radio Communications

Fund: Enterprise Fund

Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Charges and Fees	\$ 2,701,419	\$ 2,686,940	\$ 2,626,496	\$ 2,636,612	\$ 10,116	0.4
Interest	(1,064)	(2,558)	-	-	-	0.0
Miscellaneous	10,930	-	-	-	-	0.0
Leases and Rentals	41,698	42,136	42,000	42,000	-	0.0
TOTAL REVENUES	2,752,983	2,726,518	2,668,496	2,678,612	10,116	0.4
Interfund Transfer In	1,742,307	2,235,523	1,906,113	1,934,753	28,640	1.5
TOTAL SOURCES	\$ 4,495,290	\$ 4,962,041	\$ 4,574,609	\$ 4,613,365	\$ 38,756	0.8
Personnel	\$ 181,310	\$ 190,447	\$ 191,592	\$ 197,217	\$ 5,625	2.9
Operating	4,117,594	4,623,307	4,383,017	4,416,148	33,131	0.8
Capital	-	-	86,000	50,000	(36,000)	(41.9)
TOTAL EXPENDITURES	\$ 4,298,904	\$ 4,813,754	\$ 4,660,609	\$ 4,663,365	\$ 2,756	0.1

Funding Adjustments for FY 2018 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 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)

- Operating expenses reflect a slight increase due to CPI increases in existing service contracts.
- Capital expenses include the replacement of radio equipment.

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 90% 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 0.5 second, and less than 5 busy signals for talk groups each day.
- Objective 1(c): Decrease 800 MHz departmental response time to less than 45 minutes per mission for emergencies and disasters through plan review and update, simulations, tests, and drills.

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Total number of work tickets	1(a)	1,626	1,477	1,375
Efficiency:				
Average hours of work tickets per month	1(a)	1,123	976	970
Outcome:				
<u>Repair of Defective Radio Equipment</u>				
Acceptable <2 days	1(a)	89.0%	90.5%	90.5%
Marginal 2-5 days		10.5%	9.0%	9.0%
Unacceptable >5 days		0.5%	0.5%	0.5%
<u>Radio Resource Usage</u>				
System downtime (unplanned)	1(b)(c)	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		None	None	None
Average departmental response		32 min	31 min	30.5 min

2018 ACTION STEPS

Department Goal 1

- Work with Milestone Communications to replace the Adam's Run and Awendaw towers cost effectively.
- Develop RFP for the purchase of new radios to replace the aging XTL/XTS line of radios for CCSO and EMS.
- Begin initial deployment of the National Public Safety Broadband network through FirstNet on selected test devices.
- Install radios and other electronics on 38+ new CCSO vehicles and 6+ new EMS vehicles.

TECHNOLOGY SERVICES (continued)

Division: Records Management

Fund: Internal Service Fund

Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Intergovernmental	\$ -	\$ 5,937	\$ -	\$ -	\$ -	0.0
Charges and Fees	475,928	502,591	541,824	565,126	23,302	4.3
Miscellaneous	277	805	-	-	-	0.0
TOTAL REVENUES	476,205	509,333	541,824	565,126	23,302	4.3
Interfund Transfer In	38,825	-	-	75,000	75,000	100.0
TOTAL SOURCES	\$ 515,030	\$ 509,333	\$ 541,824	\$ 640,126	\$ 98,302	18.1
Personnel	\$ 383,259	\$ 348,763	\$ 397,402	\$ 403,444	\$ 6,042	1.5
Operating	142,749	169,904	144,422	161,682	17,260	12.0
Capital	-	-	35,000	75,000	40,000	114.3
TOTAL EXPENDITURES	\$ 526,008	\$ 518,667	\$ 576,824	\$ 640,126	\$ 63,302	11.0

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase in the amount charged to user departments for microfilm services based on projected usage.
- Interfund Transfer In represents a transfer from Telecommunications for the purchase of a microfilm duplicator.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in contracts services for the Solicitor's office offsite storage.
- Capital expenses include the replacement of a microfilm duplicator.

TECHNOLOGY SERVICES (continued)

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Warehouse service units provided ¹	1	301,446	315,927	310,000
Microfilm service units provided ²	1	1,975,910	2,012,727	2,000,000
Laboratory service units provided ³	1	1,906	2,059	2,000
Digital imaging service units provided ⁴	1	1,680,687	1,817,246	1,700,000
Preservation services units provided ⁵	1	522	980	750
Efficiency:				
Services Provided per Dollar Expended by County Depts:	1			
Warehouse service units per dollar ¹		2.11	2.21	2.15
Microfilm service units per dollar ²		35.09	25.13	30.00
Laboratory service units per dollar ³		0.14	0.13	0.13
Digital imaging service units per dollar ⁴		10.71	10.98	10.80
Preservation service units per dollar ⁵		0.09	0.11	0.10
Outcome:				
Cost of Services Provided to County Depts:	1			
<u>Warehouse Services</u> ¹				
Monthly box storage		\$0.45	\$0.45	\$0.45
Document in-transfers		\$4.25	\$4.25	\$4.25
File destructions		\$4.25	\$4.25	\$4.25
Fire retrievals		\$4.25	\$4.25	\$4.25
Transports		\$18.00	\$18.00	\$18.00
<u>Microfilm Services</u> ²				
Archive Writer Image processing per hour		\$24.50	\$24.75	\$24.75
Archive Writer Images converted per image		\$0.02	\$0.03	\$0.03
Jacketing per fiche jacket		\$1.25	\$2.00	\$2.00
Fiche titling		\$1.00	\$1.75	\$1.75
Quality checking by page		\$0.04	\$0.05	\$0.05
Cartridge loading		\$2.00	\$2.02	\$2.02
Cartridge labeling		\$0.75	\$0.76	\$0.76
<u>Laboratory Services</u> ³				
Standard processing per 100 ft roll		\$6.60	\$6.67	\$6.67
Diazo duplication per 100 ft roll		\$3.00	\$3.03	\$3.03
Quality inspection per roll		\$5.00	\$5.05	\$5.05
<u>Digital Imaging Services</u> ⁴				
Document scan per page		\$0.08	\$0.09	\$0.09
Document book scan per page		\$0.55	\$0.56	\$0.56
Convert microfilm to image per frame		\$0.10	\$0.11	\$0.11
Convert image to microfilm per frame		\$0.02	\$0.03	\$0.03
Indexing per image		\$0.05	\$0.06	\$0.06

TECHNOLOGY SERVICES (continued)

<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 20187 Projected</u>
<u>Preservation Services</u> ⁵			
Repairs	\$2.95	\$2.98	\$2.98
Records Processing (per hour)	\$23.75	\$23.75	\$23.75
Cutting books	\$0.03	\$0.04	\$0.04

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

² Microfilm services include Archive Writer processing and conversion, cartridge loading, cartridge labels. 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.

2018 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 2018, will continue a per pound charge for this service.
- Improve storage retrieval productivity in Records warehouse.

TECHNOLOGY SERVICES (continued)

Division: Technology Services

Fund: General Fund

Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	12.00	12.00	-	0.0
Intergovernmental	\$ 46,097	\$ 19,863	\$ 18,000	\$ -	\$ (18,000)	(100.0)
Charges and Fees	140	1,200	1,000	-	(1,000)	(100.0)
TOTAL REVENUES	<u>\$ 46,237</u>	<u>\$ 21,063</u>	<u>\$ 19,000</u>	<u>\$ -</u>	<u>\$ (19,000)</u>	<u>(100.0)</u>
Personnel	\$ 844,195	\$ 855,559	\$ 1,030,790	\$ 1,144,567	\$ 113,777	11.0
Operating	8,023,444	8,652,631	9,319,140	9,190,581	(128,559)	(1.4)
Capital	<u>1,518,469</u>	<u>1,462,975</u>	<u>1,770,072</u>	<u>3,500,000</u>	<u>1,729,928</u>	<u>97.7</u>
TOTAL EXPENDITURES	<u>10,386,108</u>	<u>10,971,165</u>	<u>12,120,002</u>	<u>13,835,148</u>	<u>1,715,146</u>	<u>14.2</u>
Interfund Transfer Out	<u>34,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$10,420,495</u>	<u>\$10,971,165</u>	<u>\$12,120,002</u>	<u>\$13,835,148</u>	<u>\$ 1,715,146</u>	<u>14.2</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a phase-out of payments from Berkeley County for maintenance of computers used by the Solicitor. The decrease also represents fading demand in orthophoto sales.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. A portion of the increase reflects full-year funding of two new positions added in FY 2017. In addition, personnel costs represent salary adjustments based on prevailing market rates to assist in filling vacant positions and retaining staff.

TECHNOLOGY SERVICES (continued)

- Operating expenditures represent an increase in software maintenance due to inflation and new applications.
- Capital expenditures represent the purchase of hardware and software requirements for General Fund departments. The largest portion relates to upgrades of the Detention Center's security system, network servers, and storage infrastructure.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Ensure the availability and security of the County's network.

Objective 1(a): Resolve 90% of hardware and software problems within 2 days and 80% within 1 day.

Objective 1(b): Complete all work orders within 10% of schedule and budget.

Objective 1(c): Maintain all hardware and software at currently supported and commercially available release levels.

Objective 1(d): Maintain 98% or better availability of implemented computer systems.

Department Goal 2: Enable ease of obtaining and sharing of data.

Objective 2: Maintain an acceptable rating on an annual Customer Service Satisfaction Survey.

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	2,381	3,264	4,000
Number of service requests	1(a)(c)	4,349	4,402	5,000
Number of approved work orders	1(b)	37	35	35
Available and reliable systems >98%	1(d)	99.99%	99.99%	>98.00%
Availability of Internet connectivity	1(d)	99.99%	99.99%	>99.00%
Efficiency:				
Service requests handled in satisfactory manner	1(a)	99.5%	99.5%	>98.0%
Work orders completed within 10% of schedule and budget ²	1(b)	100%	97.0%	100%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	92.0%	96.0%	>80.0%
Percent of Help Desk Calls resolved within 2 days	1(a)	96.0%	98.0%	>90.0%
Percent of system platform availability >98% ²	1(d)	99.99%	99.92%	>98.00%
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 2017 based on informal survey among the IT contacts from various departments.

2018 ACTION STEPS

Department Goal 1

- Detention Center Camera Refresh.
- Detention Center Network Refresh.
- Windows 10 Migration.
- Network Vulnerability Test.
- Detention Center DVR Refresh.
- PC Refresh.

Department Goal 2

- Clerk of Court – Docketing Application.
- Pictometry - ChangeFinder.
- Probate Court – Drug Court Software
- Mobile Friendly Web Applications.

TECHNOLOGY SERVICES (continued)

Division: Telecommunications

Fund: Internal Service Fund

Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	3.50	4.50	4.50	-	0.0
Charges and Fees	\$ 1,957,415	\$ 1,970,341	\$ 2,047,381	\$ 2,074,394	\$ 27,013	1.3
Interest	-	1,044	-	-	-	0.0
Miscellaneous	-	2,070	-	-	-	0.0
TOTAL REVENUES	1,957,415	1,973,455	2,047,381	2,074,394	27,013	1.3
Interfund Transfer In	-	-	320	-	(320)	(100.0)
TOTAL SOURCES	\$ 1,957,415	\$ 1,973,455	\$ 2,047,701	\$ 2,074,394	\$ 26,693	1.3
Personnel	\$ 294,357	\$ 314,569	\$ 400,865	\$ 398,483	\$ (2,382)	(0.6)
Operating	1,549,930	1,602,586	1,646,836	1,675,911	29,075	1.8
Capital	-	-	100,000	20,000	(80,000)	(80.0)
TOTAL EXPENDITURES	1,844,287	1,917,155	2,147,701	2,094,394	(53,307)	(2.5)
Interfund Transfer Out	138,825	69,000	-	75,000	75,000	100.0
TOTAL DISBURSEMENTS	\$ 1,983,112	\$ 1,986,155	\$ 2,147,701	\$ 2,169,394	\$ 21,693	1.0

Funding Adjustments for FY 2018 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.
- Operating expenses reflect an increase due to departments request of new cellular devices. The increase is slightly offset by a reduction to land line costs due to newly implemented cost saving.

TECHNOLOGY SERVICES (continued)

- Capital expenses represent a reduction in funds allocated towards backup power sources for communications infrastructure.
- Interfund Transfer Out represents a transfer to Records Management for the purchase of a microfilm duplicator.

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): Secure the best rate for long distance, and cellular air-time.

MEASURES:	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Number of telephones	1(a)	2,705	2,710	2,710
Number of cellular phones	1(a)	1,074	1,101	1,120
Output:				
Average monthly cellular charges	1(a)	38,600	41,820	45,723
Average monthly telephone charges ^{1 & 2}	1(a)	105,500	83,138	81,116
Average monthly long distance charges	1(a)	12,500	2,718	2,800
Average monthly maintenance/work orders	1(b)	66	62	65
Efficiency:				
Cost per minute of long distance	1(b)	\$0.02	\$0.02	\$0.02
Average cost per line of service	1(b)	\$39.00	\$30.67	\$29.93
Outcome:				
Cellular cost per line	1(b)	\$35.95	\$37.98	\$37.50
Cellular cost per MB of cellular data	1(b)	\$0.0194	\$0.0194	\$0.0194

¹ Includes interpolation of telephones based on capacity of radio T1 circuits.

² FY 2017 and FY 2018 are not fully loaded (No personal or overhead included).

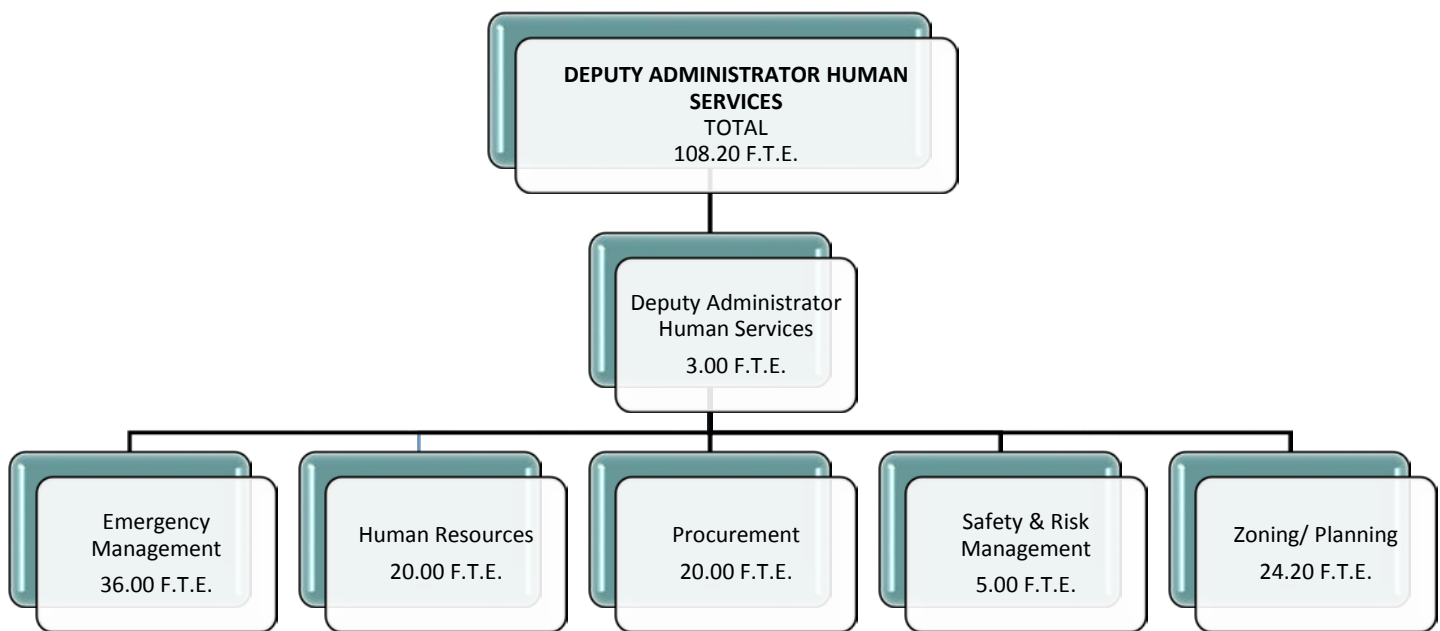
2018 ACTION STEPS

Department Goal 1

- Migrate Coroner's Department to new facilities.
 - New wide area network connection
 - New IP base phone system installed
- Work with Charleston County Detention Center on upgrade to IP base CCTV camera system.
- Migrate last two Magistrates to new VOIP phone system.
- 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

Fund: General Fund
Function: General Government

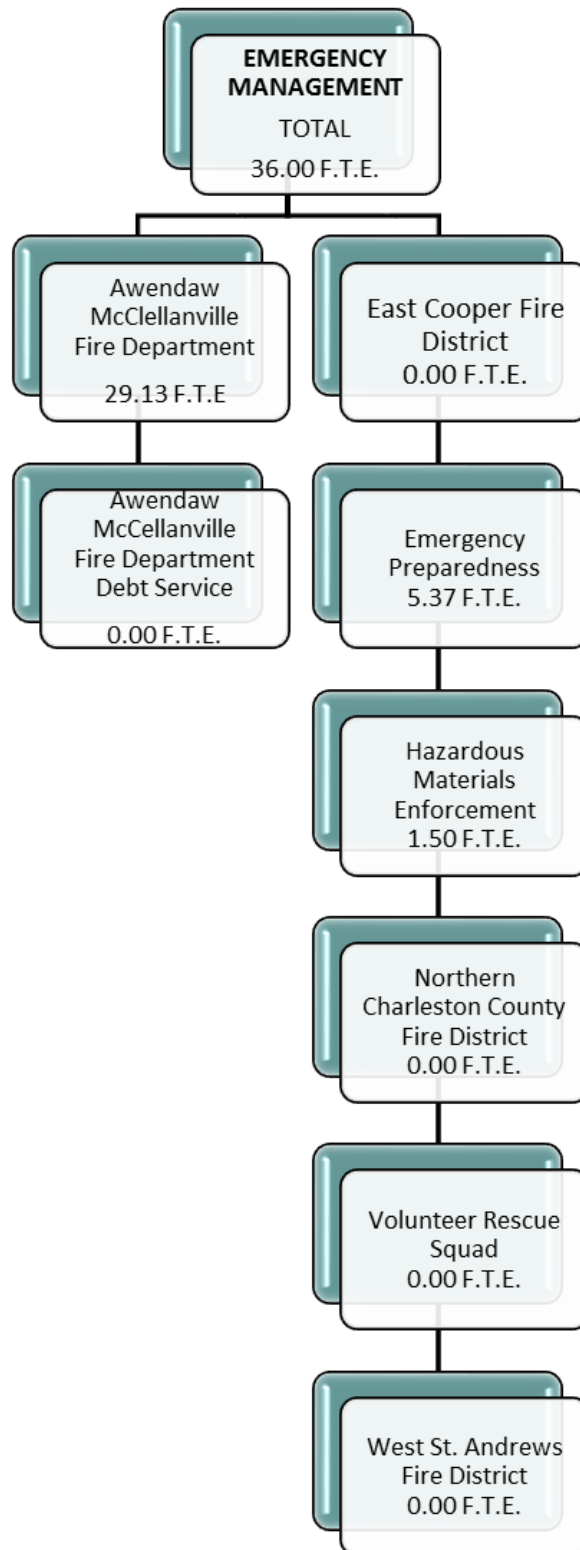
Mission: The Deputy Administrator Human Services provides administrative oversight and project direction to five departments which include Emergency Management, Human Resources, Procurement, Safety and Risk Management and Zoning/Planning.

Departmental Summary:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 393,532	\$ 399,068	\$ 419,130	\$ 435,516	\$ 16,386	3.9
Operating	11,561	10,972	13,950	13,844	(106)	(0.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 405,093	\$ 410,040	\$ 433,080	\$ 449,360	\$ 16,280	3.8

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a slight decrease in the copier usage.



EMERGENCY MANAGEMENT

Division: Awendaw McClellanville Fire Department

Fund: Special Revenue Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	29.13	29.13	-	0.0
Property Tax	\$ 2,098,971	\$ 2,147,247	\$ 2,106,500	\$ 2,204,000	\$ 97,500	4.6
Intergovernmental	136,540	130,875	104,220	97,179	(7,041)	(6.8)
Miscellaneous	1,260	367,203	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,236,771</u>	<u>\$ 2,645,325</u>	<u>\$ 2,210,720</u>	<u>\$ 2,301,179</u>	<u>\$ 90,459</u>	<u>4.1</u>
Personnel	\$ 1,509,243	\$ 1,460,620	\$ 1,816,689	\$ 1,806,640	\$ (10,049)	(0.6)
Operating	363,627	358,894	381,423	701,139	319,716	83.8
Capital	397,594	66,550	200,000	33,000	(167,000)	(83.5)
TOTAL EXPENDITURES	<u>2,270,464</u>	<u>1,886,064</u>	<u>2,398,112</u>	<u>2,540,779</u>	<u>142,667</u>	<u>5.9</u>
Interfund Transfer Out	144,608	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,415,072</u>	<u>\$ 1,886,064</u>	<u>\$ 2,398,112</u>	<u>\$ 2,540,779</u>	<u>\$ 142,667</u>	<u>5.9</u>

Funding Adjustments for FY 2018 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. The increase is partially offset by the phasing out of revenues from the Town of Mt. Pleasant for prior annexations.
- Personnel costs reflect projected compensation, including the continuation of the longevity and merit programs. Personnel costs include funding for implementation of a market study. The decrease represents a reduction in budgeted overtime based on historical trends.
- Operating expenditures represent scheduled roofing repairs and an increase attributed to replacing dated safety equipment.
- Capital expenditures represent the cost for the replacement of a 4x4 crew cab pickup truck.

EMERGENCY MANAGEMENT

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 of citizens who cannot afford them.

MEASURES:		FY 2016	FY 2017	FY 2018
	Objective	Actual	Actual	Projected
Input:				
Number of structural fire responses (working) ^{1 & 2}	1(a)	14	17	19
Number of emergency fire suppression apparatus	1(b)	16	16	17
Number of Fire Prevention Programs	1(c)	23	23	23
Percentage of homes without smoke detectors on all responses ³	1(d)	n/a	n/a	n/a
Output:				
Number of personnel arriving on scene in 15 minutes	1(a)	5	5	5
Apparatus determined more than 10 years old	1(b)	4	4	4
Citizens educated for the year	1(c)	772	603	700
Number of smoke detectors distributed ⁴	1(d)	500	n/a	n/a
Number of household detectors installed	1(d)	150	174	180
Efficiency:				
Average time it takes to place four personnel on scene	1(a)	12 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)	40.0%	40.0%	40.0%
Percent of preventable fires within the District ³	1(c)	n/a	n/a	n/a
Percent of fires where a smoke detector alerted residents ³	1(d)	n/a	2	4

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 2018.

⁴ Beginning in FY 2017, the department began installing smoke detectors based on assessments/needs basis only.

2018 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

Division: Awendaw McClellanville Debt Service

Fund: Special Revenue Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 224,027	\$ 242,695	\$ 234,000	\$ 197,300	\$ (36,700)	(15.7)
Intergovernmental	7,634	8,776	7,088	6,323	(765)	(10.8)
Miscellaneous	-	(23)	-	-	-	0.0
TOTAL REVENUES	231,661	251,448	241,088	203,623	(37,465)	(15.5)
Interfund Transfer In	-	23,486	2,192	-	(2,192)	(100.0)
TOTAL SOURCES	\$ 231,661	\$ 274,934	\$ 243,280	\$ 203,623	\$ (39,657)	(16.3)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	-	35,651	205,900	208,650	2,750	1.3
TOTAL EXPENDITURES	-	35,651	205,900	208,650	2,750	1.3
Interfund Transfer Out	-	437,835	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ -	\$ 473,486	\$ 205,900	\$ 208,650	\$ 2,750	1.3

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease in property taxes due to a reduction in the millage rate from 4.0 mills to 3.1 mills.
- Debt Service reflects the anticipated principal and interest payments.

EMERGENCY MANAGEMENT (continued)

Division: East Cooper Fire District

Fund: Special Revenue Fund

Function: Public Safety

Mission: The East Cooper Fire District provides fire protection services through a contract with the Town of Mt. Pleasant.

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 139,022	\$ 173,461	\$ 132,600	\$ 132,600	\$ -	0.0
Intergovernmental	2,597	2,881	2,400	2,400	-	0.0
Miscellaneous	-	68	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 141,619</u></u>	<u><u>\$ 176,410</u></u>	<u><u>\$ 135,000</u></u>	<u><u>\$ 135,000</u></u>	<u><u>\$ -</u></u>	<u><u>0.0</u></u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	145,000	145,000	145,000	148,625	3,625	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 145,000</u></u>	<u><u>\$ 145,000</u></u>	<u><u>\$ 145,000</u></u>	<u><u>\$ 148,625</u></u>	<u><u>\$ 3,625</u></u>	<u><u>2.5</u></u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease in the millage rate from 17.2 to 16.2 based on current projections.
- Operating expenditures reflect a 2.5 percent increase based on the contract with the Town of Mt. Pleasant to provide fire services in the unincorporated areas near the town.

EMERGENCY MANAGEMENT (continued)

Division: Emergency Preparedness

Fund: General Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.50	4.50	5.37	5.37	-	0.0
Personnel	\$ 359,806	\$ 323,827	\$ 456,492	\$ 453,537	\$ (2,955)	(0.6)
Operating	94,720	94,990	99,621	101,639	2,018	2.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 454,526</u></u>	<u><u>\$ 418,817</u></u>	<u><u>\$ 556,113</u></u>	<u><u>\$ 555,176</u></u>	<u><u>\$ (937)</u></u>	<u><u>(0.2)</u></u>

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase to noncapital IT supplies based on projected usage.

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)

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Number of people trained	1(a)(d)(f)(g)(h)	412	697	400
Number of exercises conducted ¹	1(e)(g)(h),2(b)	11	13	10
Number of training classes conducted	1(d)(e),2(a)(c)	21	28	20
Number of public speaking events	1(i)	45	24	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	300	250
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.

2018 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)

Division: Hazardous Materials
Fund: Special Revenue Fund
Function: Public Safety

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 waterfront 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Licenses and Permits	<u>\$ 212,912</u>	<u>\$ 214,750</u>	<u>\$ 220,000</u>	<u>\$ 230,000</u>	<u>\$ 10,000</u>	4.5
TOTAL REVENUES	<u>\$ 212,912</u>	<u>\$ 214,750</u>	<u>\$ 220,000</u>	<u>\$ 230,000</u>	<u>\$ 10,000</u>	4.5
Personnel	\$ 176,767	\$ 177,346	\$ 177,909	\$ 181,167	\$ 3,258	1.8
Operating	67,838	47,698	49,969	47,257	(2,712)	(5.4)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	244,605	225,044	227,878	228,424	546	0.2
Interfund Transfer Out	<u>327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 244,932</u>	<u>\$ 225,044</u>	<u>\$ 227,878</u>	<u>\$ 228,424</u>	<u>\$ 546</u>	0.2

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase based on projected collections during FY 2018.
- Personnel cost reflect projected benefits and compensation, including the continuation of longevity and merit programs.
- Operating expenditures reflect a decrease in uniforms and in-house training to meet available funding for the department.

EMERGENCY MANAGEMENT (continued)

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 2016	FY 2017	FY 2018
	Objective	Actual	Actual	Projected
Input:				
Reported HazMat incidents	1(a)	18	18	18
Requests for guidance and instruction	1(b)	14	9	9
Output:				
Team members attending advanced training	1(a)	122	86	86
Students trained	1(b)	0	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)	2	2	0
Training revenue generated	1(b)	\$213,542	\$234,570	\$230,000
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.

2018 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)

Division: Northern Charleston County Fire District

Fund: Special Revenue Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 233,814	\$ 248,783	\$ 240,100	\$ 245,000	\$ 4,900	2.0
Intergovernmental	4,555	4,911	3,800	4,200	400	10.5
TOTAL REVENUES	<u>\$ 238,369</u>	<u>\$ 253,694</u>	<u>\$ 243,900</u>	<u>\$ 249,200</u>	<u>\$ 5,300</u>	2.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	240,554	253,208	243,900	249,200	5,300	2.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 240,554</u>	<u>\$ 253,208</u>	<u>\$ 243,900</u>	<u>\$ 249,200</u>	<u>\$ 5,300</u>	2.2

Funding Adjustments for FY 2018 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)

Division: Volunteer Rescue Squad

Fund: General Fund

Function: Public Safety

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	393,229	343,229	360,000	300,000	(60,000)	(16.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 393,229</u></u>	<u><u>\$ 343,229</u></u>	<u><u>\$ 360,000</u></u>	<u><u>\$ 300,000</u></u>	<u><u>\$ (60,000)</u></u>	<u><u>(16.7)</u></u>

Funding Adjustments for FY 2018 Include:

- Operating expenditures show a decrease in Lump Sum Appropriation based on historical spending in the annual audit.

EMERGENCY MANAGEMENT (continued)

Division: West St. Andrew's Fire District

Fund: Special Revenue Fund

Function: Public Safety

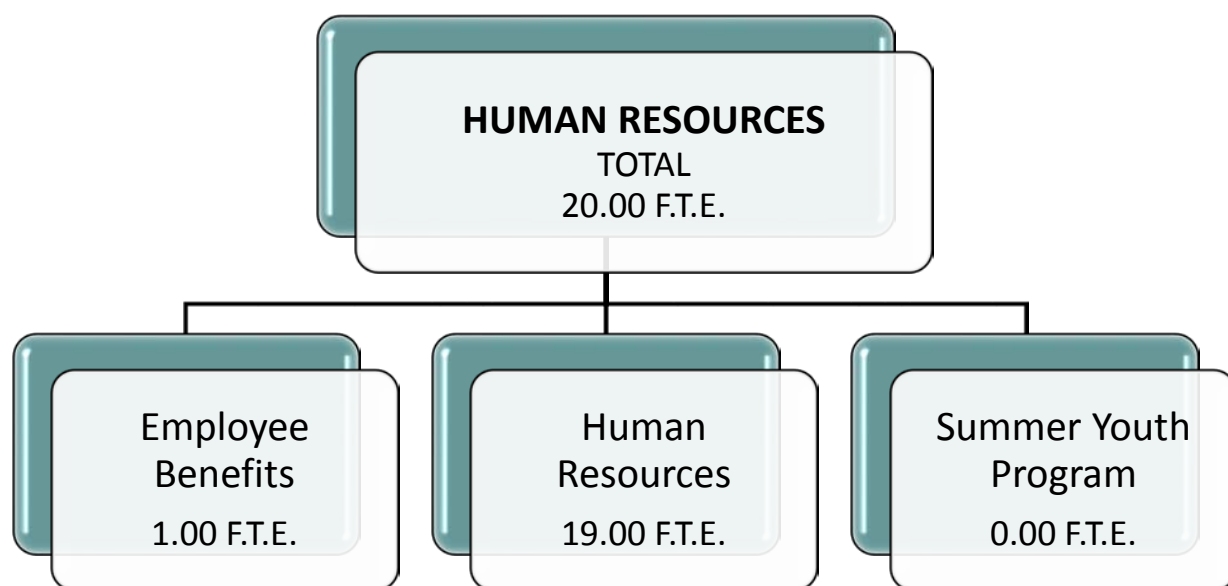
Mission: The West St. Andrew's Fire District provides fire protection services through a contract with the St. Andrew's Public Service District.

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 8,174	\$ 8,689	\$ 8,300	\$ 7,700	\$ (600)	(7.2)
Intergovernmental	18	18	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 8,192</u></u>	<u><u>\$ 8,707</u></u>	<u><u>\$ 8,300</u></u>	<u><u>\$ 7,700</u></u>	<u><u>\$ (600)</u></u>	<u><u>(7.2)</u></u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ -</u></u>	<u><u>0.0</u></u>

Funding Adjustments for FY 2018 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

Program: Employee Benefits
Fund: General Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Charges and Fees	\$40,731,888	\$41,396,425	\$28,262,000	\$28,807,000	\$ 545,000	1.9
Interest	61,983	170,577	60,000	230,000	170,000	283.3
TOTAL REVENUES	\$40,793,871	\$41,567,002	\$28,322,000	\$29,037,000	\$ 715,000	2.5
Personnel	\$ 104,422	\$ 100,187	\$ 102,996	\$ 104,411	\$ 1,415	1.4
Operating	41,623,836	39,866,896	28,219,004	29,032,589	813,585	2.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$41,728,258	\$39,967,083	\$28,322,000	\$29,137,000	\$ 815,000	2.9

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase due to higher costs of health insurance for the employer and employee and higher interest earnings projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect the higher costs of various insurances as determined by the State. A reduction to other post-employment benefits (OPEB) partially offsets these increases.

HUMAN RESOURCES (continued)

Division: Human Resources
Fund: General Fund
Function: General Government

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 Assistance Programs (EAP)
- Develop and facilitate organization-wide talent management/workforce development

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	17.00	17.00	19.00	2.00	11.8
Miscellaneous	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	100.0
Personnel	\$ 1,278,871	\$ 1,311,019	\$ 1,521,709	\$ 1,669,394	\$ 147,685	9.7
Operating	149,461	174,718	186,221	216,696	30,475	16.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,428,332</u>	<u>1,485,737</u>	<u>1,707,930</u>	<u>1,886,090</u>	<u>178,160</u>	10.4
Interfund Transfer Out	-	-	65,000	85,000	20,000	30.8
TOTAL DISBURSEMENTS	<u>\$ 1,428,332</u>	<u>\$ 1,485,737</u>	<u>\$ 1,772,930</u>	<u>\$ 1,971,090</u>	<u>\$ 198,160</u>	11.2

Funding Adjustments for FY 2018 Include:

- Revenues reflect projected commissions from the company managing the new employee voluntary benefits.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is due to the addition of a Human Resources (HR) Generalist and an HR Technician. The HR Generalist will assist with recruiting endeavors and the HR Technician will assist with administering new voluntary benefits.

HUMAN RESOURCES (continued)

- Operating expenditures represent an increase in employee recruitment costs as part of the new branding initiative to promote the County as an employer of choice.
- Interfund Transfer Out represents a transfer from Human Resources to the Summer Youth Program.

Performance Measures:

Initiative II: Human Resources & Resource Management

Department Goal 1: Use best practices to develop and 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Number of applications processed ¹	1(a)	12,293	12,220	12,500
Employees attending training sessions	1(b)	2,168	1,661	1,200
Number of training hours provided	1(b)	371	383	371
Number of Administrator's new hires trained in Customer Service Excellence	1(c)	313	335	380
Number of employees hired requiring an I-9 form	2(a)	753	819	800
Number of benefit information sessions	2(b)	25	102	50
Number of Health Assessments performed	2(c)	731	550	605
Number of Fitness Center visits	2(c)	6,031	6,165	7,706
Number of employees trained in Diversity related topics	3(a)	404	355	397
Number of managers/supervisors trained in "Behavioral/Team Interviewing"	3(b)	31	0	6
Number of positions filled on the administrator's side using "Behavioral/Team Interviewing" process ²	3(b)	306	251	265

HUMAN RESOURCES (continued)

MEASURES:		FY 2016 <u>Actual</u>	FY 2017 <u>Actual</u>	FY 2018 <u>Projected</u>
Outcome:	<u>Objective</u>			
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	99.5%	99.0%	100%
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	1(c)	100%	100%	100%
Percentage of employees hired requiring an I-9 form that was processed within 3 business days	2(a)	90.0%	100%	99.0%
Percentage increase in the number of benefit information sessions offered to employees ³	2(b)	38.8%	408%	(200%)
Percentage increase in the number of Health Assessments performed	2(c)	(9.2%)	(24.7%)	10.0%
Percentage increase in the number of Fitness Center visits	2(c)	79.22%	2.30%	25.00%
Percentage of employees trained in Diversity related topics	3(a)	18.0%	13.0%	13.0%
Percentage of new managers/supervisors trained using the "Behavioral/Team Interviewing" process ²	3(b)	63.0%	0%	50.0%
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 Voluntary Benefits introduced in FY 2017.

2018 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)/Workforce Planning and Development:
 - Emerging Leader Program – wrapping up Year One and beginning Year Two. Also, beginning another cycle of Year One.
 - Knowledge Management/Knowledge Transfer
 - Career Mapping/Career Development (includes a Career Coaching Program)
 - Revise committee for communication, recognition tools and special events
- 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 2

- Monitor merit increases to ensure that the County is maintaining a "bell-shaped" curve as it related to awarded increase.
- Monitor staff summary sheet process in order to target areas of improvement and increased efficiency.
- Conduct FY 2018 Employee Engagement Survey with goals of increased participation in survey and analysis of data collected to identify action steps.

HUMAN RESOURCES (continued)

Department Goal 3

- Talent Management (engagement).
- Workforce Development/Succession planning.
 - Emerging Leader Program
 - Career Development Series
 - Outplacement counseling
 - Professional Development Program 3.0
 - Performance Management Training
- Diversity Plan.
- Wellness program expansion initiatives.
- Wellness employee survey – needs & interests.

HUMAN RESOURCES (continued)

Program: Summer Youth Program

Fund: Special Revenue Fund

Function: General Government

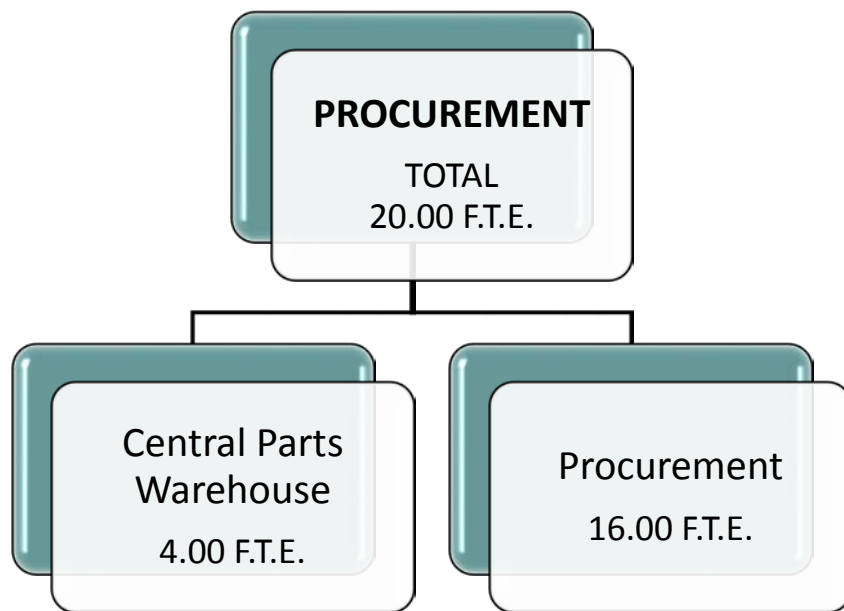
Mission: The Summer Youth Program provides job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

Program Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	\$ 105,679	\$ 50,350	\$ 65,000	\$ 85,000	\$ 20,000	30.8
TOTAL SOURCES	<u>\$ 105,679</u>	<u>\$ 50,350</u>	<u>\$ 65,000</u>	<u>\$ 85,000</u>	<u>\$ 20,000</u>	30.8
Personnel	\$ 86,462	\$ 89,399	\$ 97,971	\$ 122,971	\$ 25,000	25.5
Operating	34,934	33,937	2,029	2,029	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 121,396</u>	<u>\$ 123,336</u>	<u>\$ 100,000</u>	<u>\$ 125,000</u>	<u>\$ 25,000</u>	25.0

Funding Adjustments for FY 2018 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. The costs represent an increase based on historical spending levels in the program.
- Operating costs reflect no change.



PROCUREMENT

Division: Central Parts Warehouse
Fund: Internal Service Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	<u>\$ 2,493,240</u>	<u>\$ 2,665,382</u>	<u>\$ 3,000,000</u>	<u>\$ 2,900,000</u>	<u>\$ (100,000)</u>	(3.3)
TOTAL REVENUES	<u>\$ 2,493,240</u>	<u>\$ 2,665,382</u>	<u>\$ 3,000,000</u>	<u>\$ 2,900,000</u>	<u>\$ (100,000)</u>	(3.3)
Personnel	\$ 223,526	\$ 238,858	\$ 246,485	\$ 236,892	\$ (9,593)	(3.9)
Operating	2,188,110	2,386,032	2,753,515	2,663,108	(90,407)	(3.3)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 2,411,636</u>	<u>\$ 2,624,890</u>	<u>\$ 3,000,000</u>	<u>\$ 2,900,000</u>	<u>\$ (100,000)</u>	(3.3)

Funding Adjustments for FY 2018 Include:

- Revenues reflect a slight decrease 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 a decrease 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)

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Inventory line items	1(a)	1,716	1,680	1,725
Supplies issued monthly	1(b)	4,741	4,264	4,300
Received and stored items processed monthly	1(b)	4,418	4,247	4,300
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)	95.0%	95.0%	90.0%
Annual ratio of stock turnover	1(c)	6.72:1	6.05:1	4.00:1

PROCUREMENT (continued)

Division: Procurement
Fund: General Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	12.00	15.00	16.00	1.00	6.7
Intergovernmental	\$ 4,296	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	619	428	500	-	(500)	(100.0)
Miscellaneous	<u>67,077</u>	<u>170,214</u>	<u>70,000</u>	<u>150,000</u>	<u>80,000</u>	<u>114.3</u>
TOTAL REVENUES	<u>\$ 71,992</u>	<u>\$ 170,642</u>	<u>\$ 70,500</u>	<u>\$ 150,000</u>	<u>\$ 79,500</u>	<u>112.8</u>
Personnel	\$ 868,551	\$ 839,896	\$ 1,197,551	\$ 1,322,975	\$ 125,424	10.5
Operating	39,805	43,111	57,136	106,304	49,168	86.1
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 908,356</u>	<u>\$ 883,007</u>	<u>\$ 1,254,687</u>	<u>\$ 1,429,279</u>	<u>\$ 174,592</u>	<u>13.9</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect an increase to procurement card rebates based on projected trends and current usage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs is due to the addition of a Buyer I. In addition, the increase includes pay for additional responsibilities related to the expansion of minority business development.
- 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 a consultant to serve as a community liaison for minority business development.

PROCUREMENT (continued)

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:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Purchase Card purchases	2(a)	22,434	23,088	24,000
Purchase orders	2(a)(b),4	1,449	1,512	1,550
Output:				
Number of staff attending training	1(a)	8	8	11
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	1,008	1,049	1,00
Solicitations processed	2(b),3(a)(b)	74	115	115
Purchase orders ≥ \$25,000 processed	3(a)(b)	441	463	500
Number of Purchase Orders audited	3(a)	300	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)	61.6%	50.0%	57.5%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	43.0%	34.7%	40.35%
Percent of purchase orders ≥ \$25,000 processed within 60 business day	2(b)	69.2%	67.2%	68.2%
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%

2018 ACTION STEPS

Department Goal 1

- Provide training sessions on procurement procedures to all departments.

Department Goal 2

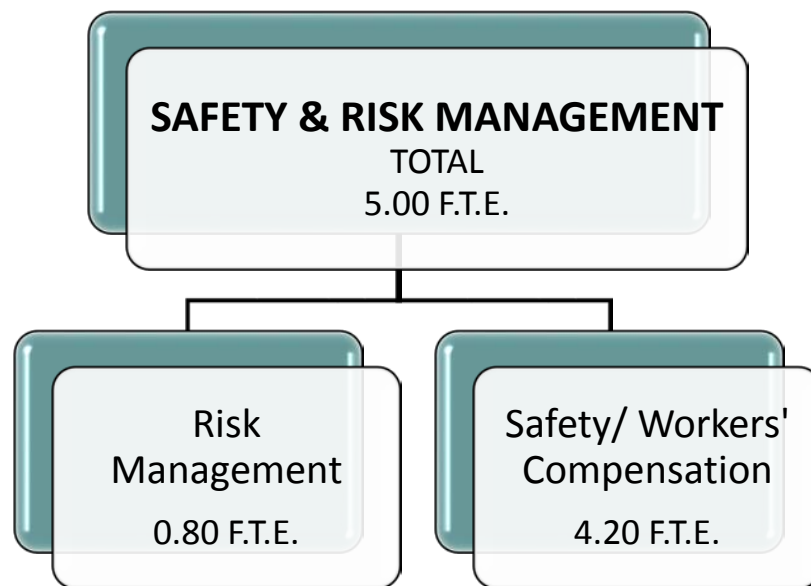
- Establish guidelines and monitor purchases to ensure goals are being met.

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

Division: Risk Management
Fund: General Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.80	0.80	0.80	0.80	-	0.0
Miscellaneous	\$ 4,751	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 4,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 80,995	\$ 85,709	\$ 87,820	\$ 96,504	\$ 8,684	9.9
Operating	1,981,697	1,962,648	2,040,193	2,202,991	162,798	8.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,062,692</u>	<u>\$ 2,048,357</u>	<u>\$ 2,128,013</u>	<u>\$ 2,299,495</u>	<u>\$ 171,482</u>	8.1

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs also includes increased overtime due to the higher demands for processing workers' compensation claims.
- Operating expenditures reflect a higher, re-negotiated contract with Carolina Center for Occupational Health for the professional medical services provided to the County. The costs also represent higher fire insurance and automobile comprehensive collision insurance.

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

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Tort and property claims	1(c)	30	23	25
Outcome:				
Two business days turnaround on approving insurance certificates for contractors	1(a)	100%	100%	100%
Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date	1(b)	95.0%	95.0%	95.0%
Two business days turnaround on reporting insurance claims to carriers	1(c)	100%	100%	100%

2018 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)

Division: Safety/Workers' Compensation

Fund: Internal Service Fund

Function: General Government

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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.20	4.20	4.20	4.20	-	0.0
Charges and Fees	\$ 4,992,317	\$ 4,328,343	\$ 4,800,000	\$ 4,911,417	\$ 111,417	2.3
Interest	13,388	30,822	15,000	30,000	15,000	100.0
Miscellaneous	14,469	25,147	15,000	15,000	-	0.0
TOTAL REVENUES	\$ 5,020,174	\$ 4,384,312	\$ 4,830,000	\$ 4,956,417	\$ 126,417	2.6
Personnel	\$ 417,723	\$ 411,539	\$ 434,978	\$ 442,248	\$ 7,270	1.7
Operating	4,495,038	3,925,139	4,896,306	4,706,169	(190,137)	(3.9)
Capital	-	-	52,000	108,000	56,000	107.7
TOTAL EXPENDITURES	\$ 4,912,761	\$ 4,336,678	\$ 5,383,284	\$ 5,256,417	\$ (126,867)	(2.4)

Funding Adjustments for FY 2018 Include:

- Revenues are increased to recover a larger portion of cost of the worker's compensation and the safety programs from user departments.
- 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 claims based on historical analysis and current trends.
- Capital expenses include the replacement of a ½ ton pickup truck and a security scanner.

SAFETY & RISK MANAGEMENT (continued)

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-4¹ classes (VCRB² directed) to all new drivers two months after the hire date.

MEASURES:

	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Number of strain injuries	1	65	70	65
Workers' compensation claims/on-the-job injuries	1,2(b)	256	256	250
Output:				
New drivers trained in DDC-4	3	187	211	200
Percent of new drivers trained in DDC-4	3	95.0%	95.0%	95.0%
Efficiency:				
Lost work days	1	3,754	4,515	4,000
Outcome:				
Percent of strain injury reduction	1	7.0%	(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)	95.0%	93.0%	95.0%
Environmental liabilities incurred per the audited financial statements	2(c)	1	1	0

¹ Defensive Driving Course

² Vehicle Collision Review Board

SAFETY & RISK MANAGEMENT (continued)

2018 ACTION STEPS

Department Goal 1

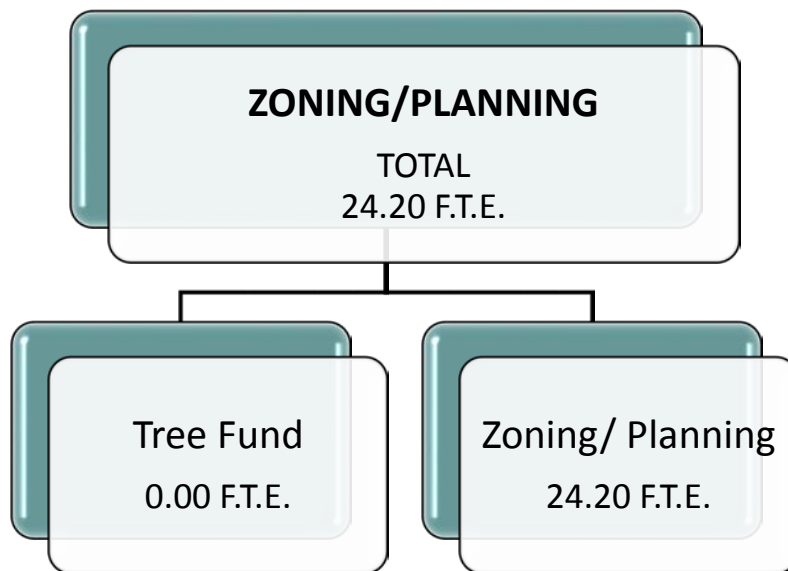
- Conduct comprehensive safety inspections of owned and leased Charleston County buildings.

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

Program: Tree Fund
Fund: General Fund
Function: General Government

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:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adjusted	FY 2018 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 4,150	\$ 6,951	\$ 10,000	\$ 10,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 4,150</u>	<u>\$ 6,951</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	44,857	18,599	159,819	162,171	2,352	1.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 44,857</u>	<u>\$ 18,599</u>	<u>\$ 159,819</u>	<u>\$ 162,171</u>	<u>\$ 2,352</u>	1.5

Funding Adjustments for FY 2018 Include:

- Revenues reflect no change.
- Operating expenditures reflect an increase in contracted services for ongoing projects.

ZONING/PLANNING (continued)

Division: Zoning/Planning
Fund: General Fund
Function: General Government

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.20	22.20	24.20	24.20	-	0.0
Licenses and Permits	\$ 51,135	\$ 52,575	\$ 45,000	\$ 55,000	\$ 10,000	22.2
Intergovernmental	-	9,647	42,332	32,193	(10,139)	(24.0)
Charges and Fees	71,707	82,896	61,000	71,000	10,000	16.4
Miscellaneous	30	120	-	-	-	0.0
TOTAL REVENUES	\$ 122,872	\$ 145,238	\$ 148,332	\$ 158,193	\$ 9,861	6.6
Personnel	\$ 1,495,871	\$ 1,467,553	\$ 1,721,594	\$ 1,745,281	\$ 23,687	1.4
Operating	140,747	132,001	224,830	260,320	35,490	15.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,636,618	1,599,554	1,946,424	2,005,601	59,177	3.0
Interfund Transfer Out	-	30,000	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,636,618	\$ 1,629,554	\$ 1,946,424	\$ 2,005,601	\$ 59,177	3.0

Funding Adjustments for FY 2018 Include:

- Revenues reflect an anticipated increase 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.

ZONING/PLANNING (continued)

- 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.

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:

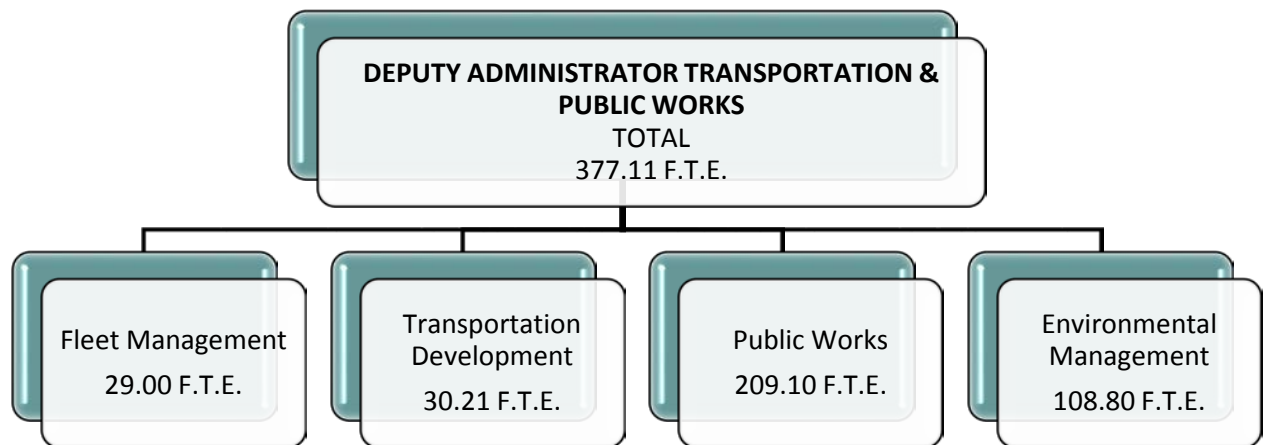
	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Subdivision applications submitted	1(c)	324	305	320
Pre-application conferences	1(d)	313	270	300
Number of new streets	1(e)	40	38	38
Output:				
Zoning/Building Permits processed ¹	1(a)	1,714	1,638	1,700
Site plans reviewed	1(b)	86	95	90
Outcome:				
Percent of zoning permits processed error free	1(a)	99.0%	99.0%	100%
Percent of site plan review applications processed within 30 days	1(b)	96.0%	98.0%	100%
Percent of subdivision applications reviewed within 10 days	1(c)	100%	100%	100%
Percent of pre-application conference schedules within 14 days	1(d)	100%	100%	100%
Percent of street inquiries resolved within 3 days	1(e)	99.0%	100%	100%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

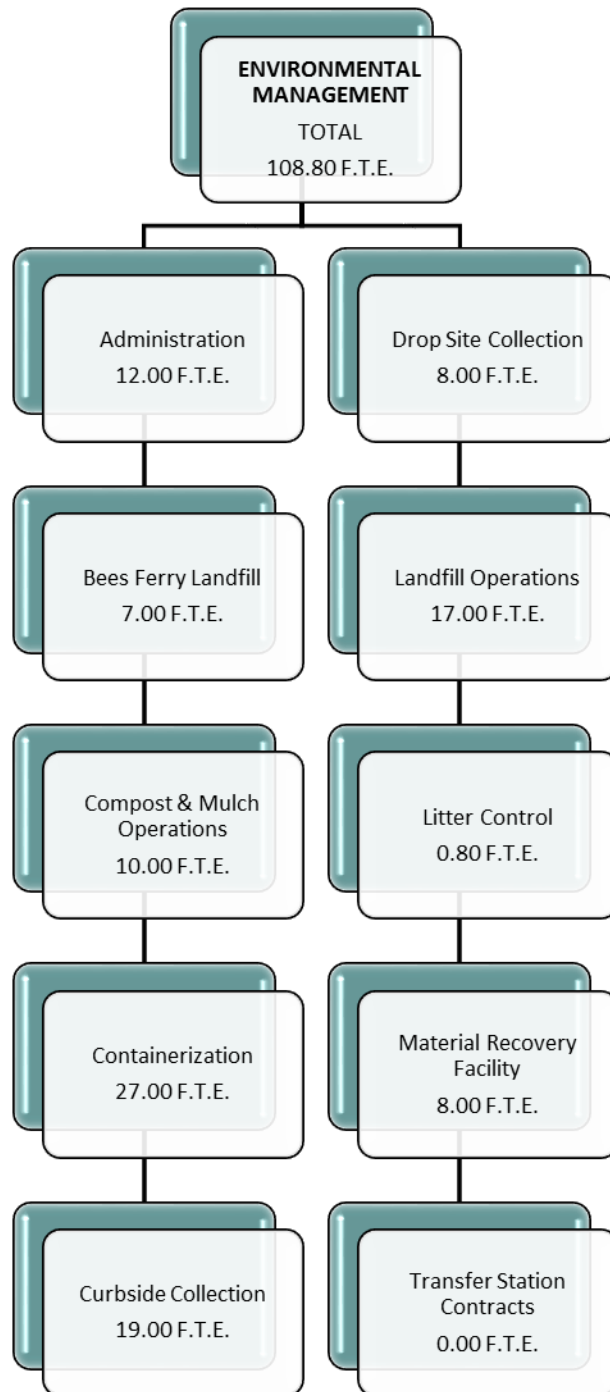
¹ This department no longer processes building permits that do not require a zoning permit. Building Inspections began processing these permits exclusively.

2018 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.
- Continue to work with 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.
- Continue to transition Professional Planner hired to provide services to the Town of Kiawah to a Town employee.





ENVIRONMENTAL MANAGEMENT

Division: Administration
Fund: Enterprise Fund
Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.50	16.00	15.00	12.00	(3.00)	(20.0)
Charges and Fees	\$ 27,571,856	\$ 28,159,007	\$ 26,830,000	\$ 28,110,000	\$ 1,280,000	4.8
Interest	105,457	252,614	100,000	200,000	100,000	100.0
Miscellaneous	83,177	(262,048)	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 27,760,490</u></u>	<u><u>\$ 28,149,573</u></u>	<u><u>\$ 26,930,000</u></u>	<u><u>\$ 28,310,000</u></u>	<u><u>\$ 1,380,000</u></u>	<u><u>5.1</u></u>
Personnel	\$ 1,192,928	\$ 1,097,697	\$ 1,266,252	\$ 1,204,358	\$ (61,894)	(4.9)
Operating	3,023,289	5,210,222	3,464,006	3,676,890	212,884	6.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>4,216,217</u></u>	<u><u>6,307,919</u></u>	<u><u>4,730,258</u></u>	<u><u>4,881,248</u></u>	<u><u>150,990</u></u>	<u><u>3.2</u></u>
Interfund Transfer Out	-	-	-	2,000,000	2,000,000	100.0
TOTAL DISBURSEMENTS	<u><u>\$ 4,216,217</u></u>	<u><u>\$ 6,307,919</u></u>	<u><u>\$ 4,730,258</u></u>	<u><u>\$ 6,881,248</u></u>	<u><u>\$ 2,150,990</u></u>	<u><u>45.5</u></u>

Funding Adjustments for FY 2018 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 proposed budget included an increase in Charges and Fees for a \$10 increase in the Solid Waste User Fee to fund the department's recurring costs. During budget deliberations, County Council voted against the proposed \$10 increase in the Solid Waste User Fee.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The costs also represent an increase due to implementing the recommendations from the recent County compensation market study. The decrease in personnel costs includes the elimination of a vacant Community Service Representative I. In addition, personnel costs reflect the transfer of a Project Officer and an Operations Manager to the Materials Recycling Facility Division.

ENVIRONMENTAL MANAGEMENT (continued)

- Operating expenses reflect an increase in contingency to fund improvements in Environmental Management programs. The increase also represents increased revenue collections costs as a result of the increased user fees rate in FY 2018.
- Interfund Transfer Out represents the transfer of \$2 million to the Capital Projects Fund for relocation of Environmental Management's administrative offices and trucks to the Azalea Compound.

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 2016	FY 2017	FY 2018
	Objective	Actual	Actual ¹	Projected
Input:				
Annual MSW Tonnage ²	1	386,949	416,308	447,894
Total dollars spent for services	1	\$28,255,374	\$28,541,175	\$31,537,346
Total County Population – 2010 US Census	1	389,202	389,202	389,202
Number of Residential Customers	2(a)(b)	173,918	173,918	186,023
Number of Commercial Customers	2(a)(b)	12,358	13,156	13,997
Output:				
Total tons landfilled	1	276,372	289,743	303,760
Total residential participants	2(a)(b)	117,208	119,551	121,942
Total commercial participants	2(a)(b)	3,259	3,778	4,609
Total Educational Outreach participants	2(a)(b)	225,000	225,000	225,000
Efficiency:				
Total tons composted	1	70,898	87,562	90,000
Total tons recycled	2	39,678	39,004	40,000
Outcome:				
Total tons diverted from landfill	1	111,577	126,566	130,000
Total cost per capita	1	\$73	\$73	\$81
Percentage of recycling rate	1,2(a)(b)	28.8%	30.0%	29.0%

¹ FY 2017 Actual reflects the projection at time of budget preparation.

² Municipal Solid Waste

ENVIRONMENTAL MANAGEMENT (continued)

2018 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)

Division: Bees Ferry Landfill Convenience Center

Fund: Enterprise Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	7.00	7.00	-	0.0
Charges and Fees	\$ 46,990	\$ 26,991	\$ 19,000	\$ 16,000	\$ (3,000)	(15.8)
TOTAL REVENUES	<u>\$ 46,990</u>	<u>\$ 26,991</u>	<u>\$ 19,000</u>	<u>\$ 16,000</u>	<u>\$ (3,000)</u>	<u>(15.8)</u>
Personnel	\$ 492,466	\$ 577,900	\$ 298,247	\$ 359,992	\$ 61,745	20.7
Operating	100,805	185,770	281,967	281,460	(507)	(0.2)
Capital	-	-	85,000	-	(85,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 593,271</u>	<u>\$ 763,670</u>	<u>\$ 665,214</u>	<u>\$ 641,452</u>	<u>\$ (23,762)</u>	<u>(3.6)</u>

Funding Adjustments for FY 2018 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 increase also includes full-year funding for an FTE transferred in during FY 2017 to assist with increased workload at the Bees Ferry Landfill.
- Operating expenses reflect a slight decrease in operating supplies and vehicle expenses.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Compost and Mulch Operations

Fund: Enterprise Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	13.00	11.00	10.00	(1.00)	(9.1)
Charges and Fees	\$ 233,344	\$ 281,504	\$ 230,000	\$ 260,000	\$ 30,000	13.0
Miscellaneous	587	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 233,931</u>	<u>\$ 281,504</u>	<u>\$ 230,000</u>	<u>\$ 260,000</u>	<u>\$ 30,000</u>	13.0
Personnel	\$ 738,913	\$ 685,364	\$ 738,399	\$ 610,639	\$ (127,760)	(17.3)
Operating	1,322,581	1,321,435	727,309	1,237,995	510,686	70.2
Capital	-	-	780,000	1,300,000	520,000	66.7
TOTAL EXPENDITURES	<u>\$ 2,061,494</u>	<u>\$ 2,006,799</u>	<u>\$ 2,245,708</u>	<u>\$ 3,148,634</u>	<u>\$ 902,926</u>	40.2

Funding Adjustments for FY 2018 Include:

- Revenues reflect a budgeted increase based on anticipated growth in tipping fees for yard debris and an increase in the sale price of compost approved by Council in FY 2017.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel costs includes the elimination of a vacant Supervisor position and a reduction in overtime hours.
- Operating expenses reflect the negotiation of a new contract to haul wood chips to a vendor for processing. Diverting wood chips away from the landfill will decrease equipment usage and staff processing time and will extend the life of the landfill.
- Capital expenses represent the cost for the replacement of a bulldozer, a front-end loader, and a compost-turning machine.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Containerization

Fund: Enterprise Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	29.00	27.00	(2.00)	(6.9)
Miscellaneous	\$ -	\$ 1,295	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,404,423	\$ 1,416,641	\$ 1,481,787	\$ 1,354,605	\$ (127,182)	(8.6)
Operating	1,097,675	1,031,402	817,357	738,185	(79,172)	(9.7)
Capital	-	-	456,000	230,000	(226,000)	(49.6)
TOTAL EXPENDITURES	<u>\$ 2,502,098</u>	<u>\$ 2,448,043</u>	<u>\$ 2,755,144</u>	<u>\$ 2,322,790</u>	<u>\$ (432,354)</u>	(15.7)

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel costs includes a reduction in the use of contracted temporary services and the elimination of a vacant Supervisor position and a vacant Equipment Operator II position.
- Operating expenses reflect a decrease in fleet maintenance and fuel costs based on historical usage.
- Capital costs include the replacement of one roll-off container truck.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Curbside Collection

Fund: Enterprise Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	19.00	19.00	19.00	-	0.0
Miscellaneous	\$ 2,555	\$ 196,853	\$ 184,000	\$ -	\$ (184,000)	(100.0)
TOTAL REVENUES	<u>\$ 2,555</u>	<u>\$ 196,853</u>	<u>\$ 184,000</u>	<u>\$ -</u>	<u>\$ (184,000)</u>	<u>(100.0)</u>
Personnel	\$ 1,332,271	\$ 1,429,662	\$ 1,420,246	\$ 1,374,523	\$ (45,723)	(3.2)
Operating	2,485,946	2,192,593	1,709,603	1,706,459	(3,144)	(0.2)
Capital	-	-	1,089,656	1,080,000	(9,656)	(0.9)
TOTAL EXPENDITURES	<u>\$ 3,818,217</u>	<u>\$ 3,622,255</u>	<u>\$ 4,219,505</u>	<u>\$ 4,160,982</u>	<u>\$ (58,523)</u>	<u>(1.4)</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease due to the one-time receipt of insurance reimbursement for costs associated with replacing a damaged piece of equipment in FY17.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel costs represents an unfunded position that will allow continuity of service during extended staff absences.
- Operating expenses reflect a slight decrease due to a new reimbursement from Local Accommodations Tax funds for additional services provided to the City of Folly Beach and the City of the Isle of Palms for curbside collections during the summer months.
- Capital expenses include the replacement of three automated recycling trucks and a crew cab pickup truck.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Drop Site Collection

Fund: Enterprise Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	9.00	8.00	(1.00)	(11.1)
Miscellaneous	<u>\$ 283</u>	<u>\$ 4,043</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>\$ 283</u>	<u>\$ 4,043</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 517,154	\$ 524,703	\$ 601,958	\$ 546,440	\$ (55,518)	(9.2)
Operating	308,506	264,242	247,048	199,246	(47,802)	(19.3)
Capital	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>(90,000)</u>	(100.0)
TOTAL EXPENDITURES	<u>\$ 825,660</u>	<u>\$ 788,945</u>	<u>\$ 939,006</u>	<u>\$ 745,686</u>	<u>\$ (193,320)</u>	(20.6)

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel costs includes the elimination of a vacant Equipment Operator II position.
- Operating expenses reflect a decrease in fleet maintenance and fuel costs based on historical usage.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Landfill Operations

Fund: Enterprise Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	18.00	17.00	17.00	-	0.0
Intergovernmental	\$ 138,686	\$ 147,849	\$ 130,000	\$ 150,000	\$ 20,000	15.4
Charges and Fees	109,657	106,687	65,000	155,000	90,000	138.5
Miscellaneous	274	1,150	-	-	-	0.0
TOTAL REVENUES	<u>\$ 248,617</u>	<u>\$ 255,686</u>	<u>\$ 195,000</u>	<u>\$ 305,000</u>	<u>\$ 110,000</u>	<u>56.4</u>
Personnel	\$ 1,283,653	\$ 1,264,162	\$ 1,247,571	\$ 1,206,097	\$ (41,474)	(3.3)
Operating	9,418,051	10,790,834	2,794,512	2,702,392	(92,120)	(3.3)
Capital	-	-	1,025,000	1,220,000	195,000	19.0
TOTAL EXPENDITURES	<u>10,701,704</u>	<u>12,054,996</u>	<u>5,067,083</u>	<u>5,128,489</u>	<u>61,406</u>	<u>1.2</u>
Interfund Transfer Out	-	-	-	300,000	300,000	100.0
TOTAL DISBURSEMENTS	<u>\$10,701,704</u>	<u>\$12,054,996</u>	<u>\$ 5,067,083</u>	<u>\$ 5,428,489</u>	<u>\$ 361,406</u>	<u>7.1</u>

Funding Adjustments for FY 2018 Include:

- Revenues reflect a budgeted increase based on recent collections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel costs represents an unfunded position that will allow continuity of service during extended staff absences.
- Operating expenses represent a decrease in leachate disposal costs and contracted services based on historical usage and trends. The decrease is slightly offset by an increase due to a higher contracted rate for the annual disposal of tires.
- Capital expenses include replacement of a compactor, excavator, dump trailer and a pump. The increase also includes the purchase of a new Alternative Daily Cover Tarp system which will replace the use of compost as the DHEC-mandated daily cover.
- Interfund Transfer Out represents the transfer of \$300,000 to the capital project fund for the construction of a new leachate line.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Litter Control
Fund: Enterprise Fund
Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.80	0.80	0.80	0.80	-	0.0
Personnel	\$ 37,411	\$ 37,552	\$ 38,622	\$ 44,339	\$ 5,717	14.8
Operating	16,450	52,450	34,450	34,450	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 53,861</u>	<u>\$ 90,002</u>	<u>\$ 73,072</u>	<u>\$ 78,789</u>	<u>\$ 5,717</u>	7.8

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses include \$16,450 to the Clemson Extension Service for the Community Pride Program.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Materials Recovery Facility

Fund: Enterprise Fund

Function: Public works

Mission: The Environmental Management Materials Recovery Facility provides for the processing and marketing of recyclable material collected in Charleston County.

Division Summary:

	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	6.00	8.00	2.00	33.3
Intergovernmental	\$ 13,677	\$ 309,394	\$ -	\$ -	\$ -	0.0
Charges and Fees	836,949	160,601	258,720	187,000	(71,720)	(27.7)
Miscellaneous	11,082	-	-	-	-	0.0
TOTAL REVENUES	\$ 861,708	\$ 469,995	\$ 258,720	\$ 187,000	\$ (71,720)	(27.7)
Personnel	\$ 36,246	\$ 74,174	\$ 438,544	\$ 530,240	\$ 91,696	20.9
Operating	524,453	2,368,378	2,882,341	3,398,036	515,695	17.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 560,699	\$ 2,442,552	\$ 3,320,885	\$ 3,928,276	\$ 607,391	18.3

Funding Adjustments for FY 2018 Include:

- Revenues reflect a decrease in recyclable materials sales due to low resale value of recyclable products.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The costs also include two transfer positions from the Administration division: a Project Officer and an Operations Manager. The increases are slightly offset by a decrease in contracted temporary services.
- Operating expenses reflect an increase due to re-negotiating contracts for the processing of recyclable materials.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Transfer Station Contracts

Fund: Enterprise Fund

Function: Public Works

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 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Adjusted</u>	<u>FY 2018</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	6,500,000	6,500,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2018 Include:

- Operating expenses represent the contracts associated with off-site disposal of municipal solid waste moved from the Transfer Station to the Oakbridge Landfill in Dorchester County.

FLEET MANAGEMENT

Division: Fleet Management
Fund: Internal Services Fund
Function: 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	26.75	27.00	29.00	29.00	-	0.0
Charges and Fees	\$ 9,911,483	\$ 8,860,885	\$10,752,045	\$10,595,823	\$ (156,222)	(1.5)
Interest	-	12,296	-	-	-	0.0
Miscellaneous	652,606	743,783	-	-	-	0.0
TOTAL REVENUES	10,564,089	9,616,964	10,752,045	10,595,823	(156,222)	(1.5)
Interfund Transfer In	3,293,229	5,174,778	2,830,568	2,732,750	(97,818)	(3.5)
TOTAL SOURCES	<u>\$13,857,318</u>	<u>\$14,791,742</u>	<u>\$13,582,613</u>	<u>\$13,328,573</u>	<u>\$ (254,040)</u>	(1.9)
Personnel	\$ 1,917,135	\$ 1,941,613	\$ 2,125,029	\$ 2,213,972	\$ 88,943	4.2
Operating	11,321,181	9,719,144	8,245,784	7,931,074	(314,710)	(3.8)
Capital	-	-	3,351,000	3,253,000	(98,000)	(2.9)
TOTAL EXPENDITURES	13,238,316	11,660,757	13,721,813	13,398,046	(323,767)	(2.4)
Interfund Transfer Out	507,066	501,082	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$13,745,382</u>	<u>\$12,161,839</u>	<u>\$13,721,813</u>	<u>\$13,398,046</u>	<u>\$ (323,767)</u>	(2.4)

Funding Adjustments for FY 2018 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 labor and vehicle maintenance.
- Interfund Transfer In reflects the amount the General Fund uses to purchase capital for General Fund departments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. In addition, personnel costs represent salary adjustments based on prevailing market rates to assist in filling vacant positions and retaining staff.

FLEET MANAGEMENT (continued)

- Operating expenses reflect a decrease due to lower fuel costs. A reduction to vehicle supplies is offset by an increase in contracted maintenance on vehicles.
- Capital expenses include the cost of ambulances, law enforcement vehicles, Public Works heavy equipment, and various other vehicles. Fleet Management's capital acquisitions also include equipment such as a cranking and diagnostic center, pressure washer, and tire balancers.

Performance Measures:

Initiative III: Long-Term Financial Planning

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

Objective 1: Establish optimal size of fleet through the review process of the Fleet Equipment Review Committee (ERC).

Initiative IV: Workflow Analysis-Process Management

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

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

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Number of support vehicles	1	666	661	671
Total number of work orders	2(a)	9,272	9,151	9,200
Output:				
Availability of fleet units	2(b)	95.79%	95.80%	96.00%
Average total expenses versus budgeted total expenses	2(c)	89.15%	89.15%	89.15%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.31	\$0.32	\$0.33
Average cost per work order	2(a)	\$722	\$451	\$500
Average number of units out of service per day ¹	2(b)	31	28	30
Outcome:				
Number of vehicles added to departments from surplus	1	1	0	0
Number of vehicles turned in	1	1	0	0
Savings per reduction of support vehicles ²	1	\$6,000	\$0	\$0
Percent of "repair" work order to total work orders ($\leq 45\%$) ¹	2(a)	61.57%	62.04%	65.00%
Percent of scheduled maintenance to unscheduled repairs ($\geq 60\%$) ¹	2(b)	39.10%	38.84%	45.00%
Fleet availability ($\geq 90\%$) ¹	2(b)	95.79%	95.80%	96.00%
Percent of actual total expenses to budgeted total expenses ($\leq 100\%$) ¹	2(a)(b)(c)	89.15%	91.30%	96.00%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs

FLEET MANAGEMENT (continued)

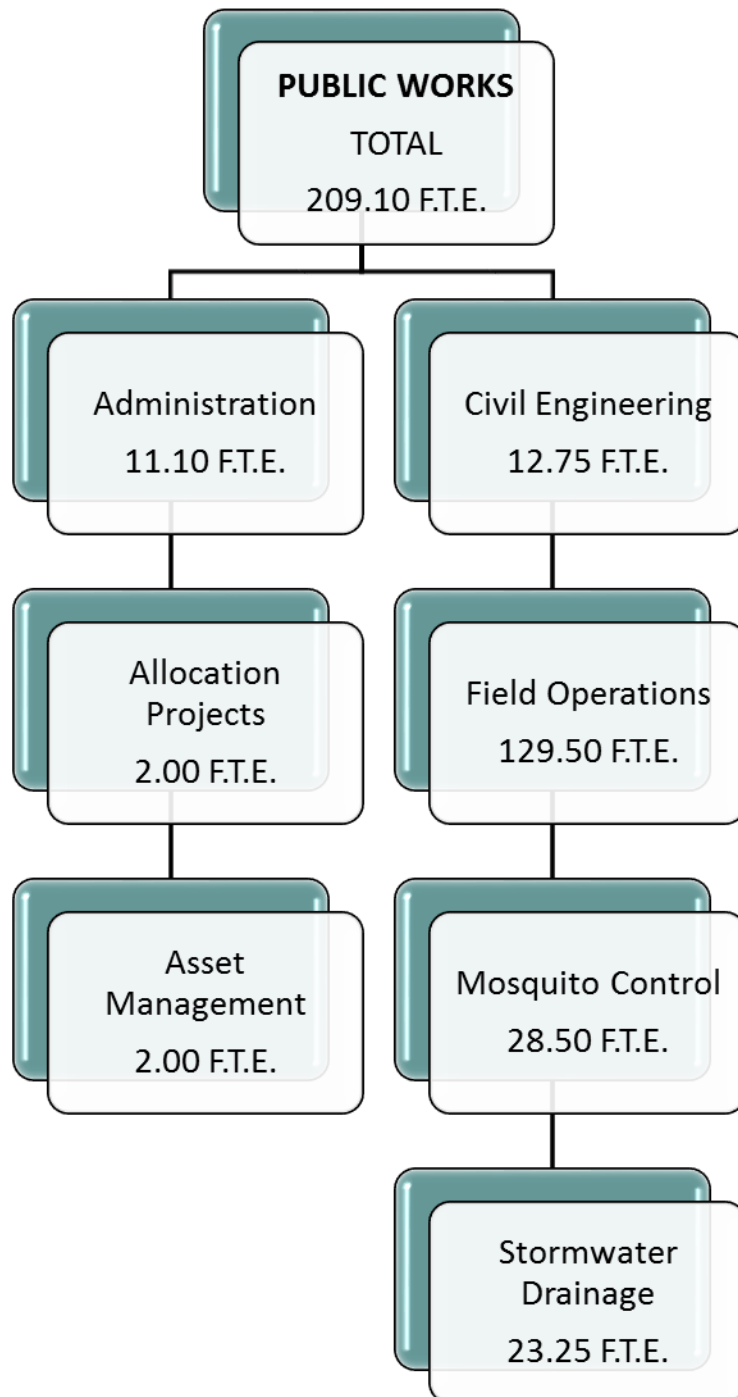
2018 ACTION STEPS

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

Division: Administration
Fund: General Fund
Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.85	7.85	11.10	11.10	-	0.0
Miscellaneous	\$ -	\$ 28	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 574,076	\$ 599,872	\$ 632,309	\$ 980,067	\$ 347,758	55.0
Operating	104,128	397,960	47,849	55,917	8,068	16.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 678,204</u>	<u>\$ 997,832</u>	<u>\$ 680,158</u>	<u>\$ 1,035,984</u>	<u>\$ 355,826</u>	52.3

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represents an increase due to the addition of three relocated positions from Public Works – Asset Management.
- 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)

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.

Department Goal 3: Ensure the citizens of Charleston County are provided a safe and functional locally maintained drainage system.⁵

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.⁶

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 practices.⁷

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

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.

Objective 6(a): Execute an Intergovernmental Agreement (IGA) with 80% municipality participation.

MEASURES:

	Objective	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected
Input:				
Total roadway inventory (earth/rock/paved/platted CNSR - each)	1(a)(b)	412	454	505
Total number of maintained signs (each)	1(c)	3,839	3,392	4,830
Mosquito Control expenditures ⁸	2(a)	\$2,466,170	\$2,469,729	\$2,488,861
Charleston County population (from online U.S. Census data) ⁹	2(b)	396,484	403,621	408,464
Number of requests for service	2(c)	3,053	4,221	3,046
Drainage inventory subject to treatment (miles)	3(a)	275.5	170.50	200.0
Drainage inventory mechanically maintained (miles)	3(b)	80.9	100.0	82.0
Open drainage system to be inspected (each)	3(c)	1,271	1,285	1,290
Plans submitted for stormwater permits	4(a)	458	660	750
Stormwater permitted sites inspected	4(b)	4,805	5,056	5,500
APWA accreditation practices to be reviewed	5(a)	328	609	371
Municipalities in Charleston County	6(a)	17	17	17

PUBLIC WORKS (continued)

	<u>Objective</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Output:				
Roads inspected (each)	1(a)	130	351	101
Inspected roads with passing rating (each)	1(b)	79	351	101
Number of signs replaced	1(c)	169	337	340
Cost of sign replacements	1(c)	\$14,690	\$21,651	\$23,816
Light trap collection count (statistical mean, calendar based) ¹⁰	2(a)	5.7	3.9	4.8
Landing rate count (statistical mean, calendar based) ¹⁰	2(a)	7.6	5.9	6.7
Two-day service request (statistical mean, calendar based) ¹⁰	2(a)	24.3	9.2	16.7
Charleston County population growth (from online U.S. Census data) ⁹	2(b)	1.8%	1.8%	1.2%
Number of households visited (Mosquito Control) ¹¹	2(b)	6,859	3,555	3,045
Service requests cleared within 36 business hours ¹²	2(c)	2,541	2,617	2,589
Drainage system inventory treated (miles)	3(a)	219.3	170.0	180.0
Vegetation control expenditures	3(a)	\$57,995	\$78,583	\$79,000
Drainage system inventory mechanically excavated to grade (miles)	3(b)	19.5	81.4	82.0
Mechanically maintained drainageway expenditures	3(b)	\$169,415	\$151,677	\$170,000
Open drainage system inspected (each)	3(c)	3,058	1,285	1,290
Stormwater permits reviewed within 20 working days	4(a)	458	660	750
Stormwater permit review expenses	4(a)	\$103,879	\$202,000	\$310,000
Stormwater permitted sites inspected at least twice	4(b)	4,805	5,056	5,500
Stormwater permit site inspection expenses	4(b)	\$110,095	\$204,800	\$250,000
APWA accreditation practices reviewed	5(a)	328	609	371
Municipalities with executed IGA	6(a)	12	0	0
Efficiency:				
Cost per sign replacement	1(c)	\$87	\$64	\$70
Cost per ADI unit ^{10 & 13}	2(a)	\$657,821	\$977,982	\$882,262
Cost per mile vegetation control	3(a)	\$264	\$462	\$439
Cost per mile mechanically cleaned drainageways	3(b)	\$8,688	\$1,863	\$2,073
Cost per stormwater permit processed	4(a)	\$227	\$306	\$413
Cost per site for stormwater inspection services	4(b)	\$23	\$41	\$45
Outcome:				
Percentage of roadway network inspected ¹⁴	1(a)	31.6%	77.3%	20.0%
Percentage of inspected roadways with passing rating	1(b)	60.8%	100%	100%
Percentage of signs replaced	1(c)	4.4%	7.7%	7.0%
Level of mosquito control (ADI) ¹⁰	2(a)	3.7	2.5	2.7
Citizen Awareness Program change	2(b)	139.7%	(48.2%)	(14.3%)
Percentage of service requests cleared within 36 business hours	2(c)	83.2%	62.0%	85.0%
Percentage of drainage system treated	3(a)	79.6%	100%	90.0%
Percentage of drainage system mechanically cleaned	3(b)	24.1%	74.0%	100%
Percentage of open drainage systems inspected	3(c)	240.6%	100%	100%
Percentage of APWA accreditation practices reviewed	5(a)	100%	100%	100%
Complete Disaster Debris Management Plan (FEMA Approval)	6(a)	70.6%	0.0%	0.0%

PUBLIC WORKS (continued)

- 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 Devices (MUTCD) standards. All signs must be in compliance with MUTCD standards by close of calendar year 2018.
- ³ Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a statistical function of actual counts and service requests.
- ⁴ The department's goal of increasing education program outreach by 20% per annum reached its sustainable level during FY 2015. This is now a maintenance statistic for the mosquito control program. County population growth of 2.1% calculated from U.S. Census population estimates 2011 - 2014.
- ⁵ Includes only sections of drainage ways actively maintained by the Public Works Department.
- ⁶ Includes only unincorporated Charleston County and municipalities covered under an Intergovernmental Agreement (IGA).
- ⁷ Accreditation is in compliance with the current edition of the *Public Works Practices Manual* administered by the American Public Works Association. Re-accreditation is on a quadrennial basis. Public Works is the coordinating agency for four departments (Public Works, Transportation Development, Facilities and Fleet Management). Mid-term reports are required at the biennial mark to document progressive improvement.
- ⁸ Columns represent, from left to right: closed book figures, end-of-fiscal-year figures, budgeted amount.
- ⁹ U.S. Census data projections are as of July 1 each year. First column represents data taken from the FactFinder website (https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?_afpt=table). Second column projection conservatively projected using previous year growth. Third column projection is trend-line from range of data available on FactFinder website (2010 – 2016 for this report).
- ¹⁰ FY 2017 reflects January – August 2017. ADI has been projected to represent a full year based on available empirical data.
- ¹¹ Significant reduction in households visited in FY 2017 due to absence of interns to carry out the program for the year.
- ¹² Measurement threshold changed to 36 calendar hours.
- ¹³ Higher per ADI costs reflect greater proportion of available monetary resources directly applied to mosquito suppression activities. Lower costs, i.e., higher ADI, is a result of funds diversion to resource rebuilding, spikes in supply costs, etc.
- ¹⁴ FY 2017 reflects higher figures due to increased surveillance activities following Hurricane Matthew.

2018 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 roads into the County's public maintenance system.
- Implement a County road encroachment permit policy.

Department Goal 2

- New staff Entomologist to improve ability to test products and assist with public education.
- Test new pesticides by ground and air to determine usage for the next mosquito season.
- Review alternative data maintenance programs that provide more robust data entry and reporting capabilities, integration with aerial operations and CarteGraph systems.
- Determine a path forward for all "Do Not Spray" and their impact on overall mosquito control program.

Department Goal 3

- Implement a maintenance based drainage rating system.

Department Goal 4

- Continue progress toward integration of 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)

Division: Asset Management

Fund: General Fund

Function: Public works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	2.00	2.00	-	0.0
Personnel	\$ 525,612	\$ 586,560	\$ 579,630	\$ 156,112	\$ (423,518)	(73.1)
Operating	82,478	74,416	87,956	85,770	(2,186)	(2.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 608,090</u></u>	<u><u>\$ 660,976</u></u>	<u><u>\$ 667,586</u></u>	<u><u>\$ 241,882</u></u>	<u><u>\$ (425,704)</u></u>	<u><u>(63.8)</u></u>

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs represent a decrease due to the interdepartmental repositioning of five positions in FY 2017.
- Operating expenditures reflect decreases to dues, membership and training costs due to the transfer of five positions to a different division in FY 2017.

PUBLIC WORKS (continued)

Division: Civil Engineering

Fund: General Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	12.75	12.75	-	0.0
Charges and Fees	\$ 1,575	\$ 2,345	\$ -	\$ -	\$ -	0.0
Miscellaneous	35	-	-	-	-	0.0
TOTAL REVENUES	\$ 1,610	\$ 2,345	\$ -	\$ -	\$ -	0.0
Personnel	\$ 715,010	\$ 722,757	\$ 681,506	\$ 799,372	\$ 117,866	17.3
Operating	26,185	43,695	54,003	62,056	8,053	14.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 741,195	\$ 766,452	\$ 735,509	\$ 861,428	\$ 125,919	17.1

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to interdepartmental staffing changes.
- Operating expenditures reflect an increase in training expenses.

PUBLIC WORKS (continued)

Division: Field Operations

Fund: General Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	122.00	122.00	124.50	129.50	5.00	4.0
Miscellaneous	\$ 2,069	\$ 18,977	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 2,069</u>	<u>\$ 18,977</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 4,948,134	\$ 5,210,025	\$ 5,211,403	\$ 5,563,594	\$ 352,191	6.8
Operating	1,446,090	985,731	1,797,150	2,328,542	531,392	29.6
Capital	<u>14,834</u>	<u>14,472</u>	<u>-</u>	<u>108,000</u>	<u>108,000</u>	100.0
TOTAL EXPENDITURES	6,409,058	6,210,228	7,008,553	8,000,136	991,583	14.1
Interfund Transfer Out	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 6,409,058</u>	<u>\$ 6,220,228</u>	<u>\$ 7,008,553</u>	<u>\$ 8,000,136</u>	<u>\$ 991,583</u>	14.1

Funding Adjustments for FY 2018 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the addition of one Public Works Supervisor, two Foremen and two Trades Technician I positions.
- Operating expenditures reflect increased funding for the evaluation and maintenance of the County's parking lots.
- Capital expenditures represent three new crew cab trucks for the new personnel.

PUBLIC WORKS (continued)

Division: Mosquito Control
Fund: General Fund
Function: Health and Welfare

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	27.50	28.50	1.00	3.6
Charges and Fees	<u>\$ 148,284</u>	<u>\$ 350,756</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u><u>\$ 148,284</u></u>	<u><u>\$ 350,756</u></u>	<u><u>\$ 150,000</u></u>	<u><u>\$ 150,000</u></u>	<u><u>\$ -</u></u>	0.0
Personnel	\$ 1,005,061	\$ 942,241	\$ 1,146,907	\$ 1,101,365	\$ (45,542)	(4.0)
Operating	790,121	871,659	1,099,451	1,107,386	7,935	0.7
Capital	<u>118,701</u>	<u>199,218</u>	<u>111,100</u>	<u>280,110</u>	<u>169,010</u>	152.1
TOTAL EXPENDITURES	<u><u>\$ 1,913,883</u></u>	<u><u>\$ 2,013,118</u></u>	<u><u>\$ 2,357,458</u></u>	<u><u>\$ 2,488,861</u></u>	<u><u>\$ 131,403</u></u>	5.6

Funding Adjustments for FY 2018 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 the addition of a new Entomologist position. The decrease in personnel costs represents reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Operating expenditures represent an increase in pesticide and fleet costs. The increase in costs is offset by the reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Capital expenditures include a helicopter spray system for the helicopter purchased in FY 2017 and replacement of sand mixing equipment.

PUBLIC WORKS (continued)

Division: Stormwater Drainage
Fund: Special Revenue Fund
Function: Public Works

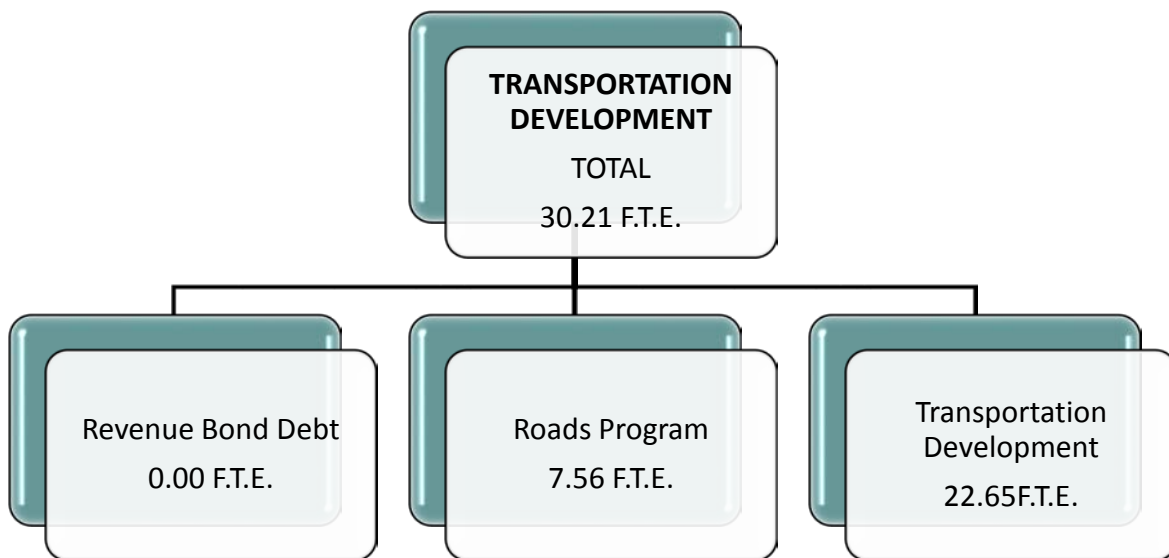
Mission: The Stormwater Drainage Division implements a storm water management program to address water quality issues for the citizens of Charleston County. The Division will do this by testing, surveying, and monitoring water quality in all areas of the County and taking the necessary measures to improve 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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.25	12.25	23.25	23.25	-	0.0
Intergovernmental	\$ 652,879	\$ 535,098	\$ 884,803	\$ 883,000	\$ (1,803)	(0.2)
Charges and Fees	1,218,554	1,327,776	3,165,993	3,035,000	(130,993)	(4.1)
Interest	3,173	9,754	-	-	-	0.0
TOTAL REVENUES	\$ 1,874,606	\$ 1,872,628	\$ 4,050,796	\$ 3,918,000	\$ (132,796)	(3.3)
Personnel	\$ 1,073,182	\$ 979,375	\$ 1,605,863	\$ 1,790,315	\$ 184,452	11.5
Operating	457,712	577,086	3,018,699	4,323,127	1,304,428	43.2
Capital	64,408	-	1,247,000	16,500	(1,230,500)	(98.7)
TOTAL EXPENDITURES	\$ 1,595,302	\$ 1,556,461	\$ 5,871,562	\$ 6,129,942	\$ 258,380	4.4

Funding Adjustments for FY 2018 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 projected revenue estimate is decreased due to lower current year billings.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent full-year funding for the eleven positions added as part of the expanded stormwater program in FY 2017.
- Operating expenditures reflect an expanded stormwater program and drainage services due to the enactment of the Stormwater rate adjustment in FY 2017.
- Capital expenditures include a new camera for the Vector Truck.



TRANSPORTATION DEVELOPMENT

Division: Revenue Bond Debt Service

Fund: Special Revenue Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$14,899,943	\$15,441,472	\$15,290,000	\$17,790,000	\$ 2,500,000	16.4
Interest	776,355	448,793	-	-	-	0.0
TOTAL REVENUES	15,676,298	15,890,265	15,290,000	17,790,000	2,500,000	16.4
Interfund Transfer In	3,493,814	3,824,376	4,269,369	5,134,369	865,000	20.3
TOTAL SOURCES	<u>\$19,170,112</u>	<u>\$19,714,641</u>	<u>\$19,559,369</u>	<u>\$22,924,369</u>	<u>\$ 3,365,000</u>	17.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	10,812,675	10,145,077	9,942,000	8,926,000	(1,016,000)	(10.2)
Capital	-	-	-	-	-	0.0
Debt Service	4,269,369	4,272,369	4,269,369	5,133,369	864,000	20.2
TOTAL EXPENDITURES	15,082,044	14,417,446	14,211,369	14,059,369	(152,000)	(1.1)
Interfund Transfer Out	3,104,111	2,977,825	2,788,000	6,456,369	3,668,369	131.6
TOTAL DISBURSEMENTS	<u>\$18,186,155</u>	<u>\$17,395,271</u>	<u>\$16,999,369</u>	<u>\$20,515,738</u>	<u>\$ 3,516,369</u>	20.7

Funding Adjustments for FY 2018 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 and transfers from the revenue fund to service the debt.
- Operating costs reflect the disbursement of multi-county revenues to taxing entities outside County government. The decrease reflects more of the revenues being applied to debt service.
- Debt Service reflects the scheduled principal and interest payments on the 2013 Special Source Revenue Bond and the anticipated 2017 Special Source Revenue Bond.

TRANSPORTATION DEVELOPMENT

- 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. Another portion of the interfund transfer out reflects an increase in the amount applied to debt service to replace funds borrowed to pay the initial years of debt service.

TRANSPORTATION DEVELOPMENT (continued)

Division: Roads Program (1st Transportation Sales Tax)

Fund: Special Revenue Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.71	6.21	6.21	7.56	1.35	21.7
Sales Tax	\$32,309,730	\$34,399,536	\$35,100,000	\$36,725,000	\$ 1,625,000	4.6
Interest	51,365	123,272	20,000	20,000	-	0.0
TOTAL REVENUES	<u>\$32,361,095</u>	<u>\$34,522,808</u>	<u>\$35,120,000</u>	<u>\$36,745,000</u>	<u>\$ 1,625,000</u>	<u>4.6</u>
Personnel	\$ 573,561	\$ 609,330	\$ 617,872	\$ 826,900	\$ 209,028	33.8
Operating	683,257	1,222,400	811,239	819,681	8,442	1.0
Capital	-	-	40,210	-	(40,210)	(100.0)
Debt Service	19,236,229	19,439,124	19,708,811	20,180,333	471,522	2.4
TOTAL EXPENDITURES	<u>20,493,047</u>	<u>21,270,854</u>	<u>21,178,132</u>	<u>21,826,914</u>	<u>648,782</u>	<u>3.1</u>
Interfund Transfer Out	18,077,376	17,724,820	13,500,000	13,500,000	-	0.0
TOTAL DISBURSEMENTS	<u>\$38,570,423</u>	<u>\$38,995,674</u>	<u>\$34,678,132</u>	<u>\$35,326,914</u>	<u>\$ 648,782</u>	<u>1.9</u>

Funding Adjustments for FY 2018 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. The personnel costs include the addition of a Deputy Director of Engineering and a Public Administration Liaison.
- Operating expenditures represent increases to training and conferencing and costs related to the addition of two personnel. The increase also reflects the cost of software and materials to better facilitate engineering tasks related to roads projects.
- The Debt Service increase is due to the scheduled bond payments.
- Interfund Transfer Out represents \$3 million annually for the Ravenel Bridge and \$10.5 million for annual allocations of Transportation Sales Tax projects.

TRANSPORTATION DEVELOPMENT (continued)

Division: Roads Program (2nd Transportation Sales Tax)

Fund: Special Revenue Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ -	\$ -	\$ -	\$30,805,000	\$30,805,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$30,805,000</u>	<u>\$30,805,000</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	-	-	-	17,082,000	17,082,000	100.0
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$17,082,000</u>	<u>\$17,082,000</u>	100.0

Funding Adjustments for FY 2018 Include:

- Revenues reflect projected sales tax income from the 2nd transportation sales tax with collections beginning in May of 2017.
- Interfund Transfer Out represents approximately \$15 million for regional projects and \$2 million for improvements to rural county roads.

TRANSPORTATION DEVELOPMENT (continued)

Division: Transportation Development

Fund: General Fund

Function: Public Works

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 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Adjusted</u>	<u>FY 2018 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	17.00	19.00	22.65	3.65	19.2
Personnel	\$ 1,472,693	\$ 1,522,015	\$ 1,652,881	\$ 1,930,052	\$ 277,171	16.8
Operating	(1,140,749)	(1,116,573)	(1,173,096)	(1,408,092)	(234,996)	20.0
Capital	-	-	-	30,000	30,000	100.0
TOTAL EXPENDITURES	<u><u>\$ 331,944</u></u>	<u><u>\$ 405,442</u></u>	<u><u>\$ 479,785</u></u>	<u><u>\$ 551,960</u></u>	<u><u>\$ 72,175</u></u>	<u>15.0</u>

Funding Adjustments for FY 2018 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 two Civil Engineers, a Construction Project Manager, an Engineering Inspector, and a Public Administration Liaison to assist with the expansion in transportation projects related to the passage of the second transportation sales tax.
- 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 an one-half ton extended cab pickup truck.

TRANSPORTATION DEVELOPMENT (continued)

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Projected</u>
Input:				
Paved road expenditures ¹	1(a)	\$6,210,233	\$3,240,762	\$4,500,000
Outcome:				
Condition of paved road network (OCI) ¹	1(a)	70	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.

2018 ACTION STEPS

Department Goal 1

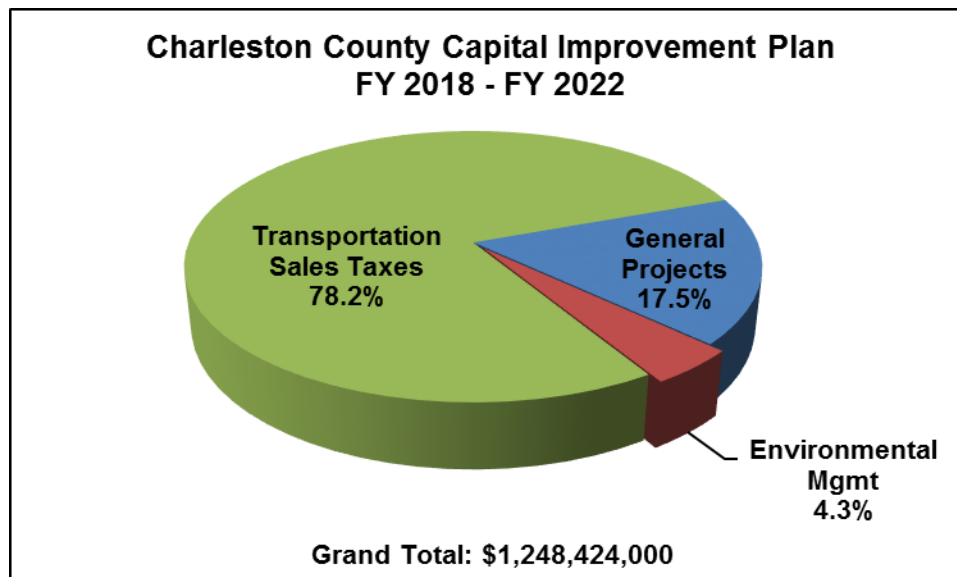
- Develop and implement a multi-year strategy in an effort to maintain or improve the Overall Condition Index (OCI) of the network.
- Develop and implement a pavement preservation program to assist with the multi-year strategy and reduce the life cycle cost of maintaining paved roads in the County.

CAPITAL PROJECTS – OVERVIEW

Overview

The FY 2018 – FY 2022 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 \$1,248 million and include \$218.3 million or 17.5 percent of the amount allocated to the General Capital Improvement Plan, \$976.2 million or 78.2 percent allocated to the Transportation Sales Tax Comprehensive Plans of Expenditures, and \$53.9 million or 4.3 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	\$4,819,270
Special Revenue Funds	112,500
Enterprise Funds	5,299,226
Internal Service Funds	3,456,000
Grand Total	\$13,686,996

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. Each multi-year plan covers a five-year planning period and is updated annually to reflect

Financial Policies

- *Capital Improvement Policy #1: A five-year Capital Improvement Plan shall be developed and updated annually.*

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 was transitioned from the Capital Projects Funds to the General Fund during FY 2017 to reflect the recurring nature of these costs.

During FY 2018, the Facilities Management Department will begin an evaluation of the County's facilities. When the evaluation is completed, the plan is to estimate an annual funding amount for maintenance.

CAPITAL PROJECTS – GENERAL

Capital Improvement Plan – General

The County updates the Capital Improvement Plan (CIP) annually. The FY 2018 – FY 2022 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 *

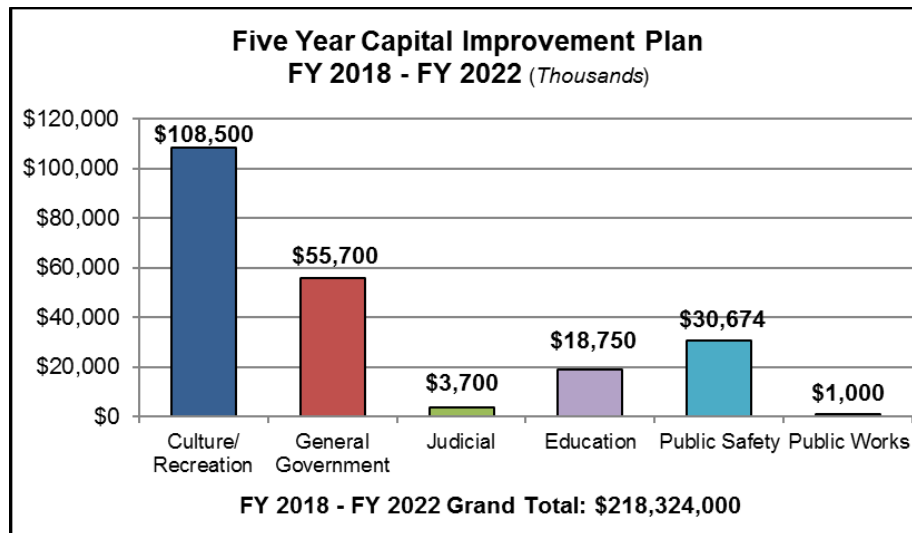
Project Title	Prior	2018	2019	2020	2021	2022	Beyond	Total
CULTURE/RECREATION								
Library Facilities	\$ 4,541	\$51,840	\$38,014	\$ 7,930	\$ 6,175	\$ -	\$ -	\$ 108,500
Culture/Recreation Total	4,541	51,840	38,014	7,930	6,175	-	-	108,500
EDUCATION								
Trident Aeronautical Training Facil	-	8,520	8,520	1,710	-	-	-	18,750
Education Total	-	8,520	8,520	1,710	-	-	-	18,750
GENERAL GOVERNMENT								
Azalea Compound	1,300	3,500	10,000	10,000	22,500	-	-	47,300
Disabilities Board	-	450	2,250	1,800	-	-	-	4,500
Lee Building	-	200	2,200	1,500	-	-	-	3,900
General Government Total	1,300	4,150	14,450	13,300	22,500	-	-	55,700
JUDICIAL								
Magistrates' Court/EMS Station	-	370	1,850	1,480	-	-	-	3,700
Judicial Total	-	370	1,850	1,480	-	-	-	3,700
PUBLIC SAFETY								
Awendaw Fire Station	10	1,492	-	-	-	-	-	1,502
Consolidated Dispatch Expansion	30	20	-	-	-	-	9,980	10,030
Coroner Building	1,630	100	-	-	-	-	-	1,730
Joint Public Safety Training (new)	-	100	600	2,000	2,000	2,000	2,000	8,700
Juvenile Detention Center	-	300	4,450	-	-	-	-	4,750
Law Enforcement Training Center	27	53	1,000	-	-	-	-	1,080
Public Safety System	1,431	1,451	-	-	-	-	-	2,882
Public Safety Total	3,128	3,516	6,050	2,000	2,000	2,000	11,980	30,674
PUBLIC WORKS								
Borrow Pits (new)	-	-	1,000	-	-	-	-	1,000
Public Works Total	-	-	1,000	-	-	-	-	1,000
GRAND TOTAL	\$ 8,969	\$68,396	\$69,884	\$26,420	\$30,675	\$ 2,000	\$11,980	\$ 218,324

* Amounts in thousands of dollars

CAPITAL PROJECTS – GENERAL

Thirteen of the fourteen projects listed in the CIP have funds appropriated for use in FY 2018.

The following graph shows the proposed projects scheduled during the five year CIP. See the Project Summary pages for project details.

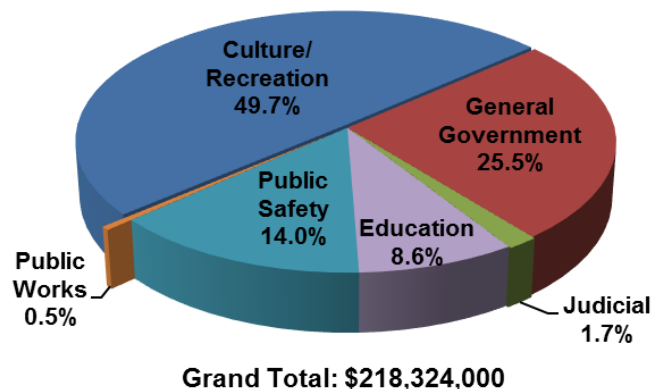


Council and staff will continue to review the program, its direction, progress, and financing requirements annually.

Funding 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.

Capital Improvement Plan FY 2018 - FY 2022



Financial Policies

- *Capital Improvement Policy #2b: ...proceeds from the sale of real property...will be used for capital improvements...*

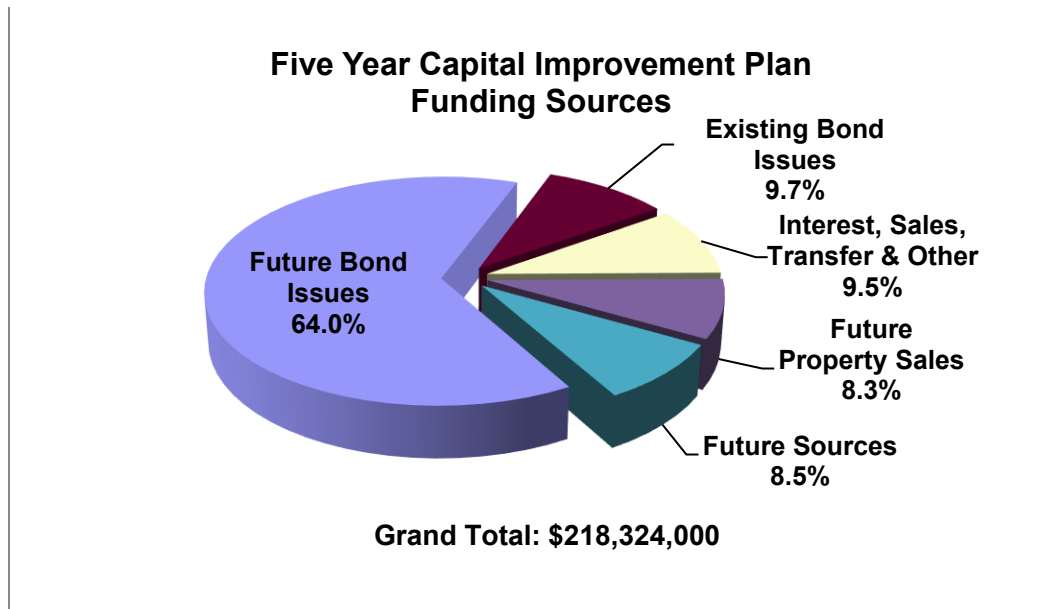
CAPITAL PROJECTS – GENERAL

General Project Source Summary *

Funding Source	Prior	2018	2019	2020	2021	2022	Beyond	Total
Existing Bond Issues	\$21,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,057
Interest, Sales, Transfer & Other	18,837	2,000	-	-	-	-	-	20,837
Future Bond Issues	-	72,100	31,350	-	36,200	-	-	139,650
Future Property Sales	-	-	18,200	-	-	-	-	18,200
Future Sources	-	-	600	2,000	2,000	2,000	11,980	18,580
GRAND TOTAL	\$39,894	\$74,100	\$50,150	\$2,000	\$38,200	\$2,000	\$11,980	\$218,324

* Amounts in thousands of dollars

33.9 percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2018.



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

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 started at multiple new library sites in FY 2017. The CIP also includes renovation of 13 existing library facilities and renovation of a building purchased to house library administration and support functions. 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	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$4,541	\$51,840	\$38,014	\$7,930	\$6,175	\$0	\$0	\$108,500

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$13,500	\$0	\$0	\$0	\$0	\$0	\$0	\$13,500
Future Bond Issues	0	70,000	25,000	0	0	0	0	95,000
GRAND TOTAL	\$13,500	\$70,000	\$25,000	\$0	\$0	\$0	\$0	\$108,500

O&M Costs (Savings)	2018	2019	2020	2021	2022
Personnel	\$400	\$3,858	\$3,955	\$3,955	\$3,955
Operating	20	2,815	3,010	3,010	3,010
Grand Total	\$420	\$6,673	\$6,965	\$6,965	\$6,965

*Amounts in thousands of dollars

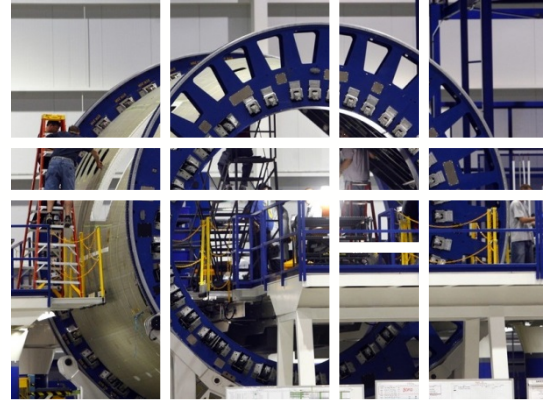
Operation & Maintenance Impacts	O&M costs include the addition of 86 positions for Library operations, facilities maintenance and grounds maintenance. In addition, O&M costs include Library materials, insurance and technology maintenance. The O&M costs are anticipated to be funded from the General Fund millage increase in FY 2016 after utilizing the funds on a pay-as-you-go basis for the capital costs.
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CAPITAL PROJECTS - GENERAL

Trident Aeronautical Training Facility

Boeing South Carolina 787 plant Trident Technical College utilized to train employees

(Photo from Post & Courier)



Project Highlights

Initiative: Service Delivery

Function: Education

Type: New

Management: Trident Technical College

Duration: 2018-2020

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	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$8,520	\$8,520	\$1,710	\$0	\$0	\$0	\$18,750

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	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)	2018	2019	2020	2021	2022
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.
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CAPITAL PROJECTS - GENERAL

Azalea Compound

*Public Works Complex site
located on Azalea Drive*



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: New Construction
Management: Facilities Management
Duration: 2017-2021

Total Project Cost:
\$47,300,000

DESCRIPTION

County Facilities Management is beginning a multi-year project to redevelop the Azalea Complex to house Public Works, Facilities Management, Fleet Management, Transportation Development, Environmental Management, EMS, and Board of Elections and Voter Registration Offices and Equipment. The redevelopment will require acquisition of land parcels and include reorganization of the site to provide a more practical circulation pattern including separation of areas accessed by the public and staff. Fueling facilities are outdated and need to be consolidated and updated. Reorganization of the site utilities in a more logical arrangement to correspond with the new circulation pattern and building locations is required. The master plan will allow for future change or growth in the entities utilizing the site.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$1,300	\$3,500	\$10,000	\$10,000	\$22,500	\$0	\$0	\$47,300
FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$387	\$2,000	\$0	\$0	\$0	\$0	\$0	\$2,387
Existing Bonds	913	0	0	0	0	0	0	913
Future Bond Issues	0	1,500	0	0	32,500	0	0	34,000
Future Property Sales	0	0	10,000	0	0	0	0	10,000
GRAND TOTAL	\$1,300	\$3,500	\$10,000	\$0	\$32,500	\$0	\$0	\$47,300
O&M Costs (Savings)	2018	2019	2020	2021	2022	*Amounts in thousands of dollars		
Personnel	\$0	\$0	\$0	\$0	\$0			
Operating	0	0	0	0	0			
Grand Total	\$0	\$0	\$0	\$0	\$0			
Operation & Maintenance Impacts	O&M costs are unknown at this time.							

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: 2018-2020

Total Project Cost:
\$4,500,000

DESCRIPTION

The Disabilities Board is currently located at 995 Morrison Drive and occupies approximately 35,000 square feet. The existing facility is in need of extensive work, including a new 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 upfit the space to include improvements for the Disabilities Board and Hope Center. The project includes office, light manufacturing, storage space, and garage/warehouse type space. This project may also include demolition of the existing building.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$450	\$2,250	\$1,800	\$0	\$0	\$0	\$4,500

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Future Property Sales	\$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)	2018	2019	2020	2021	2022
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>No change in O&M costs is expected due to the building being replaced with a similar-sized facility</i>
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CAPITAL PROJECTS - GENERAL

Lee Building

Photo of Lee Building



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: New
Management: Facilities Management
Duration: 2018-2020

Total Project Cost:
\$3,900,000

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	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$200	\$2,200	\$1,500	\$0	\$0	\$0	\$3,900

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Future Bonds	\$0	\$200	\$3,700	\$0	\$0	\$0	\$0	\$3,900
GRAND TOTAL	\$0	\$200	\$3,700	\$0	\$0	\$0	\$0	\$3,900

O&M Costs (Savings)	2018	2019	2020	2021	2022
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

Magistrates' Court/EMS Station



Project Highlights

Initiative: Service Delivery
Function: Judicial
Type: Replacement
Management: Magistrate
Duration: 2018-2020

Total Project Cost:
\$3,700,000

DESCRIPTION

The current city magistrate and small claims courts are located at 995 Morrison Drive. A new EMS station will be included in the project as the proposed location will better serve Downtown. 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 the new courts and EMS station.

The new facility will be approximately 10,200 GSF and will house a courtroom, judge's chambers, clerical area, storage and jury rooms for each court, City Magistrate and Small Claims, and include space shared by both court functions. The EMS space will house two apparatus bays, office, storage, and living space.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$370	\$1,850	\$1,480	\$0	\$0	\$0	\$3,700

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Future Property Sales	\$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)	2018	2019	2020	2021	2022
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	65	65	65
Grand Total	\$0	\$0	\$65	\$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

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:
\$1,502,000

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	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$10	\$1,492	\$0	\$0	\$0	\$0	\$0	\$1,502

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Existing Bond Issues	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	\$1,502
GRAND TOTAL	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	\$1,502

O&M Costs (Savings)	2018	2019	2020	2021	2022
Personnel	\$0	\$40	\$40	\$42	\$42
Operating	0	10	10	11	12
Grand Total	\$0	\$50	\$50	\$53	\$54

*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. It is likely that an additional position will have to be hired to man the station.

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:
\$10,030,000

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	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$30	\$20	\$0	\$0	\$0	\$0	\$9,980	\$10,030

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Future Sources	0	0	0	0	0	0	9,980	9,980
GRAND TOTAL	\$50	\$0	\$0	\$0	\$0	\$0	\$9,980	\$10,030

O&M Costs (Savings)	2018	2019	2020	2021	2022
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: 2015-2018

Total Project Cost:
\$1,730,000

DESCRIPTION

This project will provide a permanent accredited morgue facility for the Coroner of Charleston County by renovating an existing facility owned by the County at 4000 Salt Pointe Pkwy. The renovation includes a body receiving area with readily accessible refrigerated storage capability and the latest equipment for performing an autopsy. There are two autopsy rooms with one being for bariatric cases. In addition the facility will hold case records in a secured area all in accordance with the latest accreditation standards of the International Association of Coroners & Medical Examiners (IACME).

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$1,630	\$100	\$0	\$0	\$0	\$0	\$0	\$1,730

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$1,730	\$0	\$0	\$0	\$0	\$0	\$0	\$1,730
GRAND TOTAL	\$1,730	\$0	\$0	\$0	\$0	\$0	\$0	\$1,730

O&M Costs (Savings)	2018	2019	2020	2021	2022
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 2018 Facilities Management budget.

CAPITAL PROJECTS - GENERAL

Joint Public Safety Training

*Providing required training
to first responders*



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: 2018-Beyond

Total Project Cost:
\$8,700,000

DESCRIPTION

The Joint Public Safety Training Facility will consolidate and advance training for first responders in the region. Lack of proper training facilities has been a constant issue with emergency staff throughout the area, which must travel to training facilities afar. A consolidated facility has the potential to not only offer superior training facilities, but also would allow interagency training.

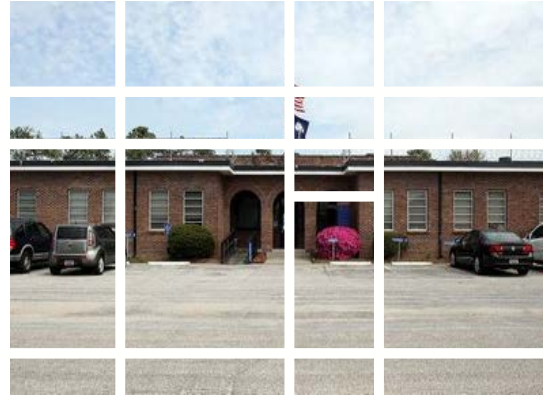
EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$100	\$600	\$2,000	\$2,000	\$2,000	\$2,000	\$8,700
FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Future Bonds	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100
Future Sources	0	0	600	2,000	2,000	2,000	2,000	8,600
GRAND TOTAL	\$0	\$100	\$600	\$2,000	\$2,000	\$2,000	\$2,000	\$8,700
O&M Costs (Savings)		2018	2019	2020	2021	2022	*Amounts in thousands of dollars	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
Grand Total		\$0	\$0	\$0	\$0	\$0		

Operation & Maintenance Impacts	<i>Estimated increases in annual operating and maintenance costs are unknown at this time.</i>
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CAPITAL PROJECTS - GENERAL

Juvenile Detention Center

*Current Juvenile Detention Center
(Photo from Post & Courier)*



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: Replacement

Management: Facilities
Management

Duration: 2018-2019

Total Project Cost:
\$4,750,000

DESCRIPTION

This project will re-purpose the existing 13,500 square feet Work Camp to accommodate the relocation of the Juvenile Detention Center from the existing Headquarters Road Facility. The project is scheduled to begin design in fiscal year 2018 and begin construction in fiscal year 2019 and will take approximately two years to complete.

A feasibility study for the project has already been completed. When completed the project should have capacity to house 64 juveniles, outdoor recreation space, administration and medical space, two classrooms, a teacher workroom, and public visitation space.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$300	\$4,450	\$0	\$0	\$0	\$0	\$4,750

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Future Bond Issues	\$0	\$300	\$750	\$3,700	\$0	\$0	\$0	\$4,750
GRAND TOTAL	\$0	\$300	\$750	\$3,700	\$0	\$0	\$0	\$4,750

O&M Costs (Savings)	2018	2019	2020	2021	2022
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	(10)	(10)	(10)
Grand Total	\$0	\$0	(\$10)	(\$10)	(\$10)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	Once the renovations are complete, the new Juvenile Detention Center is anticipated to have some maintenance savings.
--	---

CAPITAL PROJECTS - GENERAL

Law Enforcement 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: 2017-2019

Total Project Cost:
\$1,080,000

DESCRIPTION

This project will create shooting and explosive demolition ranges and a law enforcement training facility. Specifically, the project will include a 50-yard pistol range, a 150-yard rifle range, an 800-yard sniper range, an explosive demolition range, and support areas to include an administrative building with classrooms, restroom facilities, and a parking lot. The existing entrance road to the site is in poor condition and will need to be improved as part of the project.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$27	\$53	\$1,000	\$0	\$0	\$0	\$1,080

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Future Bonds	0	0	1,000	0	0	0	0	1,000
GRAND TOTAL	\$80	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,080

O&M Costs (Savings)	2018	2019	2020	2021	2022
Personnel	\$0	\$0	\$0	\$40	\$40
Operating	0	0	0	25	25
Grand Total	\$0	\$0	\$0	\$65	\$65

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

The new Training Center will require additional maintenance and personnel costs once the Center becomes operational.

CAPITAL PROJECTS - GENERAL

Public Safety System

*Sheriff's Records
Management System*



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: Upgrade
Management: Sheriff
Duration: 2016-2018

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	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$1,431	\$1,451	\$0	\$0	\$0	\$0	\$0	\$2,882

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	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)	2018	2019	2020	2021	2022
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands
of dollars*

Operation & Maintenance Impacts	<i>There are no significant additional operating or maintenance costs or savings related to this project.</i>
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CAPITAL PROJECTS - GENERAL

Public Works Borrow Pits

Dump Truck for hauling material from borrow pits



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: Replacement

Management: Financial Services

Duration: 2019

Total Project Cost:
\$1,000,000

DESCRIPTION

Charleston County's current borrow pits are becoming depleted. Charleston County must find two new borrow pits for the Public Works Department. A consultant is currently working on finding eligible locations. The new location will have to pass a permitting process before utilization. If the current borrow pits become depleted and the County must go to a third party for soil, then the cost could increase. The goal is to complete this project just as the current borrow pits become fully depleted.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Future Bond Issues	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
GRAND TOTAL	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
O&M Costs (Savings)		2018	2019	2020	2021	2022	*Amounts in thousands of dollars	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
Grand Total		\$0	\$0	\$0	\$0	\$0		

Operation & Maintenance Impacts

No increases in annual operating and maintenance costs are expected at this time.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Overview of the 1st Transportation Sales Tax

The 1st Transportation Sales Tax (TST) program was developed after the voters of Charleston County passed a referendum in November 2004 to provide additional funds for green space, transportation and mass transit. 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.

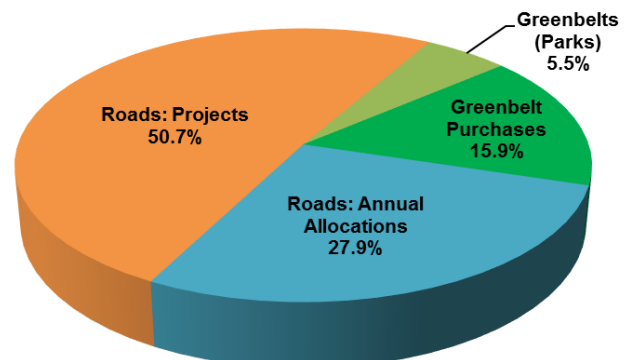
Collection of the Transportation Sales Tax funds began in May 2005, and will continue for 25 years or until \$1.3 billion is collected for green space, transportation and transit. County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax fund each year in June. The FY 2018 – FY 2022 plan includes the capital projects projections for two components of the Transportation Sales Tax: green space and roads. 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 from the 1st TST.

1st Transportation Sales Tax Cost Summary

(in thousands)

	Prior	2018	2019	2020	2021	2022	Total
CULTURE/RECREATION							
Greenbelts (Parks)	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Greenbelt Purchases	97,300	-	-	-	-	7,500	104,800
Culture/Recreation Total	133,300	-	-	-	-	7,500	140,800
PUBLIC WORKS							
Roads: Annual Allocations	98,900	37,600	10,500	10,500	10,500	15,500	183,500
Roads: Projects	312,000	21,400	-	-	-	-	333,400
Public Works Total	410,900	59,000	10,500	10,500	10,500	15,500	516,900
GRAND TOTAL	\$ 544,200	\$ 59,000	\$ 10,500	\$ 10,500	\$ 10,500	\$ 23,000	\$ 657,700

The total cost of the FY 2018 – FY 2022 plan of capital expenditures in the first Transportation Sales Tax program total \$657.7 million.



Grand Total \$657,700,000

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

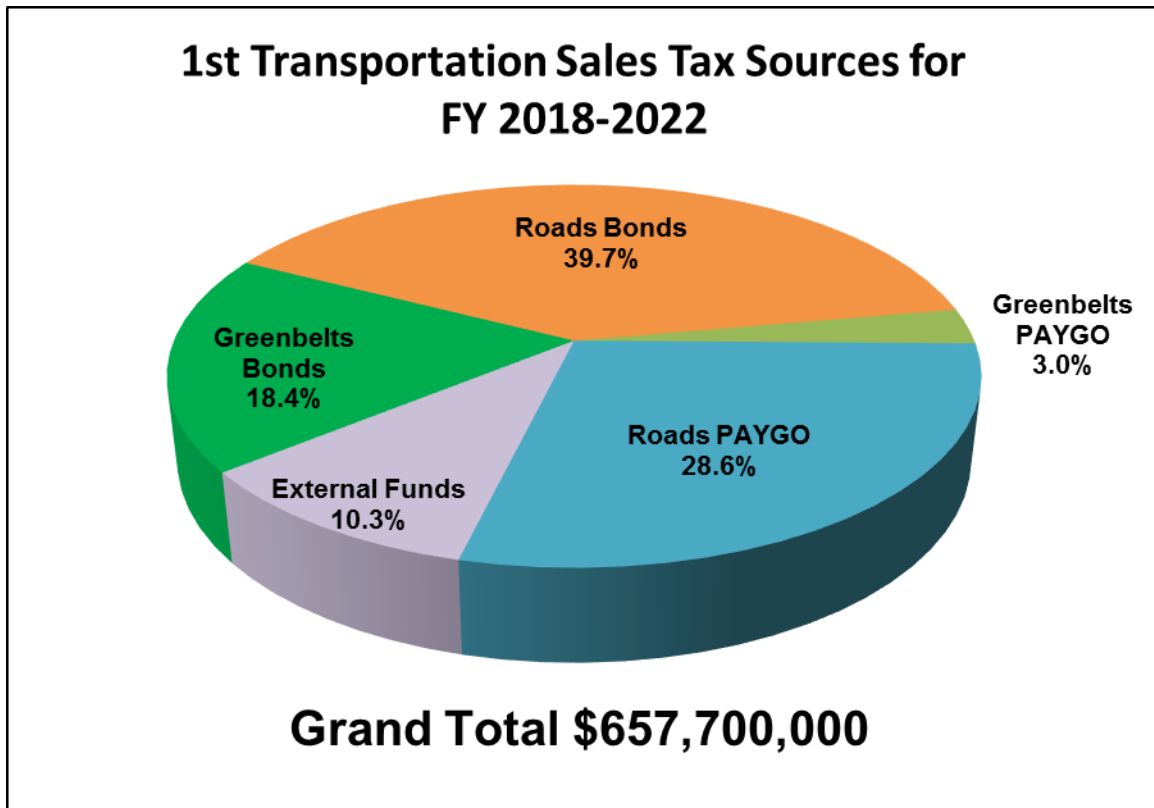
Funding the CIP

The projects are funded with sales tax revenues on a (PAYGO) basis, with bonds that borrow against future revenues, and with external funds which are mostly intergovernmental. 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. The County issued bonds in 2006, 2007, 2009, and 2011 as approved through referendums in 2004 and in 2006.

1st Transportation Sales Tax Sources

(in thousands)

	Prior	2018	2019	2020	2021	2022	Total
Greenbelts PAYGO	\$ 12,300	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 19,800
Roads PAYGO	130,400	10,500	10,500	10,500	10,500	15,500	187,900
External Funds	66,500	1,500	-	-	-	-	68,000
Greenbelts Bonds	121,000	-	-	-	-	-	121,000
Roads Bonds	261,000	-	-	-	-	-	261,000
GRAND TOTAL	\$ 591,200	\$ 12,000	\$ 10,500	\$ 10,500	\$ 10,500	\$ 23,000	\$ 657,700



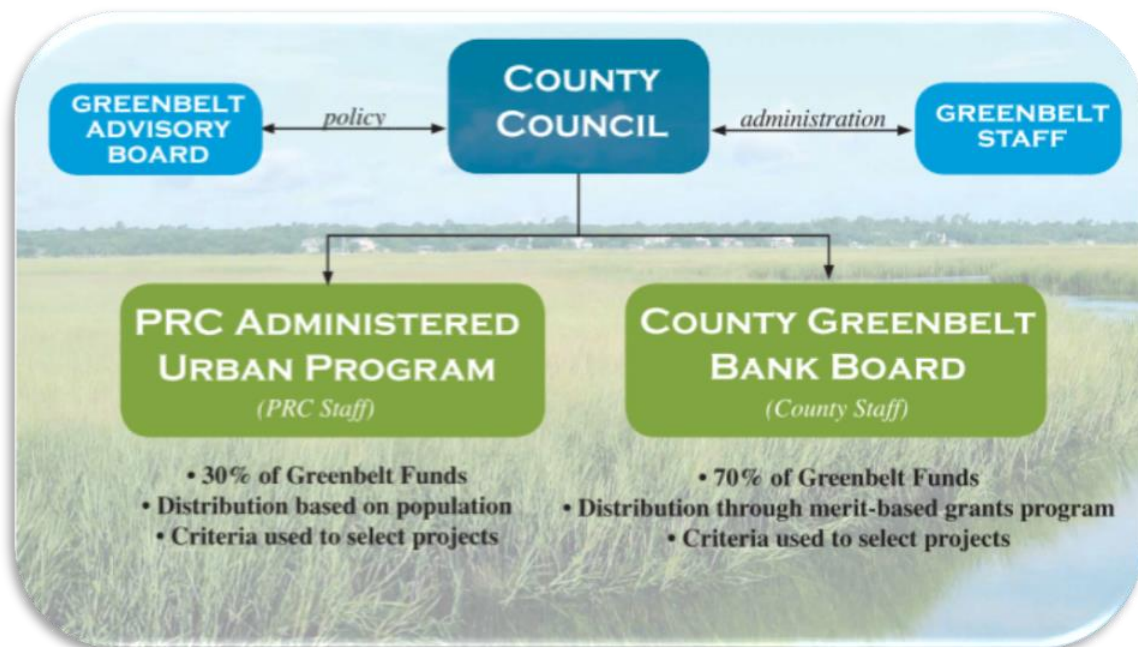
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The following sections of the Capital Projects: Transportation Sales Tax includes detailed discussion of the 1st TST: Greenbelt Program and the 1st TST: Roads Program.

1st Transportation Sales Tax - Greenbelts Program

The capital portion of the Greenbelt program is funded from Pay-As-You-GO (PAYGO) funds and 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.



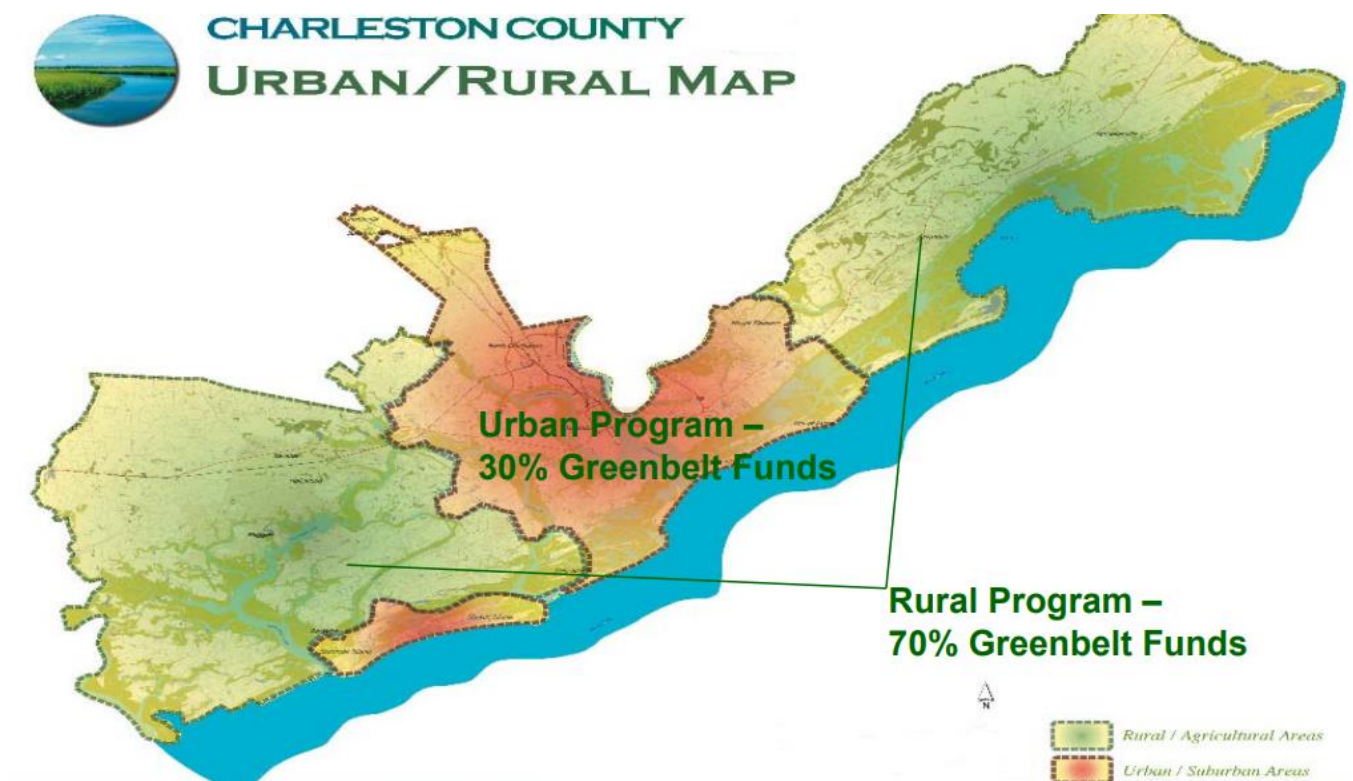
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

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.



CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The diagram below highlights the accomplishments of the Greenbelt Program:



Impact on the Operating Budget

Although entities receiving the greenbelt funds are responsible for operating and maintaining the purchased or developed property, the County is responsible for monitoring the properties. The monitoring cost is funded from the Transportation Sales Tax and is included in the operating portion of the Comprehensive Plan of Expenditures and in the FY 2018 Greenbelt Programs budget.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

1st Transportation Sales Tax: Roads Program

During FY 2017, the County Council Chairman created the Half-Cent Sales Tax Oversight Committee to oversee both the Transportation Sales Taxes. The committee meets on a monthly basis and provides direction and policy to the roads program.

The Comprehensive Transportation Plan consists of two types of projects, allocation projects and large-scale projects. The allocation projects generally fall within the areas of resurfacing, small paving, bike and pedestrian, intersection improvements, drainage improvements and contributions to the Charleston County Public Works Department. Selection criteria factors in road condition and community need.

In addition, there are several large-scale projects that were primarily 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 large-scale projects are financed by PAYGO, past bonds and other external funding; and the projects are included in the capital portion of the Comprehensive Plan of Expenditures.

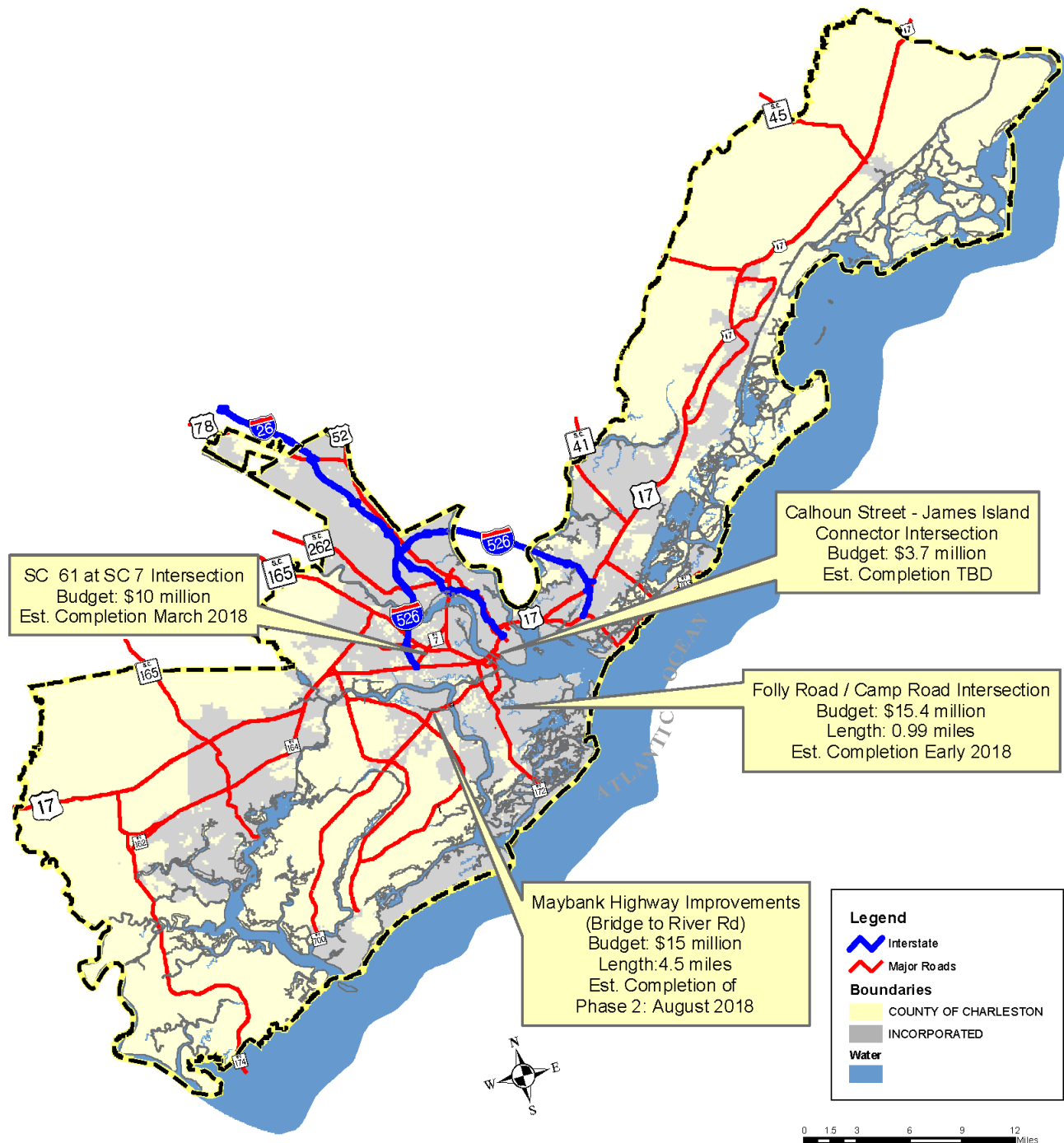
The map on the next page provides a project outline of the major transportation projects that are in progress during FY 2018. The map highlights the location, the budget, the length of the road and the estimated completion date.

Impact on the Operating Budget

Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures for the roads program to be minimal. The majority of the funds is utilized for infrastructure repairs and improvements. There is a significant savings to the County's General Fund due to this program's existence.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

1st TST FY 2018 Major Projects



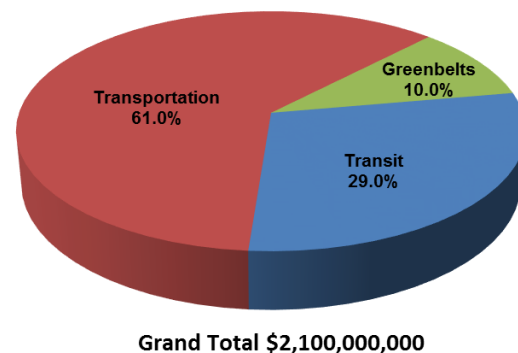
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Overview of the 2nd Transportation Sales Tax

A 2nd TST program was developed and approved by voters of Charleston County via a referendum in November 2016 to provide additional funds for green space, transportation and mass transit. The 2nd TST lasts for 25 years or until the projected \$2.1 billion is collected – whichever comes first. The 2nd TST overlaps the 1st TST for 13 years from FY 2018 to FY 2030. Revenues from the 2nd TST are allocated among the same three programs as the 1st TST. 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 2nd TST began in May 2017, and will continue for 25 years or until \$2.1 billion is collected – whichever comes first. The sales tax revenues will be allocated to greenbelts, transportation, and transit as follows:

Allocation of 2nd Transportation Sales Tax Revenue



County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax fund each year in June. The FY 2018 – FY 2022 plan includes \$318.5 million in capital projects for the components of the Transportation Sales Tax: greenbelts, roads, and transit.

2nd Transportation Sales Tax Cost Summary

(in thousands)

	Prior	2018	2019	2020	2021	2022	Total
CULTURE/RECREATION							
Greenbelt Purchases	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 30,000
Culture/Recreation Total	-	5,000	5,000	5,000	5,000	10,000	30,000
GENERAL GOVERNMENT							
Bus Rapid Transit	-	-	2,900	2,900	2,900	9,000	17,700
General Total	-	-	2,900	2,900	2,900	9,000	17,700
PUBLIC WORKS							
Roads: Rural Allocation	-	2,000	2,100	2,100	2,200	2,300	10,700
Roads: Regional	-	15,100	22,300	40,500	72,700	72,800	223,400
Roads: Municipal	-	-	4,500	4,500	6,000	21,700	36,700
Public Works Total	-	17,100	28,900	47,100	80,900	96,800	270,800
GRAND TOTAL	\$ -	\$ 22,100	\$ 36,800	\$ 55,000	\$ 88,800	\$ 115,800	\$ 318,500

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Funding the Projects

For the 2nd TST, the County is attempting to maximize the Pay-As-You-Go funding for projects during the early phases of the projects. When the projects enter the construction phase, the County plans to use a combination of Pay-As-You-Go funding and future bond issues.

2nd Transportation Sales Tax Sources

(in thousands)

	Prior	2018	2019	2020	2021	2022	Total
Greenbelts PAYGO	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 20,000
Roads PAYGO	-	17,100	28,900	47,100	36,800	34,600	164,500
Transit PAYGO	-	-	2,900	2,900	2,900	-	8,700
Greenbelts Bonds	-	-	-	-	-	50,000	50,000
Roads Bonds	-	-	-	-	-	500,000	500,000
Transit Bonds	-	-	-	-	-	50,000	50,000
GRAND TOTAL	\$ -	\$ 22,100	\$ 36,800	\$ 55,000	\$ 44,700	\$ 634,600	\$ 793,200

The following sections of the Capital Projects: Transportation Sales Tax includes detailed discussion of the 2nd TST: Greenbelts Program, 2nd TST: Roads Program and 2nd TST: Transit.

2nd Transportation Sales Tax - Greenbelts Program

The Greenbelt Advisory Board is currently awaiting the completion of their 5-year plan review before determining a Comprehensive Plan of Expenditures for the 2nd Transportation Sales Tax funds. This process requires an inventory of green space, a determination of public need, a determination of available resources, and a board recommendation to County Council.

2nd Transportation Sales Tax – Roads Program

The Charleston County Council Chairman created a Half-Cent Sales Tax Oversight Committee of four Council Members to provide direction and policy related to the 2nd TST.

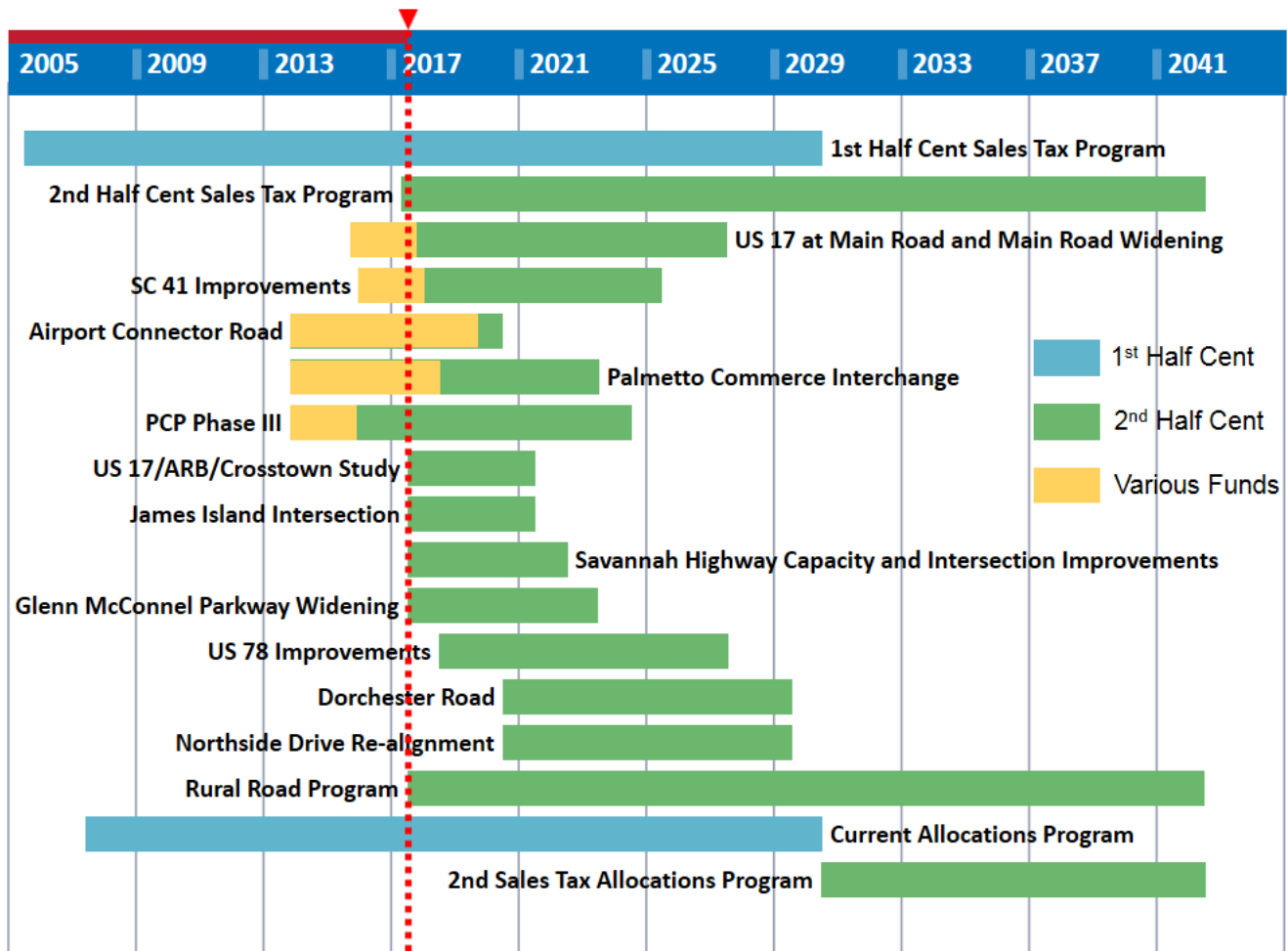
The Comprehensive Transportation Plan consists of two types of projects, annual allocations and large-scale projects. Initially, the allocation projects are for rural roads which are funded through Pay-As-You-Go funding. After the 1st TST ends in FY 2030, the allocations will expand to include resurfacing, small paving, bike and pedestrian, and intersection improvements. Selection criteria incorporates road condition and community need.

In addition, there are several large-scale projects that are funded through Pay-As-You-Go funding and future bonds approved by referendums passed in 2016. The bond funds will provide additional funding over the Pay-As-You-Go funding when the construction phase of the larger projects begin.

The graph on the next page provides a summary of the major transportation projects with a related timeline.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

2nd TST: FY 2018 Major Road Projects



Impact on the Operating Budget

Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures for the roads program to be minimal. The majority of the funds is utilized for infrastructure repairs and improvements. There is a significant savings to the County's General Fund due to this program's existence.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

2nd Transportation Sales Tax - Transit Program

The County plans to allocate up to \$180 million to CARTA for a Rapid Bus Transit system, a system of rubber tired buses that operate like a conventional rail in its own dedicated guideway or in mixed traffic. A study was conducted to identify a transit alternative that will improve transit service and enhance regional mobility along the 22-mile I-26 corridor connecting Summerville, North Charleston, and Charleston. As a result of the study, the US 78/US 52 (Rivers Avenue) route was recommended to move forward into planning and design. The recommendation includes 16 hybrid-electric articulated vehicles operating in a semi-exclusive guideway with transit signal priority. The planned service originates in Summerville and ends in downtown Charleston at Line Street. The plan calls for 18 stations with park & rides, transit hubs, and neighborhood stops serving major activity centers such as Summerville, Trident Health/CSU, Northwoods Mall, North Charleston, the Amtrak Station, and downtown Charleston. With a 60-minute travel time and service every 10 minutes in the peak and 20 minutes in the off peak, the BRT line will provide a fast and reliable alternative to sitting in traffic.

Following is a summary of the Bus Rapid Transit (BRT) recommendation:

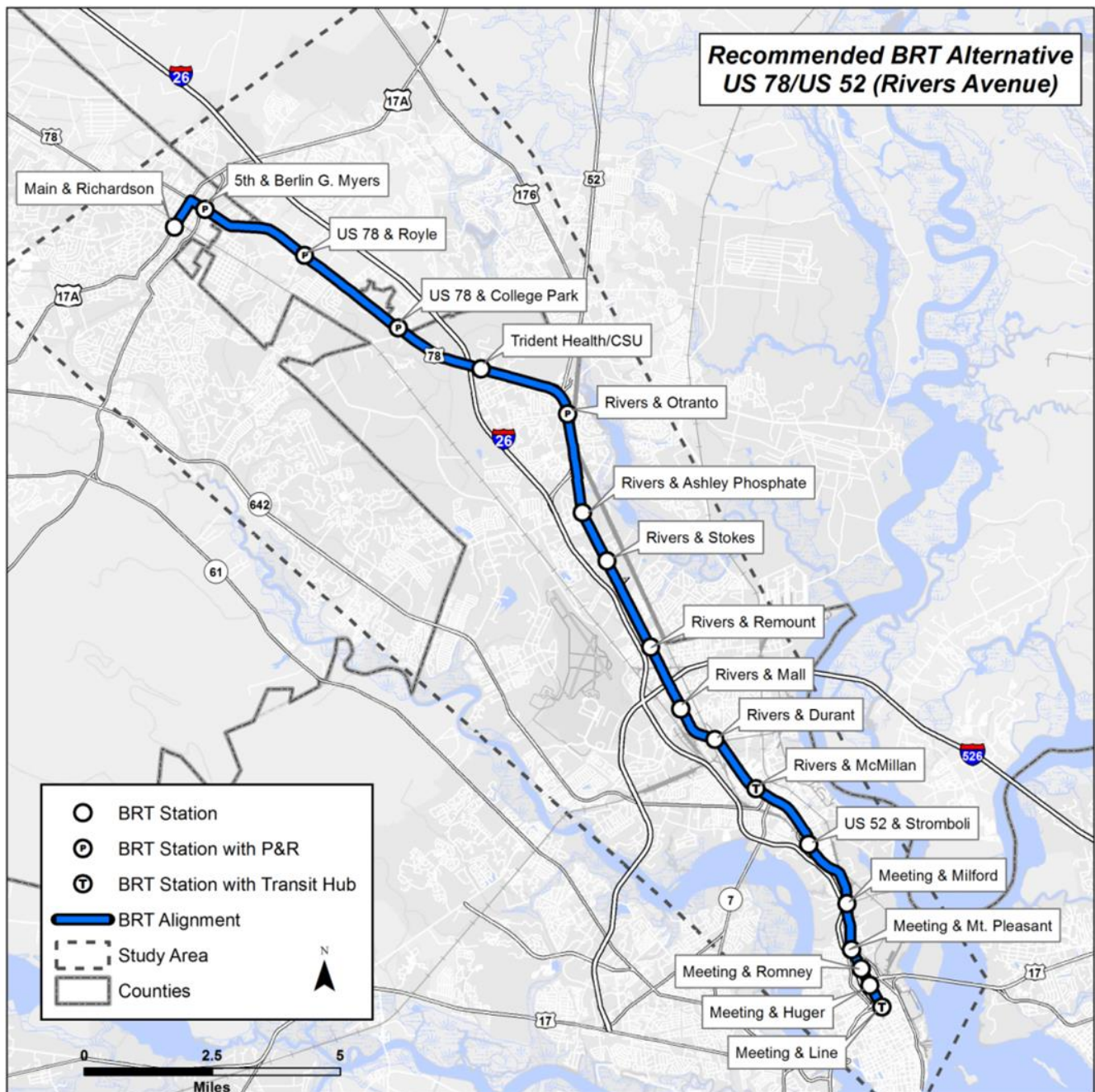
Corridor Length:	23.1 Miles (Semi Exclusive Guideway & Mixed Traffic)
Number of Stations:	18 (Park & Rides, Transit Hubs, & Neighborhood Stations)
One-Way Travel Time:	60 Minutes (Includes Station Delay Time)
Number of Vehicles:	16 Articulated/Hybrid Electric (or other clean fuel)
Planning Level Estimated Capital Construction Costs:	\$360 Million (\$15.5M per Mile) Up to 80% can be funded with federal funds (typically 60%)
Planning Level Annual Operating Costs:	\$5.9 Million / Year
Total Annual BRT Transit Trips/Systemwide Transit Trips:	2 Million BRT Trips/6.5 Million Systemwide
Total Daily Trips/"New" Transit Trips:	6,874 Daily BRT Trips/3,772 "New" Transit Trips (from other modes)

Impact on the Operating Budget

The Council of Governments has estimated that the annual operating costs are \$5.9 million. The 2nd TST estimated that the local match for operating the BRT would be approximately \$4.0 million beginning in FY 2028.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The proposed route for the Bus Rapid Transit (BRT):



CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

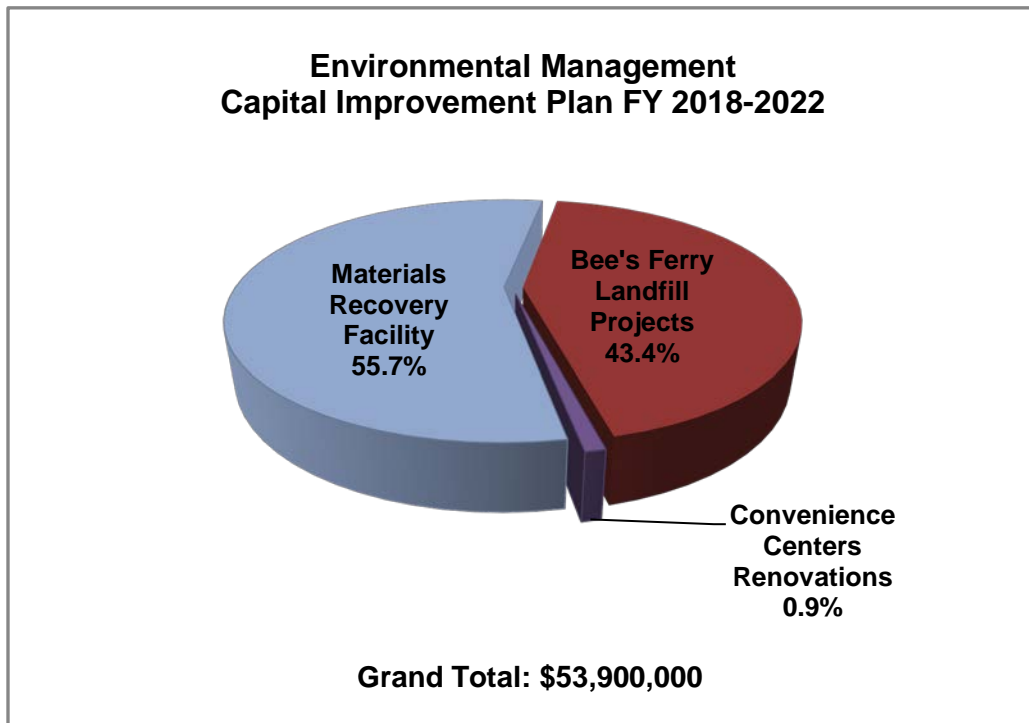
Environmental Management Capital Improvement Plan

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.

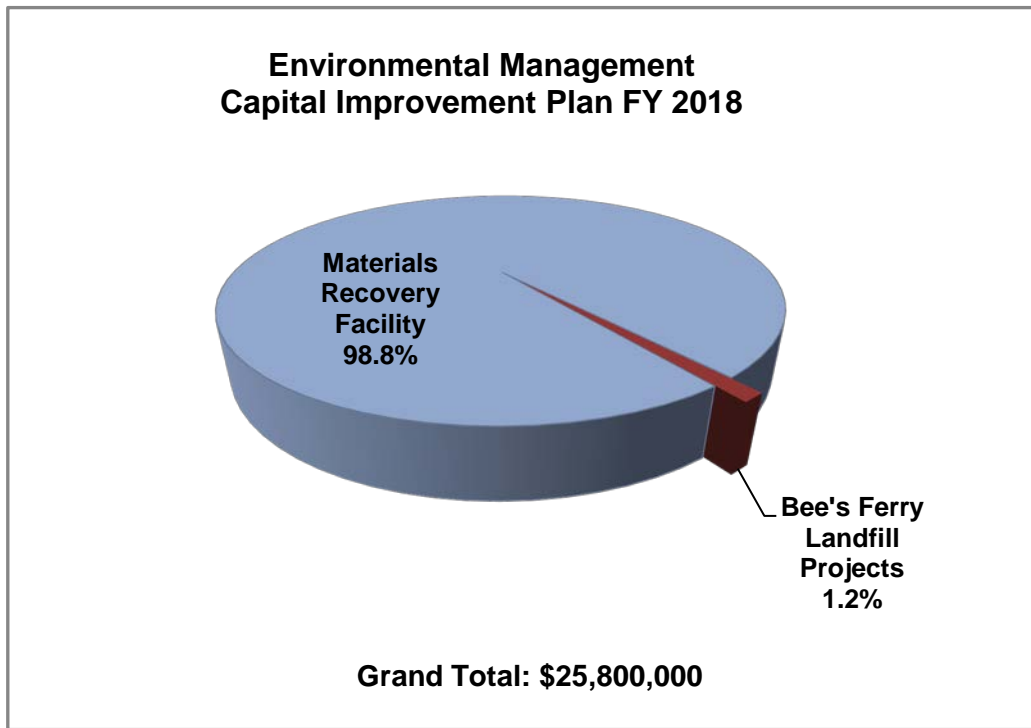
Environmental Management Project Cost Summary *

Project Title	Prior	2018	2019	2020	2021	2022	Beyond	Project Total
Public Works								
Bee's Ferry Landfill-Lined Cells	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ -	\$ -	\$ 10,000	\$ 19,000
Bee's Ferry Landfill-Infrastructure	-	-	1,350	2,150	-	-	-	3,500
Bee's Ferry Landfill-Leachate	200	300	100	100	100	100	-	900
Convenience Centers Renovations	-	-	250	250	-	-	-	500
Materials Recovery Facility	4,500	25,500	-	-	-	-	-	30,000
GRAND TOTAL	\$ 4,700	\$ 25,800	\$ 7,700	\$ 5,500	\$ 100	\$ 100	\$ 10,000	\$ 53,900

* Amounts in thousands of dollars



CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT



Funding the CIP

The funding for this plan will come from the use of existing funds or from future operating revenues as necessary.

Environmental Management Source Summary *

Funding Source	Prior	2018	2019	2020	2021	2022	Beyond	Total
Existing Funds	\$ 30,200	\$ 300	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ 31,850
Future Sources	-	-	6,350	5,500	100	100	10,000	22,050
GRAND TOTAL	\$ 30,200	\$ 300	\$ 7,700	\$ 5,500	\$ 100	\$ 100	\$ 10,000	\$ 53,900

* 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. These costs, and in some instances savings, are detailed for each project.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Bee's Ferry Landfill – Lined Cells

Cell 4 prepared for solid waste



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental
Management

Duration: 2019-2020

Total Project Cost:
\$19,000,000

DESCRIPTION

The next cell will need to be constructed and operational prior to the previous cell reaching capacity. Funding will support the design and construction of the next cell in two phases during FY 2019 and FY 2020. A future cell is anticipated in FY 2025.

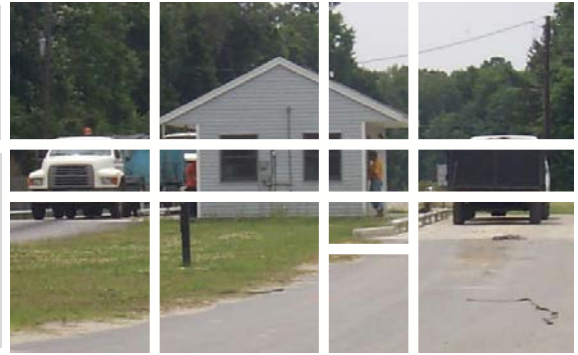
EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$0	\$6,000	\$3,000	\$0	\$0	\$10,000	\$19,000
FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Existing Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Future Sources	0	0	6,000	3,000	0	0	10,000	19,000
GRAND TOTAL	\$0	\$0	\$6,000	\$3,000	\$0	\$0	\$10,000	\$19,000
O&M Costs (Savings)		2018	2019	2020	2021	2022	*Amounts in thousands of dollars	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
Grand Total		\$0	\$0	\$0	\$0	\$0		

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 MANAGEMENT

Bee's Ferry Landfill – Infrastructure



Truck scales at Bee's Ferry

Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental
Management

Duration: 2019-2020

Total Project Cost:
\$3,500,000

DESCRIPTION

Improvements will be made to the Bee's Ferry Landfill over a two-year period to increase operational efficiencies. Phase I will include funds to pave approximately 1 mile of existing roads and to construct a new scale house and scales. Phase 2 will include funds to construct a new Household Hazardous Waste (HHW) Center and administrative building. Additional operating funds are included to support the temporary relocation of HHW operations to Romney Street until construction is completed.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$0	\$1,350	\$2,150	\$0	\$0	\$0	\$3,500

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Existing Funds	\$0	\$0	\$1,350	\$0	\$0	\$0	\$0	\$1,350
Future Sources	0	0	0	2,150	0	0	0	2,150
GRAND TOTAL	\$0	\$0	\$1,350	\$2,150	\$0	\$0	\$0	\$3,500

O&M Costs (Savings)	2018	2019	2020	2021	2022
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	100	100	100	100
Grand Total	\$0	\$100	\$100	\$100	\$100

*Amounts in thousands of dollars

Operation & Maintenance Impacts

FY2019 operating costs will fund the temporary relocation of HHW to Romney Street. With the addition of one new facility, additional utilities and building maintenance costs will be required in the FY 2020 operating budget.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

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: 2017-2022

Total Project Cost:
\$900,000

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. The 3,300 linear feet sewer line will convey leachate from two 250,000 gallon tanks to a Charleston Water System manhole that is located on the Bees Ferry Landfill property. The leachate is created by stormwater coming in contact with municipal solid waste. The leachate is pumped from the bottom of the landfill to the two holding tanks. The County currently removes the leachate by tanker truck. The sewer line will eliminate those costs.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$200	\$300	\$100	\$100	\$100	\$100	\$0	\$900

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Existing Funds	\$200	\$300	\$0	\$0	\$0	\$0	\$0	\$500
Future Sources	0	0	100	100	100	100	0	400
GRAND TOTAL	\$200	\$300	\$100	\$100	\$100	\$100	\$0	\$900

O&M Costs (Savings)	2018	2019	2020	2021	2022
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	(30)	(31)	(32)	(32)	(32)
Grand Total	(\$30)	(\$31)	(\$32)	(\$32)	(\$32)

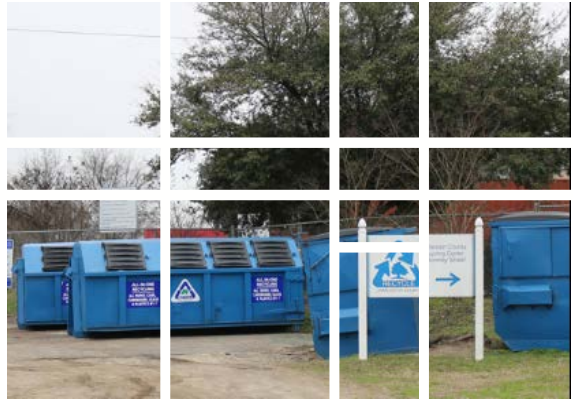
**Amounts in thousands of dollars*

Operation & Maintenance Impacts
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.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Convenience Centers Renovations

One of many convenience centers located throughout Charleston County



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental Management

Duration: 2019-2020

Total Project Cost:
\$500,000

DESCRIPTION

Charleston County currently operates eight manned convenience centers, which are in need of modernization. Funds will be used to renovate existing site attendant offices, install plumbing and restrooms, and provide additional security and the re-assignment of existing staff. Plans are included for the establishment of one additional site required for constituents of the Ladson area or District 3. This additional convenience center will be co-located at the Palmetto Commerce Parkway Materials Recycling Facility (MRF).

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$0	\$0	\$250	\$250	\$0	\$0	\$0	\$500

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Future Sources	\$0	\$0	\$250	\$250	\$0	\$0	\$0	\$500
GRAND TOTAL	\$0	\$0	\$250	\$250	\$0	\$0	\$0	\$500

O&M Costs (Savings)	2018	2019	2020	2021	2022
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	10	10	10
Grand Total	\$0	\$0	\$10	\$10	\$10

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

There will be no increase in personnel costs due to reassignment of current staff. Operating costs will increase to support higher utilities and expenditures required for the new site.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

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:
\$30,000,000

DESCRIPTION

The Materials Recovery Facility at 13 Romney Street in Downtown Charleston is over 20 years old, utilized outdated equipment and had limited acreage for program expansion. A new state-of-the-art Materials Recovery Facility will be constructed at Palmetto Commerce Parkway. It will measure approximately 47,000 square feet. The MRF will have the capacity to process 36,000 tons of recyclables annually. All recyclable processing will be contained inside the facility. The MRF will receive, sort and compact recyclable materials into bales for outbound shipment; and then manufacturing facilities will use the recyclables to make new products. The new facility will be completed by July 2018.

EXPENDITURES	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
	\$4,500	\$25,500	\$0	\$0	\$0	\$0	\$0	\$30,000

FUNDING SOURCE	PRIOR	2018	2019	2020	2021	2022	BEYOND	TOTAL
Existing Funds	\$4,500	\$25,500	\$0	\$0	\$0	\$0	\$0	\$30,000
GRAND TOTAL	\$4,500	\$25,500	\$0	\$0	\$0	\$0	\$0	\$30,000

O&M Costs (Savings)	2018	2019	2020	2021	2022
New Revenues	\$0	(\$3,500)	(\$3,500)	(\$3,500)	(\$3,500)
Personnel	0	0	0	0	0
Operating	0	300	300	300	300
Grand Total	\$0	(\$3,200)	(\$3,200)	(\$3,200)	(\$3,200)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts
During FY2018, the County is sending its recyclables to Horry County for processing at a cost of \$2.9 million. Some additional cost is expected to operate the new facility, however, additional revenue is anticipated



End Section

DEBT SERVICE

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. All major types of debt are authorized by resolution of County Council. Where advantageous,

Financial Policies

- *Debt Management Policy #1: The County shall only use long-term debt for capital projects or equipment.*
 - *When current revenues are not sufficient to use pay-as-you-go funding.*
 - *When the useful life of the project or equipment equals or exceeds the term of financing.*

the County 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.

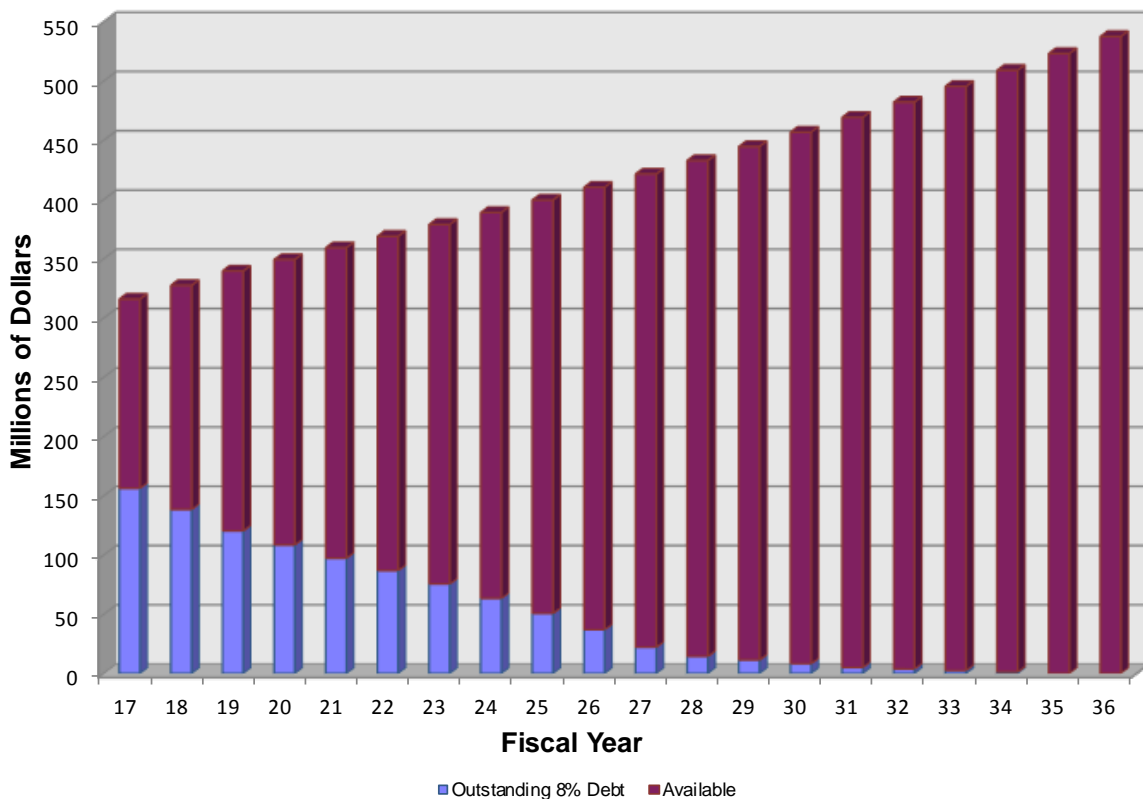
The County can borrow up to \$305.3 million or 8% of the assessed property value. The County has borrowed \$175.4 million of the limit, as of June 30, 2017; and the County has the capacity to borrow \$129.9 million more. The following table and graph outline components of the County's eight percent debt limit.

Current Constitutional 8% Debt (in Millions of Dollars)

Total Assessment at June 30, 2017	\$3,816.2
Constitutional Debt Limit (8% of Assessment)	\$305.3
Outstanding 8% Debt	\$175.4
Available Capacity	\$129.9

Current Constitutional 8% Debt

(Assumptions: Anticipated New Debt Not Reflected;
3.75% Growth for FY18, 4.0% Growth for FY19 and FY20, and 3.0% Growth for FY21 and beyond)



DEBT SERVICE

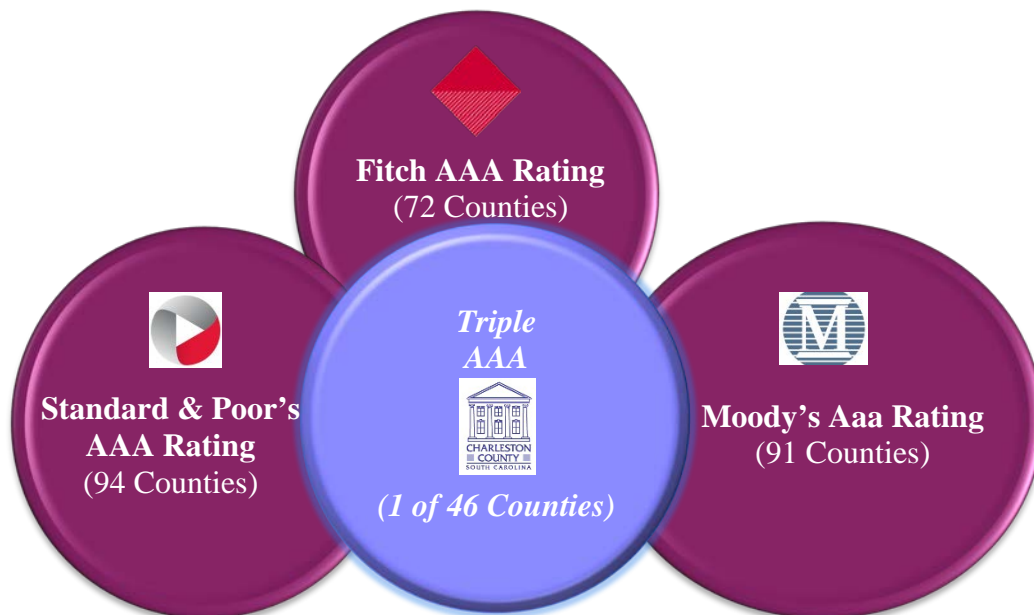
Financial Policies

- *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

91 have an Aaa rating from Moody's Investors Service

94 have an AAA rating from Standards and Poor's Rating Services

72 have an AAA rating from Fitch Ratings.

ONLY 46 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, 2017, outstanding debt is \$773.9 million (principal payments of \$578.2 million and interest payments of \$195.7 million).

Debt Issues		
	Original	Outstanding
2007 GOB	\$ 44.7	\$ 3.2
2007 GOB Transportation Sales Tax Referendum	89.4	7.0
2009 GOB	50.0	6.8
2009 GOB Refunding	20.8	1.6
2011 GOB (Sales Tax)	167.0	140.7
2011 GOB	27.1	22.6
2012 GOB (Sales Tax) Refunding	32.1	28.3
2013 GOB (Sales Tax) Refunding	70.1	70.1
2013 GOB Refunding	30.7	22.9
2013 GOB Refunding (Taxable)	28.9	28.9
2014 GOB	15.0	8.9
2014 GOB Refunding (Taxable)	14.3	3.7
2015 GOB	18.8	18.2
2015 GOB Awendaw McClellanville Fire District	2.1	1.9
2015 GOB Refunding	56.7	56.7
2015 GOB (Sales Tax) Refunding	46.3	46.3
2001 SC Transportation Infrastructure Bank Loan	39.4	24.0
2013 Special Source Revenue Bond	86.4	86.4
TOTAL	\$ 839.8	\$ 578.2

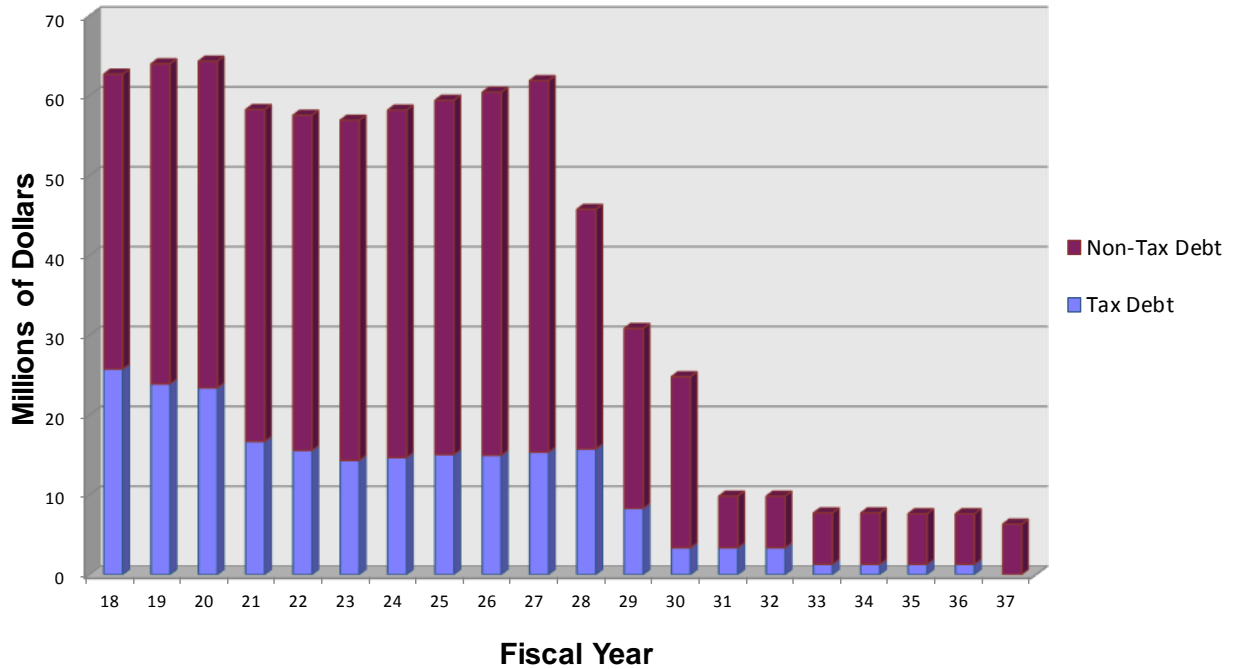
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

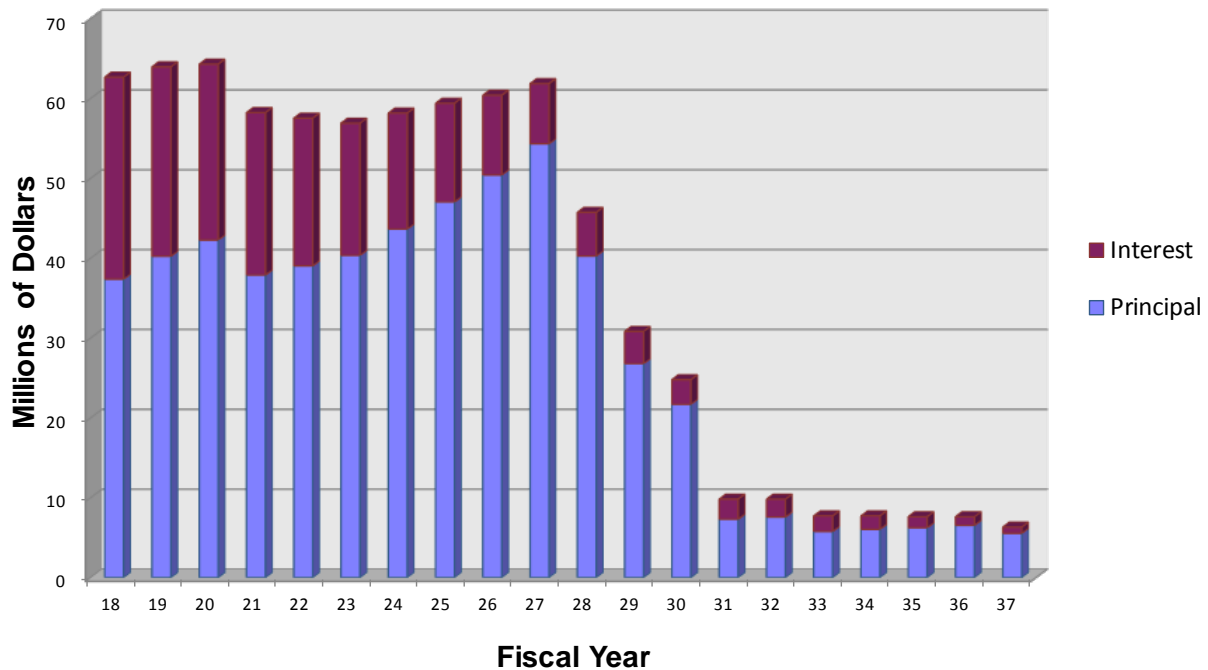
Fiscal Year	18	19	20	21	22	23-27	28-32	33-37	Beyond	TOTAL
Tax Supported										
Principal	\$ 19.0	\$ 17.8	\$ 17.9	\$ 11.6	\$ 11.0	\$ 59.8	\$ 31.5	\$ 4.9	\$ -	\$ 173.5
Interest	6.7	6.1	5.5	5.0	4.5	14.4	2.6	0.5	-	45.3
Subtotal	25.7	23.9	23.4	16.6	15.5	74.2	34.1	5.4	-	218.8
Revenue/Fee Supported										
Principal	18.3	22.5	24.4	26.2	28.0	175.9	72.1	25.3	12.0	404.7
Interest	18.6	17.6	16.5	15.3	14.0	46.5	14.7	6.5	0.7	150.4
Subtotal	36.9	40.1	40.9	41.5	42.0	222.4	86.8	31.8	12.7	555.1
Total										
Principal	37.3	40.3	42.3	37.8	39.0	235.7	103.6	30.2	12.0	578.2
Interest	25.3	23.7	22.0	20.3	18.5	60.9	17.3	7.0	0.7	195.7
TOTAL ANNUAL DEBT	\$ 62.6	\$ 64.0	\$ 64.3	\$ 58.1	\$ 57.5	\$ 296.6	\$ 120.9	\$ 37.2	\$ 12.7	\$ 773.9

DEBT SERVICE

Tax versus Non-Tax Debt



Principal versus Interest



DEBT SERVICE

Future Debt Service

Looking forward, the County anticipates borrowing approximately \$103 million during FY 2018 for Public Works equipment, the Azalea Compound, the Library expansion and other facilities. In addition, the County plans to borrow approximately \$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 2018, FY 2019 and FY 2021 from the issuance of new debt. When the premiums and existing sources are combined with the use of fund balance, the result is no millage increase for the Debt Service Fund through FY 2022.

Debt Management Plan						
	Fiscal Year					
	FY18	FY19	FY20	FY21	FY22	TOTAL
Revenues						
Existing Sources	\$ 33.6	\$ 33.4	\$ 33.5	\$ 34.2	\$ 36.3	\$ 134.7
Additional Revenues	8.8	5.6	0.0	2.1	0.0	16.5
Subtotal	42.4	39.0	33.5	36.3	36.3	151.2
Disbursements						
Existing Disbursements	32.5	34.4	28.1	16.1	28.3	111.1
Additional Disbursements Resulting from New Debt	2.7	10.5	12.8	14.0	12.5	40.0
Subtotal	35.2	44.9	40.9	30.1	40.8	151.1
Increase (use) of Fund Balance	\$ 7.2	\$ (5.9)	\$ (7.4)	\$ 6.2	\$ (4.5)	\$ 0.1

LONG-TERM FINANCIAL PLANNING

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 \$380.9 million or 71% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$235.6
Debt Service Fund	32.5
Transportation Sales Tax Special Revenue Fund (1 st)	53.8
Transportation Sales Tax Special Revenue Fund (2 nd)	25.1
Environmental Management Enterprise Fund	33.8

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 – These five-year plans are required by the County ordinances that established the Transportation Sales Taxes. These plans include 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.

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.

LONG-TERM FINANCIAL PLANNING

General Fund Five-year Forecast

Assumptions:

- Revenues

- | |
|----|
| #1 |
|----|

 ○ Property tax base is estimated to grow 3.75% for FY 2018; 4% for FY 2019; 4% for FY 2020; 3% for FY 2021 and 3% for FY 2022.
- | |
|----|
| #2 |
|----|

 ○ Sales taxes are estimated to grow at 4% annually.
- | |
|----|
| #3 |
|----|

 ○ Interest income is anticipated to increase from 1% earnings in FY 2018 to 1.25% in FY 2019, 1.50% in FY 2020, 1.75% in FY 2021 and 2.00% in FY 2022.
- | |
|----|
| #4 |
|----|

 ○ Based on historical performance, an additional 0.5% of overall revenues is anticipated over budget.

- Expenditures

- | |
|----|
| #5 |
|----|

 ○ Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit (retirement) increases. In addition to the normal estimated increases, the phase-in of a market study implemented in FY 2018 is included in FY 2019.
- | |
|----|
| #6 |
|----|

 ○ 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 2019 projections. In addition, operating costs for facilities maintenance are reduced from \$10 million in FY 2018 to \$5 million in FY 2019 pending the completion of a facilities evaluation.
- | |
|----|
| #7 |
|----|

 ○ Capital expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.
- | |
|----|
| #8 |
|----|

 ○ Based on historical performance, 1.0% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- | |
|----|
| #9 |
|----|

 ○ Based on previous years, \$2.0 to \$2.2 million is estimated for outstanding encumbrances at year end and another \$3.0 to \$3.2 million is projected for ongoing projects (designations). These amounts are included in the Restricted: Internal category of fund balance.

Challenges:

- Additional revenues may be needed to fund the rising operating costs for facilities maintenance.
- 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 PLANNING

General Fund Five-year Forecast (continued)

		FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected
Beginning Balance, July 1		\$ 69,044,777	\$ 69,694,777	\$ 68,925,200	\$ 69,812,992	\$ 70,331,170
Revenues:						
Property Tax	#1	99,756,000	103,778,000	107,906,000	110,498,000	113,116,000
Sales Tax	#2	64,000,000	66,560,000	69,220,000	71,990,000	74,870,000
Licenses and Permits		5,655,800	5,707,400	5,757,800	5,809,400	5,859,800
Intergovernmental		26,566,365	26,302,394	26,379,010	26,275,510	26,520,005
Charges and Fees		21,660,150	21,943,150	22,236,150	22,272,650	22,636,650
Fines and Forfeitures		1,420,200	1,410,200	1,410,200	1,410,200	1,410,200
Interest	#3	2,164,500	2,704,500	3,244,500	3,784,500	4,324,500
Miscellaneous		5,555,314	5,600,500	5,698,500	5,798,500	5,900,500
Leases and Rentals		101,000	102,000	103,000	104,000	105,000
Unanticipated: 0.5%	#4	2,270,000	2,340,000	2,420,000	2,480,000	2,550,000
Interfund Transfer In		3,749,988	3,749,988	3,749,988	3,749,988	3,749,988
Total Available		301,944,094	309,892,909	317,050,348	323,985,740	331,373,813
Expenditures:						
Personnel	#5	139,630,499	145,707,404	150,078,626	154,580,985	159,218,414
Operating	#6	85,877,604	89,453,657	91,242,730	93,067,585	94,928,897
Capital	#7	4,783,270	3,858,935	3,936,000	4,015,000	4,095,000
Lapse: 1.0%	#8	(3,380,000)	(3,510,000)	(3,600,000)	(3,700,000)	(3,790,000)
Lapse: Enc & Desig	#9	(5,000,000)	(5,100,000)	(5,202,000)	(5,306,000)	(5,412,000)
Interfund Transfer Out		10,337,944	10,557,712	10,782,000	10,997,000	11,212,000
Total Disbursements		232,249,317	240,967,708	247,237,356	253,654,570	260,252,311
Nonspendable		777,478	777,000	777,000	777,000	777,000
Restricted: Internal		55,188,124	56,706,334	58,149,336	59,629,061	61,102,932
Available		13,729,175	11,441,866	10,886,656	9,925,109	9,241,570
Ending Balance, June 30		\$ 69,694,777	\$ 68,925,200	\$ 69,812,992	\$ 70,331,170	\$ 71,121,502

LONG-TERM FINANCIAL PLANNING

Debt Management Plan

Assumptions:

- Revenues

#1

- Property tax base is estimated to grow 3.75% for FY 2018; 4% for FY 2019; 4% for FY 2020; 3% for FY 2021 and 3% for FY 2022.

#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.

- Expenditures

#3

- Debt service includes scheduled payments for existing debt and for an estimated \$76 million issue for Public Works equipment (short-term borrowing), the Charleston County Libraries, and other facilities in FY 2018; \$36 million issue for radio equipment (short-term borrowing), the Juvenile Detention Center, and the Charleston County Libraries in FY 2019; and \$44 million for equipment (short-term borrowing) and the Azalea Compound in FY 2021.

Challenges:

- There are no significant challenges for the Debt Service Fund.

	FY 18 Projected	FY 19 Projected	FY 20 Projected	FY 21 Projected	FY 22 Projected
Beginning Balance, July 1	\$ 17,785,492	\$ 25,057,054	\$ 19,207,725	\$ 11,839,566	\$ 18,122,285
Property Tax #1	22,361,000	23,173,000	24,010,000	24,658,000	25,336,000
Intergovernmental	82,977	82,977	82,977	82,977	82,977
Interest	175,000	175,000	175,000	175,000	175,000
Miscellaneous	171,428	171,428	171,428	171,428	171,428
Debt Proceeds #2	8,845,188	736,437	-	2,141,470	-
Interfund Transfer In	8,124,800	8,314,000	8,534,000	8,667,000	8,797,000
Total Available	57,545,885	57,709,896	52,181,130	47,735,441	52,684,690
Expenditures:					
Operating	107,000	99,000	91,000	83,000	75,000
Debt Service #3	32,381,831	38,403,171	40,250,564	29,530,156	38,941,494
Total Disbursements	32,488,831	38,502,171	40,341,564	29,613,156	39,016,494
Restricted: External	6,182,506	530,294	-	1,730,108	-
Restricted: Internal	18,507,898	18,310,781	11,472,916	14,795,298	12,071,317
Available	366,650	366,650	366,650	1,596,879	1,596,879
Ending Balance, June 30	\$ 25,057,054	\$ 19,207,725	\$ 11,839,566	\$ 18,122,285	\$ 13,668,196

LONG-TERM FINANCIAL PLANNING

1st Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues

- #1 ○ The first 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.
- #4 ○ Interfund transfers out are projected to be higher in FY 2018 to fund disaster-related costs from the Severe Storms/Flooding in October 2015 and Hurricane Matthew in October 2016. In addition, the interfund transfers out are anticipated to be higher in FY 2022 for additional greenspace and road projects.

Challenges:

- Undertaking new projects that were not anticipated in the 25-year plan may reduce, delay, or eliminate planned projects.

		FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected
Beginning Balance, July 1		\$ 19,666,935	\$ 16,246,000	\$ 20,983,000	\$ 26,849,000	\$ 33,673,000
Revenues	#1	56,545,000	58,805,000	61,155,000	63,599,000	66,141,000
Total Available		76,211,935	75,051,000	82,138,000	90,448,000	99,814,000
Expenditures:						
Personnel	#2	1,008,332	1,039,000	1,070,000	1,102,000	1,135,000
Operating	#3	9,874,019	10,232,000	10,604,000	10,992,000	11,393,000
Capital		-	-	-	-	-
Debt Service		29,452,584	29,297,000	30,115,000	31,181,000	32,022,000
Interfund Transfer Out	#4	19,631,000	13,500,000	13,500,000	13,500,000	26,000,000
Total Disbursements		59,965,935	54,068,000	55,289,000	56,775,000	70,550,000
Restricted: Internal		2,438,078	3,688,000	5,015,000	6,423,000	7,916,000
Available		13,807,922	17,295,000	21,834,000	27,250,000	21,348,000
Ending Balance, June 30		\$ 16,246,000	\$ 20,983,000	\$ 26,849,000	\$ 33,673,000	\$ 29,264,000

LONG-TERM FINANCIAL PLANNING

2nd Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues

- #1
 - The second ½ percent Transportation Sales Tax is estimated to grow at 4% annually and reach the \$2.1 billion goal before the end of the 25-year authorization.

- Expenditures

- #2
 - Operating expenditures reflect transit operating and capital costs for fleet replacement and bus rapid transit. The County contributes these funds to a separate regional transit entity.
- #3
 - Interfund transfers out reflect Pay-As-You-Go greenspace and road projects.

Challenges:

- The County is monitoring the cash flow needs for the road projects and the bus rapid transit project to ensure that the debt service is affordable within the available revenues.
- Undertaking new projects that were not anticipated in the 25-year plan may reduce, delay, or eliminate planned projects.

		FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected
Beginning Balance, July 1	\$	-	\$ 25,363,000	\$ 37,668,000	\$ 33,763,000	\$ 42,211,000
Revenues	#1	50,500,000	52,520,000	54,621,000	56,806,000	59,078,000
Total Available		50,500,000	77,883,000	92,289,000	90,569,000	101,289,000
Expenditures:						
Personnel		-	-	-	-	-
Operating	#2	3,055,000	6,327,000	6,422,000	6,619,000	13,890,000
Capital		-	-	-	-	-
Interfund Transfer Out	#3	22,082,000	33,888,000	52,104,000	41,739,000	34,588,000
Total Disbursements		25,137,000	40,215,000	58,526,000	48,358,000	48,478,000
Available		25,363,000	37,668,000	33,763,000	42,211,000	52,811,000
Ending Balance, June 30		<u>\$ 25,363,000</u>	<u>\$ 37,668,000</u>	<u>\$ 33,763,000</u>	<u>\$ 42,211,000</u>	<u>\$ 52,811,000</u>

LONG-TERM FINANCIAL PLANNING

Environmental Management Five-year Forecast

Assumptions:

- Revenues

- #1
 - The revenues are anticipated to increase in FY 2019 when the County resumes operating a recycling facility. In addition, there is an estimated increase in the solid waste user fee for the disposal of waste in FY 2020 (\$10) to balance recurring revenues and recurring expenses and fund capital projects.

- 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, 3% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- #5
 - Interfund transfers out reflect the use of fund balance for the Environmental Management Capital Improvement Plan with the largest portion in FY 2019 and FY 2020 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.

		FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected
Beginning Balance, July 1		\$ 63,878,810	\$ 62,070,464	\$ 56,943,219	\$ 55,616,547	\$ 59,696,525
Revenues	#1	29,078,000	33,230,000	36,895,000	37,633,000	38,385,000
Total Available		92,956,810	95,300,464	93,838,219	93,249,547	98,081,525
Expenditures:						
Personnel	#2	7,231,233	7,448,170	7,671,615	7,901,764	8,138,816
Operating	#3	20,475,113	21,642,475	22,075,325	22,516,831	22,967,168
Capital		3,830,000	3,906,600	3,984,732	4,064,427	4,145,715
Lapse	#4	(950,000)	(990,000)	(1,010,000)	(1,030,000)	(1,060,000)
Interfund Transfer Out	#5	300,000	6,350,000	5,500,000	100,000	2,100,000
Total Disbursements		30,886,346	38,357,245	38,221,672	33,553,021	36,291,700
Nonspendable		34,779,098	34,779,098	34,779,098	34,779,098	34,779,098
Restricted: External		(10,009,968)	(10,009,968)	(10,009,968)	(10,009,968)	(10,009,968)
Restricted: Internal		28,989,052	28,989,052	28,989,052	28,989,052	31,489,052
Available		8,312,282	3,185,037	1,858,365	5,938,343	5,531,644
Ending Balance, June 30		\$ 62,070,464	\$ 56,943,219	\$ 55,616,547	\$ 59,696,525	\$ 61,789,826



End Section

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 third most populated county with approximately 396,484 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 Volvo Car Open tennis tournament.

This annual tennis tournament is the preeminent all-women's professional competition. It is held each year at the Volvo Car Stadium at the Family Circle Tennis Center on Daniel Island. It averages over 90,000 attendees with an estimated direct economic impact of \$30 million. The annual Cooper River Bridge Run 10K has roughly 40,000 participants and an estimated direct economic impact of \$18 million.

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. In December of 2015, the USGA announced that they have awarded the 2019 U.S. Women's Open to the Country Club of Charleston, S.C.

COMMUNITY PROFILE



Riverfront Park - North Charleston

Charleston provides natural beauty, moderate climate, and unmatched quality of life that has been deliberately and carefully preserved. Charleston has become a coveted destination for travel. Readers of leading travel magazines have placed Charleston at the top of list of favorite domestic and world travel destinations. Charleston was named the “No. 1 City in the U.S. and Canada” by *Travel + Leisure World’s Best Awards* for five consecutive years’ straight (2013 through 2017). Charleston has received the similar designation of “No. 1 Top U.S. City” from *Condé Nast Traveler Reader’s Choice Awards* six years straight (2011 through 2016). *Travel & Leisure* magazine

readers also designated Charleston as the No. 2 City in the world. The region’s visitor industry has expanded rapidly over the past few years, experiencing 5.1 million visitors in 2015. The tourism industry contributes more than \$3.7 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 third in container volume along the east and Gulf Coasts and sixth in the nation with cargo valued at more than \$75.8 billion. The Port is considered the most efficient in the nation for its cargo handling systems. Activity is expected to rise over the next decade due to a \$2 billion infrastructure improvement campaign

which includes the construction of the new Hugh K. Leatherman Sr. Terminal on the former Naval Base, deepening the harbor to 52 feet, and other road/rail access and terminal modernization projects. The new 280-acre terminal is expected to open in 2019 (first phase completion – 171 acres) and will increase Charleston’s total container capacity by 50%.



Port of Charleston

COMMUNITY PROFILE

Shipping volume through South Carolina ports increased by 10 percent in Fiscal Year 2017, moving a record 2.14 million twenty-foot equivalent units and posted \$229.4 million in operating revenues (projected). The Ports Authority economic impact for the region is estimated at \$6.3 billion and generates 1 out of every 20 jobs in the Lowcountry.

Military Presence



The military has continued to be a significant presence in the area even after the 1995 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 as well as the 315th Airlift Wing and 628th Air Base Wing. 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, Mercedes-Benz Vans, LLC (Previously known as Daimler Vans Manufacturing) announced plans for a \$500 million van assembly facility for the NAFTA territory to be located in North Charleston, which will include the addition of 1,300 new jobs. The facility, now nearing completion, will create a completely new body shop, a paint shop and an assembly line. Currently, the company re-assembles the vans at a facility inside Palmetto Commerce Parkway. The new facilities will allow Mercedes-Benz Vans 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

The 787-10 Dreamliner, the newest and largest member of Boeing's 787 family of wide-body, fuel efficient planes debuted in June 2016, with President Trump and company dignitaries in attendance. The 787-10 Dreamliner is exclusively built at Boeing's North Charleston facility. The first plane set off on its inaugural flight in March of 2017 and received rave reviews at the 2017 Paris Air Show. Boeing also opened its new, state-of-the-art Dreamliner paint facility. This facility, located on Boeing's North Charleston campus, will simultaneously accommodate two 787-10s at 224 feet long and a wingspan of nearly 200 feet.

COMMUNITY PROFILE

Boeing South Carolina currently employs nearly 7,500. The company now has a total of six facilities and business units; Boeing Final Assembly and delivery site for the 787 Dreamliner, Boeing Interior Responsibility Center, Propulsion South Carolina, Boeing Research & Technology, and two Centers of Excellence – Information Technology and Engineering.

Other elements of the diverse Charleston economy also remain robust. A sample of recent company announcements include T-Mobile US, NCGS, Inc., JEAR Logistics, LLC, Comcast and Call Experts.

Organic growth by the Charleston technology sector has contributed to Charleston economic diversity. Charleston's rapidly growing technology sector has fittingly been dubbed "Silicon Harbor". "Home-grown" information technology and high tech firms such as PeopleMatter/Snagajob, BoomTown, Blue Acorn, and PhishLabs have experienced exponential growth over the years. The Charleston area also hosts numerous firms included in the Inc. 5000 list of fastest-growing companies.

Infrastructure



Palmetto Commerce Parkway

The region's growing international operations, stable businesses and industrial bases have contributed to a diverse economy. The area also benefits from modern airports like Charleston International Airport, superior rail and port access. These valuable assets will continue to benefit the community as leaders strategically implement infrastructure upgrades. The airport completed a four-year long, \$200 million major renovation in the fall of 2016. The South Carolina Ports Authority is in process of completing a \$2 billion port and port-related capital plan (detailed earlier). The county is committed to the continual upgrading of highways. Palmetto Commerce Parkway,

the epicenter of major industrial growth, continues to house a growing number of world-class businesses such as The Boeing Company, Mercedes-Benz Vans, Thyssenkrupp, Cummins Turbo, Shimano, AHT Cooling, TIGHITCO, Wagner Systems, Safran Labinal Power Systems and The Intertech Group.

The area surrounding the Palmetto Commerce Park is rapidly developing. The park is bound to the east by I-26, to the north by Ladson Road and to the south by Ashley Phosphate Road. Several industrial warehouses totaling 1.4 million square feet have recently delivered to market, are under construction or are proposed for development in the next 18 months. Many of these projects are speculative in nature in response to strong demand for commercial real estate and historically low vacancy rates.

COMMUNITY PROFILE

Education

During 2015, over 53,000 students pursued higher education degrees in various Charleston regional 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 May 2017, the Charleston region is experiencing an unemployment rate at 3.1%, compared to the State of South Carolina rate at 3.6% and the national rate at 4.1%.



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>
2016	\$510,041,407	\$3,104,605,470	\$3,614,646,877
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
<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>
2016	11,046	41,682,718	172,879,227
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
<i>NOTE: This information was provided by the Building Inspections Department.</i>			

COMMUNITY STATISTICS

The ten largest taxpayers as of December 2016 are set forth below.

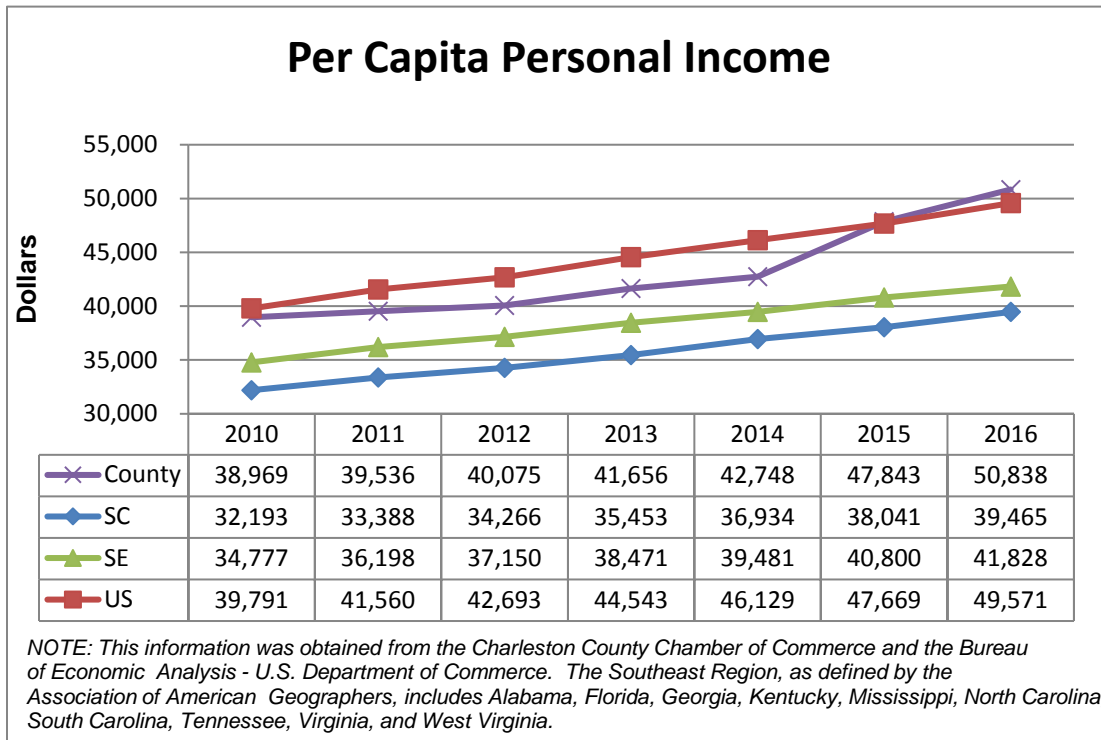
<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
S.C. Electric & Gas	\$65,515,570	Public Utility
Boeing	59,171,387	Manufacturing
Kapstone Kraft	14,164,140	Manufacturing/Chemical
Kiawah Real Estate Company	9,058,050	Real Estate
Bell South	8,062,100	Public Utility
Charleston/North Charleston MSA	6,494,410	Retail
Northwoods Mall CMBS	5,915,360	Retail
Tanger Properties	5,525,820	Retail
Charleston Place LLC	5,759,770	Hotel
Berkeley Electric Co-Op	5,899,960	Public Utility
<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 2016.

<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Joint Base Charleston	22,000	11.74%
Medical University of South Carolina (MUSC)	13,000	6.94%
Boeing Charleston	8,200	4.38%
Charleston County School District	6,500	3.47%
Roper St. Francis Healthcare	5,500	2.94%
County of Charleston	2,400	1.28%
Walmart	2,300	1.23%
College of Charleston	2,200	1.17%
City of Charleston	1,700	0.91%
Kiawah Island Golf Resort/The Sanctuary	1,500	0.80%
<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.



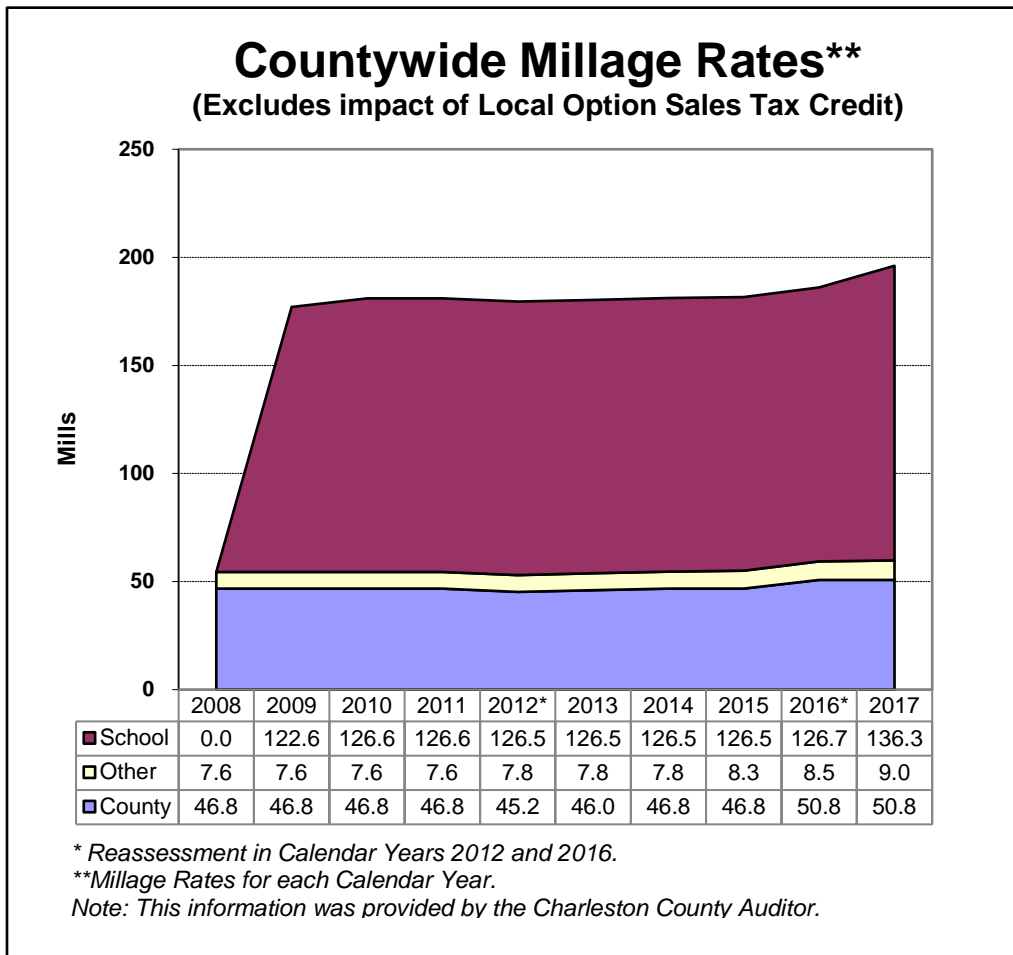
The following represents the County population, median age, and unemployment rate for each of the last ten years.

DEMOGRAPHICS			
Calendar Year	County Population	Median Age	Unemployment Rate
2016	389,262	35.8	4.8%
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%

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.



DESCRIPTION OF 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.

DESCRIPTION OF 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").

DESCRIPTION OF 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.

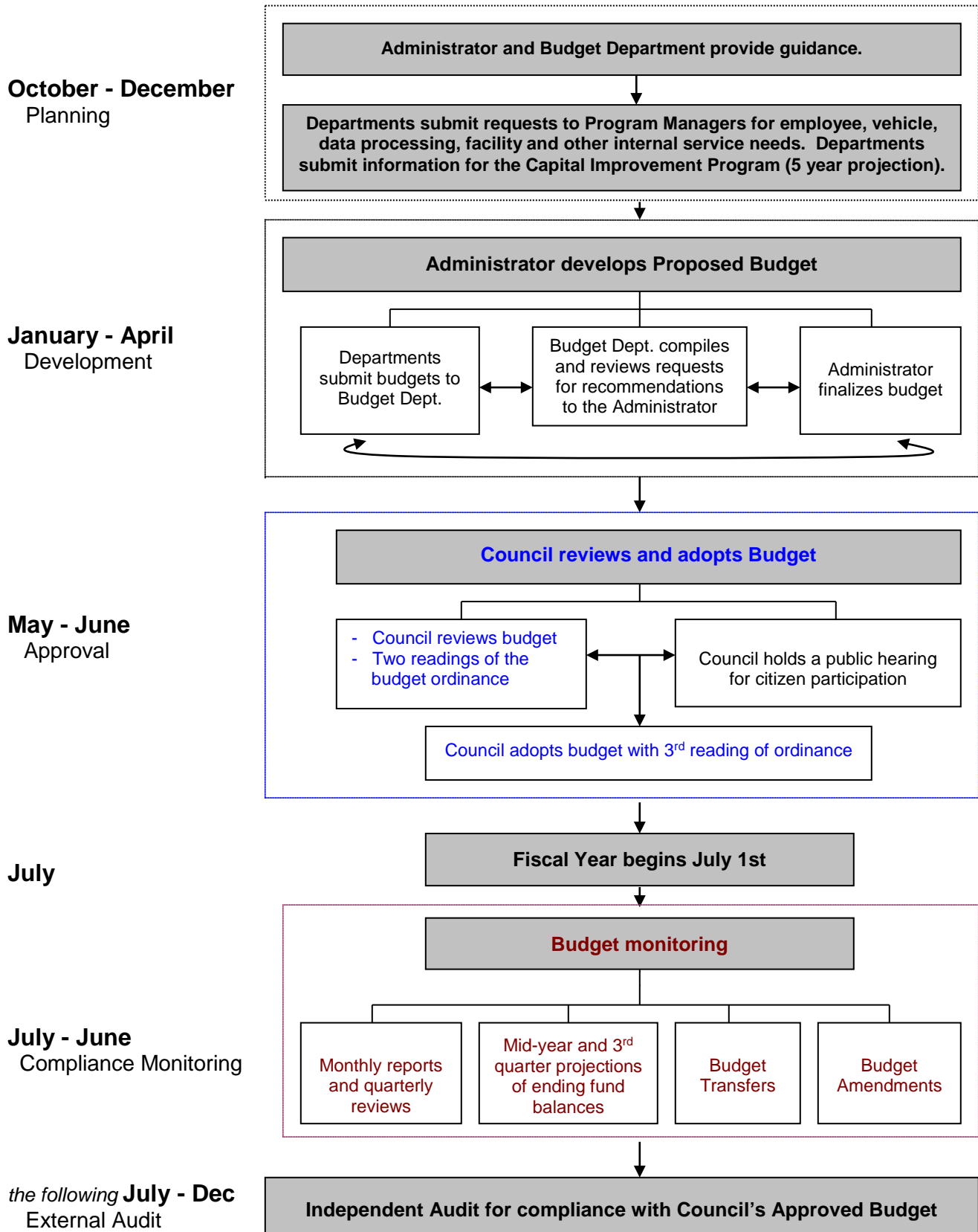
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those 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.

DESCRIPTION OF BUDGET PROCESS

Budget Calendar



CHARLESTON COUNTY ORDINANCE NO. 1956

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018, HEREINAFTER REFERRED TO AS FISCAL YEAR 2018; 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 2018; 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 2017.

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 2018, 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, 2017, and ending June 30, 2018, to wit:

Organization Units:	General	Debt Service	Special Revenue	Proprietary
COUNCIL AGENCIES				
County Council	\$ 1,682,257	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	17,636,748	-
Accommodations Tax - State	-	-	25,000	-
Internal Auditor	236,013	-	-	-
Legal	1,476,866	-	101,428	-
State Agencies	329,859	-	-	-
ELECTED OFFICIALS				
Auditor	2,341,004	-	-	-
Clerk of Court	4,109,602	-	690,825	-
Coroner	1,910,948	-	-	-
Legislative Delegation	251,820	-	-	-
Probate Courts	2,674,015	-	-	-
Register of Mesne Conveyance	2,025,714	-	-	-
Sheriff	68,739,698	-	1,313,048	-
Solicitor	6,113,246	-	3,052,969	-
Treasurer	1,994,840	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,912,170	-	-	-
Library	15,726,146	-	-	-
Master-In-Equity	693,892	-	-	-
Public Defender	3,130,000	-	6,216,990	-
Veterans Affairs	370,501	-	-	-
ADMINISTRATOR	976,492	-	-	-
Economic Development	-	-	3,832,492	-
Nondepartmental	10,175,623	32,488,831	-	-
DEPUTY COMMUNITY SERVICES				
Community Development	2,016,270	-	-	-
Consolidated Dispatch	7,944,167	-	-	4,031,609
Dept of Alcohol & Other Drug Abuse	-	-	-	11,045,143
Emergency Medical Services	17,031,423	-	-	-
DEPUTY ADMINISTRATOR FINANCE	483,577	-	-	-
Assessor	4,455,323	-	-	-
Budget	751,225	-	-	-
Finance	1,018,525	-	-	-
Revenue Collections	1,144,000	-	-	2,226,260
DEPUTY ADMIN GENERAL SERVICES	409,565	-	-	-
Building Inspections	2,013,099	-	15,123	-
Facilities Management	28,166,881	-	-	5,862,044
Magistrates' Courts	5,222,832	-	82,202	-
Technology Services	15,916,472	-	-	7,472,885
DEPUTY ADMIN HUMAN SERVICES	449,360	-	-	-
Emergency Management	855,176	-	228,424	-
Human Resources	1,971,090	-	125,000	29,137,000
Procurement	1,429,279	-	-	2,900,000
Safety & Risk Management	2,299,495	-	-	5,256,417
Zoning/Planning	2,005,601	-	162,171	-
DEPUTY TRANS & PUBLIC WORKS				
Environmental Management	-	-	-	33,836,346
Fleet Management	-	-	-	13,398,046
Public Works	12,628,291	-	6,129,942	-
Transportation Development	551,960	-	20,315,738	-
TOTAL	\$ 235,634,317	\$ 32,488,831	\$ 59,928,100	\$ 115,165,750

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 3.1 mills for debt service in the year 2017 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 \$2,540,779 for operating purposes of the Awendaw McClellanville Consolidated Fire Protection District and \$208,650 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, 2017, and ending June 30, 2018. 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 16.2 mills in the year 2017 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 \$148,625 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, 2017, and ending June 30, 2018. 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 2017 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 \$249,200 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, 2017, and ending June 30, 2018. 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 4.7 mills (4.0 mills for baseline operations and 0.7 mills to eliminate the Fiscal Year 2017 deficit) in the year 2017 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, 2017, and ending June 30, 2018. 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 2017 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 \$7,144,000 for operating purposes of Trident Technical College ("TTC") and \$3,674,800 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, 2017, and ending June 30, 2018. 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 2018, 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, 2017, shall be added to the applicable organizational unit's budget for Fiscal Year 2018. 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, 2017, shall be added to the applicable organizational unit's budget for Fiscal Year 2018. 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 2018 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 2018 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, 2018, 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 \$163,756,000, 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 2018 at

- (1) 1.0% for Meets Standards performance outcome
- (2) 2.0% for Exceeds Standards performance outcome
- (3) 3.0% 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	\$112,049.60
Clerk of Court	135,553.60
Coroner	115,918.40
Probate Judge	151,091.20
Register of Mesne Conveyance.....	120,536.00
Sheriff	159,952.00
Treasurer	127,899.20

(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.




ATTEST:

By:


Beverly T. Craven
Clerk to Charleston County Council

By:



A. Victor Rawl
Chairman of Charleston County Council

First Reading: June 1, 2017
Second Reading: June 6, 2017
Third Reading: June 20, 2017

CHARLESTON COUNTY ORDINANCE NO. 1947

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2018 FROM THE TRANSPORTATION SALES TAX (1st) 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 2018 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, 2017, and ending June 30, 2018, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
CARTA	\$ 8,451,000	\$ -	\$ -
RTMA - Tri-County Link	497,000	-	-
Senior Ride Connection	35,000	-	-
Greenbelt - Operating	-	233,325	-
Roads Program	-	-	14,926,581
Debt Service	-	9,272,251	20,180,333
County Indirect Cost	10,000	7,000	220,000
TOTAL	<u>\$ 8,993,000</u>	<u>\$ 9,512,576</u>	<u>\$ 35,326,914</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 2018 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 2018 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.




By:


A. Victor Rawl
Chairman of Charleston County Council

ATTEST:

By:


Beverly T. Craven
Clerk to Charleston County Council

First Reading: June 1, 2017
Second Reading: June 6, 2017
Third Reading: June 20, 2017

CHARLESTON COUNTY ORDINANCE NO. 1948

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2018 FROM THE TRANSPORTATION SALES TAX (2nd) 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. 1907, duly enacted on August 9, 2016 (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 8, 2016 (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, 2017, 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 2018 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, 2017, and ending June 30, 2018, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
CARTA	\$ 3,055,000	\$ -	\$ -
Greenbelt - Operating	-	5,000,000	-
Roads Program	-	-	17,082,000
TOTAL	<u>\$ 3,055,000</u>	<u>\$ 5,000,000</u>	<u>\$ 17,082,000</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.

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By:


A. Victor Rawl
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Beverly T. Craven
Clerk to Charleston County Council

First Reading: June 1, 2017
Second Reading: June 6, 2017
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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. As of August 2017, the County has contracted to begin the next major upgrade of the software, which will now be known as OneSolution.

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.)

GLOSSARY

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.

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.

GLOSSARY

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.

GLOSSARY

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).

GLOSSARY

Tax Anticipation Note (TAN) - A financial instrument used to provide cash flow until current property taxes are received. A TAN is usually repaid within a few months of issue.

Transfer In/Transfer Out - See Interfund Transfer.

Transportation Sales Tax –Charleston County levies additional sales tax on top of the State's sales tax and the County's Local Option Sales Tax for roads, mass transit and green space projects. Beginning in May 2005, an additional one half of one percent sales tax began to generate \$1.3 billion and end when the amount is collected or after 25 years (whichever occurs first). Beginning in May 2017, another one half of one percent sales tax began to generate \$2.1 billion and end when the amount is collected or after 25 years (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

BVA - Board of Veterans Affairs

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

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